

# Finance

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In 1984, total expenditure by the ICRC was 37 per cent higher than in 1983. If the amounts received in kind and services and transmitted by the ICRC are added to expenses in cash, the total volume of expenditure will be found to have reached 305.3 million Swiss francs, compared with 223.8 million for 1983. This increase was mainly due to the "Specially Financed Operations", the total cost of which rose from 158.1 million in 1983 to 234.4 million in 1984 (including aid in kind and services).

## Nature of expenditure

Table III (yellow pages) gives an overall view of ICRC expenditure according to type of activity. It will be seen that the tasks relating to protection, the Central Tracing Agency, medical and material assistance, aid to National Societies, the furtherance and dissemination of international humanitarian law and direct operational support to delegations accounted for 90 per cent of the total cost of activities. The particularly substantial effort made by the ICRC to provide material assistance for the more vulnerable groups of people explains the very high proportion—over 40 per cent of the total—of expenditure incurred for this activity.

## Balance Sheet

The growth in the ICRC's activities is displayed in the Balance Sheet, with its total of 116.2 million, an increase of 25 million, or 27 per cent, over the previous year.

The increase may be traced to the following:

- "Accrued Liabilities"; an increase in the volume of commercial transactions relating, in particular, to assistance operations, led to a nearly 90 per cent increase in "Accounts Payable";
- "Specially Financed Operations"; the part corresponding to contributions received but to be utilized in the first quarter of the following year rose considerably: from 42.9 million at the end of 1983 to 53.8 million at the end of 1984. In this connection, it should be noted that as expenses were running at about 20 million a month during the last quarter of 1984, the 53.8 million should be sufficient to ensure the financing of operations in the first quarter of 1985;
- "Provisions and Funds for Investments"; total expenditure here rose by 7 million, part for a re-adjustment of provisions for operational risks and the remainder for the constitution of provisions for future investments in equipment (mainly computers) and buildings (constitution of a capital reserve fund); both these investments are

considered to be indispensable for the ICRC's development.

The augmentations detailed above are counterbalanced on the assets side of the Balance Sheet, under the headings of cash, short-term funds, and especially accruals and prepaid expenses where the particularly high amount (31.95 million) is accounted for by substantial contributions to the "Specially Financed Operations", promised in December 1984 and paid in January 1985.

It should be mentioned that the financial situation of the Iraq/Iran action improved during 1984, thanks to contributions from governments, in particular from the Swiss Confederation. Furthermore, the debit balance of the Poland action was transferred to the regular budget, with the result that the Balance Sheet does not contain any longer the heading "Operations with Temporary Deficit Financing".

The Balance Sheet shows a healthy situation, and the Assets are based on a moderate assessment of elements such as securities, other investments, accounts receivable, stocks, etc. It should, however, be borne in mind that the financing of ICRC activities cannot be guaranteed except on a very short-term basis, taking into account the 1985 objectives and budgets which amount to 604 million.

## Income and expenditure account

The regular account expenditure (see Table II in the yellow pages), for activities in the field and at headquarters, amounted to 57.8 million, an increase of 15 per cent as compared to the previous year.

This rise indicates:

- the development of operational activities and of headquarters services providing support, direction and control;
- the expansion in personnel and technical support for dissemination of knowledge of international humanitarian law.

Extrabudgetary expenses constituted by adjustments of provisions for risks, transfers of operational deficits and appropriations for investment funds are detailed in Table II under the heading "Other Expenditure". They amounted to 8.69 million and thus brought the total of the "regular account" expenses to 66.5 million.

The regular income (8.3 per cent more than the 1983 income of 60.3 million) amounted to 65.3 million, to which should be added the excess income over expenditure (3 million) brought forward from the previous financial year, making a total of 68.3 million.

The difference between total income (68.3 million) and expenditure (66.5 million), amounted to 1.8 million, of which

1.5 million was set aside for the financing of the 1985 budget; the balance of 0.3 million appears as excess income over expenditure for 1984.

### Specially Financed Operations

The Specially Financed Operations have special budgets quite distinct from the regular budget and do not affect it.

Total expenditure for the Specially Financed Operations amounted to 234.4 million francs, of which 168.6 million was spent in cash and 65.8 million was provided in the form of services and in kind, received and transferred by the ICRC. This total was 48 per cent more than in 1983.

Total cash contributions received in 1984 for the Specially Financed Operations amounted to 179.2 million, 32 per cent more than in 1983.

## SUMMARY OF EXPENDITURE FOR EACH SPECIAL OPERATION

(including gifts in kind and services)

	1982	1983	1984
Poland . . . . .	98,242,634	20,449,043	9,850,240
Africa . . . . .	57,179,475	51,996,352	128,909,513
Kampuchea/Thailand . . . . .	18,726,524	17,556,070	18,744,586
Pakistan (Afghanistan conflict) . .	6,119,128	9,876,657	12,527,869
East Timor . . . . .	3,247,849	4,036,896	1,944,253
Viet Nam (formerly INDSEC) . .	268,678	5,621	189,329
Philippines . . . . .	—	—	3,067,858
Lebanon . . . . .	69,154,700	30,062,910	23,427,559
Iran/Iraq . . . . .	9,344,493	7,439,642	9,714,392
El Salvador . . . . .	11,005,491	16,712,262	—
Central America . . . . .	—	—	26,017,434
	<u>273,288,972</u>	<u>158,135,453</u>	<u>234,393,033</u>

The above table shows that expenditure increased especially in Africa, Pakistan and Central America; in this latter region,

the special account included, in 1984, the ICRC's operations in both El Salvador and Nicaragua.

## Financing

As in previous years, the ICRC sought to obtain further sources of contributions. Despite economic difficulties affecting a large number of donor countries, government contributions to the regular account in 1984 showed an increase of nearly 9 per cent, while regular contributions by National Societies rose from 2.55 million Swiss francs in 1983 to 2.76 million francs in 1984.

There is no doubt that the ICRC President's visits abroad and the fund-raising missions carried out by various staff members were instrumental in obtaining this result. However, the ICRC cannot consider itself entirely satisfied, as there is still a high number of governments and National Societies which do not support its action, although they would be well able to do so.

Under this chapter of finance, mention should be made of the approaches undertaken—or which were in progress—in 1984 to a number of regional organizations, for example, the Arab League, the Organization of the Islamic Conference, the Gulf Co-operation Council and the Council of Europe. At its Assembly held in June 1984, the Council of Europe unani-

mously adopted a resolution inviting the governments of Member States to augment substantially their annual contributions to the ICRC and to help cover, by means of ad hoc contributions, the expenses in respect of emergency actions. This resolution indicates how much importance is attached to the ICRC's work by the representatives at the Council of Europe, and it is hoped that other intergovernmental organizations throughout the world will also just as clearly state their understanding of the financial support which the ICRC's humanitarian work deserves.

## Audit

The ICRC's account for 1984 were audited by the Société Fiduciaire Générale S.A., as certified by the letter on page 135 of the present Report.

In addition, as in previous years, each account for the Specially Financed Operations was audited by the international firm of auditors, Peat, Marwick and Mitchell.

The audit reports will be sent to donors in the course of 1985.

**COMPARATIVE BALANCE SHEETS AS AT 31 DECEMBER 1984/1983**

(Summary in thousands of Swiss francs)			(Summary in thousands of Swiss francs)		
	1984	1983		1984	1983
<b>ASSETS</b>			<b>LIABILITIES</b>		
<b>CASH</b>			<b>SHORT-TERM LIABILITIES</b>		
- cash, postal cheque account, bank deposits . . . . .	9,061	7,104	- Accounts payable . . . . .	15,192	8,101
			- Accrued liabilities . . . . .	16,074	13,082
				31,266	21,183
<b>OTHER CURRENT ASSETS</b>			<b>FUNDS FOR CURRENT OPERATIONS</b>		
- Securities . . . . .	10,894	10,864	- Relief operations . . . . .	2,086	3,199
- Other investments . . . . .	43,039	41,366	- Specially financed operations . . . . .	54,031	42,918
- Accounts receivable . . . . .	5,294	4,181		56,117	46,117
- Accruals and prepaid expenses . . . . .	31,952	13,545		850	900
	91,179	69,956	<b>LONG-TERM LIABILITIES . . . . .</b>		
<b>FIXED ASSETS</b>			<b>PROVISIONS</b>		
- Buildings . . . . .	3,460	3,791	- For operational risks . . . . .	4,350	5,407
- Relief supplies . . . . .	809	735	- For staff commitments . . . . .	2,078	1,462
- Furniture and equipment . . . . .	1,212	159	- For work in progress or to be undertaken . . . . .	1,461	1,823
	5,481	4,685	- For investments in real-estate and maintenance thereof . . . . .	6,214	2,524
<b>ADVANCES TO DELEGATIONS . . . . .</b>	10,272	7,993	- Fund for investing in equipment		
			- Available . . . . .	1,864	1,600
			- Appropriated . . . . .	951	—
				16,918	12,816
<b>OPERATIONS WITH TEMPORARY DEFICIT FINANCING . . . . .</b>	—	1,804	<b>CAPITAL RESERVE FUNDS</b>		
			- Carry forward . . . . .	276	254
			- Excess income . . . . .	316	22
				592	276
			- General reserve . . . . .	10,250	10,250
<b>BALANCE SHEET TOTALS . . . . .</b>	115,993	91,542		10,842	10,526
<b>FUNDS IN TRUST</b>			<b>BALANCE SHEET TOTALS . . . . .</b>	115,993	91,542
- Trust funds in banks . . . . .	200	214	<b>FUNDS IN TRUST . . . . .</b>	200	214
<b>OVERALL TOTALS . . . . .</b>	116,193	91,756	<b>OVERALL TOTALS . . . . .</b>	116,193	91,756

**SUMMARY STATEMENT OF INCOME**

EXPENDITURE (in Swiss francs)	IN CASH			CONTRIBUTIONS IN KIND AND/OR SERVICES USED	
	Budget structure				Total
	Regular	Relief operations	Special		
<b>GENERAL AFFAIRS</b>					
Management of General Affairs . . . . .	533,246			533,246	
Information Department . . . . .	8,972,427			8,972,427	
Principles and Law Department . . . . .	4,544,526			4,544,526	
	14,050,199			14,050,199	
<b>OPERATIONAL ACTIVITIES</b>					
Management of Operational Activities . . . . .	637,292			637,292	
Medical Division . . . . .	1,385,756			1,385,756	
Detention Service . . . . .	463,615			463,615	
International Organizations Division . . . . .	1,225,126			1,225,126	
Support Services . . . . .	1,867,220			1,867,220	
Operations Department . . . . .	294,443			294,443	
Relief Division . . . . .	904,234	297,900		1,202,134	
Zones:					
Europe and North America . . . . .	402,924		561,487	964,411	
Africa . . . . .	426,886		88,730,202	89,157,088	
Asia-Pacific . . . . .	3,978,830	549,811	30,404,546	34,933,187	
Middle East . . . . .	6,120,312	918,406	29,592,517	36,631,235	
Latin America . . . . .	2,366,956	116,042	19,342,410	21,825,408	
Central Tracing Agency . . . . .	4,470,762			4,470,762	
	24,544,356	1,882,159	168,631,162	195,057,677	
68,315,490					
<b>ADMINISTRATIVE AFFAIRS</b>					
Management of Administrative Affairs . . . . .	658,177			658,177	
Personnel Department . . . . .	4,723,334			4,723,334	
Finance and Administration Department . . . . .	8,458,613			8,458,613	
Financing Division . . . . .	822,689			822,689	
Data Processing Division . . . . .	1,940,531			1,940,531	
	16,603,344			16,603,344	
<b>OTHER EXPENDITURE</b>					
Secretariat of the Assembly and Executive Board . . . . .	1,341,992			1,341,992	
Management Control . . . . .	77,185			77,185	
	1,419,177			1,419,177	
<b>OTHER ACTIVITIES</b>					
Carried out by the ICRC:					
Staff training . . . . .	411,097			411,097	
Delegates in reserve . . . . .	128,454			128,454	
Training Programmes . . . . .	350,000			350,000	
Under ICRC auspices:					
International Tracing Service, Arolsen . . . . .	270,199			270,199	
	1,159,750			1,159,750	
228,290,147					
68,315,490					
Carry forward	57,776,826	1,882,159	168,631,162	228,290,147	



## SUMMARY STATEMENT OF INCOME

EXPENDITURE (in Swiss francs)	IN CASH				CONTRIBUTIONS IN KIND AND/OR SERVICES USED
	Budget structure			Total	
	Regular	Relief operations	Special		
Bt. forward	57,776,826	1,882,159	168,631,162	228,290,147	68,315,490
<b>OTHER EXPENDITURE</b>					
Transfer of deficit on various operations . . . . .	648,916			648,916	
Allocation to the Fund for Emergency Actions . .	200,000			200,000	
Allocations to provisions for risks, work in progress and staff commitments . . . . .	2,275,800			2,275,800	
Allocations to the Funds for:					
Real-estate investments . . . . .	4,150,000			4,150,000	
Investments in equipment . . . . .	1,215,548			1,215,548	
Adjustment for previous financial years . . . . .	175,921			175,921	
Other expenses . . . . .	21,426			21,426	
	66,464,437	1,882,159	168,631,162	236,977,758	68,315,490
<b>TRANSFERS</b>					
Programmes to be carried out in 1985 . . . . .			12,538,852	12,538,852	
Income attributed to the 1985 regular budget . .	1,500,000			1,500,000	
	67,964,437	1,882,159	181,170,014	251,016,610	68,315,490
<b>RESULT</b>					
Excess income over expenditure . . . . .	315,245			315,245	
<b>TOTAL</b>	<b>68,279,682</b>	<b>1,882,159</b>	<b>181,170,014</b>	<b>251,331,855</b>	<b>68,315,490</b>



AND EXPENDITURE/CHARGES IN 1984

TABLE II (cont'd.)

INCOME (in Swiss francs)	IN CASH				CONTRIBUTIONS IN KIND AND/OR SERVICES USED
	Budget structure			Total	
	Regular	Relief operations	Special		
Bt. forward	65,381,740	965,434	179,219,069	245,566,243	68,315,490
<b>OTHER INCOME</b>					
Financial income . . . . .	1,973,511			1,973,511	
Appropriation of provisions . . . . .	195,730		1,627,390	1,823,120	
Adjustment for previous financial years . . . . .	693,339	(196,937)	196,937	693,339	
Other income . . . . .	35,362		126,618	161,980	
Sub-total	68,279,682	768,497	181,170,014	250,218,193	68,315,490
<b>TRANSFER</b>					
Expenditure exceeding budget, drawn from funds for relief operations . . . . .		1,113,662		1,113,662	
<b>TOTAL</b>	68,279,682	1,882,159	181,170,014	251,331,855	68,315,490

## EXPENDITURE IN 1984 ACCORDING TO TYPE OF ACTIVITY

(including gifts in kind and services)

(in thousands of Swiss francs)

TYPE OF ACTIVITY		Regular budget and extrabudget- ary expenses	Special budgets	TOTAL	%
		Sw. fr.	Sw. fr.	Sw. fr.	
1.	<b>OPERATIONAL ACTIVITIES</b>				
1.1.	<b>PROTECTION AND ASSISTANCE ACTIVITIES</b> for the victims of conflicts or internal disturbances, prisoners of war, political detainees, refugees, displaced civilians.				
	EUROPE/NORTH AMERICA . . . . .	403	98	501	
	AFRICA . . . . .	427	7,578	8,005	
	ASIA/PACIFIC . . . . .	3,475	2,991	6,466	
	MIDDLE EAST . . . . .	5,649	5,617	11,266	
	LATIN AMERICA . . . . .	1,862	2,928	4,790	
	HEADQUARTERS . . . . .	1,660	—	1,660	
		13,476	19,212	32,688	10.7
1.2.	<b>CENTRAL TRACING AGENCY (ACTIVITIES COVERED BY REGULAR BUDGET)</b> Registration of prisoners of war and political detainees. Tracing missing persons, issuing attestations of captivity, transmitting family messages, training National Societies in these activities.				
	EUROPE/NORTH AMERICA (including the ICRC mandate at the International Tracing Service, Arolsen, Federal Republic of Germany) . . . . .	1,275	43	1,318	
	AFRICA . . . . .	311	2,199	2,510	
	ASIA/PACIFIC . . . . .	597	2,518	3,115	
	MIDDLE EAST . . . . .	613	4,904	5,517	
	LATIN AMERICA . . . . .	278	791	1,069	
	HEADQUARTERS . . . . .	2,282	—	2,282	
		5,356	10,455	15,811	5.1
1.3.	<b>MEDICAL ASSISTANCE</b>				
	EUROPE/NORTH AMERICA . . . . .		7,641	7,641	
	AFRICA . . . . .		9,690	9,690	
	ASIA/PACIFIC (including INDSEC) . . . . .		18,596	18,596	
	MIDDLE EAST . . . . .		6,142	6,142	
	LATIN AMERICA . . . . .		2,732	2,732	
	HEADQUARTERS . . . . .	1,599	—	1,599	
		1,599	44,801	46,400	15.2
1.4.	<b>MATERIAL ASSISTANCE, RELIEF SUPPLIES, including transport</b>				
	EUROPE/NORTH AMERICA . . . . .		1,655	1,655	
	AFRICA . . . . .		91,753	91,753	
	ASIA/PACIFIC . . . . .	550	4,927	5,477	
	MIDDLE EAST . . . . .	2,034	7,780	9,814	
	LATIN AMERICA . . . . .	1,548	12,474	14,022	
	HEADQUARTERS . . . . .	1,386	—	1,386	
		5,518	118,589	124,107	40.7
1.5.	<b>AID TO NATIONAL RED CROSS AND RED CRESCENT SOCIETIES</b>				
	EUROPE/NORTH AMERICA . . . . .		—	—	
	AFRICA . . . . .		1,484	1,484	
	ASIA/PACIFIC . . . . .		15	15	
	MIDDLE EAST . . . . .		395	395	
	LATIN AMERICA . . . . .		3,014	3,014	
	HEADQUARTERS . . . . .	6	—	6	
		6	4,908	4,914	1.6
1.6.	<b>PROMOTION OF INTERNATIONAL HUMANITARIAN LAW</b> Affirmation, dissemination, development of relations with governments and National Societies. Seminars and conferences for government officials, academic circles, armed forces and National Societies. Missions abroad. Dissemination of principles and mission to promote ratification of the Additional Protocols.				
	AFRICA . . . . .		1,251	1,251	
	ASIA/PACIFIC . . . . .		384	384	
	MIDDLE EAST . . . . .		514	514	
	LATIN AMERICA . . . . .		863	863	
	HEADQUARTERS, including EUROPE/NORTH AMERICA . . . . .	13,465	—	13,465	
		13,465	3,012	16,477	5.4
	Carry forward	39,420	200,977	240,397	78.7

## EXPENDITURE IN 1984 ACCORDING TO TYPE OF ACTIVITY

(including gifts in kind and services)

(in thousands of Swiss francs)

TYPE OF ACTIVITY		Regular budget and extrabudget- ary expenses	Special budgets	TOTAL	%
		Sw. fr.	Sw. fr.	Sw. fr.	
	Bt. forward	39,420	200,977	240,397	78.7
2.	OPERATIONAL SUPPORT FOR DELEGATIONS . . . . .		33,416	33,416	11.-
3.	SUPPORT ACTIVITIES AT ICRC HEADQUARTERS AND IN THE FIELD				
3.1.	GENERAL POLICY AND MANAGEMENT OF OPERATIONS AND ACTIVITIES . . . . .	2,087		2,087	
3.2.	PERSONNEL – staff administration and staff management at headquarters . . . . .	2,439		2,439	
	– recruitment, management and co-ordination of staff movements in the field . . . . .	2,156		2,156	
	– staff training expenses . . . . .	1,698		1,698	
3.3.	ICRC FUND-RAISING ACTIVITIES from governments, National Societies and other donors	823		823	
3.4.	SUPPORT SERVICES FOR OPERATIONS				
	Telecommunications, CTA data processing, translations, text processing . . . . .	4,291		4,291	
		13,494		13,494	4.4
4.	MANAGEMENT ACTIVITIES				
4.1.	FINANCIAL MANAGEMENT, ACCOUNTS, DATA PROCESSING . . . . .	2,122		2,122	
4.2.	AUDITING OF ACCOUNTS . . . . .	162		162	
4.3.	PUBLICATIONS, TRANSMISSION OF INFORMATION, TRANSLATION COSTS, RE- CORDS . . . . .	3,418		3,418	
4.4.	SUPPLIES, UPKEEP OF BUILDINGS AND INSTALLATIONS . . . . .	2,123		2,123	
4.5.	GENERAL SERVICES AND ADMINISTRATION . . . . .	1,474		1,474	
		9,299		9,299	3.0
5.	SPECIAL EXTRABUDGETARY EXPENSES				
5.1.	TAKE-OVER OF VARIOUS OPERATIONAL DEFICITS . . . . .	649		649	
5.2.	CONTRIBUTION TO THE EMERGENCY RESERVE FUND . . . . .	200		200	
5.3.	INCREASE OF PROVISIONS FOR RISKS, CURRENT WORK AND STAFF COMMIT- MENTS . . . . .	2,276		2,276	
5.4.	CONTRIBUTION TO THE FUND FOR:				
	– Real-estate investments . . . . .	4,150		4,150	
	– Investments for equipment . . . . .	1,216		1,216	
5.5.	ADJUSTMENTS FOR PAST FINANCIAL YEARS . . . . .	176		176	
5.6.	OTHER EXPENSES . . . . .	21		21	
		8,688		8,688	2.9
	TOTAL FOR ALL ACTIVITIES	70,901	234,393	305,294	100.-

## CONTRIBUTIONS FROM GOVERNMENTS IN 1984

(in Swiss francs)

COUNTRIES (in French alphabetical order)	Budget				TOTAL	Contributions in kind and/or services
	Regular			Special		
	Regular contributions	For previous years	Supplementary contributions			
<b>EUROPE</b>						
Switzerland . . . . .	18,000,000		2,000,000	15,106,000	35,106,000	6,477,488
<b>European Community</b>						
Germany, Federal Republic of . . . . .	618,000			8,549,900	9,167,900	192,462
Belgium . . . . .	247,000*			240,078	487,078	
Denmark . . . . .	451,005			3,332,505	3,783,510	
France . . . . .	1,074,000			1,082,900	2,156,900	188,448
Greece . . . . .	183,400			6,458	189,858	
Ireland . . . . .	99,000			64,775	163,775	
Italy . . . . .	1,334,980			1,994,048	3,329,028	
Luxembourg . . . . .	39,525				39,525	
Netherlands . . . . .	210,505			7,065,917	7,276,422	
United Kingdom . . . . .	620,800			11,363,875	11,984,675	87,535
	4,878,215			33,700,456	38,578,671	468,445
European Economic Community . . . . .				10,262,903	10,262,903	20,345,186
	4,878,215			43,963,359	48,841,574	27,291,119
<b>Others</b>						
Austria . . . . .	190,895			58,400	249,295	
Bulgaria . . . . .	10,000*				10,000	
Cyprus . . . . .	20,700			1,140	21,840	
Spain . . . . .	80,000				80,000	
Finland . . . . .	191,940			923,268	1,115,208	229,007
Hungary . . . . .	5,000				5,000	
Iceland . . . . .	31,000				31,000	
Liechtenstein . . . . .	61,000				61,000	
Malta . . . . .	3,065				3,065	
Monaco . . . . .	10,000				10,000	
Norway . . . . .	400,000			10,329,285	10,729,285	
Poland . . . . .	60,000				60,000	
Portugal . . . . .	53,000	7,200			60,200	
German Democratic Republic . . . . .	5,000				5,000	
San Marino . . . . .	23,750	3,200			26,950	
Sweden . . . . .	495,750			9,717,863	10,213,613	
Czechoslovakia . . . . .	90,000				90,000	
Turkey . . . . .	39,160				39,160	
Yugoslavia . . . . .	10,000				10,000	
	1,780,260	10,400		21,029,956	22,820,616	229,007
	24,658,475	10,400	2,000,000	80,099,315	106,768,190	27,520,126
<b>NORTH AMERICA</b>						
Canada . . . . .	1,327,500			11,595,960	12,923,460	4,797,204
United States of America . . . . .	4,881,250		4,360,783	62,069,333	71,311,366	3,298,172
	6,208,750		4,360,783	73,665,293	84,234,826	8,095,376
<b>AFRICA</b>						
South Africa . . . . .	67,500*				67,500	
Cameroon . . . . .	10,980	10,980			21,960	
Ivory Coast . . . . .	25,000*				25,000	
Djibouti . . . . .	22,300	21,885			44,185	
Ethiopia . . . . .	24,105				24,105	
Gabon . . . . .		20,955			20,955	
Liberia . . . . .	25,000*				25,000	
Nigeria . . . . .		13,410			13,410	
Uganda . . . . .						
Rwanda . . . . .	27,585				27,585	1,327
Sao Tome and Principe . . . . .		2,140			2,140	
Togo . . . . .	515	(65)			450	
Zaire . . . . .		7,935			7,935	
Zimbabwe . . . . .				1,274	1,274	
	202,985	77,240		1,274	281,499	1,327

## CONTRIBUTIONS FROM GOVERNMENTS IN 1984

(in Swiss francs)

COUNTRIES (in French alphabetical order)	Budget				TOTAL	Contributions in kind and/or services
	Regular			Special		
	Regular contributions	For previous years	Supplementary contributions			
<b>ASIA AND THE PACIFIC</b>						
Australia . . . . .	656,975			8,669,962	9,326,937	
Bangladesh . . . . .	48,200				48,200	
Burma . . . . .	25,125				25,125	
China . . . . .	230,000				230,000	
Korea, Republic of . . . . .	224,775				224,775	
Fiji . . . . .	10,595				10,595	
India . . . . .	35,000*	(2,020)			32,980	
Indonesia . . . . .	150,000*	38,215			188,215	
Japan . . . . .	1,030,000*			3,531,075	4,561,075	
Laos . . . . .	3,010				3,010	
Malaysia . . . . .	42,500*				42,500	
Mongolia . . . . .	1,000				1,000	
Nepal . . . . .	3,000*				3,000	
New Zealand . . . . .	83,520			174,332	257,852	
Pakistan . . . . .	17,775				17,775	
Philippines . . . . .	27,815	(5,640)			22,175	
Sri Lanka . . . . .	4,690				4,690	
Thailand . . . . .	31,810				31,810	
Tonga . . . . .	22,300				22,300	
Viet Nam . . . . .	2,500*	250			2,750	
	2,650,590	30,805		12,375,369	15,056,764	
<b>MIDDLE EAST/NORTH AFRICA/ WESTERN ASIA/ARABIAN PENINSULA</b>						
Saudi Arabia . . . . .	2,000,000	104,000		1,000,000	3,104,000	
Bahrain . . . . .	132,500	37,500			170,000	
Egypt . . . . .	145,765				145,765	
United Arab Emirates . . . . .	250,000*				250,000	
Iraq . . . . .				76,300	76,300	
Israel . . . . .	26,700*				26,700	
Jordan . . . . .	57,750				57,750	
Kuwait . . . . .	200,000				200,000	
Lebanon . . . . .	26,990				26,990	
Oman . . . . .	10,000				10,000	
Qatar . . . . .	150,000*	50,000			200,000	
Tunisia . . . . .	23,885				23,885	
	3,023,590	191,500		1,076,300	4,291,390	
<b>LATIN AMERICA AND THE CARIBBEAN</b>						
Argentina . . . . .	62,500*	2,755			65,255	
Barbados . . . . .	2,310				2,310	
Brazil . . . . .	16,000*				16,000	
Chile . . . . .	51,295				51,295	
Colombia . . . . .	170,055				170,055	
Costa Rica . . . . .	11,975	1,710			13,685	
Cuba . . . . .	10,895			1,117	12,012	
Ecuador . . . . .	2,500*	640			3,140	
Haiti . . . . .	2,500*	11,950			14,450	
Jamaica . . . . .	2,420				2,420	
Mexico . . . . .	45,600				45,600	
Panama . . . . .	15,015				15,015	
Saint Vincent and the Grenadines . . . . .		10,740			10,740	
El Salvador . . . . .	37,500*				37,500	
Trinidad and Tobago . . . . .	3,775	225			4,000	
Uruguay . . . . .	43,750*	14,785			58,535	
Venezuela . . . . .	200,000*	58,800			258,800	
	678,090	101,605		1,117	780,812	
<b>OVERALL TOTAL</b>	<b>37,422,480</b>	<b>411,550</b>	<b>6,360,783</b>	<b>167,218,668</b>	<b>211,413,481</b>	<b>35,616,829</b>

\* Contributions expected for a total of Sw. fr. 2,428,950.

## CONTRIBUTIONS FROM NATIONAL SOCIETIES FOR 1984

(in Swiss francs)

COUNTRIES (in French alphabetical order)	Budget				TOTAL	Contributions in kind and/or services
	Regular			Special		
	Regular contributions	For previous years	Supplementary contributions			
<b>EUROPE</b>						
Germany, Federal Republic of . . . . .	348,890				348,890	14,409,068
Austria . . . . .	29,620			100,000	129,620	12,550
Belgium . . . . .	46,180			8,131	54,311	273,660
Bulgaria . . . . .	6,250				6,250	
Denmark . . . . .	41,160*				41,160	3,299,441
Spain . . . . .	28,000*				28,000	41,000
Finland . . . . .	12,000			706,180	718,180	1,236,632
France . . . . .	175,700				175,700	196,250
Hungary . . . . .	16,250				16,250	
Ireland . . . . .	9,040	530		63,000	72,570	54,780
Iceland . . . . .	5,000			5,000	10,000	37,780
Italy . . . . .	86,460				86,460	429,420
Liechtenstein . . . . .	7,500				7,500	
Luxembourg . . . . .	19,895			3,920	23,815	
Monaco . . . . .	11,040			1,092	12,132	
Norway . . . . .				502,175	502,175	1,319,125
Netherlands . . . . .	81,320			383,623	464,943	350,726
Poland . . . . .	33,280				33,280	
Portugal . . . . .	12,050				12,050	15,120
German Democratic Republic . . . . .	10,000				10,000	9,410
United Kingdom . . . . .	168,170			803,751	971,921	677,481
Sweden . . . . .	17,280			2,309,044	2,326,324	4,122,487
Switzerland . . . . .				100,000	100,000	280,392
Czechoslovakia . . . . .	48,300				48,300	5,000
Turkey . . . . .	42,570				42,570	
USSR . . . . .	16,000				16,000	
Yugoslavia . . . . .	5,000				5,000	
	1,276,955	530		4,985,916	6,263,401	26,770,322
<b>NORTH AMERICA</b>						
Canada . . . . .	63,960			2,548,960	2,612,920	452,922
United States of America . . . . .	511,315			217,750	729,065	38,640
	575,275			2,766,710	3,341,985	491,562
<b>AFRICA</b>						
South Africa . . . . .	22,680				22,680	
Cameroon . . . . .	2,115				2,115	
Ethiopia . . . . .	9,395				9,395	
Mauritius . . . . .	1,510				1,510	
Kenya . . . . .	80				80	
Malawi . . . . .	155				155	
Mauritania . . . . .	1,510*				1,510	
Rwanda . . . . .	1,560				1,560	
Swaziland . . . . .	500				500	
	39,505				39,505	

## CONTRIBUTIONS FROM NATIONAL SOCIETIES FOR 1984

(in Swiss francs)

COUNTRIES (in French alphabetical order)	Budget				TOTAL	Contributions in kind and/or services
	Regular			Special		
	Regular contributions	For previous years	Supplementary contributions			
<b>ASIA AND THE PACIFIC</b>						
Afghanistan . . . . .	9,040				9,040	
Australia . . . . .	117,970			67,176	185,146	599,898
Bangladesh . . . . .	2,505				2,505	
China . . . . .	80,320				80,320	
Korea, Republic of . . . . .	35,140			12,125	47,265	
Fiji . . . . .	200				200	
Indonesia . . . . .	11,300				11,300	
Japan . . . . .	336,340			693,889	1,030,229	242,940
Malaysia . . . . .	6,020				6,020	
Nepal . . . . .	1,000				1,000	
New Zealand . . . . .	21,590			59,991	81,581	254,236
Pakistan . . . . .	11,040				11,040	
Papua New Guinea . . . . .	755				755	
Singapore . . . . .	3,310			966	4,276	
Thailand . . . . .	34,140				34,140	
Viet Nam . . . . .	6,020				6,020	
	676,690			834,147	1,510,837	1,097,074
<b>MIDDLE EAST/NORTH AFRICA/ WESTERN ASIA/ARABIAN PENINSULA</b>						
Egypt . . . . .				210,962	210,962	71,820
Iran . . . . .	62,750			50,618	113,368	
Jordan . . . . .	5,020*				5,020	
Lebanon . . . . .	10,040				10,040	
Qatar . . . . .	1,510				1,510	
Syria . . . . .	7,530				7,530	
Tunisia . . . . .	7,530	7,095			14,625	
Yemen Arab Republic . . . . .	1,500				1,500	
	95,880	7,095		261,580	364,555	71,820
<b>LATIN AMERICA AND THE CARIBBEAN</b>						
Bahamas . . . . .	2,510				2,510	
Brazil . . . . .	20,000				20,000	19,320
Chile . . . . .	10,040				10,040	
Colombia . . . . .	12,050				12,050	6,000
Costa Rica . . . . .	2,340				2,340	
Ecuador . . . . .	5,020				5,020	
Guyana . . . . .	3,785				3,785	
Haiti . . . . .	3,180				3,180	
Honduras . . . . .	6,630	3,575			10,205	
Nicaragua . . . . .	5,230				5,230	
Panama . . . . .	6,315				6,315	
Paraguay . . . . .	1,500				1,500	
Trinidad and Tobago . . . . .	3,785				3,785	
Uruguay . . . . .	1,000				1,000	
	83,385	3,575			86,960	25,320
<b>OVERALL TOTAL</b>	<b>2,747,690</b>	<b>11,200</b>		<b>8,848,353</b>	<b>11,607,243</b>	<b>28,456,098</b>

\* Contributions expected for a total of Sw. fr. 75,690.

**CONTRIBUTIONS FOR SPECIALLY**

(in Swiss francs)

DONORS (in French alphabetical order)	EUROPE	AFRICA	ASIA					TOTAL
	Poland	General appeal	Cambodia Thailand	Pakistan (Conflict in Afghanistan)	East Timor	Philippines	Viet Nam ex-Indsec	
<b>Governments</b>								
<b>EUROPE</b>								
Switzerland . . . . .		8,726,000				300,000		300,000
<b>EEC countries</b>								
Germany, Federal Rep. of . . . . .		3,364,020	1,173,200	1,595,600				2,768,800
Belgium . . . . .		72,854						
Denmark . . . . .		1,572,148	292,874	456,898				749,772
France . . . . .	71,250	385,000		100,000				100,000
Greece . . . . .	6,458							
Ireland . . . . .		64,775						
Italy . . . . .		278,120	339,145	709,290				1,048,435
Netherlands . . . . .		3,713,068	566,475	929,010				1,495,485
United Kingdom . . . . .		7,119,625	619,000	464,250		62,000		1,145,250
	77,708	16,569,610	2,990,694	4,255,048		62,000		7,307,742
European Economic Community								
– Emergency aid . . . . .	23,119	8,810,185						
– Refund ICRC purchases . . . . .		196,400				34,900		34,900
	23,119	9,006,585				34,900		34,900
<b>Others</b>								
Austria . . . . .			58,400					58,400
Cyprus . . . . .	1,140							
Finland . . . . .		487,805						
Norway . . . . .		5,301,937	859,737	868,415		143,963		1,872,115
Sweden . . . . .		4,533,388		1,294,499		437,765		1,732,264
	1,140	10,323,130	918,137	2,162,914		581,728		3,662,779
	101,967	44,625,325	3,908,831	6,417,962		978,628		11,305,421
<b>NORTH AMERICA</b>								
Canada . . . . .		5,481,579	1,575,906	851,575		640,088		3,067,569
United States of America . . . . .		30,099,375	3,375,000	8,264,119				11,639,119
		35,580,954	4,950,906	9,115,694		640,088		14,706,688
<b>LATIN AMERICA</b>								
Cuba . . . . .		1,117						
<b>ASIA AND THE PACIFIC</b>								
Australia . . . . .		2,646,096	1,065,075	286,911	2,049,365	218,106		3,619,457
Japan . . . . .			3,531,075					3,531,075
New Zealand . . . . .		30,332	50,400	50,400				100,800
		2,676,428	4,646,550	337,311	2,049,365	218,106		7,251,332
<b>MIDDLE EAST/NORTH AFRICA/WEST ASIA/ ARABIAN PENINSULA</b>								
Saudi Arabia . . . . .								
Iraq . . . . .								
Zimbabwe . . . . .		1,274						
		1,274						
<b>TOTAL to carry forward</b>	101,967	82,885,098	13,506,287	15,870,967	2,049,365	1,836,822		33,263,441



## FINANCED OPERATIONS IN 1984

(in Swiss francs)

TABLE VI

MIDDLE EAST			LATIN AMERICA	TOTALS	DONORS (in French alphabetical order)
Lebanon	Iran/Iraq	TOTAL	Central America		
80,000	6,000,000	6,080,000		15,106,000	<b>Governments</b>
829,800	329,600	1,159,400	1,257,680	8,549,900	<b>EUROPE</b>
336,809	167,224	167,224		240,078	Switzerland
	224,592	561,401	449,184	3,332,505	<b>EEC countries</b>
	300,000	300,000	226,650	1,082,900	Germany, Federal Rep. of
				6,458	Belgium
	667,493	667,493		1,994,048	Denmark
740,741	364,743	1,105,484	751,880	7,065,917	France
1,545,000	935,000	2,480,000	619,000	11,363,875	Greece
				64,775	Ireland
3,452,350	2,988,652	6,441,002	3,304,394	33,700,456	Italy
					Netherlands
					United Kingdom
					European Economic Community
			557,999	9,391,303	- Emergency aid
			640,300	871,600	- Refund ICRC purchases
			1,198,299	10,262,903	
				58,400	<b>Others</b>
	199,243	199,243	236,220	1,140	Austria
1,709,402	578,333	2,287,735	867,498	923,268	Cyprus
1,151,200	1,430,411	2,581,611	870,600	10,329,285	Finland
				9,717,863	Norway
2,860,602	2,207,987	5,068,589	1,974,318	21,029,956	Sweden
6,392,952	11,196,639	17,589,591	6,477,011	80,099,315	
					<b>NORTH AMERICA</b>
420,663	750,328	1,170,991	1,875,821	11,595,960	Canada
14,230,000		14,230,000	6,100,839	62,069,333	United States of America
14,650,663	750,328	15,400,991	7,976,660	73,665,293	
				1,117	<b>LATIN AMERICA</b>
					Cuba
2,093,019		2,093,019	311,390	8,669,962	<b>ASIA AND THE PACIFIC</b>
	43,200	43,200		3,531,075	Australia
				174,332	Japan
2,093,019	43,200	2,136,219	311,390	12,375,369	New Zealand
					<b>MIDDLE EAST/NORTH AFRICA/WEST ASIA/ARABIAN PENINSULA</b>
	1,000,000	1,000,000		1,000,000	Saudi Arabia
	76,300	76,300		76,300	Iraq
				1,274	Zimbabwe
	1,076,300	1,076,300		1,077,574	
23,136,634	13,066,467	36,203,101	14,765,061	167,218,668	TOTAL to carry forward

CONTRIBUTIONS FOR SPECIALLY

(in Swiss francs)

DONORS (in French alphabetical order)	EUROPE	AFRICA	ASIA					TOTAL
	Poland	General appeal	Cambodia Thailand	Pakistan (Conflict in Afghanistan)	East Timor	Philippines	Viet Nam ex-Indsec	
Bt. forward	101,967	82,885,098	13,506,287	15,870,967	2,049,365	1,836,822		33,263,441
<b>National Societies</b>								
<b>EUROPE</b>								
Austria . . . . .		100,000						
Belgium . . . . .								
Finland . . . . .		581,200				23,460		23,460
Ireland . . . . .								
Iceland . . . . .								
Luxembourg . . . . .						2,000		2,000
Monaco . . . . .	532		280					280
Norway . . . . .		142,750		199,850		72,875		272,725
Netherlands . . . . .		328,688						
United Kingdom . . . . .		691,800		32,201				32,201
Sweden . . . . .		440,169	68,400	57,979		43,776		170,155
Switzerland . . . . .		100,000						
	532	2,384,607	68,680	290,030		142,111		500,821
<b>NORTH AMERICA</b>								
Canada . . . . .		2,467,291	8,367	8,594		24,592		41,553
United States of America . . . . .								
		2,467,291	8,367	8,594		24,592		41,553
<b>ASIA AND THE PACIFIC</b>								
Australia . . . . .		16,344	4,033	9,078	2,646			15,757
Korea . . . . .						12,125		12,125
Japan . . . . .			663,889					663,889
New Zealand . . . . .		23,975				5,951		5,951
Singapore . . . . .			966					966
		40,319	668,888	9,078	2,646	18,076		698,688
<b>MIDDLE EAST</b>								
Egypt . . . . .				210,962				210,962
Iran . . . . .								
				210,962				210,962
<b>TOTAL</b>	532	4,892,217	745,935	518,664	2,646	184,779		1,452,024
<b>Various</b>								
Private . . . . .	2,444	2,531,843	42,648	39,165	2,864			84,677
Other income . . . . .			95,414				61,068	156,482
Refund of overpayment in 1983 . . . . .								
<b>TOTAL</b>	2,444	2,531,843	138,062	39,165	2,864		61,068	241,159
<b>OVERALL TOTAL</b>	104,943	90,309,158	14,390,284	16,428,796	2,054,875	2,021,601	61,068	34,956,624

## FINANCED OPERATIONS IN 1984

(in Swiss francs)

TABLE VI (cont'd.)

MIDDLE EAST			LATIN AMERICA	TOTALS	DONORS (in French alphabetical order)
Lebanon	Iran/Iraq	TOTAL	Central America		
23,136,634	13,066,467	36,203,101	14,765,061	167,218,668	Bt. forward
					<b>National Societies</b>
					<b>EUROPE</b>
	8,131	8,131		100,000	Austria
101,520		101,520		8,131	Belgium
63,000		63,000		706,180	Finland
5,000		5,000		63,000	Ireland
1,920		1,920		5,000	Iceland
280		280		3,920	Luxembourg
	86,700	86,700		1,092	Monaco
54,935		54,935		502,175	Norway
79,750		79,750		383,623	Netherlands
1,698,720		1,698,720		803,751	United Kingdom
				2,309,044	Sweden
				100,000	Switzerland
2,005,125	94,831	2,099,956		4,985,916	
					<b>NORTH AMERICA</b>
13,874	13,692	27,566	12,550	2,548,960	Canada
			217,750	217,750	United States of America
13,874	13,692	27,566	230,300	2,766,710	
					<b>ASIA AND THE PACIFIC</b>
24,254	8,084	32,338	2,737	67,176	Australia
				12,125	Korea
20,000	10,000	30,000		693,889	Japan
14,431	9,621	24,052	6,013	59,991	New Zealand
				966	Singapore
58,685	27,705	86,390	8,750	834,147	
					<b>MIDDLE EAST</b>
	50,618	50,618		210,962	Egypt
				50,618	Iran
	50,618	50,618		261,580	
2,077,684	186,846	2,264,530	239,050	8,848,353	<b>TOTAL</b>
					<b>Various</b>
81,086	43,792	124,878	20,962	2,764,804	Private
288,053		288,053		444,535	Other income
			(57,291)	(57,291)	Refund of overpayment in 1983
369,139	43,792	412,931	(36,329)	3,152,048	<b>TOTAL</b>
25,583,457	13,297,105	38,880,562	14,967,782	179,219,069	<b>OVERALL TOTAL</b>

**MOVEMENT OF FUNDS FOR SPECIALLY FINANCED OPERATIONS  
AND FOR RELIEF OPERATIONS IN 1984**

(in Swiss francs)

	FINANCIAL MOVEMENTS					Contributions in kind and/or services
	Balances bt. fwd. from 1983	Transfers	Expenditure	Receipts	Balances at 31.12.1984	
<b>1. SPECIALLY FINANCED OPERATIONS</b>						
1.1. Operations with credit balances						
AFRICA						
- General appeal . . . . .	15,673,642	-	88,730,202	90,309,158	17,252,598	40,179,311
ASIA-PACIFIC						
- Cambodia-Thailand . . . . .	6,816,750	-	15,882,550	14,390,284	5,324,484	2,862,036
- Pakistan (Conflict in Afghanistan) . .	901,255	-	11,304,707	16,428,796	6,025,344	1,223,162
- East Timor . . . . .	1,730,822	-	1,904,469	2,054,875	1,881,228	39,784
- Philippines . . . . .	-	-	1,123,491	2,021,601	898,110	1,944,367
- Viet Nam, ex-Indsec . . . . .	1,201,390	-	189,329	61,068	1,073,129	-
	10,650,217	-	30,404,546	34,956,624	15,202,295	6,069,349
MIDDLE EAST						
- Lebanon . . . . .	6,101,557	-	19,879,930	25,583,457	11,805,084	3,547,629
- Iran-Iraq . . . . .	(1,627,390)	1,627,390 <sup>1</sup>	9,712,587	13,297,105	3,584,518	1,805
	4,474,167	1,627,390	29,592,517	38,880,562	15,389,602	3,549,434
LATIN AMERICA						
- Central America . . . . .	9,414,285	196,937 <sup>2</sup>	19,342,410	14,967,782	5,236,594	6,675,024
SUB-TOTAL . . . . .	40,212,311	1,824,327	168,069,675	179,114,126	53,081,089	56,473,118
RESERVE FUNDS						
- for emergencies . . . . .	750,000	200,000 <sup>3</sup>	-	-	950,000	-
- Ford Foundation . . . . .	328,087	(328,087)	-	-	-	-
SUB-TOTAL . . . . .	41,290,398	1,696,240	168,069,675	179,114,126	54,031,089	56,473,118
1.2. Operations with deficits						
EUROPE						
- Poland . . . . .	(176,858)	{ 305,315 <sup>4</sup> 328,087	561,487	104,943		9,288,753
TOTAL . . . . .	41,113,540	2,329,642	168,631,162	179,219,069	54,031,089 <sup>5</sup>	65,761,871
<b>2. RELIEF OPERATIONS</b>						
- Relief operations under regular budget	1,902,705	324,554	1,882,159	353,077	698,177	2,553,619
- Reserve funds for relief operations under regular budget . . . . .	1,296,725	(521,491) <sup>2</sup>	-	612,357	1,387,591	-
TOTAL . . . . .	3,199,430	(196,937)	1,882,159	965,434	2,085,768 <sup>5</sup>	2,553,619

<sup>1</sup> Appropriation of ad hoc provision.<sup>2</sup> Including 196,937 Swiss francs for Central America.<sup>3</sup> Contribution from regular budget.<sup>4</sup> Transferred to regular budget.<sup>5</sup> Included in balance sheet liabilities under "Reserve Funds".

# SPECIAL FUNDS

## FOUNDATION FOR THE INTERNATIONAL COMMITTEE OF THE RED CROSS

BALANCE SHEET AS AT 31 DECEMBER 1984

ASSETS	Sw. fr.	LIABILITIES	Sw. fr.	Sw. fr.
Securities:		Inalienable capital . . . . .	1,028,252.52	
– Swiss bonds (market value: Fr. 1,277,370.–) . . . . .	1,317,000.—	– Allocation of a gift . . . . .	363,375.—	1,391,627.52
Deposit with Swiss National Bank . .	406,707.47	Inalienable reserve:		
Federal Tax Administration, Bern (withholding tax) . . . . .	20,505.70	– Brought forward from 1983 . . . . .	295,739.—	
		– Statutory allocation from net revenue in 1984 . . . . .	8,527.—	304,266.—
				<u>1,695,893.52</u>
		International Committee of the Red Cross, current account . . . . .		48,319.65
	<u>1,744,213.17</u>			<u>1,744,213.17</u>

### RECEIPTS AND EXPENDITURE ACCOUNT FOR 1984

EXPENDITURE	Sw. fr.	RECEIPTS	Sw. fr.
Safekeeping charges . . . . .	776.45	Anonymous gift (US\$ 150,000.–) . . . .	363,375.—
Audit fees . . . . .	1,400.—	Income from securities . . . . .	58,587.50
Various expenses . . . . .	64.40	Agio on purchasing securities . . . . .	500.—
	<u>2,240.85</u>		<u>422,462.50</u>

### RESULT

Excess of receipts over expenditure in 1984 . . . . . 420,221.65

### STATUTORY ALLOCATIONS

1) Statutory allocation to the inalienable capital of an anonymous gift of US\$ 150,000.– . . .	363,375.—
2) Statutory allocation to inalienable reserve: 15% of net revenue (Article 8 of the Statutes) . .	8,527.—
3) Statutory allocation to the ICRC of balance of net revenue, after statutory allocation to the inalienable reserve (Article 7 of the Statutes) . . . . .	48,319.65
Total . . . . .	<u>420,221.65</u>

#### ESTABLISHED

1 May 1931

#### OBJECT

To help the International Committee of the Red Cross to continue in complete independence the humanitarian activities which, in accordance with its Statutes, it carries out in time of peace as in time of war.

#### ADMINISTRATION

A Council composed of:

- two members nominated by the Swiss Federal Council,
- two members nominated by the International Red Cross Conference,
- three members appointed by the International Committee of the Red Cross, at least one of whom is chosen from amongst the most important donors.

## AUGUSTA FUND

BALANCE SHEET AS AT 31 DECEMBER 1984

ASSETS	Sw. fr.	LIABILITIES	Sw. fr.
Swiss bonds . . . . .	90,000.—	Inalienable capital . . . . .	100,000.—
Other Swiss securities (purchase price) . . . . .	24,931.95	Reserve for security price fluctuations . . . . .	13,078.25
	114,931.95	Total capital . . . . .	113,078.25
Less provision for price fluctuations . . . . .	(5,391.95)	ICRC, Florence Nightingale Medal Fund, current account . . . . .	3,945.90
	109,540.—		
Cash at banks . . . . .	5,847.20		
Federal Tax Administration, Bern (withhold- ing tax) . . . . .	1,636.95		
	117,024.15		117,024.15

### RECEIPTS AND EXPENDITURE ACCOUNT FOR 1984

EXPENDITURE	Sw. fr.	RECEIPTS	Sw. fr.
Audit fees . . . . .	650.—	Income from securities and bank interest . . . . .	4,677.05
Safekeeping and bank charges . . . . .	81.15		
	731.15		4,677.05

#### RESULT

Excess of receipts over expenditure for 1984, allocated to the Florence Nightingale Medal Fund pursuant to Resolution VI of the Twenty-first International Red Cross Conference . . . . .	Sw. fr. <u>3,945.90</u>
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#### ESTABLISHMENT

*In 1890, at the initiative of the ICRC, to commemorate the services rendered to the Red Cross by the German Empress Augusta, wife of William I.*

#### OBJECT

*Modified on several occasions.  
At the Twenty-first International Red Cross Conference, held in Istanbul in 1969, it was decided that, pending further modification, receipts from the Augusta Fund would be allocated to the Florence Nightingale Medal Fund. This decision was confirmed at the Twenty-second Conference, held in Tehran in 1973.*

#### ADMINISTRATION

*In view of the above decision, the same as for the Florence Nightingale Medal Fund.*

## FLORENCE NIGHTINGALE MEDAL FUND

### BALANCE SHEET AS AT 31 DECEMBER 1984

#### ASSETS

	Sw. fr.
Swiss Government securities (market value: Sw. fr. 77,530.—) . . . . .	75,000.—
Stock of medals . . . . .	10,143.—
Swiss National Bank, Geneva . . . . .	11,914.25
Federal Tax Administration, Bern (withholding tax) . . . . .	1,477.—
ICRC, Augusta Fund, current account . . . . .	3,945.90
	<u>102,480.15</u>

#### LIABILITIES

	Sw. fr.	Sw. fr.
Capital . . . . .		25,000.—
Reserve:		
Balance brought forward from 1983 . . . . .	72,993.35	
Excess of receipts over expenditure in 1984 . . . . .	4,486.80	<u>77,480.15</u>
		<u>102,480.15</u>

### RECEIPTS AND EXPENDITURE ACCOUNT FOR 1984

#### EXPENDITURE

	Sw. fr.
Printing and dispatching circulars . . . . .	2,980.—
Audit fees . . . . .	650.—
Safekeeping and bank charges . . . . .	49.10
	<u>3,679.10</u>

#### RECEIPTS

	Sw. fr.
Income from securities . . . . .	4,220.—
Transfer of balance as at 31 December 1984 of Augusta Fund receipts and expenditure account pursuant to Resolution VI of the Twenty-first International Red Cross Conference . . . . .	3,945.90
	<u>8,165.90</u>

#### RESULT

	Sw. fr.
Excess of receipts over expenditure in 1984, transferred to the reserve . . . . .	<u>4,486.80</u>

#### ESTABLISHMENT

*In accordance with the recommendation of the Eighth International Red Cross Conference, held in London in 1907, and with the decision of the Ninth Conference, held in Washington in 1912, a Fund was established by contributions from National Red Cross Societies.*

*The regulations were revised by the Eighteenth International Red Cross Conference, held in Toronto in 1952.*

#### OBJECT

*The Fund's income is used to distribute a medal, called the "Florence Nightingale Medal", to honour the life and work of Florence Nightingale.*

*The medal may be awarded to Red Cross nurses and voluntary aids for having distinguished themselves by their service to sick and wounded in time of peace or war.*

*The medal is awarded every two years by the ICRC on proposals made to it by the National Societies.*

*The medal comes with a parchment diploma.*

*Only 36 medals may be distributed at any one time.*

#### ADMINISTRATION

*A Commission composed of:*

- three ICRC representatives,*
- one League representative.*

## CLARE R. BENEDICT FUND

### BALANCE SHEET AS AT 31 DECEMBER 1984 (in US dollars)

ASSETS	US \$	LIABILITIES	US \$
Securities (market value: US \$ 1,576,156.63) . . . . .	1,621,131.11	Capital . . . . .	1,395,409.39
Short-term investments . . . . .	91,081.59	Provision for portfolio varia- tions:	
Accounts receivable . . . . .	5,684.65	– Brought forward from 1983	179,565.30
Banks . . . . .	31,766.31	– Purchase and sale of securi- ties . . . . .	<u>(6,563.76)</u>
			173,001.54
			<u>1,568,410.93</u>
		For distribution:	
		– Brought forward from 1983	70,636.73
		– Excess of receipts over ex- penditure in 1984 . . . . .	<u>110,616.—</u>
	<u>1,749,663.66</u>		<u>181,252.73</u>
			<u>1,749,663.66</u>

### RECEIPTS AND EXPENDITURE ACCOUNT FOR 1984 (in US dollars)

EXPENDITURE	US \$	RECEIPTS	US \$
Charges on purchase and sale of securities . .	3,294.62	Income from securities and investments . . . .	125,838.65
Bank charges . . . . .	572.08	Bank interest . . . . .	895.45
Safekeeping charges . . . . .	1,836.15	Appropriation from provision for portfolio variations . . . . .	6,563.76
Audit fees . . . . .	1,019.61		
Loss from foreign exchange rates . . . . .	12,690.26		
Net loss on buying and selling securities . . .	<u>3,269.14</u>		
	<u>22,681.86</u>		<u>133,297.86</u>

RESULT	US \$
Excess of receipts over expenditure in 1984 for appropriation . . . . .	<u>110,616.—</u>
<b>DETERMINATION OF EXCESS OF INCOME OVER EXPENSES AS AT 31 DECEMBER 1984 FOR APPROPRIATION</b>	
Balance brought forward from 1983 . . . . .	119,702.15
Appropriation of 1983 income pursuant to Benedict Fund Commission decision . . . . .	<u>(49,065.42)</u>
	70,636.73
Excess of receipts over expenditure in 1984 . . . .	<u>110,616.—</u>
Excess of income over expenses at 31 December 1984 for appropriation . . . . .	<u>181,252.73</u>

**ESTABLISHMENT**

1 February 1968.

**OBJECT**

The Fund's income is attributed to assistance activities for the victims of armed conflicts, in accordance with Miss Benedict's wishes.

**ADMINISTRATION**

A Commission composed of three persons appointed by the ICRC.



## MAURICE DE MADRE FRENCH FUND

BALANCE SHEET AS AT 31 DECEMBER 1984

### ASSETS

	Sw. fr.
Securities:	
Bonds and bank certificates (market value: Sw. fr. 2,338,850.—) . . . . .	2,350,000.—
Federal Tax Administration, Bern (withhold- ing tax) . . . . .	25,055.90
Banks . . . . .	5,368.63
	<u>2,380,424.53</u>

### LIABILITIES

	Sw. fr.
Capital:	
Balance bt/fwd from 1983 . . . . .	2,325,492.13
Excess of receipts over expenditure in 1984 . .	<u>54,932.40</u>
Total capital . . . . .	<u>2,380,424.53</u>

### RECEIPTS AND EXPENDITURE ACCOUNT FOR 1984

#### EXPENDITURE

	Sw. fr.
Payments to eight beneficiaries . . . . .	62,419.60
Safekeeping charges and bank charges . . . .	2,731.10
Audit fees . . . . .	1,900.—
Other expenses . . . . .	573.90
	<u>67,624.60</u>

#### RECEIPTS

	Sw. fr.
Income from securities . . . . .	122,306.25
Interest from bank accounts . . . . .	250.75
	<u>122,557.—</u>

#### RESULT

Excess of receipts over expenditure in 1984, transfer- red to capital account . . . . .	Sw. fr. <u>54,932.40</u>
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#### ESTABLISHMENT

ICRC Assembly decision of 19.12.1974.

#### OBJECT

*To assist, by paying for rest and convalescence cures, temporary or permanent staff, such as delegates or nurses, of international or national Red Cross institutions, who, in the course of their work or during war operations or natural disasters, have suffered injury and thereby find themselves in straitened circumstances or in reduced health.*

*Payments may also be made to the families of the persons specified above who have lost their lives in their Red Cross activities.*

#### ADMINISTRATION

*A Board composed of:*

- two representatives of the de Madre family,*
- three persons appointed by the ICRC.*

## OMAR EL MUKTAR FUND

### BALANCE SHEET AS AT 31 DECEMBER 1984

(in US dollars)

ASSETS	US \$	LIABILITIES	US \$
Securities (market value: US \$ 738,638.65) . . .	730,216.—	Capital . . . . .	650,000.—
Banks . . . . .	12,844.84	International Committee of the Red Cross, Geneva . . . . .	92,763.19
Federal Tax Administration, Bern . . . . .	21.92	Accrued liabilities . . . . .	319.57
	743,082.76		743,082.76

### RECEIPTS AND EXPENDITURE ACCOUNT FOR 1984

EXPENDITURE	US \$	RECEIPTS	US \$
Charges on purchase and sale of securities . . .	676.47	Yield from securities and investments . . . . .	88,542.87
Bank charges . . . . .	1,084.66	Bank interest . . . . .	62.59
Safekeeping charges . . . . .	698.82	Net profit on purchase and sale of securities . .	640.93
Audit fees . . . . .	647.06	Profit on foreign exchange . . . . .	6,623.81
	3,107.01		95,870.20

#### RESULT

Excess of receipts over expenditure allocated to the ICRC according to Article 2 of the Regulations	US \$ <u>92,763.19</u>
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#### ESTABLISHMENT

*In accordance with decision No. 5 of the Executive Board of 20.11.80, adopted by the Assembly in December 1980.*

#### OBJECT

*A Fund in dollars, made up of one or several donations by the authorities of the Socialist People's Libyan Arab Jamahiriya, the income of which is to be used to finance the ICRC's general assistance and protection activities.*

#### ADMINISTRATION

*A Board composed of three ICRC representatives.*

**PAUL REUTER FUND**

**BALANCE SHEET AS AT 31 DECEMBER 1984**

ASSETS		Sw. fr.	LIABILITIES		Sw. fr.	Sw. fr.
Securities (market value: Sw. fr. 203,700.—)		200,000.—	Initial capital . . . . .		Sw. fr.	200,000.—
Banks . . . . .		17,847.40	<b>Receipts and expenditure account:</b>			
			Balance brought forward from 1983 . . . . .	6,268.45		
			Excess of receipts over expenditure . . . . .	11,578.95	17,847.40	
		<u>217,847.40</u>			<u>17,847.40</u>	<u>217,847.40</u>

**RECEIPTS AND EXPENDITURE ACCOUNT FOR 1984**

EXPENDITURE	Sw. fr.	RECEIPTS	Sw. fr.
Audit fees . . . . .	1,200.—	Yield from securities and investments . . . . .	13,062.50
Safekeeping and bank charges . . . . .	283.55		
	<u>1,483.55</u>		<u>13,062.50</u>

**RESULT**

Excess of receipts over expenditure in 1984 . . . . .	<u>Sw. fr.</u> <u>11,578.95</u>
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**ESTABLISHMENT**

Pursuant to decision No. 1 of the Executive Board meeting of 6.1.1983.

**PURPOSE**

The Fund's initial capital of **Sw. fr. 200,000.—** donated by Prof. Paul Reuter (his Balzan Prize) may be augmented by gifts or bequests. The Fund's purpose is to:

- use the income to encourage and promote knowledge and dissemination of international humanitarian law;
- and to that effect award a prize every two years to reward a work, assist in the implementation of a project, or make a publication possible.

**ADMINISTRATION**

- A Committee composed of one member of the ICRC, who is its chairman, and two members of the ICRC staff, appointed by the Directorate;
- and two persons from without the ICRC who, with the Committee members, shall compose the Paul Reuter Prize jury.

## SPECIAL FUND FOR THE DISABLED

BALANCE SHEET AS AT 31 DECEMBER 1984

### ASSETS

	Sw. fr.
Securities (market value: Sw. fr. 1,009,965.—)	983,469.90
Federal Tax Administration, Bern (withholding tax)	2,809.60
Bank	32,503.25
International Committee of the Red Cross, Geneva, current account	5,279.10
	<u>1,024,061.85</u>

### LIABILITIES

	Sw. fr.
Initial capital	1,000,000.—
Excess of receipts over expenditure in 1984	24,061.85
	<u>1,024,061.85</u>

### RECEIPTS AND EXPENDITURE

(from 1 November 1983 to 31 December 1984)

#### EXPENDITURE

	Sw. fr.
Operational expenses, relief and orthopaedic equipment Zimbabwe Project	117,121.15
Charges on purchase of securities and other bank charges	6,516.75
Safekeeping charges	2,131.85
	<u>125,769.75</u>

#### RECEIPTS

	Sw. fr.
Two gifts towards the Zimbabwe Project	122,400.25
Income from securities	25,069.10
Bank interest	639.75
Net agios on the securities purchased over the period	1,722.50
	<u>149,831.60</u>

#### RESULT

	Sw. fr.
Excess of receipts over expenditure for the period, transferred to capital account	<u>24,061.85</u>

#### ESTABLISHMENT

*Pursuant to the Assembly's decision No. 2 of 19/20.10.1983.*

#### PURPOSE

- *To help finance long-term projects for disabled persons, in particular the creation of workshops for the production of artificial limbs and orthotic appliances, and centres for rehabilitation and occupational retraining.*
- *To participate not only in ICRC and National Society projects, but also those of other humanitarian bodies working in accordance with ICRC criteria.*

#### ADMINISTRATION

*A committee composed of six ICRC staff members:*

- *one member of the ICRC, who will act as chairman,*
- *the head of the Medical Division,*
- *one representative each of the Department of Finance and Administration and the National Societies and Principles Division,*
- *the person in charge of programmes in aid of disabled persons at the Medical Division,*
- *a representative of the Operational Activities Dept., appointed by the Director of that department.*

REPORT OF THE STATUTORY AUDITORS

for the year ended December 31, 1984  
to the assembly of the  
INTERNATIONAL COMMITTEE OF THE RED CROSS, Geneva

As statutory auditors of your association we have examined the financial statements for the year ended December 31, 1984.

We have come to the conclusion that

- the balance sheet and statement of income are in agreement with the books,
- the books of account have been properly kept,
- the financial position and the results of operations are presented in accordance with the principles of valuation prescribed by the law and the requirements of the articles of incorporation.

Based on the result of our examination we recommend that the financial statements submitted to you be approved.

The statement of income include a column which sets out the gifts in kind or of services received by the ICRC. This consists of statistical information not recorded in the books of account, in respect of which we have not carried out any verification.

Geneva, May 3, 1985

FIDUCIAIRE GENERALE S.A.

  
