

MSF International Movement Financial Report

31/12/2006



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President's Report

For the year ended 31 December 2006

This report is presented along with the financial statements of the organisation for the year ended 31 December 2006. The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements.

Objectives & Policies

Médecins Sans Frontières (MSF) is an international non-governmental medical-humanitarian organisation. We provide independent medical relief to victims of war, disasters, epidemics and other catastrophes in approximately 70 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

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, an association registered in Switzerland. This Council has, amongst others, the responsibility to promote accountability and transparency within the MSF movement; these accounts are a reflection of that responsibility and reflect the financial situation of the movement as a whole.

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

The Charter of Médecins Sans Frontières

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

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

Overview of Operations 2006

MSF in 2006 continued to conduct its largest aid operations in Africa and particularly in Sudan, Democratic Republic of Congo (DRC) and Niger.

With ongoing conflict in North Kivu, South Kivu and Katanga in DRC, massive internal migration and displacement of civilians continued throughout the first part of the year, creating urgent healthcare needs for the Congolese. Five surveys conducted by MSF in different parts of the country in 2006 had revealed that mortality was already far above the emergency threshold. The dismal living and health conditions of the people we witnessed and an appalling lack of external assistance led MSF to present a report at United Nations Security Council Arria Formula Meeting in January 2006. We also expanded our own activities accordingly. An MSF staff complement of over 2,000 addressed the basic healthcare and survival needs of displaced people living in precarious conditions in open areas. Key activities included responding to cholera outbreaks, treating malnutrition in children and conducting a vaccination campaign targeting close to half a million children for measles.

MSF's raison d'être is to work in conflict zones and our independence and neutrality allow us to gain access to patients. The potential dangers in these contexts, however, are apparent through sporadic attacks directly targeting humanitarian workers - in 2006, for instance, in Sri Lanka and Darfur. Although MSF remains one of the key international NGOs providing aid in Darfur, we had to evacuate some of our missions because of insecurity and are still struggling to get access to isolated populations. MSF is one of many NGOs that experienced security incidents and we now travel mainly by air between the main cities in Darfur as the roads have become unsafe. As a whole, Sudan remains the site of MSF's largest operations, with over 6,000 staff working in over 30 locations in 2006.

Continuing unrest in Haiti and recognition of the health consequences of unpredictable bursts of violence and extreme poverty demanded our attention this past year. More resources were devoted to the provision of emergency surgery, particularly for gunshot wounds, and activities devoted to maternal and child healthcare were augmented through the opening of a new obstetrics hospital and provision of free care for all patients.

With urgent healthcare and surgical needs in war contexts, MSF is increasingly looking at innovative ways to deliver medical-humanitarian assistance. In 2006, we began a program of reconstructive and plastic surgery in Amman, Jordan, specifically for patients who had been severely injured in Iraq. Although we cannot guarantee the safety of expat teams within the country, we are also delivering medical supplies to hospitals in Iraq.

MSF also responds to epidemics and sanitation disasters in more peaceful countries, of which our work in Niger is one example. As food supply diminishes before the new harvest, food becomes unaffordable on the free market for thousands of families in Niger, and cyclical malnutrition and associated health complications kill about 190,000 children each year. The development of a nutrient-dense, portable nutritional rehabilitation product enabled MSF to treat approximately 100,000 malnourished children in 2006. MSF is encouraging other international organisations to implement this strategy, and is also lobbying for price reductions so this product can be used more widely.

In 2006, MSF completed a rigorous, movement-wide review of its governance and working principles, now compiled into the 'La Mancha' document. Reasserting that our primary goal is working in areas of conflict, and recognising that we remained in many countries that are now in a reconstructive, post-conflict phase with increased investment by governments and other organizations, MSF is now in the process of handing over numerous projects in countries such as Angola, Guatemala, Liberia and Sierra Leone.

Combined Accounts 2006

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

Income

2006 saw a decrease in income for MSF internationally compared with 2005. Total incoming resources for 2006 were € 80 million lower than in 2005. This decrease was mainly due to the exceptional nature of 2005, due to the unprecedented support received as a result of the Asian tsunami. Although this is a reduction from € 649 million in 2005 to € 569 million in 2006, if the effect of the tsunami income was not taken into account, 2006 would represent a consistent increase from the previous year. The level of the 2006 income was € 110 million more than 2004. This represents an average annual increase since 2004 of approx 11.5% each year. We would like to take this opportunity to thank all our donors for their continued support, without whom we would be unable to work for the populations that we serve.

Auditors' Report

For the year ended December 31, 2006

Expenditure

The total expenditure in 2006 was € 560 million, which represents an increase of € 51 million over 2005, which equates to 10% growth in activities. This expenditure can be broken down into two main categories, being social mission and other expenses. The table below breaks down these categories still further.

	2006 M €	2005 M €
Expenditure Social mission		
Programs	375	348
Headquarters program support	56	50
Témoignage/awareness raising	18	16
Other humanitarian activities	8	8
Total Social Mission	457	421
Other expenses		
Fundraising	72	60
Management and general administration	31	28
*Total other expenses	103	88

* (there was also a payment of income tax € 89k in 2006 and € 53k in 2005)

The result of the above is that MSF's total expenditure in 2006 is represented by 82% spent on social mission and 18% on other expenses.

Result for the year and reserves policy

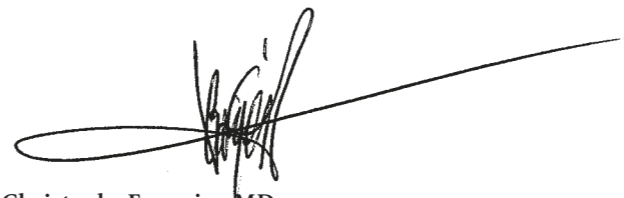
The result for 2006 shows a surplus after adjusting for exchange gains/losses of € 4.3 million. MSF has a reserves policy, at an international level, of holding a minimum of 3 months and a maximum of 12 months of total expenditure as retained earnings. The level as at 31st December 2006 was approximately 8 months (see 2.14 of the notes to the financial statements).

Asian tsunami activities

The Asian tsunami at the end of 2004 led to an enormous response from the general public worldwide. A total of € 111 million was received in 2004 and 2005. € 24.5 million was spent on the tsunami crisis in 2004-5. During 2006 the remaining restricted tsunami funds (€ 2.3 million) were spent. The increase in our other programs activities during 2005 (€ 50m) and 2006 (€ 45m) absorbed the remaining funds that were collected and subsequently 'derestricted' with the consent of the donors.

Tsunami Income 2004-2006*	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 2004-2006	26.8	24.2
• Remaining restricted funds	0.0	0
Total	110.9	100
Tsunami Expenses 2004-2006*	M €	%
India	0.6	2.2
Indonesia	22.2	81.6
Sri Lanka	4.0	14.7
Thailand	0.4	1.5
Total (includes € 0.4m derestricted funds)	27.2	100

* The tsunami data supplied above is unaudited figures



Christophe Fournier, MD
President, MSF International Council

To the Board of MSF International,

At your request, we have audited the accompanying international combined balance sheet of MSF as of December 31, 2006, and the related international combined income statement, statement of changes in equity and cash-flow statement for the year then ended, and a summary of significant accounting policies and other explanatory notes.

Management's Responsibility for the International Combined Financial Statements:

MSF's Management is responsible for the preparation and presentation of these international combined financial statements in accordance with the basis of preparation set out in Note 1 to the financial statements. This responsibility includes: designing, implementing and maintaining internal control relevant to the preparation and presentation of financial statements that are free from material misstatement, whether due to fraud or error; selecting and applying appropriate accounting policies and making accounting estimates that are reasonable in the circumstances.

Auditor's responsibility:

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

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditors' judgement, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments the auditors consider internal control relevant to the entity's preparation and presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control.


An audit also includes evaluating the appropriateness of accounting principles used and the reasonableness of accounting estimates made by management, as well as evaluating the overall presentation of the financial statements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Opinion:

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

Without qualifying our opinion, we draw your attention to Note 1 – "Significant Accounting Policies – Specific methods used for combined accounts" which describes the main deviations from the International Financial Reporting Standards and SIC interpretations in the MSF accounting policies.

Paris La Défense, July 26, 2007
KPMG Audit, Département de KPMG S.A.



Gilles Salignon
Partner

Neuilly-sur-Seine, July 26, 2007
ERNST & YOUNG et Autres



Alain Levrard
Partner

Combined Financial statements for the year
ended 31st December 2006



Statement of financial position

In thousands of euros

	Notes	2006	2005
Intangible assets - Net	2.1	2,037	1,250
Property, plant & equipment - Net	2.2	29,218	29,309
Financial assets - Net	2.3	4,511	4,925
Non-current assets - Net		35,766	35,483
Inventories - Net	2.4	19,485	14,232
Grants receivable - Net	2.5	18,969	29,271
Contributions receivable - Net	2.6	16,891	12,596
Other receivables - Net	2.7	6,250	4,644
Other assets	2.8	4,678	5,820
Cash & equivalents	2.9	347,454	352,129
Current assets - Net		413,727	418,692
Total assets - Net		449,493	454,174
Permanently restricted funds		2,478	2,846
Unrestricted funds		389,361	384,614
Other retained earnings and equities		-7,102	1,519
Retained earnings and equities	2.14	384,737	388,979
Provisions and contingent liabilities	2.10	4,300	3,633
Financial debts	2.11	5,256	4,873
Accounts payable and accrued expenses	2.12	44,026	42,722
Deferred income	2.13	1,162	13,940
Overdrafts		12	26
Liabilities		64,756	65,195
Total liabilities and retained earnings		449,493	454,174

26th July 2007,



Bernadette Orbinski-Burke
Treasurer, MSF International Council

Statement of financial activities

In thousands of euros

	Notes	Unrestricted	Restricted	Total 2006	Total 2005
Individuals	3.1.1/4.2.1	378,217	26,905	405,122	472,712
Private institutions	3.1.1/4.2.1	70,452	12,820	83,272	70,280
Private Income		448,669	39,725	488,394	542,993
Public institutional income	3.1.2/4.2.2	214	61,566	61,780	90,303
Other income	3.1.3/4.2.1	18,255	279	18,534	15,680
Total Income		467,138	101,570	568,708	648,975
Programs	3.2/4.2.3	280,421	94,964	375,385	347,873
Headquarters program support	3.2	50,743	5,048	55,791	49,504
Témoignage / Awareness raising	3.2	17,577	462	18,039	15,955
Other humanitarian activities	3.2	7,508	404	7,912	7,974
Social mission		356,249	100,878	457,127	421,306
Fundraising	3.2	71,557	287	71,844	59,829
Management, general and administration	3.2	30,661	184	30,845	28,106
Income tax	3.2	89	-	89	53
Other expenses		102,307	471	102,778	87,988
Total Expenditure		458,556	101,349	559,905	509,294
Net exchange gains/losses unrealized & realized		-4,322	-221	-4,543	4,071
Surplus/(deficit)		4,260	0	4,260	143,753

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	181,251	39,384	8,586	540	229,761	
Travel and transportation	65,010	4,572	1,222	327	71,131	
Medical and nutrition	73,291	34	3	1,704	75,032	
Logistics and sanitation	24,471	213	-1	133	24,816	
Professional services	1,915	1,081	1,014	73	4,083	
Communications	6,610	1,101	1,226	6	8,944	
Publications	-	9	1,462	5	1,476	
Promotional expenses	-	190	2,774	-	2,964	
Office expenses	12,629	5,717	1,383	113	19,842	
Taxes	541	75	7	-	623	
Private grants	952	7	10	4,963	5,932	
Public institutional grants	-	-	-	-	-	
Financial expenses	795	145	6	-	946	
Others	7,920	1,453	127	1	9,502	
Depreciation	-	1,809	221	47	2,076	
Total	375,385	55,791	18,039	7,912	457,128	

Other expenses

Nature of expenses	Fundraising	Management, general and administration	Income tax	Total Other expenses	Total	
					2006	2005
Personnel costs	11,387	18,976	-	30,362	260,123	220,655
Travel and transportation	825	1,775	-	2,600	73,730	77,115
Medical and nutrition	6	1	-	7	75,039	67,447
Logistics and sanitation	-	-	-	-	24,816	29,876
Professional services	3,535	2,981	-	6,516	10,599	9,896
Communications	11,223	753	-	11,976	20,920	18,612
Publications	5,696	387	-	6,083	7,559	5,908
Promotional expenses	34,978	471	-	35,449	38,413	34,326
Office expenses	2,343	1,453	-	3,796	23,638	22,366
Taxes	53	34	89	175	798	982
Private grants	-	10	-	10	5,942	6,736
Public institutional grants	-	-	-	-	-	-
Financial expenses	1,007	1,366	-	2,373	3,319	3,513
Others	379	947	-	1,326	10,828	8,466
Depreciation	414	1,690	-	2,104	4,180	3,396
Total	71,844	30,844	89	102,778	559,905	509,294

Statement of cash flows

In thousands of euros

	2006	2005
Cash flows from humanitarian and functioning activities		
1. Cash flows from private donors	481,191	531,305
• Private income	488,394	542,993
<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		
<i>Variation in working capital requirements</i>		
• Change in receivables from private donors	-5,792	20,592
• Change in deferred income on private grants	-434	406
• Change in unspent donor-designated/restricted funds	-978	-32,686
2. Cash flows from public institutional agencies	70,848	97,633
• Public institutional income	61,780	90,303
<i>Variation in working capital requirements</i>		
• Change in public institutional assets	11,447	8,726
• Change in public institutional liabilities	-2,379	-1,395
3. Others cash flows from humanitarian and functioning activities	-547,287	-490,853
• Other income	18,534	15,680
• Social mission expenditure	-457,128	-421,306
• Others expenses	-102,778	-87,988
<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	-	-
• Depreciation, amortization, provisions	4,625	4,457
• Write-off of non-current assets	316	46
• Proceeds on disposals of non-currents assets	-	-26
• Investment subsidies as income	-223	-159
• Gains/losses resulting from financial assets and debts	-7,555	-6,529
<i>Variation in working capital requirements</i>		
• Change in other receivables and current assets	-5,693	-2,420
• Change in other current liabilities	2,613	7,392
Net cash provided by/(used for) humanitarian and functioning activities (A) = 1+2+3	4,751	138,084
Cash flows from investing activities		
• Investments in non-current assets	-4,362	-3,990
• Proceeds on disposals of non-currents assets	-	26
• Investment subsidies as income	223	159
• Change in investment subsidies liabilities	-193	-44
Net cash provided by/(used for) investing activities (B)	-4,332	-3,849
Cash flows from financing activities		
• Permanently restricted contributions and income	-	-
• Gains/losses resulting from financial assets and debts	7,555	6,529
• Change in financial debts	649	192
• Change in capital	19	20
Net cash provided by/ (used for) financing activities (C)	8,223	6,741
Effect of exchange rate fluctuations (D)	-12,284	8,277
Effect of changes in accounting principles and structure (E)	-1,020	-1,279
Effect of changes in combination's scope (F)	-	2,384
Change in cash and equivalents (A+B+C+D+E+F)	-4,661	150,359
Opening cash and equivalents (G)	352,102	201,743
Closing cash and equivalents (A+B+C+D+E+F+G)	347,441	352,102

Statement of changes in retained earnings and equities

In thousands of euros

	Notes	Opening	Surplus / Deficit	Change in subscribed capital	Assets revaluation	Translation adjustment	Other movements	Closing
Permanently restricted funds	2.14	2,846	-	-	-352	-	-16	2,478
Unrestricted funds	2.14	384,614	4,378	-	369	-	-	389,361
Retained earnings		387,461	4,378	-	17	-	-16	391,840
Capital for foundations		155	-	19	-	-	-	174
Combination adjustment		223	-116	-	-	-	-	107
Translation adjustment		1,140	-	-	-	-8,525	-	-7,384
Other retained earnings and equities		1,519	-116	19	-	-8,525	-	-7,103
Total retained earnings and equities		388,979	4,262	19	17	-8,525	-16	384,736

Notes to the financial statements



Introduction

Médecins Sans Frontières (MSF) is an international humanitarian aid organisation that provides emergency medical assistance to populations in danger in approximately 70 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 the 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. In this way, 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, Greece, Holland, Hong Kong, Italy, Japan, Luxembourg, Norway, Spain, Sweden, Switzerland, the United Kingdom, the United States, 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: MSF-Supply in Belgium, MSF-Logistique, Epicentre, Fondation MSF, Etat d'Urgence Production, 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.

1 Significant accounting policies

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

Specific methods used for combined accounts

Equity accumulation

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

Minority Interests

When equity and other equity from combined entities are aggregated, minority interests cannot be recognised. Minority interests from 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 cost convention, revalued at their fair value, with the exception of tangible and intangible assets. The financial statements have been prepared and presented according to the principles of fair presentation, accruals, matching, going concern, consistency and prudence. Figures are rounded and therefore may vary slightly from the amounts presented in other documents or rounding 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 2006	Average Rate 2006	Closing Rate 2005	Average Rate 2005
AUD	1.67	1.67	1.61	1.63
CAD	1.53	1.42	1.37	1.51
CHF	1.61	1.57	1.56	1.55
DKK	7.46	7.46	7.46	7.45
EUR	1.00	1.00	1.00	1.00
GBP	0.67	0.68	0.69	0.68
HKD	10.24	9.75	9.15	9.68
JPY	156.93	146.02	138.90	136.85
NOK	8.24	8.05	7.99	8.01
SEK	9.04	9.25	9.39	9.28
USD	1.32	1.26	1.18	1.24

1.3 Change in accounting policies

The 2006 financial statements do not contain any changes in accounting policies compared to 2005.

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 cumulative 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. They are accounted for at historical value. Legacies & bequests are accounted for on a cash basis and are therefore not included in receivables (see 1.13 Legacies and bequests). 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 cumulative allowable expenses to date for each of the formal agreements concerned. Unspent donor-designated/restricted donations represent contributions received with a specific earmarking, which have not been spent at 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 to be spent at the discretion of MSF's trustees to further our social mission.

Other retained earnings and equities represent foundations' capital, combination restatements between certain sections and satellites and translation adjustments (for the combination restatements related to exchange rate differences). Unspent donor-designated/restricted funds are treated as deferred income at the year end (see 1.11 above)

1.13 Income

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

directly from / by public institutional bodies such as governments or 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 cumulative 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. The act of volunteering to work in MSF's humanitarian projects is not valued 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

In thousands of euros

2.1 Intangible assets

Mainly comprises softwares and licenses.

	Opening	Additions	Disposals	Foreign exchange gain / loss	Other movements	Closing
Intangible assets - gross value	7,754	1,636	-32	-6	53	9,405
Depreciation	-6,504	-872	8	1	-	-7,368
Intangible assets - Net	1,250	763	-24	-5	53	2,037

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	5,849	-	-	-36	-	5,813
Buildings	23,461	424	-	-165	-143	23,578
Fixtures	6,289	442	-116	-78	94	6,630
Furniture	3,610	283	-49	-79	50	3,815
Computers	7,713	932	-448	-135	-53	8,010
Machinery & equipment	1,899	387	-263	-8	30	2,045
Other tangible assets	1,266	384	-135	-	-30	1,484
Property, plant & equipment - gross value	50,087	2,853	-1,012	-501	-53	51,374
Depreciation	-20,779	-3,120	719	228	794	-22,157
Property, plant & equipment - Net	29,309	-267	-292	-273	741	29,218

Finance leases

At the end of the year, the net value of capitalized assets stands at 2,016 thousand euro, and capitalised lease obligations at 2,515. The total reimbursements for the current year amount to 245 thousand euro, and the rent expenses to 347.

In thousands of euros

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.

Loans
Long-term investments
Other financial assets

Total financial assets

	Gross value	Provision	Net value 2006	Net value 2005
Loans	12	-7	5	-
Long-term investments	3,644	-	3,644	3,566
Other financial assets	880	-18	862	1,359
Total financial assets	4,536	-25	4,511	4,925

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

	< 1 year	> 1 year and < 5 years	> 5 years	Total 2006
Other financial assets - Net	297	497	68	862

2.4 Inventories

Medical and non-medical relief goods
Other inventories

Total inventories

	Gross value	Provision	Net value 2006	Net value 2005
Medical and non-medical relief goods	18,871	-182	18,689	13,187
Other inventories	797	-	797	1,045
Total inventories	19,667	-182	19,485	14,232

2.5 Grants receivable

Grants receivable from private donors

Grants receivable from public institutional agencies

- ECHO and EU institutions
- UN institutions
- American governments
- Asian governments
- EU European governments
- Non EU European governments
- Oceanian governments
- Other governments

Total grants receivable

	Gross value	Provision	Net value 2006	Net value 2005
Grants receivable from private donors	3,833	-7	3,825	3,597
Grants receivable from public institutional agencies	15,176	-32	15,144	25,674
• ECHO and EU institutions	5,836	-32	5,804	14,000
• UN institutions	197	-	197	253
• American governments	9	-	9	79
• Asian governments	-	-	-	31
• EU European governments	9,033	-	9,033	11,197
• Non EU European governments	6	-	6	79
• Oceanian governments	-	-	-	-
• Other governments	95	-	95	35
Total grants receivable	19,009	-39	18,969	29,271

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

2.6 Contributions receivable

At December 31st 2006, the committed outstanding amount represents 16,891 thousand euro and is considered to be received within the following year.

In thousands of euros

2.7 Other receivables

Other receivables mainly relate to services provided and goods sold to other organisations. At December 31st 2006, the committed outstanding amount represents 6,250 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 2006
Other assets	4,573	-	105	4,678

2.9 Cash and equivalents

Short-term deposits
Cash in headquarters
Cash in the field

Cash & equivalents

	2006	2005
Short-term deposits	215,189	227,825
Cash in headquarters	111,295	100,177
Cash in the field	20,970	24,126
Cash & equivalents	347,454	352,129

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	3,633	1,415	-98	-634	-16		4,300

1,200 thousand euro of the additional provisions relates to tax assessments received by MSF in early 2007 relating to our activities in the field. MSF is currently challenging the basis of these particular assessments. The remaining provision covers various different risks for which MSF has a constructive obligation.

In July 2004 the government of the Netherlands filed a claim against MSF Switzerland in the Geneva's Court of first instance. The claim concerned the reimbursement of a €1 million ransom paid by the government of the Netherlands for the liberation of Arjan Erkel, the former MSF Switzerland programme head in Dagestan, who was kidnapped on August 12, 2002, and freed on April 11, 2004.

The government of the Netherlands ordered MSF Switzerland to pay an amount of €770,000, plus a sum producing an inter-

est of 5% as of 15 June 2004. MSF Switzerland opposes this claim and has in turn submitted a counterclaim demanding that the government of the Netherlands restore the sum of €230,000 held in its account. In a judgement handed down on March 15, 2007, the Court of First Instance rejected the claim of the government of the Netherlands, ordered it to pay a sum of €46,000 bearing an interest of 5% since May, 19, 2004 (upon counterclaim); the Court also ordered the government of the Netherlands to pay legal costs, amounting to CHF 70,000. The government of the Netherlands appealed against the judgement.

No provision has been recorded with regard to the demand of the government of the Netherlands. The receivable of € 230,000 was not recognised among MSF Switzerland's assets, nor were the legal costs granted to MSF Switzerland by the Court of First Instance.

In thousands of euros

2.11 Financial debts

Their breakdown by maturity date is the following:

	< 1 year	> 1 year and < 5 years	> 5 years	Total 2006	Total 2005
Borrowings and loans	2,741	-	-	2,741	2,153
Capitalized lease obligation	244	1,133	1,138	2,515	2,726
Financial Debts	2,985	1,133	1,138	5,256	4,879

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:

	2006	2005
Trade accounts payable and accruals	26,302	24,740
Accrued personnel expenses	11,780	8,743
Accrued taxes and income tax payable	1,713	1,660
Public institutional grants payable	295	631
Private grants payable	39	477
Other liabilities	3,899	6,471
Accounts payable and accrued expenses	44,026	42,722

Their breakdown by maturity date is the following:

	< 1 year	> 1 year and < 5 years	> 5 years	Total 2006
Accounts payable and accrued expenses	42,564	188	1,274	44,026

2.13 Deferred income

Deferred income on public institutional grants
Deferred income on private grants
Unspent donor-designated/restricted funds
Other deferred income
Gross value of investment subsidies

Deferred income

	2006	2005
Deferred income on public institutional grants	2,414	3,461
Deferred income on private grants	208	647
Unspent donor-designated/restricted funds	5,561	6,763
Other deferred income	103	94
Gross value of investment subsidies	2,876	2,975
Deferred income	11,162	13,940

Its breakdown by maturity date is the following:

	< 1 year	> 1 year and < 5 years	> 5 years	Total 2005
Deferred income	11,162	-	-	11,162

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.

In thousands of euros

The following schedule shows their year-end position:

	Opening	Amounts spent in 2006	Amounts raised in 2006	Foreign exchange gain / loss	Other movements	Closing
Afghanistan	17	-17	-	-	-	-
Algeria	19	-	-	-	-	19
Angola	3	-3	-	-	-	-
Burkina Faso	10	-10	-	-	-	-
Cambodia	73	-73	-	-	-	-
Central African Republic	3	-3	-	-	-	-
Chad	-	-	2	-	-	2
Congo, Democratic Republic of the	194	-194	-	-	-	-
East Timor	1	-	-	-	-	1
Eritrea	1	-1	-	-	-	-
Guatemala	1	-	7	-	-	8
Haiti	13	-	-	-	-	13
India excluding Tsunami	7	-7	-	-	-	-
Iran	88	-25	-	-	-	63
Iraq	5	-4	1	-	-	2
Ivory Coast	1	-1	-	-	-	-
Kazakhstan	1	-1	-	-	-	-
Kenya	1	-1	-	-	-	-
Lebanon	1	-1	-	-	-	-
Malawi	271	-271	117	-	-	117
Morocco	2	-2	-	-	-	-
Mozambique	73	-73	-	-	-	-
Pakistan	1,559	-1,738	197	-18	-	-
Palestinian territories	8	-8	-	-	-	-
Sierra Leone	-	-	3	-	-	3
Somalia	-	-	1	-	-	1
South Africa	1	-	2	-	-	3
Sudan	60	-60	27	-	-	27
Tsunami - for funds only (not for expenditure)	2,315	-2,364	70	-21	-	-
Uganda	1	-1	-	-	-	-
Uzbekistan	-	-	4	-	-	4
Other countries or restrictions	2,035	-2,990	6,439	-186	-	5,298
Unspent donor-designated/restricted funds	6,763	-7,848	6,870	-224	-	5,561

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 381 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

2.14 Retained earnings and equities

MSF's retained earnings have been built up over the years by surpluses of income over expenses. As at 31 Dec 2006, the available portion (unrestricted funds less the translation adjustment) represents 8.2 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

recognized as income as and when the vaccines have been consumed.

- a donation of 136 thousand euro restricted to the construction of a logistics warehouse and recognized as income as the asset is depreciated.
- annuity trusts of 799 thousand euro.
- Norwegian government contribution of 3,642 thousand euro to a telethon held in Norway during 2006.

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 forthcoming public fundraising campaigns and/or by public institutional funding. Significant changes in retained earnings for 2006 include the release of 352 thousand euros of permanently restricted endowment funds from MSF-Japan.

3 Statement of financial activities

In thousands of euros

3.1 Income

3.1.1. Private income

Income from individuals includes:

	2006	2005
Donations	358,869	435,657
Legacies and bequests	46,131	36,951
Membership fees	122	104
Individuals	405,122	472,712

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

Companies	19,602	30,731
Trusts & foundations	19,410	16,498
Lottery & special events	40,631	18,523
Joint-appeals	233	1,155
Other private institutions	3,397	3,373
Donations and grants from private institutions	83,272	70,280

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	9,139	26,087
UN institutions	1,470	1,022
American governments	2,850	2,419
Asian governments	4	36
EU European governments	40,923	50,493
Non EU European governments	7,152	10,055
Oceanian governments	-	2
Other governments	242	189
Public institutional income	61,780	90,303

3.1.3. Other income

Interest/investment income	8,615	6,533
Merchandising	1,272	916
Equipment & services sold to other organizations	2,629	1,251
Other revenues	6,019	6,981
Other income	18,534	15,680

In thousands of euros

3.2 Expenditure

Program expenses by nature and continent

	Africa	America	Asia	Europe	Oceania	Unallocated	Total 2006	Total 2005
International staff	66,792	5,853	15,907	1,131	44	2,280	92,007	85,565
National staff	76,690	8,336	13,332	6,506	2	321	105,188	80,656
Operational running expenses	15,044	1,003	2,984	1,225	2	318	20,575	19,639
Medical and nutrition	51,044	4,241	14,764	3,286	-	-44	73,291	66,166
Logistics and sanitation	17,333	944	5,458	596	-	140	24,471	29,171
Transport, freight, storage	42,605	1,348	6,781	665	4	185	51,588	60,182
Training and local support	2,425	254	867	162	-	128	3,837	3,314
Consultants and field support	2,463	307	735	156	-	-297	3,366	2,582
Private and public institutional grants	145	-	50	13	-	-	209	178
Miscellaneous	609	45	67	18	-	114	853	421
Programs	275,152	22,332	60,945	13,758	53	3,146	375,385	347,873

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 international staff, activities designed to improve the quality and the effectiveness of MSF operations).

Témoignage / awareness-raising

Témoignage / awareness-raising activities comprise expenses incurred by MSF in an educational manner to further its social mission. They represent the situations where MSF acts as a witness and speaks out about the plight of the populations it serves through trying to mobilise the international community and by issuing information publicly in order to inform, put pressure on responsible actors and stimulate action. Too often in the countries where MSF works, we 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 organisation, it is fundamentally unacceptable to MSF that access to essential medicines is becoming almost 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 Access to Essential Medicines 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.

In 2006, the Access to Essential Medicines Campaign contributed 15% to the total témoignage / awareness-raising expenses.

	2006	2005
Access to Essential Medicines Campaign	2,698	2,612
Other témoignage campaigns and expenses	15,341	13,343
Témoignage / awareness-raising	18,039	15,955

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.

Management, general and administration

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

Income tax

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

4 Sectorial information

In thousands of euros

4.1 Ratios

Operational ratios

	2006	2005
Operations	77.0%	78.0%
Témoignage / Awareness raising	3.2%	3.1%
Other humanitarian activities	1.4%	1.6%
Social mission	81.6%	82.7%
Fundraising	12.8%	11.7%
Management, general and administration	5.5%	5.5%
Income tax	0.0%	0.0%
Other expenses	18.4%	17.3%
Total Expenditure	100.0%	100.0%
Financial independence		
Private Income	85.9%	83.7%
Public institutional income	10.9%	13.9%
Other income	3.3%	2.4%
Total Income	100.0%	100.0%

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. Funds coming from non-public institutional sources represented 89.1% of MSF's total income in 2006. More than 3.3 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	15,754	9,316	26,563	11,968	5,414	47,949
• Donations	14,877	9,060	16,287	11,200	5,145	45,137
• Legacies and bequests	875	252	10,267	760	269	2,783
• Membership fees	3	3	9	8	-	29
Private institutions	897	769	5,090	8	2,043	1,630
• Companies	897	769	1,706	-	583	1,099
• Trusts & foundations	-	-	1,013	-	933	532
• Joint-appeals	-	-	-	-	233	-
• Lottery & special events	-	-	255	8	294	-
• Other private institutions	-	-	2,116	-	-	-
Private Income	16,651	10,085	31,653	11,976	7,457	49,579
Interest/investment income	170	87	745	246	26	1,390
Merchandising	2	-	94	2	10	679
Equipment & services sold to other organisations	-	-	831	-	-	1,497
Other revenues	45	1	1,781	21	-	1,312
Other income	217	87	3,451	269	37	4,879

In thousands of euros

4.2.1 Private and other income by geographical area

	Germany	Greece	Holland	Hong Kong	Italy	Japan	Luxembourg
Individuals	28,664	3,899	27,255	8,686	27,664	12,662	4,014
• Donations	26,365	3,897	19,800	8,685	24,934	12,199	2,462
• Legacies and bequests	2,293	-	7,444	-	2,726	462	1,545
• Membership fees	6	2	11	-	4	1	7
Private institutions	2,014	223	16,068	1,807	4,635	1,212	798
• Companies	256	-	1,072	1,400	3,861	671	63
• Trusts & foundations	100	-	-	81	718	135	715
• Joint-appeals	-	-	-	-	-	-	-
• Lottery & special events	1,659	-	14,996	275	56	86	21
• Other private institutions	-	223	-	51	-	321	-
Private Income	30,678	4,122	43,323	10,493	32,299	13,874	4,812
Interest/investment income	929	23	912	19	214	1	41
Merchandising	7	-	52	-	133	83	5
Equipment & services sold to other organizations	-	-	-	-	-	-	3
Other revenues	1,342	42	28	-	-	-	3
Other income	2,278	65	993	19	348	84	52
	Norway	Spain	Sweden	Switzerland	United Kingdom	United States	2006
Individuals	8,645	30,439	12,786	25,428	19,752	78,264	405,122
• Donations	8,502	28,938	11,187	22,317	17,526	70,354	358,869
• Legacies and bequests	142	1,480	1,596	3,102	2,227	7,909	46,131
• Membership fees	2	21	4	10	-	-	122
Private institutions	22,885	1,368	820	2,610	2,609	15,785	83,272
• Companies	983	1,238	612	495	626	3,271	19,602
• Trusts & foundations	66	101	208	2,081	1,983	10,744	19,410
• Joint-appeals	-	-	-	-	-	-	233
• Lottery & special events	21,835	-	-	2	-	1,145	40,631
• Other private institutions	-	29	-	32	-	625	3,397
Private Income	31,530	31,807	13,606	28,039	22,361	94,048	488,394
Interest/investment income	201	481	9	185	215	2,721	8,615
Merchandising	13	171	2	18	-	-	1,272
Equipment & services sold to other organizations	-	-	-	294	4	-	2,629
Other revenues	5	602	-	753	2	81	6,019
Other income	219	1,254	10	1,250	220	2,802	18,534

In thousands of euros

4.2.2 Public institutional income by geographical area

	2006	2005
ECHO and EU institutions	9,139	26,087
• Humanitarian Aid Office of the European Commission (ECHO)	6,743	24,749
• EU 50/50 cofinancing	495	278
• EU DG I and VIII	1,728	727
• EU FED	-80	40
• EU Food Security Unit	-	2
• EU Others	254	291
UN institutions	1,470	1,022
• World Health Organization (WHO)	77	51
• World Food Programme (WFP)	24	13
• High Commissioner for Refugees (HCR)	18	40
• International Children's Emergency Fund (UNICEF)	-	40
• UN Others	1,351	877
EU-governments and affiliates	40,923	50,493
• Austria	475	676
• Belgium	5,350	5,650
• Denmark	3,536	2,305
• France	281	57
• Germany	-	99
• Greece	157	-
• Holland	4,536	4,888
• Ireland	2,196	1,479
• Italy	125	586
• Luxembourg	5,439	6,514
• Spain	744	2,311
• Sweden	7,016	7,214
• United Kingdom	11,068	18,715
Non-EU governments and affiliates	10,006	12,512
• Australia	-	2
• Canada	2,850	2,043
• Japan	4	36
• Norway	4,798	7,750
• Switzerland	2,354	2,305
• United States of America	-	376
Other governments and affiliates	242	189
Public institutional income	61,780	90,303

All countries

2006

2005

4.2.3 Expenditure – all countries

Program expenses by nature and funding of the programs

Expenses in thousands of euros

International staff	92,007	85,565
National staff	105,188	80,656
Operational running expenses	20,575	19,639
Medical and nutrition	73,291	66,166
Logistics and sanitation	24,471	29,171
Training and local support	3,837	3,314
Transport, freight, storage	51,588	60,182
Consultants and field support	3,366	2,582
Grants	209	178
Miscellaneous	853	421

Programs

375,385

347,873

Logistics satellites' activities

6,328

6,550

Funding in thousands of euros**Public institutional income**

58,988

86,998

America

- Embassies - Canada 20 26
- Canadian International Development Agency (Cida) - Canada 2,671 1,893
- US Agency for International Development (USAID) - USA - 376

Asia

- Embassies - Japan 4 36
- Governments - Others - Japan -4 33
- Governments - Others - Japan 8 3

ECHO and EU institutions

- Humanitarian Aid Office of the European Commission (ECHO) 8,748 25,005
- EU 50/50 cofinancing 6,515 23,782
- EU DG I and VIII 462 258
- EU DG I and VIII 1,611 671
- EU FED -80 40
- EU Food Security Unit - 2
- EU Others 240 252

EU Europe

- Austrian Development Agency (ADA) - Austria 39,246 48,810
- AGCD - Belgium 454 619
- AGCD - Belgium 4,183 3,709
- Governments - Others - Belgium 160 1,021
- Municipalities and regional council - Belgium 714 706
- Embassies - Denmark - 17
- Danish Agency for Development Assistance (Danida) - Denmark 3,421 2,232
- Governments - Others - Denmark 2 -
- Governments - Others - France 222 -
- Municipalities and regional council - France 16 24
- Governments - Others - Germany - 99
- Governments - other - Greece 156 -
- Embassies - Ireland - 110
- Ireland Aid (DCI) - Ireland 1,910 119
- Governments - Others - Ireland 220 1,250
- Governments - Others - Italy - 250
- Municipalities and regional council - Italy 125 336
- Ministry of Foreign Affairs (MAE) - Luxembourg 4,228 5,548
- Governments - Others - Luxembourg 719 407
- Embassies - Holland 310 386

All countries

2006

2005

Funding in thousands of euros

• Ministry of Foreign Affairs (BuZa) - Holland	4,206	4,466
• Municipalities and regional council - Spain	651	2,311
• Embassies - Sweden	43	18
• Swedish International Development Cooperation Agency (SIDA) - Sweden	6,108	6,340
• Forum Syd - Sweden	639	569
• Embassies - UK	7	-
• Department for International Development (DFID) - UK	9,571	17,826
• Jersey Overseas Aid - UK	141	447
• Governments - Others - UK	1,041	-
Non EU Europe	6,600	9,663
• Ministry of Foreign Affairs (MFA) - Norway	3,585	6,498
• Norwegian Agency for Development Cooperation (NORAD) - Norway	1,009	1,036
• Embassies - Switzerland	-	4
• Development and Cooperation Department (DDC) - Switzerland	1,437	1,644
• Governments - Others - Switzerland	225	381
• Municipalities and regional council - Switzerland	344	101
Oceania	-	2
• Governments - Others - Australia	-	2
UN institutions	1,457	998
• World Health Organization (WHO)	77	51
• World Food Programme (WFP)	24	13
• High Commissioner for Refugees (HCR)	18	40
• International Children's Emergency Fund (UNICEF)	-	40
• UN Others	1,338	853
Other governments	242	189

Private and other income

322,725

267,425

Staff information in full time equivalent

International staff	2,022	2,227
National staff	24,960	25,855

Field positions

26,981

28,083

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 2006, 375,385 thousand euro were spent in direct connection with the projects. The activities of the logistics satellites stood at 6,328 thousand euro.

These expenses were funded by 58,988 thousand euro coming from public institutional bodies, the balance being funded by unrestricted and restricted private funds. The difference of 2,792 thousand euro between public institutional income as stated in the statement of financial activities and the amount mentioned above represents the funding of expenses and activities directly undertaken at headquarters level.

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 pages for the different countries/regions of interventions because of the emergency nature of MSF's action.

Angola

2006

Armenia

2006

Expenses

International staff	3,592
National staff	4,772
Operational running expenses	648
Medical and nutrition	1,366
Logistics and sanitation	1,201
Training and local support	80
Transport, freight, storage	3,042
Consultants and field support	90
Grants	-
Miscellaneous	6

Programs **14,798**

Logistics satellites' activities **326**

Funding

Public institutional income **1,633**

America -

Asia -

ECHO and EU institutions **754**

• Humanitarian Aid Office of the European Commission (ECHO) 754

EU Europe **631**

• Danish Agency for Development Assistance (Danida) - Denmark 3

• Municipalities and regional council - Spain 179

• Department for International Development (DFID) - UK 166

• Governments - Others - UK 283

Non EU Europe **248**

• Norwegian Agency for Development Cooperation (NORAD) - Norway 230

• Development and Cooperation Department (DDC) - Switzerland 18

Oceania -

UN institutions -

Other governments -

Private and other income **13,491**

Staff information

International staff 77

National staff 801

Field positions **878**

Expenses

International staff	793
National staff	1,065
Operational running expenses	159
Medical and nutrition	357
Logistics and sanitation	325
Training and local support	56
Transport, freight, storage	159
Consultants and field support	45
Grants	-
Miscellaneous	-

Programs **2,959**

Logistics satellites' activities **31**

Funding

Public institutional income **220**

America -

Asia -

ECHO and EU institutions -

EU Europe **220**

• Governments - Others - Ireland 220

Non EU Europe -

Oceania -

UN institutions -

Other governments -

Private and other income **2,770**

Staff information

International staff 21

National staff 113

Field positions **133**

Bangladesh

2006

Belgium

2006

Expenses

International staff	563
National staff	491
Operational running expenses	76
Medical and nutrition	234
Logistics and sanitation	121
Training and local support	6
Transport, freight, storage	107
Consultants and field support	13
Grants	-
Miscellaneous	-

Programs **1,611**

Logistics satellites' activities **4**

Funding

Public institutional income **20**

America -

Asia -

ECHO and EU institutions -

EU Europe **20**

• Embassies - Holland 20

Non EU Europe -

Oceania -

UN institutions -

Other governments -

Private and other income **1,595**

Staff information

International staff 13

National staff 216

Field positions **229**

Expenses

International staff	-
National staff	938
Operational running expenses	62
Medical and nutrition	18
Logistics and sanitation	2
Training and local support	13
Transport, freight, storage	7
Consultants and field support	5
Grants	13
Miscellaneous	-

Programs **1,058**

Logistics satellites' activities **3**

Funding

Public institutional income **160**

America -

Asia -

ECHO and EU institutions -

EU Europe **160**

• Governments - Others - Belgium 160

Non EU Europe -

Oceania -

UN institutions -

Other governments -

Private and other income **901**

Staff information

International staff -

National staff 16

Field positions **16**

Benin

2006

Bolivia

2006

Expenses

International staff	269
National staff	310
Operational running expenses	52
Medical and nutrition	80
Logistics and sanitation	28
Training and local support	42
Transport, freight, storage	97
Consultants and field support	5
Grants	-
Miscellaneous	23

Programs**907****Logistics satellites' activities****19****Funding****Public institutional income****491****America**

-

Asia

-

ECHO and EU institutions

-

EU Europe**472**

- Ministry of Foreign Affairs (MAE) - Luxembourg

472

Non EU Europe

-

Oceania

-

UN institutions**6**

- High Commissioner for Refugees (HCR)

6

Other governments**13****Private and other income****435****Staff information**

International staff	4
National staff	59

Field positions**63****Expenses**

International staff	412
National staff	277
Operational running expenses	50
Medical and nutrition	42
Logistics and sanitation	24
Training and local support	20
Transport, freight, storage	55
Consultants and field support	41
Grants	-
Miscellaneous	-

Programs**921****Logistics satellites' activities****3****Funding****Public institutional income****48****America**

-

Asia

-

ECHO and EU institutions

-

EU Europe**48**

- Jersey Overseas Aid - UK

48

Non EU Europe

-

Oceania

-

UN institutions

-

Other governments

-

Private and other income**876****Staff information**

International staff	12
National staff	64

Field positions**76**

Burkina Faso

2006

Burundi

2006

Expenses

International staff	606
National staff	565
Operational running expenses	196
Medical and nutrition	789
Logistics and sanitation	23
Training and local support	105
Transport, freight, storage	201
Consultants and field support	17
Grants	-
Miscellaneous	73

Programs**2,575****Logistics satellites' activities****49****Funding****Public institutional income****1,447****America**

-

Asia

-

ECHO and EU institutions

-

EU Europe**1,447**

- Danish Agency for Development Assistance (Danida) - Denmark
- Ministry of Foreign Affairs (MAE) - Luxembourg
- Forum Syd - Sweden

7

1,146

294

Non EU Europe

-

Oceania

-

UN institutions

-

Other governments

-

Private and other income**1,177****Staff information**

International staff	9
National staff	102

Field positions**111****Expenses**

International staff	1,966
National staff	1,872
Operational running expenses	427
Medical and nutrition	1,305
Logistics and sanitation	293
Training and local support	44
Transport, freight, storage	1,079
Consultants and field support	102
Grants	-
Miscellaneous	5

Programs**7,093****Logistics satellites' activities****144****Funding****Public institutional income****1,596****America**

-

Asia

-

ECHO and EU institutions**1,146**

- Humanitarian Aid Office of the European Commission (ECHO)

1,146

EU Europe**450**

- Ireland Aid (DCI) - Ireland

452

- Governments - Others - UK

-2

Non EU Europe

-

Oceania

-

UN institutions

-

Other governments

-

Private and other income**5,641****Staff information**

International staff	48
National staff	316

Field positions**364**

Cambodia

2006

Cameroon

2006

Central African Republic

2006

Chad

2006

Expenses

International staff	996
National staff	863
Operational running expenses	175
Medical and nutrition	2,345
Logistics and sanitation	121
Training and local support	70
Transport, freight, storage	152
Consultants and field support	47
Grants	-
Miscellaneous	1

Programs

4,770

Logistics satellites' activities

161

Funding

Public institutional income

671

America

-

Asia

-

ECHO and EU institutions

-

EU Europe

671

• AGCD - Belgium

638

• Danish Agency for Development Assistance (Danida) - Denmark

33

Non EU Europe

-

Oceania

-

UN institutions

-

Other governments

-

Private and other income

4,260

Staff information

International staff	24
National staff	337

Field positions

361

Expenses

International staff	426
National staff	508
Operational running expenses	124
Medical and nutrition	320
Logistics and sanitation	36
Training and local support	14
Transport, freight, storage	126
Consultants and field support	5
Grants	-
Miscellaneous	3

Programs

1,562

Logistics satellites' activities

23

Funding

Public institutional income

-

America

-

Asia

-

ECHO and EU institutions

-

EU Europe

-

Non EU Europe

-

Oceania

-

UN institutions

-

Other governments

-

Private and other income

1,585

Staff information

International staff	7
National staff	83

Field positions

90

Expenses

International staff	1,816
National staff	1,009
Operational running expenses	424
Medical and nutrition	1,196
Logistics and sanitation	586
Training and local support	6
Transport, freight, storage	1,598
Consultants and field support	47
Grants	-
Miscellaneous	3

Programs

6,685

Logistics satellites' activities

216

Funding

Public institutional income

1

Asia

-

ECHO and EU institutions

-

EU Europe

1

• Governments - Others - France

1

Non EU Europe

-

Oceania

-

UN institutions

-

Other governments

-

Private and other income

6,900

Staff information

International staff	35
National staff	413

Field positions

448

Expenses

International staff	3,691
National staff	3,098
Operational running expenses	952
Medical and nutrition	1,598
Logistics and sanitation	1,541
Training and local support	57
Transport, freight, storage	2,859
Consultants and field support	106
Grants	-
Miscellaneous	70

Programs

13,972

Logistics satellites' activities

383

Funding

Public institutional income

2,136

America

4

• Canadian International Development Agency (Cida) - Canada

4

Asia

-

ECHO and EU institutions

261

• Humanitarian Aid Office of European Commission (ECHO)

261

EU Europe

1,859

• Danish Agency for Development Assistance (Danida) - Denmark

536

• Governments - Others - France

1

• Ministry of Foreign Affairs (MAE) - Luxembourg

1,229

• Department for International Development (DFID) - UK

92

Non EU Europe

-

Oceania

-

UN institutions

12

• High Commissioner for Refugees (HCR)

12

Other governments

-

Private and other income

12,218

Staff information

International staff	69
National staff	733

Field positions

802

Chechnya / Ingushetia / Dagestan

2006

China

2006

Expenses

International staff	443
National staff	2,489
Operational running expenses	480
Medical and nutrition	2,667
Logistics and sanitation	214
Training and local support	58
Transport, freight, storage	328
Consultants and field support	32
Grants	-
Miscellaneous	13

Programs **6,724****Logistics satellites' activities** **0****Funding****Public institutional income** **1,043****America** -**Asia** -**ECHO and EU institutions** -**EU Europe** **808**

• Department for International Development (DFID) - UK 808

Non EU Europe **235**

• Ministry of Foreign Affairs (MFA) - Norway 235

Oceania -**UN institutions** -**Other governments** -**Private and other income** **5,681****Staff information**

International staff 7

National staff 242

Field positions **249****Expenses**

International staff	492
National staff	309
Operational running expenses	79
Medical and nutrition	711
Logistics and sanitation	9
Training and local support	50
Transport, freight, storage	77
Consultants and field support	10
Grants	51
Miscellaneous	-

Programs **1,788****Logistics satellites' activities** **2****Funding****Public institutional income** **1****America** -**Asia** -**ECHO and EU institutions** -**EU Europe** **1**

• Governments - Others - France 1

Non EU Europe -**Oceania** -**UN institutions** -**Other governments** -**Private and other income** **1,789****Staff information**

International staff 10

National staff 43

Field positions **53**

Colombia

2006

Congo, Democratic Republic of the

2006

Expenses

International staff	1,838
National staff	2,018
Operational running expenses	425
Medical and nutrition	657
Logistics and sanitation	117
Training and local support	64
Transport, freight, storage	573
Consultants and field support	85
Grants	-
Miscellaneous	26

Programs **5,803****Logistics satellites' activities** **7****Funding****Public institutional income** **4****America** -**Asia** -**ECHO and EU institutions** -**EU Europe** **4**

• Governments - Others - France 4

Non EU Europe -**Oceania** -**UN institutions** -**Other governments** -**Private and other income** **5,806****Staff information**

International staff 47

National staff 220

Field positions **267****Expenses**

International staff	9,118
National staff	11,238
Operational running expenses	2,423
Medical and nutrition	7,082
Logistics and sanitation	2,745
Training and local support	198
Transport, freight, storage	8,256
Consultants and field support	306
Grants	-
Miscellaneous	42

Programs **41,409****Logistics satellites' activities** **698****Funding****Public institutional income** **8,071****America** **667**

• Canadian International Development Agency (Cida) - Canada 667

Asia **-31**

• Embassies - Japan -31

ECHO and EU institutions **-63**

• Humanitarian Aid Office of the European Commission (ECHO) -63

EU Europe **7,304**

• AGCD - Belgium 1,006

• Danish Agency for Development Assistance (Danida) - Denmark 1,213

• Ireland Aid (DCI) - Ireland 316

• Ministry of Foreign Affairs (BuZa) - Holland 1,000

• Swedish International Development Cooperation Agency (SIDA) - Sweden 1,072

• Department for International Development (DFID) - UK 2,697

Non EU Europe **194**

• Development and Cooperation Department (DDC) - Switzerland 194

Oceania -**UN institutions** -**Other governments** -**Private and other income** **34,035****Staff information**

International staff 213

National staff 2,871

Field positions **3,084**

Congo, Republic of the

2006

Ecuador

2006

Expenses

International staff	850
National staff	988
Operational running expenses	131
Medical and nutrition	342
Logistics and sanitation	73
Training and local support	9
Transport, freight, storage	267
Consultants and field support	68
Grants	-
Miscellaneous	2

Programs**2,730****Logistics satellites' activities****18****Funding****Public institutional income****-85****America**

-

Asia

-

ECHO and EU institutions**-82**

- Humanitarian Aid Office of the European Commission (ECHO)

-2

- EU FED

-80

EU Europe**-3**

- Swedish International Development Cooperation Agency (SIDA) - Sweden

-3

Non EU Europe

-

- Ministry of Foreign Affairs (MFA) - Norway

-

Oceania

-

UN institutions

-

Other governments

-

Private and other income**2,831****Staff information**

International staff	18
National staff	173

Field positions**191****Expenses**

International staff	350
National staff	175
Operational running expenses	48
Medical and nutrition	307
Logistics and sanitation	48
Training and local support	5
Transport, freight, storage	40
Consultants and field support	8
Grants	-
Miscellaneous	9

Programs**990****Logistics satellites' activities****3****Funding****Public institutional income**

-

America

-

Asia

-

ECHO and EU institutions

-

EU Europe

-

Non EU Europe

-

Oceania

-

UN institutions

-

Other governments

-

Private and other income**994****Staff information**

International staff	8
National staff	20

Field positions**28**

Ethiopia

2006

France

2006

Expenses

International staff	2,925
National staff	2,022
Operational running expenses	527
Medical and nutrition	1,489
Logistics and sanitation	757
Training and local support	109
Transport, freight, storage	1,415
Consultants and field support	86
Grants	-
Miscellaneous	28

Programs**9,357****Logistics satellites' activities****162****Funding****Public institutional income****972****America**

-

Asia

-

ECHO and EU institutions**199**

- Humanitarian Aid Office of the European Commission (ECHO)

199

EU Europe**775**

- Austrian Development Agency (ADA) - Austria
- Danish Agency for Development Assistance (Danida) - Denmark
- Ministry of Foreign Affairs (MAE) - Luxembourg
- Swedish International Development Cooperation Agency (SIDA) - Sweden

455

15

100

205

Non EU Europe**-2**

- Ministry of Foreign Affairs (MFA) - Norway

-2

Oceania

-

UN institutions

-

Other governments

-

Private and other income**8,547****Staff information**

International staff	72
National staff	756

Field positions**828****Expenses**

International staff	4
National staff	678
Operational running expenses	60
Medical and nutrition	163
Logistics and sanitation	7
Training and local support	-
Transport, freight, storage	10
Consultants and field support	31
Grants	-
Miscellaneous	-

Programs**953****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**954****Staff information**

International staff	-
National staff	17

Field positions**17**

Georgia	2006	Guatemala	2006
Expenses		Expenses	
International staff	516	International staff	859
National staff	614	National staff	1,156
Operational running expenses	99	Operational running expenses	113
Medical and nutrition	397	Medical and nutrition	751
Logistics and sanitation	93	Logistics and sanitation	95
Training and local support	10	Training and local support	39
Transport, freight, storage	230	Transport, freight, storage	146
Consultants and field support	5	Consultants and field support	50
Grants	-	Grants	-
Miscellaneous	1	Miscellaneous	7
Programs	1,965	Programs	3,215
Logistics satellites' activities	48	Logistics satellites' activities	23
Funding		Funding	
Public institutional income	3	Public institutional income	143
America	-	America	-
Asia	-	Asia	-
ECHO and EU institutions	-	ECHO and EU institutions	-
EU Europe	3	EU Europe	92
• Governments - Others - France	3	• Municipalities and regional council - France	1
Non EU Europe	-	• Municipalities and regional council - Spain	92
Oceania	-	Non EU Europe	51
UN institutions	-	• Governments - Others - Switzerland	51
Other governments	-	Oceania	-
Private and other income	2,010	UN institutions	-
Staff information		Other governments	-
International staff	14	Private and other income	3,095
National staff	337	Staff information	
Field positions	351	International staff	21
		National staff	90
		Field positions	111

Guinea	2006	Haiti	2006
Expenses		Expenses	
International staff	1,057	International staff	1,935
National staff	686	National staff	4,113
Operational running expenses	189	Operational running expenses	251
Medical and nutrition	777	Medical and nutrition	2,203
Logistics and sanitation	152	Logistics and sanitation	546
Training and local support	39	Training and local support	60
Transport, freight, storage	392	Transport, freight, storage	466
Consultants and field support	24	Consultants and field support	84
Grants	-	Grants	-
Miscellaneous	-30	Miscellaneous	2
Programs	3,286	Programs	9,660
Logistics satellites' activities	116	Logistics satellites' activities	105
Funding		Funding	
Public institutional income	731	Public institutional income	732
America	-	America	-
Asia	-	Asia	-
ECHO and EU institutions	387	ECHO and EU institutions	-14
• Humanitarian Aid Office of the European Commission (ECHO)	282	• Humanitarian Aid Office of the European Commission (ECHO)	-14
• EU 50/50 cofinancing	105	EU Europe	565
EU Europe	257	• Danish Agency for Development Assistance (Danida) - Denmark	34
• Swedish International Development Cooperation Agency (SIDA) - Sweden	257	• Municipalities and regional council - Italy	26
Non EU Europe	87	• Swedish International Development Cooperation Agency (SIDA) - Sweden	505
• Development and Cooperation Department (DDC) - Switzerland	87	Non EU Europe	181
Oceania	-	• Ministry of Foreign Affairs (MFA) - Norway	181
UN institutions	-	Oceania	-
Other governments	-	UN institutions	-
Private and other income	2,670	Other governments	-
Staff information		Private and other income	9,033
International staff	25	Staff information	
National staff	281	International staff	40
Field positions	306	National staff	587
		Field positions	627

Honduras

2006

India

2006

Expenses

International staff	243
National staff	178
Operational running expenses	44
Medical and nutrition	47
Logistics and sanitation	9
Training and local support	14
Transport, freight, storage	25
Consultants and field support	7
Grants	-
Miscellaneous	-

Programs 567**Logistics satellites' activities** 2**Funding****Public institutional income** -

America	-
Asia	-
ECHO and EU institutions	-
EU Europe	-
Non EU Europe	-
Oceania	-
UN institutions	-
Other governments	-

Private and other income 569**Staff information**

International staff	6
National staff	31

Field positions 37**Expenses**

International staff	1,435
National staff	950
Operational running expenses	259
Medical and nutrition	967
Logistics and sanitation	366
Training and local support	22
Transport, freight, storage	395
Consultants and field support	79
Grants	-
Miscellaneous	1

Programs 4,474**Logistics satellites' activities** 4**Funding****Public institutional income** 325

America	-
Asia	-
ECHO and EU institutions	210
• Humanitarian Aid Office of the European Commission (ECHO)	210
EU Europe	115
• Swedish International Development Cooperation Agency (SIDA) - Sweden	115
Non EU Europe	-
Oceania	-
UN institutions	-
Other governments	-

Private and other income 4,153**Staff information**

International staff	31
National staff	319

Field positions 350

Indonesia

2006

Iran

2006

Expenses

International staff	2,094
National staff	1,753
Operational running expenses	425
Medical and nutrition	722
Logistics and sanitation	906
Training and local support	47
Transport, freight, storage	1,134
Consultants and field support	117
Grants	-
Miscellaneous	19

Programs 7,218**Logistics satellites' activities** 226**Funding****Public institutional income** 405

America	-
Asia	-
ECHO and EU institutions	-
• Humanitarian Aid Office of the European Commission (ECHO)	-
EU Europe	29
• Danish Agency for Development Assistance (Danida) - Denmark	17
• Governments - Others - Denmark	2
• Municipalities and regional council - France	10
Non EU Europe	376
• Ministry of Foreign Affairs (MFA) - Norway	376
Oceania	-
UN institutions	-
Other governments	-

Private and other income 7,039**Staff information**

International staff	44
National staff	385

Field positions 429**Expenses**

International staff	210
National staff	891
Operational running expenses	41
Medical and nutrition	540
Logistics and sanitation	32
Training and local support	2
Transport, freight, storage	49
Consultants and field support	-
Grants	-
Miscellaneous	-

Programs 1,765**Logistics satellites' activities** 6**Funding****Public institutional income** 601

America	-
Asia	-
ECHO and EU institutions	601
• EU DG I and VIII	601
EU Europe	-
Non EU Europe	-
Oceania	-
UN institutions	-
Other governments	-

Private and other income 1,170**Staff information**

International staff	5
National staff	101

Field positions 106

Iraq	2006	Italy	2006
Expenses		Expenses	
International staff	413	International staff	-
National staff	215	National staff	760
Operational running expenses	92	Operational running expenses	234
Medical and nutrition	916	Medical and nutrition	13
Logistics and sanitation	47	Logistics and sanitation	13
Training and local support	22	Training and local support	1
Transport, freight, storage	130	Transport, freight, storage	148
Consultants and field support	12	Consultants and field support	33
Grants	-	Grants	-
Miscellaneous	-	Miscellaneous	6
Programs	1,847	Programs	1,208
Logistics satellites' activities	80	Logistics satellites' activities	2
Funding		Funding	
Public institutional income	-	Public institutional income	-
America	-	America	-
Asia	-	Asia	-
ECHO and EU institutions	-	ECHO and EU institutions	-
EU Europe	-	EU Europe	-
Non EU Europe	-	Non EU Europe	-
Oceania	-	Oceania	-
UN institutions	-	UN institutions	-
Other governments	-	Other governments	-
Private and other income	1,927	Private and other income	1,210
Staff information		Staff information	
International staff	7	International staff	-
National staff	21	National staff	31
Field positions	28	Field positions	31

Ivory Coast	2006	Kenya	2006
Expenses		Expenses	
International staff	2,120	International staff	2,230
National staff	4,379	National staff	3,440
Operational running expenses	319	Operational running expenses	906
Medical and nutrition	2,218	Medical and nutrition	4,560
Logistics and sanitation	472	Logistics and sanitation	683
Training and local support	28	Training and local support	219
Transport, freight, storage	630	Transport, freight, storage	1,268
Consultants and field support	68	Consultants and field support	143
Grants	-	Grants	-
Miscellaneous	-7	Miscellaneous	3
Programs	10,227	Programs	13,452
Logistics satellites' activities	223	Logistics satellites' activities	265
Funding		Funding	
Public institutional income	2,284	Public institutional income	1,985
America	584	America	-
• Canadian International Development Agency (Cida) - Canada	584	Asia	-
Asia	-	ECHO and EU institutions	123
ECHO and EU institutions	404	• EU 50/50 cofinancing	123
• Humanitarian Aid Office of the European Commission (ECHO)	404	EU Europe	1,863
EU Europe	1,059	• AGCD - Belgium	551
• AGCD - Belgium	407	• Governments - Others - France	1
• Ministry of Foreign Affairs (BuZa) - Holland	186	• Swedish International Development Cooperation Agency (SIDA) - Sweden	205
• Swedish International Development Cooperation Agency (SIDA) - Sweden	385	• Forum Syd - Sweden	345
• Department for International Development (DFID) - UK	81	• Department for International Development (DFID) - UK	-
Non EU Europe	237	• Governments - Others - UK	761
• Ministry of Foreign Affairs (MFA) - Norway	237	Non EU Europe	-
Oceania	-	Oceania	-
UN institutions	-	UN institutions	-1
Other governments	-	• High Commissioner for Refugees (HCR)	-1
Private and other income	8,166	Other governments	-
Staff information		Private and other income	11,731
International staff	53	Staff information	
National staff	1,047	International staff	46
Field positions	1,100	National staff	471
		Field positions	517

Kyrgyzstan

2006

Laos

2006

Expenses

International staff	272
National staff	93
Operational running expenses	55
Medical and nutrition	103
Logistics and sanitation	76
Training and local support	8
Transport, freight, storage	26
Consultants and field support	1
Grants	-
Miscellaneous	12

Programs**646****Logistics satellites' activities****7****Funding****Public institutional income****-****America****-****Asia****-****ECHO and EU institutions****-****EU Europe****-****Non EU Europe****-****Oceania****-****UN institutions****-****Other governments****-****Private and other income****654****Staff information**

International staff	6
National staff	24

Field positions**30****Expenses**

International staff	222
National staff	62
Operational running expenses	33
Medical and nutrition	272
Logistics and sanitation	-
Training and local support	5
Transport, freight, storage	22
Consultants and field support	3
Grants	-
Miscellaneous	18

Programs**637****Logistics satellites' activities****25****Funding****Public institutional income****-****America****-****Asia****-****ECHO and EU institutions****-****EU Europe****-****Non EU Europe****-****Oceania****-****UN institutions****-****Other governments****-****Private and other income****661****Staff information**

International staff	4
National staff	21

Field positions**25**

Lebanon

2006

Liberia

2006

Expenses

International staff	297
National staff	51
Operational running expenses	162
Medical and nutrition	1,091
Logistics and sanitation	1,033
Training and local support	2
Transport, freight, storage	1,298
Consultants and field support	53
Grants	-
Miscellaneous	7

Programs**3,993****Logistics satellites' activities****194****Funding****Public institutional income****-****America****-****Asia****-****ECHO and EU institutions****-****EU Europe****-****Non EU Europe****-****Oceania****-****UN institutions****-****Other governments****-****Private and other income****4,187****Staff information**

International staff	4
National staff	7

Field positions**11****Expenses**

International staff	3,768
National staff	5,599
Operational running expenses	625
Medical and nutrition	2,620
Logistics and sanitation	772
Training and local support	49
Transport, freight, storage	1,206
Consultants and field support	102
Grants	-
Miscellaneous	6

Programs**14,746****Logistics satellites' activities****248****Funding****Public institutional income****2,534****America****33**

- Canadian International Development Agency (Cida) - Canada

33

Asia**-****ECHO and EU institutions****1,099**

- Humanitarian Aid Office of the European Commission (ECHO)

1,099

EU Europe**1,136**

- Danish Agency for Development Assistance (Danida) - Denmark
- Ministry of Foreign Affairs (BuZa) - Holland
- Swedish International Development Cooperation Agency (SIDA) - Sweden
- Department for International Development (DFID) - UK

281

500

292

63

Non EU Europe**266**

- Ministry of Foreign Affairs (MFA) - Norway

266

Oceania**-****UN institutions****-****Other governments****-****Private and other income****12,460****Staff information**

International staff	90
National staff	1,544

Field positions**1,634**

Malawi

2006

Mali

2006

Expenses

International staff	1,769
National staff	1,751
Operational running expenses	522
Medical and nutrition	2,023
Logistics and sanitation	362
Training and local support	159
Transport, freight, storage	735
Consultants and field support	124
Grants	-
Miscellaneous	2

Programs

7,447

Logistics satellites' activities

216

Funding

Public institutional income

1,636

America

-

Asia

-

ECHO and EU institutions

519

• EU DG I and VIII

519

EU Europe

694

• AGCD - Belgium

592

• Governments - other - Greece

102

Non EU Europe

423

• Norwegian Agency for Development
Cooperation (NORAD) - Norway

423

Oceania

UN institutions

Other governments

Private and other income

6,027

Staff information

International staff	40
National staff	426

Field positions

466

Expenses

International staff	162
National staff	355
Operational running expenses	99
Medical and nutrition	119
Logistics and sanitation	57
Training and local support	248
Transport, freight, storage	125
Consultants and field support	40
Grants	-
Miscellaneous	52

Programs

1,257

Logistics satellites' activities

12

Funding

Public institutional income

551

America

-

Asia

-

ECHO and EU institutions

434

• EU DG I and VIII

434

EU Europe

117

• Danish Agency for Development
Assistance (Danida) - Denmark

19

• Ministry of Foreign Affairs
(MAE) - Luxembourg

98

Non EU Europe

Oceania

UN institutions

Other governments

Private and other income

718

Staff information

International staff	2
National staff	67

Field positions

69

Morocco

2006

Mozambique

2006

Expenses

International staff	243
National staff	91
Operational running expenses	41
Medical and nutrition	41
Logistics and sanitation	61
Training and local support	-
Transport, freight, storage	35
Consultants and field support	3
Grants	-
Miscellaneous	-

Programs

515

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

516

Staff information

International staff	5
National staff	13

Field positions

18

Expenses

International staff	2,109
National staff	1,770
Operational running expenses	499
Medical and nutrition	1,039
Logistics and sanitation	214
Training and local support	159
Transport, freight, storage	725
Consultants and field support	78
Grants	-
Miscellaneous	116

Programs

6,709

Logistics satellites' activities

70

Funding

Public institutional income

2,969

America

20

• Embassies - Canada

20

Asia

EU Europe

2,392

• Municipalities and regional council - Belgium

714

• Governments - Others - France

208

• Ireland Aid (DCI) - Ireland

315

• Ministry of Foreign Affairs
(MAE) - Luxembourg

1,033

• Embassies - Sweden

43

• Department for International
Development (DFID) - UK

79

Non EU Europe

526

• Norwegian Agency for Development
Cooperation (NORAD) - Norway

170

• Development and Cooperation
Department (DDC) - Switzerland

357

Oceania

UN institutions

24

• World Food Programme (WFP)

24

Other governments

7

Private and other income

3,810

Staff information

International staff	42
National staff	497

Field positions

539

Myanmar/Burma

2006

Nepal

2006

Expenses

International staff	1,497
National staff	1,440
Operational running expenses	221
Medical and nutrition	3,262
Logistics and sanitation	158
Training and local support	47
Transport, freight, storage	622
Consultants and field support	24
Grants	-
Miscellaneous	6

Programs

7,276

Logistics satellites' activities

51

Funding

Public institutional income

2,193

America

-

Asia

-

ECHO and EU institutions

541

- Humanitarian Aid Office of the European Commission (ECHO)

489

- EU Others

52

EU Europe

-

Non EU Europe

127

- Ministry of Foreign Affairs (MFA) - Norway
- Development and Cooperation Department (DDC) - Switzerland

87

40

Oceania

-

UN institutions

1,302

- UN Others

1,302

Other governments

223

Private and other income

5,135

Staff information

International staff

36

National staff

1,047

Field positions

1,083

Expenses

International staff	743
National staff	442
Operational running expenses	109
Medical and nutrition	357
Logistics and sanitation	92
Training and local support	6
Transport, freight, storage	197
Consultants and field support	12
Grants	-
Miscellaneous	3

Programs

1,961

Logistics satellites' activities

12

Funding

Public institutional income

86

America

-

Asia

-

ECHO and EU institutions

86

- Humanitarian Aid Office of the European Commission (ECHO)

86

EU Europe

-

Non EU Europe

-

Oceania

-

UN institutions

-

Other governments

-

Private and other income

1,886

Staff information

International staff

18

National staff

315

Field positions

333

Niger

2006

Nigeria

2006

Expenses

International staff	2,538
National staff	3,843
Operational running expenses	437
Medical and nutrition	4,977
Logistics and sanitation	1,030
Training and local support	27
Transport, freight, storage	3,216
Consultants and field support	88
Grants	-
Miscellaneous	6

Programs

16,162

Logistics satellites' activities

593

Funding

Public institutional income

1,445

America

-

Asia

-

ECHO and EU institutions

-

EU Europe

1,009

- Danish Agency for Development Assistance (Danida) - Denmark
- Municipalities and regional council - Spain
- Swedish International Development Cooperation Agency (SIDA) - Sweden

511

190

308

Non EU Europe

436

- Development and Cooperation Department (DDC) - Switzerland

436

Oceania

-

UN institutions

-

Other governments

-

Private and other income

15,310

Staff information

International staff

68

National staff

1,478

Field positions

1,546

Expenses

International staff	1,506
National staff	1,331
Operational running expenses	256
Medical and nutrition	1,511
Logistics and sanitation	228
Training and local support	7
Transport, freight, storage	417
Consultants and field support	46
Grants	-
Miscellaneous	7

Programs

5,309

Logistics satellites' activities

110

Funding

Public institutional income

3

America

-

Asia

-

ECHO and EU institutions

-

EU Europe

3

- Governments - Others - France

3

Non EU Europe

-

Oceania

-

UN institutions

-

Other governments

-

Private and other income

5,416

Staff information

International staff

30

National staff

261

Field positions

291

Pakistan

2006

Palestinian territories

2006

Expenses

International staff	2,604
National staff	1,680
Operational running expenses	457
Medical and nutrition	748
Logistics and sanitation	1,826
Training and local support	93
Transport, freight, storage	1,699
Consultants and field support	149
Grants	-1
Miscellaneous	-3

Programs

9,252

Logistics satellites' activities

59

Funding

Public institutional income

-6

America

-

Asia

-

ECHO and EU institutions

-12

- Humanitarian Aid Office of the European Commission (ECHO)

-12

EU Europe

6

- Municipalities and regional council - France

6

Non EU Europe

-

Oceania

-

UN institutions

-

Other governments

-

Private and other income

9,317

Staff information

International staff	61
National staff	414

Field positions

475

Expenses

International staff	570
National staff	656
Operational running expenses	118
Medical and nutrition	339
Logistics and sanitation	19
Training and local support	1
Transport, freight, storage	90
Consultants and field support	15
Grants	-
Miscellaneous	1

Programs

1,808

Logistics satellites' activities

0

Funding

Public institutional income

-12

America

-

Asia

-

ECHO and EU institutions

-

EU Europe

-

Non EU Europe

-12

- Ministry of Foreign Affairs (MFA) - Norway

-12

Oceania

-

UN institutions

-

Other governments

-

Private and other income

1,820

Staff information

International staff	14
National staff	54

Field positions

68

Peru

2006

Russia (excl, Chechnya/Ingushetia)

2006

Expenses

International staff	212
National staff	420
Operational running expenses	73
Medical and nutrition	234
Logistics and sanitation	104
Training and local support	52
Transport, freight, storage	44
Consultants and field support	29
Grants	-
Miscellaneous	1

Programs

1,169

Logistics satellites' activities

11

Funding

Public institutional income

101

America

-

Asia

-

ECHO and EU institutions

-

EU Europe

101

- Governments - Others - Belgium
- Danish Agency for Development Assistance (Danida) - Denmark
- Municipalities and regional council - Italy

-

16

85

Non EU Europe

-

Oceania

-

UN institutions

-

Other governments

-

Private and other income

1,079

Staff information

International staff	5
National staff	51

Field positions

56

Expenses

International staff	291
National staff	978
Operational running expenses	252
Medical and nutrition	403
Logistics and sanitation	360
Training and local support	31
Transport, freight, storage	135
Consultants and field support	39
Grants	-
Miscellaneous	-

Programs

2,489

Logistics satellites' activities

1

Funding

Public institutional income

278

America

-

Asia

-

ECHO and EU institutions

-

EU Europe

278

- Governments - Others - Luxembourg

278

Non EU Europe

-

Oceania

-

UN institutions

-

Other governments

-

Private and other income

2,212

Staff information

International staff	6
National staff	76

Field positions

82

Rwanda	2006	Sierra Leone	2006	Somalia	2006	South Africa	2006
Expenses		Expenses		Expenses		Expenses	
International staff	484	International staff	1,657	International staff	2,597	International staff	498
National staff	791	National staff	1,354	National staff	2,331	National staff	861
Operational running expenses	124	Operational running expenses	287	Operational running expenses	763	Operational running expenses	237
Medical and nutrition	801	Medical and nutrition	1,170	Medical and nutrition	2,458	Medical and nutrition	306
Logistics and sanitation	156	Logistics and sanitation	574	Logistics and sanitation	953	Logistics and sanitation	78
Training and local support	98	Training and local support	15	Training and local support	30	Training and local support	392
Transport, freight, storage	172	Transport, freight, storage	627	Transport, freight, storage	3,497	Transport, freight, storage	220
Consultants and field support	43	Consultants and field support	62	Consultants and field support	83	Consultants and field support	99
Grants	-	Grants	-	Grants	-	Grants	-
Miscellaneous	-	Miscellaneous	5	Miscellaneous	12	Miscellaneous	2
Programs	2,669	Programs	5,751	Programs	12,724	Programs	2,693
Logistics satellites' activities	55	Logistics satellites' activities	142	Logistics satellites' activities	203	Logistics satellites' activities	3
Funding		Funding		Funding		Funding	
Public institutional income	810	Public institutional income	946	Public institutional income	2,773	Public institutional income	826
America	-	America	-	America	467	America	-
Asia	-	Asia	-	• Canadian International Development Agency (Cida) - Canada	467	Asia	-
ECHO and EU institutions	234	ECHO and EU institutions	57	Asia	-	ECHO and EU institutions	-
• EU 50/50 cofinancing	234	• EU DG I and VIII	57	ECHO and EU institutions	-	EU Europe	826
EU Europe	540	EU Europe	889	• Humanitarian Aid Office of the European Commission (ECHO)	-	• AGCD - Belgium	448
• AGCD - Belgium	540	• Ireland Aid (DCI) - Ireland	174	EU Europe	1,223	• Danish Agency for Development Assistance (Danida) - Denmark	90
Non EU Europe	-	• Swedish International Development Cooperation Agency (SIDA) - Sweden	715	• Ireland Aid (DCI) - Ireland	302	• Embassies - Holland	289
Oceania	-	Non EU Europe	-	• Municipalities and regional council - Italy	12	Non EU Europe	-
UN institutions	37	Oceania	-	• Ministry of Foreign Affairs (BuZa) - Holland	-	Oceania	-
• UN Others	37	UN institutions	-	• Department for International Development (DFID) - UK	909	UN institutions	-
Other governments	-	Other governments	-	Non EU Europe	1,083	Other governments	-
Private and other income	1,914	Private and other income	4,947	• Ministry of Foreign Affairs (MFA) - Norway	1,083	Private and other income	1,870
Staff information		Staff information		Oceania	-	Staff information	
International staff	11	International staff	41	UN institutions	-	International staff	10
National staff	98	National staff	464	Other governments	-	National staff	40
Field positions	109	Field positions	505	Private and other income	10,153	Field positions	50
				Staff information			
				International staff	57		
				National staff	597		
				Field positions	654		

Sudan

2006

Tanzania

2006

Expenses

International staff	12,410
National staff	17,259
Operational running expenses	2,640
Medical and nutrition	5,031
Logistics and sanitation	2,914
Training and local support	62
Transport, freight, storage	8,272
Consultants and field support	460
Grants	145
Miscellaneous	131

Programs

49,325

Logistics satellites' activities

686

Funding

Public institutional income

12,038

America

738

- Canadian International Development Agency (Cida) - Canada

738

Asia

26

- Embassies - Japan

26

ECHO and EU institutions

1,787

- Humanitarian Aid Office of the European Commission (ECHO)

1,787

EU Europe

8,296

- Danish Agency for Development Assistance (Danida) - Denmark
- Ireland Aid (DCI) - Ireland
- Ministry of Foreign Affairs (BuZa) - Holland
- Swedish International Development Cooperation Agency (SIDA) - Sweden
- Department for International Development (DFID) - UK

605

352

1,188

1,476

4,675

Non EU Europe

1,191

- Ministry of Foreign Affairs (MFA) - Norway
- Development and Cooperation Department (DDC) - Switzerland

1,133

58

Oceania

-

UN institutions

-

Other governments

-

Private and other income

37,972

Staff information

International staff	283
National staff	4,307

Field positions

4,590

Expenses

International staff	362
National staff	138
Operational running expenses	56
Medical and nutrition	108
Logistics and sanitation	24
Training and local support	14
Transport, freight, storage	74
Consultants and field support	4
Grants	-
Miscellaneous	-

Programs

780

Logistics satellites' activities

2

Funding

Public institutional income

93

America

-

Asia

-

ECHO and EU institutions

-

EU Europe

93

- Jersey Overseas Aid - UK

93

Non EU Europe

-

Oceania

-

UN institutions

-

Other governments

-

Private and other income

689

Staff information

International staff	8
National staff	60

Field positions

68

Thailand

2006

Turkmenistan

2006

Expenses

International staff	732
National staff	757
Operational running expenses	137
Medical and nutrition	725
Logistics and sanitation	129
Training and local support	349
Transport, freight, storage	182
Consultants and field support	22
Grants	-
Miscellaneous	-

Programs

3,033

Logistics satellites' activities

7

Funding

Public institutional income

11

America

-

Asia

-

ECHO and EU institutions

-

EU Europe

-

Non EU Europe

-

Oceania

-

UN institutions

11

- World Health Organization (WHO)

11

Other governments

-

Private and other income

3,029

Staff information

International staff	15
National staff	146

Field positions

161

Expenses

International staff	433
National staff	229
Operational running expenses	79
Medical and nutrition	77
Logistics and sanitation	37
Training and local support	6
Transport, freight, storage	58
Consultants and field support	8
Grants	-
Miscellaneous	-

Programs

927

Logistics satellites' activities

0

Funding

Public institutional income

9

America

-

Asia

-

ECHO and EU institutions

-

EU Europe

9

- Embassies - Holland

2

- Embassies - UK

7

Non EU Europe

-

Oceania

-

UN institutions

-

Other governments

-

Private and other income

918

Staff information

International staff	10
National staff	63

Field positions

73

Uganda

2006

Uzbekistan

2006

Expenses

International staff	2,980
National staff	2,166
Operational running expenses	476
Medical and nutrition	1,680
Logistics and sanitation	951
Training and local support	55
Transport, freight, storage	738
Consultants and field support	53
Grants	-
Miscellaneous	8

Programs **9,106**

Logistics satellites' activities **11**

Funding

Public institutional income **1,657**

America -

Asia -

ECHO and EU institutions -111

• Humanitarian Aid Office of the European Commission (ECHO) -111

EU Europe **1,522**

• Ministry of Foreign Affairs (BuZa) - Holland 1,332

• Municipalities and regional council - Spain 190

Non EU Europe **246**

• Development and Cooperation Department (DDC) - Switzerland 246

Oceania -

UN institutions -

Other governments -

Private and other income **7,460**

Staff information

International staff	76
National staff	1,083

Field positions **1,159**

Expenses

International staff	482
National staff	516
Operational running expenses	67
Medical and nutrition	492
Logistics and sanitation	15
Training and local support	7
Transport, freight, storage	99
Consultants and field support	20
Grants	-
Miscellaneous	-

Programs **1,698**

Logistics satellites' activities **2**

Funding

Public institutional income **575**

America -

Asia -

ECHO and EU institutions -

EU Europe **575**

• Swedish International Development Cooperation Agency (SIDA) - Sweden 575

Non EU Europe -

Oceania -

UN institutions -

Other governments -

Private and other income **1,125**

Staff information

International staff	12
National staff	72

Field positions **84**

Zambia

2006

Zimbabwe

2006

Expenses

International staff	1,145
National staff	1,055
Operational running expenses	231
Medical and nutrition	1,160
Logistics and sanitation	102
Training and local support	16
Transport, freight, storage	528
Consultants and field support	28
Grants	-
Miscellaneous	-

Programs **4,265**

Logistics satellites' activities **47**

Funding

Public institutional income **190**

America -

Asia -

ECHO and EU institutions -

EU Europe **4**

• Governments - other - Greece 4

Non EU Europe **186**

• Norwegian Agency for Development Cooperation (NORAD) - Norway 186

Oceania -

UN institutions -

Other governments -

Private and other income **4,122**

Staff information

International staff	24
National staff	141

Field positions **165**

Expenses

International staff	1,782
National staff	1,105
Operational running expenses	391
Medical and nutrition	2,878
Logistics and sanitation	268
Training and local support	144
Transport, freight, storage	771
Consultants and field support	83
Grants	-
Miscellaneous	40

Programs **7,462**

Logistics satellites' activities **90**

Funding

Public institutional income **117**

America -

Asia -

ECHO and EU institutions -

EU Europe **117**

• Danish Agency for Development Assistance (Danida) - Denmark 38

• Governments - other - Greece 50

• Ministry of Foreign Affairs (MAE) - Luxembourg 29

Non EU Europe -

Oceania -

UN institutions -

Other governments -

Private and other income **7,435**

Staff information

International staff	38
National staff	229

Field positions **267**

Transversal activities

2006

Others

2006

Expenses

International staff	1,875
National staff	321
Operational running expenses	295
Medical and nutrition	42
Logistics and sanitation	126
Training and local support	107
Transport, freight, storage	107
Consultants and field support	49
Grants	-
Miscellaneous	-

Programs

2,922

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

2,922

Staff information

International staff	-
National staff	-

Field positions

-

Expenses

International staff	1,498
National staff	925
Operational running expenses	341
Medical and nutrition	47
Logistics and sanitation	70
Training and local support	140
Transport, freight, storage	192
Consultants and field support	-229
Grants	-
Miscellaneous	116

Programs

3,100

Logistics satellites' activities

117

Funding

Public institutional income

1,487

America

177

- Canadian International Development Agency (Cida) - Canada

177

Asia

8

- Governments - Others - Japan

8

ECHO and EU institutions

188

- EU Others

188

EU Europe

565

- Ministry of Foreign Affairs (MAE) - Luxembourg

124

- Governments - Others - Luxembourg

441

Non EU Europe

518

- Governments - Others - Switzerland
- Municipalities and regional council - Switzerland

174

344

Oceania

-

UN institutions

31

- World Health Organization (WHO)

31

Other governments

-

Private and other income

1,730

Staff information

International staff	19
National staff	59

Field positions

78

Asia tsunami disaster

2006

Expenses

International staff	837
National staff	921
Operational running expenses	160
Medical and nutrition	101
Logistics and sanitation	206
Training and local support	60
Transport, freight, storage	343
Consultants and field support	46
Grants	0
Miscellaneous	16

Programs

2,690

Logistics satellites' activities

0

Funding

Public institutional income

-

America

-

Asia

-

ECHO and EU institutions

-

EU Europe

-

Non EU Europe

-

UN institutions

-

Other governments

-

Private and other income

2,691

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, Sri Lanka and Thailand).

These 2,690 thousand euro were funded by 2,315 thousand euro of restricted funds, the balance by unrestricted funds.

5 Other information

In thousands of euros

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 22,113 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.

	2006	2005
ECHO and EU institutions	2,977	9,353
UN institutions	365	835
American governments	526	513
Asian governments	11	-
EU European governments	3,411	12,976
Non EU European governments	407	741
Oceanian governments	-	-
Other governments	-	323
Remaining committed amount to spend	7,698	24,741

In order to meet these commitments, MSF should receive from the above institutions a total amount of 5,285 thousand euro.

Other commitments

	2006	2005
Guarantees given	3,775	3,658
Mortgages & collaterals given	-	-
Foreign currencies term purchases (given)	135	290
Other off balance-sheet commitments given	6,223	6,388
Off balance-sheet commitments given	10,133	10,337

Guarantees given refer to loan agreements for 3,239 thousand euro, to rental contracts for 255 thousand euro, and for other purposes for 281 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 of MSF's annual expenditure.

5.2 Staff figures

Positions in the field

In full-time equivalent

	2006	2005
Total Field employees	26,981	28,083
National staff	24,959	25,855
International staff	2,022	2,227

For a breakdown of these staff by project country see note 4.2.3.

International departures to the field

In number of international staff

	2006	2005
International departures (total for the year)	4,623	4,768
Medical pool	1,292	1,276
Nurse and other paramedical pool	1,500	1,558
Non-medical pool	1,831	1,934
First time departures (total for the year)	1,332	1,466

Positions in the headquarter

In full-time equivalent

	2006	2005
Employees	1,513	1,282
• Social mission	897	784
• Fundraising	240	141
• Management, general and administration	376	357

The increase in fundraising staff is mainly due to 47 additional FTEs working on a project basis during 2006 in MSF-Norway to assist with their national 'telethon', plus approx 25 additional staff due to the insourcing of fundraising activities which were previously outsourced,

Volunteers

	2006	2005
Volunteers	96	202
• Social mission	31	76
• Fundraising	33	44
• Management, general and administration	32	82

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 labour market in the different countries where the entities are established.

Highest gross salaries by entity

MSF-Australia in Australian Dollar:	101,338	General Director
MSF-Austria in Euro:	59,393	General Director
MSF-Belgium in Euro:	70,334	General Director
MSF-Canada in Canadian Dollar:	125,338	General Director
MSF-Denmark in Danish Krone:	533,027	General Director
MSF-France in Euro:	62,972	General Director
MSF-Germany in Euro:	88,439	General Director
MSF-Holland in Euro:	87,298	General Director
MSF-Hong Kong in Hong Kong Dollar:	528,720	General Director
MSF-Italy in Euro:	62,250	General Director
MSF-International in Swiss Franc:	126,900	Intl President/Sec General
MSF-Japan in Yen:	7,488,000	General Director
MSF-Luxembourg in Euro:	62,567	General Director
MSF-Norway in Norwegian Krone:	566,567	General Director
MSF-Spain in Euro:	63,910	President
MSF-Sweden in Swedish Kronor:	502,396	General Director
MSF-Switzerland in Swiss Franc:	126,900	General Director
MSF-UK in Pound Sterling:	57,847	General Director
MSF-USA in US Dollar:	109,840	General Director
MSF-Supply in Euro:	62,860	General Director
MSF-Greece in Euro:	46,300	General Director
MSF-Logistique in Euro:	53,604	General Director
Epicentre in Euro:	60,261	General Director
Fondation MSF in Euro:	63,603	Research Director & President
EUP in Euro:	45,858	General Secretary

Lowest gross salaries by entity

MSF-Australia in Australian Dollar:	38,814	Donor Service Centre Staff
MSF-Austria in Euro:	23,481	Assistant
MSF-Belgium in Euro:	22,002	Assistant
MSF-Canada in Canadian Dollar:	29,246	Administrative Assistant
MSF-Denmark in Danish Krone:	239,250	Donorbase Assistant
MSF-France in Euro:	21,201	Operator
MSF-Germany in Euro:	38,662	Assistant
MSF-Holland in Euro:	20,153	Receptionist
MSF-Hong Kong in Hong Kong Dollar:	131,985	Assistant
MSF-Italy in Euro:	31,650	Secretary
MSF-International in Swiss Franc:	47,196	Coordinator Assistant
MSF-Japan in Yen:	2,745,600	Clerk
MSF-Luxembourg in Euro:	22,612	Assistant
MSF-Norway in Norwegian Krone:	303,135	Assistant
MSF-Spain in Euro:	20,767	Assistant
MSF-Sweden in Swedish Kronor:	204,570	Assistant
MSF-Switzerland in Swiss Franc:	61,692	Reception
MSF-UK in Pound Sterling:	21,851	Administrator
MSF-USA in US Dollar:	38,000	Program Assistant
MSF-Supply in Euro:	20,340	Warehouse Assistant
MSF-Greece in Euro:	12,500	Office Assistant
MSF-Logistique in Euro:	20,623	Assistant Operator
Epicentre in Euro:	27,740	Secretary
Fondation MSF in Euro:	29,372	Administrative Secretary
EUP in Euro:	29,372	Production Assistant

5.3 Subsequent events

As mentioned in note 2.10, in the first half of 2007, tax assessments have been received by MSF. Others are pending but have not yet been quantified. For those that have not yet been quantified we are unable to calculate a reliable estimate of the potential obligation, so have therefore not entered a provision for 2006. We are also continuing to challenge the basis of these audits.

About this publication

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