MAM Activity Report

January – December 2015

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Report of the Supervisory board of Medical Action Myanmar

The board of MAM is a committed administration. MAM follows the Dutch 'Code Wijffels' for its organization of administration, management and supervision. The directors Dr.Frank Smithuis, general director, and Dr.NiNi Tun, medical director, are responsible for organization-wide policy implementation and daily management. Mr. Sieb Janssen, resource director is responsible for the financial affairs as well as human resources and logistics of MAM.

The current supervisory currently consists out of five members: Dr. Alex Winkler, chairman of the board, (general director Stichting Artsen voor Kinderen, Amsterdam, Netherlands), Mrs. Jikke Wigmans (MSc), treasurer (Stichting Artsen voor Kinderen, Amsterdam, Netherlands), Dr. Constant Mostart, secretary (general practitioner, Amsterdam, Netherlands), Prof. Nick White, member, (Chairman of the Oxford University based Wellcome Trust Southeast Asian Tropical Medicine Research Programs, Bangkok, Thailand), Dr. Job van Woensel, member (pediatrician/intensive care specialist, Amsterdam, Netherlands).

The members of the Board have to be experienced in (public) health, management, finance, fundraising, human resource or communication. Supervisory board members are appointed for a period of four years (with possible renewal), resign according to a schedule determined by the supervisory board and receive no remuneration

MAM Board meetings
In 2015 the board of Medical Action has held two regular board meetings. In the month of September 2015 a special board meeting had been organized, hosting our directors Dr. Frank Smithuis, general director and Dr. NiNi Tun, medical director who visited the office in Amsterdam, the Netherlands.
By giving an impressive presentation on the developments of MAM in Myanmar both directors updated the members of the Board on the state of affairs of the current projects and future perspectives of MAM in Myanmar.

Field visits by Board members in 2015.
Dr. Job van Woensel, member of the board, has visited MAM in the month of April. In his capacity as senior pediatrician Dr. van Woensel has provided the health staff of the Thazin Orchid clinic with an on-the-job training during that visit and provided individual senior health staff with advice concerning pediatric issues.
On two occasions Dr. Alex Winkler, chairman of the board has visited the office and some project sites. In the month of May he has held meetings with the resource director discussing the financial statements in preparation of the Board meeting in June. In November he has held meetings with the General Director Dr. Smithuis, the Medical Director Dr. Nini Tun and the Resource Director Mr. Sieb Janssen discussing the Annual Plan 2016 also in preparation of the Board meeting in December 2015.

Results 2015 and prognosis 2016
MAM has delivered an excellent job in 2015. With dedicated staff in the head office, various field offices and on the ground we have achieved almost all targets as set in the annual plan as approved in December 2014. On behalf of the Board I would like to congratulate all staff with their fantastic results.

Additionally, we would like to express our gratitude to our committed and dedicated donors who have supported us through the entire year. Without them we could not have done the job. Thank you so much!

The prognosis of 2016 remains somewhat unclear in terms of our financial targets. Program wise we have a clear idea of what needs to be done, but we need to increase our efforts in order to find the necessary funding to cover all our projects. That remains the most important challenge in 2016.

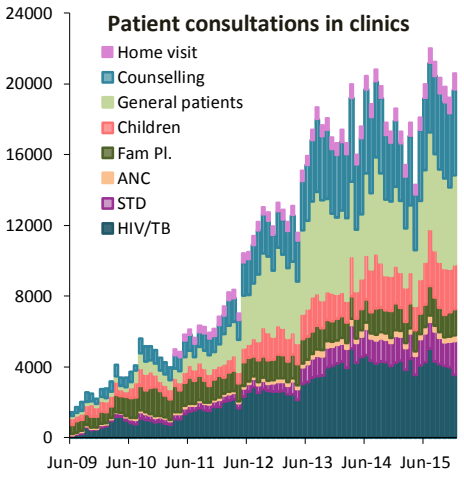
Expressing the hope that we will eventually overcome these financial difficulties, we would like to thank once more all our donors, institutional as well as private, for their ongoing support.

On behalf of Board of MAM,
Dr. Alex Winkler, chairman

Activity report January to December 2015

1 Summary

The activities of Medical Action Myanmar can be divided in clinic-based medical care performed in 7 clinics and basic health care performed by a network of 930 Village Health Workers (VHW) in the east and far north of the country. Altogether MAM staff performed over 554,000 patient consultations in 2015.



A. Medical care in clinics;

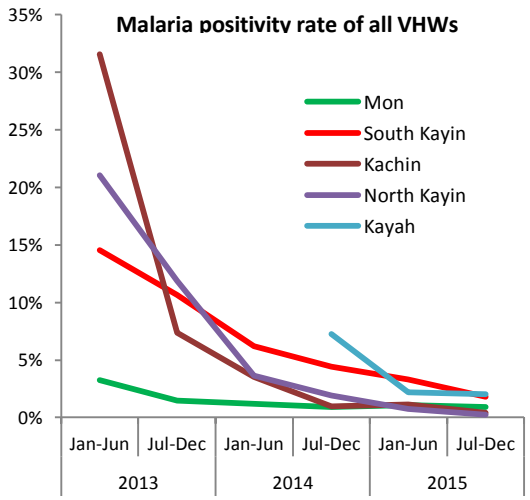
In 2015 MAM supported 7 clinics. Four clinics in poor urban areas of Yangon , 2 clinics in Kachin, in the far north of the country and 1 clinic in the east of the country. The clinics are located in areas where a large proportion of people cannot afford to pay for their basic health needs. The clinics provide a mix of activities including mother and child care, treatment of malnourished children, reproductive health, family planning, treatment of sexually transmitted infections, counselling, and treatment and care for people with HIV/AIDS and Tuberculosis.

226,237 patient consultations were performed in these clinics in 2015. The consultations vary from simple out-patient visits to intensive treatment of severe diseases. The average cost of 1 consultation in the clinic including all expenses (staff, lab, medicines) is 7$.

Health education for patients while waiting for a consultation in the clinic

B. Medical care through Village Health Workers in remote villages;

A village health worker "clinic" in a remote village in Kayin State



MAM is supporting a network of 930 Village Health Workers (VHW) to provide basic health care in the most remote villages in North and East Myanmar (Kachin, Karen, Kayah, Mon states and Thanintharyi division). The villages are small and very remote and a lot of effort has to be made to reach relatively small groups of people. But these villagers need it most. They never got *any* form of health care services so far and this is the first time that they have a trained health care worker with reliable tests and treatment in their villages.

The main goal of the project is to decrease malaria, through the provision of a simple rapid diagnostic test and good quality medicines. But the health care package provided by the VHWs has gradually expanded to other common diseases (like diarrhoea, respiratory tract infections including pneumonia, tuberculosis, skin infections) and family planning. Children and pregnant women are screened for early signs of malnutrition and treated to prevent severe malnutrition.

All VHWs are visited monthly by a medical team who train the VHW in clinical skills and monitor the quality of the activities.

In 2015 the VHWs performed 335,259 consultations in total. These projects are very successful. Malaria has decreased rapidly in villages where VHWs are providing malaria services (see graph left).

2 Clinic activities

In 2015 MAM was supporting seven clinics;

a. 4 clinics in the poorest Townships in Yangon,
b. 2 clinics in Putao, in the far north at the foot of the Himalaya's, where poverty is high and commodities are expensive due to high transport costs.
c. 1 clinic in the South of Mon state. This clinic started off treating children from an orphanage for HIV positive children but is now open for the general public as well.

Consultation in young children

2.1 Treatment of children

27,595 consultations were performed in 2015. Most consultations were for respiratory tract infections, malnutrition, diarrhoea and tuberculosis. Some severely sick children were referred by other NGO's to MAM for the management of complicated diseases. After treatment and stabilization, these children were sent back to the respective NGOs.

2.2 Therapeutic feeding

Screening of malnourished children was done in the communities and malnourished children were referred to the clinics for feeding. 116 children with acute severe malnutrition were enrolled for intensive therapeutic feeding and 108 children with moderate malnutrition and pregnant women were enrolled for therapeutic feeding.

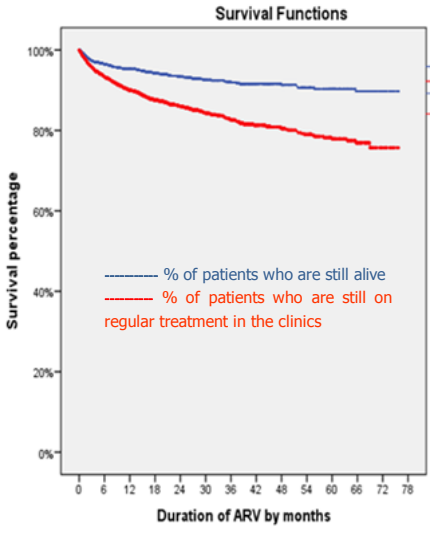
A mother giving plumpy nut to her child

2.3 Sexually transmitted infections (STI)

Screening and treatment reduces the chance to get or spread HIV. STIs are also a danger for unborn babies. Sex workers and pregnant women are therefore the most important targets for this activity. 17,618 patients were examined. 16,856 patients were tested for syphilis of which 1,385 patients (8 %) tested positive. Health education and condoms were provided to the patients and sexual partners.

2.4 AIDS prevention and treatment

The clinics, aim to have a one-stop service where all services including testing, counselling, treatment and support for food and transport fees are provided the same day to improve compliance and make it possible for the patient to live a normal life and return to their job. Of 3,113 patients who started treatment, 2,896 were still on treatment and 110 patients were referred to a treatment centre closer to home (93% still on treatment). 221 patients died over the past 6 years (7%), all of them had a low baseline CD4 count (<100, an indication of severe disease) and 77 patients were lost to follow up during Jan-Dec 2015. 84% of patients who were still on treatment were fit enough to resume daily activities or return to work. These treatment results compare very well to other projects in 3rd world countries. We believe that the low number of deaths and treatment failures is a reflection of the quality care package we give. Next to good clinical management we provide travel expenses and food for 6 months when patients cannot yet return to work. Financial and social issues can have a detrimental effect on treatment compliance (patients selling their medicines to solve urgent financial problems).



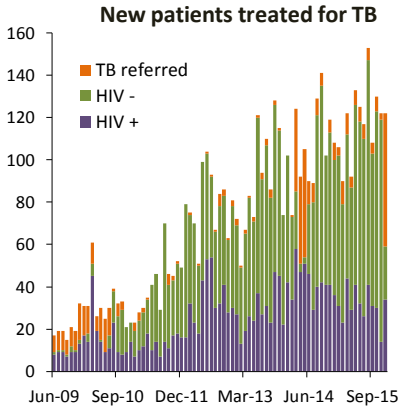
2.5 HIV+ pregnant women and prevention of mother to child transmission of HIV (PMTCT)

Treatment of HIV pregnant women not only save their lives, but also prevents HIV transmission to their unborn or breast feeding baby. The mothers are in the program up to 1 ½ year after the birth of the baby. 62 new HIV+ pregnant mothers started treatment. 55 babies at the age of 18 months were tested during this report period and all of them were HIV negative. A great success***!***

Follow up of a PMTCT postpartum mother

2.6 Tuberculosis Treatment

7,057 patients were tested for TB in 2015. 878 patients tested positive (12%) and 1,285 patients were treated (6-8 months). Note; a large proportion of HIV+ patients who have TB *test* negative for TB and the diagnosis has to be made in another way. 135 patients were referred to hospitals. All patients also received food support to improve their nutritional status.



Examination of suspected TB patient

Chest x-ray in suspected TB patient

2.7 Home visits for patients with chronic diseases

For patients with TB and AIDS and for malnourished children who need to take treatment for a long period adherence is essential. 9,597 home visits were done to strengthen treatment adherence.

A patient with tuberculosis visited at home'

2.8 Family planning

Many women have more children than they can care for. In poor areas this frequently leads to poverty of the family, poor health of both mothers and children and – if women are desperate – they seek illegal non-sterile abortions, which can result in infection and death of the mother. Family planning can give a family the choice when to take children (when they are ready to take care of the child). 16,326 consultations were provided for family planning. Women can choose the family planning they want; a depot injection, oral contraception tablets, an IUD (intra uterine device) or a contraceptive implant. The implant slowly releases hormones and can prevent pregnancy for up to five years. It can also be removed on request. 328 women received an implant.

Severe malnourished baby in intensive care'

2.9 'Intensive care' and over-night stay

Critically ill patients need intensive treatment (mostly patients with severe dehydration, severe malnutrition, meningitis or sepsis. MAM provides them with "intensive *day* care" in the clinics. These patients are not allowed to stay overnight in the clinic (government rules). For patients who come from far MAM has built a house nearby the clinics, where they can stay overnight.

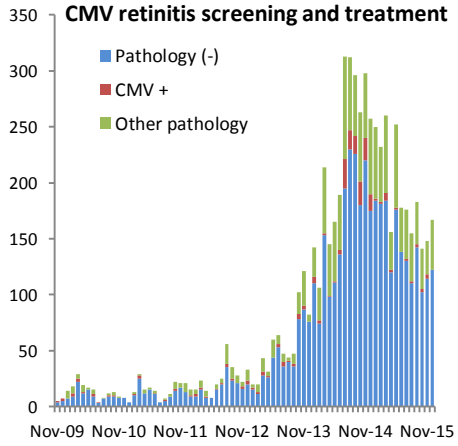
748 patients needed intensive treatment in the clinic for a total of 2,394 days. Several severely sick patients were referred to MAM by other NGOs for further management.

Dr NiNi and Dr Yee Yee performed a lumbar puncture to collect cerebro-spinal fluid. They connected a tube to measure the intracranial pressure. Judging from their eyes on the right picture, the pressure was very high which is highly suspicious for a fungus infection in the brain. This test is important for the diagnosis but is also providing a great relief for the patient who had very severe headache.

2.10 Eye screening for CMV retinitis and other pathology to prevent blindness

People with severe HIV infection have a high risk of developing blindness due to an infection of the retina by *cytomegalovirus (CMV)*. If CMV is diagnosed early, the process - to develop blindness - can be stopped by injecting a medicine (*ganciclovir*) inside the eye ball. Dr Ni Ni Tun is specialized in this procedure. In 2015 2,298 patients were screened. 29 patients (1.3%) were diagnosed with CMV and 566 (25%) patients were diagnosed with other eye pathology (tuberculosis, syphilis and others). All CMV patients were treated immediately and nobody got blind. Some patients with severe CMV retinitis need surgery or laser treatment. MAM works with an eye surgeon who provides his services for free.

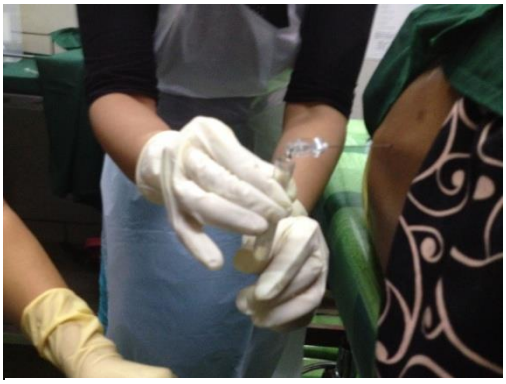
Eye injection to treat CMV retinitis



In January 2015, a training workshop was arranged by MAM in collaboration with eye specialists from SEVA foundation and *Médécins Sans Frontières*. 12 HIV clinicians from MAM and 3 partner organizations were trained to screen, diagnose and treat CMV retinitis patients. After completion, the doctors were qualified to perform eye screening and eye injections. The training makes it possible for CMV retinitis patients in Myanmar to have better access to diagnosis and treatment of CMV retinitis. This should be replicated all over the country.

2.11 Laboratory testing

83,162 laboratory tests (including CD4, CD4%, SGPT, Creatinine, Malaria) were performed in 2015. Tests were performed on blood, stool, urine, spinal fluid, lymph node aspiration (for TB), vaginal smears and skin smears (for penicilliosis, cryptococcosis & TB). 12,959 patients were tested for HIV. 1,047 (8%) of them tested positive.



Fluid from the spinal tap is collected for analysis in our laboratory

2.12 Referrals

Patients who needed surgery (e.g. fractures, cleft lips, cataract and other) were referred to hospitals. MAM paid for the costs.

2.13 Food and travel support

Patients with serious chronic infections are very vulnerable as they cannot work. Some feel forced to sell their medicines, which leads to treatment failure and resistance. MAM provides food for a few months until the patient is able to work again. Food rations (rice, beans, oil, fish and salt) were supplied for 4,140 patients with chronic diseases, handicapped patients, orphans, single-women households, and households lead by grandparents.

3 Village Health Worker activities

Malaria, Basic Health Care, Malnutrition, Tuberculosis and Referral of severely ill patients

3.1 Village Health Workers (VHWs)

RDT test by VHW at VHW clinic

In 2011 MAM started a basic health care project for extremely remote villages, where the population has no access to health care services, unless they travel many hours by foot or motor bike taxi (unaffordable for most) to the nearest town. Initially 61 villagers were trained as *Village Health Workers* (VHWs) and run one-person clinics in Mon State. This project has gradually expanded to Kayin, Kachin, Kayah and Thanintharyi. The number of VHW has now grown to 930 VHWs.

VHW refresher training

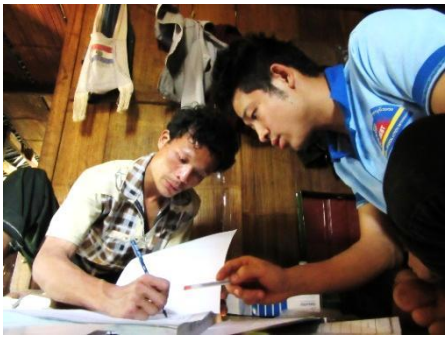
Initially the VHW were trained to manage malaria, which was arguably the most important disease in most villages. After training, VHW received "VHW supplies" which have 2 months stock of medicines and materials. Later the VHW were trained in a broader basic health care package, covering some of the most common pathology (including acute respiratory tract infections, diarrhoea, and skin diseases), malnutrition and family planning. Complicated patients can be referred to hospitals (paid by the project). In 2015 *active case finding* of Tuberculosis (TB) was added to the service package in Kayah, Thanintharyi and Kachin States. Patients suspected for TB are referred for further investigation in township hospitals. Patients will be following up in the hospital on a monthly basis. MAM facilitates the referral and support costs. For people in these very remote villages this is the first access to quality basic health care.

TB training to VHW

Monitoring and training

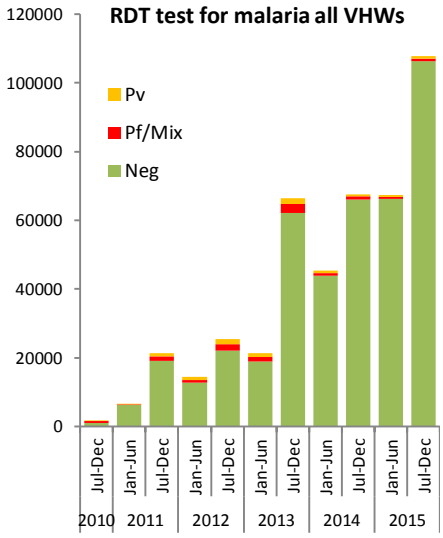
All VHW are monitored on regular basis (monthly) by MAM field teams. The MAM teams have to travel 4-8 hours on the motorcycle to these villages. These teams are led by a team leader (usually a medical doctor) and 2-3 local support staffs who speak the local language. This is essential since many of the patients do only speak Mon language (for Mon project), Kayin language (for Kayin and Kayah project), Kayah (for Kayah project) and Kachin or Lisu language (for Kachin project). The technical performance of the VHW is assessed and on-the-job training is

provided. Patient home visits are conducted to verify quality and perception of services provided. Monitoring reports and data analysis are the bases for action plans to enhance support and output of the VHW sites. In 2015, 7,198 monitoring and supervision visits were performed to 930 VHWs by field teams and project coordination teams. Monitoring and evaluation (M&E) from Yangon Coordination team was done on a monthly basis. There were 57 BHC training sessions and 40 Malaria-BHC-TB Refresher training provided to VHWs. Usually, groups consist of 20-30 VHWs but in very remote sites we arranged small group meeting for 5-10 VHWs from the same neighbourhood to discuss and share experiences and learned from "lessons learned". MAM medical doctor provided partial refresher training.



VHW monitoring and on job training

3.2 Malaria activities

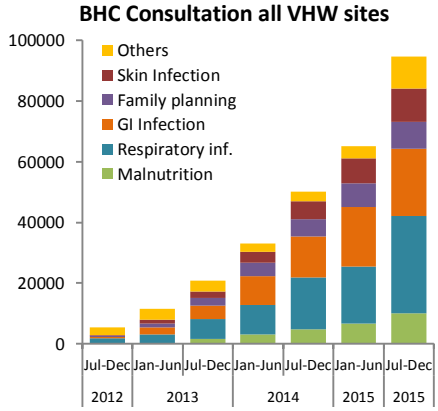


The project aims to contain artemisinin-resistant malaria. This is a major health threat for Myanmar, and for the entire world as artemisinin is the last effective drug to treat malaria. Intensive malaria activities can halt the spread and the aim is to eliminate malaria from South East Asia. The activities concentrate on diagnosis and treatment services and large scale distribution of insecticide-treated bed nets. The treatment is a combination of drugs that can still kill the malaria parasites.

The diagnosis and treatment for malaria is provided by the VHWs who live in the villages. In 2015 VHW tested 175,296 fever patients with a Rapid Diagnostic Tests (RDT) for malaria. 1,302 patients (1%) tested positive for falciparum malaria (the most dangerous form of malaria) and 1,447 patients (1%) tested positive for vivax malaria. 172,547 patients tested negative. Patients with severe malaria are referred to the nearest hospital. Referral is facilitated and paid for. Next to diagnosis and treatment MAM distributed 21,336 people received insecticide treated bed nets in these remote villages. In the other villages bed nets were already distributed by MAM in previous years. The results of the project activities are very encouraging. The malaria positivity rate (proportion of patients with fever who test positive for malaria) is decreasing rapidly since the introduction of the malaria activities by the VHWs.

VHW doing malaria test in the village

Health education before bed nets distribution



3.3 Basic Health Care activities

As a result of the successful implementation of intense malaria control activities malaria prevalence of malaria has been decreasing. Therefore most patients now test negative for malaria. If only malaria treatment were to be provided, most patients would not get treated for their complaints and this would undermine the popularity and uptake of the malaria services. A basic health care package (including referral for severely ill patients) combined with the malaria services increases the popularity and uptake of the VHWs services in general and specifically increases the coverage of testing for malaria even when malaria positivity rates are decreasing. This is the first time that people in these

Wound dressing by VHW

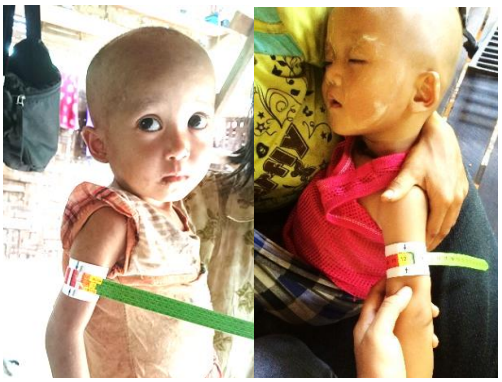
remote village have regular access to a health care package in their village opposed to health care that is only accessible after several hours travel on the back of a motorbike (which is very expensive and not affordable for most!).

Up to December 2015 a total of 894 VHWs were trained to perform BHC activities next to malaria activities. The VHWs performed 159,963 basic health care consultations in 2015. The most common diseases were respiratory tract infections (32%), gastrointestinal infections (26%) and skin infection (12%). For patients who need to be seen by the medical doctor, the VHW arranges that the patient is seen by the MAM medical doctor during the next monitoring visit. If the complication is acute and needs urgent treatment, the patient will be referred to a hospital.

Health education about malnutrition

3.4 Malnutrition screening and therapeutic feeding

The VHWs are also trained to screen all children for malnutrition by measuring the Mid-Upper Arm Circumference (MUAC). If children are malnourished, they receive special ready-to-use therapeutic food (RUTF) for the treatment of acute malnutrition. During Jan-Dec 2015, 2,260 children were screened for malnutrition and 910 mild-moderate malnourished children were provided with therapeutic food. Children with severe medical complications were referred to the hospital. Health education about taking care of malnourished children were provided to mothers/care givers. There are a number of chronic malnourished children (stunted) in the villages that require follow up. In November MAM started more intensive active screening to detect malnutrition among children and pregnant women early (to prevent severe acute malnutrition) in 67 villages. 9 severe malnourished children and 4 severe malnourished pregnant women were enrolled in Nov-Dec 2015. After 3 months evaluation and lessons learned, the project will be expanded to cover 300 VHW villages in Kayin, Kayah and Kachin States.



Malnourished children detected during screening

3.5 Referral of severely ill patients

Realising that the capacity of VHW is limited, MAM set up a referral system for all severely ill and complicated patients. 625 patients were sent to DoH hospitals to receive life-saving treatment. MAM (the donors) paid for the transport and the treatment in the hospital. The aim is to avoid that a VHW will treat beyond his/her capacity and to save lives.

Medical doctor checked a patient consulted by VHW

3.6 Tuberculosis

In May 2014 MAM started to integrate Tuberculosis Active Case Finding (TB-ACF) into the current malaria activities in Kayin State. In 2015 the TB-ACF were expanded to Kayah and Kachin States. 559 VHWs have been trained on signs and symptoms of suspected TB and referral procedure. In 2015, 3,350 TB suspected patients were referred for TB investigation (sputum test, chest X-ray) and 730 patient were identified as having TB and were started on TB treatment (6-8 months). MAM provided transportation, accommodation, investigation costs and accompany some patients to the hospital for initial visit and monthly follow up.

Community meeting in the village

Difficult travelling

Travelling by boat is quite dangerous

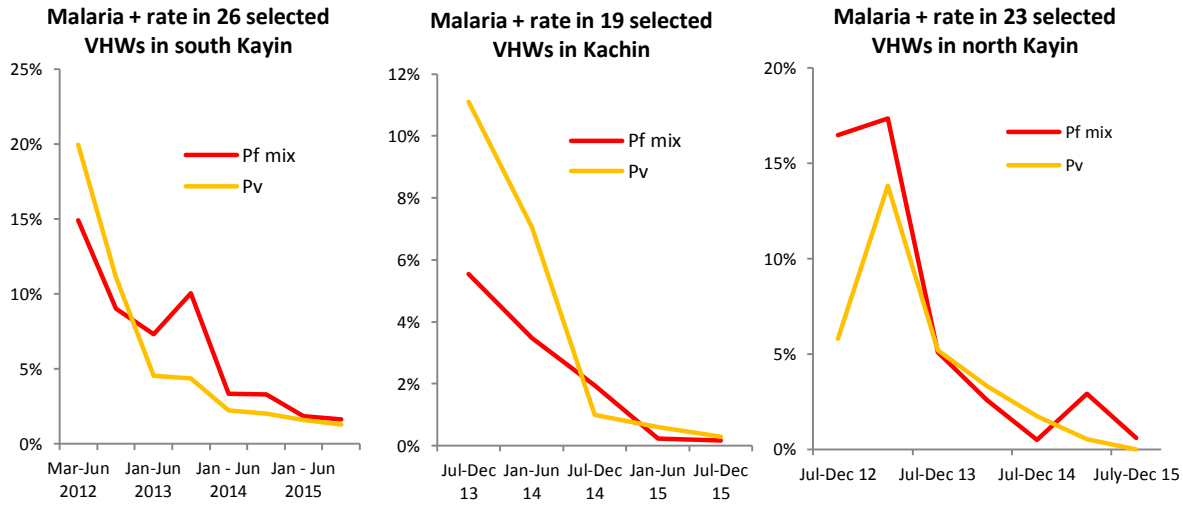
4 Analysis

The malaria positivity rate decreased significantly over the past 2 years. We have seen this trend in all areas where we started malaria activities through a network of VHWs. It seems that the presence of VHWs, with simple 'rapid' diagnostic tests and good quality treatment, is effective in decreasing malaria transmission and therefore decreasing the positivity rate of patients with fever. All patients who tested positive for malaria received treatment and malaria health education.

Data summary	**2011**	**2012**	**2013**	**2014**	**2015**
Number of townships	9	20	22	23	23
Number of VHW (malaria)	99	245	419	576	930
Number of RDTs	25,687	38,712	82,487	108,238	175,296
Pf/mix +	951	2,435	3,987	1,771	1,302
Pv+	758	2,406	3,027	1,334	1,447
Malaria + rate	*7%*	*13%*	*9%*	*3%*	2%

Malaria + rate after introduction of VHWs with RDT & ACT+PQ

A cohort analysis



Note; As the number of VHWs varied substantially, we did cohort analysis of VHWs who a) started approximately at the same time and b) who had relatively high malaria at the beginning of the project. In a village with low initial malaria it is difficult to measure an effect of VHWs

Bank details Medical Action: USD		Bank details Medical Action: EURO	
Bank name	ABN AMRO Bank	Bank name	ABN AMRO Bank
Bank address	Apollolaan 171, 1077 AS Amsterdam, The Netherlands	Bank address	Apollolaan 171, 1077 AS Amsterdam, The Netherlands
Account name	Medical Action	Account name	Medical Action
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IBAN number	NL56ABNA0438412974	IBAN number	NL24ABNA0541225693
BIC:	ABNANL2A	BIC:	ABNANL2A

***Note;* Private donations are spent for +/- 68% on medicines, medical equipment and food and for +/- 22% on national staff cost in MAM clinics (unless specifically agreed that the donation will be used for other purposes)!**

5 Interview Dr Ni Ni Tun

An interview with Dr Ni Ni Tun, Medical Director of MAM

AGENT FOR CHANGE
DR. NI NI TUN

BY MIMI WU

Ni Ni Tun with a patient's family, at one of the clinics in Hlaing Thar Yar Township.

Had Ni Ni Tun followed her 16-year-old heart and pursued life as a stewardess, Myanmar would have been robbed of one of the foremost doctors in HIV/AIDS treatment and prevention.

Dr. Ni Ni Tun and I arrange to meet at Medical Action Myanmar's (MAM) office one weekday afternoon. I'm ushered into a conference room and wait until she arrives, petite, long flowing hair, tanned skin and all. She flashes a great big smile as she shakes my hand, and I feel charged by her kind and energetic aura.

Before she became Dr. Ni Ni Tun, she resided in Bago Division until age 15 when her father, an engineer, was posted to a government job in Yangon. By the time she graduated from high school, her top marks meant she could pursue any field for tertiary education. A challenging profession was not her initial desire.

Instead, the stewardess next door had caught her attention. Gorgeous, well dressed, and leaving a trail of perfume, the woman seemed to lead a glamorous lifestyle. Her father wanted Ni Ni Tun to study medicine but rather than push, he compromised: "Start medical school with a backup plan as a stewardess."

In the end, fathers know best. By her second year, Ni Ni Tun's studies fascinated her, and she graduated in 2002 as Dr. Ni Ni Tun. She began her clinical work at Thingangyun Training Hospital but was confronted by the limited medical supply available to doctors and patients.

"If you see a patient with a head injury, you don't have suturing materials, and no gloves. How can you ask the patient [to pay for it] who is very sick? So you buy it yourself. I was asking my mother and sister for money every month for an emergency medical kit. My salary [as a doctor in training] was 1,600 Ks a month," she said emphatically. I was incredulous. She repeated herself, then added, "I had to depend on my parents for bus transportation, everything."

By 2002, Myanmar was the site of Médecins Sans Frontières (MSF) or Doctors Without Borders' largest medical program in the world with attention in Shan State, Kachin State, Rakhine State, and the Yangon Region. The organisation provided free basic healthcare and was the first to provide free antiretroviral (ARV) drugs on a large scale. When

a colleague introduced her to MSF, she leapt at the opportunity to join.

"At that time, there was HIV treatment, but it was not free in my country yet. Hospitals didn't have the medicines to treat AIDS, so many people died. Before [I joined MSF], I thought HIV was an untreatable infection."

Following her mentor, Swedish Dr. Per Bjorkman, Dr. Ni Ni Tun learned not only about antiretroviral therapy but also about hope.

"At Lashio in Shan State, patients were dying and hopeless. [Relatives] told us, 'This is the end of [the patient's] life, so do whatever you want.' But after treatment, the patient was really different and healthy, and could go back to his job. You could see an obvious difference. It made me very excited and gave me job satisfaction."

Dr. Ni Ni Tun was later sent to Muse to care for sex workers infected with HIV and other STDs. Growing up in a conservative household where the family never talked about sex, let alone prostitution, she was not sure what to expect. But the women's kind nature and hard working attitude to provide for their families quickly changed her mind. As their relationships grew, many HIV positive sex workers became peer educators who encouraged HIV testing in their communities and trained on prevention and treatment.

"There are quite a lot of patients who have touched me, especially in Shan State. I was there alone, so the patients were my family. Almost everyone had a sad story. The father left or died, the mother had HIV, so [the children] never had warmth and love. I remember a patient. I said, 'You are sick, but if you take this medicine, you have a good chance to get better.' At the end, I asked if she had any questions. She asked, 'Why are you so nice to me?' I said, 'I'm not nice, I'm doing my job.' Nobody wants to talk to them, so if you are friendly, they can't believe it. They become attached to you. I also love them."

After a year and a half in Shan State, Dr. Ni Ni Tun returned to Yangon to care for her ailing father. "It was very painful moment [to leave Shan State], but I still have communication with some of those patients; they come to visit me. Now, they are already healthy. When you see them, you don't recognise them! Many of them are volunteers."

At Lashio in Shan State, patients were dying and hopeless. Relatives told us, 'This is the end of life, so do whatever you want.'

Ni Ni Tun examining a sick patient at the day care centre of one of the clinics.

Dr. Ni Ni Tun continued her inspired work with MSF's Yangon team, where she and five other doctors saw hundreds of patients each day at the Insein clinic. Two years later in 2006, she was sent to Antwerp University in Belgium for further training and returned as an HIV trainer for doctors at each MSF program area throughout Myanmar. She retained this role until leaving MSF in 2009. Over the five years she worked with MSF, the organisation treated more than 35,000 patients.

Invited by Dr Frank Smithuis, MSF's Myanmar country director of 15 years, Dr. Ni Ni Tun then joined the newly formed Medical Action Myanmar (MAM) NGO.

MAM's first clinic took over a closing MSF facility in Hlaing Thar Yar. Limited funding initially meant a slow expansion but over time the network of donors grew and MAM now supports seven clinics around the country. MAM further supports approximately 900 village health workers to treat malaria, tuberculosis, and malnutrition and cover basic health care in the most remote villages of Mon state, Kayin State, Kayah State, and Kachin State.

As the clinical HIV coordinator for MSF and later for MAM she has trained a few hundred doctors and other health staff on correctly diagnosing symptoms and their appropriate treatments.

Recalling some of the most emotional moments of her career, Dr. Ni Ni Tun recounted a day of torrential rain when staff heard a baby crying just outside MAM's clinic. "The baby was sitting next to her mother who was lying down on the street in the rain; the mother was severely wasted and died within a few minutes. We kept the child at the clinic, but the clinic closes at night, so what to do? Our staff took her home."

The staff informed Hlaing Thar Yar's Ward Leader, who eventually tracked down the girl's aunt. The background-story was that when the baby's father passed away, her mother traveled from Ayerwaddy Division to search for her sister, who lived nearby the clinic. Unable to track her down and sick, likely infected with HIV, the baby's mother ultimately passed away in front of the clinic. The child was tested and found to be HIV positive. Treated at one and a half years old, the girl is now seven and enrolled at school. She now lives with her aunt and receives MAM support for school and food.

Caring for people and being touched by their lives is why Dr. Ni Ni Tun fell in love with her job at MAM. "My parents wanted me to go [to Australia], but Australia has a lot of doctors. Everyday there is need [in Myanmar]. There are not enough human resources." After a year at MAM, she decided, "It's better to stay here and do something useful."

According to 2014 UNAIDS estimates, Myanmar has a low HIV prevalence rate of 0.7% among adults aged 15 to 49 (200,000 people), and approximately 11,000 children under 14 years old are living with HIV. However, HIV/AIDS is a heavily concentrated epidemic among sex workers, drug users, and populations in certain regions. MAM, other HIV associations like the Phoenix Association and Myanmar Positive Group, and the government recognises that as transportation improves across the country, this fraction could easily rise exponentially.

That is why to prevent its spread, "we need to emphasise treatment among key affected populations. Medical Action Myanmar is working in close cooperation with the government. The government is giving free drugs, and we take care of the human resources, care and support, and home visits. But it's like an iceberg. We only see the tip. We only see patients when they feel symptoms. But we also need to test and treat people who don't show symptoms to prevent the spread of HIV."

"Now we are working on malaria, HIV, and TB. In five years if the government structure is strong enough to handle these diseases, then I might do something else that needs support. I'm looking at patients with non-communicable diseases, like hypertension and stroke, or care for street children or neglected elderly people. "

It seems that at age 39, Dr. Ni Ni Tun's work is just beginning.

Medical Action Myanmar
32A-1 Kokkine Swimming Club Lane
Bahan T/S, Yangon
Myanmar

STATEMENT OF MANAGEMENT
For the year ended 31 December 2015

In the opinion of the management,

(a) the financial statements as set out in page 17 to 33 are drawn up so as to give a true and fair view of the state of affairs of the Medical Action Myanmar (MAM) as at 31 December 2015 and of the income and expenditure of the organization, statement of cash flow and explanation to the financial statements for the year then ended; and

(b) at the date of this statement, there are reasonable grounds to believe that the organization will be able to pay its debts as and when they fall due.

On behalf of Medical Action Myanmar,

Frank Smithuis
Director

JF Group- ***Certified Public Accountants & Auditors***

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Audit Report of Independent Auditor for "Management Team" of "Medical Action Myanmar (MAM)" For the operational year from 1 January to 31 December 2015

Our group has audited the accompanying annual financial statements as set out in page 14 to 30 of "Medical Action Myanmar - MAM" have been prepared by Management Team of "Medical Action Myanmar (MAM)" for the operational year from 1 January to 31 December 2015 which are signed by "Director" of "Medical Action Myanmar (MAM)", stated as per "Statement of Management".

Responsibilities of Management Team of "MAM"
"*MAM*" is responsible for the maintenance of proper financial records and the preparation of the financial statements relating to the activities of "Medical Action Myanmar (MAM)".

Responsible of External Audit Team
External Auditor / Independent Auditor is responsible to express an opinion on these financial statements based on our audit.

Opinion of Independent Auditor
Our group has audited the attached financial statements of "Medical Action Myanmar (MAM)" in accordance with "Myanmar Standards on Auditing" in compliance with "General Accepted Auditing Standards" and "International Standards on Auditing" where necessary. An audit includes examination, test basis, supporting evidence for such other amounts and necessary disclosure in the annual report-financial statements. An audit also includes an assessment of whether the accounting policies, procedures and guidelines used are appropriate, consistently applied and disclosed necessary.
Our group has conducted our audit so as to obtain all the information and explanations which we considered necessary in order to provide us with sufficient evidence to give reasonable assurance that the financial statements are free from material misstatement, misuse, any fraud and irregularity or error.

Audit Opinion
In our audit opinion, the financial statements are drawn up so as to show a true and fair view of the state of affairs of the Medical Action Myanmar (MAM) as at 31 December 2015 and of the income and expenditure of the organization, statement of cash flow and explanation to the financial statements for the year then ended.

Wan Tin –Managing Partner
B.Com, Q, C.P.A, ACCA (Affiliate-UK)
JF Group – Auditing & Consulting Firm

WAN TIN
B.Com, Q, C.P.A, ACCA (Affiliate-UK)
Certified Public Accountant and Auditor

Dated : 27.5.2016
Yangon Region

CC: Office Master File

6 Financial Statement 2015

6.1 Balance Sheet 31st December 2015

	31-12-2015 USD	31-12-2014 USD
ASSETS		
Non Current Assets		
Land	96,026	96,026
Long term deposit	0	0
	96,026	96,026
Current Assets		
Grants receivable	3,835,377	7,899,444
Outstanding orders	84,958	34,479
Prepaid expenses	127,501	89,326
	4,047,837	8,023,249
Liquid Assets		
Bank	3,680,936	2,257,752
Cash	137,514	156,451
	3,818,449	2,414,203
TOTAL ASSETS	**7,962,312**	**10,533,477**
EQUITY		
Reserves	1,452,169	1,141,932
LIABILITIES		
Current and Non-Current liabilities		
Project obligations	6,061,472	9,018,220
Outstanding order payable	0	0
Accounts payable	448,670	373,326
	6,510,142	9,391,546
TOTAL EQUITY & LIABILITIES	**7,962,312**	**10,533,477**

For additional clarification see chapter 'Explanation Financial Statements'

6.2 Income & Expense Statement 2015

	Actual 31-12-2015 USD	Budget 2015 USD	Actual 2014 USD
INCOME			
Donor Grants Turnover	4,575,041	7,006,561	3,458,825
Donations Received	239,533	73,447	346,541
Donated materials received	247,708	351,387	145,430
Other Income	288,334	0	247,043
TOTAL INCOME	5,350,615	7,431,395	4,197,839
EXPENSES			
Personnel cost	2,226,513	3,095,546	1,579,279
Operation running cost	297,656	533,834	283,367
Medical / nutrition cost	1,405,952	2,245,181	1,076,219
Logistic & watsan expenses	91,136	194,930	201,064
Training & support	378,067	751,304	209,356
Transport / freight / storage	377,717	628,336	388,678
External consultants / field support	25,247	15,450	8,042
Project Support / Miscellaneous	238,090	367,092	204,655
TOTAL EXPENSES	5,040,378	7,831,673	3,950,660
Result	310,237	-400,278	247,178

For additional clarification see chapter 'Explanation Financial Statements'

Myanmar Oxford Clinical Research Unit

In 2015 MAM supported Myanmar Oxford Clinical Research Unit (MOCRU), a research organization, by facilitating some of their payments. The net result of these payments are zero since all the expenditures are fully covered by MOCRU. Since MOCRU's research activities are not part of the MAM projects they are not included in MAM's financial statements

6.3 Cash Flow Statement

	31-12-2015	31-12-2014
	USD	USD
Balance at 1st January	2,414,203	1,234,136
Total Income	5,350,615	4,197,839
Total Expenses	-5,040,378	-3,950,660
	310,237	247,178
	2,724,440	1,481,314
increase / decrease:		
Cash flow operational activities		
- Land purchase	0	-79,108
- Long term deposit	0	0
- Grants received (for next year)	1,107,319	785,427
- Outstanding orders	-50,479	22,824
- Prepaid expenses	-38,175	-19,884
- Accounts payable	75,344	223,629
	1,094,009	932,888
Balance at 31 December 2015	3,818,449	2,414,203

6.4 Budget forecast 2016

	Budget 2016 USD		Budget 2015 USD	CLINICS 2016 USD	VHW 2016 USD
FUNDS					
Estimated Income this year					
- Donor Grants	6,318,769	1)	7,006,561	1,119,741	5,199,029
- Donation	64,200	2)	73,447	64,200	0
- Donations in-kind	657,303		351,387	521,343	135,960
- Other income	0		0	0	0
TOTAL ESTIMATED FUNDS	7,040,273		7,431,395	1,705,284	5,334,989
Estimated Expenses					
- Personnel cost	3,145,125	3)	3,089,221	475,769	2,669,356
- Operation running cost	477,094		533,834	55,836	421,258
- Medical / Nutrition cost	1,911,569		2,240,330	962,630	948,939
- Logistic & watsan expenses	297,489		194,380	243,270	54,219
- Training & support	596,279		751,304	14,005	582,274
- Transport / freight / storage	491,811		628,336	59,675	432,136
- Consultants / external support	31,600		15,450	1,000	30,600
- Project support cost	313,932		366,388	117,724	196,207
TOTAL ESTIMATED EXPENSES	7,264,897	4)	7,819,244	1,929,909	5,334,989
ESTIMATED RESULT	-224,625		-387,848	-224,625	0

1) Donor Grants for 2016 includes both secured contracts as well as planned new project expansions which are yet to be approved by donors and government.

2) Donations included over 2016 only include secured donations for MAM clinics, and are not yet sufficient to cover the costs expected in 2016. Negotiations with a number of donors are ongoing and we hope to cover the expected deficit before at the end of the year.

3) The increase of personnel costs is due to the planned expansion of MAM activities to new geographical areas, subject to approval

4) A detailed overview of the budget can be found on the next page.

MAM Detailed budget overview 2016

MAM Budget 2016	MAM Clinics							MAM VHW Projects								
	Thazin Orchid Clinic	Lotus Clinic	Jasmine Clinic	Rose Clinic	Himalaya Clinics	Lily Clinic	Orphan Patient House	Global Fund RAI	Global Fund ICC	Global Fund Sagaing	3MDG Malaria	3MDG TB	WFP TB Food Support	Planet Wheeler BHC	Kadoorie Malnu trition	Total 2015
EXPENSES																
Personnel cost	203,129	82,099	120,649	31,467	3,880	1,245	33,300	613,420	511,626	302,469	817,874	278,166	29,226	30,000	86,576	**$ 3,145,125**
Operating running cost	5,000	4,012	2,280	1,755	500	41,314	975	92,411	60,808	129,184	101,050	22,260	13,545	2,000	0	**$ 477,094**
Medical / running cost	624,531	71,246	135,121	84,554	20,447	1,320	25,410	59,704	221,780	259,431	66,320	86,251	135,960	80,000	39,493	**$ 1,911,569**
Logistic & watsan expenses	102,200	23,200	2,100	1,400	0	860	113,510	17,280	10,775	13,500	8,027	2,160	2,477	0	0	**$ 297,489**
Training & support	5,960	2,140	795	1,000	1,200	2,910	0	92,243	192,736	83,779	186,700	22,400	500	2,000	1,916	**$ 596,279**
Transport / freight / storage	17,900	6,890	19,355	6,910	2,740	0	5,880	55,407	52,519	200,551	85,891	10,600	10,750	3,925	12,494	**$ 491,811**
Consultants / external suppor	0	1,000	0	0	0	0	0	5,000	16,500	5,000	4,100	0	0	0	0	**$ 31,600**
Project support cost	57,523	19,059	16,818	7,625	1,726	4,229	10,745	28,064	32,002	23,603	76,198	25,310	3,955	7,075	0	**$ 313,932**
TOTAL EXPENSES	1,016,243	209,647	297,118	134,712	30,493	51,877	189,820	963,529 [1)]	1,098,746 [1)]	1,017,517 [2)]	1,346,160 [1)]	447,147 [1)]	196,412 [3)]	125,000	140,479	**$ 7,264,897**
TOTAL INCOME	849,883 [3)]	209,647	297,118	134,712	10,194 [4)]	13,911 [4)]	189,820	963,529	1,098,746	1,017,517	1,346,160	447,147	196,412	125,000	140,479	7,040,273
RESULT	-166,360	0	0	0	-20,299	-37,967	0	0	0	0	0	0	0	0	0	-224,625
Previously known as	HTY A	HTY B	SPT	Thanlyin	Putao	Thanbyu zayat										

1) Based on approved donor budgets. Full utilisation of funds depends on government authorisations of expansion of VHW sites. In the past these authorisations suffered significant delays causing underutilisation

2) MAM has proposed to government and donors to extend its activities into Sagaing Region. This has not yet been approved.

3) Secured income. Further negotiations with a number of donors are ongoing and we hope to cover this deficit at the end of the year.

4) No/partly secured income for 2016, however negotiations with donors are ongoing and MAM hopes to secure sufficient income to cover these costs before the end of the year.

7 Explanation Financial Statements

7.1 Introduction

The Annual Accounts are made based on the recommendations of Guideline 650 (Reporting Fundraising Organizations) of the Council for Annual Reporting in the Netherlands.[1]

Assets and liabilities are recorded at nominal value, unless stated otherwise.

7.2 Explanation

7.2.1 Foreign currency

All transactions in foreign currency are converted to US dollar at the average monthly exchange rate as published by the UN Treasury Department applicable at the month of transaction. At the end of the financial year all monetary assets and liabilities are converted to US dollars at the year-end Foreign Exchange rate. Exchange results are included in the Income & Expense statement.

[1] Richtlijn 650 (Verslaggeving Fondsenwervende Instellingen) van de Raad voor de Jaarverslaggeving.

7.2.2 Donations, Grants Receivable, Project Obligations and Donor Grants Turnover

Contributions which are received by MAM in the same year as they are fully spent on its purpose are reported as Donations Received.

Donor contracts with agreed budgets for which fund receipts and project expenditure can fall in different years are reported as grants receivable and project obligations. When a donor transfers a payment this receipt is deducted from grants receivable and added to bank. When MAM has fulfilled its contractual obligations by spending funds in line with the donor agreement this amount is deducted from project obligation and reported as Donor Grant Turnover.

The overview below represents a comprehensive overview of the contractual obligations including the calculation of Grants Receivable, Project Obligations and Donor Grants Turnover used in this report.

	Committed Amount	Received Amount Upto 31-12-2015	Grants Receivable	Reported Upto	Donor Grants Turnover	Cumulative Expenditure Upto	Project Obligations
	USD	USD	USD	31-12-2014 USD	31-12-2015 USD	31-12-2015 USD	31-12-2015 USD
3MDG/PSI - MARC 2013	1,225,423	1,225,423	0	1,224,281	1,142	1,225,423	0
3MDG - 3/5 day research	163,236	131,800	31,436	117,714	45,522	163,236	0
3MDG - MARC 2014/16	4,140,102	3,171,499	968,603	955,427	1,564,872	2,520,299	1,619,803
3MDG - TB 2014/16	1,237,123	956,155	280,968	225,577	511,702	737,279	499,844
Child Fund Korea - Thazin Orchid Clinic TB	87,192	87,192	0	0	0	0	87,192
Dave And Kerry Foundation - Thazin Orchid Clinic	185,395	185,395	0	136,471	48,924	185,395	0
Dave And Kerry_Rotary MACH - Thazin Orchid Clinic	200,000	200,000	0	0	200,000	200,000	0
Destination Travel Services - Thazin Orchid Clinic 2015	5,000	5,000	0	0	5,000	5,000	0
Elton John Foundation - Thazin Orchid Clinic 2015/17	29,586	14,333	15,253	0	6,313	6,313	23,272
Global Fund - ICC	2,507,057	1,313,969	1,193,088	204,656	801,511	1,006,166	1,500,891
Global Fund - RAI Malaria	1,685,350	1,545,983	139,367	448,236	659,110	1,107,347	578,003
Kadoorie Charitable Foundation - Jasmine Clinic 2012/14	714,311	714,311	0	714,311	0	714,311	0
Kadoorie Charitable Foundation - Jasmine Clinic 2014/16	833,044	200,704	632,340	71,740	215,173	286,913	546,131
Kadoorie Charitable Foundation - Malaria & BHC Kayin	701,768	701,768	0	701,768	0	701,768	0
Kadoorie Charitable Foundation - Malnutrition	452,000	99,253	352,747	0	12,055	12,055	439,945
Planet Wheeler Foundation - Thazin Orchid Clinic 2014/15	200,000	200,000	0	40,471	159,529	200,000	0
Planet Wheeler Foundation - Clinics 2016	200,000	100,000	100,000	0	0	0	200,000
Planet Wheeler Foundation - Research 2016	100,000	50,000	50,000	0	0	0	100,000
Planet Wheeler Foundation - BHC 2014/15	200,000	200,000	0	75,368	83,548	158,916	41,084
Planet Wheeler Foundation - BHC 2015/16	125,000	62,000	63,000	0	0	0	125,000
Rolf Schnyder Foundation - Rose Clinic	125,000	125,000	0	53,158	71,842	125,000	0
Rolf Schneider & SANNI - Lotus Clinic & South Dagon	626,742	625,000	1,742	276,497	154,300	430,797	195,945
SANNI Foundation - Thazin Orchid Clinic	104,363	104,363	0	0	0	0	104,363
Schroff-Stiftungen Foundation - Kyaikkhami Clinic	65,445	65,445	0	53,289	12,156	65,445	0
Stichting Jura - Thazin Orchid Clinic 2013/14	136,015	136,015	0	128,862	7,154	136,015	0
WFP - Food Clinic Patients 2014	9,866	9,866	0	9,866	0	9,866	0
WFP - WFP Eastern Myanmar	10,763	4,179	6,584	0	10,763	10,763	0
WFP - Food Clinic Patients 2015	4,425	4,176	249	0	4,425	4,425	0
	16,074,206	**12,238,829**	**3,835,377**	**5,437,694**	**4,575,040**	**10,012,734**	**6,061,472**

7.2.3 Fixed Assets

The organization has purchased a few plots of land in Hlaingtharyar and ShwePyithar townships. On these plots of land a patient house and a clinic were built. The purpose of the purchase of land is to ensure MAM is able to continue health services to the vulnerable people without the risk that land or house owner decides to sell the property or increases the rent to unaffordable levels.

The plots of land are included on the balance sheet at historical cost price.

Specified as follows:

	31-12-2015 USD	31-12-2014 USD
Land		
Plot #1 - Hlaingtayar	1,387	1,387
Plot #2 - Hlaingtayar	4,156	4,156
Plot #3 - Hlaingtayar	1,312	1,312
Plot #4 - Shwepyithar	10,063	10,063
Plot #5 - South Dagon (Sanni Foundation)	79,108	79,108
	96,026	**96,026**

In 2014 MAM purchased one plot in South Dagon on behalf of a donor (Sanni Foundation). This plot is registered in the name of MAM but the financial ownership remains with the donor as per the signed agreement. Therefore this land is also included in these financial statements under accounts payable.

The organization does not keep durable assets on the balance sheet. Durable assets such as vehicles and computers are directly expensed and recorded as such in the Income & Expense Statement of the year of acquisition. An inventory list of equipment such as vehicles, office and medical equipment is recorded in a separate equipment register.

7.2.4 Current Assets

Specified as follows:

Grants receivable

	31-12-2015 USD	31-12-2014 USD
3MDG - 3/5 day research	31,436	31,436
3MDG - MARC 2014/16	968,603	4,199,550
3MDG - TB 2014/16	280,968	1,357,749
3MDG/PSI - MARC 2013	0	129,940
Elton John Foundation - Thazin Orchid Clinic 2015/17	15,253	0
Global Fund - ICC	1,193,088	375,772
Global Fund - RAI Malaria	139,367	140,516
Kadoorie Charitable Foundation - Malaria & BHC Kayin	0	161,768
Kadoorie Charitable Foundation - Malnutrition	352,747	0
Kadoorie Charitable Foundation - Jasmine Clinic 2012/14	0	70,203
Kadoorie Charitable Foundation - Jasmine Clinic 2014/16	632,340	833,044
Planet Wheeler Foundation - BHC 2014/15	0	100,000
Planet Wheeler Foundation - BHC 2015/16	63,000	
Planet Wheeler Foundation - Clinics 2016	100,000	0
Planet Wheeler Foundation - Thazin Orchid Clinic '14/15	0	100,000

Grants receivable (continued)

	31-12-2015 USD	31-12-2014 USD
Planet Wheeler Foundation - Research 2016	50,000	0
Rolf Schnyder Foundation - Rose Clinic	0	66,000
Rolf Schneider & SANNI - Lotus Clinic & South Dagon	1,742	326,742
WFP - Food Clinic Patients 2014	0	6,722
WFP - Food Clinic Patients 2015	249	0
WFP - WFP Eastern Myanmar	6,584	0
	3,835,377	**7,899,444**

Grants receivable represents the amounts to be received by the organization according to the current donor contracts. A comprehensive overview with calculation can be found under 7.2.2.

7.2.5 Outstanding Orders

Specified as follows:

	31-12-2015 USD	31-12-2014 USD
Invoice to be received from MOCRU	84,958	34,479
	84,958	**34,479**

The outstanding order concerns an invoice to be received from MOCRU on payments made on their behalf during 2015. This invoice will be settled in 2016.

7.2.6 Stocks

The organization does not keep any stock on the balance sheet. Stocks such as medical drugs and consumable materials are directly expensed and recorded as such in the Income & Expense Statement of the year of procurement. A stock inventory list of pharmaceuticals and other medical consumables are recorded in a separate stock overview.

7.2.7 Prepaid Expenses

Specified as follows:

	31-12-2015 USD	31-12-2014 USD
Prepaid Rent offices and staff houses 2016	127,501	85,228
Prepaid project costs 2016	0	4,098
Other prepaid costs	0	0
	127,501	**89,326**

7.2.8 Liquid Assets

Specified as follows:

	31-12-2015 USD	31-12-2014 USD
Cash – Kyat	93,155	113,161
Cash – USD	12,554	28,122
Cash – FEC	0	0
Cash – EUR	0	0
Cash – GBP	4,217	4,560
Cash – Thai Baht	24,076	9,642
Cash – Chinese Yuan	3,512	966
CB Bank a/c - Kyat	138,071	100,437
CB Bank a/c - USD	688,024	70,105
UOB Bank – USD	336,832	421,999
ABN AMRO Bank - USD	2,476,771	1,630,376
ABN AMRO Bank - EURO	40,097	33,695
UOB Bank a/c - Baht	1,140	1,140
TOTAL LIQUID ASSETS	**3,818,449**	**2,414,203**

7.2.9 Reserves

Specified as follows:

	31-12-2015 USD	31-12-2014 USD
As per 31st December previous year	1,141,932	894,753
Added / (withdraw) this year	310,237	247,178
As per 31st December this year	1,452,169	1,141,932

In order to safeguard the continuity of the clinic activities, the board aims to create a reserve of twelve month operational costs plus two years of medical supply for chronic disease patients which amount to approximately USD 1,500,000. Due to the long term commitment of certain activities (especially ARV treatment) and difficulties securing the necessary funds, the director is convinced that such a reserve is minimally required to ensure the continuity the project activities in the future.

7.2.10 Current and Non-Current Liabilities

Specified as follows:

Project Obligations

	31-12-2015 USD	31-12-2014 USD
3MDG - 3/5 day research	0	45,522
3MDG - MARC 2014/16	1,619,803	4,850,340
3MDG - TB 2014/16	499,844	1,620,875
Child Fund Korea - Thazin Orchid Clinic TB	87,192	0
Dave And Kerry Foundation - Thazin Orchid Clinic	0	48,924
Destination Travel Services - Thazin Orchid Clinic 2015	0	5,000
Elton John Foundation - Thazin Orchid Clinic 2015/17	23,272	
Global Fund - ICC	1,500,891	683,276
Global Fund - RAI Malaria	578,003	336,422
Kadoorie Charitable Foundation - Malnutrition	439,945	0
Kadoorie Charitable Foundation - Jasmine Clinic 2014/16	546,131	761,304
Planet Wheeler Foundation - BHC 2014/15	41,084	124,632
Planet Wheeler Foundation - BHC 2015/16	125,000	0
Planet Wheeler Foundation - Clinics 2016	200,000	0
Planet Wheeler Foundation - Thazin Orchid Clinic 2014/15	0	159,529
Planet Wheeler Foundation - Research 2016	100,000	
Rolf Schneider & SANNI - Lotus Clinic & South Dagon	195,945	350,245
SANNI Foundation - Thazin Orchid Clinic	104,363	
Schroff-Stiftungen Foundation - Kyaikkhami Clinic	0	12,156
Stichting Jura - Thazin Orchid Clinic 2013/14	0	7,154
	6,061,472	**9,005,378**

Project Obligations represents the project reporting obligations of the organization according to the current donor contracts. A comprehensive overview with calculation can be found under 6.2.2.

Accounts payable

	31-12-2015	31-12-2014
	USD	USD
Income tax payable	10,882	8,239
Severance payable	96,007	59,210
Payable staff expenses	261,264	183,812
Project expenses payable	1,409	42,957
Other accounts payable	79,108	79,108
	448,670	**373,326**

The amount included under Other accounts payable concerns a plot of land which MAM procured on behalf of a donor (Sanni Foundation). This plot is registered in the name of MAM but is reflected as a liability in our financial statements since the financial ownership remains with the donor as per the signed agreement.

7.2.11 Specification Income

Specified as follows:

Donor Grant Turnover

	31-12-2015	31-12-2014
	USD	USD
3MDG - 3/5 day research	45,522	88,037
3MDG - MARC 2014/16	1,564,872	955,427
3MDG - TB 2014/16	511,702	225,577
3MDG/PSI - MARC 2013	1,142	180,294
Aids Ark - Thazin Orchid Clinic	0	43,741
Community Friendship Foundation - Himalaya Clinics	0	11,472
Dave And Kerry Foundation - Thazin Orchid Clinic	48,924	136,471
Dave And Kerry_Rotary MACH - Thazin Orchid Clinic	200,000	0
Destination Travel Services - Thazin Orchid Clinic 2015	5,000	0
Elton John Foundation - Thazin Orchid Clinic 2015/17	6,313	12,519
Global Fund - ICC	801,511	204,656
Global Fund - RAI Malaria	659,110	448,236
K.I.D.S (Wettstein family foundation) - Thazin Orchid Clinic	0	47,265
Kadoorie Charitable Foundation - Malaria & BHC Kayin	0	210,581
Kadoorie Charitable Foundation - Malnutrition	12,055	0
Kadoorie Charitable Foundation - Jasmine Clinic 2012/14	0	187,229
Kadoorie Charitable Foundation - Jasmine Clinic 2014/16	215,173	71,740
Planet Wheeler Foundation - BHC 2013/14	0	77,767
Planet Wheeler Foundation - BHC 2014/15	83,548	75,368
Planet Wheeler Foundation - Thazin Orchid Clinic 2012/14	0	9,980
Planet Wheeler Foundation - Thazin Orchid Clinic 2014/15	159,529	40,471
Rolf Schneider & SANNI - Lotus Clinic & South Dagon	154,300	276,497
Rolf Schnyder Foudation - Rose Clinic	71,842	53,158
Schroff-Stiftungen Foundation - Kyaikkhami Clinic	12,156	46,296
Stichting Jura - Thazin Orchid Clinic 2013/14	7,154	46,174
WFP - Food Clinic Patients 2014	0	9,866
WFP - Food Clinic Patients 2015	4,425	0
WFP - WFP Eastern Myanmar	10,763	0
Total	**4,575,040**	**3,458,825**

Donations received

	31-12-2015 USD	31-12-2014 USD
Achim Hartz		32,938
AIDS ARK	21,786	
Claire Barnes	8,000	
CM JA Mostart	2,179	2,721
CW Asia Fund Foundation	48,674	
Daniel Waldvogel		2,224
David Heiden		1,715
Dawn Marshall		1,500
Destination Asia	5,000	
Ehrhardt Stiftung	5,000	
Greenshoots Foundation	7,067	5,299
Gunther Schroff Stiftungs	2,420	
HH Sietsma	1,701	
Humanitarian Services International	1,000	1,000
JJVM Nefkens		68,027
K.I.D.S (TTW Vancouver 2014)		26,935
Lindsay Cooper	50,000	
Mr. Cheah		5,000
Mr. Joost & Daw Thin	2,273	2,200
Mr. Fenton	1,060	
MSF Holland	2,979	
Nell and Rien Gotink Anniversary		3,306
PC de Bruin	1,819	
Radcliffe Foundation (Cassils)		50,000
Radiology Assistant (Robin Smithuis)	11,338	
SANNI Foundation	58,828	127,141
UK Friends of MAM		3,438
Woman's Club of Dubai and Friends		1,782
Other Donations	8,408	11,313
Total	**239,533**	**346,541**

Donations in-kind received

(Donations in kind of pharmaceuticals and medical material are valued based on the MSF-H pricelist)

	31-12-2015 USD	31-12-2014 USD
Friesland Campina	2,629	0
Malteser International	0	776
MSF Holland	1,332	17,476
National Aids Programme (ART)	197,166	70,644
Unilever	5,644	4,260
WFP - Food Clinic Patients	40,937	52,135
Various Other donations	0	138
Total	**247,708**	**145,430**

Other Income

	31-12-2015 USD	31-12-2014 USD
Bank interest income	860	2,267
MOCRU contribution to MAM	46,282	52,711
Income project support costs	241,192	192,065
Total	**288,334**	**247,043**

7.2.12 Specification Expenditure

Expenses per project activity 2015

The expenses per project activity can be specified as follows:

	MAM Clinics							MAM VHW Projects								
	MAM Coordi-nation	Thazin Orchid Clinic	Lotus Clinic	Jasmine Clinic	Rose Clinic	Hima-laya Clinics	Lily Clinic	Global Fund RAI	PW BHC	3MDG 3/5 Day Research	3MDG Malaria	3MDG TB	Global Fund ICC	WFP TB Food	Kadoorie Malnu-trition	Total 2015
Personnel cost	5,877	186,381	61,193	106,403	31,941	703	17,757	423,837	9,663	14,419	744,876	288,265	328,317	3,333	3,549	**2,226,513**
Operation running costs	2,574	4,112	2,577	2,729	844	54	995	67,528	6,918	2,096	133,124	29,727	44,216	65	98	**297,656**
Medical / nutrition costs	0	444,916	58,570	106,650	55,533	13,004	24,052	23,381	52,640	27,648	228,825	87,840	269,988	12,903	3	**1,405,952**
Logistic & watsan expenses	0	43,372	8,022	2,931	1,642	36	947	6,175	38	114	9,357	3,646	14,856	0	0	**91,136**
Training & support	460	1,588	412	752	147	179	361	54,727	2,751	575	228,269	39,452	48,324	0	68	**378,067**
Transport / freight / storage	5,451	16,282	19,935	12,670	6,578	661	2,006	56,243	6,809	1,770	128,789	33,809	72,828	6,233	7,654	**377,717**
Consultants / external support	1,248	640	750	0	0	0	0	9,918	0	0	12,664	0	0	27	0	**25,247**
Project Support / Miscellaneo	3,057	41,781	15,146	13,928	5,801	878	2,767	17,301	4,729	0	78,968	28,963	22,983	1,105	682	**238,090**
TOTAL EXPENSES	**18,667**	**739,071**	**166,605**	**246,063**	**102,485**	**15,516**	**48,885**	**659,110**	**83,548**	**46,621**	**1,564,872**	**511,702**	**801,511**	**23,665**	**12,055**	**5,040,378**
Previously known as		HTY A	HTY B	SPT	Thanlyin	Putao	Thanbyu zayat									

Expenses per destination December 2015

The expenses per destination can be specified as follows:

	Project activities USD	Fundraising activities USD	Operational activities USD	Total 31-Dec-15 USD	Budget 2015 USD
Personnel cost	2,220,637	1,090	4,787	2,226,513	3,095,546
Operation running costs	295,101	221	2,334	297,656	533,834
Medical / nutrition costs	1,405,952	0	0	1,405,952	2,245,181
Logistic & watsan expenses	91,136	0	0	91,136	194,930
Training & support	377,607	66	394	378,067	751,304
Transport / freight / storage	372,266	0	5,451	377,717	628,336
Consultants / external support	23,999	0	1,248	25,247	15,450
Project Support / Miscellaneous	235,013	0	3,077	238,090	367,092
TOTAL EXPENSES	5,021,711	1,377	17,291	5,040,378	7,831,673

The majority of MAM expenditure over 2015 has been directly related to donor projects and was therefore eligible to be charged as direct costs under the project contracts. Fundraising costs in 2015 were minimal.

7.2.13 Key Indicators

Percentage Project Expenses / Total Expenses

	31-12-2015 USD	31-12-2014 USD
Project expenses	5,021,711	3,932,843
Total expenses	5,040,378	3,950,660
Percentage	99.6%	99.5%

Percentage Fundraising expenses / Total donations and grants received

	31-12-2015 USD	31-12-2014 USD
Fundraising expenses	1,377	4,148
Total Income	5,350,615	4,197,839
Percentage	0.0%	0.1%

7.2.14 Other Explanation

Employees

The number of employees is as follows:

	31-12-2015	31-12-2014
Expatriate Staff	6	5
National Staff	442	349
Total	448	354

Salary payment to board members

The members of the board are not employed by the organization. The members of the board do not receive any remuneration during the financial year. No loans or advances were made and no guarantees were issued to the members of the board.

Remuneration General Director

	2015 USD	2014 USD
Gross Salary	40,776	38,202
Perdiem	3,324	3,301
Medical Insurance	2,136	2,122
Social Security	6,936	6,492
Holiday Pay	3,264	3,058
Total Remuneration	56,436	53,175

7.3 Other Information

7.3.1 Allocation of Result

The result of the year subtracted with not yet spent allocated project funds will be added to the reserves.

7.3.2 Approval Activity report and Financial statements by the Board

This activity report and financial statements have been acknowledged and approved by the board on 20 June 2015

7.3.3 Auditors Statement

An independent auditor has reviewed the financial statements and procedures, validation of documents and the annual report. A copy of the official statement of the auditor is attached below.