

Finance

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ber); in the First Seminar of African Red Cross and Crescent Societies on the Dissemination of International Humanitarian Law (11-26 August, in Mombasa); in the October meeting in Sofia organized by the Bulgarian Red Cross on the theme "Red Cross propaganda and information"; in the Workshop for Editors of European National Societies (13-16 November, in Warsaw); and in the First Asian Seminar on Humanitarian Law (14-24 November, in Kuala Lumpur).

An international tribute was paid to the International Red Cross for its public relations activities: the Prize of the President of the International Public Relations Association (IPRA) was awarded for 1978 to the International Red Cross (International Committee of the Red Cross and League of Red Cross Societies). This prize, awarded annually to an international organization having made an outstanding contribution to develop better understanding in the world, was presented on 14 September by the Association President, Mr. Denis Buckle, to the President of the ICRC, Mr. Alexandre Hay and to the League Secretary-General, Mr. Henrik Beer.

The International Review of the Red Cross

In 1978, as in previous years, three main editions of the International Review of the Red Cross were published—in English, French and Spanish—each of about sixty pages. An abridged version in German of about 16 to 20 pages, comprising a selection of articles which appeared in the main editions, was also printed. On the other hand, for financial reasons, the number of issues was reduced by half. In 1978, therefore, the Review appeared once only every two months instead of monthly and did not contain any photographs.

The Review continued, however, to fulfil its essential functions as the official organ of the International Red Cross and the leading Red Cross journal specializing in international humanitarian law.

In 1978 it printed the ICRC's "Appeal for disarmament" and its "Appeal on the occasion of the entry into force of the 1977 Additional Protocols", also articles on "The ICRC and Disarmament", "The Protection of Victims of Disasters" and "Fundamental Rules of Humanitarian Law applicable in Armed Conflicts", as well as a series of eight articles under the general title "The ICRC, the League and the Report on the Re-appraisal of the Role of the Red Cross".

In addition to publishing articles by various authors on subjects related to military law and the Red Cross ("New Charter for the League", "In the service of the Red Cross", etc.), the Review commemorated the 150th anniversary of Henry Dunant's birth with historical articles and, by way of exception, two photographs—one hitherto unknown—of the chief founder of the Red Cross movement.

Space was given also to news, each issue containing a summary of ICRC operations in various parts of the world, to accounts of the less common activities of National Societies and to an article on the Bulgarian Red Cross centenary. In addition, the Review gave the text of a United Nations resolution on incendiary weapons and published reviews of eight recent works (in seven languages) on international humanitarian law and on the Red Cross.

In this way, the International Review of the Red Cross continued to be the organ linking and providing information for the members of the International Red Cross.

PERSONNEL

In 1978 the staff strength at *ICRC headquarters* varied between 245 (in April) and 265 (in October), with a monthly average of 257. Included in this average, which was six more than in 1977, there were about 80 people whose work was directly related in one way or another with field operations. The work of the remaining employees was related to activities of the Central Tracing Agency, to the development and dissemination of international humanitarian law, to relations with National Red Cross Societies, to information and public relations, to fund-raising, administration, and so on.

The number of persons employed *in the field* (delegates and technical workers sent from Geneva) averaged 97 per month. The number reached a minimum in January (68 persons) and then steadily increased, due mainly to operations in Africa and Lebanon, reaching a maximum in December (119 persons).

The total number of employees *in the field and at headquarters* ranged from 324 (January) to 384 (December), with a monthly average of 354.

In addition, the delegations were assisted by *locally employed personnel*, whose number was 174 in January 1978, increasing to 202 in December.

A total of 323 persons were sent on field missions:

- 24 heads of delegation
- 12 regional delegates
- 124 delegates (2 provided by National Societies)
- 59 doctors (12 from National Societies)
- 21 male and female nurses (11 from National Societies)
- 21 delegates of the Central Tracing Agency
- 11 administrators
- 16 secretaries
- 26 radio operators
- 9 technicians

The ICRC organized at Cartigny (near Geneva) four introductory courses for prospective delegates and technicians. These were attended by 98 persons.

FINANCE

Fund-raising

In this respect 1978 was a satisfactory year, with encouraging prospects in view, fund-raising efforts having resulted in increased regular annual *contributions from governments* to the financing of the ordinary budget of the ICRC.

Had exchange rates remained stable throughout the year the total of these contributions would have been 17.6 million Swiss francs, as compared with an estimated 17 million. But, because of the higher rate of the Swiss franc, regular contributions amounted in fact to 16.9 million Swiss francs.

National Society contributions amounted to 1.8 million Swiss francs, exceeding the budget estimate by 113,000 francs. Had exchange rates at the end of the previous year been constant for 1978, the surplus would have been 169,000 francs, so that the exchange difference resulted in a loss of 56,000 francs.

In addition, several governments and National Societies remitted extraordinary contributions amounting to 2,293,000 francs. In some cases, negotiations undertaken in 1978 will not bear fruit until 1979. This is the case, for instance, with contributions to be paid by France, Canada, Japan and the United Kingdom, who are expected to provide altogether 845,000 Swiss francs more than they contributed in 1977.

The *private sector*, too, responded to the ICRC's need for funds. Donations reached 1,755,000 francs, of which 465,000 francs came from Swiss industry and commerce.

American Foundations donated 180,000 Swiss francs.

Thanks to its constant efforts since 1974, the ICRC today is finding that governments, National Societies and other donors better understand its problems and financial needs. For 1978 its total receipts amounted to 24.55 million Swiss francs as against 22 million in 1977, an increase of 11.7 per cent (see Tables II and III).

Balance Sheet and expenditure and income

Balance Sheet

The Balance Sheet total at the end of 1977 was 21,984,000 francs, while that for 1978 amounted to 27,382,000 francs, an increase of 5,398,000 francs.

This exceptionally large increase is reflected in *cash resources* and arises from the funds made available to the ICRC for the discharge of its action programmes, mainly in Africa. This explains also why the item *Advances to Delegations* rose from 1,541,000 francs at the end of 1977 to 2,758,000 at the end of 1978.

On the other hand, short-term investments fell from 10,044,000 francs at the end of 1977 to 7,143,000 at the end of 1978, as a result of a market situation in which the interest on a current account equals that earned on short-term investment. Similarly, as a result of the instability of the dollar, especially during the fourth quarter of the year, investments in that currency were kept to the very minimum.

Because of this situation, liquid assets, including demand deposits, rose from 3,188,000 francs at the end of 1977 to 8,266,000 at the end of 1978. On the *liabilities* side of the balance sheet the Fund earmarked for current operations which rose from 10.03 million francs at the end of 1977 to 14.52 million at the end of 1978, indicates the origin of the increase in the resources available to the ICRC.

Bearing in mind the weakness of its financial reserves, the ICRC in recent years has applied a very prudent management policy. It was able, accordingly, to increase slightly the reserve to 6 million francs by 31 December 1978, but this is still a very modest amount.

Expenditure and Income

Total expenditure amounted to 49,597,000 francs, divided almost equally between ordinary account and extraordinary account.

Compared with 1977, when total expenditure was 41,551,000 francs, the increase was 8,045,000, of which 6,080,000 was entered in the extraordinary account and 1,965,000 in the ordinary account. This total increase of 19.36 per cent well reflects the expansion in all ICRC activities in 1978 and gives an idea of all the problems which had to be solved in each of its departments.

Special Funds

Fund for Current Operations

According to the detailed figures shown in Table X, this Fund includes:

- the amount available to the International Committee for relief actions linked to activities of which the cost is drawn from the ordinary expenditure account, i.e. 778,882 francs;
- the amounts earmarked for activities covered by the extraordinary expenditure account, i.e. 14,520,208 francs.

The annual public collection in Switzerland, which brought in 574,338 francs in 1978, is one of the sources of revenue for relief actions and constitutes a large proportion of the balance of 778,882 francs carried forward to 1 January and mentioned above.

The amount from the public collection is thus entirely assigned to relief programmes without any deduction for overheads, which are charged to the ordinary expenditure account (see Table II, pp. 70-71, item amounting to 142,874 francs).

Other funds

The balance sheets and expenditure and income accounts of other funds managed by the ICRC are shown on pages 83 to 87.

Auditing

As in past years, all ICRC accounts were audited by the Société fiduciaire OFOR SA, appointed by the ICRC in accordance with its Statutes.

The auditor's letter proposing that the 1978 accounts be approved is reproduced on page 88.

COMPARATIVE BALANCE SHEETS AS AT 31 DECEMBER 1978 AND 1977

(Summary in thousands of Swiss francs)			(Summary in thousands of Swiss francs)		
	1978	1977		1978	1977
ASSETS			LIABILITIES		
CASH	8,266	3,188	SHORT-TERM LIABILITIES		
			— Accounts payable	2,931	1,399
OTHER CURRENT ASSETS			— Accrued liabilities	726	1,720
— Securities (market value)	5,440	4,990		3,657	3,119
— Other investments	7,143	10,044	FUND FOR CURRENT OPERATIONS		
— Accounts receivable	2,298	1,478	— Reserve	779	687
— Accruals and prepaid expenses	367	271	— Earmarked	14,520	10,030
	15,248	16,783		15,299	10,717
FIXED ASSETS			SUNDRY PROVISIONS	1,996	2,443
— Buildings	304	304	CAPITAL RESERVE FUNDS		
— Relief supplies	750	95	— Carried forward	455	705
— Furniture and equipment	56	73	— Deficit for 1978	(25)	
	1,110	472		430	705
ADVANCES TO DELEGATIONS ..	2,758	1,541	— General Reserve	6,000	5,000
				6,430	5,705
BALANCE SHEET TOTALS	27,382	21,984	BALANCE SHEET TOTALS	27,382	21,984
FUNDS IN TRUST			FUNDS IN TRUST	206	259
— Debtors	1	1		206	259
— Trust funds in banks	205	258			
	206	259			

SUMMARY STATEMENT OF INCOME AND EXPENDITURE

EXPENDITURE (Swiss francs)	Ordinary Account	Special Account	Total
SECRETARIAT OF THE ASSEMBLY AND EXECUTIVE BOARD	186,259		186,259
DEPARTMENT OF PRINCIPLES AND LAW			
Management and experts	599,124		599,124
Legal division	689,885	183,066	689,885
Documentation and Dissemination Division	778,260		961,326
National Societies and Principles Division	467,727		467,727
	2,534,996	183,066	2,718,062
OPERATIONS DEPARTMENT			
Management and support services	1,604,017		1,604,017
Relief division	486,023		486,023
Medical division	295,427		295,427
Europe and North America	342,114	12,725	354,839
Africa	515,059	17,254,329	17,769,388
Asia-Oceania	951,539	1,120,641	2,072,180
Middle East	3,240,463	4,470,523	7,710,986
Latin America	1,199,367	1,941,688	3,141,055
	8,634,009	24,799,906	33,433,915
CENTRAL TRACING AGENCY	2,253,383		2,253,383
INTERNATIONAL TRACING SERVICE	165,022		165,022
PERSONNEL DEPARTMENT	1,647,296		1,647,296
FINANCE AND ADMINISTRATION DEPARTMENT	5,138,738		5,138,738
PRESS AND INFORMATION DIVISION	1,191,342		1,191,342
PUBLIC RELATIONS	329,663		329,663
INTERNATIONAL REVIEW	267,843		267,843
DELEGATE TO INTERNATIONAL ORGANIZATIONS	201,515		201,515
COST OF ACTIVITIES	22,550,066	24,982,972	47,533,038
OTHER EXPENDITURE			
1977 activities financed in 1978	453,172		453,172
School textbook		39,133	39,133
Cost of organizing public collection	142,874		142,874
Contributions to other Red Cross organizations	157,596		157,596
Other expenses	35,100		35,100
Adjustment of asset accounts	486,155		486,155
Allocated to reserve funds	750,000		750,000
TOTAL EXPENDITURE	24,574,963	25,022,105	49,597,068
RESULT			
Excess income added to fund for current operations		5,808,225	5,808,225
TOTAL	24,574,963	30,830,330	55,405,293

INCOME (Swiss francs)	Ordinary Account	Special Account	Total
ANNUAL INCOME			
Contributions:			
— Governments	11,888,405		11,888,405
— National Societies	1,812,925		1,812,925
— Complementary from Swiss Government	5,000,000		5,000,000
Private contributions	464,900		464,900
Donations and legacies	1,290,432		1,290,432
Revenue from investments	1,570,428		1,570,428
	22,027,090		22,027,090
OTHER INCOME			
Special contributions from Governments:			
— Canada	178,772		178,772
— Denmark	344,293		344,293
— Denmark, carried forward from 1977	417,136		417,136
— Norway	539,265		539,265
— Federal Republic of Germany carried forward from 1977 ..	196,232		196,232
— Sweden, carried forward from 1977	445,500		445,500
Special contributions from National Societies:			
— Denmark	171,057		171,057
— United Kingdom	1,595		1,595
US Foundations	180,084		180,084
Dissolution of Foundation for Red Cross Transport	167,013		167,013
Complementary contributions from Swiss Government:			
— carried forward, Timor action (1976)	249,676		249,676
	2,890,623		2,890,623
OCCASIONAL INCOME			
Contributions for special operations		30,830,330	30,830,330
Transfer from fund for current operations (carried forward from 1977) in respect of:			
— Iran action	22,562		22,562
— Indonesia action	136,563		136,563
	159,125	30,830,330	30,989,455
Contributions for 1979 activities	(526,760)		(526,760)
TOTAL INCOME	24,550,078	30,830,330	55,380,408
RESULT			
Excess expenditure 1978	24,885		24,885
TOTAL	24,574,963	30,830,330	55,405,293

ORDINARY
Summary statement of income and expenditure

(Swiss francs)

	1977	1978	Budget 1979
EXPENDITURE			
SECRETARIAT OF THE ASSEMBLY AND EXECUTIVE BOARD	140,316	186,259	226,840
DEPARTMENT OF PRINCIPLES AND LAW			
Management and experts	748,372	599,124	725,900
Legal Division	788,391	689,885	678,920
Documentation and Dissemination Division	780,268	778,260	953,950
National Societies and Principles Division	451,702	467,727	506,480
	2,768,733	2,534,996	2,865,250
OPERATIONS DEPARTMENT			
Management and support services	1,383,636	1,604,017	1,897,130
Relief Division	403,715	486,023	692,350
Medical Division	148,118	295,427	551,660
Europe and North America	413,688	342,114	401,020
Africa	1,090,041	515,059	804,790
Asia-Oceania	650,173	951,539	1,466,120
Middle East	3,281,880	3,240,463	3,853,105
Latin America	1,290,973	1,199,367	731,400
	8,662,224	8,634,009	10,397,575
CENTRAL TRACING AGENCY	1,686,220	2,253,383	3,052,530
INTERNATIONAL TRACING SERVICE	233,091	165,022	184,320
PERSONNEL DEPARTMENT	1,357,626	1,647,296	2,005,200
DELEGATES TRAINING PROGRAMME			1,035,610
FINANCE AND ADMINISTRATION DEPARTMENT	4,881,483	5,138,738	5,651,083
PRESS AND INFORMATION DIVISION	1,001,403	1,191,342	1,386,590
PUBLIC RELATIONS	328,229	329,663	314,640
INTERNATIONAL REVIEW	377,456	267,843	251,640
DELEGATE TO INTERNATIONAL ORGANIZATIONS	260,584	201,515	233,350
COST OF ACTIVITIES	21,697,365	22,550,066	27,604,628
OTHER EXPENDITURE			
1977 activities financed in 1978	(453,172)	453,172	
Cost of organizing public collection	148,286	142,874	146,000
Contributions to other Red Cross organizations	229,503	157,596	157,980
Loss on dollar devaluation	209,260		
Provision for emergency stocks	150,000		
Provision for replacement of equipment	40,000		
Other expenses	135,356	35,100	
Adjustment of asset accounts		486,155	
Allocated to reserve funds		750,000	
TOTAL	22,156,598	24,574,963	27,908,608

ACCOUNT
for 1978 with comparative figures for 1977 and budget for 1979

(Swiss francs)

	1977	1978	Budget 1979
INCOME			
REGULAR INCOME			
Contributions:			
— Governments	12,422,895	11,888,405	12,790,237
— National Societies	1,622,405	1,812,925	1,727,915
— Complementary from Swiss Government	5,000,000	5,000,000	5,000,000
Private contributions	340,900	464,900	300,000
Donations and legacies	285,310	1,290,432	400,000
Revenue from investments	918,485	1,570,428	592,100
	20,589,995	22,027,090	20,810,252
OTHER INCOME			
Special contributions from Governments:			3,221,000
— Canada		178,772	
— Denmark		344,293	
— Denmark, carried forward from 1977	417,136	417,136	
— Norway		539,265	
— Netherlands	452,500		
— Federal Republic of Germany, carried forward from 1977	196,232	196,232	
— United Kingdom	24,556		
— Sweden, carried forward from 1977	445,500	445,500	
— Sweden, carried forward from 1976	145,447		
Special contributions from National Societies:			
— Denmark		171,057	
— United Kingdom		1,595	
US Foundations	452,128	180,084	345,333
Dissolution of Foundation for Red Cross Transport		167,013	
Complementary contributions from Swiss Government:			
— Carried forward from 1976	671,823	249,676	
Other income	128,000		
	2,933,322	2,890,623	3,566,333
VARIABLE INCOME			
Transferred from ordinary account to:			
— southern African action	(500,000)		
Transfer from fund for current operation (carried forward from 1977)			
— Iran action		22,562	
— Indonesia action		136,563	
Transfer from special accounts			1,448,735
	(500,000)	159,125	1,448,735
Contribution allocated to work in:			
— 1978	(1,058,868)		
— 1979		(526,760)	
TOTAL INCOME	21,964,449	24,550,078	25,825,320
RESULT			
Excess expenditure:			
— 1977	192,149		
— 1978		24,885	
Budget deficit for 1979			2,083,288
TOTAL	22,156,598	24,574,963	27,908,608

**CONTRIBUTIONS FROM GOVERNMENTS TO THE FINANCING
OF THE ORDINARY ACCOUNT IN 1978**

TABLE IV

COUNTRIES	Swiss francs		COUNTRIES	Swiss francs	
	Received	Expected		Received	Expected
Afghanistan		16,500	New Zealand	46,605	
Australia	193,500		Norway	144,310	
Austria	65,300		Oman		9,900
Bahrain		16,500	Philippines	23,710	
Belgium	56,665		Poland	40,000	
Brazil	11,610		Portugal	30,000	
Bulgaria	8,000		Qatar		16,500
Burundi	4,340		Rwanda	10,000	
Cameroon	15,735		Saudi Arabia		82,500
Canada	167,250		South Africa		38,460
Chile	6,060		Spain	8,000	
Colombia		2,970	Sri Lanka	1,650	
Costa Rica	1,870		Sweden	225,000	
Cyprus	3,510		Switzerland	7,500,000	
Denmark	138,575		Tanzania		3,770
Ecuador	1,130		Thailand	18,000	
Egypt		40,695	Trinidad and Tobago	3,220	
Fiji	3,960		Tunisia	5,000	
Finland	42,450		Turkey		100,000
France	243,000		Uganda		1,955
Gambia	435		United Arab Emirates		82,500
Ghana	2,445		United Kingdom	140,100	
German Democratic Republic	5,000		United States of America	943,000	
Germany, Federal Republic of	334,000		Venezuela	11,470	
Greece	70,000		Yugoslavia		5,000
Guyana	1,875		Zaire	18,000	
Haiti	8,780			10,952,385	786,280
Honduras		1,650	Adjustments for previous years	149,740	
Hungary	5,000			11,102,125	786,280
Iceland	2,500				
India		22,200			
Indonesia		29,000			
Iran		100,000			
Ireland	50,000				
Israel	8,030	24,750			
Italy		95,500			
Ivory Coast		6,300			
Jamaica		2,630			
Japan	78,500				
Jordan	10,240				
Korea, Republic of	16,725				
Kuwait		50,000			
Lebanon	7,560				
Liberia		16,500			
Liechtenstein	20,000				
Luxembourg	4,710				
Malaysia	11,510				
Malta		3,000			
Mauritius	2,780				
Mexico	8,570				
Monaco	3,135				
Mongolia	1,000				
Morocco		17,500			
Nepal	3,000				
Netherlands	165,570				

Adjustments for previous years

COUNTRIES	Sw. fr.
Belgium	22,035
Burma	12,800
Costa Rica	2,845
Ecuador	750
Egypt	29,700
Honduras	(260)
India	10,985
Italy	(1,540)
Jamaica	375
Mauritania	1,895
Monaco	100
United Arab Emirates	(5,000)
United Kingdom	70,550
Venezuela	4,505
	149,740

TABLE V

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MOVEMENT OF FUNDS FOR

(Swiss francs)

	Cash contributions		
	Governments	National Societies	Other
OPERATIONS			
Europe — Cyprus	—	—	—
Africa — Southern Africa	8,941,204	317,873	162,354
— Horn of Africa	915,314	377,172	27,479
— Western Sahara	93,800	—	—
— Chad	1,677,328	467,994	22,700
— Information campaign	—	—	555
— Contributions not allocated	4,499,722 ⁵	2,240,833	45,857
Sub-total, "General Africa Appeal"	16,127,368	3,403,872	258,945
— Angola (former operation)	—	—	—
— Comoros (Moroni)	—	—	—
Asia-Oceania — Indonesia (visits to detainees)	—	—	—
— Operations financed by INDSEC (Laos, Thailand and Viet Nam)	—	—	899,138
— Timor (East + West)	—	—	—
— Viet Nam (conflict with Kampuchea)	—	461,505	15,331
Middle East — Iran	—	—	—
— Kurdistan	—	—	—
— Lebanon	4,680,262	741,410	845,822
Latin America — Argentina	882,072	175,415	24,218
— Nicaragua	1,536,198	268,571	18,455
ACTIVITIES			
Dissemination seminars			
— Africa (Mombasa)	—	171,109	—
— Asia (Kuala Lumpur)	—	116,316	—
— Latin America (Bogota)	—	4,323	—
School textbook	200,000	—	—
RESERVE	—	—	—
TOTAL	23,425,900	5,342,521	2,061,909

¹ SFr. 280,347 from former operation in Angola plus SFr. 23,500 from Kurdistan.

² Carried forward from Eritrea relief programme.

³ Purchase of medicines in stock on 1.1.78 by other operations.

⁴ Release of provisions made in 1977.

⁵ SFr. 5,499,722 less 1,000,000 allocated to Chad operation on decision of Executive Board.

⁶ SFr. 280,347 transferred to southern Africa operation plus SFr. 1,688 (balance of contribution by Oxfam, United Kingdom) transferred to Viet Nam operation.

⁷ Refund to donor of unused funds.

⁸ SFr. 112,463 carried forward from former programmes of relief for detainees plus SFr. 46,617 from Timor operation (balance of New Zealand contribution).

⁹ SFr. 136,563 transferred to ordinary account plus SFr. 22,517 allocated to new programme of relief for detainees.

¹⁰ Balance of operations for political detainees carried forward and transfer to ordinary account.

¹¹ Purchase of 2 ambulances by southern Africa operation (Mozambique).

SPECIAL OPERATIONS IN 1978

(Swiss francs)

Net 1978 receipts	Net 1978 expenditure	Surplus or deficit in 1978	Allocations and/or refunds to other operations	Transfers and/or reimbursements	Balance carried forward from 1977	Balance brought forward to 1979
—	12 725	(12,725)	—	(10,620)	73,835	50,490
9,421,431	8,857,282	564,149	303,847 ¹	—	1,900,051	2,768,047
1,319,965	4,289,827	(2,969,862)	200,237 ²	69,132 ³	1,468,322	(1,232,171)
93,800	142,912	(49,112)	—	—	187,701	138,589
2,168,022	3,787,952	(1,619,930)	—	34,048 ⁴	—	(1,585,882)
555	176,356	(175,801)	—	—	—	(175,801)
6,786,412	—	6,786,412	—	—	—	6,786,412
19,790,185	17,254,329	2,535,856	504,084	103,180	3,556,074	6,699,194
—	—	—	(282,035) ⁶	—	408,979	126,944
—	—	—	—	(29,849) ⁷	29,849	—
—	—	—	159,080 ⁸	(159,080) ⁹	—	—
899,138	899,138	—	—	—	—	—
—	—	—	(46,617)	—	110,406	63,789
476,836	221,503	255,333	1,688	—	—	257,021
—	—	—	22,562 ¹⁰	(22,562) ¹⁰	—	—
—	—	—	(23,500)	23,500 ¹¹	—	—
6,267,494	4,470,523	1,796,971	—	18,427 ¹¹	2,601,490	4,416,888
1,081,705	718,884	362,821	—	—	—	362,821
1,823,224	1,222,804	600,420	—	—	—	600,420
171,109	132,634	38,475	—	—	—	38,475
116,316	50,432	65,884	—	—	—	65,884
4,323	—	4,323	—	—	—	4,323
200,000	39,133	160,867	—	8,000	19,181	188,048
—	—	—	—	(42,490)	512,500	470,010
30,830,330	25,022,105	5,808,225	335,262	(111,494)	7,312,314	13,344,307

CONTRIBUTIONS FOR SPECIAL LIST OF

(Swiss francs)

Donors	Africa						Sub-total "General Africa Appeal"
	Southern Africa	Horn of Africa	Western Sahara	Chad	Information Campaign	General Africa	
Governments							
Algeria			30,000				30,000
Belgium	286,287						286,287
Canada	400,249	81,264				1,312,592	1,794,105
Denmark	590,085	342,750					932,835
Finland	84,900						84,900
France				162,000			162,000
Germany, Fed. Rep. of	877,963			70,828			948,791
Iceland		4,100					4,100
Ireland	29,568	68,200					97,768
Netherlands	1,568,000			204,500			1,772,500
Norway	672,792	100,000		40,000		827,130	1,639,922
Sweden							
Switzerland	250,000			200,000			450,000
United Kingdom	1,981,266	319,000	63,800				2,364,066
United States of America	2,200,094					3,360,000 (1,000,000)	5,560,094
Allocated to Chad operation				1,000,000			
TOTAL	8,941,204	915,314	93,800	1,677,328	—	4,499,722	16,127,368
National Societies							
Australia	5,145	89		6,582		101,985	113,801
Belgium	5,450					5,450	10,900
Canada		4,372		8,100		53,706	66,178
Cyprus							
Denmark	24,862	42,111		43,792			110,765
Finland							
Germany, Fed. Rep. of	44,650			47,000		224,550	316,200
Greece	6,000	3,000					9,000
Honduras							
Iran							
Ireland						6,004	6,004
Japan	8,205						8,205
Liechtenstein							
Luxembourg	10,000					3 000	13,000
Monaco							
Netherlands	42,200			43,800			86,000
New Zealand	1,960					5,315	7,275
Norway		100,000		125,750		173,000	398,750
Spain	8,420						8,420
Sweden	100,000	163,600		165,970		1,534,520	1,964,090
Switzerland	50,000	50,000					100,000
Thailand						403	403
United Kingdom	10,981	14,000		27,000		132,900	184,881
TOTAL	317,873	377,172	—	467,994	—	2,240,833	3,403,872
Others							
EEC							
Organizations	87,482	25,750		22,200		35,673	171,105
Miscellaneous	74,872	1,729		500	555	10,184	87,840
TOTAL	162,354	27,479	—	22,700	555	45,857	258,945
GRAND TOTAL	9,421,431	1,319,965	93,800	2,168,022	555	6,786,412	19,790,185

OPERATIONS IN 1978
DONORS

TABLE VII

(Swiss francs)

Asia		Middle East	Latin America		Dissemination seminars			School textbook	Totals
INDSEC	Viet Nam (conflict with Kampuchea)	Lebanon	Argentina	Nicaragua	Africa	Asia	Latin America		
		57,971 2,037,658 250,704		258,432 29,522					30,000 344,258 4,090,195 1,213,061 84,900 162,000 1,001,053 4,100 115,105 2,311,716 2,532,044 566,894 1,150,000 2,513,566 7,307,008
		13,612		38,650					
		17,337 250,466 515,200	176,250 313,922 391,900	112,500 63,000 174,994 100,000 149,500 609,600				200,000	
		400,000 1,137,314							
—	—	4,680,262	882,072	1,536,198	—	—	—	200,000	23,425,900
	4,292	12,683	908			12,500			144,184
	8,229	11,720 17,529 982 171,997 22,300	7,945	20,711	50,000 10,000	4,767	4,323		22,620 108,971 982 353,473 32,300 422,602 10,500 96 10,000 9,546 57,239 100 16,000 4,210 106,000 19,002 1,067,980 23,238 2,496,490 200,000 403 236,585
		1,500 96	64,762			41,640			
		3,542 10,000 100 3,000 4,210	10,000			10,000	20,000		
	9,034	11,727 257,230		152,000	10,000	10,000			
	200,000	205,850	10,000 71,800	90,000	50,000 2,409 30,000	10,000 2,409 5,000			
	129,750 100,000								
	10,200	6,944	10,000	5,860	18,700				
—	461,505	741,410	175,415	268,571	171,109	116,316	4,323	—	5,342,521
899,138	15,281 50	675,225 28,039 142,558	16,250 7,968	18,170 285					675,225 248,845 1,137,839
899,138	15,331	845,822	24,218	18,455	—	—	—	—	2,061,909
899,138	476,836	6,267,494	1,081,705	1,823,224	171,109	116,316	4,323	200,000	30,830,330

INDO-CHINA BUREAU (INDSEC)

Comparative balance sheets as at 31 December 1978 and 30 June 1978

ASSETS			LIABILITIES		
	Interim Balance Sheet as at 31.12.78	Balance Sheet as at 30.6.78		Interim Balance Sheet as at 31.12.78	Balance Sheet as at 30.6.78
CASH	535,359	259,037	SHORT-TERM LIABILITIES		
OTHER CURRENT ASSETS			— Accounts payable	92,438	312,024
— Investments	4,178,073	7,495,222	— Accrued liabilities	3,198	
— Accounts receivable	400,643	22,577		95,636	312,024
— Accruals and prepaid expenses .	10,200		SUNDRY PROVISIONS		
	4,588,916	7,517,799	— I.O.G. Programmes taken over by INDSEC	174,633	199,083
ADVANCES TO DELEGATIONS		82,343	CAPITAL FUNDS		
			— Bt/fwd from previous period ...	7,348,072	12,434,913
			— Excess expenditure		
			1.4.77-30.6.78		(2,709,077)
			1.7.78-31.12.78	(1,286,831)	
			— Loss on dollar exchange rate	(1,207,235)	(2,377,764)
				4,854,006	7,348,072
	5,124,275	7,859,179		5,124,275	7,859,179

INDO-CHINA BUREAU (INDSEC)

Receipt and Expenditure Account

	Period from 1.7.78 to 31.12.78	Period from 1.4.77 to 30.6.78 ¹		
		Book entries	Commitments	Auditor's report Peat Marwick Mitchell & Co.
RECEIPTS				
— Contributions from Governments	—	455,520	89,000 ²	544,520
— Contributions from National Societies	4,258	273,140	—	273,140
— Other organizations and private contributors	1,000	298	—	298
— Other receipts	80,828	280,239	(21,000) ²	259,239
	86,086	1,009,197	68,000	1,077,197
EXPENDITURE				
— Relief	769,692	1,377,924	312,000 ²	1,689,924
— Operational expenses	603,225	2,340,350	(20,000) ²	2,320,350
	1,372,917	3,718,274	292,000	4,010,274
EXCESS RECEIPTS/(EXPENDITURE)	(1,286,831)	(2,709,077)	(224,000)	(2,933,077)
LOSS ON DOLLAR DEVALUATION/S.Fr.	(1,207,235)	(2,377,764)	(515,736)	(2,893,500)
BT/FWD 1.7.78/1.4.77	7,348,072	12,434,913	(23,291)	12,411,622
BALANCE AVAILABLE 31.12.78/30.6.78	4,854,006	7,348,072	(763,027)	6,585,045

¹ INDSEC financial year.² Adjustment for commitments undertaken as at 31.3.77.

SPECIAL FUNDS FOR CURRENT OPERATIONS

				Swiss francs	
				Expenditure	Income
Summary of movements in 1978					
1. Balance bt/fwd from 31 December 1977					2,303,868
2. Receipts in 1978					
2.1. Proceeds of public collection in Switzerland		574,338			
2.2. Donations for specific relief operations		588,016			
2.3. Other receipts		30,255			1,192,609
Total available					3,496,477
3. Expenditure in 1978					
3.1. Purchase and forwarding of relief					
		Disburse- ments	Commit- ments		
— Europe		16,552	5,539	22,091	
— Africa		174,266	184,257	358,523	
— Latin America		262,060	121,388	383,448	
— South-East Asia		90,142	300,568	390,710	
— Middle East		646,369	499,465	1,145,834	
— Sundry relief operations		70	63,868	63,938	
— Upkeep of emergency stores		28,004	816	28,820	
		1,217,463	1,175,901	2,393,364	
3.2. Allocations and transfers to special actions (cf. table VII, notes 2, 4, 8, 9)				324,231	
				2,717,595	2,717,595
Amount available on 31 December 1978					778,882 ¹
4. Amounts earmarked for special actions and programmes					
4.1. On-going programmes			1,175,901		
4.2. Special actions					
Africa: general appeal		6,699,194			
Angola (former action)		126,944			
Argentina		362,821			
Cyprus		50,490			
Lebanon		4,416,888			
Nicaragua		600,420			
Timor		63,789			
Viet Nam (conflict with Kampuchea)		257,021			
		12,577,567			
4.3. Special programmes					
School textbook		188,048			
Dissemination seminars		108,682			
		296,730			
4.4. Reserve		470,010	13,344,307		14,520,208 ²
Special fund for current operations					15,299,090

¹ Shown on balance sheet under liabilities as fund for current operations, reserve.² Shown on balance sheet under liabilities as fund for current operations, earmarked.

SPECIAL FUNDS

1. FOUNDATION FOR THE INTERNATIONAL COMMITTEE OF THE RED CROSS

BALANCE SHEET AS AT 31 DECEMBER 1978

ASSETS		LIABILITIES	
	Sw.fr.		Sw.fr.
Securities:		Inalienable capital	1,028,252.52
Swiss bonds (market value		Inalienable reserve:	
Sw.fr. 1,250,450.—)	1,159,000.—	— b/f from 1977	243,686.45
— West German bonds (market		— Statutory allocation of 15% of	
value Sw.fr. 72,880.—)	<u>90,800.—</u>	net revenue in 1978	<u>9,464.70</u>
			<u>253,151.15</u>
	1,249,800.—	Total capital	1,281,403.67
Deposit with Swiss National Bank,		International Committee of the Red	
Geneva	64,166.92	Cross:	
Administration fédérale des contri-		Funds in current account	53,633.30
butions, Berne, (prepaid tax to be			
refunded)	<u>21,070.05</u>		
	<u>1,335,036.97</u>		<u>1,335,036.97</u>

RECEIPTS AND EXPENDITURE ACCOUNT

RECEIPTS		Sw. fr.
Income from securities		64,591.40
EXPENDITURE		
Safekeeping charges		629.60
Audit fees		765.—
Sundry		<u>98.80</u>
		<u>1,493.40</u>
RESULT		
Excess of receipts over expenditure		<u>63,098.—</u>
STATUTORY ALLOCATION		
Statutory allocation to inalienable reserve: 15%: of net revenue (Art. 8 of the Statutes)		9,464.70
Statutory allocation to the ICRC of balance of net revenue (Art. 7 of the Statutes)		<u>53,633.30</u>
Total		<u>63,098.—</u>

2. AUGUSTA FUND
BALANCE SHEET AS AT 31 DECEMBER 1978

ASSETS		LIABILITIES	
	Sw.fr.		Sw.fr.
Swiss and other gov't securities	89,000.—	Inalienable capital	100,000.—
Other Swiss securities	24,931.95	Reserve for price fluctuations	13,098.25
	<u>113,931.95</u>	Total capital	<u>113,098.25</u>
Less provision for price fluctuations	(5,246.95)		
Market value of portfolio	108,685.—		
Cash at banks	25,659.70		
Administration fédérale des contributions, Berne (tax paid in advance, to be refunded)	1,695.40	ICRC, Florence Nightingale Medal Fund, current account	22,941.85
	<u>136,040.10</u>		<u>136,040.10</u>

RECEIPTS AND EXPENDITURE ACCOUNT FOR 1978

EXPENDITURE		RECEIPTS	
	Sw.fr.		Sw.fr.
Audit fees and safekeeping and other bank charges	482.10	Contribution from the German Red Cross in the Federal Republic of Germany	18,580.—
	<u>482.10</u>	Income from securities	4,722.50
		Interest on bank deposit	71.45
			<u>23,423.95</u>
RESULT			
Excess of receipts over expenditure for 1978 allo- cated to the Florence Nightingale Medal Fund pur- suant to Resolution VI of the Twenty-first Inter- national Red Cross Conference			22,941.85
			<u>22,941.85</u>

3. FLORENCE NIGHTINGALE MEDAL FUND
BALANCE SHEET AS AT 31 DECEMBER 1978

ASSETS		LIABILITIES	
	Sw.fr.		Sw.fr.
Swiss Government securities (market value Sw.fr. 63,940.—)	50,000.—	Capital	25,000.—
Stock of medals	10,054.—	Reserve:	
Bank	3,116.95	— Balance brought forward from 1977	39,390.40
Administration fédérale des contributions, Berne (tax paid in advance to be refunded)	1,127.—	— Plus: excess of receipts over expenditure	22,849.40
ICRC, Augusta Fund a/c	22,941.85		62,239.80
	<u>87,239.80</u>		<u>87,239.80</u>

RECEIPTS AND EXPENDITURE ACCOUNT FOR 1978

EXPENDITURES		RECEIPTS	
	Sw.fr.		Sw.fr.
Printing and despatch of circulars, cost of translations and sundries	2,918.45	Income from securities	3,220.—
Audit fees	365.—	Transfer of balance as at 31 December 1978 of Augusta Fund Receipts and Expenditure Account pursuant to resolution VI of the Twenty-first International Conference of the Red Cross	22,941.85
Safekeeping charges	29.—		<u>26,161.85</u>
	<u>3,312.45</u>		
RESULT		Sw.fr.	
Excess of receipts over expenditure in 1978		<u>22,849.40</u>	

4. THE CLARE R. BENEDICT FUND
BALANCE SHEET AS AT 31 DECEMBER 1978
(expressed in US \$ before appropriation of revenue)

ASSETS	US\$	LIABILITIES	US\$
Securities (market value: US\$ 994,106.50)	929,844.10	Capital	1,000,000.—
Cash at bank	289,709.32	Receipts and Expenditure Account: balance for distribution	219,553.42
	<u>1,219,553.42</u>		<u>1,219,553.42</u>

RECEIPTS AND EXPENDITURE ACCOUNT FOR 1978

EXPENDITURE	US\$	RECEIPTS	US\$
Safekeeping charges, fees and other administrative expenses	7,515.78	Income from securities	74,414.29
		Interest on bank deposits	12,131.51
		Net profit from sale of securities:	
		— profit	26,320.02
		— loss	25,722.24
	<u>7,515.78</u>		597.78
			<u>87,143.58</u>

RESULT

Excess of revenue over expenses in 1978	US\$ 79,627.80
BALANCE FOR DISTRIBUTION AS AT 31 DECEMBER 1978	
Balance b/fwd from 1977	US\$ 139,925.62
Excess income over expenses in 1978 (as above) .	79,627.80
Balance for distribution as at 31 December 1978..	<u>219,553.42</u>

5. MAURICE DE MADRE FUND
BALANCE SHEET AS AT 31 DECEMBER 1978

ASSETS		LIABILITIES	
	Sw.fr.		Sw.fr.
Securities:			
— 50 Shares S.I. Léman-Pelouse S.A., nom. val. Sw.fr. 1,000.— each	50,000.—	Capital:	
— Bonds and bank certificates (market value Sw.fr. 1,116,700)	<u>1,030,000.—</u>	Balance bt/fwd from 1977	1,095,300.62
	1,080,000.—	Surplus receipts over expenditure in 1978	<u>37,354.93</u>
Debtors:		Total capital	1,132,655.55
— AFC Berne, tax paid in advance, to be refunded	14,130.40	ICRC, Geneva, current account .	205.20
Banks:			
— Current accounts	28,730.35		
Prepaid expenses	<u>10,000.—</u>		
	<u>1,132,860.75</u>		<u>1,132,860.75</u>

RECEIPTS AND EXPENDITURE ACCOUNT FOR 1978

EXPENDITURE	Sw.fr.	RECEIPTS	Sw.fr.
Adjustment to show nominal value of securities acquired in 1978	3,005.—	Interest on loan to S.I. Léman-Pelouse S.A.	5,444.08
Charges re purchase of securities and other bank charges	2,193.70	Interest from securities	36,516.40
Translation and printing costs of circular letter	1,499.50	Interest from bank account	3,122.65
Fees	920.—		
Sundry	<u>110.—</u>		
	<u>7,728.20</u>		<u>45,083.13</u>
RESULT		Sw.fr.	
Excess of receipts over expenditure in 1978 transferred to Capital Account		<u>37,354.93</u>	

INTERNATIONAL COMMITTEE OF THE RED CROSS (I.C.R.C.)

G e n e v a

AUDITORS' REPORT

on the examination of the accounts for the year ended
December 31, 1978

As statutory auditors of the International Committee of the Red Cross,
Geneva, we have examined the accounts for the year ended December 31, 1978.


We confirm that :

- the balance sheet and the statement of income and expenditure are in agreement with the books,
- the books of account have been properly kept,
- the balance sheet totalling Sw.Fr. 27.381.635.- and the statement of income and expenditure showing an over-expenditure of Sw.Fr. 24.885.-, reflect fairly the financial position of the International Committee of the Red Cross and the results of its operations for the year 1978.

Based upon our examination, we recommend that the accounts submitted be approved.

Geneva, March 30, 1979

FIDUCIAIRE OFOR S.A.

 *E. Klen* *11^e J. Pans.*

