

WATER SUPPLY

Quantity :

We consider that the following quantities have to be respected :

- 05 L / Pers / minimum in any situation
- 05 L / Consultation in dispensary
- 20 L / Pers / in refugee camp
- 40 L / Pers / in open area
- 50 L / Patient / day in cholera camp
- 50 L / patient / day in hospital
- 100 L / surgery
- 50 L / Pers / in therapeutic feeding center

Quality :

turbidity : we will measure it with the turbidity tube :

If the turbidity is above 20 NTU, a pre-treatment will be necessary (sedimentation and / or flocculation).

In emergency situation, if the turbidity is above 10 NTU but below 20 NTU, chlorination could be done without prior pre-treatment.

The ideal is to have a water below 5 NTU in order to optimise the chlorination.

Chemical Analysis : Usually and mostly in emergency situations, we will be limited to taste and smell acceptance. More complete analysis (laboratory) would be done in case of suspicion of pollution or for a long term project.

Bacteriological Analysis : It means to look for indicators of fecal pollution. The finding of fecal coliforms (E. Coli) confirms this type of contamination and indicated a potential threat for human beings.

Chlorination : After a sufficient contact time (30 mn), we should measure with a « Pool Tester » a rate of free residual chlorine between 0,2 and 0,5 mg/L.

CANDLE FILTRATION

Weekly check

- * *Brush* under filtered water or not
- * *Soaking* in a chlorinated solution at 0.2 % for 15 min.
- * *Cleaning* internal - external of the filter buckets
- * *Contrôle* : ⇒ Integrity of candles → No cracks ⇒ Sealed system

Distribution :

➔ We recommend at least **1 tap for 250 pers**

➔ And **1 well for 500 pers.**

➤ **MINIMAL DISTANCE :**

➔ **Water spring - Latrines**

➔ **30 m**

➔ **Water spring – Waste pit**

➤ If a latrine or a waste pit is closer than 15m from a water point (water table under the ground), we will have to chlorinate the water before use in order to limit a risk of contamination.

➤ Water containers used for transportation are not in metal :

➔ Destruction of the free residual chlorine.

Storage :

➤ **MINIMUM VOLUME OF STORAGE :**

➔ **2 days of supply for health facilities.**

➔ **Containers have to be closed.**

➔ **Prevent contaminations from air.**

Elimination of waste water :

➔ Stagnant water means bad drainage or bad infiltration in the ground.

➔ For rain water ⇒ Dig trenches around buildings and send water outside health facilities.

➔ For stagnant water: drainage and infiltration of water in the soil will depend on its nature :

Soil type	infiltration speed(L/m ² /J)
Sand	50
Sandy ground	30
Silt	20
Terre argilo limoneuse poreuse	
Terre limoneuse compacte Clay	10

➔ Problem can occur with undersized infiltration system.

➔ WE CALCULATE IT THE FOLLOWING WAY:

$$\text{Infiltration Surface (m}^2\text{)} = \text{Vol. of waste water (L/J)} / \text{infiltration speed (L/m}^2\text{/J)}$$

- For sullage water(showers, clothes, etc.) : we will build a grease trap and then send the water in an infiltration system.

➔ A specific waste pit will be built for laboratory waste waters, full of heavy metal.

MSF POLICY REGARDING LOCAL PURCHASE OF LOGISTICS ITEMS

ADAP Computer Systems

Equipment (laptop and software) is purchased in Europe. Desktops (not recommended) may be purchased locally if maintenance is possible and after approval by your headquarters' computer systems manager. Consult the Logistics Catalogue.

ALST Stationery/AOFF Office Equipment

With the exception of a few countries, these items must be purchased locally.

ALIF Team Life

Team food supplies are purchased locally. Kits are available in Europe for mission start-up. For food supplies, consult the "Logistical Food Relief" guideline.

CBUI Construction

locally. See the construction guide.

CSHE Shelter

The usual practice is to purchase in Europe or from an approved supplier with adequate stock available regionally. Contact your section's technical department.

CWAT Watsan

Watsan equipment and supplies (for example, Motor pumps) are usually purchased in Europe. If some programs must purchase locally, first contact your section's technical department. Make sure that maintenance, installation and consumables/spare parts are available.

Small consumable items may be purchased locally.

Kits are always purchased in Europe. Consult the Logistics Catalogue.

PCOL Cold chain

Items may be obtained locally by UNICEF. To store vaccines, use only the supplies listed on UNICEF/WHO Product Information Sheets.

PCOM Communications

Strongly discouraged. In general, the same device with the same reference number does not provide the same options.

PELE Electricity – PLIG Lighting

Equipment (for example, generators) is usually purchased in Europe. If some programs must purchase locally, first contact your section's technical department. Make sure that maintenance, installation and consumables/spare parts are available.

Small consumable items may be purchased locally.

Kits are always purchased in Europe. Consult the Logistics Catalogue.

PTOO Tools

Tools for garages and kits are purchased in Europe. Only low-cost, disposable tools may be purchased locally.

TVEA Vehicle accessories/TBOA Boats/TTOY Toyota Vehicles

Clearly, a 10-vehicle fleet composed of five or six different models and manufactures is almost impossible to manage and maintain efficiently.

Standardization offers several advantages:

- greater familiarity with the equipment
- narrower, more complete range of spare parts
- simpler staff training
- improved maintenance

Standardization requires a homogenous fleet across programs, but certain constraints must be taken into account:

- financing
- delivery times during emergencies
- local laws and import procedures
- standard vehicles that do not meet specific needs
- in some countries, our standard models are unknown while others are widely-used

TVEC Vehicle Consumables

The general rule regarding vehicle spare parts is the following:

- If the vehicle was purchased through MSF Logistic, so are the spare parts

The exception is those cases in which local dealers have been approved as reliable, but this is an issue for the headquarters logistics coordinator.

- If the vehicle was purchased locally, so are the spare parts

Generally, spare parts availability is a key factor determining the choice of vehicle purchased locally.

Local procurement of spare parts, even for vehicles purchased in Europe, would be ideal, but prices are often exorbitant (up to five times higher, based on the region and the part) and the quality of parts is often poor.

It is very important to find out where the parts were manufactured. Parts specifications vary based on where they come from and where they were manufactured.

INTERNATIONAL FIELD ACCOUNTS LIST 2004

EXPENSES : 6**Group 61 : EXPATRIATES**

- 6100 Per Diem
- 6101 Team living expenses
- 6102 Medical expenses
- 6103 Other expatriates' cost
- 6110 MSF accommodation
- 6111 MSF house supplies, maintenance and insurance
- 6112 MSF house furniture and building
- 6120 MSF Field expatriate salaries (HQ ONLY)
- 6123 MSF field expatriate Social contributions (HQ ONLY)
- 6130 MSF volunteers' allowances (HQ ONLY)
- 6133 MSF expatriates' insurance (HQ ONLY)
- 6140 Field workers transportation costs to & from the field

Group 62 : NATIONAL STAFF

- 6210 Domestic staff salaries/social contributions
- 6220 Administrative staff salaries/social contributions
- 6230 Medical staff salaries/social contributions
- 6240 Logistics & sanitation salaries/social contributions
- 6250 Drivers & mechanics salaries/social contributions
- 6260 Non MSF staff salaries & incentives
- 6270 Daily workers
- 6280 National staff medical expenses

Group 63 : OPERATION RUNNING COSTS

- 6300 Office furniture
- 6301 Office supplies
- 6302 Communication equipment (Tel/Radio/Modem/Fax)
- 6303 Office equipment & hardware
- 6304 Maintenance office equipment & hardware
- 6310 Office rent
- 6311 Office maintenance and insurance
- 6312 Taxes
- 6320 Communication costs & posted fees
- 6321 Bank fees
- 6330 Miscellaneous printing & documentation
- 6331 Identification material
- 6340 Official representation costs

Group 64 : MEDICAL AND NUTRITION

- 6400 Medicines
- 6401 Medical kits (HQ ONLY)
- 6410 Medical material & equipment
- 6411 Laboratory material & equipment
- 6412 Cold chain material & equipment
- 6420 Vaccines & vaccination material
- 6430 Food
- 6440 Hospital expenses
- 6450 Medical structures rent and fees

Group 65 : LOGISTICS & SANITATION

- 6500 Logistic kits (HQ ONLY)
- 6510 Construction & rehabilitation materials
- 6511 Construction equipment & tools
- 6520 Water/sanitation material and product
- 6521 Water/sanitation equipment
- 6530 Energy equipment
- 6540 Logistics material
- 6550 Temporary shelters & relief items
- 6560 Fuel (excluding vehicles)
- 6570 Subcontracted building work

Group 66 : TRAINING & LOCAL SUPPORT

- 6600 Training session material & documentation
- 6610 Trainers
- 6620 Expenses for training session
- 6630 gifts and subsidies from MSF
- 6640 Advocacy and external communication

Group 67 : TRANSPORT / FREIGHT / STORAGE

- 6700 Vehicle purchase
- 6701 Insurance & taxes vehicle
- 6710 car and small vehicle rental
- 6711 truck rental
- 6712 plane rental
- 6713 Other transport rentals
- 6720 Vehicles' repair & maintenance
- 6721 Vehicles' spare parts
- 6722 Fuel for vehicle and transport facilities
- 6730 International freight
- 6740 Local transport for MSF Staff
- 6750 Garage rent & maintenance
- 6751 Warehouse rent & maintenance

Group 68 : CONSULTANTS & FIELD SUPPORT

- 6800 Medical survey, consultant & specialist costs
- 6801 Non-medical survey, consultant & specialist costs
- 6810 Expertise fees (non medical)
- 6820 Headquarters staff salary charged to the field (HQ only)
- 6821 Transport & expenses for headquarters staff

GROUP 69 : MISCELLANEOUS

- 6920 Cash difference
- 6930 Theft
- 6940 Currency exchange difference (HQ only)
- 6950 Fund-raising (HQ ONLY)

INCOME : 7**GROUP 71 : Local income**

(excluding institutional funds)

- 7101 Exceptional income
- 7102 Re-invoicing income inter-section
- 7103 Financial interest

ADVANCES : 4**Group 41 : advance given by the field recoverable at headquarters****or advance given by headquarters recoverable in the field**

- 4101 Advance on salaries & allowances for expatriates
- 4102 Advance to insurance
- 4103 Advance to other section MSF/NGOs and to expatriates for transportation costs to and from the field
- 4104 Advance to headquarters departments

Group 42 : advance recoverable in the field

- 4201 Rental guarantee / deposit
- 4202 advance to the staff
- 4203 advance locally reimbursed other MSF section/NGOs
- 4204 Advance for operation

Group 43 : Advance/payment institutional funds

- 4301 Advance/payment institutional funds

TRANSFERS : 58**Group 581 : Money transfers**

- 5811 Bank transfer with headquarters
- 5812 Cash transfer with headquarters
- 5813 Transfer to other country of entry same section
- 5814 Not to be used by MSFF
- 5815 Internal transfer same currency
- 5816 Internal transfer with currency exchange

Group 582 : EXPENSES FOR THIRD PARTY

- 5821 Expenses for other country of entry same section
- 5822 Advances on salary/allowances for expatriates from other sections MSF.

EXPENSES ACCOUNTING GROUP : 6**Group 61 : Expatriate staff**

- 6100 PER DIEM**
Contractual allowance intended to cover the field expenses, borne by MSF, of volunteers or salaried expatriates (and their family) in the field.
- 6101 TEAM LIVING EXPENSES**
Expenses incurred for expatriates and their family when per diem is not applicable (opening of mission, emergencies...).
- 6102 MEDICAL EXPENSES**
Medical expenses in the field have to be paid by expatriates themselves. These expenses will be reimbursed by the social security system (OSSOM, CFE, Social security, PRETEMICI...)
This account is designated for preventive medicine (vaccines, prophylaxy...) but do not have to include medical cost for expatriates staff (dentist, biology...)
Costs incurred by medical repatriation have to be charged on account 4102 as they will be reimbursed by the insurance company to MSF.
- 6103 OTHER EXPATRIATES' COSTS**
School fees for children, training expenses (language courses, participation to MSF training courses, like P.S.P or L.S.P...).
- 6110 MSF ACCOMODATIONS**
House rent, hotel expenses (except transit)...
- 6111 MSF HOUSE SUPPLIES/MAINTENANCE & INSURANCE**
Repairs, supplies renewal... All the « consumable », i.e. expenses which do not have investment value, because of absence of any residual value..
Guard expenses paid to external company. Insurance of MSF lodgings.
- 6112 MSF HOUSE FURNITURE AND BUILDING**
Hardware, furniture , domestic equipment. All household items which do have investment value, because of residual value..
- 6120 MSF FIELD EXPATRIATE SALARIES (HEADQUARTERS ONLY)**
MSF field expatriates salaries, paid by headquarters.
- 6123 MSF FIELD EXPATRIATE SOCIAL CONTRIBUTIONS (HEADQUARTERS ONLY)**
Social contribution (taxes...) of salaried-status field expatriates.
- 6130 MSF VOLUNTEERS' ALLOWANCES (HEADQUARTERS ONLY)**
MSF Volunteers' allowances paid by headquarters.
- 6133 MSF EXPATRIATES' INSURANCE (HEADQUARTERS ONLY)**
Expatriates' insurance paid by headquarters (Volunteer and salaried staff)
- 6140 FIELD WORKERS TRANSPORTATION COSTS TO & FROM THE FIELD**
All expatriates' (and their family) transport charges to and from the field. (e.g. plane tickets, visas...)
Transit expenses (hotel...) need to be included in this account for arrivals and departures.
NB: Transportation inside the country is not considered as expatriate costs (group 61), but directly charged to the transportation costs (6740)

INTERNATIONAL FIELD ACCOUNTS LIST 2004

Group 62 : National staff

- 6210 MSF DOMESTIC STAFF SALARIES/SOCIAL CONTRIBUTIONS**
Personnel : House staff / cooks, cleaning ladies, guards, gardeners...
Expenses : house staff salaries + social contribution: allowances, allowances paid at the end of the contract, staff insurance, food for work, various allowances, travel expenses, social security contributions, bonus such as 13th month, payment in kind, paid leave.....
- 6220 MSF ADMINISTRATIVE STAFF SALARIES/SOCIAL CONTRIBUTIONS**
Personnel : Office staff: secretaries, interpreters for the administrator, accountants... Including office cleaner and guards.
Expenses : house staff salaries + social contribution: allowances, allowances paid at the end of the contract, staff insurance, food for work, various allowances, travel expenses, social security contributions, bonus such as 13th month, payment in kind, paid leave.....
- 6230 MSF MEDICAL STAFF SALARIES/SOCIAL CONTRIBUTIONS**
Personnel : Medical employees under contract: doctors, nurses, laboratory assistants, medical assistant staff and maintenance employees , hospital, guards and cooks. As interpreters working with medical expatriate staff.
Expenses : house staff salaries + social contribution: allowances, allowances paid at the end of the contract, staff insurance, food for work, various allowances, travel expenses, social security contributions, bonus such as 13th month, payment in kind, paid leave.....
- 6240 MSF LOGISTIC & SANITATION STAFF SALARIES/SOCIAL CONTRIBUTIONS**
Personnel : Local logistic workers, masons, carpenters, foremen, painters, warehouse guards...
Expenses : house staff salaries + social contribution: allowances, allowances paid at the end of the contract, staff insurance, food for work, various allowances, travel expenses, social security contributions, bonus such as 13th month, payment in kind, paid leave.....
- 6250 MSF DRIVERS & MECHANICS SALARIES/SOCIAL CONTRIBUTIONS**
Personnel : Drivers, mechanics
Expenses : house staff salaries + social contribution: allowances, allowances paid at the end of the contract, staff insurance, food for work, various allowances, travel expenses, social security contributions, bonus such as 13th month, payment in kind, paid leave.....
- 6260 NON MSF STAFF SALARIES & INCENTIVES**
 Salaries or social contributions (bonus, travel allowances, rest of salaries) paid to non-MSF staff (Ex: Ministry of health, refugees...).
- 6270 DAILY WORKERS**
 Daily manual workers' salaries (building sites...).
- 6280 NATIONAL STAFF MEDICAL EXPENSES**
Personnel : all contracted staff, including eligible party as defined in laws and/or staff regulation
Expenses : refund of medical expenses borne by MSF (according to the medical policy), medical treatments for staff, private insurances borne by MSF...
Exception : social contributions who have to be charged on appropriate account.

Group 63 : Operation running costs

- 6300 OFFICE FURNITURE**
 Expenses for Furniture of enduring nature (long lasting, multiple use): desk, chair...
- 6301 OFFICE SUPPLIES**
 Consumable supplies only, excluding fixed assets. Includes items such as paper, pencil, notebooks, floppy-disks...
 The specific supplies for training sessions must be charged to code 6600.

INTERNATIONAL FIELD ACCOUNTS LIST 2004

- 6302 COMMUNICATION EQUIPMENT : TEL/FAX/MODEM/RADIO**
Radio, telex, fax, telephone. Equipment only, not the usage costs (6320), nor the floppy-disks (6301), nor the taxes (6312).
- 6303 OFFICE EQUIPMENT & HARDWARE**
Office equipment (desk-top calculator or typewriter, computers, photocopiers...)
No supplies on this line.
- 6304 MAINTENANCE OFFICE EQUIPMENT & HARDWARE**
Subcontracted maintenance... (i.e: maintenance contract for copier, intervention of an external company for computers...). No equipment on this line.
- 6310 OFFICE RENT**
MSF office rent
- 6311 MSF OFFICE MAINTENANCE & INSURANCE**
Electricity, insurance, and maintenance of the office. Guards expenses paid to an external company.
- 6312 TAXES**
All taxes, including house taxes. Radio authorisations... , except expenses of expatriate visas (6140).
- 6320 COMMUNICATION COSTS**
Communication costs (telephone bills, fax, Internet, Inmarsat...)
Administrative costs like dispatch riders, DHL, stamping, professional mail...
- 6321 BANK FEES**
Opening account and funds transfer expenses, bank fees, currency exchange commission...
- 6330 MISCELLANEOUS PRINTING & DOCUMENTATION**
Administrative printing only: visiting cards, forms, photocopies produced externally...
Purchases and printing of the guidelines, medical magazines, etc...
Training course printing must be recorded under code 6600
- 6331 IDENTIFICATION MATERIAL**
T-shirts, stickers, arm-bands allowing identification of MSF goods and personnel
ECHO stickers...
- 6340 OFFICIAL REPRESENTATION COSTS**
Restaurants, flowers, small gifts for maintaining good relations. Invitations of officials. Promotional material, symposium expenses ...

Group 64 : Medical & Nutrition

- 6400 MEDECINES**
- 6401 MEDICAL KITS (HEADQUARTERS ONLY)**
Medical kits from central buying office based in Europe (MSF-Logistique, Transfer...)
- 6410 MEDICAL MATERIAL & EQUIPMENT**
Hospital equipment and material, whether consumable or not.
- 6411 LABORATORY MATERIAL & EQUIPMENT**
Equipment and material for laboratories, whether consumable or not.
- 6412 COLD CHAIN MATERIAL & EQUIPMENT**
All cold chain equipment: refrigerators, freezers...
Not ice ... nor the house refrigerator (6112).

INTERNATIONAL FIELD ACCOUNTS LIST 2004

- 6420 VACCINES & VACCINATION MATERIAL**
Vaccines and equipment bought for vaccination campaigns.
- 6430 FOOD**
Protein wafers, Unimix, rice, starchy foods, CSB...
- 6440 HOSPITAL EXPENSES**
- Hospital expenses paid by MSF for patients in specific projects (e.g. mission France, Belgian project...)
- Laboratory biologic analysis expenses (cholera test, biopsies...)
- 6450 MEDICAL STRUCTURE RENT & FEES**
Rent of facilities needed for MSF programs (renting a part of an hospital, renting a particular house used as health-care facilities...
Various expenses of the facilities (water, electricity...)

Group 65 : Logistics & Sanitation

- 6500 LOGISTIC KITS (HEADQUARTERS ONLY)**
Logistic kits from central buying office based in Europe (MSF-Logistique, Transfer...)
- 6510 REHABILITATION & CONSTRUCTION MATERIALS**
All basic materials - not the equipment (6511) - including sand, cement, wood, painting, concrete-reinforcing steel, coating, bricks... but not tools such as wheelbarrows
- 6511 CONSTRUCTION EQUIPMENT & TOOLS**
Large equipment (e.g. concrete mixer...) with long lasting. All the equipment and tools that can be used again: hammer, saw, wheelbarrows...
- 6520 WATER/SANITATION MATERIAL & PRODUCTS**
Sanitation programs fittings. All the materials (ex: pipes...) and the tools (ex: pickaxes, shovels.)
- 6521 WATER/SANITATION EQUIPMENT**
Sanitation programs equipment (piping, collecting programs...) like big equipment (ex: motor-driven pumps, water-tanks) with long lasting.
- 6530 ENERGY EQUIPMENT**
Generators, stoves, air-heaters of any kind for programs.
- 6540 LOGISTICS MATERIAL**
Logistics equipment and material for programs.
- 6550 TEMPORARY SHELTERS & RELIEF ITEMS**
Tents, plastic sheeting... intended for medical, refugee programs, and sanitation... Non-food items of various distribution programs (seeds, agricultural tools, cups, plates, buckets...)
- 6560 FUEL (excluding vehicles)**
Fuel for generators, motor-driven pumps, oil lamps... (Excluding vehicles)
- 6570 SUBCONTRACTED BUILDING WORK**
All fees of masons, carpenters, plumbers, contractors... who are not employed by MSF. Record on this account the total invoice, even if it is broken down into individual items (supplies, labour, taxes...)

INTERNATIONAL FIELD ACCOUNTS LIST 2004

Group 66 : Training and local support from MSF

- 6600 TRAINING SESSION MATERIAL & DOCUMENTATION**
Training materials. Books and guides coming from headquarters or bought locally. Supplies given to trainees...
- 6610 TRAINERS**
local trainers/teachers allowances and charges (transportation, hotel, per-diem...)
- 6620 EXPENSES FOR TRAINING SESSIONS**
Room renting, other training expenses...
Expenses related to trainees (transportation, per-diem, hotel, food...)
- 6630 GIFTS & SUBSIDIES FROM MSF**
MSF donations to local NGO's or organisations, such as grants.
- 6640 ADVOCACY AND EXTERNAL COMMUNICATION**
Expenses generated for the realisation of film documentaries (Etats d'Urgence Production®), like authorisation costs to film... Exhibition and field communication expenses.

Group 67 : Transport, Freight and Storage

- 6700 VEHICLE PURCHASE**
Cars, trucks and other motor vehicles purchase (boat ...).
- 6701 INSURANCES & TAXES VEHICLES**
Insurance charges for vehicles . Various fees (license tag, registration paper...)
Custom fees (custom clearance, registration...)
- 6710 CAR & SMALL VEHICLE RENTAL**
Renting of car, motor bike or of any other small motor vehicle.
- 6711 TRUCK RENTAL**
Hiring or chartering truck expenses for project needs.
Local transportation costs from one project to another
- 6712 PLANE RENTAL**
Plane hiring and chartering expenses.
- 6713 OTHER TRANSPORT RENTALS**
Bicycle, animal, boat hiring expenses.
- 6720 REPAIR & MAINTENANCE OF VEHICLES**
Vehicle maintenance expenses (excluding spare parts), including equipment (tools...).
Sub-contracted work (mechanics, painters, body-shop...)
- 6721 VEHICLE SPARE PARTS**
Spare parts necessary for maintaining and repairing of vehicles used by MSF.
- 6722 FUEL FOR VEHICLE & TRANSPORT FACILITIES**
Fuel for vehicles used by MSF (hired, MSF vehicles...)
Food for animals used for transport (mules, donkeys...)
This line does not include the fuel for generators (Code 6560), neither fuel for refrigerators (6412)
- 6730 INTERNATIONAL FREIGHT**
International chartering costs incurred by MSF for its programs and projects.
- 6740 LOCAL TRANSPORT FOR MSF STAFF**

INTERNATIONAL FIELD ACCOUNTS LIST 2004

Expenses related to MSF employees transport, national and expatriate, within the framework of the programs in the country (e.g : taxi, train ticket, plane domestic flights, etc...)

- 6750 GARAGE RENT & MAINTENANCE**
Rent of the MSF garage and related expenses (electricity, water, insurance...)
Guards expenses paid to external company.*
- 6751 WAREHOUSE RENT AND MAINTENANCE**
Rent of MSF warehouses and direct costs (electricity, water...)
Storage costs (handling...)
Guards expenses paid to external company *

* Guards employed by MSF under contract must be included in national staff expenses.

Group 68 : Consultant and field support

- 6800 MEDICAL SURVEY / CONSULTANT & SPECIALIST COSTS**
AEDES, EPICENTRE and other specialists expenses during evaluation, and specialist consultations for medical purpose.
- 6801 NON-MEDICAL SURVEY / CONSULTANT & SPECIALIST COSTS**
AEDES, EPICENTRE and other specialists expenses during evaluation, sanitation specialised consultations , or for logistics and other non-medical programs.
- 6810 EXPERTISE FEES (non medical)**
Expenses incurred for financial audit (headquarters or field), legal work (lawyer), other (non-medical) specialised consultations.
- 6820 HEADQUARTERS STAFF SALARIES CHARGED TO THE FIELD (HEADQUARTERS ONLY)**
- 6821 TRANSPORTATION & COST OF HEADQUARTERS STAFF**
Plane tickets for headquarters staff and journalists visiting the mission + Per-diem + local transport...
For French section, international flights for Headquarters staff are charged to the headquarters budget.
This line is reserved for local flights and local expenses.

Group 69 : Miscellaneous

- 6920 CASH DIFFERENCE**
When a cash difference occurs in bookkeeping, or when the books don't balance out, and only after thorough search, this code enables to balance the accounts by recording the cash difference. You will eventually be able to correct after finding the error.
This cash difference has to be justified and must be announced to headquarters.
Loss of cash or excess funds should also be included here, in order to have a correct balance whilst determining the error.
- 6930 THEFT**
Code to be used in case of theft. Regardless, a report has to be established on what happened and all theft must be announced to Headquarters.
- 6940 EXCHANGE DIFFERENCE (HEADQUARTERS ONLY)**
- 6950 FUND RAISING (HEADQUARTERS ONLY)**

INCOME GROUP : 7

Group 71 : LOCAL INCOME (Excluding institutional funds)**7101 EXCEPTIONAL INCOME**

Private donations to MSF, sale of MSF goods (closing of mission, sale of a car)

7102 RE-INVOICING INCOME INTER-SECTION

Re-invoicing expenses covered by MSF to a third party.

NB: The legislation does not authorise, in general, to pass a counterpart entry after refunding an expense recorded in bookkeeping. Refunding must be charged to this account.

7103 FINANCIAL INTERESTS

Interest earned on MSF bank accounts in the field

ADVANCE ACCOUNTING GROUP : 4

**Group 41 : Advances given in the field and recoverable at headquarters or
advances given in headquarters recoverable in the field**

- 4101 ADVANCE ON SALARY/ALLOWANCE FOR EXPATRIATE STAFF**
Advances are made only after headquarters agreement.
- 4102 ADVANCE TO INSURANCE**
Example: Expenses for a repatriation on medical grounds, have to be reimbursed to MSF by the insurance company. In this case, the cash disbursement is not considered as an expense and have to be recorded in this account.
- 4103 ADVANCES TO OTHER SECTIONS MSF/NGOs and ADVANCES TO EXPATRIATES FOR TRANSPORTATION COSTS TO AND FROM THE FIELD**
- 4104 ADVANCES TO HEADQUARTERS DEPARTMENTS**
Ex: Headquarters sends a film shooting team to make a commercial for the next fund-raising campaign. All the local expenditures for this activity (which is not a specific project of the mission) will be charged to this account. Headquarters will charge this expense to the relevant headquarters' code upon receipt the bookkeeping.

Group 42 : Advances given in the field recoverable in the field

- 4201 RENTAL GUARANTEES / DEPOSITS**
Rent and telephone guarantee/deposit
- 4202 ADVANCE TO THE STAFF**
Staff (national or expatriate) advance to be reimbursed locally.
- 4203 ADVANCE LOCALLY REIMBURSED OTHER MSF SECTION/NGOs**
Local advance to other section MSF/ NGO to be reimbursed locally...
- 4204 ADVANCE FOR OPERATION**
Any advance made to a third party for mission purchases. This code enables the follow-up of advances in progress at any moment. (e.g : Cash advance for logistics purposes)

Group 43 : Advance from Institutional funds

- 4301 ADVANCE-PAYMENT ON INSTITUTIONAL FUNDS**
Advance or payment given locally by Institutional donors
(e.i : Advance from UNHCR...)

TRANSFER ACCOUNTING GROUP : 58**Group 581 : Money transfers****5811 BANK TRANSFER WITH HEADQUARTERS**

Funds transfer from bank to bank from headquarters & vice-versa. Do not forget to confirm reception by fax, E-mail....

Do not forget to record the bank fees into 6321 when the are known.

5812 CASH TRANSFER WITH HEADQUARTERS

Cash funds transfer made by headquarters to the country of entry and vice-versa. Do not forget to confirm reception by fax, E-mail and to note the source (Paris, Brussels...) and the person who convoyed the funds.

5813 TRANSFER TO OTHER COUNTRY OF ENTRY SAME SECTION

Bank or cash transfer from your country of entry to another country of entry of your MSF section.

5814 NOT TO BE USED BY MSFF**5815 INTERNAL TRANSFER SAME CURRENCY**

Outflow or inflow in the cash box/bank after funds transfer within the country WITHOUT any currency exchange transaction.

E.g.: transfer from bank account to cash box in the capital (same currency), or transfer from cash box in the capital to a cash box in the field.

5816 INTERNAL TRANSFER WITH CHANGE

Outflow or inflow in the cash box/bank after funds transfer within the country WITH currency exchange transaction.

Warning : only funds already in the periphery or with the capital, not the funds coming from headquarters or other source.

E.g.: Transfer from bank in USD to cash box in local currency

Group 582 : Expenses for third party**5821 EXPENSE FOR OTHER COUNTRY OF ENTRY SAME SECTION**

Expenses made by your country of entry for another country of entry of your MSF section.

5822 ADVANCES ON SALARIES/ALLOWANCES FOR EXPATRIATES FROM OTHER SECTIONS MSF.