
MSF INTERNATIONAL MOVEMENT

MSF FINANCIAL REPORT 2008



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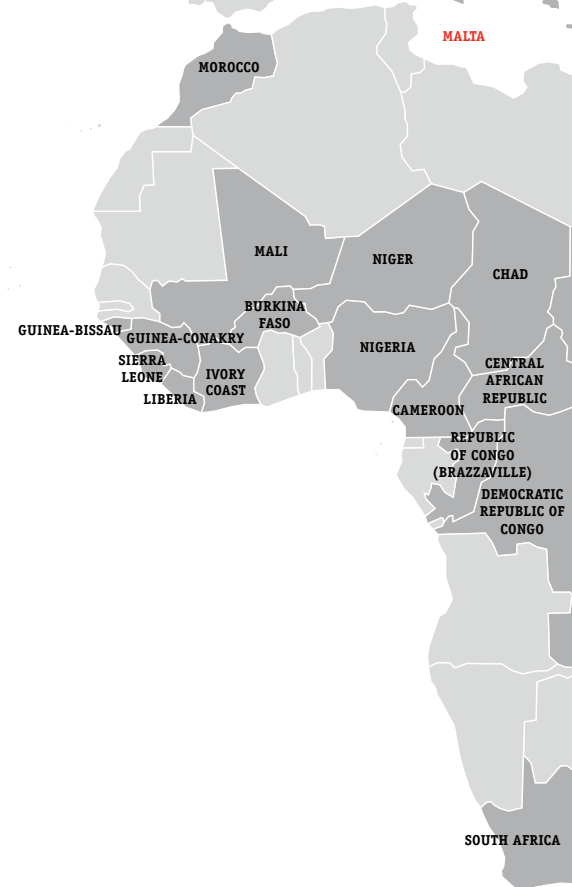
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* Countries in red have a total expenditure of less than 500k Euros and are included under 'other countries'.



RUSSIAN
FEDERATION

MOLDOVA

CHECHNYA /
INGUSHETIA /
DAGESTAN

GEORGIA
ARMENIA

UZBEKISTAN

KYRGYZSTAN

TURKMENISTAN

CHINA

LEBANON SYRIA

PALESTINIAN
TERRITORIES

JORDAN

IRAQ

IRAN

AFGHANISTAN

PAKISTAN

NEPAL

INDIA

BANGLADESH

MYANMAR

LAOS

THAILAND

CAMBODIA

PHILIPPINES

SUDAN

YEMEN

DJIBOUTI

ETHIOPIA

SRI LANKA

UGANDA

KENYA

SOMALIA

RWANDA
BURUNDI

INDONESIA

PAPUA NEW GUINEA

MALAWI

ZAMBIA

ZIMBABWE

MOZAMBIQUE

SWAZILAND

LESOTHO

PRESIDENT'S REPORT

For the year ended 31 December 2008

This report is presented along with the financial statements of the organisation for the year ended 31 December 2008. The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements.

Objectives & Policies

Médecins Sans Frontières (MSF) is an international, independent, medical humanitarian organization. We provide independent medical relief to victims of war, disasters, epidemics and other catastrophes in over 65 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 2,000 doctors, nurses, logistics specialists and engineers of all nationalities leave on field assignments to join around 23,000 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 of their assigns for any form of compensation other than that which the association might be able to afford them.

2008: A year of challenges and achievements

In 2008, Médecins Sans Frontières remained committed to reaching people living in the midst of crisis and conflict. Providing medical care in conflict zones remains at the core of our work, but growing security threats to our staff and increased problems accessing people who need help make this task increasingly difficult.

The beleaguered residents of the Somali capital of Mogadishu faced nearly daily bouts of violence in 2008 and yet had almost no access to healthcare. MSF could not run proper ambulance services due to the security risk to our staff. Despite these difficulties, MSF did manage to treat 2,300 people wounded by gunshots or mortar rounds and to care for 10,000 children suffering from acute malnutrition in the camps for displaced people. But our work has also been marred by tragedy – the killing of three of our colleagues in Kismayo and the kidnapping (and release) of two colleagues in Bossaso – forced us to scale back health activities and withdraw all our international staff from the country in 2008. These incidents and ongoing insecurity mean that MSF is currently relying on the commitment of our national staff in Somalia to keep our projects running.

In Pakistan, fighting between government forces and militia has now displaced millions of people. Thousands have been caught up in the violence and require urgent medical care. Insecurity has raised huge challenges to providing services, including keeping our ambulance service running. Early this year, despite clear identification of our staff and vehicles, two MSF staff members traveling in an MSF ambulance were caught in crossfire in the Swat district and killed, forcing us to stop this ambulance service. Pakistan, like Somalia, is an example of how insecurity and the targeting of aid workers make working in many conflict zones extremely difficult.

In the Democratic Republic of Congo (DRC), we are still struggling to operate in the east of the country. Renewed fighting in North Kivu since 2007 has forced hundreds of thousands of people to flee to neighboring areas. These people have little access to health care, and are very vulnerable to diseases such as measles, malaria and cholera. In 2008, MSF worked in Goma and surrounding rural areas where we ran mobile clinics and hospitals that stayed open even when fighting swept through many locations.

Darfur remained one of the biggest humanitarian interventions for MSF in 2008, but we struggled to access certain places and faced ongoing administrative hurdles to deploy emergency services to zones affected by violence. Providing medical care to thousands of displaced people, running independent and reactive operations, and accessing those in most need, was constantly under threat. These restrictions and the way the Sudanese Government controlled the delivery of humanitarian aid escalated in 2009 with the International Criminal Court (ICC) indictment of President Bashir, who in retaliation expelled many non-governmental organizations, including two MSF sections, despite our total independence from the ICC.

This is not the only incident where governments have hindered our access to people in need. Gaza is a case in point: when the Israeli army attacked Gaza at the end of 2008, we had MSF teams already in the area providing psychological and medical support, including pediatric care. But the daily shelling kept our teams virtual prisoners

in their own homes and it was all but impossible to increase surgical capacity because MSF doctors outside Gaza were not allowed in, despite repeated calls for access.

Carrying out independent, medical humanitarian action remains an ongoing challenge in some countries. For example after more than eight years of emergency programmes devoted particularly to nutrition, MSF's work in Niger was threatened in July by the decision of the authorities to suspend us. This decision was mainly due to the desire of the authorities to re-integrate such activities into the national programme and to avoid seeing independent actions and public awareness efforts around malnutrition in the country. After two months of discussions with them, MSF was able to partially restart its activities. In total for 2008, MSF treated more than 14,000 acutely malnourished children and provided more than 70,000 children with a monthly distribution of a nutritional food supplement.

Fortunately, thanks to the commitment of our staff, our experience and our ability to act at short notice, in 2008, worldwide MSF managed to deliver medical care – including providing 8.8 million consultations, treating over 200,000 severely malnourished children and carrying out 47,500 surgical interventions – to people in 64 countries.

In 2008, MSF also provided emergency care in the aftermath of natural catastrophes. We helped half a million survivors of Cyclone Nargis, which swept through Myanmar's Irrawaddy Delta in May. MSF was already working in the country and within 48 hours of the disaster our teams were in the cyclone-affected Delta region. More than 750 MSF staff worked on rotation, and we offered healthcare, food, shelter and psychosocial support to many remote communities whom the large international response had overlooked.

Health crises also played a major role in our 2008 operations. Fueled by a collapsed healthcare system and an almost complete breakdown in water and sanitation infrastructure, Zimbabwe's cholera epidemic threatened to spiral out of control at the end of the year. For months MSF was one of the only organisations with access to all cholera-affected areas and we treated majority of the patients.

In Southern Africa, where TB/HIV co-infection is endemic, MSF stepped up efforts to increase access to diagnosis and treatment. TB rates alone have more than tripled in countries where HIV prevalence is high. Worldwide, an estimated one third of all HIV sufferers have TB, but only one per cent receives treatment. Most don't get tested for TB and even if they did, the standard diagnostic method is a century old and is ineffective for most people living with HIV. In addition the current treatment protocols are not easy to use for HIV patients under ARV treatment. In 2008, we made repeated calls to governments and donors to invest in TB research and development to get new diagnostic and therapeutic tools – we estimate that current investment falls at least four times below what is needed to combat the resurgence of this deadly, but treatable disease.

Over the years we have been able to develop the means and funds to provide emergency healthcare where it is needed most in a cost effective manner. But today, the global financial and economic crisis has led us to take additional steps to control our expenditure. The decisions we have made do not affect our field operations – in fact, they

ensure that we will continue to provide the same volume of care to people at increasingly high standards. We are rationalizing the technical and logistical support we provide from our MSF national headquarters. And our five operational centres that run over 350 programmes for MSF are now more even interconnected and providing services that benefit our operations worldwide.

Last year, we also created an 'international innovation fund' that promotes innovation in our field activities by rewarding operational strategies and research that improve the way we meet healthcare needs in the places we are working. In 2008 this fund supported work on the use of adapted diagnostic tools to diagnose malnutrition in Western Africa and TB in people living with HIV in eastern Africa.

Innovation is the way forward for MSF. We are constantly seeking better ways to provide the highest quality of medical care to our patients. And we are committed to putting those innovations into practice in emergency situations worldwide. This year, more than ever, we remain grateful to our donors – 3.7 million individuals worldwide – who choose to support us.

In 2009, we will continue to overcome barriers in order to assist people trapped in conflict situations and be reactive to natural disasters and health crises. A special emphasis will be put on nutrition and vaccination, which have been internationally agreed as medical priorities for MSF. We will also persevere in defending the necessary space for independent humanitarian action based on needs and regardless of political agendas.

FINANCIAL REPORT

Combined Accounts 2008

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 10 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

2008 saw an increase in income for MSF internationally compared with 2007. Total incoming resources for 2008 were 83 million higher than in 2007. This increase was mainly due to continued & growing support of individual donors and an increase of income from Private & Public Institutions. This represents an annual increase of 14%. 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.

Expenditure

The total expenditure in 2008 was € 648 million, which represents an increase of € 71 million over 2007, which equates to 12% 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.

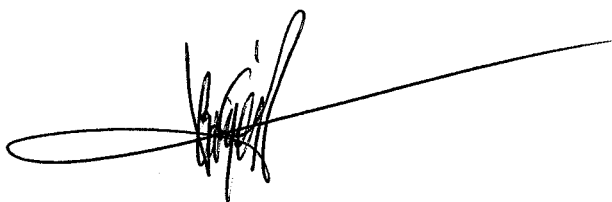
	2008 M €	2007 M €
Expenditure Social Mission		
Programmes	429	375
Headquarters programme support	66	64
Témoignage/awareness raising	25	19
Other humanitarian activities	7	9
Total Social Mission	527	467
Other expenses		
Fundraising	81	77
Management and general administration	40	33
Total other expenses*	121	110

*(there was also a payment of income tax € 89k in 2008 and € 97k in 2007)

The result of the above is that MSF's total expenditure in 2008 is represented by 81% spent on social mission and 19% on other expenses.

Result for the year and reserves policy

The result for 2008 shows a surplus after adjusting for exchange gains/losses of € 22.5 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 2008 was approximately 8 months (see 2.14 of the notes to the financial statements).



Christophe Fournier, MD
President, MSF International Council

AUDITOR'S REPORT

For the year ended December 31, 2008

To the Board of MSF International,

Report on the International Combined Financial Statements

At your request, we have audited the accompanying international combined financial statements of MSF ("the Movement"), which comprise the international combined balance sheet as at December 31, 2008, and the international combined income statement, statement of changes in equity and cash flow statement for the year then ended, and a summary of significant accounting policies and other explanatory notes.

Management's Responsibility for the Financial Statements

MSF's Management is responsible for the preparation and fair 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 fair presentation of financial statements that are free from material misstatements, whether due to fraud or error; selecting and applying appropriate accounting policies; and making accounting estimates that are reasonable in the circumstances.

Auditors' Responsibility

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

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on our judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, we consider internal control relevant to the entity's preparation and fair 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 opinion.

Opinion

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

Paris-La Défense, June 23, 2009

KPMG Audit
Département de KPMG S.A.



Gilles Salignon
Partner

Paris-La Défense, June 23, 2009

ERNST & YOUNG et Associés



Isabelle Tracq-Sengeissen
Partner

Combined Financial statements

for the year ended 31st December 2008

STATEMENT OF FINANCIAL POSITION

<i>In thousands of euros</i>	Notes	2008	2007
Intangible assets - Net	2.1	2,650	2,838
Property, plant & equipment - Net	2.2	28,601	28,668
Financial assets - Net	2.3	5,789	5,639
Non-current assets - Net		37,040	37,144
Inventories - Net	2.4	22,310	20,046
Grants receivable - Net	2.5	21,520	16,822
Contributions receivable - Net	2.6	18,329	14,991
Other receivables - Net	2.7	3,939	4,820
Other assets	2.8	7,183	4,357
Cash & equivalents	2.9	375,599	350,172
Current assets - Net		448,881	411,207
Total assets - Net		485,921	448,352
Permanently restricted funds		2,478	2,478
Unrestricted funds		423,842	402,175
Other retained earnings and equities		-13,943	-14,578
Retained earnings and equities	2.14	412,377	390,075
Provisions and contingent liabilities	2.1	4,610	3,387
Financial debts	2.11	2,288	2,569
Accounts payable and accrued expenses	2.12	54,774	42,654
Deferred income	2.13	11,872	9,662
Overdrafts		0	5
Liabilities		73,544	58,276
Total liabilities and retained earnings		485,921	448,352



Bernadette Orbinski-Burke
Treasurer, MSF International Council

STATEMENT OF FINANCIAL ACTIVITIES

<i>In thousands of euros</i>	Notes	Unrestricted	Restricted	Total 2008	Total 2007
Individuals	3.1.1/4.2.1	484,529	25,589	510,118	438,906
Private institutions	3.1.1/4.2.1	36,398	40,909	77,307	79,827
Private Income		520,928	66,498	587,425	518,733
Public institutional income	3.1.2/4.2.2	155	67,560	67,714	54,204
Other income	3.1.3/4.2.1	19,917	402	20,319	19,788
Total Income		540,999	134,460	675,459	592,725
Programmes	3.2/4.2.3	304,035	125,198	429,233	375,439
Headquarters programme support	3.2	60,856	4,764	65,620	63,622
Témoignage / Awareness raising	3.2	21,602	3,065	24,667	19,420
Other humanitarian activities	3.2	6,935	308	7,244	9,088
Social mission		393,429	133,335	526,764	467,568
Fundraising	3.2	81,075	143	81,218	76,866
Management, general and administration	3.2	39,647	523	40,170	32,843
Income tax	3.2	89	-	89	97
Other expenses		120,811	666	121,477	109,806
Total Expenditure		514,240	134,002	648,241	577,374
Net exchange gains/ losses unrealized & realized		-4,291	-458	-4,749	-3,241
Surplus/(deficit)		22,468	0	22,468	12,110

STATEMENT OF FUNCTIONAL EXPENSES

Social Mission

Nature of expenses	Programmes	Headquarters programme support	Témoignage / Awareness raising	Other humanitarian activities	Total Social mission
Personnel costs	200,078	46,753	10,053	389	257,273
Travel and transportation	72,052	4,805	1,238	208	78,303
Medical and nutrition	95,421	163	-	1,144	96,728
Logistics and sanitation	28,653	327	-	397	29,377
Professional services	1,764	1,393	1,553	26	4,735
Communications	6,981	1,222	1,237	13	9,453
Publications	-	35	1,784	-34	1,785
Promotional expenses	-	174	3,394	10	3,579
Office expenses	12,371	6,820	1,870	73	21,133
Taxes	904	97	16	-	1,017
Private grants	1,116	77	3,018	5,021	9,232
Public institutional grants	97	-	-	-	97
Financial expenses	896	119	8	3	1,026
Others	8,900	1,364	152	-11	10,406
Depreciation	-	2,272	342	5	2,619
Total	429,233	65,620	24,667	7,244	526,764

Other expenses

Nature of expenses	Fundraising	Management general and administration	Income tax	Total Other expenses	Total 2008	Total 2007
Personnel costs	12,953	23,397	-	36,350	293,624	271,241
Travel and transportation	715	1,829	-	2,544	80,847	69,746
Medical and nutrition	1	8	-	10	96,738	78,603
Logistics and sanitation	-	-	-	-	29,377	23,309
Professional services	7,019	3,323	-	10,342	15,077	12,323
Communications	10,883	694	-	11,577	21,030	20,092
Publications	10,224	585	-	10,809	12,594	11,007
Promotional expenses	34,020	362	-	34,382	37,960	38,668
Office expenses	3,191	2,563	-	5,754	26,887	25,044
Taxes	33	118	89	239	1,257	996
Private grants	81	29	-	111	9,342	7,031
Public institutional grants	-	-	-	-	-	-
Financial expenses	1,253	3,195	-	4,448	5,474	3,463
Others	268	1,487	-	1,756	12,161	11,343
Depreciation	578	2,578	-	3,156	5,775	4,508
Total	81,218	40,170	89	121,477	648,241	577,374

STATEMENT OF CASH FLOWS

In thousands of euros

	2008	2007
Cash flows from humanitarian and functioning activities		
1. Cash flows from private donors	580,219	516,646
• Private income	587,425	518,732
<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	-7,621	834
• Change in deferred income on private grants	397	236
• Change in unspent donor-designated/restricted funds	17	-3,156
2. Cash flows from public institutional agencies	70,271	57,480
• Public institutional income	67,714	54,204
<i>Variation in working capital requirements</i>		
• Change in public institutional assets	-1,442	1,703
• Change in public institutional liabilities	3,999	1,574
3. Others cash flows from humanitarian and functioning activities	-612,343	-553,221
• Other income	20,319	19,788
• Social mission expenditure	-526,764	-467,568
• Others expenses	-121,477	-109,806
<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>Depreciation, amortization, provisions</i>	7,108	3,777
• Write-off of non-current assets	84	408
• Proceeds on disposals of non-currents assets	-1	-1
• Investment subsidies as income	-198	-219
<i>Variation in working capital requirements</i>		
• Change in other receivables and current assets	-4,643	1023
• Change in other current liabilities	13,229	-623
Net cash provided by/(used for) humanitarian and functioning activities (A) = 1+2+3	38,147	20,905
Cash flows from investing activities		
• Investments in non-current assets	-3,554	-6,838
• Proceeds on disposals of non-currents assets	1	1
• Investment subsidies as income	198	219
• Change in investment subsidies liabilities	-366	88
Net cash provided by/(used for) investing activities (B)	-3,721	-6,531

STATEMENT OF CASH FLOWS (CONTINUED)

In thousands of euros

	2008	2007
Cash flows from financing activities		
• Permanently restricted contributions and income	-	-
• Change in financial debts	-295	-2,652
• Change in capital	318	404
Net cash provided by/ (used for) financing activities (C)	23	-2,248
Effect of foreign exchange rate fluctuations	-4,088	-5,779
Net exchange gains and losses	-4,749	-3,241
Effect of exchange rate fluctuations (D)	-8,837	-9,020
Effect of restructuring	-	-239
Effect of change in consolidation method	-	-
Effect of change in consolidation percentage	-	-
Effect of change in accounting principles	-198	-135
Effect fair value	19	-8
Effect of changes in accounting principles and structure (E)	-179	-382
Effect of changes in combination's scope (F)	-	-
Change in cash and equivalents (A+B+C+D+E+F)	25,433	2,724
Opening cash and equivalents (G)	350,166	347,441
Closing cash and equivalents (A+B+C+D+E+F+G)	375,599	350,166

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	2,478	-	-	-	-	-	2,478
Unrestricted funds	2.14	402,175	21,606	-	19	-	41	423,842
Retained earnings		404,653	21,606	-	19	-	41	426,320
Capital for foundations		578	-	318	-	-	-	896
Combination adjustment		-743	861	-	-	-	-	118
Translation adjustment		-14,412	-	-	-	-544	-	-14,957
Other retained earnings and equities		-14,578	861	318	-	-544	-	-13,943
Total retained earnings and equities		390,075	22,468	318	19	-544	41	412,377

Notes to the Financial statements

INTRODUCTION

Médecins Sans Frontières (MSF) is an international, independent, medical humanitarian organization that delivers emergency aid to people affected by armed conflict, epidemics, healthcare exclusion and natural or man-made disasters. MSF combines the provision of emergency medical care with a commitment to speaking out about the suffering witnessed and the obstacles encountered in providing assistance.

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

MSF also provides medical care to help people survive in catastrophic situations where communities and health structures may be overwhelmed. MSF provides assistance during epidemics, following natural disasters, and to people who are excluded from healthcare.

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

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

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

access to patients and the space it needs to carry out emergency medical interventions.

The work of MSF is carried out by thousands of national and international health professionals, logistical and administrative staff. Together they manage projects in over 65 countries worldwide.

Médecins Sans Frontières 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 10 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, Artze Ohne Grenzern Foundation in Germany 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 16 and IAS 19.

1.1 Basis of presentation

The financial statements are presented in euros, rounded to the nearest thousand. They are prepared on the historical cost convention, revalued at their fair value, with the exception of tangible and intangible assets. The financial statements have been prepared and presented according to the principles of fair presentation, accruals, matching, going concern, consistency and prudence.

Figures are rounded and therefore may vary slightly from the amounts presented in other documents or rounding 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 2008	Average Rate 2008	Closing Rate 2007	Average Rate 2007
AUD	2.03	1.74	1.68	1.63
CAD	1.70	1.56	1.44	1.47
CHF	1.49	1.59	1.65	1.64
DKK	7.45	7.46	7.46	7.45
EUR	1.00	1.00	1.00	1.00
GBP	0.95	0.80	0.73	0.68
HKD	10.79	11.45	11.48	10.69
JPY	126.14	152.45	164.93	161.25
NOK	9.75	8.22	7.96	8.02
SEK	10.87	9.62	9.44	9.25
USD	1.39	1.47	1.47	1.37

1.3 Change in accounting policies

The 2008 financial statements do not contain any changes in accounting policies compared to 2007.

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, using the component approach, as follows:

- Land: no depreciation,
- Buildings: 20 to 50 years,
- Fixtures: 5 years,
- Furniture, computers, machinery and equipment: 3 to 5 years,
- Other tangible assets: 3 to 10 years.

The purchase cost of fixed assets used in the field for programme purposes is charged directly to programme 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. Financial Assets are initially recognized at fair value, net of transaction costs through the Statement of Activities.

Investments are recorded as financial assets at fair value through profit and loss and classified as current assets with any resultant gains or losses recognized in the statement of income and expenditure. Other financial assets are recorded at fair value

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 sent by donors before the closing for which the corresponding cash has been collected by MSF on the following months after the closing. They are accounted for at fair value, at their cost net of impairment. Legacies & bequests are accounted for on a cash basis and are therefore not included in receivables (see 1.13 Legacies and bequests). Other receivables and other assets are recorded at their fair 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 valued at fair value through the statement of activities category. 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.

1.10 Financial debts, accounts payable and accrued expenses

The financial debts are recorded at fair 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. Staff costs and litigations on the field remain in books on cash basis when there is no sufficient information available to evaluate the amount of any financial impact at the closing. No accruals for paid vacation of national

field staff have been booked as of December 31, 2008, except for paid vacation of MSF Switzerland national staff, since no reliable information was available as of 31 december 2008. 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.

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...).

1.15 Financial Risk Management

Foreign Currency Risk

Some MSF entities use forward foreign exchange contracts to hedge the exposure to foreign exchange risks arising from significant internal transfers denominated in a different currency to the one in which the expenditure will be incurred. The MSF logistics satellites also use forward foreign exchange contracts to hedge against the risks arising from significant purchases in currencies different from those in which they are selling their goods.

Interest Rate Risk

MSF has no significant long term loans.

Credit Risk

The receivables are mostly with governments with high credit ratings, where credit risk is low. Investments are generally in liquid securities and with counterparts that have a high credit rating. Other positions are not material or are covered by provisions. At the balance sheet date there were no significant concentrations of credit risk.

Liquidity Risk

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

1.16 Employee Benefits

The nature of pension plans for headquarters and international staff employees depends on what is the normal custom for the contracting country of the employee. Pension obligations are usually covered by an independent organisation with a defined contribution plan. Contributions to a defined contribution pension plan are recognized as an expense in the statement of financial activities in the year in which they are incurred.

In the countries where there are defined benefit plans, MSF initiated a process in order to evaluate the potential liabilities based on an actuarial method compliant with IAS 19. It is expected that the post employment benefits estimations will be available before the closing on the current year. Nevertheless and due to the fact that the staff turnover is high and the population is young, the liability is considered as not significant.

2 STATEMENT OF FINANCIAL POSITION

2.1 Intangible assets

Mainly comprises software and licenses.

	Opening	Additions	Disposals	exchange gain / loss	Foreign Other movements	Closing
Intangible assets - gross value	10,114	1,285	-110	137	12	11,437
Depreciation	-7,276	-1,513	56	-52	-1	-8,787
Intangible assets - Net	2,838	-229	-54	84	10	2,650

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	5,781	-	-	120	-	5,901
Buildings	23,784	26	-14	574	-	24,369
Fixtures	7,097	509	-48	267	-6	7,819
Furniture	4,082	228	-17	46	8	4,346
Computers	8,747	1,004	-324	56	-10	9,474
Machinery & equipment	2,240	263	-71	-11	25	2,446
Other tangible assets	1,494	334	-198	-28	5	1,607
Property, plant & equipment - gross value	53,226	2,364	-672	1,024	22	55,963
Depreciation	-24,559	-3,358	643	-303	214	-27,362
Property, plant & equipment - Net	28,668	-994	-29	721	236	28,601

Finance leases

At the end of the year, the net value of capitalised assets stands at 1,639 thousand euro, and capitalised lease obligations at 2,302 thousand euros. The total reimbursements for the current year amount to 350 thousand euro, and the rent expenses to 440 thousand 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.

	Gross value	Provision	Net value 2008	Net value 2007
Loans	7	-7	-	-
Long-term investments	4,427	-1	4,426	4,256
Other financial assets	1,372	-8	1,363	1,383
Total financial assets	5,805	-16	5,789	5,639

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

	< 1 year	> 1 year and < 5 years	> 5 years	Total 2008
Other financials assets - Net	581	468	314	1,363

2.4 Inventories

	Gross value	Provision	Net value 2008	Net value 2007
Medical and non-medical relief goods	22,259	-300	21,958	19,734
Other inventories	352	-	352	312
Total inventories	22,611	-300	22,310	20,046

2.5 Grants receivable

	Gross value	Provision	Net value 2008	Net value 2007
Grants receivable from private donors	8,359	-7	8,351	3,627
Grants receivable from public institutional agencies	13,502	-333	13,169	13,194
• ECHO and EU institutions	4,698	-333	4,365	3,375
• UN institutions	229	-	229	1,335
• American governments	45	-	45	-
• Asian governments	-	-	-	-
• EU European governments	6,922	-	6,922	8,174
• Non EU European governments	1,553	-	1,553	248
• Oceanian governments	-	-	-	-
• Other governments	55	-	55	62
Total grants receivable	21,860	-341	21,520	16,822

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

2.6 Contributions receivable

At December 31st 2008, the committed outstanding amount represents 18,329 thousand euro and is considered to be received within the following year.

2.7 Other receivables

Other receivables mainly relate to services provided and goods sold to other organizations. At December 31st 2008, the committed outstanding amount represents 3,939 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 2008
Other assets	7,084	-	99	7,183

2.9 Cash and equivalents

	2008	2007
Short-term deposits	228,422	224,662
Cash in headquarters	123,045	102,822
Cash in the field	24,132	22,687
Cash & equivalents	375,599	350,172

2.10 Provisions and contingent liabilities

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

	Opening	Additional provisions	Unused Amounts used	Foreign amounts reversed	exchange gain / loss	Other movements	Closing
Provisions and contingent liabilities	3,387	2,072	-300	-594	46	-	4,610

€ 2.4m of the Provisions and Contingent Liabilities relates to tax assessments received by MSF relating to our activities in the field. MSF is currently challenging the basis of these particular assessments.

The remaining € 2.2m of Provision and Contingent Liabilities covers various different risks for which MSF has a constructive obligation.

2.11 Financial debts

Their breakdown by maturity date is the following:

	< 1 year	> 1 year and < 5 years	> 5 years	Total 2008	Total 2007
Borrowings and loans	-14	-	-	-14	4
Capitalized lease obligation	383	1,369	550	2,302	2,564
Financial Debts	369	1,369	550	2,288	2,569

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 pay

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

	2008	2007
Trade accounts payable and accruals	29,817	24,597
Accrued personnel expenses	11,621	11,515
Accrued taxes and income tax payable	1,746	1,792
Public institutional grants payable	826	33
Private grants payable	28	23
Other liabilities	10,736	4,695
Accounts payable and accrued expenses	54,774	42,654

Their breakdown by maturity date is the following:

	< 1 year	> 1 year and < 5 years	> 5 years	Total 2008
Accounts payable and accrued expenses	53,035	48	1,691	54,774

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

	2008	2007
Deferred income on public institutional grants	5,529	3,958
Deferred income on private grants	871	440
Unspent donor-designated/restricted funds	2,346	2,331
Other deferred income	711	158
Gross value of investment subsidies	2,413	2,775
Deferred income	11,872	9,662

Its breakdown by maturity date is the following:

	< 1 year	> 1 year and < 5 years	> 5 years	Total 2008
Deferred income	11,872	-	-	11,872

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

The following schedule shows their year-end position:

	Opening	Raised in previous years and spent in 2008	Raised in 2008 but not spent	Foreign exchange gain / loss	Other movements	Closing
Algeria	19	-	-	-	-	19
Angola	3	-	2	-	-	5
Bangladesh	3	-3	-	-	-	-
Chad	2	-2	-	-	-	-
Congo, Democratic Republic of the	18	-19	146	1	-	146
Haiti	12	1	9	-	-	21
Indonesia excluding Tsunami	1	-1	-	-	-	-
Iran	63	-	-	-	-	63
Iraq	-	1	-	-	-	1
Lebanon	1	-	1	-	-	2
Madagascar	1	-	1	-	-	1
Myanmar/Burma excluding Tsunami	-	-	-	18	264	283
Pakistan	2	-2	-	-	-	-
Peru	37	-	-	-	-	37
Sierra Leone	-	3	-	-	-	2
Uganda	26	-26	-	-	-	-
Uzbekistan	-	3	-	-1	-	3
Zambia	215	-215	-	-	-	-
Zimbabwe	-	-	17	-1	-	16
Other countries or restrictions	1,929	-264	99	-19	-	1,746
Unspent donor-designated/restricted funds	2,331	-521	274	-3	264	2,346

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 279 thousand euro from an original contribution of 841 thousand euro earmarked to the purchase of meningitis

vaccines. These vaccines have actually been bought but only partly used at year-end. The donation is recognized as income as and when the vaccines have been consumed.

- annuity trusts of 1,433 thousand euro.

2.14 Retained earnings and equities

MSF's retained earnings have been built up over the years by surpluses of income over expenses. As at Dec 2008, the available portion (unrestricted funds less the translation adjustment) represents 7.6 months of activity. The purpose of maintaining retained earnings is to meet the following needs: future major humanitarian emergencies for which sufficient funding cannot be obtained, and/or a sudden drop of private and/or public institutional funding, and the sustainability of long-term programmes (e.g. ARV treatment programmes), as well as the pre-financing of operations to be funded by forthcoming public fundraising campaigns and/or by public institutional funding.

3 STATEMENT OF FINANCIAL ACTIVITIES

In thousands of euros

	2008	2007
3.1 Income		
3.1.1. Private income		
Income from individuals includes:		
Donations	422,275	389,628
Legacies and bequests	87,719	49,148
Membership fees	124	129
	<hr/>	<hr/>
Individuals	510,118	438,906
Donations and grants from private institutions mainly come from the following sources:		
Companies	24,382	26,557
Trusts & foundations	28,723	32,295
Lottery & special events	21,282	18,127
Joint-appeals	457	432
Other private institutions	2,462	2,416
	<hr/>	<hr/>
Donations and grants from private institutions	77,307	79,827
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	17,510	4,793
UN institutions	1,807	1,710
American governments	2,306	2,746
Asian governments	-	-4
EU European governments	37,424	33,250
Non EU European governments	8,668	11,703
Oceanian governments	-	-
Other governments	-	7
	<hr/>	<hr/>
Public institutional income	67,714	54,204
3.1.3. Other income		
Interest/investment income	10,609	10,609
Merchandising	739	967
Equipment & services sold to other organizations	4,443	3,961
Other revenues	4,469	4,251
	<hr/>	<hr/>
Other income	20,319	19,788

3.2 Expenditure

Programme expenses by nature and continent

	Africa	America	Asia	Europe	Oceania	Unallocated	Total 2008	Total 2007
International staff	66,203	6,225	18,065	2,059	519	4,543	97,616	93,532
National staff	82,738	11,283	19,148	5,176	174	677	119,194	106,781
Operational running expenses	15,096	1,161	3,225	967	96	607	21,151	19,991
Medical and nutrition	65,283	4,464	23,028	2,034	141	470	95,421	76,701
Logistics and sanitation	19,684	1,356	7,195	191	42	185	28,653	22,455
Transport, freight, storage	47,349	1,907	8,916	812	143	321	59,448	48,702
Training and local support	2,533	142	1,236	116	5	3	4,035	4,062
Consultants and field support	1,593	204	466	627	26	-249	2,667	2,304
Private and public institutional grants	-	-	-	96	-	1	97	24
Miscellaneous	593	14	51	44	6	242	949	887
Programmes	301,073	26,756	81,330	12,122	1,151	6,800	429,233	375,439

Headquarters programme support

Headquarters programme support relates to headquarters expenses incurred in order to carry out MSF humanitarian operations (e.g. project design, monitoring and evaluation, recruitment of expatriates, activities 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 2008, the Access to Essential Medicines Campaign contributed 12% to the témoignage / awareness-raising expenses.

	2008	2007
Access to Essential Medicines Campaign	2,635	2,698
Other témoignage campaigns and expenses	21,710	16,785
Témoignage / awareness-raising	24,667	19,420

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.

In July 2004, the Government of the Netherlands filed a claim against MSF Switzerland in Geneva's First Instance Tribunal. The claim concerned the reimbursement of a EUR 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 EUR 770,000, a sum producing an interest of 5% as of 15th June 2004. In a judgment handed down on 15th March 2007, the First Instance Tribunal rejected the claim of the Government of the Netherlands. This judgment was confirmed by the Civil Court of Justice Court of the Canton of Geneva on 22nd February 2008.

The Government of the Netherlands then referred the case to the Federal Tribunal, which finally ruled on 20th July 2008 by partially accepting the appeal by the Government of the Netherlands and by referring both parties "dos-à-dos" (to split 50:50). Thus, MSF Switzerland has been ordered to pay the amount of EUR 270,000 plus interest to the Government of the Netherlands.

A decision taken at a meeting of the International Council of MSF in November 2004 agreed that MSF Switzerland would not bear the whole financial burden resulting from this litigation. As such, the whole International movement shared these costs. The expenses are booked in Management, General & Administration in these combined financial statements.

4 SECTORIAL INFORMATION

4.1 Ratios

	2008	2007
Operational ratios		
Operations	76.4%	76.0%
Témoignage / Awareness raising	3.8%	3.4%
Other humanitarian activities	1.1%	1.6%
Social mission		
Fundraising	12.5%	13.3%
Management, general and administration	6.2%	5.7%
Other expenses		
	18.7%	19.0%
Total Expenditure		
	100.0%	100.0%
Financial independence		
Private Income	87.0%	87.5%
Public institutional income	10.0%	9.1%
Other income	3.0%	3.3%
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 90.00% of MSF total income in 2008. More than 3.7 million individual donors and private funders 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	21,515	10,819	29,308	12,524	6,228	51,991
• Donations	21,515	9,988	19,088	11,401	5,764	47,801
• Legacies and bequests	296	828	10,214	1,116	464	4,156
• Membership fees	5	3	6	7	-	34
Private institutions	1,634	447	1,973	1,572	2,423	1,236
• Companies	1,453	397	1,730	639	491	816
• Trusts & foundations	150	-	126	894	1,183	406
• Joint-appeals	-	-	-	-	457	-
• Lottery & special events	32	-	117	39	291	-
• Other private institutions	-	50	-	-	-	13
Private Income	23,149	11,266	31,281	14,096	8,650	53,226
Interest/investment income	296	88	2,298	98	41	1,591
Merchandising	4	-	-	-	13	466
Equipment & services sold to other organizations	-	-	2,507	-	-	1,761
Other revenues	11	-	450	22	127	1,531
Other income	310	88	5,256	120	181	5,349

4.2.1 Private and other income by geographical area (continued)

	Germany	Greece	Holland	Hong Kong	Italy	Japan	Luxembourg
Individuals	35,166	5,285	34,415	14,055	36,002	19,421	6,881
• Donations	33,859	5,133	26,231	13,805	31,369	17,198	1,982
• Legacies and bequests	1,299	150	8,171	250	4,628	2,220	4,897
• Membership fees	8	2	14	-	5	3	3
Private institutions	2,029	448	22,549	1,315	4,001	1,518	145
• Companies	235	336	2,517	903	3,258	1,032	142
• Trusts & foundations	-	-	648	172	742	-	-
• Joint-appeals	-	-	-	-	-	-	-
• Lottery & special events	758	112	18,883	222	1	-	4
• Other private institutions	1,306	-	500	19	-	486	-
Private Income	37,194	5,732	56,964	15,370	40,003	20,939	7,026
Interest/investment income	466	22	1,390	2	203	117	65
Merchandising	1	-	-	-	111	3	-
Equipment & services sold to other organizations	-	-	-	-	-	-	-
Other revenues	400	97	-	220	180	44	66
Other income	867	118	1,390	223	494	164	131

	Norway	Spain	Sweden	Switzerland	United Kingdom	United States	Total
Individuals	38,688	40,794	16,197	27,041	18,155	85,622	510,118
• Donations	11,515	39,530	13,137	25,191	15,719	72,337	422,275
• Legacies and bequests	27,172	1,242	3,056	1,841	2,435	13,285	87,719
• Membership fees	-	21	4	9	-	-	124
Private institutions	2,188	3,778	4,162	4,893	4,006	16,841	77,307
• Companies	817	1,625	2,333	1,137	1,104	3,276	24,382
• Trusts & foundations	1,371	2,153	1,829	3,948	2,902	12,191	28,723
• Joint-appeals	-	-	-	-	-	-	457
• Lottery & special events	-	-	-	5	-	820	21,282
• Other private institutions	-	-	-	-196	-	554	2,462
Private Income	40,876	44,572	20,360	31,934	22,161	102,463	587,425
Interest/investment income	1,365	800	36	426	322	1,029	10,668
Merchandising	-	118	1	18	4	-	739
Equipment & services sold to other organizations	-	-	3	172	-	-	4,443
Other revenues	5	443	-	740	92	42	4,469
Other income	1,370	1,360	39	1,355	418	1,071	20,319

In thousands of euros

2008

2007

4.2.2 Public institutional income by geographical area

ECHO and EU institutions	17,510	4,793
• Humanitarian Aid Office of the European Commission (ECHO)	16,044	3,301
• EU 50/50 co-financing	-	448
• EU DG I and VIII	690	533
• EU Others	776	510
UN institutions	1,807	1,710
• World Health Organization (WHO)	21	23
• World Food Programme (WFP)	20	15
• High Commissioner for Refugees (HCR)	180	238
• International Children's Emergency Fund (UNICEF)	377	2
• Office for Project Services (OPS)	1,108	1,144
• World Aid Fund	-	9
• UN Others	101	278
EU-governments and affiliates	37,424	33,250
• Austria	-	-11
• Belgium	6,259	5,273
• Denmark	3,951	2,781
• France	136	238
• Germany	3,335	850
• Greece	20	141
• Holland	215	1,554
• Ireland	1,779	2,193
• Italy	-20	90
• Luxembourg	4,589	5,300
• Spain	3,587	3,642
• Sweden	9,405	8,225
• United Kingdom	4,169	2,973
Non-EU governments and affiliates	10,973	14,445
• Canada	2,306	2,746
• Japan	-	-4
• Norway	5,304	9,491
• Switzerland	3,364	2,212
Other governments and affiliates	-	7
Public institutional income	67,714	54,204

In thousands of euros

4.2.3 Expenditure - All Countries

Programme expenses by nature and funding of programmes

Expenses

International staff	97,616	93,532
National staff	119,194	106,781
Operational running expenses	21,151	19,991
Medical and nutrition	95,421	76,701
Logistics and sanitation	28,653	22,455
Training and local support	4,035	4,062
Transport, freight, storage	59,448	48,702
Consultants and field support	2,667	2,304
Grants	1	24
Miscellaneous	1,047	887

Programmes

429,233

375,439

Logistics satellites' activities

11,441

7,507

Funding

Public institutional income

63,923

52,520

America

2,167

2,591

- Canadian International Development Agency (CIDA) - Canada
- Municipalities and regional council - Canada

2,167

2,612

-

-20

Asia

-

-4

- Embassies - Japan

-

-4

ECHO and EU institutions

16,834

4,578

- Humanitarian Aid Office of the European Commission (ECHO)

15,531

3,260

- EU 50/50 cofinancing

-

448

- EU DG I and VIII

672

525

- EU Others

631

345

EU Europe

35,187

32,354

- Governments - Others - Austria

-

-11

- AGCD - Belgium

5,210

4,113

- Governments - Others - Belgium

143

478

- Municipalities and regional council - Belgium

592

681

- Danish Agency for Development Assistance (DANIDA) - Denmark

3,896

2,781

- Governments - Others - Denmark

-

-

- Governments - Others - France

90

204

- Municipalities and regional council - France

31

-

- Ministry of Foreign Affairs (MFA) - Germany

3,335

850

- Governments - other - Greece

20

140

- Embassies - Ireland

67

28

- Ireland Aid (DCI) - Ireland

1,605

2,147

- Municipalities and regional council - Italy

-20

90

- Ministry of Foreign Affairs (MAE) - Luxembourg

3,920

4,309

- Governments - Others - Luxembourg

-

461

- Embassies - Holland

-

160

In thousands of euros

Funding

EU Europe (continued)

- Ministry of Foreign Affairs (BuZa) - Holland
- Governments - Others - Spain
- Municipalities and regional council - Spain
- Embassies - Sweden

Sweden

- Forum Syd - Sweden
- Embassies - UK
- Department for International Development (DFID) - UK
- Jersey Overseas Aid - UK

Non EU Europe

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

Oceania

UN institutions

- World Health Organization (WHO)
- World Food Programme (WFP)
- High Commissioner for Refugees (HCR)
- International Children's Emergency Fund (UNICEF)
- Office for Project Services (OPS)
- World Aid Fund
- UN Others

Other governments

Private and other income

Staff information

In full-time equivalent

- Expatriate staff
- National staff

Field positions

2008

2007

	215	1,394
	2,797	2,282
	790	1,247
	33	21
	8,345	7,551
	237	543
	437	-
	3,446	2,788
	-	95
	7,970	11,319
	4,064	7,695
	913	1,770
	2,083	1,502
	910	351
	-	-
	1,766	1,674
	-	-6
	20	15
	180	238
	377	2
	1,093	1,140
	-	9
	95	276
	-	7
	376,654	330,425
	2,029	1,994
	23,944	22,354
	25,973	24,348

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

For the year 2008, 429,233 thousand euro were spent in direct connection with the projects. The activities of the logistics satellites stood at 11,441 thousand euro.

These expenses were funded by 63,923 thousand euro coming from public institutional bodies, the balance being funded by unrestricted and restricted private funds.

The difference of 3,791 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.

ARMENIA**2008****Expenses**

International staff	276
National staff	533
Operational running expenses	91
Medical and nutrition	351
Logistics and sanitation	9
Training and local support	30
Transport, freight, storage	70
Consultants and field support	1
Grants	-
Miscellaneous	1

Programmes	1,362
-------------------	--------------

Logistics satellites' activities	74
---	-----------

Funding

Public institutional income	1
America	-
Asia	-
ECHO and EU institutions	-
EU Europe	1
• Governments - Others - Denmark	-
• Governments - Others - France	1
• Embassies - Ireland	-
• Forum Syd - Sweden	-
Non EU Europe	-
Oceania	-
UN institutions	-
Other governments	-
Private and other income	1,434

Staff information

International staff	6
National Staff	50
Field positions	56

BANGLADESH**2008****Expenses**

International staff	544
National staff	448
Operational running expenses	81
Medical and nutrition	217
Logistics and sanitation	34
Training and local support	2
Transport, freight, storage	163
Consultants and field support	15
Grants	-
Miscellaneous	1

Programmes	1,504
-------------------	--------------

Logistics satellites' activities	1
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Funding

Public institutional income	500
America	-
Asia	-
ECHO and EU institutions	500
• Humanitarian Aid Office of the European Commission (ECHO)	500
EU Europe	-
Non EU Europe	-
Oceania	-
UN institutions	-
Other governments	-
Private and other income	1,005

Staff information

International staff	11
National Staff	139
Field positions	150

BELGIUM**2008****Expenses**

International staff	9
National staff	3
Operational running expenses	49
Medical and nutrition	19
Logistics and sanitation	1
Training and local support	10
Transport, freight, storage	0
Consultants and field support	542
Grants	0
Miscellaneous	0

Programmes **633****Logistics satellites' activities** **3****Funding****Public institutional income** **143****America** -**Asia** -**ECHO and EU institutions** -**EU Europe** **143**

• AGCD - Belgium -

• Governments - Others - Belgium 143

• Municipalities and regional council - Belgium -

Non EU Europe -**Oceania** -**UN institutions** -**Other governments** -**Private and other income** **493****Staff information**

International staff -

National Staff 9

Field positions **9****BOLIVIA****2008****Expenses**

International staff	323
National staff	214
Operational running expenses	36
Medical and nutrition	41
Logistics and sanitation	1
Training and local support	2
Transport, freight, storage	31
Consultants and field support	4
Grants	-
Miscellaneous	-

Programmes **652****Logistics satellites' activities** **4****Funding****Public institutional income** -**America** -**Asia** -**ECHO and EU institutions** -**EU Europe** -**Non EU Europe** -**Oceania** -**UN institutions** -**Other governments** -**Private and other income** **655****Staff information**

International staff 9

National Staff 24

Field positions **33**

BRAZIL**2008****Expenses**

International staff	353
National staff	490
Operational running expenses	72
Medical and nutrition	49
Logistics and sanitation	12
Training and local support	6
Transport, freight, storage	52
Consultants and field support	14
Grants	-
Miscellaneous	1

Programmes	1,049
-------------------	--------------

Logistics satellites' activities	-
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Funding

Public institutional income	-
America	-
Asia	-
ECHO and EU institutions	-
EU Europe	-
Non EU Europe	-
Oceania	-
UN institutions	-
Other governments	-
Private and other income	1,049

Staff information

International staff	7
National Staff	38
Field positions	45

BURKINA FASO**2008****Expenses**

International staff	1,372
National staff	1,687
Operational running expenses	251
Medical and nutrition	1,450
Logistics and sanitation	423
Training and local support	84
Transport, freight, storage	707
Consultants and field support	13
Grants	-
Miscellaneous	-

Programmes	5,988
-------------------	--------------

Logistics satellites' activities	225
---	------------

Funding

Public institutional income	1,382
America	-
Asia	-
ECHO and EU institutions	374
• Humanitarian Aid Office of the European Commission (ECHO)	374
EU Europe	1,008
• Governments - Others - France	1
• Ministry of Foreign Affairs (MAE) - Luxembourg	1,006
• Swedish International Development Cooperation Agency (SIDA) - Sweden	-
• Forum Syd - Sweden	-
Non EU Europe	-
Oceania	-
UN institutions	-
Other governments	-
Private and other income	4,832

Staff information

International staff	30
National Staff	441
Field positions	471

BURUNDI**2008****Expenses**

International staff	565
National staff	404
Operational running expenses	156
Medical and nutrition	368
Logistics and sanitation	187
Training and local support	21
Transport, freight, storage	241
Consultants and field support	5
Grants	-
Miscellaneous	-

Programmes	1,949
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Logistics satellites' activities	71
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Funding

Public institutional income	454
------------------------------------	------------

America	-
----------------	---

Asia	-
-------------	---

ECHO and EU institutions	-
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• Humanitarian Aid Office of the European Commission (ECHO)	-
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EU Europe	454
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• Ireland Aid (DCI) - Ireland	152
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• Embassies - UK	180
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• Department for International Development (DFID) - UK	122
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Non EU Europe	-
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Oceania	-
----------------	---

UN institutions	-
------------------------	---

Other governments	-
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Private and other income	1,565
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Staff information

International staff	12
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National Staff	89
----------------	----

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

CAMBODIA**2008****Expenses**

International staff	1,164
National staff	889
Operational running expenses	159
Medical and nutrition	1,783
Logistics and sanitation	98
Training and local support	118
Transport, freight, storage	181
Consultants and field support	7
Grants	-
Miscellaneous	2

Programmes	4,404
-------------------	--------------

Logistics satellites' activities	212
---	------------

Funding

Public institutional income	666
------------------------------------	------------

America	-
----------------	---

Asia	-
-------------	---

ECHO and EU institutions	-
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EU Europe	666
------------------	------------

• AGCD - Belgium	663
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• Danish Agency for Development Assistance (DANIDA) - Denmark	-
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• Governments - Others - France	3
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Non EU Europe	-
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• Ministry of Foreign Affairs (MFA) - Norway	-
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Oceania	-
----------------	---

UN institutions	-
------------------------	---

Other governments	-
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Private and other income	3,950
---------------------------------	--------------

Staff information

International staff	28
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National Staff	306
----------------	-----

Field positions	334
------------------------	------------

CAMEROON**2008****Expenses**

International staff	1,114
National staff	1,079
Operational running expenses	219
Medical and nutrition	458
Logistics and sanitation	322
Training and local support	22
Transport, freight, storage	659
Consultants and field support	8
Grants	-
Miscellaneous	-

Programmes	3,881
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Logistics satellites' activities	155
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Funding

Public institutional income	631
------------------------------------	------------

America	-
Asia	-
ECHO and EU institutions	-
EU Europe	383
• Swedish International Development Cooperation Agency (SIDA) - Sweden	383
Non EU Europe	248
• Development and Cooperation Department (DDC) - Switzerland	190
• Municipalities and regional council - Switzerland	57
Oceania	-
UN institutions	-
Other governments	-

Private and other income	3,405
---------------------------------	--------------

Staff information

International staff	22
National Staff	148

Field positions	170
------------------------	------------

CENTRAL AFRICAN REPUBLIC**2008****Expenses**

International staff	2,810
National staff	2,893
Operational running expenses	758
Medical and nutrition	2,426
Logistics and sanitation	1,133
Training and local support	9
Transport, freight, storage	2,758
Consultants and field support	24
Grants	-
Miscellaneous	2

Programmes	12,815
-------------------	---------------

Logistics satellites' activities	503
---	------------

Funding

Public institutional income	1,178
------------------------------------	--------------

America	183
• Canadian International Development Agency (CIDA) - Canada	183
Asia	-
ECHO and EU institutions	268
• Humanitarian Aid Office of the European Commission (ECHO)	268
EU Europe	728
• Governments - Others - France	1
• Ministry of Foreign Affairs (MFA) - Germany	600
• Municipalities and regional council - Spain	-
• Department for International Development (DFID) - UK	127
Non EU Europe	-
Oceania	-
UN institutions	-
Other governments	-

Private and other income	12,140
---------------------------------	---------------

Staff information

International staff	56
National Staff	1,132

Field positions	1,188
------------------------	--------------

CHAD**2008****Expenses**

International staff	5,630
National staff	5,528
Operational running expenses	1,432
Medical and nutrition	2,855
Logistics and sanitation	986
Training and local support	142
Transport, freight, storage	3,678
Consultants and field support	73
Grants	-
Miscellaneous	109

Programmes	20,433
-------------------	---------------

Logistics satellites' activities	690
---	------------

Funding

Public institutional income	2,810
------------------------------------	--------------

America	362
----------------	------------

- Canadian International Development Agency (CIDA) - Canada 362

Asia	-
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ECHO and EU institutions	-
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EU Europe	1,830
------------------	--------------

- AGCD - Belgium -1
- Danish Agency for Development Assistance (DANIDA) - Denmark 512
- Governments - Others - France -
- Ministry of Foreign Affairs (MFA) - Germany 500
- Ireland Aid (DCI) - Ireland -
- Ministry of Foreign Affairs (MAE) - Luxembourg 779
- Municipalities and regional council - Spain -
- Swedish International Development Cooperation Agency (SIDA) - Sweden 39
- Department for International Development (DFID) - UK -

Non EU Europe	550
----------------------	------------

- Ministry of Foreign Affairs (MFA) - Norway 474
- Municipalities and regional council - Switzerland 76

Oceania	-
----------------	----------

UN institutions	68
------------------------	-----------

- High Commissioner for Refugees (HCR) 68

Other governments	-
--------------------------	----------

Private and other income	18,314
---------------------------------	---------------

Staff information

International staff	112
National Staff	1,043

Field positions	1,155
------------------------	--------------

**CHECHNYA /
INGUSHETIA / DAGESTAN****2008****Expenses**

International staff	456
National staff	3,302
Operational running expenses	417
Medical and nutrition	1,454
Logistics and sanitation	51
Training and local support	65
Transport, freight, storage	336
Consultants and field support	28
Grants	-
Miscellaneous	8

Programmes	6,117
-------------------	--------------

Logistics satellites' activities	-
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Funding

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

America	-
----------------	----------

Asia	-
-------------	----------

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

EU Europe	-
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Non EU Europe	-
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Oceania	-
----------------	----------

UN institutions	-
------------------------	----------

Other governments	-
--------------------------	----------

Private and other income	6,117
---------------------------------	--------------

Staff information

International staff	6
National Staff	222

Field positions	229
------------------------	------------

CHINA**2008****Expenses**

International staff	639
National staff	450
Operational running expenses	74
Medical and nutrition	1,211
Logistics and sanitation	1,461
Training and local support	13
Transport, freight, storage	531
Consultants and field support	15
Grants	-
Miscellaneous	15

Programmes	4,410
-------------------	--------------

Logistics satellites' activities	482
---	------------

Funding

Public institutional income	7
America	-
Asia	-
ECHO and EU institutions	-
EU Europe	7
• Governments - Others - France	-
• Municipalities and regional council - France	7
Non EU Europe	-
Oceania	-
UN institutions	-
Other governments	-
Private and other income	4,886

Staff information

International staff	13
National Staff	57
Field positions	70

COLOMBIA**2008****Expenses**

International staff	2,713
National staff	3,546
Operational running expenses	608
Medical and nutrition	1,266
Logistics and sanitation	199
Training and local support	76
Transport, freight, storage	607
Consultants and field support	65
Grants	-
Miscellaneous	-

Programmes	9,081
-------------------	--------------

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

Funding

Public institutional income	2
America	-
Asia	-
ECHO and EU institutions	-
EU Europe	2
• Danish Agency for Development Assistance (DANIDA) - Denmark	-
• Governments - Others - France	2
Non EU Europe	-
Oceania	-
UN institutions	-
Other governments	-
Private and other income	9,091

Staff information

International staff	64
National Staff	230
Field positions	294

CONGO, DEMOCRATIC REPUBLIC OF

2008

Expenses

International staff	10,466
National staff	13,033
Operational running expenses	2,270
Medical and nutrition	8,215
Logistics and sanitation	2,404
Training and local support	203
Transport, freight, storage	7,076
Consultants and field support	234
Grants	-
Miscellaneous	-126

Programmes 43,773

Logistics satellites' activities 1,235

Funding

Public institutional income 6,432

America -

Asia -

ECHO and EU institutions 1,190

• Humanitarian Aid Office of the European Commission (ECHO) 1,190

EU Europe 4,259

• AGCD - Belgium -

• Danish Agency for Development Assistance (DANIDA) - Denmark 962

• Governments - Others - Denmark -

• Municipalities and regional council - France 10

• Ministry of Foreign Affairs (MFA) - Germany 500

• Ireland Aid (DCI) - Ireland -

• Municipalities and regional council - Italy -

• Swedish International Development Cooperation Agency (SIDA) - Sweden 2,275

• Department for International Development (DFID) - UK 512

Non EU Europe 983

• Ministry of Foreign Affairs (MFA) - Norway 490

• Development and Cooperation Department (DDC) - Switzerland 375

• Municipalities and regional council - Switzerland 118

Oceania -

UN institutions

• International Children's Emergency Fund (UNICEF) -

Other governments -

Private and other income 38,577

Staff information

International staff 223

National Staff 2,242

Field positions 2,465

CONGO, REPUBLIC OF (CONGO-BRAZZAVILLE)

2008

Expenses

International staff	303
National staff	588
Operational running expenses	41
Medical and nutrition	25
Logistics and sanitation	16
Training and local support	6
Transport, freight, storage	33
Consultants and field support	12
Grants	-
Miscellaneous	1

Programmes 1,023

Logistics satellites' activities 1

Funding

Public institutional income 65

America -

Asia -

ECHO and EU institutions -

EU Europe 65

• Ireland Aid (DCI) - Ireland 65

Non EU Europe -

Oceania -

UN institutions -

Other governments -

Private and other income 959

Staff information

International staff 6

National Staff 48

Field positions 55

In thousands of euros

DJIBOUTI**2008****Expenses**

International staff	146
National staff	7
Operational running expenses	50
Medical and nutrition	139
Logistics and sanitation	95
Training and local support	-
Transport, freight, storage	283
Consultants and field support	1
Grants	-
Miscellaneous	-

Programmes	721
-------------------	------------

Logistics satellites' activities	85
---	-----------

Funding

Public institutional income	412
------------------------------------	------------

America	-
Asia	-
ECHO and EU institutions	228
• Humanitarian Aid Office of the European Commission (ECHO)	228
EU Europe	-
Non EU Europe	184
• Development and Cooperation Department (DDC) - Switzerland	184
Oceania	-
UN institutions	-
Other governments	-

Private and other income	393
---------------------------------	------------

Staff information

International staff	1
National Staff	-

Field positions	1
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In thousands of euros

ETHIOPIA**2008****Expenses**

International staff	4,644
National staff	2,926
Operational running expenses	823
Medical and nutrition	8,181
Logistics and sanitation	1,113
Training and local support	21
Transport, freight, storage	4,278
Consultants and field support	83
Grants	-
Miscellaneous	10

Programmes	22,079
-------------------	---------------

Logistics satellites' activities	564
---	------------

Funding

Public institutional income	5,488
------------------------------------	--------------

America	-
Asia	-
ECHO and EU institutions	2,869
• Humanitarian Aid Office of the European Commission (ECHO)	2,869
EU Europe	1,763
• Governments - Others - Austria	-
• AGCD - Belgium	476
• Governments - Others - Denmark	-
• Ministry of Foreign Affairs (MFA) - Germany	500
• Governments - Others - Spain	-
• Swedish International Development Cooperation Agency (SIDA) - Sweden	175
• Embassies - UK	257
• Department for International Development (DFID) - UK	356

Non EU Europe	855
----------------------	------------

• Ministry of Foreign Affairs (MFA) - Norway	593
• Development and Cooperation Department (DDC) - Switzerland	262
• Municipalities and regional council - Switzerland	-

Oceania	-
----------------	---

UN institutions	-
------------------------	---

• International Children's Emergency Fund (UNICEF)	-
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Other governments	-
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Private and other income	17,155
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Staff information

International staff	107
National Staff	1,045

Field positions	1,152
------------------------	--------------

FRANCE**2008****Expenses**

International staff	501
National staff	-
Operational running expenses	14
Medical and nutrition	79
Logistics and sanitation	1
Training and local support	1
Transport, freight, storage	1
Consultants and field support	32
Grants	-
Miscellaneous	35

Programmes **662****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 **663****Staff information**

International staff	11
National Staff	-

Field positions **11****GEORGIA****2008****Expenses**

International staff	584
National staff	685
Operational running expenses	105
Medical and nutrition	1,124
Logistics and sanitation	118
Training and local support	27
Transport, freight, storage	223
Consultants and field support	-
Grants	-
Miscellaneous	-

Programmes **2,866****Logistics satellites' activities** **153****Funding**

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

Private and other income **3,019****Staff information**

International staff	15
National Staff	150

Field positions **164**

In thousands of euros

GUATEMALA**2008****Expenses**

International staff	233
National staff	182
Operational running expenses	24
Medical and nutrition	28
Logistics and sanitation	8
Training and local support	5
Transport, freight, storage	39
Consultants and field support	5
Grants	-
Miscellaneous	2

Programmes	527
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Logistics satellites' activities	3
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Funding

Public institutional income	13
America	-
Asia	-
ECHO and EU institutions	-
EU Europe	-
• Municipalities and regional council - Spain	-
Non EU Europe	13
• Municipalities and regional council - Switzerland	13
Oceania	-
UN institutions	-
Other governments	-
Private and other income	517

Staff information

International staff	5
National Staff	15
Field positions	21

In thousands of euros

GUINEA-BISSAU**2008****Expenses**

International staff	190
National staff	27
Operational running expenses	24
Medical and nutrition	74
Logistics and sanitation	133
Training and local support	0
Transport, freight, storage	159
Consultants and field support	1
Grants	-
Miscellaneous	-

Programmes	608
-------------------	------------

Logistics satellites' activities	29
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Funding

Public institutional income	586
America	-
Asia	-
ECHO and EU institutions	400
• Humanitarian Aid Office of the European Commission (ECHO)	400
EU Europe	-
Non EU Europe	186
• Development and Cooperation Department (DDC) - Switzerland	100
• Municipalities and regional council - Switzerland	86
Oceania	-
UN institutions	-
Other governments	-
Private and other income	50

Staff information

International staff	3
National Staff	4
Field positions	7

GUINEA-CONAKRY

2008

Expenses

International staff	961
National staff	535
Operational running expenses	182
Medical and nutrition	957
Logistics and sanitation	134
Training and local support	49
Transport, freight, storage	369
Consultants and field support	22
Grants	-
Miscellaneous	-

Programmes **3,209**

Logistics satellites' activities **206**

Funding

Public institutional income **246**

America -

Asia -

ECHO and EU institutions **133**

- Humanitarian Aid Office of the European Commission (ECHO) -11

- EU 50/50 cofinancing -

- EU DG I and VIII 144

EU Europe -

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

Non EU Europe **113**

- Ministry of Foreign Affairs (MFA) - Norway -

- Development and Cooperation Department (DDC) - Switzerland 113

Oceania -

UN institutions -

Other governments -

Private and other income **3,169**

Staff information

International staff 20

National Staff 209

Field positions **229**

HAITI

2008

Expenses

International staff	2,274
National staff	6,520
Operational running expenses	344
Medical and nutrition	3,041
Logistics and sanitation	925
Training and local support	40
Transport, freight, storage	1,118
Consultants and field support	67
Grants	-
Miscellaneous	9

Programmes **14,339**

Logistics satellites' activities **507**

Funding

Public institutional income **2,022**

America -

Asia -

ECHO and EU institutions **763**

- Humanitarian Aid Office of the European Commission (ECHO) 763

EU Europe **1,204**

- AGCD - Belgium 237

- Governments - Others - Denmark -

- Municipalities and regional council - France 14

- Swedish International Development Cooperation Agency (SIDA) - Sweden 953

Non EU Europe **-1**

- Ministry of Foreign Affairs (MFA) - Norway -1

Oceania -

UN institutions **55**

- International Children's Emergency Fund (UNICEF) 62

- World Aid Fund -

UN Others **-7**

Other governments -

Private and other income **12,824**

Staff information

International staff 45

National Staff 768

Field positions **813**

In thousands of euros

HONDURAS**2008****Expenses**

International staff	187
National staff	285
Operational running expenses	37
Medical and nutrition	23
Logistics and sanitation	3
Training and local support	13
Transport, freight, storage	26
Consultants and field support	14
Grants	-
Miscellaneous	-

Programmes	588
-------------------	------------

Logistics satellites' activities	1
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Funding

Public institutional income	-
America	-
Asia	-
ECHO and EU institutions	-
EU Europe	-
Non EU Europe	-
• Municipalities and regional council - Switzerland	-
Oceania	-
UN institutions	-
Other governments	-
Private and other income	590

Staff information

International staff	4
National Staff	42

Field positions	46
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In thousands of euros

INDIA**2008****Expenses**

International staff	2,147
National staff	1,287
Operational running expenses	403
Medical and nutrition	1,393
Logistics and sanitation	318
Training and local support	7
Transport, freight, storage	623
Consultants and field support	41
Grants	-
Miscellaneous	1

Programmes	6,220
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Logistics satellites' activities	139
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Funding

Public institutional income	584
America	-
Asia	-
ECHO and EU institutions	408
• Humanitarian Aid Office of the European Commission (ECHO)	408
EU Europe	175
• Swedish International Development Cooperation Agency (SIDA) - Sweden	175
• Jersey Overseas Aid - UK	-
Non EU Europe	-
Oceania	-
UN institutions	-
Other governments	-

Private and other income	5,776
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Staff information

International staff	48
National Staff	346

Field positions	3948
------------------------	-------------

INDONESIA**2008****Expenses**

International staff	460
National staff	343
Operational running expenses	124
Medical and nutrition	30
Logistics and sanitation	125
Training and local support	24
Transport, freight, storage	304
Consultants and field support	9
Grants	-
Miscellaneous	-

Programmes	1,419
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Logistics satellites' activities	5
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Funding

Public institutional income	-10
------------------------------------	------------

America	-
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Asia	-
-------------	----------

ECHO and EU institutions	-
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EU Europe	-
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• Swedish International Development Cooperation Agency (SIDA) - Sweden	-
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Non EU Europe	-10
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• Ministry of Foreign Affairs (MFA) - Norway	-10
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Oceania	-
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UN institutions	-
------------------------	----------

Other governments	-
--------------------------	----------

Private and other income	1,433
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Staff information

International staff	8
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National Staff	129
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Field positions	137
------------------------	------------

IRAN**2008****Expenses**

International staff	362
National staff	823
Operational running expenses	67
Medical and nutrition	1,397
Logistics and sanitation	203
Training and local support	4
Transport, freight, storage	108
Consultants and field support	-
Grants	-
Miscellaneous	-

Programmes	2,965
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Logistics satellites' activities	22
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Funding

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

Asia	-
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ECHO and EU institutions	-
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• EU DG I and VIII	-
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EU Europe	-
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Non EU Europe	-
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Oceania	-
----------------	----------

UN institutions	-
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Other governments	-
--------------------------	----------

Private and other income	2,987
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Staff information

International staff	9
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National Staff	87
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Field positions	96
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In thousands of euros

2008

IRAQ**Expenses**

International staff	1,677
National staff	3,375
Operational running expenses	319
Medical and nutrition	5,055
Logistics and sanitation	470
Training and local support	316
Transport, freight, storage	873
Consultants and field support	90
Grants	-
Miscellaneous	23

Programmes	12,199
-------------------	---------------

Logistics satellites' activities	412
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Funding

Public institutional income	-
America	-
Asia	-
ECHO and EU institutions	-
EU Europe	-
Non EU Europe	-
Oceania	-
UN institutions	-
Other governments	-
Private and other income	12,611

Staff information

International staff	34
National Staff	444
Field positions	477

In thousands of euros

2008

ITALY**Expenses**

International staff	81
National staff	687
Operational running expenses	204
Medical and nutrition	14
Logistics and sanitation	27
Training and local support	13
Transport, freight, storage	213
Consultants and field support	10
Grants	-
Miscellaneous	-

Programmes	1,250
-------------------	--------------

Logistics satellites' activities	2
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Funding

Public institutional income	-
America	-
Asia	-
ECHO and EU institutions	-
EU Europe	-
Non EU Europe	-
Oceania	-
UN institutions	-
Other governments	-
Private and other income	1,252

Staff information

International staff	3
National Staff	20
Field positions	23

IVORY COAST

2008

Expenses

International staff	661
National staff	1,755
Operational running expenses	147
Medical and nutrition	267
Logistics and sanitation	85
Training and local support	49
Transport, freight, storage	194
Consultants and field support	28
Grants	-
Miscellaneous	48

Programmes **3,234**

Logistics satellites' activities **34**

Funding

Public institutional income **701**

America

-

- Canadian International Development Agency (CIDA) - Canada

Asia

-

ECHO and EU institutions

-8

- Humanitarian Aid Office of the European Commission (ECHO)

EU Europe **709**

• AGCD - Belgium 29

• Governments - Others - Belgium -

• Danish Agency for Development Assistance (DANIDA) - Denmark -

• Swedish International Development Cooperation Agency (SIDA) - Sweden 676

• Department for International Development (DFID) - UK 4

Non EU Europe -

• Ministry of Foreign Affairs (MFA) - Norway -

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

Oceania -

UN institutions -

Other governments -

Private and other income **2,567**

Staff information

International staff	16
National Staff	253

Field positions **269**

JORDAN

2008

Expenses

International staff	251
National staff	117
Operational running expenses	73
Medical and nutrition	138
Logistics and sanitation	20
Training and local support	3
Transport, freight, storage	95
Consultants and field support	11
Grants	-
Miscellaneous	-1

Programmes **709**

Logistics satellites' activities **20**

Funding

Public institutional income -

America

-

Asia

-

ECHO and EU institutions

-

EU Europe

-

Non EU Europe

-

Oceania

-

UN institutions

-

Other governments

-

Private and other income **728**

Staff information

International staff	4
National Staff	8

Field positions **12**

In thousands of euros

KENYA**2008****Expenses**

International staff	3,304
National staff	5,297
Operational running expenses	736
Medical and nutrition	3,594
Logistics and sanitation	1,881
Training and local support	348
Transport, freight, storage	1,659
Consultants and field support	247
Grants	-
Miscellaneous	10

Programmes	17,075
-------------------	---------------

Logistics satellites' activities	280
---	------------

Funding

Public institutional income	4,120
------------------------------------	--------------

America	88
----------------	-----------

- Canadian International Development Agency (CIDA)
- Canada 88

Asia	-
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ECHO and EU institutions	287
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- EU DG I and VIII 287

EU Europe	3,497
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- AGCD - Belgium 1,247
- Danish Agency for Development Assistance (DANIDA) - Denmark -
- Governments - Others - France -
- Governments - Others - Spain 646
- Municipalities and regional council - Spain 790
- Swedish International Development Cooperation Agency (SIDA) - Sweden 417
- Forum Syd - Sweden -
- Department for International Development (DFID) - UK 397

Non EU Europe	248
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- Ministry of Foreign Affairs (MFA) - Norway -23
- Norwegian Agency for Development Cooperation (NORAD) - Norway 272

Oceania	-
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UN institutions	-
------------------------	----------

Other governments	-
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Private and other income	13,235
---------------------------------	---------------

Staff information

International staff	67
National Staff	592

Field positions	659
------------------------	------------

In thousands of euros

KYRGYZSTAN**2008****Expenses**

International staff	323
National staff	220
Operational running expenses	59
Medical and nutrition	173
Logistics and sanitation	133
Training and local support	36
Transport, freight, storage	43
Consultants and field support	5
Grants	-
Miscellaneous	-

Programmes	992
-------------------	------------

Logistics satellites' activities	16
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Funding

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

Asia	-
-------------	----------

ECHO and EU institutions	-
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EU Europe	-
------------------	----------

Non EU Europe	-
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Oceania	-
----------------	----------

UN institutions	-
------------------------	----------

Other governments	-
--------------------------	----------

Private and other income	1,008
---------------------------------	--------------

Staff information

International staff	8
National Staff	40

Field positions	48
------------------------	-----------

LAOS**2008****Expenses**

International staff	317
National staff	125
Operational running expenses	27
Medical and nutrition	125
Logistics and sanitation	11
Training and local support	10
Transport, freight, storage	28
Consultants and field support	1
Grants	-
Miscellaneous	-

Programmes	644
-------------------	------------

Logistics satellites' activities	9
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Funding

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

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

Private and other income	653
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Staff information

International staff	7
National Staff	35

Field positions	42
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LIBERIA**2008****Expenses**

International staff	1,640
National staff	3,058
Operational running expenses	267
Medical and nutrition	1,601
Logistics and sanitation	434
Training and local support	24
Transport, freight, storage	543
Consultants and field support	51
Grants	-
Miscellaneous	15

Programmes	7,634
-------------------	--------------

Logistics satellites' activities	269
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Funding

Public institutional income	2,323
------------------------------------	--------------

America	-
Asia	-
ECHO and EU institutions	443
• Humanitarian Aid Office of the European Commission (ECHO)	443
EU Europe	1,690
• Danish Agency for Development Assistance (DANIDA) - Denmark	268
• Governments - Others - Denmark	-
• Ministry of Foreign Affairs (BuZa) - Holland	-
• Governments - Others - Spain	1,000
• Swedish International Development Cooperation Agency (SIDA) - Sweden	422
Non EU Europe	189
• Ministry of Foreign Affairs (MFA) - Norway	-
• Development and Cooperation Department (DDC) - Switzerland	189
• Municipalities and regional council - Switzerland	-
Oceania	-
UN institutions	-
Other governments	-

Private and other income	5,581
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Staff information

International staff	40
National Staff	835

Field positions	875
------------------------	------------

In thousands of euros

2008

MALAWI**Expenses**

International staff	1,727
National staff	2,735
Operational running expenses	515
Medical and nutrition	2,096
Logistics and sanitation	503
Training and local support	162
Transport, freight, storage	979
Consultants and field support	50
Grants	-
Miscellaneous	8

Programmes	8,775
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Logistics satellites' activities	341
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Funding

Public institutional income	1,554
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America	-
Asia	-
ECHO and EU institutions	428
• EU DG I and VIII	-
• EU Others	428
EU Europe	782
• AGCD - Belgium	782
• Danish Agency for Development Assistance (DANIDA) - Denmark	-
Non EU Europe	345
• Norwegian Agency for Development Cooperation (NORAD) - Norway	345
Oceania	-
UN institutions	-
Other governments	-
Private and other income	7,562

Staff information

International staff	38
National Staff	662

Field positions	700
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In thousands of euros

2008

MALI**Expenses**

International staff	517
National staff	533
Operational running expenses	195
Medical and nutrition	407
Logistics and sanitation	96
Training and local support	153
Transport, freight, storage	626
Consultants and field support	5
Grants	0
Miscellaneous	0

Programmes	2,532
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Logistics satellites' activities	214
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Funding

Public institutional income	489
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America	-
Asia	-
ECHO and EU institutions	-
• EU DG I and VIII	-
EU Europe	489
• Ministry of Foreign Affairs (MAE) - Luxembourg	489
Non EU Europe	-
Oceania	-
UN institutions	-
Other governments	-
Private and other income	2,256

Staff information

International staff	9
National Staff	134

Field positions	143
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MOLDOVA**2008****Expenses**

International staff	274
National staff	252
Operational running expenses	58
Medical and nutrition	55
Logistics and sanitation	12
Training and local support	2
Transport, freight, storage	33
Consultants and field support	6
Grants	-
Miscellaneous	1

Programmes **693****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 **695****Staff information**

International staff	6
National Staff	27

Field positions **33****MOROCCO****2008****Expenses**

International staff	269
National staff	126
Operational running expenses	51
Medical and nutrition	85
Logistics and sanitation	45
Training and local support	3
Transport, freight, storage	45
Consultants and field support	1
Grants	-
Miscellaneous	5

Programmes **632****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 **632****Staff information**

International staff	6
National Staff	21

Field positions **27**

MOZAMBIQUE**2008****Expenses**

International staff	2,415
National staff	2,593
Operational running expenses	517
Medical and nutrition	1,126
Logistics and sanitation	553
Training and local support	314
Transport, freight, storage	1,028
Consultants and field support	77
Grants	-
Miscellaneous	2

Programmes **8,624****Logistics satellites' activities** **132****Funding****Public institutional income** **2,882****America** **156**

• Canadian International Development Agency (CIDA) - Canada	156
• Municipalities and regional council - Canada	-

Asia **-****ECHO and EU institutions** **-****EU Europe** **2,308**

• AGCD - Belgium	1,000
• Municipalities and regional council - Belgium	592
• Governments - Others - France	76
• Embassies - Ireland	67
• Ireland Aid (DCI) - Ireland	264
• Ministry of Foreign Affairs (MAE) - Luxembourg	-
• Embassies - Sweden	33
• Swedish International Development Cooperation Agency (SIDA) - Sweden	276
• Department for International Development (DFID) - UK	-

Non EU Europe **399**

• Ministry of Foreign Affairs (MFA) - Norway	75
• Norwegian Agency for Development Cooperation (NORAD) - Norway	296
• Development and Cooperation Department (DDC) - Switzerland	-6
• Municipalities and regional council - Switzerland	33

Oceania **-****UN institutions** **20**

• World Food Programme (WFP)	20
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Other governments **-****Private and other income** **5,874****Staff information**

International staff	47
National Staff	615

Field positions **662****MYANMAR/BURMA****2008****Expenses**

International staff	2,341
National staff	2,746
Operational running expenses	438
Medical and nutrition	5,563
Logistics and sanitation	2,823
Training and local support	63
Transport, freight, storage	3,536
Consultants and field support	94
Grants	-
Miscellaneous	7

Programmes **17,612****Logistics satellites' activities** **535****Funding****Public institutional income** **7,106****America** **426**

• Canadian International Development Agency (CIDA) - Canada	426
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Asia **-****ECHO and EU institutions** **2,112**

• Humanitarian Aid Office of the European Commission (ECHO)	1,909
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EU Others **204****EU Europe** **2,319**

• Ministry of Foreign Affairs (MFA) - Germany	250
• Municipalities and regional council - Italy	60
• Ministry of Foreign Affairs (MAE) - Luxembourg	-
• Swedish International Development Cooperation Agency (SIDA) - Sweden	331
• Department for International Development (DFID) - UK	1,678

Non EU Europe **942**

• Ministry of Foreign Affairs (MFA) - Norway	428
• Development and Cooperation Department (DDC) - Switzerland	277
• Municipalities and regional council - Switzerland	237

Oceania **-****UN institutions** **1,307**

• High Commissioner for Refugees (HCR)	112
• Office for Project Services (OPS)	1,093
• UN Others	102

Other governments **-****Private and other income** **11,041****Staff information**

International staff	52
National Staff	1,376

Field positions **1,427**

NEPAL**2008****Expenses**

International staff	654
National staff	363
Operational running expenses	95
Medical and nutrition	293
Logistics and sanitation	30
Training and local support	4
Transport, freight, storage	312
Consultants and field support	17
Grants	-
Miscellaneous	-

Programmes **1,768****Logistics satellites' activities** **1****Funding****Public institutional income** **434**

America	-
Asia	-
ECHO and EU institutions	434
• Humanitarian Aid Office of the European Commission (ECHO)	434
EU Europe	-
Non EU Europe	-
Oceania	-
UN institutions	-
Other governments	-

Private and other income **1,335****Staff information**

International staff	14
National Staff	100

Field positions **114****NIGER****2008****Expenses**

International staff	3,312
National staff	5,750
Operational running expenses	675
Medical and nutrition	7,359
Logistics and sanitation	771
Training and local support	50
Transport, freight, storage	3,096
Consultants and field support	77
Grants	0
Miscellaneous	1

Programmes **21,092****Logistics satellites' activities** **705****Funding****Public institutional income** **4,416**

America	-
Asia	-
ECHO and EU institutions	2,275
• Humanitarian Aid Office of the European Commission (ECHO)	2,275
EU Europe	1,735
• Danish Agency for Development Assistance (DANIDA) - Denmark	0
• Governments - other - Greece	20
• Ministry of Foreign Affairs (MAE) - Luxembourg	440
• Governments - Others - Spain	680
• Swedish International Development Cooperation Agency (SIDA) - Sweden	596
• Department for International Development (DFID) - UK	0
Non EU Europe	406
• Development and Cooperation Department (DDC) - Switzerland	342
• Municipalities and regional council - Switzerland	64
Oceania	-
UN institutions	-
Other governments	-

Private and other income **17,381****Staff information**

International staff	87
National Staff	1,723

Field positions **1,810**

NIGERIA**2008****Expenses**

International staff	2,153
National staff	2,951
Operational running expenses	382
Medical and nutrition	2,175
Logistics and sanitation	647
Training and local support	27
Transport, freight, storage	1,229
Consultants and field support	84
Grants	-
Miscellaneous	18

Programmes	9,666
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Logistics satellites' activities	360
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Funding

Public institutional income	671
------------------------------------	------------

America	-
Asia	-
ECHO and EU institutions	471
• Humanitarian Aid Office of the European Commission (ECHO)	471
EU Europe	200
• Governments - Others - France	-
• Ministry of Foreign Affairs (MFA) - Germany	200
Non EU Europe	-
Oceania	-
UN institutions	-
Other governments	-

Private and other income	9,356
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Staff information

International staff	43
National Staff	475

Field positions	518
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PAKISTAN**2008****Expenses**

International staff	1,388
National staff	1,471
Operational running expenses	305
Medical and nutrition	956
Logistics and sanitation	490
Training and local support	11
Transport, freight, storage	528
Consultants and field support	28
Grants	-
Miscellaneous	2

Programmes	5,179
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Logistics satellites' activities	93
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Funding

Public institutional income	-
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America	-
Asia	-
ECHO and EU institutions	-
• Humanitarian Aid Office of the European Commission (ECHO)	-
EU Europe	-
Non EU Europe	-
Oceania	-
UN institutions	-
Other governments	-

Private and other income	5,271
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Staff information

International staff	29
National Staff	449

Field positions	478
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PALESTINIAN TERRITORIES

2008

Expenses

International staff	800
National staff	1,811
Operational running expenses	193
Medical and nutrition	304
Logistics and sanitation	48
Training and local support	9
Transport, freight, storage	314
Consultants and field support	17
Grants	-
Miscellaneous	1

Programmes 3,498

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 3,499

Staff information

International staff	19
National Staff	107

Field positions 127

PAPUA NEW GUINEA

2008

Expenses

International staff	519
National staff	174
Operational running expenses	96
Medical and nutrition	141
Logistics and sanitation	42
Training and local support	5
Transport, freight, storage	143
Consultants and field support	26
Grants	-
Miscellaneous	6

Programmes 1,151

Logistics satellites' activities 19

Funding

Public institutional income	-
America	-
Asia	-
ECHO and EU institutions	-
EU Europe	-
Non EU Europe	-
Oceania	-
UN institutions	-
Other governments	-
Private and other income	1,171

Staff information

International staff	9
National Staff	23

Field positions 32

RUSSIA (EXCL. CHECHNYA/INGUSHETIA) 2008

Expenses

International staff	264
National staff	918
Operational running expenses	202
Medical and nutrition	345
Logistics and sanitation	70
Training and local support	23
Transport, freight, storage	215
Consultants and field support	8
Grants	-
Miscellaneous	-

Programmes 2,044

Logistics satellites' activities 0

Funding

Public institutional income	203
America	-
Asia	-
ECHO and EU institutions	-
EU Europe	-
Non EU Europe	203
• Ministry of Foreign Affairs (MFA) - Norway	203
Oceania	-
UN institutions	-
Other governments	-
Private and other income	1,841

Staff information

International staff	4
National Staff	59
Field positions	63

SIERRA LEONE 2008

Expenses

International staff	1,031
National staff	954
Operational running expenses	301
Medical and nutrition	1,132
Logistics and sanitation	383
Training and local support	24
Transport, freight, storage	450
Consultants and field support	38
Grants	-
Miscellaneous	-

Programmes 4,312

Logistics satellites' activities 215

Funding

Public institutional income	342
America	-
Asia	-
ECHO and EU institutions	-
• Humanitarian Aid Office of the European Commission (ECHO)	-
EU Europe	342
• Danish Agency for Development Assistance (DANIDA) - Denmark	-
• Governments - Others - Denmark	-
• Ireland Aid (DCI) - Ireland	-
• Municipalities and regional council - Italy	-80
• Swedish International Development Cooperation Agency (SIDA) - Sweden	422
Non EU Europe	-
• Ministry of Foreign Affairs (MFA) - Norway	-
Oceania	-
UN institutions	-
Other governments	-
Private and other income	4,186

Staff information

International staff	25
National Staff	376
Field positions	402

SOMALIA**2008****Expenses**

International staff	2,708
National staff	5,470
Operational running expenses	1,090
Medical and nutrition	5,579
Logistics and sanitation	1,736
Training and local support	66
Transport, freight, storage	5,586
Consultants and field support	122
Grants	0
Miscellaneous	316

Programmes	22,674
-------------------	---------------

Logistics satellites' activities	464
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Funding

Public institutional income	700
------------------------------------	------------

America

-	-
• Canadian International Development Agency (CIDA) - Canada	-

Asia

-	-
---	---

ECHO and EU institutions

-	-
---	---

EU Europe

693	693
------------	------------

• Ireland Aid (DCI) - Ireland	693
-------------------------------	-----

Non EU Europe

6	6
----------	----------

• Municipalities and regional council - Switzerland	6
---	---

Oceania

-	-
---	---

UN institutions

-	-
---	---

Other governments

-	-
---	---

Private and other income	22,438
---------------------------------	---------------

Staff information

International staff	54
National Staff	1,295

Field positions	1,348
------------------------	--------------

SOUTH AFRICA**2008****Expenses**

International staff	978
National staff	1,340
Operational running expenses	359
Medical and nutrition	671
Logistics and sanitation	726
Training and local support	410
Transport, freight, storage	548
Consultants and field support	24
Grants	-
Miscellaneous	3

Programmes	5,057
-------------------	--------------

Logistics satellites' activities	15
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Funding

Public institutional income	777
------------------------------------	------------

America

-	-
---	---

Asia

-	-
---	---

ECHO and EU institutions

-	-
---	---

EU Europe

777	777
------------	------------

• AGCD - Belgium	777
------------------	-----

• Embassies - Holland	-
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Non EU Europe

-	-
---	---

Oceania

-	-
---	---

UN institutions

-	-
---	---

Other governments

-	-
---	---

Private and other income	4,295
---------------------------------	--------------

Staff information

International staff	23
National Staff	69

Field positions	92
------------------------	-----------

SRI LANKA**2008****Expenses**

International staff	1,068
National staff	314
Operational running expenses	75
Medical and nutrition	165
Logistics and sanitation	39
Training and local support	7
Transport, freight, storage	101
Consultants and field support	20
Grants	-
Miscellaneous	-

Programmes	1,789
-------------------	--------------

Logistics satellites' activities	1
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Funding

Public institutional income	170
------------------------------------	------------

America	170
----------------	------------

• Canadian International Development Agency (CIDA) - Canada	170
---	-----

Asia	-
-------------	---

ECHO and EU institutions	-
---------------------------------	---

EU Europe	-
------------------	---

• Danish Agency for Development Assistance (DANIDA) - Denmark	-
---	---

Non EU Europe	-
----------------------	---

Oceania	-
----------------	---

UN institutions	-
------------------------	---

Other governments	-
--------------------------	---

Private and other income	1,620
---------------------------------	--------------

Staff information

International staff	25
---------------------	----

National Staff	103
----------------	-----

Field positions	128
------------------------	------------

SUDAN**2008****Expenses**

International staff	11,036
National staff	15,664
Operational running expenses	2,460
Medical and nutrition	6,467
Logistics and sanitation	3,539
Training and local support	134
Transport, freight, storage	7,569
Consultants and field support	208
Grants	-
Miscellaneous	164

Programmes	47,241
-------------------	---------------

Logistics satellites' activities	1,005
---	--------------

Funding

Public institutional income	6,980
------------------------------------	--------------

America	691
----------------	------------

• Canadian International Development Agency (CIDA) - Canada	691
---	-----

• Municipalities and regional council - Canada	-
--	---

Asia	-
-------------	---

• Embassies - Japan	-
---------------------	---

ECHO and EU institutions	1,588
---------------------------------	--------------

• Humanitarian Aid Office of the European Commission (ECHO)	1,588
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EU Europe	3,552
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• Danish Agency for Development Assistance (DANIDA) - Denmark	1,344
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• Governments - Others - Denmark	-
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• Governments - Others - France	5
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• Ministry of Foreign Affairs (MFA) - Germany	750
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• Ireland Aid (DCI) - Ireland	249
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• Ministry of Foreign Affairs (BuZa) - Holland	-
--	---

• Swedish International Development Cooperation Agency (SIDA) - Sweden	1,204
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• Department for International Development (DFID) - UK	-
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Non EU Europe	1,148
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• Ministry of Foreign Affairs (MFA) - Norway	970
--	-----

• Norwegian Agency for Development Cooperation (NORAD) - Norway	-
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• Development and Cooperation Department (DDC) - Switzerland	57
--	----

• Municipalities and regional council - Switzerland	122
---	-----

Oceania	-
----------------	---

UN institutions	-
------------------------	---

Other governments	-
--------------------------	---

Private and other income	41,266
---------------------------------	---------------

Staff information

International staff	245
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National Staff	2,995
----------------	-------

Field positions	3,240
------------------------	--------------

SWAZILAND**2008****Expenses**

International staff	522
National staff	272
Operational running expenses	91
Medical and nutrition	202
Logistics and sanitation	63
Training and local support	44
Transport, freight, storage	196
Consultants and field support	7
Grants	-
Miscellaneous	2

Programmes	1,400
-------------------	--------------

Logistics satellites' activities	42
---	-----------

Funding

Public institutional income	57
America	-
Asia	-
ECHO and EU institutions	-
EU Europe	-
Non EU Europe	57
• Municipalities and regional council - Switzerland	57
Oceania	-
UN institutions	-
Other governments	-
Private and other income	1,385

Staff information

International staff	11
National Staff	44
Field positions	55

THAILAND**2008****Expenses**

International staff	716
National staff	1,001
Operational running expenses	123
Medical and nutrition	1,130
Logistics and sanitation	368
Training and local support	504
Transport, freight, storage	147
Consultants and field support	40
Grants	-
Miscellaneous	-

Programmes	4,029
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Logistics satellites' activities	11
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Funding

Public institutional income	484
America	-
Asia	-
ECHO and EU institutions	-
EU Europe	237
• Forum Syd - Sweden	237
Non EU Europe	-
Oceania	-
UN institutions	246
• World Health Organization (WHO)	-
• International Children's Emergency Fund (UNICEF)	246
Other governments	-
Private and other income	3,556

Staff information

International staff	17
National Staff	204
Field positions	221

In thousands of euros

TURKMENISTAN**2008****Expenses**

International staff	379
National staff	273
Operational running expenses	64
Medical and nutrition	99
Logistics and sanitation	43
Training and local support	4
Transport, freight, storage	61
Consultants and field support	4
Grants	-
Miscellaneous	-
Programmes	927

Logistics satellites' activities	3
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Funding

Public institutional income	-
America	-
Asia	-
ECHO and EU institutions	-
EU Europe	-
Non EU Europe	-
Oceania	-
UN institutions	-
Other governments	-
Private and other income	930

Staff information

International staff	8
National Staff	57
Field positions	65

In thousands of euros

UGANDA**2008****Expenses**

International staff	2,742
National staff	2,037
Operational running expenses	380
Medical and nutrition	1,803
Logistics and sanitation	642
Training and local support	45
Transport, freight, storage	1,055
Consultants and field support	47
Grants	-
Miscellaneous	-
Programmes	8,750

Logistics satellites' activities	127
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Funding

Public institutional income	834
America	90
• Canadian International Development Agency (CIDA) - Canada	90
• Municipalities and regional council - Canada	-
Asia	-
ECHO and EU institutions	9
• Humanitarian Aid Office of the European Commission (ECHO)	9
EU Europe	624
• Ireland Aid (DCI) - Ireland	182
• Ministry of Foreign Affairs (BuZa) - Holland	215
• Department for International Development (DFID) - UK	227
Non EU Europe	42
• Ministry of Foreign Affairs (MFA) - Norway	-
• Municipalities and regional council - Switzerland	42
Oceania	-
UN institutions	69
• International Children's Emergency Fund (UNICEF)	69
Other governments	-
Private and other income	8,043

Staff information

International staff	59
National Staff	660
Field positions	719

UZBEKISTAN**2008****Expenses**

International staff	512
National staff	550
Operational running expenses	88
Medical and nutrition	719
Logistics and sanitation	14
Training and local support	33
Transport, freight, storage	122
Consultants and field support	25
Grants	-
Miscellaneous	-

Programmes **2,062****Logistics satellites' activities** **-****Funding**

Public institutional income	-
America	-
Asia	-
ECHO and EU institutions	-
EU Europe	-
• Swedish International Development Cooperation Agency (SIDA) - Sweden	-
Non EU Europe	-
Oceania	-
UN institutions	-
Other governments	-
Private and other income	2,062

Staff information

International staff	11
National Staff	85
Field positions	96

YEMEN**2008****Expenses**

International staff	1,022
National staff	1,217
Operational running expenses	121
Medical and nutrition	766
Logistics and sanitation	283
Training and local support	7
Transport, freight, storage	376
Consultants and field support	10
Grants	-
Miscellaneous	-3

Programmes **3,799****Logistics satellites' activities** **191****Funding**

Public institutional income	471
America	-
Asia	-
ECHO and EU institutions	-
EU Europe	471
• Governments - Others - Spain	471
Non EU Europe	-
Oceania	-
UN institutions	-
Other governments	-
Private and other income	3,519

Staff information

International staff	25
National Staff	327
Field positions	352

In thousands of euros

ZAMBIA**2008****Expenses**

International staff	364
National staff	464
Operational running expenses	75
Medical and nutrition	406
Logistics and sanitation	14
Training and local support	24
Transport, freight, storage	157
Consultants and field support	10
Grants	-
Miscellaneous	-

Programmes	1,515
-------------------	--------------

Logistics satellites' activities	28
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Funding

Public institutional income	-
America	-
Asia	-
ECHO and EU institutions	-
EU Europe	-
• Governments - other - Greece	-
• Governments - Others - Spain	-
Non EU Europe	-
• Norwegian Agency for Development Cooperation (NORAD) - Norway	-
Oceania	-
UN institutions	-
Other governments	-
Private and other income	1,543

Staff information

International staff	10
National Staff	58

Field positions	68
------------------------	-----------

In thousands of euros

ZIMBABWE**2008****Expenses**

International staff	2,617
National staff	3,031
Operational running expenses	647
Medical and nutrition	5,168
Logistics and sanitation	621
Training and local support	100
Transport, freight, storage	2,148
Consultants and field support	37
Grants	-
Miscellaneous	1

Programmes	14,370
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Logistics satellites' activities	460
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Funding

Public institutional income	3,675
America	-
Asia	-
ECHO and EU institutions	1,576
• Humanitarian Aid Office of the European Commission (ECHO)	1,336
• EU DG I and VIII	240
EU Europe	1,234
• Danish Agency for Development Assistance (DANIDA) - Denmark	11
• Ministry of Foreign Affairs (MFA) - Germany	35
• Ministry of Foreign Affairs (MAE) - Luxembourg	1,189
Non EU Europe	864
• Ministry of Foreign Affairs (MFA) - Norway	864
Oceania	-
UN institutions	-
Other governments	-
Private and other income	11,154

Staff information

International staff	57
National Staff	513

Field positions	570
------------------------	------------

TRANSVERSAL ACTIVITIES

2008

Expenses

International staff	2,726
National staff	668
Operational running expenses	454
Medical and nutrition	258
Logistics and sanitation	110
Training and local support	2
Transport, freight, storage	220
Consultants and field support	37
Grants	15
Miscellaneous	-1

Programmes 4,489

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	4,512

Staff information

International staff	16
National Staff	124
Field positions	140

OTHER COUNTRIES

2008

Expenses

International staff	2,878
National staff	175
Operational running expenses	358
Medical and nutrition	332
Logistics and sanitation	369
Training and local support	7
Transport, freight, storage	327
Consultants and field support	-232
Grants	-15
Miscellaneous	246

Programmes 4,445

Logistics satellites' activities 27

Funding

Public institutional income	924
America	-
Asia	-
ECHO and EU institutions	85
• Humanitarian Aid Office of the European Commission (ECHO)	85
EU Europe	838
• AGCD - Belgium	-
• Danish Agency for Development Assistance (DANIDA) - Denmark	798
• Ministry of Foreign Affairs (MAE) - Luxembourg	17
• Department for International Development (DFID) - UK	23
Non EU Europe	1
• Development and Cooperation Department (DDC) - Switzerland	-
• Municipalities and regional council - Switzerland	1
Oceania	-
UN institutions	-
Other governments	-
Private and other income	3,547

Staff information

International staff	21
National Staff	11
Field positions	32

5 OTHER INFORMATION

5.1 Commitments

Legacies and bequests

Unrestricted legacies and bequests are accounted for upon realization (i.e. on receipt of cash). At the end of the current year, an estimated amount of 30,774 thousand euro has not been realized and is therefore not included in the financial statements.

Grants

Some of the programmes 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.

In thousands of euros

	2008	2007
ECHO and EU institutions	1,667	1,101
UN institutions	723	182
American governments	115	265
Asian governments	-	-
EU European governments	1,290	366
Non EU European governments	136	-
Oceanian governments	-	-
Other governments	-	-
Remaining committed amount to spend	3,932	1,914
Other commitments		
Guarantees given	4,188	3,785
Mortgages & collaterals given	-	-
Foreign currencies term. purchases (given)	-	-
Other off balance-sheet commitments given	3,093	5,051
Off balance-sheet commitments given	7,281	8,835

Guarantees given refer to loan agreements for 3,530 thousand euro, to rental contracts for 603 thousand euro, and for other purposes for 55 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.

DNDi became a legal entity in July 2003 and MSF was one of the founding partners of the DNDi. MSF's objective in being involved in the creation of DNDi was to help create an R&D initiative for neglected diseases which in time would be self financing and in a position to work independently of MSF. Accordingly, MSF committed itself to an initial involvement that was limited to five years. A second period of support has been agreed, this is a period of six years (until 2014). During this period MSF will assist both financially and with ongoing DNDi research and delivery of new treatments. Financial support is limited at a maximum of 3% of the total MSF annual expenditure.

5.2 Staff figures

	2008	2007
International Departures to the field		
<i>In full time equivalent</i>		
International departures (total for the year)	4,617	4,134
Medical pool	1,052	1,117
Nurse and other paramedical pool	1,452	1,303
Non-medical pool	2,113	1,714
First time departures (full year)	1,142	1,152
Positions in the field		
<i>In full-time equivalent</i>		
Total field employees	25,973	24,348
National staff	23,944	22,354
International staff	2,029	1,994
Positions in the headquarters		
<i>In full-time equivalent</i>		
Total HQ employees	1,732	1,649
• Social mission	1,015	981
• Fundraising	289	251
• Management, general and administration	429	417
Volunteers	87	95
• Social mission	25	39
• Fundraising	24	26
• Management, general and administration	20	22

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

Headquarters remunerations policies

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

5.2 Staff figures (continued)

Highest gross salaries by entity

	2008	for the position of
MSF-Australia in Australian Dollar:	141,700	General Director
MSF-Austria in Euro:	63,050	General Director
MSF-Belgium in Euro:	74,639	General Director
MSF-Canada in Canadian Dollar:	119,322	General Director
MSF-Denmark in Danish Krone:	563,837	General Director
MSF-France in Euro:	72,527	General Director
MSF-Germany in Euro:	90,207	General Director
MSF-Holland in Euro:	91,420	General Director
MSF-Hong Kong in Hong Kong Dollar:	562,428	General Director
MSF-Italy in Euro:	56,600	General Director
MSF-International in Swiss Franc:	141,587	Intn President/Sec General
MSF-Japan in Yen:	9,444,000	General Director
MSF-Luxembourg in Euro:	64,131	General Director
MSF-Norway in Norwegian Krone:	588,000	General Director
MSF-Spain in Euro:	64,919	General Director
MSF-Sweden in Swedish Kronor:	540,000	General Director
MSF-Switzerland in Swiss Franc:	132,234	General Director
MSF-UK in Pound Sterling:	53,230	General Director
MSF-USA in US Dollar:	121,100	General Director
MSF-Supply in Euro:	58,895	General Director
MSF-Greece in Euro:	47,689	General Director
MSF-Logistique in Euro:	56,381	General Director
Epicentre in Euro:	70,753	General Director
Fondation MSF in Euro:	57,425	General Director
EUP in Euro:	53,269	General Director
MSF-South Africa in Rand:	41,114	Epidemiologist

Lowest gross salaries by entity

MSF-Australia in Australian Dollar:	44,753	Donor Service Centre Staff
MSF-Austria in Euro:	35,387	Assistant
MSF-Belgium in Euro:	23,348	Administrative Assistant
MSF-Canada in Canadian Dollar:	35,157	Receptionist
MSF-Denmark in Danish Krone:	253,080	Assistant
MSF-France in Euro:	21,881	Assistant
MSF-Germany in Euro:	39,429	Assistant
MSF-Holland in Euro:	26,088	Assistant
MSF-Hong Kong in Hong Kong Dollar:	116,748	Assistant
MSF-Italy in Euro:	21,600	Donor Service Centre Staff
MSF-International in Swiss Franc:	56,624	Trainee - Access Campaign
MSF-Japan in Yen:	3,756,000	Communication officer
MSF-Luxembourg in Euro:	27,903	Assistant
MSF-Norway in Norwegian Krone:	236,250	Face2Face Dialoguer
MSF-Spain in Euro:	21,370	Assistant
MSF-Sweden in Swedish Kronor:	210,000	Assistant
MSF-Switzerland in Swiss Franc:	59,509	Assistant
MSF-UK in Pound Sterling:	20,107	Assistant
MSF-USA in US Dollar:	40,500	Administrative Assistant
MSF-Supply in Euro:	24,023	Warehouse Assistant
MSF-Greece in Euro:	14,317	Receptionist
MSF-Logistique in Euro:	20,865	Assistant Operator
Epicentre in Euro:	30,014	Secretary
Fondation MSF in Euro:	31,877	Assistant
EUP in Euro:	28,678	Assistant
MSF-South Africa in Rand:	4,519	Cleaner

5.3 Subsequent events

On 4 March 2009 the Government of Sudan ordered MSF-Holland and MSF-France, together with 12 other international NGOs, to immediately stop its relief activities in Darfur. All international staff were expelled from the country and all of the assets of the organizations were immediately seized by the Government of Sudan.

The events do not affect the 2008 balance sheet. All stocks and inventories are expensed as soon as they are shipped to projects. However, the loss of assets that otherwise would have been utilized for the realization of the objectives of the projects is estimated at between 3m and 3.5m EUR. The bank accounts held in Sudan have been frozen, with balances of 0.5m EUR. The present status of those accounts is unclear. No provision has been made in the 2008 financial statements for the possible writing off of bank balances.

The expulsion has resulted in significant financial commitments including those related to labour rights. The financial commitment is estimated to be between 1.6m and 3m EUR. No provision has been made in the 2008 financial statements for these commitments as they are resulting from subsequent events.

ABOUT THIS PUBLICATION

Editor

Djamila Mili, International Finance Coordinator together with Suneeta Adusumilli, Interim International Finance Officer and Tory Godsai, Field Financial Coordinator

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

Today MSF is an international medical humanitarian movement with national sections in 19 countries. In 2008, over 26,000 doctors, nurses, and other medical professionals, logistical experts, water and sanitation engineers and administrators provided medical aid in over 65 countries.

MSF International Office

78 Rue de Lausanne, Case Postale 116, CH-1211 Geneva 21, Switzerland

Tel (+41-22) 8498 400, Fax (+41-22) 8498 404, Email office-intl@bi.msf.org, www.msf.org