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Form 990

Department of the Treasury
Internal Revenue Service

Return of Organization Exempt From Income Tax

Under section 501(c), 527, or 4947(a)(1) of the Internal Revenue Code (except private foundations)

Do not enter Social Security numbers on this form as it may be made public By law, the IRS generally cannot redact the information on the form

Information about Form 990 and its instructions is at www.irs.gov/form990

OMB No 1545-0047

2013

Open to Public Inspection

A For the 2013 calendar year, or tax year beginning 01-01-2013, 2013, and ending 12-31-2013

B Check if applicable

☐ Address change

☐ Name change

☐ Initial return

☐ Terminated

☐ Amended return

☐ Application pending

C Name of organization

MEDECINS SANS FRONTIERES USA INC

Doing Business As

DOCTORS WITHOUT BORDERS

Number and street (or P O box if mail is not delivered to street address)

333 SEVENTH AVENUE NO 2ND FL

Room/suite

City or town, state or province, country, and ZIP or foreign postal code

NEW YORK, NY 100015004

D Employer identification number

13-3433452

E Telephone number

(212) 679-6800

G Gross receipts \$

227,402,979

F Name and address of principal officer

DEANE MARCHBEIN

333 SEVENTH AVENUE NO 2ND FL

NEW YORK, NY 100015004

H(a) Is this a group return for subordinates?

☐ Yes ☒ No

H(b) Are all subordinates included?

☐ Yes ☐ No

If "No," attach a list (see instructions)

H(c) Group exemption number

I Tax-exempt status

☒ 501(c)(3) ☐ 501(c) () ☐ (insert no) ☐ 4947(a)(1) or ☐ 527

J Website:

WWW.DOCTORSWITHOUTBORDERS.ORG

K Form of organization

☒ Corporation ☐ Trust ☐ Association ☐ Other

L Year of formation

1987

M State of legal domicile

NY

Part I Summary			
Activities & Governance	1	Briefly describe the organization's mission or most significant activities TO ASSIST VICTIMS OF DISASTERS & CONFLICTS WORLDWIDE	
	2	Check this box ☐ if the organization discontinued its operations or disposed of more than 25% of its net assets	
	3	Number of voting members of the governing body (Part VI, line 1a)	13
	4	Number of independent voting members of the governing body (Part VI, line 1b)	12
	5	Total number of individuals employed in calendar year 2013 (Part V, line 2a)	566
Revenue	6	Total number of volunteers (estimate if necessary)	67
	7a	Total unrelated business revenue from Part VIII, column (C), line 12	0
	b	Net unrelated business taxable income from Form 990-T, line 34	0
		Prior Year	Current Year
	8	Contributions and grants (Part VIII, line 1h)	189,249,536209,011,069
	9	Program service revenue (Part VIII, line 2g)	10,671,97711,282,340
	10	Investment income (Part VIII, column (A), lines 3, 4, and 7d)	353,4501,004,768
	11	Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e)	19,479-186,755
Expenses	12	Total revenue—add lines 8 through 11 (must equal Part VIII, column (A), line 12)	200,294,442221,111,422
	13	Grants and similar amounts paid (Part IX, column (A), lines 1–3)	162,566,427171,134,520
	14	Benefits paid to or for members (Part IX, column (A), line 4)	00
	15	Salaries, other compensation, employee benefits (Part IX, column (A), lines 5–10)	17,500,38818,884,535
	16a	Professional fundraising fees (Part IX, column (A), line 11e)	4,637,3674,704,141
	b	Total fundraising expenses (Part IX, column (D), line 25) ☐ 24,450,915	
	17	Other expenses (Part IX, column (A), lines 11a–11d, 11f–24e)	22,299,45821,811,917
	18	Total expenses Add lines 13–17 (must equal Part IX, column (A), line 25)	207,003,640216,535,113
Net Assets or Fund Balances	19	Revenue less expenses Subtract line 18 from line 12	-6,709,1984,576,309
		Beginning of Current Year	End of Year
	20	Total assets (Part X, line 16)	168,647,231176,861,938
	21	Total liabilities (Part X, line 26)	7,734,79710,985,338
	22	Net assets or fund balances Subtract line 21 from line 20	160,912,434165,876,600

Part II Signature Block

Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete Declaration of preparer (other than officer) is based on all information of which preparer has any knowledge

Sign Here

Signature of officer

2014-09-05

Date

ANDREU MALDONADO DIRECTOR OF FINANCE

Type or print name and title

Paid Preparer Use Only

Print/Type preparer's name

STACY CULLEN

Preparer's signature

Date

2014-09-04

Check ☐ if self-employed

PTIN

P00974308

Firm's name

TAIT WELLER & BAKER LLP

Firm's EIN

23-1144520

Firm's address

1818 MARKET STREET SUITE 2400

PHILADELPHIA, PA 191033659

Phone no

(215) 979-8800

May the IRS discuss this return with the preparer shown above? (see instructions)

☒ Yes ☐ No

For Paperwork Reduction Act Notice, see the separate instructions.

Cat No 11282Y

Form 990 (2013)

Part III

Statement of Program Service Accomplishments

Check if Schedule O contains a response or note to any line in this Part III

☐

1

Briefly describe the organization's mission

PROVIDES INDEPENDENT MEDICAL HUMANITARIAN EMERGENCY AID TO PEOPLE AFFECTED BY ARMED CONFLICT, EPIDEMICS, MALNUTRITION, NATURAL DISASTERS AND EXCLUSION FROM HEALTH CARE

2

Did the organization undertake any significant program services during the year which were not listed on the prior Form 990 or 990-EZ?

☐ Yes ☒ No

If "Yes," describe these new services on Schedule O

3

Did the organization cease conducting, or make significant changes in how it conducts, any program services?

☐ Yes ☒ No

If "Yes," describe these changes on Schedule O

4

Describe the organization's program service accomplishments for each of its three largest program services, as measured by expenses Section 501(c)(3) and 501(c)(4) organizations are required to report the amount of grants and allocations to others, the total expenses, and revenue, if any, for each program service reported

4a

(Code) (Expenses \$ 177,050,040 including grants of \$ 171,134,520) (Revenue \$ 2,782,134)

EVERY YEAR, DOCTORS WITHOUT BORDERS/MEDECINS SANS FRONTIERES(MSF) PROVIDES EMERGENCY MEDICAL CARE TO MILLIONS OF PEOPLE CAUGHT IN CRISES IN MORE THAN 60 COUNTRIES AROUND THE WORLD. MSF PROVIDES ASSISTANCE WHEN CATASTROPHIC EVENTS - SUCH AS ARMED CONFLICT, EPIDEMICS, MALNUTRITION, OR NATURAL DISASTERS - OVERWHELM LOCAL HEALTH SYSTEMS, AND OPERATES COMPREHENSIVE, AND IN SOME CASES LONG-STANDING, TREATMENT PROGRAMS FOR PEOPLE LIVING WITH A HOST OF NEGLECTED DISEASES. MSF ALSO ASSISTS PEOPLE WHO FACE DISCRIMINATION OR NEGLECT FROM THEIR LOCAL HEALTH SYSTEMS OR WHEN POPULATIONS ARE OTHERWISE EXCLUDED FROM HEALTH CARE. (CONTINUED IN SCHEDULE O)

4b

(Code) (Expenses \$ 3,572,066 including grants of \$) (Revenue \$)

AS PART OF ITS FOUNDING PRINCIPLES, MSF STANDS EVER READY TO SPEAK OUT PUBLICLY ON A GIVEN ISSUE SHOULD THE SITUATION CALL FOR IT. THIS COULD MEAN THAT A CERTAIN GROUP IS BEING NEGLECTED, THAT MILITARY OR POLITICAL EFFORTS ARE CAUSING SEVERE MEDICAL CONSEQUENCES, OR THAT INTERNATIONAL ORGANIZATIONS ARE NOT DOING ENOUGH TO RESPOND TO AN EMERGENCY. ADDITIONALLY, MSF ADVOCATES IN CAPITALS AND BOARD ROOMS AROUND THE WORLD IN ORDER TO COMBAT POLICIES THAT MIGHT RESTRICT ACCESS TO ESSENTIAL MEDICINES AND HEALTH CARE. (CONTINUED IN SCHEDULE O)

4c

(Code) (Expenses \$ 8,637,536 including grants of \$) (Revenue \$ 8,500,206)

TO FACILITATE THE RECRUITMENT OF VOLUNTEER MEDICAL AND OTHER PROFESSIONALS FROM THE UNITED STATES TO PARTICIPATE IN VARIOUS MEDICAL AND OTHER EMERGENCY RELIEF PROJECTS, MSF-USA DISPATCHED A TOTAL OF 399 VOLUNTEERS TO 52 COUNTRIES IN 2013.

4d

Other program services (Describe in Schedule O)

(Expenses \$ including grants of \$) (Revenue \$)

4e

Total program service expenses

189,259,642

Form 990 (2013)

Part IV

Checklist of Required Schedules

	Yes	No
1 Is the organization described in section 501(c)(3) or 4947(a)(1) (other than a private foundation)? <i>If "Yes," complete Schedule A.</i> 	1 Yes	
2 Is the organization required to complete <i>Schedule B, Schedule of Contributors</i> (see instructions)? 	2 Yes	
3 Did the organization engage in direct or indirect political campaign activities on behalf of or in opposition to candidates for public office? <i>If "Yes," complete Schedule C, Part I.</i>	3	No
4 Section 501(c)(3) organizations. Did the organization engage in lobbying activities, or have a section 501(h) election in effect during the tax year? <i>If "Yes," complete Schedule C, Part II.</i>	4	No
5 Is the organization a section 501(c)(4), 501(c)(5), or 501(c)(6) organization that receives membership dues, assessments, or similar amounts as defined in Revenue Procedure 98-19? <i>If "Yes," complete Schedule C, Part III.</i>	5	No
6 Did the organization maintain any donor advised funds or any similar funds or accounts for which donors have the right to provide advice on the distribution or investment of amounts in such funds or accounts? <i>If "Yes," complete Schedule D, Part I.</i> 	6	No
7 Did the organization receive or hold a conservation easement, including easements to preserve open space, the environment, historic land areas, or historic structures? <i>If "Yes," complete Schedule D, Part II.</i> 	7	No
8 Did the organization maintain collections of works of art, historical treasures, or other similar assets? <i>If "Yes," complete Schedule D, Part III.</i> 	8	No
9 Did the organization report an amount in Part X, line 21 for escrow or custodial account liability, serve as a custodian for amounts not listed in Part X, or provide credit counseling, debt management, credit repair, or debt negotiation services? <i>If "Yes," complete Schedule D, Part IV.</i> 	9	No
10 Did the organization, directly or through a related organization, hold assets in temporarily restricted endowments, permanent endowments, or quasi-endowments? <i>If "Yes," complete Schedule D, Part V.</i> 	10 Yes	
11 If the organization's answer to any of the following questions is "Yes," then complete Schedule D, Parts VI, VII, VIII, IX, or X as applicable		
a Did the organization report an amount for land, buildings, and equipment in Part X, line 10? <i>If "Yes," complete Schedule D, Part VI.</i> 	11a Yes	
b Did the organization report an amount for investments—other securities in Part X, line 12 that is 5% or more of its total assets reported in Part X, line 16? <i>If "Yes," complete Schedule D, Part VII.</i> 	11b	No
c Did the organization report an amount for investments—program related in Part X, line 13 that is 5% or more of its total assets reported in Part X, line 16? <i>If "Yes," complete Schedule D, Part VIII.</i> 	11c	No
d Did the organization report an amount for other assets in Part X, line 15 that is 5% or more of its total assets reported in Part X, line 16? <i>If "Yes," complete Schedule D, Part IX.</i> 	11d	No
e Did the organization report an amount for other liabilities in Part X, line 25? <i>If "Yes," complete Schedule D, Part X.</i> 	11e	No
f Did the organization's separate or consolidated financial statements for the tax year include a footnote that addresses the organization's liability for uncertain tax positions under FIN 48 (ASC 740)? <i>If "Yes," complete Schedule D, Part X.</i> 	11f Yes	
12a Did the organization obtain separate, independent audited financial statements for the tax year? <i>If "Yes," complete Schedule D, Parts XI and XII.</i> 	12a Yes	
b Was the organization included in consolidated, independent audited financial statements for the tax year? <i>If "Yes," and if the organization answered "No" to line 12a, then completing Schedule D, Parts XI and XII is optional.</i> 	12b	No
13 Is the organization a school described in section 170(b)(1)(A)(ii)? <i>If "Yes," complete Schedule E.</i>	13	No
14a Did the organization maintain an office, employees, or agents outside of the United States?	14a Yes	
b Did the organization have aggregate revenues or expenses of more than \$10,000 from grantmaking, fundraising, business, investment, and program service activities outside the United States, or aggregate foreign investments valued at \$100,000 or more? <i>If "Yes," complete Schedule F, Parts I and IV.</i> 	14b Yes	
15 Did the organization report on Part IX, column (A), line 3, more than \$5,000 of grants or other assistance to or for any foreign organization? <i>If "Yes," complete Schedule F, Parts II and IV.</i> 	15 Yes	
16 Did the organization report on Part IX, column (A), line 3, more than \$5,000 of aggregate grants or other assistance to or for foreign individuals? <i>If "Yes," complete Schedule F, Parts III and IV.</i> 	16	No
17 Did the organization report a total of more than \$15,000 of expenses for professional fundraising services on Part IX, column (A), lines 6 and 11e? <i>If "Yes," complete Schedule G, Part I (see instructions).</i> 	17 Yes	
18 Did the organization report more than \$15,000 total of fundraising event gross income and contributions on Part VIII, lines 1c and 8a? <i>If "Yes," complete Schedule G, Part II.</i> 	18 Yes	
19 Did the organization report more than \$15,000 of gross income from gaming activities on Part VIII, line 9a? <i>If "Yes," complete Schedule G, Part III.</i> 	19	No
20a Did the organization operate one or more hospital facilities? <i>If "Yes," complete Schedule H.</i>	20a	No
b If "Yes" to line 20a, did the organization attach a copy of its audited financial statements to this return?	20b	

Part IV

Checklist of Required Schedules (continued)

21	Did the organization report more than \$5,000 of grants or other assistance to any domestic organization or government on Part IX, column (A), line 1? <i>If "Yes," complete Schedule I, Parts I and II</i>	21	Yes	
22	Did the organization report more than \$5,000 of grants or other assistance to individuals in the United States on Part IX, column (A), line 2? <i>If "Yes," complete Schedule I, Parts I and III</i>	22		No
23	Did the organization answer "Yes" to Part VII, Section A, line 3, 4, or 5 about compensation of the organization's current and former officers, directors, trustees, key employees, and highest compensated employees? <i>If "Yes," complete Schedule J</i>	23	Yes	
24a	Did the organization have a tax-exempt bond issue with an outstanding principal amount of more than \$100,000 as of the last day of the year, that was issued after December 31, 2002? <i>If "Yes," answer lines 24b through 24d and complete Schedule K. If "No," go to line 25a</i>	24a		No
b	Did the organization invest any proceeds of tax-exempt bonds beyond a temporary period exception?	24b		
c	Did the organization maintain an escrow account other than a refunding escrow at any time during the year to defease any tax-exempt bonds?	24c		
d	Did the organization act as an "on behalf of" issuer for bonds outstanding at any time during the year?	24d		
25a	Section 501(c)(3) and 501(c)(4) organizations. Did the organization engage in an excess benefit transaction with a disqualified person during the year? <i>If "Yes," complete Schedule L, Part I</i>	25a		No
b	Is the organization aware that it engaged in an excess benefit transaction with a disqualified person in a prior year, and that the transaction has not been reported on any of the organization's prior Forms 990 or 990-EZ? <i>If "Yes," complete Schedule L, Part I</i>	25b		No
26	Did the organization report any amount on Part X, line 5, 6, or 22 for receivables from or payables to any current or former officers, directors, trustees, key employees, highest compensated employees, or disqualified persons? <i>If so, complete Schedule L, Part II</i>	26		No
27	Did the organization provide a grant or other assistance to an officer, director, trustee, key employee, substantial contributor or employee thereof, a grant selection committee member, or to a 35% controlled entity or family member of any of these persons? <i>If "Yes," complete Schedule L, Part III</i>	27		No
28	Was the organization a party to a business transaction with one of the following parties (see Schedule L, Part IV instructions for applicable filing thresholds, conditions, and exceptions)			
a	A current or former officer, director, trustee, or key employee? <i>If "Yes," complete Schedule L, Part IV</i>	28a		No
b	A family member of a current or former officer, director, trustee, or key employee? <i>If "Yes," complete Schedule L, Part IV</i>	28b		No
c	An entity of which a current or former officer, director, trustee, or key employee (or a family member thereof) was an officer, director, trustee, or direct or indirect owner? <i>If "Yes," complete Schedule L, Part IV</i>	28c		No
29	Did the organization receive more than \$25,000 in non-cash contributions? <i>If "Yes," complete Schedule M</i>	29	Yes	
30	Did the organization receive contributions of art, historical treasures, or other similar assets, or qualified conservation contributions? <i>If "Yes," complete Schedule M</i>	30		No
31	Did the organization liquidate, terminate, or dissolve and cease operations? <i>If "Yes," complete Schedule N, Part I</i>	31		No
32	Did the organization sell, exchange, dispose of, or transfer more than 25% of its net assets? <i>If "Yes," complete Schedule N, Part II</i>	32		No
33	Did the organization own 100% of an entity disregarded as separate from the organization under Regulations sections 301.7701-2 and 301.7701-3? <i>If "Yes," complete Schedule R, Part I</i>	33		No
34	Was the organization related to any tax-exempt or taxable entity? <i>If "Yes," complete Schedule R, Part II, III, or IV, and Part V, line 1</i>	34		No
35a	Did the organization have a controlled entity within the meaning of section 512(b)(13)?	35a		No
b	If "Yes" to line 35a, did the organization receive any payment from or engage in any transaction with a controlled entity within the meaning of section 512(b)(13)? <i>If "Yes," complete Schedule R, Part V, line 2</i>	35b		
36	Section 501(c)(3) organizations. Did the organization make any transfers to an exempt non-charitable related organization? <i>If "Yes," complete Schedule R, Part V, line 2</i>	36		No
37	Did the organization conduct more than 5% of its activities through an entity that is not a related organization and that is treated as a partnership for federal income tax purposes? <i>If "Yes," complete Schedule R, Part VI</i>	37		No
38	Did the organization complete Schedule O and provide explanations in Schedule O for Part VI, lines 11b and 19? Note. All Form 990 filers are required to complete Schedule O	38	Yes	

Part V

Statements Regarding Other IRS Filings and Tax Compliance

Check if Schedule O contains a response or note to any line in this Part V

☐

		Yes	No
1a	Enter the number reported in Box 3 of Form 1096. Enter -0- if not applicable.	68	
1b	Enter the number of Forms W-2G included in line 1a. Enter -0- if not applicable.	0	
1c Did the organization comply with backup withholding rules for reportable payments to vendors and reportable gaming (gambling) winnings to prize winners?		Yes	
2a	Enter the number of employees reported on Form W-3, Transmittal of Wage and Tax Statements, filed for the calendar year ending with or within the year covered by this return.	566	
2b If at least one is reported on line 2a, did the organization file all required federal employment tax returns? Note. If the sum of lines 1a and 2a is greater than 250, you may be required to e-file (see instructions).		Yes	
3a Did the organization have unrelated business gross income of \$1,000 or more during the year?			No
3b If "Yes," has it filed a Form 990-T for this year? If "No" to line 3b, provide an explanation in Schedule O.			
4a At any time during the calendar year, did the organization have an interest in, or a signature or other authority over, a financial account in a foreign country (such as a bank account, securities account, or other financial account)?			No
4b If "Yes," enter the name of the foreign country: _____ See instructions for filing requirements for Form TD F 90-22.1, Report of Foreign Bank and Financial Accounts.			
5a Was the organization a party to a prohibited tax shelter transaction at any time during the tax year?			No
5b Did any taxable party notify the organization that it was or is a party to a prohibited tax shelter transaction?			No
5c If "Yes," to line 5a or 5b, did the organization file Form 8886-T?			
6a Does the organization have annual gross receipts that are normally greater than \$100,000, and did the organization solicit any contributions that were not tax deductible as charitable contributions?			No
6b If "Yes," did the organization include with every solicitation an express statement that such contributions or gifts were not tax deductible?			
7 Organizations that may receive deductible contributions under section 170(c).			
7a Did the organization receive a payment in excess of \$75 made partly as a contribution and partly for goods and services provided to the payor?			No
7b If "Yes," did the organization notify the donor of the value of the goods or services provided?			
7c Did the organization sell, exchange, or otherwise dispose of tangible personal property for which it was required to file Form 8282?			No
7d If "Yes," indicate the number of Forms 8282 filed during the year.			
7e Did the organization receive any funds, directly or indirectly, to pay premiums on a personal benefit contract?			No
7f Did the organization, during the year, pay premiums, directly or indirectly, on a personal benefit contract?			No
7g If the organization received a contribution of qualified intellectual property, did the organization file Form 8899 as required?			
7h If the organization received a contribution of cars, boats, airplanes, or other vehicles, did the organization file a Form 1098-C?			
8 Sponsoring organizations maintaining donor advised funds and section 509(a)(3) supporting organizations. Did the supporting organization, or a donor advised fund maintained by a sponsoring organization, have excess business holdings at any time during the year?			
9 Sponsoring organizations maintaining donor advised funds.			
9a Did the organization make any taxable distributions under section 4966?			
9b Did the organization make a distribution to a donor, donor advisor, or related person?			
10 Section 501(c)(7) organizations. Enter			
10a Initiation fees and capital contributions included on Part VIII, line 12.			
10b Gross receipts, included on Form 990, Part VIII, line 12, for public use of club facilities.			
11 Section 501(c)(12) organizations. Enter			
11a Gross income from members or shareholders.			
11b Gross income from other sources (Do not net amounts due or paid to other sources against amounts due or received from them).			
12a Section 4947(a)(1) non-exempt charitable trusts. Is the organization filing Form 990 in lieu of Form 1041?			
12b If "Yes," enter the amount of tax-exempt interest received or accrued during the year.			
13 Section 501(c)(29) qualified nonprofit health insurance issuers.			
13a Is the organization licensed to issue qualified health plans in more than one state? Note. See the instructions for additional information the organization must report on Schedule O.			
13b Enter the amount of reserves the organization is required to maintain by the states in which the organization is licensed to issue qualified health plans.			
13c Enter the amount of reserves on hand.			
14a Did the organization receive any payments for indoor tanning services during the tax year?			No
14b If "Yes," has it filed a Form 720 to report these payments? If "No," provide an explanation in Schedule O.			

Part VI

Governance, Management, and Disclosure

For each "Yes" response to lines 2 through 7b below, and for a "No" response to lines 8a, 8b, or 10b below, describe the circumstances, processes, or changes in Schedule O. See instructions.

Check if Schedule O contains a response or note to any line in this Part VI

Section A. Governing Body and Management

		Yes	No
1a	Enter the number of voting members of the governing body at the end of the tax year	13	
If there are material differences in voting rights among members of the governing body, or if the governing body delegated broad authority to an executive committee or similar committee, explain in Schedule O			
1b	Enter the number of voting members included in line 1a, above, who are independent	12	
2	Did any officer, director, trustee, or key employee have a family relationship or a business relationship with any other officer, director, trustee, or key employee?	2	No
3	Did the organization delegate control over management duties customarily performed by or under the direct supervision of officers, directors or trustees, or key employees to a management company or other person?	3	No
4	Did the organization make any significant changes to its governing documents since the prior Form 990 was filed?	4	No
5	Did the organization become aware during the year of a significant diversion of the organization's assets?	5	No
6	Did the organization have members or stockholders?	6	Yes
7a	Did the organization have members, stockholders, or other persons who had the power to elect or appoint one or more members of the governing body?	7a	Yes
7b	Are any governance decisions of the organization reserved to (or subject to approval by) members, stockholders, or persons other than the governing body?	7b	Yes
8	Did the organization contemporaneously document the meetings held or written actions undertaken during the year by the following		
8a	The governing body?	8a	Yes
8b	Each committee with authority to act on behalf of the governing body?	8b	Yes
9	Is there any officer, director, trustee, or key employee listed in Part VII, Section A, who cannot be reached at the organization's mailing address? If "Yes," provide the names and addresses in Schedule O	9	No

Section B. Policies

(This Section B requests information about policies not required by the Internal Revenue Code.)

		Yes	No
10a	Did the organization have local chapters, branches, or affiliates?	10a	No
10b	If "Yes," did the organization have written policies and procedures governing the activities of such chapters, affiliates, and branches to ensure their operations are consistent with the organization's exempt purposes?	10b	
11a	Has the organization provided a complete copy of this Form 990 to all members of its governing body before filing the form?	11a	Yes
11b	Describe in Schedule O the process, if any, used by the organization to review this Form 990		
12a	Did the organization have a written conflict of interest policy? If "No," go to line 13	12a	Yes
12b	Were officers, directors, or trustees, and key employees required to disclose annually interests that could give rise to conflicts?	12b	Yes
12c	Did the organization regularly and consistently monitor and enforce compliance with the policy? If "Yes," describe in Schedule O how this was done	12c	Yes
13	Did the organization have a written whistleblower policy?	13	Yes
14	Did the organization have a written document retention and destruction policy?	14	Yes
15	Did the process for determining compensation of the following persons include a review and approval by independent persons, comparability data, and contemporaneous substantiation of the deliberation and decision?		
15a	The organization's CEO, Executive Director, or top management official	15a	Yes
15b	Other officers or key employees of the organization	15b	Yes
If "Yes" to line 15a or 15b, describe the process in Schedule O (see instructions)			
16a	Did the organization invest in, contribute assets to, or participate in a joint venture or similar arrangement with a taxable entity during the year?	16a	No
16b	If "Yes," did the organization follow a written policy or procedure requiring the organization to evaluate its participation in joint venture arrangements under applicable federal tax law, and take steps to safeguard the organization's exempt status with respect to such arrangements?	16b	

Section C. Disclosure

17	List the States with which a copy of this Form 990 is required to be filed	AL, AK, AZ, AR, CA, CO, CT, DC, FL, GA, IL, IN, KS, KY, LA, ME, MD, MA, MI, MN, MS, MT, MO, NH, NJ, NM, NY, NC, ND, OH, OK, OR, PA, RI, SC, TN, TX, UT, VA, WV, WA, WI
18	Section 6104 requires an organization to make its Form 1023 (or 1024 if applicable), 990, and 990-T (501(c)(3)s only) available for public inspection. Indicate how you made these available. Check all that apply.	☒ Own website ☐ Another's website ☒ Upon request ☐ Other (explain in Schedule O)
19	Describe in Schedule O whether (and if so, how) the organization made its governing documents, conflict of interest policy, and financial statements available to the public during the tax year	
20	State the name, physical address, and telephone number of the person who possesses the books and records of the organization	ANDREU MALDONADO 333 SEVENTH AVENUE 2ND FL NEW YORK, NY 10001 (212) 655-3794

Part VII

Compensation of Officers, Directors, Trustees, Key Employees, Highest Compensated Employees, and Independent Contractors

Check if Schedule O contains a response or note to any line in this Part VII

Section A. Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees

- 1a Complete this table for all persons required to be listed Report compensation for the calendar year ending with or within the organization's tax year
- List all of the organization's **current** officers, directors, trustees (whether individuals or organizations), regardless of amount of compensation Enter -0- in columns (D), (E), and (F) if no compensation was paid

List all of the organization's **current** key employees, if any See instructions for definition of "key employee "

List the organization's five **current** highest compensated employees (other than an officer, director, trustee or key employee) who received reportable compensation (Box 5 of Form W-2 and/or Box 7 of Form 1099-MISC) of more than \$100,000 from the organization and any related organizations

List all of the organization's **former** officers, key employees, or highest compensated employees who received more than \$100,000 of reportable compensation from the organization and any related organizations

List all of the organization's **former directors or trustees** that received, in the capacity as a former director or trustee of the organization, more than \$10,000 of reportable compensation from the organization and any related organizations

List persons in the following order individual trustees or directors, institutional trustees, officers, key employees, highest compensated employees, and former such persons

Check this box if neither the organization nor any related organization compensated any current officer, director, or trustee

(A) Name and Title	(B) Average hours per week (list any hours for related organizations below dotted line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)						(D) Reportable compensation from the organization (W- 2/1099-MISC)	(E) Reportable compensation from related organizations (W- 2/1099-MISC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional Trustee	Officer	Key employee	Highest compensated employee	Former			
(1) BRET ENGELKEMIER TREASURER	5 00	X		X				0	0	0
(2) DAVID SHEVLIN SECRETARY	5 00	X		X				0	0	0
(3) DR RAMIN ASGARY DIRECTOR	5 00	X						0	0	0
(4) MARTHA HUCKABEE DIRECTOR	5 00	X						0	0	0
(5) DR DEANE MARCHBEIN SEE SCHEDULE O PRESIDENT	12 00	X		X				54,529	0	4,834
(6) SUERIE MOON DIRECTOR	5 00	X						0	0	0
(7) KELLY GRIMSHAW DIRECTOR	5 00	X						0	0	0
(8) DR ADITYA NADIMPALLI SEE SCHEDULE O VICE PRESIDENT	7 50	X						11,111	0	4,220
(9) DR MICHAEL NEWMAN DIRECTOR	5 00	X						0	0	0
(10) NABIL AL-TIKRITI SEE SCHEDULE O DIRECTOR	5 00	X						7,461	0	2,118
(11) JANE COYNE SEE SCHEDULE O DIRECTOR	5 00	X						4,627	0	554
(12) MEGO TERZIAN DIRECTOR	5 00	X						0	0	0
(13) JEAN MARIE KINDERMANS MD DIRECTOR	5 00	X						0	0	0
(14) SOPHIE DELAUNAY EXECUTIVE DIRECTOR	40 00			X				143,942	0	15,949
(15) MAUREEN BURNLEY FINANCE DIR	40 00			X				115,982	0	11,357
(16) DAVID OLSON MEDICAL ADVISOR	40 00					X		131,331	0	35,891
(17) DAVID EPSTEIN HR DIRECTOR	40 00					X		117,409	0	15,967

Part VII

Section A. Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees (continued)

(A) Name and Title	(B) Average hours per week (list any hours for related organizations below dotted line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)							(D) Reportable compensation from the organization (W- 2/1099- MISC)	(E) Reportable compensation from related organizations (W- 2/1099- MISC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional Trustee	Officer	Key employee	Highest compensated employee	Former				
(18) NICHOLAS LAWSON FIELD HR DIRECTOR	40 00					X		131,277	0	23,910	
(19) GWENOLA FRANCOIS DESK MANAGER	40 00					X		104,270	0	15,344	
(20) JASON CONE COMMUNICATIONS DIRECTOR	40 00					X		117,442	0	35,384	

1b	Sub-Total	▶			
c	Total from continuation sheets to Part VII, Section A	▶			
d	Total (add lines 1b and 1c)	▶	939,381	0	165,528

2

Total number of individuals (including but not limited to those listed above) who received more than \$100,000 of reportable compensation from the organization▶8

		Yes	No
3	Did the organization list any former officer, director or trustee, key employee, or highest compensated employee on line 1a? <i>If "Yes," complete Schedule J for such individual</i>		No
4	For any individual listed on line 1a, is the sum of reportable compensation and other compensation from the organization and related organizations greater than \$150,000? <i>If "Yes," complete Schedule J for such individual</i>	Yes	
5	Did any person listed on line 1a receive or accrue compensation from any unrelated organization or individual for services rendered to the organization? <i>If "Yes," complete Schedule J for such person</i>		No

Section B. Independent Contractors

1

Complete this table for your five highest compensated independent contractors that received more than \$100,000 of compensation from the organization Report compensation for the calendar year ending with or within the organization's tax year

(A) Name and business address	(B) Description of services	(C) Compensation
RWT PRODUCTION 5624 BELLINGTON AVENUE SPRINGFIELD VA 22151	DIRECT MAIL PRINTING & FULFILLMENT	5,625,532
PRODUCTION SOLUTIONS 1953 GALLOWS RD SUITE 600 VIENNA VA 22182	DIRECT MAIL PRINTING & FULFILLMENT	4,966,434
TRUE NORTH 630 THIRD AVENUE 12TH FLOOR NEW YORK NY 10017	DIGITAL MEDIA/ADVERTISING	2,095,587
NAMES IN THE NEWS 180 GRAND AVENUE STE 1545 OAKLAND CA 94612	ACQUISITION LIST BROKER	1,409,079
333 7TH AVENUE REALTY CO 333 7TH AVENUE NEW YORK NY 10001	OFFICE RENTAL	1,194,657

2

Total number of independent contractors (including but not limited to those listed above) who received more than \$100,000 of compensation from the organization ▶35

Part VIII

Statement of Revenue

Check if Schedule O contains a response or note to any line in this Part VIII

				(A) Total revenue	(B) Related or exempt function revenue	(C) Unrelated business revenue	(D) Revenue excluded from tax under sections 512-514
Contributions, Gifts, Grants and Other Similar Amounts	1a	Federated campaigns . . .	1a	1,760,219			
	b	Membership dues	1b	24,552			
	c	Fundraising events	1c	376,547			
	d	Related organizations	1d				
	e	Government grants (contributions)	1e				
	f	All other contributions, gifts, grants, and similar amounts not included above	1f	206,849,751			
	g	Noncash contributions included in lines 1a-1f \$		5,417,160			
	h	Total. Add lines 1a-1f		209,011,069			
Program Service Revenue	2a	SECONDED STAFF GRANTS	Business Code				
			900099	8,500,206	8,500,206		
	b	MSF REIMBURSEMENTS	900099	2,782,134	2,782,134		
	c						
	d						
	e						
	f	All other program service revenue					
	g	Total. Add lines 2a-2f		11,282,340			
Other Revenue	3	Investment income (including dividends, interest, and other similar amounts)		464,433			464,433
	4	Income from investment of tax-exempt bond proceeds . .					
	5	Royalties					
	6a	Gross rents	(i) Real				
			(ii) Personal				
	b	Less rental expenses					
	c	Rental income or (loss)					
	d	Net rental income or (loss)					
	7a	Gross amount from sales of assets other than inventory	(i) Securities				
			(ii) Other				
	b	Less cost or other basis and sales expenses					
	c	Gain or (loss)					
	d	Net gain or (loss)		540,335			540,335
	8a	Gross income from fundraising events (not including \$ 376,547 of contributions reported on line 1c) See Part IV, line 18					
			a	0			
	b	Less direct expenses	b	207,143			
	c	Net income or (loss) from fundraising events . .		-207,143			-207,143
	9a	Gross income from gaming activities See Part IV, line 19					
			a				
	b	Less direct expenses	b				
	c	Net income or (loss) from gaming activities . .					
	10a	Gross sales of inventory, less returns and allowances					
			a				
	b	Less cost of goods sold . . .	b				
	c	Net income or (loss) from sales of inventory . .					
	Miscellaneous Revenue		Business Code				
	11a	MISC OTHER REVENUE	900099	20,388	20,388		
	b						
	c						
	d	All other revenue					
	e	Total. Add lines 11a-11d		20,388			
	12	Total revenue. See Instructions		221,111,422	11,302,728	0	797,625

Part IX

Statement of Functional Expenses

Section 501(c)(3) and 501(c)(4) organizations must complete all columns. All other organizations must complete column (A).

Check if Schedule O contains a response or note to any line in this Part IX

Do not include amounts reported on lines 6b, 7b, 8b, 9b, and 10b of Part VIII.		(A) Total expenses	(B) Program service expenses	(C) Management and general expenses	(D) Fundraising expenses
1	Grants and other assistance to governments and organizations in the United States. See Part IV, line 21.	1,445,946	1,445,946		
2	Grants and other assistance to individuals in the United States. See Part IV, line 22.				
3	Grants and other assistance to governments, organizations, and individuals outside the United States. See Part IV, lines 15 and 16.	169,688,574	169,688,574		
4	Benefits paid to or for members.				
5	Compensation of current officers, directors, trustees, and key employees.	376,684	276,759	37,665	62,260
6	Compensation not included above, to disqualified persons (as defined under section 4958(f)(1)) and persons described in section 4958(c)(3)(B).				
7	Other salaries and wages.	12,575,119	9,239,252	1,257,382	2,078,485
8	Pension plan accruals and contributions (include section 401(k) and 403(b) employer contributions).	897,922	659,726	89,783	148,413
9	Other employee benefits.	4,041,976	2,969,740	404,156	668,080
10	Payroll taxes.	992,834	729,460	99,273	164,101
11	Fees for services (non-employees):				
a	Management.				
b	Legal.	125,718	4,069	44,295	77,354
c	Accounting.	37,000	1,197	13,037	22,766
d	Lobbying.				
e	Professional fundraising services. See Part IV, line 17.	4,704,141			4,704,141
f	Investment management fees.	100,858		100,858	
g	Other (If line 11g amount exceeds 10% of line 25, column (A) amount, list line 11g expenses on Schedule O).	4,636,350	992,500	140,490	3,503,360
12	Advertising and promotion.				
13	Office expenses.	13,412,699	958,551	117,309	12,336,839
14	Information technology.				
15	Royalties.				
16	Occupancy.	1,318,024	678,378	172,060	467,586
17	Travel.	1,553,466	1,316,161	178,346	58,959
18	Payments of travel or entertainment expenses for any federal, state, or local public officials.				
19	Conferences, conventions, and meetings.	102,282	62,947	23,846	15,489
20	Interest.	4,756	2,410	1,775	571
21	Payments to affiliates.				
22	Depreciation, depletion, and amortization.	194,139	99,250	25,523	69,366
23	Insurance.	59,701	2,922	44,222	12,557
24	Other expenses. Itemize expenses not covered above (List miscellaneous expenses in line 24e. If line 24e amount exceeds 10% of line 25, column (A) amount, list line 24e expenses on Schedule O).				
a	FINANCIAL SERVICES	182,806	92,643	68,238	21,925
b	RECRUITING & RELOCATION	53,335	30,590	3,723	19,022
c	DUES AND SUBSCRIPTIONS	30,783	8,567	2,575	19,641
d					
e	All other expenses				
25	Total functional expenses. Add lines 1 through 24e.	216,535,113	189,259,642	2,824,556	24,450,915
26	Joint costs. Complete this line only if the organization reported in column (B) joint costs from a combined educational campaign and fundraising solicitation. Check here ☐ if following SOP 98-2 (ASC 958-720).				

Part X

Balance Sheet

Check if Schedule O contains a response or note to any line in this Part X

				(A)		(B)
				Beginning of year		End of year
Assets	1	Cash—non-interest-bearing			1	
	2	Savings and temporary cash investments		129,778,049	2	131,364,817
	3	Pledges and grants receivable, net		24,087,550	3	25,878,251
	4	Accounts receivable, net		2,113,520	4	2,716,111
	5	Loans and other receivables from current and former officers, directors, trustees, key employees, and highest compensated employees. Complete Part II of Schedule L.			5	
	6	Loans and other receivables from other disqualified persons (as defined under section 4958(f)(1)), persons described in section 4958(c)(3)(B), and contributing employers and sponsoring organizations of section 501(c)(9) voluntary employees' beneficiary organizations (see instructions). Complete Part II of Schedule L.			6	
	7	Notes and loans receivable, net			7	
	8	Inventories for sale or use			8	
	9	Prepaid expenses and deferred charges		1,095,276	9	724,574
	10a	Land, buildings, and equipment: cost or other basis. Complete Part VI of Schedule D.	10a3,194,926			
	b	Less: accumulated depreciation	10b2,238,245	1,083,775	10c	956,681
	11	Investments—publicly traded securities		10,488,488	11	15,221,504
	12	Investments—other securities. See Part IV, line 11.		573	12	0
	13	Investments—program-related. See Part IV, line 11.			13	
	14	Intangible assets			14	
	15	Other assets. See Part IV, line 11.			15	
	16	Total assets. Add lines 1 through 15 (must equal line 34).		168,647,231	16	176,861,938
Liabilities	17	Accounts payable and accrued expenses		7,734,797	17	9,454,782
	18	Grants payable		0	18	1,530,556
	19	Deferred revenue			19	
	20	Tax-exempt bond liabilities			20	
	21	Escrow or custodial account liability. Complete Part IV of Schedule D.			21	
	22	Loans and other payables to current and former officers, directors, trustees, key employees, highest compensated employees, and disqualified persons. Complete Part II of Schedule L.			22	
	23	Secured mortgages and notes payable to unrelated third parties			23	
	24	Unsecured notes and loans payable to unrelated third parties			24	
	25	Other liabilities (including federal income tax, payables to related third parties, and other liabilities not included on lines 17-24). Complete Part X of Schedule D.			25	
	26	Total liabilities. Add lines 17 through 25.		7,734,797	26	10,985,338
Net Assets or Fund Balances	Organizations that follow SFAS 117 (ASC 958), check here ☒ and complete lines 27 through 29, and lines 33 and 34.					
	27	Unrestricted net assets		149,148,202	27	146,537,230
	28	Temporarily restricted net assets		11,478,756	28	18,805,353
	29	Permanently restricted net assets		285,476	29	534,017
	Organizations that do not follow SFAS 117 (ASC 958), check here ☐ and complete lines 30 through 34.					
	30	Capital stock or trust principal, or current funds			30	
	31	Paid-in or capital surplus, or land, building or equipment fund			31	
	32	Retained earnings, endowment, accumulated income, or other funds			32	
	33	Total net assets or fund balances		160,912,434	33	165,876,600
	34	Total liabilities and net assets/fund balances		168,647,231	34	176,861,938

Part XI Reconciliation of Net Assets

Check if Schedule O contains a response or note to any line in this Part XI

1	Total revenue (must equal Part VIII, column (A), line 12)	1	221,111,422
2	Total expenses (must equal Part IX, column (A), line 25)	2	216,535,113
3	Revenue less expenses Subtract line 2 from line 1	3	4,576,309
4	Net assets or fund balances at beginning of year (must equal Part X, line 33, column (A))	4	160,912,434
5	Net unrealized gains (losses) on investments	5	250,935
6	Donated services and use of facilities	6	
7	Investment expenses	7	
8	Prior period adjustments	8	
9	Other changes in net assets or fund balances (explain in Schedule O)	9	136,922
10	Net assets or fund balances at end of year Combine lines 3 through 9 (must equal Part X, line 33, column (B))	10	165,876,600

Part XII Financial Statements and Reporting

Check if Schedule O contains a response or note to any line in this Part XII

		Yes	No
1	Accounting method used to prepare the Form 990 ☐ Cash ☒ Accrual ☐ Other _____ If the organization changed its method of accounting from a prior year or checked "Other," explain in Schedule O		
2a	Were the organization's financial statements compiled or reviewed by an independent accountant? If "Yes," check a box below to indicate whether the financial statements for the year were compiled or reviewed on a separate basis, consolidated basis, or both ☐ Separate basis ☐ Consolidated basis ☐ Both consolidated and separate basis		No
2b	Were the organization's financial statements audited by an independent accountant? If "Yes," check a box below to indicate whether the financial statements for the year were audited on a separate basis, consolidated basis, or both ☒ Separate basis ☐ Consolidated basis ☐ Both consolidated and separate basis	Yes	
2c	If "Yes," to line 2a or 2b, does the organization have a committee that assumes responsibility for oversight of the audit, review, or compilation of its financial statements and selection of an independent accountant? If the organization changed either its oversight process or selection process during the tax year, explain in Schedule O	Yes	
3a	As a result of a federal award, was the organization required to undergo an audit or audits as set forth in the Single Audit Act and OMB Circular A-133?		No
3b	If "Yes," did the organization undergo the required audit or audits? If the organization did not undergo the required audit or audits, explain why in Schedule O and describe any steps taken to undergo such audits		

SCHEDULE A

(Form 990 or 990EZ)

Department of the
Treasury
Internal Revenue Service

Public Charity Status and Public Support

Complete if the organization is a section 501(c)(3) organization or a section 4947(a)(1) nonexempt charitable trust.

▶ Attach to Form 990 or Form 990-EZ. ▶ See separate instructions.

▶ Information about Schedule A (Form 990 or 990-EZ) and its instructions is at www.irs.gov/form990.

OMB No 1545-0047

2013

Open to Public Inspection

Name of the organization MEDECINS SANS FRONTIERES USA INC	Employer identification number 13-3433452
--	--

Part I

Reason for Public Charity Status (All organizations must complete this part.) See instructions.

The organization is not a private foundation because it is (For lines 1 through 11, check only one box)

- 1

☐

A church, convention of churches, or association of churches described in **section 170(b)(1)(A)(i).**
- 2

☐

A school described in **section 170(b)(1)(A)(ii).** (Attach Schedule E)
- 3

☐

A hospital or a cooperative hospital service organization described in **section 170(b)(1)(A)(iii).**
- 4

☐

A medical research organization operated in conjunction with a hospital described in **section 170(b)(1)(A)(iii).** Enter the hospital's name, city, and state _____
- 5

☐

An organization operated for the benefit of a college or university owned or operated by a governmental unit described in **section 170(b)(1)(A)(iv).** (Complete Part II)
- 6

☐

A federal, state, or local government or governmental unit described in **section 170(b)(1)(A)(v).**
- 7

☒

An organization that normally receives a substantial part of its support from a governmental unit or from the general public described in **section 170(b)(1)(A)(vi).** (Complete Part II)
- 8

☐

A community trust described in **section 170(b)(1)(A)(vi)** (Complete Part II)
- 9

☐

An organization that normally receives (1) more than 33¹/₃% of its support from contributions, membership fees, and gross receipts from activities related to its exempt functions—subject to certain exceptions, and (2) no more than 33¹/₃% of its support from gross investment income and unrelated business taxable income (less section 511 tax) from businesses acquired by the organization after June 30, 1975 See **section 509(a)(2).** (Complete Part III)
- 10

☐

An organization organized and operated exclusively to test for public safety See **section 509(a)(4).**
- 11

☐

An organization organized and operated exclusively for the benefit of, to perform the functions of, or to carry out the purposes of one or more publicly supported organizations described in section 509(a)(1) or section 509(a)(2) See **section 509(a)(3).** Check the box that describes the type of supporting organization and complete lines 11e through 11h

a

☐

Type I

b

☐

Type II

c

☐

Type III - Functionally integrated

d

☐

Type III - Non-functionally integrated

e

☐

By checking this box, I certify that the organization is not controlled directly or indirectly by one or more disqualified persons other than foundation managers and other than one or more publicly supported organizations described in section 509(a)(1) or section 509(a)(2)

f

☐

If the organization received a written determination from the IRS that it is a Type I, Type II, or Type III supporting organization, check this box

g

☐

Since August 17, 2006, has the organization accepted any gift or contribution from any of the following persons?

(i)

A person who directly or indirectly controls, either alone or together with persons described in (ii) and (iii) below, the governing body of the supported organization?

(ii)

A family member of a person described in (i) above?

(iii)

A 35% controlled entity of a person described in (i) or (ii) above?

h

☐

Provide the following information about the supported organization(s)

	Yes	No
11g(i)		
11g(ii)		
11g(iii)		

(i) Name of supported organization	(ii) EIN	(iii) Type of organization (described on lines 1- 9 above or IRC section (see instructions))	(iv) Is the organization in col (i) listed in your governing document?		(v) Did you notify the organization in col (i) of your support?		(vi) Is the organization in col (i) organized in the U S ?		(vii) Amount of monetary support
			Yes	No	Yes	No	Yes	No	
Total									

Part II

Support Schedule for Organizations Described in Sections 170(b)(1)(A)(iv) and 170(b)(1)(A)(vi)
(Complete only if you checked the box on line 5, 7, or 8 of Part I or if the organization failed to qualify under Part III. If the organization fails to qualify under the tests listed below, please complete Part III.)

Section A. Public Support						
Calendar year (or fiscal year beginning in) ▶	(a) 2009	(b) 2010	(c) 2011	(d) 2012	(e) 2013	(f) Total
1 Gifts, grants, contributions, and membership fees received (Do not include any "unusual grants.")	135,383,999	264,471,272	180,815,198	189,249,536	209,011,069	978,931,074
2 Tax revenues levied for the organization's benefit and either paid to or expended on its behalf						
3 The value of services or facilities furnished by a governmental unit to the organization without charge						
4 Total. Add lines 1 through 3	135,383,999	264,471,272	180,815,198	189,249,536	209,011,069	978,931,074
5 The portion of total contributions by each person (other than a governmental unit or publicly supported organization) included on line 1 that exceeds 2% of the amount shown on line 11, column (f)						
6 Public support. Subtract line 5 from line 4						978,931,074

Section B. Total Support						
Calendar year (or fiscal year beginning in) ▶	(a) 2009	(b) 2010	(c) 2011	(d) 2012	(e) 2013	(f) Total
7 Amounts from line 4	135,383,999	264,471,272	180,815,198	189,249,536	209,011,069	978,931,074
8 Gross income from interest, dividends, payments received on securities loans, rents, royalties and income from similar sources	446,268	320,444	307,807	310,314	464,433	1,849,266
9 Net income from unrelated business activities, whether or not the business is regularly carried on						
10 Other income Do not include gain or loss from the sale of capital assets (Explain in Part IV)	127,278	66,187	48,349	19,479	20,388	281,681
11 Total support (Add lines 7 through 10)						981,062,021
12 Gross receipts from related activities, etc (see instructions)					12	48,662,545
13 First five years. If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a 501(c)(3) organization, check this box and stop here						▶

Section C. Computation of Public Support Percentage		
14 Public support percentage for 2013 (line 6, column (f) divided by line 11, column (f))	14	99 780 %
15 Public support percentage for 2012 Schedule A, Part II, line 14	15	99 590 %
16a 33 1/3% support test—2013. If the organization did not check the box on line 13, and line 14 is 33 1/3% or more, check this box and stop here. The organization qualifies as a publicly supported organization	▶	
b 33 1/3% support test—2012. If the organization did not check a box on line 13 or 16a, and line 15 is 33 1/3% or more, check this box and stop here. The organization qualifies as a publicly supported organization	▶	
17a 10%-facts-and-circumstances test—2013. If the organization did not check a box on line 13, 16a, or 16b, and line 14 is 10% or more, and if the organization meets the "facts-and-circumstances" test, check this box and stop here. Explain in Part IV how the organization meets the "facts-and-circumstances" test The organization qualifies as a publicly supported organization	▶	
b 10%-facts-and-circumstances test—2012. If the organization did not check a box on line 13, 16a, 16b, or 17a, and line 15 is 10% or more, and if the organization meets the "facts-and-circumstances" test, check this box and stop here. Explain in Part IV how the organization meets the "facts-and-circumstances" test The organization qualifies as a publicly supported organization	▶	
18 Private foundation. If the organization did not check a box on line 13, 16a, 16b, 17a, or 17b, check this box and see instructions	▶	

Part IIISupport Schedule for Organizations Described in Section 509(a)(2)
(Complete only if you checked the box on line 9 of Part I or if the organization failed to qualify under Part II. If the organization fails to qualify under the tests listed below, please complete Part II.)

Section A. Public Support						
Calendar year (or fiscal year beginning in) ▶	(a) 2009	(b) 2010	(c) 2011	(d) 2012	(e) 2013	(f) Total
1 Gifts, grants, contributions, and membership fees received (Do not include any "unusual grants.")						
2 Gross receipts from admissions, merchandise sold or services performed, or facilities furnished in any activity that is related to the organization's tax-exempt purpose						
3 Gross receipts from activities that are not an unrelated trade or business under section 513						
4 Tax revenues levied for the organization's benefit and either paid to or expended on its behalf						
5 The value of services or facilities furnished by a governmental unit to the organization without charge						
6 Total. Add lines 1 through 5						
7a Amounts included on lines 1, 2, and 3 received from disqualified persons						
b Amounts included on lines 2 and 3 received from other than disqualified persons that exceed the greater of \$5,000 or 1% of the amount on line 13 for the year						
c Add lines 7a and 7b						
8 Public support (Subtract line 7c from line 6)						

Section B. Total Support						
Calendar year (or fiscal year beginning in) ▶	(a) 2009	(b) 2010	(c) 2011	(d) 2012	(e) 2013	(f) Total
9 Amounts from line 6						
10a Gross income from interest, dividends, payments received on securities loans, rents, royalties and income from similar sources						
b Unrelated business taxable income (less section 511 taxes) from businesses acquired after June 30, 1975						
c Add lines 10a and 10b						
11 Net income from unrelated business activities not included in line 10b, whether or not the business is regularly carried on						
12 Other income. Do not include gain or loss from the sale of capital assets (Explain in Part IV.)						
13 Total support. (Add lines 9, 10c, 11, and 12.)						
14 First five years. If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a 501(c)(3) organization, check this box and stop here ▶						

Section C. Computation of Public Support Percentage		
15 Public support percentage for 2013 (line 8, column (f) divided by line 13, column (f))	15	
16 Public support percentage from 2012 Schedule A, Part III, line 15	16	

Section D. Computation of Investment Income Percentage		
17 Investment income percentage for 2013 (line 10c, column (f) divided by line 13, column (f))	17	
18 Investment income percentage from 2012 Schedule A, Part III, line 17	18	
19a 33 1/3% support tests—2013. If the organization did not check the box on line 14, and line 15 is more than 33 1/3%, and line 17 is not more than 33 1/3%, check this box and stop here. The organization qualifies as a publicly supported organization ▶		
b 33 1/3% support tests—2012. If the organization did not check a box on line 14 or line 19a, and line 16 is more than 33 1/3% and line 18 is not more than 33 1/3%, check this box and stop here. The organization qualifies as a publicly supported organization ▶		
20 Private foundation. If the organization did not check a box on line 14, 19a, or 19b, check this box and see instructions ▶		

Part IV

Supplemental Information. Provide the explanations required by Part II, line 10; Part II, line 17a or 17b; and Part III, line 12. Also complete this part for any additional information. (See instructions).

Facts And Circumstances Test	
Return Reference	Explanation
SCHEDULE A, PART II, LINE 10, EXPLANATION OF OTHER INCOME	MISC OTHER REVENUE - 2009 AMOUNT \$ 127,278 2010 AMOUNT \$ 66,187 2011 AMOUNT \$ 48,349 2012 AMOUNT \$ 19,479 2013 AMOUNT \$ 20,388

SCHEDULE D
(Form 990)

Department of the Treasury
Internal Revenue Service

Supplemental Financial Statements

▶ **Complete if the organization answered "Yes," to Form 990, Part IV, line 6, 7, 8, 9, 10, 11a, 11b, 11c, 11d, 11e, 11f, 12a, or 12b**
▶ **Attach to Form 990.** ▶ **See separate instructions.** ▶ **Information about Schedule D (Form 990) and its instructions is at www.irs.gov/form990.**

OMB No 1545-0047

2013

Open to Public Inspection

Name of the organization MEDECINS SANS FRONTIERES USA INC	Employer identification number 13-3433452
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Part I

Organizations Maintaining Donor Advised Funds or Other Similar Funds or Accounts. Complete if the organization answered "Yes" to Form 990, Part IV, line 6.

	(a) Donor advised funds	(b) Funds and other accounts
1	Total number at end of year	
2	Aggregate contributions to (during year)	
3	Aggregate grants from (during year)	
4	Aggregate value at end of year	
5	Did the organization inform all donors and donor advisors in writing that the assets held in donor advised funds are the organization's property, subject to the organization's exclusive legal control? ☐ Yes ☐ No	
6	Did the organization inform all grantees, donors, and donor advisors in writing that grant funds can be used only for charitable purposes and not for the benefit of the donor or donor advisor, or for any other purpose conferring impermissible private benefit? ☐ Yes ☐ No	

Part II

Conservation Easements. Complete if the organization answered "Yes" to Form 990, Part IV, line 7.

1

Purpose(s) of conservation easements held by the organization (check all that apply)

☐ Preservation of land for public use (e g , recreation or education) ☐ Preservation of an historically important land area
☐ Protection of natural habitat ☐ Preservation of a certified historic structure
☐ Preservation of open space

2

Complete lines 2a through 2d if the organization held a qualified conservation contribution in the form of a conservation easement on the last day of the tax year

	Held at the End of the Year
a	Total number of conservation easements
b	Total acreage restricted by conservation easements
c	Number of conservation easements on a certified historic structure included in (a)
d	Number of conservation easements included in (c) acquired after 8/17/06, and not on a historic structure listed in the National Register

3

Number of conservation easements modified, transferred, released, extinguished, or terminated by the organization during the tax year ▶ _____

4

Number of states where property subject to conservation easement is located ▶ _____

5

Does the organization have a written policy regarding the periodic monitoring, inspection, handling of violations, and enforcement of the conservation easements it holds?

☐ Yes ☐ No

6

Staff and volunteer hours devoted to monitoring, inspecting, and enforcing conservation easements during the year ▶ _____

7

Amount of expenses incurred in monitoring, inspecting, and enforcing conservation easements during the year ▶ \$ _____

8

Does each conservation easement reported on line 2(d) above satisfy the requirements of section 170(h)(4)(B)(i) and section 170(h)(4)(B)(ii)?

☐ Yes ☐ No

9

In Part XIII, describe how the organization reports conservation easements in its revenue and expense statement, and balance sheet, and include, if applicable, the text of the footnote to the organization's financial statements that describes the organization's accounting for conservation easements

Part III

Organizations Maintaining Collections of Art, Historical Treasures, or Other Similar Assets. Complete if the organization answered "Yes" to Form 990, Part IV, line 8.

1a

If the organization elected, as permitted under SFAS 116 (ASC 958), not to report in its revenue statement and balance sheet works of art, historical treasures, or other similar assets held for public exhibition, education, or research in furtherance of public service, provide, in Part XIII, the text of the footnote to its financial statements that describes these items

b

If the organization elected, as permitted under SFAS 116 (ASC 958), to report in its revenue statement and balance sheet works of art, historical treasures, or other similar assets held for public exhibition, education, or research in furtherance of public service, provide the following amounts relating to these items

(i) Revenues included in Form 990, Part VIII, line 1

▶ \$ _____

(ii) Assets included in Form 990, Part X

▶ \$ _____

2

If the organization received or held works of art, historical treasures, or other similar assets for financial gain, provide the following amounts required to be reported under SFAS 116 (ASC 958) relating to these items

a

Revenues included in Form 990, Part VIII, line 1

▶ \$ _____

b

Assets included in Form 990, Part X

▶ \$ _____

Part III

Organizations Maintaining Collections of Art, Historical Treasures, or Other Similar Assets (continued)

- 3

Using the organization's acquisition, accession, and other records, check any of the following that are a significant use of its collection items (check all that apply)

a

☐ Public exhibition

b

☐ Scholarly research

c

☐ Preservation for future generations

d

☐ Loan or exchange programs

e

☐ Other
- 4

Provide a description of the organization's collections and explain how they further the organization's exempt purpose in Part XIII
- 5

During the year, did the organization solicit or receive donations of art, historical treasures or other similar assets to be sold to raise funds rather than to be maintained as part of the organization's collection?

☐ Yes

☐ No

Part IV

Escrow and Custodial Arrangements. Complete if the organization answered "Yes" to Form 990, Part IV, line 9, or reported an amount on Form 990, Part X, line 21.

- 1a

Is the organization an agent, trustee, custodian or other intermediary for contributions or other assets not included on Form 990, Part X?

☐ Yes

☐ No
- b

If "Yes," explain the arrangement in Part XIII and complete the following table

	Amount
1c	
1d	
1e	
1f	
- 2a

Did the organization include an amount on Form 990, Part X, line 21?

☐ Yes

☐ No
- b

If "Yes," explain the arrangement in Part XIII Check here if the explanation has been provided in Part XIII

☐

Part V

Endowment Funds. Complete if the organization answered "Yes" to Form 990, Part IV, line 10.

	(a)Current year	(b)Prior year	b (c)Two years back	(d)Three years back	(e)Four years back
1a Beginning of year balance	3,124,235	2,592,234	1,622,468	1,504,260	886,258
b Contributions	248,541	485,476	1,000,000		450,000
c Net investment earnings, gains, and losses	283,768	146,525	103,058	134,136	179,464
d Grants or scholarships		100,000			
e Other expenditures for facilities and programs					
f Administrative expenses	17,682		133,292	15,928	11,462
g End of year balance	3,638,862	3,124,235	2,592,234	1,622,468	1,504,260

- 2

Provide the estimated percentage of the current year end balance (line 1g, column (a)) held as

a

Board designated or quasi-endowment

b

Permanent endowment

15 000 %

c

Temporarily restricted endowment

85 000 %

The percentages in lines 2a, 2b, and 2c should equal 100%

3a

Are there endowment funds not in the possession of the organization that are held and administered for the organization by

(i) unrelated organizations

3a(i)

☐ Yes

☐ No

(ii) related organizations

3a(ii)

☐ Yes

☐ No

b

If "Yes" to 3a(ii), are the related organizations listed as required on Schedule R?

3b

☐ Yes

☐ No
- 4

Describe in Part XIII the intended uses of the organization's endowment funds

Part VI

Land, Buildings, and Equipment. Complete if the organization answered 'Yes' to Form 990, Part IV, line 11a. See Form 990, Part X, line 10.

Description of property	(a) Cost or other basis (investment)	(b)Cost or other basis (other)	(c) Accumulated depreciation	(d) Book value
1a Land				
b Buildings				
c Leasehold improvements		1,136,966	430,043	706,923
d Equipment		2,032,849	1,784,136	248,713
e Other		25,111	24,066	1,045
Total. Add lines 1a through 1e (Column (d) must equal Form 990, Part X, column (B), line 10(c).)				956,681

Part XI

Reconciliation of Revenue per Audited Financial Statements With Revenue per Return

Complete if the organization answered 'Yes' to Form 990, Part IV, line 12a.

1	Total revenue, gains, and other support per audited financial statements	1	223,010,259
2	Amounts included on line 1 but not on Form 990, Part VIII, line 12		
a	Net unrealized gains on investments	2a	250,935
b	Donated services and use of facilities	2b	1,404,695
c	Recoveries of prior year grants	2c	
d	Other (Describe in Part XIII)	2d	344,065
e	Add lines 2a through 2d	2e	1,999,695
3	Subtract line 2e from line 1	3	221,010,564
4	Amounts included on Form 990, Part VIII, line 12, but not on line 1		
a	Investment expenses not included on Form 990, Part VIII, line 7b	4a	100,858
b	Other (Describe in Part XIII)	4b	
c	Add lines 4a and 4b	4c	100,858
5	Total revenue Add lines 3 and 4c. (This must equal Form 990, Part I, line 12)	5	221,111,422

Part XII

Reconciliation of Expenses per Audited Financial Statements With Expenses per Return.

Complete if the organization answered 'Yes' to Form 990, Part IV, line 12a.

1	Total expenses and losses per audited financial statements	1	218,046,093
2	Amounts included on line 1 but not on Form 990, Part IX, line 25		
a	Donated services and use of facilities	2a	1,404,695
b	Prior year adjustments	2b	
c	Other losses	2c	
d	Other (Describe in Part XIII)	2d	207,143
e	Add lines 2a through 2d	2e	1,611,838
3	Subtract line 2e from line 1	3	216,434,255
4	Amounts included on Form 990, Part IX, line 25, but not on line 1:		
a	Investment expenses not included on Form 990, Part VIII, line 7b	4a	100,858
b	Other (Describe in Part XIII)	4b	
c	Add lines 4a and 4b	4c	100,858
5	Total expenses Add lines 3 and 4c. (This must equal Form 990, Part I, line 18)	5	216,535,113

Part XIII

Supplemental Information

Provide the descriptions required for Part II, lines 3, 5, and 9, Part III, lines 1a and 4, Part IV, lines 1b and 2b, Part V, line 4, Part X, line 2, Part XI, lines 2d and 4b, and Part XII, lines 2d and 4b. Also complete this part to provide any additional information.

Return Reference	Explanation
PART X, LINE 2	MANAGEMENT HAS REVIEWED THE TAX POSITIONS FOR EACH OF THE OPEN TAX YEARS (2010-2012) OR EXPECTED TO BE TAKEN IN MSF USA'S 2013 TAX RETURN AND HAS CONCLUDED THAT THERE ARE NO SIGNIFICANT UNCERTAIN TAX POSITIONS THAT WOULD REQUIRE RECOGNITION IN THE FINANCIAL STATEMENTS
PART XI, LINE 2D - OTHER ADJUSTMENTS	ACTUARIAL GAIN ON ANNUITY OBLIGATIONS 136,922 FUNDRAISING SPECIAL EVENT EXPENSE 207,143
PART XII, LINE 2D - OTHER ADJUSTMENTS	FUNDRAISING SPECIAL EVENT EXPENSE 207,143

[illegible]

SCHEDULE F
(Form 990)

Department of the Treasury
Internal Revenue Service

Statement of Activities Outside the United States

► Complete if the organization answered "Yes" to Form 990,
Part IV, line 14b, 15, or 16.
► Attach to Form 990. ► See separate instructions.
► Information about Schedule F (Form 990) and its instructions is at www.irs.gov/form990.

OMB No 1545-0047

2013

Open to Public Inspection

Name of the organization
MEDECINS SANS FRONTIERES USA INC

Employer identification number
13-3433452

Part I

General Information on Activities Outside the United States. Complete if the organization answered "Yes" to Form 990, Part IV, line 14b.

- 1 For grantmakers. Does the organization maintain records to substantiate the amount of its grants and other assistance, the grantees' eligibility for the grants or assistance, and the selection criteria used to award the grants or assistance? ☒ Yes ☐ No
- 2 For grantmakers. Describe in Part V the organization's procedures for monitoring the use of its grants and other assistance outside the United States.
- 3 Activites per Region (The following Part I, line 3 table can be duplicated if additional space is needed)

(a) Region	(b) Number of offices in the region	(c) Number of employees, agents, and independent contractors in region	(d) Activities conducted in region (by type) (e g , fundraising, program services, investments, grants to recipients located in the region)	(e) If activity listed in (d) is a program service, describe specific type of service(s) in region	(f) Total expenditures for and investments in region
(1) See Add'l Data					
(2)					
(3)					
(4)					
(5)					
3a Sub-total	0	485			178,079,807
b Total from continuation sheets to Part I	0	0			0
c Totals (add lines 3a and 3b)	0	485			178,079,807

Part II

Grants and Other Assistance to Organizations or Entities Outside the United States. Complete if the organization answered "Yes" to Form 990, Part IV, line 15, for any recipient who received more than \$5,000. Part II can be duplicated if additional space is needed.

1	(a) Name of organization	(b) IRS code section and EIN (if applicable)	(c) Region	(d) Purpose of grant	(e) Amount of cash grant	(f) Manner of cash disbursement	(g) Amount of non-cash assistance	(h) Description of non-cash assistance	(i) Method of valuation (book, FMV, appraisal, other)
(1)	See Add'l Data								
(2)									
(3)									
(4)									
(5)									
(6)									
(7)									
(8)									
(9)									
(10)									
(11)									
(12)									
(13)									
(14)									
(15)									
(16)									

2

Enter total number of recipient organizations listed above that are recognized as charities by the foreign country, recognized as tax-exempt by the IRS, or for which the grantee or counsel has provided a section 501(c)(3) equivalency letter ▶

6

3

Enter total number of other organizations or entities ▶

0

Part III

Grants and Other Assistance to Individuals Outside the United States. Complete if the organization answered "Yes" to Form 990, Part IV, line 16.
Part III can be duplicated if additional space is needed.

(a) Type of grant or assistance	(b) Region	(c) Number of recipients	(d) Amount of cash grant	(e) Manner of cash disbursement	(f) Amount of non-cash assistance	(g) Description of non-cash assistance	(h) Method of valuation (book, FMV, appraisal, other)
(1)							
(2)							
(3)							
(4)							
(5)							
(6)							
(7)							
(8)							
(9)							
(10)							
(11)							
(12)							
(13)							
(14)							
(15)							
(16)							
(17)							
(18)							

Part IV Foreign Forms

- 1

Was the organization a U S transferor of property to a foreign corporation during the tax year? *If "Yes," the organization may be required to file Form 926, Return by a U.S. Transferor of Property to a Foreign Corporation (see Instructions for Form 926)*

☐

Yes

☒

No
- 2

Did the organization have an interest in a foreign trust during the tax year? *If "Yes," the organization may be required to file Form 3520, Annual Return to Report Transactions with Foreign Trusts and Receipt of Certain Foreign Gifts, and/or Form 3520-A, Annual Information Return of Foreign Trust With a U.S. Owner (see Instructions for Forms 3520 and 3520-A)*

☐

Yes

☒

No
- 3

Did the organization have an ownership interest in a foreign corporation during the tax year? *If "Yes," the organization may be required to file Form 5471, Information Return of U.S. Persons with Respect to Certain Foreign Corporations. (see Instructions for Form 5471)*

☐

Yes

☒

No
- 4

Was the organization a direct or indirect shareholder of a passive foreign investment company or a qualified electing fund during the tax year? *If "Yes," the organization may be required to file Form 8621, Information Return by a Shareholder of a Passive Foreign Investment Company or Qualified Electing Fund. (see Instructions for Form 8621)*

☐

Yes

☒

No
- 5

Did the organization have an ownership interest in a foreign partnership during the tax year? *If "Yes," the organization may be required to file Form 8865, Return of U.S. Persons with Respect to Certain Foreign Partnerships. (see Instructions for Form 8865)*

☐

Yes

☒

No
- 6

Did the organization have any operations in or related to any boycotting countries during the tax year? *If "Yes," the organization may be required to file Form 5713, International Boycott Report (see Instructions for Form 5713).*

☐

Yes

☒

No

Part V

Supplemental Information

Provide the information required by Part I, line 2 (monitoring of funds); Part I, line 3, column (f) (accounting method; amounts of investments vs. expenditures per region); Part II, line 1 (accounting method); Part III (accounting method); and Part III, column (c) (estimated number of recipients), as applicable. Also complete this part to provide any additional information (see instructions).

990 Schedule F, Supplemental Information

Return Reference	Explanation
PART I, LINE 2	PROCEDURES FOR GRANTING FUNDS TO MSF OPERATIONAL CENTERS (OC) AND OTHER MSF ENTITIES IN M SF USA, THE PROGRAM COMMITTEE (PC) OF THE BOARD OF DIRECTORS IS THE BODY WHICH HAS THE PRI MARY RESPONSIBILITY OF OVERSEEING THE DISTRIBUTION OF PRIVATE GRANTS THE PC REVIEWS FUNDI NG REQUESTS AND ALL FUNDING ISSUES, AND MAKES RECOMMENDATIONS ON THE DISTRIBUTION OF PRIVA TE GRANTS TO THE FULL BOARD OF DIRECTORS (BOD) THE FULL BOD, TAKING THESE RECOMMENDATIONS INTO CONSIDERATION, HAS THE FINAL VOTE ON THE DISTRIBUTION OF ALL PRIVATE GRANTS THE PC WORKS CLOSELY WITH THE PROGRAM AND FINANCE DEPARTMENTS OF MSF USA THE PC HAS DELEGATED TO PROGRAM AND FINANCE STAFF THE AUTHORITY TO APPRAISE AND REVIEW GRANT PROPOSALS, REPORTS A ND FUNDING REQUESTS, AND IN SOME CASES TO RESPOND TO REQUESTS FOR FUNDING, TO MAINTAIN COM MUNICATION WITH THE OCS MSF USA IS FUNDING, AND TO ATTEND RELEVANT OC OPERATIONAL MEETINGS ON THE PC'S BEHALF THE GRANTS OFFICER MANAGES THE ADMINISTRATION INVOLVED IN THE DISTRIB UTION OF PRIVATE GRANTS AND KEEPS THE PC INFORMED OF ALL NECESSARY ISSUES RELATED TO PRIVA TE GRANTS AND THE ENTITIES MSF USA IS FUNDING AN INTERNAL GRANTS COMMITTEE, CHAIRED BY TH E GRANTS OFFICER AND COMPRISED OF THE PROGRAM OFFICERS, FINANCE DIRECTOR AND EXECUTIVE DIR ECTOR, MEETS PERIODICALLY TO FOLLOW THE GRANTS PROCESS IN THIS CAPACITY , PROGRAM DEPARTME NT STAFF AND THE GRANTS OFFICER MAKE RECOMMENDATIONS TO THE PC ON THE DISTRIBUTION OF PRIV ATE GRANTS AND ON OTHER RELATED FUNDING ISSUES, WHICH THE PC TAKES INTO CONSIDERATION WHEN MAKING ITS RECOMMENDATIONS TO THE FULL BOD THE EXECUTIVE DIRECTOR WILL OVERSEE ALL EMERG ENCY GRANT REQUESTS AT THE BEGINNING OF EACH FISCAL YEAR, THE PC SETS ITS GRANT MAKING ST RATEGIC ORIENTATIONS AND PRIORITIES WHICH OUTLINES THE PC'S FUNDING CRITERIA FOR THE FISCA L YEAR THE PC APPRAISES GRANTS AND FUNDING REQUESTS BASED ON THE STANDING GRANT MAKING ST RATEGIC ORIENTATIONS AND PRIORITIES AT THE BEGINNING OF EACH FISCAL YEAR,THE PC,IN CONJUN CTION WITH THE GRANTS OFFICER AND PROGRAM AND FINANCE STAFF, ALSO REVIEWS AND REVISES AS N ECESSARY THE PRESENT DOCUMENT, TO ENSURE ALL PROCEDURES AND PROCESSES ARE UP TO DATE AND I N LINE WITH CURRENT STRATEGIC ORIENTATIONS AND PRIORITIES, AND WITH CURRENT US LEGAL REQUI REMENTS THIS DOCUMENT INCLUDES PROCEDURES FOR 5 DISTINCT FUNDING PROCESSES THE MSF FRANC E MULTIPURPOSE GRANT, THE NON FRANCE OC MULTIPURPOSE GRANT,THEMATIC FUNDING, EMERGENCY FUN DING, AND INDIVIDUAL PROJECT GRANTS AT THE BEGINNING OF EACH FISCAL YEAR MSF USA INFORMS EACH OF THE OCS OF THE AMOUNT OF THEIR ANNUAL GRANT ENVELOPE, AFTER WHICH MSF USA AND EACH OC DETERMINE WHICH OF THE 5 PROCESSES WILL BE EMPLOYED FOR THE OC FOR THE FISCAL YEAR ON E PROCESS IS EMPLOYED FOR EACH INDIVIDUAL OC, THOUGH EXCEPTIONALLY THE EMERGENCY FUNDING A ND THEMATIC FUNDING CAN BE EMPLOYED IN CONJUNCTION WITH ONE ANOTHER WITH AN OC IN A GIVEN YEAR FOLLOWING IS A BASIC OVERVIEW OF EACH OF THE 5 PROCESSES THESE PROCESSES ARE DELINE ATED IN MORE DETAIL IN PARTS 1-5 OF THE PRESENT DOCUMENT MSF FRANCE MULTIPURPOSE GRANT PR OCESS -PRIOR TO THE START OF THE FISCAL YEAR, MSF USA AND MSF F DISCUSS -AT A JOINT BOD ME ETING OR OTHER VENUE-OR THROUGH MSF USA'S PARTICIPATION IN THE MSF F PROJECT WEEK, MSF F'S OPERATIONAL PLAN FOR THE YEAR A MEMBER OF THE OCP GROUP COMMITTEE BRIEFS THE BOD ON MSF F'S OPERATIONAL PLAN THE MSF F OPERATIONAL DIRECTOR MAY ALSO BE ASKED TO GIVE A PRESENTAT ION OF THE OPERATIONAL PLAN TO THE BOD -MSF USA APPROVES ITS BUDGET AND INFORMS MSF F OF THE AMOUNT OF ITS MULTIPURPOSE GRANT -MSF F SUBMITS ITS ANNUAL PLAN AND AN INITIAL LIST O F ALLOCATIONS AND COUNTRIES FOR WHICH THEY WILL USE THE MULTIPURPOSE GRANT THE PC AND BOD VOTE ON THIS LIST OF COUNTRIES THE PC AND BOD MAY DICTATE THAT THE MULTIPURPOSE GRANT NO T BE USED FOR CERTAIN COUNTRIES OR CONTEXTS, E G COUNTRIES SUBJECT TO U S GOVERNMENT SAN CTIONS, ETC -THROUGHOUT THE COURSE OF THE YEAR, MSF USA MONITORS THE USE OF THESE FUNDS T HROUGH MSF USA STAFF OR BOARD PARTICIPATION IN MSF F PROJECT DEVELOPMENT AND BUDGET MEETIN GS, AND THROUGH REGULAR CORRESPONDENCE AND COOPERATION (E G NEW YORK DESK) WITH MSF F ON OPERATIONS THESE MEETINGS MAY INCLUDE THE MSF F BUDGET COMMISSION, WEEK OF COORDINATORS, FINANCIAL MID YEAR REVIEW, PROJECT WEEK, BOARD OF DIRECTORS AND OTHER OPERATIONS MEETINGS, ETC THE PC IS GIVEN REPORTS ON THE RELEVANT CONTENT OF THESE MEETINGS PERIODIC FIELD VI SITS ALSO SERVE AS A MONITORING TOOL -THROUGHOUT THE YEAR MSF USA AND MSF F MAINTAIN ONGO ING DISCUSSIONS ON FUNDING ISSUES THE LIST OF COUNTRIES AND ALLOCATIONS ARE SUBJECT TO CH ANGE ACCORDING TO BUDGET REVISIONS,THE NEEDS OF THE FIELD, UNFORESEEN EVENTS,EMERGENCIES,A ND ACCORDING TO FUNDRAISING NEEDS AND RECEIPT OF EARMARKED FUNDS THESE CHANGES MUST BE MU TUALLY AGREED UPON BY MSF F AND MSF USA'S PROGRAM AND FINANCE DEPARTMENTS, PURSUANT TO AUT HORITY DELEGATED TO THOSE DEPARTMENTS BY THE PC -AT OR AFTER THE END OF THE FISCAL YEAR (WITHIN 90 DAYS),MSF F SUBMITS THE FINAL LIST OF THE COUNTRIES AND ALLOCATIONS, ALONG WITH THE LIST OF SPECIFIC PROJECTS WITHIN EACH OF THESE COUNTRIES FOR WHICH THE MSF USA MULTIPU RPOSE GRANT WILL BE USED, FOR PC AND BOD APPROVAL THE PC AND BOD CAN REQUEST MODIFICATION S TO THIS LIST, BEFORE GIVING THEIR APPROVAL -MSF F MUST SUBMIT ALL EXTERNAL AUDITS CONDU CTED ON FIELD PROJECTS OR COUNTRY MISSIONS FUNDED BY MSF USA, AND ANY INTERNAL AUDITS/EVAL UATIONS WHICH DISCLOSE ADVERSE FINANCIAL OR PROGRAMMATIC FINDINGS -IN JUNE FOLLOWING THE FISCAL YEAR, MSF F SUBMITS ITS FINAL NARRATIVE AND FINANCIAL REPORT, WHICH INCLUDES INFORM ATION ON ALL COUNTRIES WHICH MSF USA FUNDED THE GRANTS OFFICER REVIEWS THE FINAL REPORT A ND ENSURES THAT THE NARRATIVE CONTENT AND FINAL FINANCIALS CONFORM TO THE FINAL COUNTRY LI ST AND ALLOCATIONS PREVIOUSLY APPROVED BY THE PC/BOD THE PC IS INFORMED OF THE RECEIPT AN D REVIEW OF THE REPORT IN THE EVENT THAT THE FINAL REPORT DEVIATES FROM THE CONTRACT AGRE EMENT OR FROM MSF USA'S AUDITED FINANCIALS OR THAT THE PROGRAMMATIC ACTIVITIES OR DESCRIPT IONS DEVIATE FROM THOSE AGREED UPON BY MSF USA, MSF USA MAY CONSIDER THE DEVIATION AN OVER PAYMENT OF FUNDS AND ADJUST MSF F'S ANNUAL GRANT IN SUBSEQUENT YEARS TO ACCOUNT FOR THE DE VIATION, OR MAY REQUIRE A REFUND NON MSF FRANCE MULTIPURPOSE GRANT PROCESS -AT THE BEGINN ING OF THE YEAR, ALL (NON F) OCS REQUESTING A MULTIPURPOSE GRANT FOR THE YEAR GIVE A PRESE NTATION TO THE PC/BOD ON ITS OPERATIONAL PLAN FOR THE YEAR THE OCS ALSO SUBMITS ITS WRITT EN ANNUAL PLAN AND/OR OPERATIONAL PLAN AS REFERENCE -THE OC SUBMITS A LIST OF ALLOCATIONS AND COUNTRIES FOR WHICH THEY WILL USE THEIR MULTIPURPOSE GRANT TO THE PC AND BOD WHO,TAKI NG INTO CONSIDERATION THE PRESENTATION OF THE OPERATIONAL PLAN, REVIEW AND VOTE ON THIS LI ST THE PC AND BOD MAY DICTATE THAT THE MULTIPURPOSE GRANT NOT BE USED FOR CERTAIN COUNTRI ES OR CONTEXTS,E G COUNTRIES SUBJECT TO U S GOVERNMENT SANCTIONS, ETC -MID YEAR THE OC JOINS A PC MEETING BY PHONE AND GIVES AN UPDATE ON ITS OPERATIONS IF, AT ANY POINT THE PC OR BOD IS OF THE VIEW THAT THE OC IS DEVIATING FROM THE OPERATIONAL PLAN AS IT WAS PRESEN TED, MSF USA CAN REVERT FROM THE MULTIPURPOSE GRANT PROCESS TO AN INDIVIDUAL PROJECT GRANT APPROVAL PROCESS -THROUGHOUT THE YEAR MSF USA AND THE OC MAINTAIN ONGOING DISCUSSIONS ON FUNDING ISSUES THE LIST OF COUNTRIES AND ALLOCATIONS ARE SUBJECT TO CHANGE ACCORDING TO BUDGET REVISIONS, THE NEEDS OF THE FIELD, UNFORESEEN EVENTS, EMERGENCIES, FUNDRAISING NEED S AND RECEIPT OF EARMARKED FUNDS THESE CHANGES MUST BE MUTUALLY AGREED UPON BY THE OC AND MSF USA'S PROGRAM AND FINANCE DEPARTMENTS, PURSUANT TO AUTHORITY DELEGATED TO THOSE DEPAR TMENTS BY THE PC -AT OR AFTER THE END OF THE FISCAL YEAR (WITHIN 90 DAYS), THE OC SUBMITS THE FINAL LIST OF THE COUNTRIES AND ALLOCATIONS, ALONG WITH THE LIST OF SPECIFIC PROJECTS WITHIN EACH OF THESE COUNTRIES FOR WHICH THE MSF USA MULTIPURPOSE GRANT WILL BE USED, FOR PC AND BOD APPROVAL THE PC AND BOD CAN REQUEST MODIFICATIONS TO THIS LIST, BEFORE GIVING THEIR APPROVAL -THE OC MUST SUBMIT ALL EXTERNAL AUDITS CONDUCTED ON FIELD PROJECTS OR CO UNTRY MISSIONS FUNDED BY MSF USA, AND ANY INTERNAL AUDITS/EVALUATIONS WHICH DISCLOSE ADVER SE FINANCIAL OR PROGRAMMATIC FINDINGS -AFTER THE END OF THE FISCAL YEAR, THE OC SUBMITS A FINAL NARRATIVE AND FINANCIAL REPORT, WHICH INCLUDES INFORMATION ON ALL COUNTRIES WHICH M SF USA FUNDED THE GRANTS OFFICER REVIEWS THE FINAL REPORT AND ENSURES THAT THE NARRATIVE CONTENT AND FINAL FINANCIALS CONFORM TO THE FINAL COUNTRY LIST AND ALLOCATIONS PREVIOUSLY APPROVED BY THE PC/BOD THE PC IS INFORMED OF THE RECEIPT AND REVIEW OF THE REPORT (CONTI NUED IN SCHEDULE O)

Additional Data

Software ID:
Software Version:
EIN: 13-3433452
Name: MEDECINS SANS FRONTIERES USA INC

Form 990 Schedule F Part I - Activities Outside The United States

(a) Region	(b) Number of offices in the region	(c) Number of employees or agents in region	(d) Activities conducted in region (by type) (i.e., fundraising, program services, grants to recipients located in the region)	(e) If activity listed in (d) is a program service, describe specific type of service(s) in region	(f) Total expenditures for region
CENTRAL AMERICA & THE CARIBBEAN	0	31	PROGRAM SERVICES	HUMANITARIAN MEDICAL ASSISTANCE	539,323
EAST ASIA & THE PACIFIC	0	52	PROGRAM SERVICES	HUMANITARIAN MEDICAL ASSISTANCE	1,203,355
EUROPE	0	9	PROGRAM SERVICESGRANTS TO RECIPIENTS	HUMANITARIAN MEDICAL ASSISTANCE	169,912,671

Form 990 Schedule F Part I - Activities Outside The United States

(a) Region	(b) Number of offices in the region	(c) Number of employees or agents in region	(d) Activities conducted in region (by type) (i e , fundraising, program services, grants to recipients located in the region)	(e) If activity listed in (d) is a program service, describe specific type of service(s) in region	(f) Total expenditures for region
MIDDLE EAST & NORTH AFRICA	0	76	PROGRAM SERVICES	HUMANITARIAN MEDICAL ASSISTANCE	1,032,443
RUSSIA & THE NEWLY INDEPENDENT STATES	0	16	PROGRAM SERVICES	HUMANITARIAN MEDICAL ASSISTANCE	437,832
SOUTH AMERICA	0	2	PROGRAM SERVICES	HUMANITARIAN MEDICAL ASSISTANCE	80,117

Form 990 Schedule F Part I - Activities Outside The United States

(a) Region	(b) Number of offices in the region	(c) Number of employees or agents in region	(d) Activities conducted in region (by type) (i e , fundraising, program services, grants to recipients located in the region)	(e) If activity listed in (d) is a program service, describe specific type of service(s) in region	(f) Total expenditures for region
SOUTH ASIA	0	18	PROGRAM SERVICES	HUMANITARIAN MEDICAL ASSISTANCE	360,144
SUB-SAHARAN AFRICA	0	281	PROGRAM SERVICES	HUMANITARIAN MEDICAL ASSISTANCE	4,513,922

Form 990 Schedule F Part II - Grants or Entities Outside The United States

(a) Name of organization	(b) IRS code section and EIN(if applicable)	(c) Region	(d) Purpose of grant	(e) Amount of cash grant	(f) Manner of cash disbursement	(g) Amount of non-cash assistance	(h) Description of non-cash assistance	(i) Method of valuation (book, FMV, appraisal, other)
		EUROPE	HUMANITARIAN MEDICAL ASSISTANCE	33,860,800	WIRE TRANSFER			
		EUROPE	HUMANITARIAN MEDICAL ASSISTANCE	18,456,820	WIRE TRANSFER			
		EUROPE	HUMANITARIAN MEDICAL ASSISTANCE	14,718,710	WIRE TRANSFER			
		EUROPE	HUMANITARIAN MEDICAL ASSISTANCE	21,198,890	WIRE TRANSFER			

Form 990 Schedule F Part II - Grants or Entities Outside The United States

(a) Name of organization	(b) IRS code section and EIN(if applicable)	(c) Region	(d) Purpose of grant	(e) Amount of cash grant	(f) Manner of cash disbursement	(g) Amount of non-cash assistance	(h) Description of non-cash assistance	(i) Method of valuation (book, FMV, appraisal, other)
		EUROPE	HUMANITARIAN MEDICAL ASSISTANCE	76,564,640	WIRE TRANSFER			
		EUROPE	HUMANITARIAN MEDICAL ASSISTANCE	4,888,714	WIRE TRANSFER			

SCHEDULE G
(Form 990 or 990-EZ)

Department of the Treasury
Internal Revenue Service

Supplemental Information Regarding
Fundraising or Gaming Activities

Complete if the organization answered "Yes" to Form 990, Part IV, lines 17, 18, or 19, or if the organization entered more than \$15,000 on Form 990-EZ, line 6a.
▶ Attach to Form 990 or Form 990-EZ. ▶ See separate instructions.

▶ Information about Schedule G (Form 990 or 990-EZ) and its instructions is at www.irs.gov/form990.

OMB No 1545-0047

2013

Open to Public Inspection

Name of the organization
MEDECINS SANS FRONTIERES USA INC

Employer identification number

13-3433452

Part I Fundraising Activities. Complete if the organization answered "Yes" to Form 990, Part IV, line 17.
Form 990-EZ filers are not required to complete this part.

1

Indicate whether the organization raised funds through any of the following activities. Check all that apply.

a

☒

Mail solicitations

b

☒

Internet and email solicitations

c

☒

Phone solicitations

d

☒

In-person solicitations

e

☒

Solicitation of non-government grants

f

☐

Solicitation of government grants

g

☐

Special fundraising events

2a

Did the organization have a written or oral agreement with any individual (including officers, directors, trustees or key employees listed in Form 990, Part VII) or entity in connection with professional fundraising services?

☒ Yes ☐ No

b

If "Yes," list the ten highest paid individuals or entities (fundraisers) pursuant to agreements under which the fundraiser is to be compensated at least \$5,000 by the organization.

(i) Name and address of individual or entity (fundraiser)	(ii) Activity	(iii) Did fundraiser have custody or control of contributions?		(iv) Gross receipts from activity	(v) Amount paid to (or retained by) fundraiser listed in col (i)	(vi) Amount paid to (or retained by) organization
		Yes	No			
1 OMP INC 1133 19TH STREETNW SUITE 300 WASHINGTON, DC 200364520	CONSULTING ON DIRECT MAIL MARKETING		No	50,665,095	803,652	49,861,443
2 TRUE NORTH INC 630 THIRD AVENUE 12TH FLOOR NEWYORK, NY 10017	DIGITAL MEDIA/ADVERTISING		No	6,107,742	2,095,587	4,012,155
3 MR STRATEGIC SERVICES 2120 L STREET NW SIXTH FL WASHINGTON, DC 20037	EMAIL MARKETING		No	2,014,625	266,743	1,747,882
4 CONNECTEDNONPROFIT INC 1423 EAST 8TH AVENUE DENVER, CO 80218	CONSULTING ON EMAIL MARKETING		No	1,865,923	67,002	1,798,921
5 DONOR SERVICES GROUP LLC 509 OLIVE WAY STE 1407 SEATTLE, WA 98101	OUTBOUND TELEMARKETING		No	819,484	458,077	361,407
6 HARRIS MARKETING GROUP 102 PIERCE ST BIRMINGHAM, MI 48009	OUTBOUND TELEMARKETING		No	272,461	452,833	-180,372
7 TELEFUND INC PO BOX 120557 BOSTON, MA 02112	OUTBOUND TELEMARKETING		No	82,536	71,490	11,046
8 NAMES IN THE NEWS 180 GRAND AVENUE STE 1545 OAKLAND, CA 94612	ACQUISITION LIST BROKER		No	0	1,409,079	-1,409,079
9 INTEGRAL 1972 MASSACHUSETTS AVENUE CAMBRIDGE, MA 02140	MARKETING ANALYTICS		No	0	127,600	-127,600
10 BLACKBAUD 2000 DANIEL ISLAND DRIVE CHARLESTON, SC 294927541	LIST FULFILLMENT & ANALYSIS		No	0	64,177	-64,177
Total ▶				61,827,866	5,816,240	56,011,626

3 List all states in which the organization is registered or licensed to solicit contributions or has been notified it is exempt from registration or licensing

AL, AK, AZ, AR, CA, CO, CT, DE, FL, GA, HI, ID, IL, IN, IA, KS, KY, LA, ME, MD, MA, MI, MN, MS, MO, MT, NE, NV, NH, NJ, NM, NY, NC, ND, OH, OK, OR, PA, RI, SC, SD, TN, TX, UT, VT, VA, WA, WV, WI, WY, DC

Part II Fundraising Events. Complete if the organization answered "Yes" to Form 990, Part IV, line 18, or reported more than \$15,000 of fundraising event contributions and gross income on Form 990-EZ, lines 1 and 6b. List events with gross receipts greater than \$5,000.

Revenue			(a) Event #1	(b) Event #2	(c) Other events	(d) Total events	
			<u>5 BORO BIKE TOUR</u>	<u>NY MARATHON</u>	<u>3</u>	(add col (a) through	
			(event type)	(event type)	(total number)	col (c))	
1	Gross receipts	. . .	193,913	120,506	62,128	376,547	
2	Less Contributions	. .	193,913	120,506	62,128	376,547	
3	Gross income (line 1 minus line 2)	. . .					
Direct Expenses	4	Cash prizes	. . .				
	5	Noncash prizes	. .				
	6	Rent/facility costs	. .				
	7	Food and beverages	.				
	8	Entertainment	. . .				
	9	Other direct expenses	.	69,272	49,217	88,654	207,143
	10	Direct expense summary Add lines 4 through 9 in column (d) ▶					(207,143)
	11	Net income summary Subtract line 10 from line 3, column (d) ▶					-207,143

Part III Gaming. Complete if the organization answered "Yes" to Form 990, Part IV, line 19, or reported more than \$15,000 on Form 990-EZ, line 6a.

		(a) Bingo	(b) Pull tabs/Instant bingo/progressive bingo	(c) Other gaming	(d) Total gaming (add col (a) through col (c))
Revenue	1	Gross revenue			
	2	Cash prizes			
	3	Non-cash prizes			
	4	Rent/facility costs			
	5	Other direct expenses . . .			
Direct Expenses	6	Volunteer labor			
	7	Direct expense summary Add lines 2 through 5 in column (d) ▶			
	8	Net gaming income summary Subtract line 7 from line 1, column (d) ▶			

9 Enter the state(s) in which the organization operates gaming activities _____

a Is the organization licensed to operate gaming activities in each of these states? ☐ Yes ☐ No

b If "No," explain _____

10a Were any of the organization's gaming licenses revoked, suspended or terminated during the tax year? ☐ Yes ☐ No

b If "Yes," explain _____

Does the organization operate gaming activities with nonmembers? ☐ **Yes** ☐ **No**

12 Is the organization a grantor, beneficiary or trustee of a trust or a member of a partnership or other entity formed to administer charitable gaming?

☐ **Yes** ☐ **No**

13 Indicate the percentage of gaming activity operated in

a The organization's facility	13a	%
b An outside facility	13b	%

14 Enter the name and address of the person who prepares the organization's gaming/special events books and records

Name ▶

Address ▶

15a Does the organization have a contract with a third party from whom the organization receives gaming revenue?

☐ **Yes** ☐ **No**

b If "Yes," enter the amount of gaming revenue received by the organization ▶ \$ and the amount of gaming revenue retained by the third party ▶ \$

c If "Yes," enter name and address of the third party

Name ▶

Address ▶

16 Gaming manager information

Name ▶

Gaming manager compensation ▶ \$

Description of services provided ▶

☐ Director/officer ☐ Employee ☐ Independent contractor

17 Mandatory distributions

a Is the organization required under state law to make charitable distributions from the gaming proceeds to retain the state gaming license?

☐ **Yes** ☐ **No**

b Enter the amount of distributions required under state law distributed to other exempt organizations or spent in the organization's own exempt activities during the tax year ▶ \$

Part IV **Supplemental Information.** Provide the explanations required by Part I, line 2b, columns (iii) and (v), and Part III, lines 9, 9b, 10b, 15b, 15c, 16, and 17b, as applicable. Also complete this part to provide any additional information (see instructions).

Return Reference	Explanation
SCHEDULE G, PART I, LINE 2B, HARRIS MARKETING GROUP	THE TOTAL 2013 PAYMENTS TO HARRIS MARKETING GROUP INCLUDE \$142,715 CORRESPONDING TO EXPENSES FOR SERVICES (CALLING DONOR FOR A SINGLE GIFT IN Q4 2012)ACCRUED IN 2012 AND THAT REALIZED ALL OF ITS REVENUE IN 2012

OMB No 1545-0047

▶ Attach to Form 990

▶ Information about Schedule I (Form 990) and its instructions is at www.irs.gov/form990.

Open to Public Inspection

Employer identification number

13-3433452

1 Does the organization maintain records to substantiate the amount of the grants or assistance, the grantees' eligibility for the grants or assistance, and the selection criteria used to award the grants or assistance?

☒ Yes ☐ No

2 Describe in Part IV the organization's procedures for monitoring the use of grant funds in the United States

[illegible]

2 Enter total number of section 501(c)(3) and government organizations listed in the line 1 table **1**

3 Enter total number of other organizations listed in the line 1 table **0**

Part III

Grants and Other Assistance to Individuals in the United States. Complete if the organization answered "Yes" to Form 990, Part IV, line 22.
Part III can be duplicated if additional space is needed.

(a)Type of grant or assistance	(b)Number of recipients	(c)Amount of cash grant	(d)Amount of non-cash assistance	(e)Method of valuation (book, FMV, appraisal, other)	(f)Description of non-cash assistance

Part IV Supplemental Information. Provide the information required in Part I, line 2, Part III, column (b), and any other additional information.	
Return Reference	Explanation
PART I, LINE 2	SAME PROCEDURES AS USED TO MONITOR THE USE OF GRANT FUNDS OUTSIDE THE UNITED STATES, WHICH IS EXPLAINED IN DETAIL ON SCHEDULE F PART V

Schedule J
(Form 990)

Department of the Treasury
Internal Revenue Service

Compensation Information

For certain Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees

▶ Complete if the organization answered "Yes" to Form 990, Part IV, line 23.
▶ Attach to Form 990. ▶ See separate instructions.

▶ Information about Schedule J (Form 990) and its instructions is at www.irs.gov/form990.

OMB No 1545-0047

2013

Open to Public Inspection

Name of the organization
MEDECINS SANS FRONTIERES USA INC

Employer identification number
13-3433452

Part I

Questions Regarding Compensation

	Yes	No
1a Check the appropriate box(es) if the organization provided any of the following to or for a person listed in Form 990, Part VII, Section A, line 1a. Complete Part III to provide any relevant information regarding these items. ☐ First-class or charter travel ☐ Travel for companions ☐ Tax idemnification and gross-up payments ☐ Discretionary spending account ☐ Housing allowance or residence for personal use ☐ Payments for business use of personal residence ☐ Health or social club dues or initiation fees ☐ Personal services (e g , maid, chauffeur, chef)		
b If any of the boxes in line 1a are checked, did the organization follow a written policy regarding payment or reimbursement or provision of all of the expenses described above? If "No," complete Part III to explain.	1b	
2 Did the organization require substantiation prior to reimbursing or allowing expenses incurred by all directors, trustees, officers, including the CEO/Executive Director, regarding the items checked in line 1a?	2	
3 Indicate which, if any, of the following the filing organization used to establish the compensation of the organization's CEO/Executive Director. Check all that apply. Do not check any boxes for methods used by a related organization to establish compensation of the CEO/Executive Director, but explain in Part III. ☐ Compensation committee ☐ Independent compensation consultant ☐ Form 990 of other organizations ☐ Written employment contract ☒ Compensation survey or study ☒ Approval by the board or compensation committee		
4 During the year, did any person listed in Form 990, Part VII, Section A, line 1a with respect to the filing organization or a related organization:		
a Receive a severance payment or change-of-control payment?	4a	No
b Participate in, or receive payment from, a supplemental nonqualified retirement plan?	4b	No
c Participate in, or receive payment from, an equity-based compensation arrangement? If "Yes" to any of lines 4a-c, list the persons and provide the applicable amounts for each item in Part III.	4c	No
Only 501(c)(3) and 501(c)(4) organizations only must complete lines 5-9.		
5 For persons listed in Form 990, Part VII, Section A, line 1a, did the organization pay or accrue any compensation contingent on the revenues of:		
a The organization?	5a	No
b Any related organization? If "Yes," to line 5a or 5b, describe in Part III.	5b	No
6 For persons listed in Form 990, Part VII, Section A, line 1a, did the organization pay or accrue any compensation contingent on the net earnings of:		
a The organization?	6a	No
b Any related organization? If "Yes," to line 6a or 6b, describe in Part III.	6b	No
7 For persons listed in Form 990, Part VII, Section A, line 1a, did the organization provide any non-fixed payments not described in lines 5 and 6? If "Yes," describe in Part III.	7	No
8 Were any amounts reported in Form 990, Part VII, paid or accrued pursuant to a contract that was subject to the initial contract exception described in Regulations section 53.4958-4(a)(3)? If "Yes," describe in Part III.	8	No
9 If "Yes" to line 8, did the organization also follow the rebuttable presumption procedure described in Regulations section 53.4958-6(c)?	9	

Part II **Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees.** Use duplicate copies if additional space is needed.

For each individual whose compensation must be reported in Schedule J, report compensation from the organization on row (i) and from related organizations, described in the instructions, on row (ii). Do not list any individuals that are not listed on Form 990, Part VII.

Note. The sum of columns (B)(i)-(iii) for each listed individual must equal the total amount of Form 990, Part VII, Section A, line 1a, applicable column (D) and (E) amounts for that individual.

(A) Name and Title		(B) Breakdown of W-2 and/or 1099-MISC compensation			(C) Retirement and other deferred compensation	(D) Nontaxable benefits	(E) Total of columns (B)(i)-(D)	(F) Compensation reported as deferred in prior Form 990
		(i) Base compensation	(ii) Bonus & incentive compensation	(iii) Other reportable compensation				
(1) SOPHIE DELAUNAY EXECUTIVE DIRECTOR	(i)	143,942	0	0	6,679	9,270	159,891	0
	(ii)	0	0	0	0	0	0	0
(2) DAVID OLSON MEDICAL ADVISOR	(i)	131,331	0	0	7,358	28,533	167,222	0
	(ii)	0	0	0	0	0	0	0
(3) NICHOLAS LAWSON FIELD HR DIRECTOR	(i)	131,277	0	0	7,303	16,607	155,187	0
	(ii)	0	0	0	0	0	0	0
(4) JASON CONE COMMUNICATIONS DIRECTOR	(i)	117,442	0	0	6,851	28,533	152,826	0
	(ii)	0	0	0	0	0	0	0

Part III **Supplemental Information**

Provide the information, explanation, or descriptions required for Part I, lines 1a, 1b, 3, 4a, 4b, 4c, 5a, 5b, 6a, 6b, 7, and 8, and for Part II. Also complete this part for any additional information.

Return Reference	Explanation
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SCHEDULE M
(Form 990)

Department of the Treasury
Internal Revenue Service

Noncash Contributions

►Complete if the organizations answered "Yes" on Form 990, Part IV, lines 29 or 30.
► Attach to Form 990.

►Information about Schedule M (Form 990) and its instructions is at www.irs.gov/form990.

OMB No 1545-0047

2013

Open to Public Inspection

Name of the organization
MEDECINS SANS FRONTIERES USA INC

Employer identification number
13-3433452

Part I Types of Property

	(a) Check if applicable	(b) Number of contributions or items contributed	(c) Noncash contribution amounts reported on Form 990, Part VIII, line 1g	(d) Method of determining noncash contribution amounts
1 Art—Works of art				
2 Art—Historical treasures				
3 Art—Fractional interests				
4 Books and publications				
5 Clothing and household goods				
6 Cars and other vehicles				
7 Boats and planes				
8 Intellectual property				
9 Securities—Publicly traded	X	904	5,417,160	FAIR MARKET VALUE
10 Securities—Closely held stock				
11 Securities—Partnership, LLC, or trust interests				
12 Securities—Miscellaneous				
13 Qualified conservation contribution—Historic structures				
14 Qualified conservation contribution—Other				
15 Real estate—Residential				
16 Real estate—Commercial				
17 Real estate—Other				
18 Collectibles				
19 Food inventory				
20 Drugs and medical supplies				
21 Taxidermy				
22 Historical artifacts				
23 Scientific specimens				
24 Archeological artifacts				
25 Other ► (_____)				
26 Other ► (_____)				
27 Other ► (_____)				
28 Other ► (_____)				

29

Number of Forms 8283 received by the organization during the tax year for contributions for which the organization completed Form 8283, Part IV, Donee Acknowledgement

30a

During the year, did the organization receive by contribution any property reported in Part I, lines 1 through 28, that it must hold for at least three years from the date of the initial contribution, and which is not required to be used for exempt purposes for the entire holding period?

b

If "Yes," describe the arrangement in Part II

31

Does the organization have a gift acceptance policy that requires the review of any non-standard contributions?

32a

Does the organization hire or use third parties or related organizations to solicit, process, or sell noncash contributions?

b

If "Yes," describe in Part II

33

If the organization did not report an amount in column (c) for a type of property for which column (a) is checked, describe in Part II

For Paperwork Reduction Act Notice, see the Instructions for Form 990.

Cat No 51227J

Schedule M (Form 990) (2013)

Part II

Supplemental Information. Provide the information required by Part I, lines 30b, 32b, and 33, and whether the organization is reporting in Part I, column (b), the number of contributions, the number of items received, or a combination of both. Also complete this part for any additional information.

Return Reference	Explanation
PART I, LINE 32B	DONATED STOCKS ARE TRANSFERRED AND SOLD BY MORGAN STANLEY SMITH BARNEY AS BROKER

SCHEDULE O
(Form 990 or 990-EZ)

Department of the Treasury
Internal Revenue Service

Supplemental Information to Form 990 or 990-EZ

**Complete to provide information for responses to specific questions on
Form 990 or to provide any additional information.**

▶ Attach to Form 990 or 990-EZ.

**▶ Information about Schedule O (Form 990 or 990-EZ) and its instructions is at
www.irs.gov/form990.**

2013

**Open to Public
Inspection**

Name of the organization
MEDECINS SANS FRONTIERES USA INC

Employer identification number

13-3433452

Return Reference	Explanation
FORM 990, PART III, LINE 4A	ON ANY GIVEN DAY, MORE THAN 32,000 DOCTORS, NURSES, LOGISTICIANS, WATER-AND-SANITATION EXPERTS, ADMINISTRATORS, AND OTHER QUALIFIED PROFESSIONALS WORKING WITH MSF CAN BE FOUND PROVIDING MEDICAL CARE AROUND THE WORLD. IN 2013, MSF MEDICAL TEAMS CARRIED OUT MORE THAN NINE MILLION OUTPATIENT CONSULTATIONS, ASSISTED MORE THAN 182,000 WOMEN AS THEY DELIVERED BABIES, INCLUDING CAESAREAN SECTIONS, TREATED NEARLY 1.9 MILLION PEOPLE FOR MALARIA, ADMITTED MORE THAN 232,000 SEVERELY MALNOURISHED CHILDREN TO FEEDING PROGRAMS, PROVIDED TREATMENT FOR NEARLY 342,000 PEOPLE LIVING WITH HIV/AIDS, VACCINATED NEARLY 2.5 MILLION PEOPLE AGAINST MENINGITIS, AND CONDUCTED MORE THAN 77,000 MAJOR SURGICAL PROCEDURES. MSF IS A NEUTRAL AND IMPARTIAL HUMANITARIAN ORGANIZATION THAT AIMS FIRST AND FOREMOST TO PROVIDE HIGH-QUALITY MEDICAL CARE TO THE PEOPLE WHO NEED IT THE MOST. IT DOES NOT PROMOTE THE AGENDA OF ANY COUNTRY, POLITICAL PARTY, OR RELIGIOUS FAITH, AND, AS SUCH, ENDEAVORS TO COMMUNICATE ITS HISTORY, BACKGROUND, CAPABILITIES, AND INTENTIONS TO ALL PARTIES IN A GIVEN SITUATION SO THAT IT MAY GAIN THE NECESSARY ACCESS TO POPULATIONS IN NEED.

Return Reference	Explanation
FORM 990, PART III, LINE 4B	THESE EFFORTS COULD TAKE THE FORM OF A PUBLIC STATEMENT, AN OP-ED ARTICLE, POSTS ON MSF'S FACEBOOK, TWITTER, AND TUMBLR PAGES, OR MEDIA APPEARANCES USED TO SPREAD THE WORD ON A PARTICULAR ISSUE. MSF ALSO ENGAGES WITH THE PUBLIC AT LARGE THROUGH AWARENESS-RAISING ACTIVITIES FOCUSING ON HUMANITARIAN CRISES AND ISSUES, INCLUDING LECTURES, PANEL DISCUSSIONS, FILM SCREENINGS, AND EXHIBITS

Return Reference	Explanation
FORM 990, PART VI, SECTION A, LINE 6	IN ACCORDANCE WITH THE PROVISIONS OF SECTION 601(A) OF THE NOT-FOR-PROFIT CORPORATION LAW OF THE STATE OF NEW YORK, THE ORGANIZATION SHALL HAVE TWO CLASSES OF MEMBERSHIP: CLASS A AND CLASS B. CLASS A MEMBERSHIP SHALL BE AVAILABLE TO (I) ANY PERSON WHO IS GRANTED CLASS A MEMBERSHIP (EITHER VOTING OR NON-VOTING STATUS) BY A VOTE OF THE BOARD OF DIRECTORS OR A COMMITTEE THEREOF, PURSUANT TO WRITTEN GUIDELINES AND A SCHEDULE OF DUES ADOPTED FROM TIME TO TIME BY THE BOARD OF DIRECTORS, AND (II) TO ALL ELECTED AND APPOINTED MEMBERS OF THE BOARD OF DIRECTORS OF THE CORPORATION THEN IN OFFICE, REGARDLESS OF THEIR STATUS AS CLASS A OR CLASS B DIRECTORS. CLASS B MEMBERSHIP SHALL BE AVAILABLE TO ALL ELECTED AND APPOINTED MEMBERS OF THE BOARD OF DIRECTORS OF THE CORPORATION THEN IN OFFICE, REGARDLESS OF THEIR STATUS AS CLASS A OR CLASS B DIRECTORS.

Return Reference	Explanation
FORM 990, PART VI, SECTION A, LINE 7A	ALL MEMBERS OF THE CORPORATION SHALL HAVE FULL VOTING RIGHTS, SUBJECT TO THE FOLLOWING LIMITATION THAT ANY SALARIED STAFF MEMBER NORMALLY EMPLOYED TO WORK IN A HEADQUARTERS OFFICE OF THE CORPORATION, EXCEPT THE PRESIDENT, SHALL HAVE HIS OR HER VOTING RIGHTS TEMPORARILY SUSPENDED DURING THE DURATION OF THE EMPLOYMENT RELATIONSHIP; HOWEVER, WHEN THE EMPLOYEE IS NO LONGER EMPLOYED BY THE CORPORATION IN A HEADQUARTERS OFFICE, VOTING RIGHTS SHALL BE AUTOMATICALLY REINSTATED SO LONG AS HE OR SHE OTHERWISE SATISFIES THE CRITERIA TO BE A VOTING CLASS A MEMBER

Return Reference	Explanation
FORM 990, PART VI, SECTION A, LINE 7B	UNDER NEW YORK LAW, THE CLASS A AND CLASS B MEMBERS OF MSF-USA MUST APPROVE CERTAIN DECISIONS OF THE BOARD OF DIRECTORS. THESE DECISIONS INCLUDE CERTAIN AMENDMENTS TO MSF-USA'S CERTIFICATE OF INCORPORATION, DISPOSITION OF ALL OR SUBSTANTIALLY ALL OF MSF-USA'S ASSETS, MERGER OR CONSOLIDATION OF MSF-USA, AND DISSOLUTION OF MSF-USA. ALL CLASS A AND CLASS B MEMBERS ARE ENTITLED TO VOTE TO APPROVE ANY SUCH ACTION, EXCEPT THAT CLASS B MEMBERS, ACTING ALONE, MAY APPROVE ANY AMENDMENT BY THE BOARD OF DIRECTORS TO MSF-USA'S CERTIFICATE OF INCORPORATION THAT DOES NOT AMEND OR CHANGE THE PURPOSES.

Return Reference	Explanation
FORM 990, PART VI, SECTION B, LINE 11	THE FIRST DRAFT OF THE FORM 990 IS REVIEWED WITH THE ADMINISTRATIVE COMMITTEE OF THE BOARD. AFTER CORRECTIONS ARE MADE, THE FINAL DRAFT IS REVIEWED BY THE FULL BOARD BEFORE THE 990 IS SUBMITTED TO THE IRS.

Return Reference	Explanation
FORM 990, PART VI, SECTION B, LINE 12C	UPON JOINING MSF-USA, ALL BOARD MEMBERS AND STAFF ARE REQUIRED TO COMPLETE AND SIGN A CONFLICT OF INTEREST STATEMENT AFTER REVIEWING THE CONFLICT OF INTEREST POLICY IN ADDITION, ANNUALLY ALL EMPLOYEES AND BOARD MEMBERS ARE REQUIRED TO AGAIN REVIEW THE CONFLICT OF INTEREST POLICY AND COMPLETE A CONFLICT OF INTEREST STATEMENT AND DISCLOSE ANY MATTERS REQUIRED TO BE DISCLOSED BY THE POLICY DURING THE ANNUAL AUDIT OF THE FINANCIAL STATEMENTS THE INDEPENDENT CERTIFIED PUBLIC ACCOUNTANTS REVIEW THE CONFLICT OF INTEREST STATEMENTS

Return Reference	Explanation
FORM 990, PART VI, SECTION B, LINE 15	THE ORGANIZATION MAINTAINS A SALARY SCHEDULE COVERING ALL EMPLOYEES INCLUDING THE EXECUTIVE DIRECTOR AND KEY EMPLOYEES. THE SALARY SCHEDULE CONTAINS SEVEN GRADES OF SALARY LEVEL WITH SIX SALARY STEPS WITHIN EACH GRADE. THE POLICY OF THE ORGANIZATION AS APPROVED BY THE BOARD OF DIRECTORS IS TO ENSURE THAT THE SALARY OF THE EXECUTIVE DIRECTOR AND OTHER MANAGEMENT POSITIONS ARE WITHIN THE LOWER QUARTILE OF SALARIES FOR SIMILAR POSITIONS IN SIMILAR ORGANIZATIONS. COMPARABILITY SALARY DATA IS OBTAINED ON A REGULAR BASIS AND PRESENTED TO THE ADMINISTRATIVE COMMITTEE OF THE BOARD. FOR THE EXECUTIVE DIRECTOR, THE PRESIDENT AND VICE PRESIDENT OF THE BOARD REVIEW THE PERFORMANCE OF THE EXECUTIVE DIRECTOR AND MAKE A RECOMMENDATION TO THE ADMINISTRATIVE COMMITTEE OF THE BOARD REGARDING AT WHAT STEP IN THE HIGHEST GRADE LEVEL OF THE SALARY CHART SHOULD THE EXECUTIVE DIRECTOR FALL. THE ADMINISTRATIVE COMMITTEE VOTES ON THE GRADE/SALARY STEP FOR THE EXECUTIVE DIRECTOR AND THE DECISION IS DOCUMENTED IN THE MINUTES OF THE MEETING OF THE ADMINISTRATIVE COMMITTEE AND THE SALARY IS DOCUMENTED BY THE DIRECTOR OF HUMAN RESOURCES AND PROVIDED TO PAYROLL. THE EXECUTIVE DIRECTOR DETERMINES THE SALARY OF OTHER MANAGEMENT TEAM POSITIONS BASED ON A PERFORMANCE EVALUATION AND RECOMMENDATION OF THE DIRECTOR OF HUMAN RESOURCES, WITHIN THE APPROPRIATE GRADE AND STEP OF THE SALARY CHART. THE COMPENSATION OF THE PRESIDENT OF THE BOARD IS BASED ON THE HIGHEST GRADE LEVEL (EXECUTIVE DIRECTOR'S GRADE) AND TIME COMMITMENT AS APPROVED BY THE FULL BOARD AND DOCUMENTED IN THE MINUTES OF THE BOARD MEETING.

Return Reference	Explanation
FORM 990, PART VI, SECTION C, LINE 19	ON THE OFFICIAL WEBSITE OF THE ORGANIZATION THE MOST RECENT FORM 990 AND ANNUAL REPORT OF THE ORGANIZATION ARE POSTED AND AVAILABLE FOR ON-LINE REVIEW OR DOWNLOAD THE ANNUAL REPORT PROVIDES OUR AUDITED STATEMENT OF ACTIVITIES AND FINANCIAL POSITION (BALANCE SHEET) IT IS THE ORGANIZATION'S POLICY TO ADDRESS ANY REQUEST FOR OUR GOVERNING DOCUMENTS, AUDITED FINANCIAL STATEMENTS, OTHER FINANCIAL STATEMENTS OR CONFLICT OF INTEREST POLICY BY PROVIDING EITHER AN ELECTRONIC OR PRINT VERSION OF THE DOCUMENT TO THE REQUESTOR AS SOON AS POSSIBLE

Return Reference	Explanation
FORM 990, PART XI, LINE 9	ACTUARIAL GAIN ON ANNUITY OBLIGATIONS 136,922

Return Reference	Explanation
FORM 990, PART XI, LINE 2C	THE ORGANIZATION HAS A COMMITTEE THAT ASSUMES RESPONSIBILITY FOR THE OVERSIGHT OF THE AUDIT OF ITS FINANCIAL STATEMENTS AND SELECTION OF AN INDEDPENDENT ACCOUNTANT THERE HAS BEEN NO CHANGE FROM THE PRIOR YEAR

Return Reference	Explanation
FORM 990, PART VI, LINE 1B AND PART VII, SECTION A	MSF-USA HAS A SIGNED AGREEMENT WITH THE AFFILIATE MSF ORGANIZATIONS TO BE RESPONSIBLE FOR MAKING PAYMENTS TO US PERSONS FOR FIELD WORK DONE THROUGH AN AFFILIATE ORGANIZATION IN A FOREIGN COUNTRY. THE FOREIGN AFFILIATE IS THE EMPLOYER OF THE INDIVIDUAL AND REMITS FUNDS TO MSF-USA TO COVER THE AMOUNTS PAID BY MSF-USA ON BEHALF OF THE AFFILIATE ORGANIZATION. THE DECISION TO PAY FIELD WORKERS THIS WAY THROUGHOUT THE MSF NETWORK WAS MADE IN ORDER TO ENSURE PROPER PAYROLL TAXES AND REPORTING. FOUR OF MSF-USA'S BOARD MEMBERS DID FOREIGN FIELD WORK THROUGH A FOREIGN AFFILIATE DURING THE 2013 TAX YEAR. DR DEANE MARCHBEIN WAS PAID \$4,188 BY MSF-BELGIUM FOR TWO MISSIONS AS AN ANESTHESIOLOGIST FOR 27 DAYS IN THE SYRIAN ARAB REPUBLIC AND FOR 18 DAYS IN HAITI. DR ADITYA NADIMPALLI WAS PAID \$11,111 BY MSF-FRANCE FOR HIS 88-DAY MISSION AS A MEDICAL COORDINATOR IN THE SYRIAN ARAB REPUBLIC. NABIL AL-TIKRITI WAS PAID \$7,461 BY MSF-FRANCE FOR HIS 67-DAY MISSION AS DEPUTY HEAD OF MISSION IN THE SYRIAN ARAB REPUBLIC. JANE COYNE WAS PAID \$4,627 BY MSF-FRANCE FOR HER 29-DAY MISSION AS EMERGENCY COORDINATOR IN THE DEMOCRATIC REPUBLIC OF CONGO. THE SALARIES FOR THESE ASSIGNMENTS WERE BASED ON THE INTERNATIONAL SALARY POLICY USED FOR DETERMINING SALARIES FOR ALL INTERNATIONAL, INCLUDING US-BASED, STAFF WORKING ON OVERSEAS PROJECTS. IN THIS REGARD, MSF-USA WAS ACTING PRIMARILY AS A PAYROLL AGENT SINCE IT WAS SIMPLY TRANSMITTING MONEY FROM AFFILIATED ORGANIZATIONS TO THESE INDIVIDUALS FOR WORK DONE FOR THE AFFILIATED ORGANIZATIONS. BASED ON THE DEFINITION OF A RELATED ORGANIZATION PROVIDED IN SCHEDULE R, AFFILIATE ORGANIZATIONS ARE NOT RELATED ORGANIZATIONS. SINCE THE PAYMENTS TO THESE BOARD MEMBERS WERE MADE BY UNRELATED ORGANIZATIONS FOR SERVICES PROVIDED TO THOSE UNRELATED ORGANIZATIONS, THOSE AMOUNTS SHOULD NOT IMPAIR INDEPENDENCE. ADDITIONALLY, SINCE THE PAYMENTS ARE NOT FROM THE ORGANIZATION OR RELATED ORGANIZATIONS, THE AMOUNTS DO NOT NEED TO APPEAR ON PART VII.

Return Reference	Explanation	
	SCHEDULE F, PART V	IN THE EVENT THAT THE FINAL EVENT DEVIATES FROM THE CONTRACT AGREEMENT OR FROM MSF USA'S AUDITED FINANCIALS OR THAT THE PROGRAMMATIC ACTIVITIES OR DESCRIPTIONS DEVIATE FROM THOSE AGREED UPON BY MSF USA, MSF USA MAY CONSIDER THE DEVIATION AN OVERPAYMENT OF FUNDS AND WILL ADJUST THE OC'S GRANT IN THE SUBSEQUENT YEAR, OR REQUIRE A REFUND THEMATIC FUNDING PROCESS (USING HIV/AIDS AS AN EXAMPLE) AT THE BEGINNING OF THE YEAR, THE OPERATIONAL DIRECTOR OR OTHER OC STAFF MEMBER JOINS A PC MEETING BY PHONE AND PRESENTS THE OC'S APPROACH TO HIV/AIDS FOR THE UPCOMING YEAR. THE OC SUBMITS A LIST OF THE HIV/AIDS PROJECTS THEY WOULD LIKE FUNDED FOR THE YEAR AND THE ALLOCATIONS. THE PC AND BOD REVIEWS THESE AND VOTES ON THE LIST. THE OC ALSO SUBMITS ITS ANNUAL PLAN TO MSF USA FOR THEIR REFERENCE. THE OC WILL BE ASKED TO GIVE A MID-YEAR UPDATE ON HIV/AIDS OPERATIONS. THROUGHOUT THE YEAR, THE OC AND MSF USA MAINTAIN AN ONGOING DIALOGUE ABOUT THE OC'S FUNDING NEEDS AS BUDGETS INCREASE AND DECREASE AND BASED ON RESTRICTED FUNDS THAT MSF USA RECEIVES FOR HIV/AIDS. THE LIST OF PROJECTS MAY CHANGE THROUGHOUT THE YEAR ACCORDING TO THESE CONSIDERATIONS. THESE CHANGES MUST BE MUTUALLY AGREED UPON BY THE OC AND MSF USA'S PROGRAM AND FINANCE DEPARTMENTS, PURSUANT TO AUTHORITY DELEGATED TO THOSE DEPARTMENTS BY THE PC. AT OR AFTER THE END OF THE FISCAL YEAR (WITHIN 90 DAYS), THE OC SUBMITS A FINAL LIST OF PROJECTS AND ALLOCATIONS, FOR PC AND BOD APPROVAL. THE PC AND BOD CAN REQUEST MODIFICATIONS TO THIS LIST, BEFORE GIVING THEIR APPROVAL. THE OC MUST SUBMIT ALL EXTERNAL AUDITS CONDUCTED ON FIELD PROJECTS OR COUNTRY MISSIONS FUNDED BY MSF USA, AND ANY INTERNAL AUDITS/EVALUATIONS WHICH DISCLOSE ADVERSE FINANCIAL OR PROGRAMMATIC FINDINGS. AFTER THE END OF THE FISCAL YEAR, THE OC MUST SUBMIT FINAL NARRATIVES AND BUDGETS FOR EACH OF THE THEMATIC PROJECTS FUNDED BY MSF USA. THE GRANTS OFFICER REVIEWS THE FINAL REPORTS AND ENSURES THAT THE NARRATIVE CONTENT AND FINAL FINANCIALS CONFORM TO THAT PREVIOUSLY APPROVED BY THE PC/BOD. THE PC IS INFORMED OF THE RECEIPT AND REVIEW OF THE REPORTS. IN THE EVENT THAT THE FINAL REPORTS DEVIATE FROM THE CONTRACT AGREEMENT OR FROM MSF USA'S AUDITED FINANCIALS OR THAT THE PROGRAMMATIC ACTIVITIES OR DESCRIPTIONS DEVIATE FROM THOSE AGREED UPON BY MSF USA, MSF USA MAY CONSIDER THE DEVIATION AN OVERPAYMENT OF FUNDS AND WILL ADJUST THE OC'S GRANTS IN THE SUBSEQUENT YEAR OR REQUIRE A REFUND. EMERGENCY FUNDING PROCESS AT THE BEGINNING OF THE YEAR, THE OPERATIONAL DIRECTOR OR OTHER OC STAFF MEMBER JOINS THE MSF USA PC AND/OR BOARD MEETING BY PHONE AND PRESENTS ITS APPROACH TO EMERGENCIES FOR THE UPCOMING YEAR (GENERAL OPERATIONAL DEFINITION OF OR APPROACH TO EMERGENCIES, BUDGET, EMERGENCY HUMAN RESOURCES). THE PC AND BOD, TAKING INTO CONSIDERATION THE PRESENTATION OF THE OC'S APPROACH TO EMERGENCIES, VOTE WHETHER TO ENDORSE USING MSF USA FUNDS FOR THE OC'S EMERGENCY OPERATIONS IN THE UPCOMING YEAR. IF THE PC AND BOD VOTE TO ENDORSE THE USE OF MSF USA'S FUNDS FOR THE OC'S EMERGENCY OPERATIONS, THEN, AS EMERGENCIES OCCUR AND OPERATIONS ARE INITIATED, THE OC REQUESTS APPROXIMATE AMOUNTS FOR SPECIFIC EMERGENCY OPERATIONS FROM MSF USA. THE PC DELEGATES TO THE MSF USA EXECUTIVE DIRECTOR THE AUTHORITY TO RESPOND TO THESE REQUESTS ON THE PC'S BEHALF, TO ENSURE THAT FUNDS ARE DISTRIBUTED IN A TIMELY MANNER. ONCE A REQUEST FOR FUNDING IS APPROVED BY THE EXECUTIVE DIRECTOR, THE FUNDS CAN BE PAID TO THE OC IMMEDIATELY IF REQUESTED. FUNDS CAN BE REQUESTED THROUGHOUT THE YEAR, AS EMERGENCIES OCCUR, THOUGH IDEALLY 40% OF THE ENVELOPE WILL BE ALLOCATED AND PAID OUT BY JUNE. THE PC/BOD IS INFORMED OF THE REQUESTS AT THEIR NEXT MEETING AND VOTE TO RATIFY THE GRANT. IF THE PC/BOD REJECT A REQUEST THAT THE EXECUTIVE DIRECTOR HAS PREVIOUSLY APPROVED, THE FUNDS ALREADY DISTRIBUTED ARE CONSIDERED AN ADVANCE AND MUST BE ALLOCATED TO OTHER, APPROVED EMERGENCY OPERATIONS WITHIN THE FISCAL YEAR OR BE REFUNDED TO MSF USA. THROUGHOUT THE YEAR, THE OC AND MSF USA MAINTAIN AN ONGOING DIALOGUE ABOUT THE OC'S FUNDING NEEDS AS EMERGENCY BUDGETS INCREASE AND DECREASE AND ABOUT RESTRICTED FUNDS THAT MSF USA RECEIVES FOR EMERGENCIES. THE OC WILL BE ASKED TO GIVE A MID-YEAR UPDATE ON EMERGENCY OPERATIONS. AT OR AFTER THE END OF THE FISCAL YEAR (WITHIN 90 DAYS), THE OC SUBMITS THE FINAL LIST OF PROJECTS AND ALLOCATIONS SHOWING HOW THEY USED THEIR EMERGENCY ENVELOPE, FOR PC AND BOD APPROVAL. THE PC AND BOD CAN REQUEST MODIFICATIONS TO THIS LIST, BEFORE GIVING THEIR APPROVAL. THE OC MUST SUBMIT ALL EXTERNAL AUDITS CONDUCTED ON FIELD PROJECTS OR COUNTRY MISSIONS FUNDED BY MSF USA, AND ANY INTERNAL AUDITS/EVALUATIONS WHICH DISCLOSE ADVERSE FINANCIAL OR PROGRAMMATIC FINDINGS. AFTER THE END OF THE FISCAL YEAR, THE OC MUST SUBMIT FINAL NARRATIVES AND BUDGETS FOR EACH OF THE EMERGENCY PROJECTS FUNDED BY MSF USA. THE GRANTS OFFICER REVIEWS THE FINAL REPORTS AND ENSURES THAT THE NARRATIVE CONTENT AND FINAL FINANCIALS CONFORM TO THAT PREVIOUSLY APPROVED BY THE PC/BOD.

Return Reference	Explanation	
	SCHEDULE F, PART V	OD THE PC IS INFORMED OF THE RECEIPT AND REVIEW OF THE REPORTS IN THE EVENT THAT THE FINAL REPORTS DEViate FROM THE CONTRACT AGREEMENT OR FROM MSF USA'S AUDITED FINANCIALS OR THAT THE PROGRAMMATIC ACTIVITIES OR DESCRIPTIONS DEViate FROM THOSE AGREED UPON BY MSF USA, MSF USA MAY CONSIDER THE DEVIATION AN OVERPAYMENT OF FUNDS AND WILL ADJUST THE OC'S GRANTS IN THE SUBSEQUENT YEAR OR REQUIRE A REFUND INDIVIDUAL PROJECT GRANT PROCESS AT THE BEGINNING OF THE YEAR, MSF USA INFORMS THE OC OF THE AMOUNT OF ITS GRANT ENVELOPE AND THE OC SUBMITS A TENTATIVE LIST OF PROJECTS FOR WHICH THEY WILL REQUEST FUNDING, BROKEN DOWN ACCORDING TO THE THREE CATEGORY GRANT SYSTEM "PRIORITY"- PREVIOUSLY FUNDED PROJECTS, "STANDARD" - PROJECTS NOT PREVIOUSLY FUNDED, "EMERGENCY"- GRANTS FOR EMERGENCY OPERATIONS AS THEY ARE INITIATED FOR EACH PROJECT, THE OC SUBMITS A NARRATIVE PROPOSAL AND A BUDGET PROPOSAL THE GRANTS OFFICER OF MSF USA REVIEWS THESE AND WRITES AN APPRAISAL OF THE PROJECT, IN CONSULTATION WITH PROGRAM OR MEDICAL STAFF AS NECESSARY EACH APPRAISAL IS PRESENTED TO THE PC THE PC VOTES TO RECOMMEND OR NOT RECOMMEND THAT THE BOD FUND THE PROJECT THE BOD THEN VOTES TO APPROVE OR REJECT FUNDING OF THE PROJECT ADDITIONAL ALLOCATIONS TO THE SAME PROJECT OR REVISIONS OF THE ALLOCATION AMOUNT TO A PARTICULAR PROJECT MUST GO THROUGH THE PC AND BOD APPROVAL PROCESS THE OC MUST SUBMIT ALL EXTERNAL AUDITS CONDUCTED ON FIELD PROJECTS OR COUNTRY MISSIONS FUNDED BY MSF USA, AND ANY INTERNAL AUDITS/EVALUATIONS WHICH DISCLOSE ADVERSE FINANCIAL OR PROGRAMMATIC FINDINGS AT THE END OF THE YEAR THE OC SUBMITS A FINAL NARRATIVE AND FINANCIAL REPORT FOR EACH INDIVIDUAL PROJECT GRANT FUNDED WITH MSF USA FUNDS THE GRANTS OFFICER REVIEWS THESE AND THE PC IS INFORMED OF THE RECEIPT AND REVIEW OF EACH FINAL REPORT IN THE EVENT THAT THE FINAL REPORTS DEViate FROM THE CONTRACT AGREEMENT OR FROM MSF USA'S AUDITED FINANCIALS OR THAT THE PROGRAMMATIC ACTIVITIES OR DESCRIPTIONS DEViate FROM THOSE AGREED UPON BY MSF USA, MSF USA MAY CONSIDER THE DEVIATION AN OVERPAYMENT OF FUNDS AND WILL ADJUST THE OC'S GRANTS IN THE SUBSEQUENT YEAR OR REQUIRE A REFUND