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Financial Structure

The *ordinary account* covers the permanent tasks of the ICRC, its infrastructure and all activities without special financing. In 1979, the income on the ordinary account was 30.4 million Swiss francs and the expenditure 30.5 million Swiss francs (see Table III). Most of the income—22.6 million francs—came from regular contributions by governments and National Societies.

The *special account* covers large-scale operations for which special appeals are made. In 1979, the income for these operations totalled 76.2 million and the expenditure 71.3 million (see Table VI). The income and expenditure were respectively credited and debited to the Fund for specially financed operations; these movements are given in Table VI.

The ICRC also has a *Fund for relief actions*. The sources of income of this Fund are the annual public collection in Switzerland and various donations. The use made of this Fund is shown in Table X.

In addition to its own accounts the ICRC manages a certain number of *special funds* such as those of the "Indochina Bureau" (INDSEC), the Foundation for the ICRC, the Augusta Fund, the Florence Nightingale Medal Fund, the Clare R. Benedict Fund, the Maurice de Madre Fund. The balance sheets and expenditure and income accounts are given in Tables on pages 96-97 and 99 to 103.

Financing

These results though encouraging were not wholly satisfactory. Compared with 1978, the increase in government contributions to the ordinary budget amounted to 3.9 million Swiss francs, 2 million of which came from the Swiss Government. The latter again made the largest donation (14.5 million Swiss francs). Moreover, several other countries, such as Austria, Canada, Colombia, the United States, France, Japan, the United Kingdom and Sweden adjusted their previous contributions. It should be noted that in 1979 the People's Republic of China sent its first contribution.

It is nevertheless unfortunate that not all governments have yet realized the importance of sending regular contributions in keeping with the world-wide activities of the ICRC. Yet, pursuant to the resolution of the 1949 Diplomatic Conference and other resolutions passed at various international conferences, they ought to give it the financial support it requires. In 1979, however, 66 out of the 145 States parties to the Geneva Conventions did not contribute to the ordinary budget.

National Society contributions rose from 1,813,000 Swiss francs in 1978 to 1,832,000 in 1979. Out of 126 National Societies, 61 did not respond to the ICRC appeals. It is essential that financing should be sufficient for the tasks the ICRC has to assume. This applies not only to special budgets but equally to its ordinary budget, which covers its permanent activities. It will therefore have to step up its efforts to increase its income, especially since, in 1980, out of a total of 34.4 million Swiss francs in the ordinary budget, the expected income amounts to 27.8 million, so that a deficit of 6.6 million will have to be made up by additional income. To achieve this aim the Financing Division has been reinforced by the appointment of Mr. Serge Nessi as its chief.

Balance Sheet

The total increase of the balance sheet from 27.4 million Swiss francs at the end of 1978 to 36.6 million Swiss francs at the end of 1979 is unusual. Sizeable contributions received at the end of the year for large-scale operations increased the liquid assets. This, however, does not imply a surplus as these amounts are earmarked for operations continuing into 1980.

In view of its increased activities, the ICRC has to take certain steps to intensify its efforts and be prepared for any emergencies. To this end, the general Reserve, which according to a prudent estimate must equal half the annual budget to fulfil its role, was increased by 1.25 million taken from the excess of receipts over expenditure. Moreover, since the headquarters in Geneva has become too crowded, 1 million Swiss francs (round figure) have been allocated for additional offices that the ICRC will occupy in 1980 and 1981.

Expenditure and Income

There was a small deficit of 120,066 Swiss francs. This would have been much more had it not been for the strict management of funds. Owing to monthly audits, even weekly in the case of difficult operations, it was possible to keep a close check on expenses and income and avoid unpleasant surprises at the end of the financial year.

Auditing

As in previous years, the ICRC accounts were audited by the "Société fiduciaire OFOR SA", appointed in accordance with the ICRC Statutes.

A photocopy of the auditor's letter proposing that the 1979 accounts be approved has been reproduced on page 104.

COMPARATIVE BALANCE SHEETS AS AT 31 DECEMBER 1979 AND 1978

(Summary in thousands of Swiss francs)			(Summary in thousands of Swiss francs)		
	1979	1978		1979	1978
ASSETS			LIABILITIES		
CASH	13,331	8,266	SHORT-TERM LIABILITIES		
			– Accounts payable	3,973	2,931
OTHER CURRENT ASSETS			– Accrued liabilities	482	726
– Securities (market value)	5,305	5,440		4,455	3,657
– Other investments	6,352	7,143			
– Accounts receivable	2,848	2,298	FUNDS FOR CURRENT OPERATIONS		
– Accruals and prepaid expenses	307	367	– Unappropriated	931	779
	14,812	15,248	– Earmarked	18,695	14,520
FIXED ASSETS				19,626	15,299
– Buildings	978	304	SUNDRY PROVISIONS	4,960	1,996
– Relief supplies	984	750			
– Furniture and equipment	215	56	CAPITAL RESERVE FUNDS		
	2,177	1,110	– Carried forward	430	455
ADVANCES TO DELEGATIONS ..	6,281	2,758	– Deficit	(120)	(25)
				310	430
			– General Reserve	7,250	6,000
				7,560	6,430
BALANCE SHEET TOTALS	36,601	27,382	BALANCE SHEET TOTALS	36,601	27,382
FUNDS IN TRUST			FUNDS IN TRUST	92	206
– Debtors		1			
– Trust funds in banks	92	205		92	206
	92	206			

SUMMARY STATEMENT OF INCOME AND EXPENDITURE

EXPENDITURE (Swiss francs)	Ordinary account	Special account	Total
SECRETARIAT OF THE ASSEMBLY AND EXECUTIVE BOARD	224,995		224,995
DEPARTMENT OF PRINCIPLES AND LAW			
Management and experts	721,677		721,677
Legal Division	726,497		726,497
Documentation and Dissemination Division	1,354,959		1,354,959
National Societies and Principles Division	516,500		516,500
	3,319,633		3,319,633
OPERATIONS DEPARTMENT			
Management and support services	1,834,983		1,834,983
Relief Division	716,995		716,995
Medical Division	530,176		530,176
Europe and North America	349,115	12,011	361,126
Africa	404,395	31,710,321	32,114,716
Asia-Oceania	1,346,177	29,001,940	30,348,117
Middle East	4,297,831	3,720,662	8,018,493
Latin America	784,993	6,679,909	7,464,902
	10,264,665	71,124,843	81,389,508
CENTRAL TRACING AGENCY	3,008,707		3,008,707
INTERNATIONAL TRACING SERVICE	152,500		152,500
PERSONNEL DEPARTMENT	2,214,313		2,214,313
DELEGATE TRAINING PROGRAMME	264,172		264,172
FINANCE AND ADMINISTRATION DEPARTMENT	5,705,888		5,705,888
PRESS AND INFORMATION DIVISION	1,487,131		1,487,131
PUBLIC RELATIONS	377,064		377,064
INTERNATIONAL REVIEW	224,951		224,951
DELEGATE TO INTERNATIONAL ORGANIZATIONS	236,102		236,102
COST OF ACTIVITIES	27,480,121	71,124,843	98,604,964
OTHER EXPENDITURE			
Contributions to other Red Cross organizations	268,820		268,820
School textbook		139,212	139,212
Cost of organizing public collection	145,375		145,375
Adjustment of asset accounts	340,210		340,210
Provision for replacement of equipment/buildings	1,008,000		1,008,000
Allocated to reserve funds	1,250,000		1,250,000
TOTAL EXPENDITURE	30,492,526	71,264,055	101,756,581
RESULT			
Excess income added to fund for current operations		4,920,884	4,920,884
TOTAL	30,492,526	76,184,939	106,677,465

INCOME (Swiss francs)	Ordinary account	Special account	Total
REGULAR INCOME			
Contributions:			
– Governments:	13,803,680		13,803,680
– National Societies	1,831,875		1,831,875
– Complementary from Swiss Government	7,000,000		7,000,000
Private contributions	402,350		402,350
Donations and legacies	2,198,207		2,198,207
Revenue from investments	1,242,208		1,242,208
	26,478,320		26,478,320
OTHER INCOME			
Special contributions:			
– Governments	412,228		412,228
– National Societies	468,760		468,760
Foundations	65,901		65,901
Complementary contribution from Swiss Government carried forward from 1978	526,760		526,760
Dissemination seminars, carried forward from 1978 (a)	108,682		108,682
	1,582,331		1,582,331
VARIABLE INCOME			
Contributions for special operations		76,184,939	76,184,939
Transfer from special accounts	1,882,485		1,882,485
Other income	161,599		161,599
Transfer from fund for relief operations	267,725		267,725
	2,311,809	76,184,939	78,496,748
TOTAL INCOME	30,372,460	76,184,939	106,557,399
RESULT			
Excess expenditure over receipts:			
– 1979	120,066		120,066
TOTAL	30,492,526	76,184,939	106,677,465

(a) See Table VI

ORDINARY
Summary statement of income and expenditure for 1979

EXPENDITURE (Swiss francs)	1978	1979	Budget 1980
SECRETARIAT OF THE ASSEMBLY AND EXECUTIVE BOARD	186,259	224,995	245,734
DEPARTMENT OF PRINCIPLES AND LAW			
Management and experts	599,124	721,677	655,256
Legal division	689,885	726,497	785,570
Documentation and Dissemination Division	778,260	1,354,959	1,234,510
National Societies and Principles Division	467,727	516,500	639,360
	2,534,996	3,319,633	3,314,696
OPERATIONS DEPARTMENT			
Management and support services	1,604,017	1,834,983	2,194,264
Relief Division	486,023	716,995	697,410
Medical Division	295,427	530,176	680,130
Europe and North America	342,114	349,115	419,250
Africa	515,059	404,395	532,130
Asia-Oceania	951,539	1,346,177	1,507,810
Middle East	3,240,463	4,297,831	4,145,820
Latin America	1,199,367	784,993	3,108,410
	8,634,009	10,264,665	13,285,224
CENTRAL TRACING AGENCY	2,253,383	3,008,707	3,687,440
INTERNATIONAL TRACING SERVICE	165,022	152,500	134,730
PERSONNEL DEPARTMENT	1,647,296	2,214,313	2,534,951
DELEGATE TRAINING PROGRAMME		264,172	1,166,690
FINANCE AND ADMINISTRATION DEPARTMENT	5,138,738	5,705,888	6,969,463
PRESS AND INFORMATION DIVISION	1,191,342	1,487,131	1,736,050
PUBLIC RELATIONS	329,663	377,064	310,386
INTERNATIONAL REVIEW	267,843	224,951	263,940
DELEGATE TO INTERNATIONAL ORGANIZATIONS	201,515	236,102	341,630
COST OF ACTIVITIES	22,550,066	27,480,121	33,990,934
OTHER EXPENDITURE			
1977 activities financed in 1978	453,172		
Cost of organizing public collection	142,874	145,375	150,000
Contributions to other Red Cross organizations	157,596	268,820	283,736
Provision for replacement of equipment/buildings		1,008,000	
Other expenses	35,100		
Adjustment of asset accounts	486,155	340,210	
Allocated to reserve funds	750,000	1,250,000	
TOTAL	24,574,963	30,492,526	34,424,670

ACCOUNT for 1979
with comparative figures for 1978 and budget for 1980

TABLE III

INCOME (Swiss francs)	1978	1979	Budget 1980
REGULAR INCOME			
Contributions:			
– Governments	11,888,405	13,803,680	14,823,380
– National Societies	1,812,925	1,831,875	1,750,000
– Complementary from Swiss Government	5,000,000	7,000,000	7,000,000
Private contributions	464,900	402,350	350,000
Donations and legacies	1,290,432	2,198,207	400,000
Revenue from investments	1,570,428	1,242,208	550,000
	22,027,090	26,478,320	24,873,380
OTHER INCOME			
Special contributions:			
– Governments	2,121,198	412,228	2,548,000
– National Societies	172,652	468,760	154,000
Foundations	180,084	65,901	250,000
Dissolution of Foundation for Red Cross Transport	167,013		
Complementary contribution from Swiss Government	249,676	526,760	
Dissemination seminars		108,682	
	2,890,623	1,582,331	2,952,000
VARIABLE INCOME			
Transfer from special accounts	159,125	1,882,485	5,500,000
Other income		161,599	
Transfer from funds for relief operations		267,725	
	159,125	2,311,809	5,500,000
Contributions allocated to work in 1979	(526,760)		
TOTAL INCOME	24,550,078	30,372,460	33,325,380
RESULT			
Excess expenditure over receipts:			
– 1978	24,885		
– 1979		120,066	
Budget deficit for 1980			1,099,290
TOTAL	24,574,963	30,492,526	34,424,670

TABLE IV

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(1) Rec'd in 1980 for 1979 a special contribution of B.Fr. 5,000,000.
(2) Rec'd in 1980 for 1979 a special contribution of US\$ 30,000.

**CONTRIBUTIONS FROM NATIONAL SOCIETIES TO THE FINANCING
OF THE REGULAR BUDGET IN 1979**

TABLE V

COUNTRIES	Swiss francs		COUNTRIES	Swiss francs	
	Received	Expected		Received	Expected
Afghanistan	7,840		Romania	24,395	
Albania	700		Senegal	1,000	
Australia	96,900		Singapore	1,500	
Austria	25,700		South Africa	12,600	
Bahamas	2,180		Spain	20,000	
Bahrain		6,615	Sweden	11,340	
Bangladesh	2,180		Syria	6,535	
Belgium	38,335		Thailand	28,750	
Bulgaria	6,250		Trinidad and Tobago	1,000	
Canada	27,345		Tunisia	6,535	
Chile	3,000	5,815	United Kingdom	53,100	
China, People's Republic of	50,000		United States of America	253,315	
Czechoslovakia	8,000		USSR	16,000	
Denmark	33,540		Viet Nam, Socialist Republic of	5,735	
Dominican Republic		4,370	Yugoslavia	3,000	
Ecuador	3,000			1,711,265	120,650
Finland	3,000			(40)	
France	129,810		Adjustment for previous years	1,711,225	120,650
German Democratic Republic	10,000				
Germany, Federal Republic of	259,620				
Greece	32,235				
Guatemala		5,290			
Haiti		3,980			
Honduras		3,255			
Hungary	5,000				
Iceland	2,500				
Indonesia	9,700				
Iran		60,985			
Iraq		10,580			
Ireland	7,940				
Italy	19,800				
Japan	229,995				
Jordan	5,225				
Korea, Republic of	20,910				
Lebanon	8,815				
Liechtenstein	3,000				
Luxembourg	15,265				
Madagascar, Dem. Republic of	4,355				
Malaysia	5,225				
Monaco	9,585				
Mongolia	3,300				
Netherlands	64,470				
New Zealand	20,910				
Niger	3,485				
Nigeria	7,935				
Pakistan	9,585				
Paraguay	1,625				
Philippines	18,950	19,760			
Poland	38,795				
Portugal	10,455				
			Adjustment for previous years		
			COUNTRIES	Sw. fr.	
			Honduras	(40)	

MOVEMENT OF FUNDS FOR

(Swiss francs)

	Cash contributions		
	Governments	National Societies	Other
OPERATIONS			
Europe — Cyprus	—	42	—
Africa — Southern Africa	9,848,071	109,856	196,050
— Horn of Africa	2,503,830	679,954	72,580
— Western Sahara	30,000	—	16
— Chad	923,900	383	28,275
— Information campaign	—	—	70
— General Africa	10,437,184	703,646	20,829
	23,742,985	1,493,839	317,820
— Angola (former operation)	—	—	—
Asia-Oceania — Viet Nam ¹	—	7,355	854
— Thailand	555,800	299,786	99,185
— Joint UNICEF/ICRC operation	17,825,145	5,024,169	11,816,372
— Joint League/ICRC operation	1,100,000	22,000	185,237
— S.E.Asia refugees operation ²	—	—	70,657
— Repatriation Bangladesh/Pakistan	—	—	161,250
— Timor	6,930,483	1,134,954	19,548
	26,411,428	6,488,264	12,353,103
Middle East — Lebanon	147,986	—	3,765
Latin America — Argentina	797,901	20,000	28,350
— Nicaragua	3,026,722	397,494	955,240
	3,824,623	417,494	983,590
ACTIVITIES			
Dissemination seminars ³	—	—	—
School textbook	—	—	—
RESERVE FUNDS	—	—	—
TOTAL	54,127,022	8,399,639	13,658,278

¹ Former operation Democratic Kampuchea conflict.

² Initial survey mission and establishment of CTA office.

³ Transferred to ordinary account, see Table II.

⁴ Transferred to general Africa account.

⁵ Surplus ICRC operation transferred to joint UNICEF/ICRC operation.

⁶ Return to Geneva of unused funds.

SPECIAL OPERATIONS IN 1979

TABLE VI

(Swiss francs)

Net 1979 income	Net 1979 expenditure	Surplus or deficit in 1979	Transfers &/or reimbursements	Balance bt/fwd from 1978	Balance bt/fwd to 1980
42	12,011	(11,969)	—	50,490	38,521
10,153,977	17,240,535	(7,086,558)	—	2,768,047	(4,318,511)
3,256,364	9,788,215	(6,531,851)	—	(1,232,171)	(7,764,022)
30,016	165,753	(135,737)	—	138,589	2,852
952,558	3,907,442	(2,954,884)	—	(1,585,882)	(4,540,766)
70	608,376	(608,306)	784,107	(175,801)	—
11,161,659	—	11,161,659	(784,107) ⁴	6,786,412	17,163,964
25,554,644	31,710,321	(6,155,677)	—	6,699,194	543,517
—	—	—	—	126,944	126,944
8,209	85,425	(77,216)	—	257,021	179,805
954,771	1,115,005	(160,234)	160,234	—	—
34,665,686	23,399,692	11,265,994	(160,234) ⁵	—	11,105,760
1,307,237	1,036,543	270,694	—	—	270,694
70,657	70,657	—	—	—	—
161,250	150,701	10,549	—	—	10,549
8,084,985	3,143,917	4,941,068	1,092 ⁶	63,789	5,005,949
45,252,795	29,001,940	16,250,855	1,092	320,810	16,572,757
151,751	3,720,662	(3,568,911)	—	4,416,888	847,977
846,251	1,710,129	(863,878)	—	362,821	(501,057)
4,379,456	4,969,780	(590,324)	—	600,420	10,096
5,225,707	6,679,909	(1,454,202)	—	963,241	(490,961)
—	—	—	(108,682)	108,682	—
—	139,212	(139,212)	—	188,048	48,836
—	—	—	—	470,010	470,010
—	139,212	(139,212)	(108,682)	766,740	518,846
76,184,939	71,264,055	4,920,884	(107,590)	13,344,307	18,157,601

CONTRIBUTIONS FOR SPECIAL LIST OF

(Swiss francs)

Donors	Europe	Africa						Sub-total "General Africa Appeal"
	Cyprus	Southern Africa	East Africa	Western Sahara	Chad	Information Campaign	General Africa	
Governments								
Algeria				30,000				30,000
Australia								
Canada							2,459,995	2,459,995
Denmark		156,933						156,933
Finland		42,900						42,900
France							505,340	505,340
Germany (Fed. Rep.) ...			270,000		89,900			359,900
Iceland								
Ireland		65,660	101,700					167,360
Japan								
Liechtenstein								
Luxembourg								
Netherlands			498,825				2,509,115	3,007,940
New Zealand								
Norway							661,300	661,300
Saudi Arabia			1,045,450					1,045,450
Sweden							2,508,550	2,508,550
Switzerland		50,000	50,000		500,000			600,000
United Kingdom		1,893,083	537,855		334,000		1,792,884	4,557,822
United States		7,639,495						7,639,495
Alloc. to CTA SE Asia								
TOTALS		9,848,071	2,503,830	30,000	923,900		10,437,184	23,742,985
National Societies								
Australia			34,518		383		111,530	146,431
Austria								
Belgium		11,300						11,300
Canada			7,434				27,372	34,806
Chile								
Denmark			48,644				65,647	114,291
Ecuador								
Finland		5,339						5,339
Germany (Fed. Rep.) ...		93,217						93,217
Greece								
Ireland							3,345	3,345
Italy								
Japan			5,000				30,000	35,000
Liechtenstein								
Luxembourg								
Netherlands			20,575				167,640	188,215
New Zealand	42		33				5,012	5,045
Norway			32,800				162,000	194,800
Spain								
Sweden			490,950					490,950
Switzerland			10,000					10,000
United Kingdom			30,000				131,100	161,100
United States								
Uruguay								
TOTAL	42	109,856	679,954		383		703,646	1,493,839
Others								
EEC								
Expenses recovered								
Organizations		182,276	36,800	16	28,275			247,367
Private donors		13,774	35,780			70	20,829	70,453
		196,050	72,580	16	28,275	70	20,829	317,820
GRAND TOTALS	42	10,153,977	3,256,364	30,016	952,558	70	11,161,659	25,554,644

OPERATIONS IN 1979
DONORS

TABLE VII

Vietnam ¹	Thailand	Asia					Sub-total Asia	Latin America		Mid. E.	Totals
		Joint UNICEF-ICRC action	Joint League-ICRC action	Repatri. Bangladesh/Pakistan	East Timor	CTA S-E Asia refugees ²		Argentina	Nicaragua	Lebanon	
		896,625 2,246,550			3,298,600 273,224		4,195,225 2,519,774	163,481	235,563 78,109		30,000 4,195,225 5,378,813 235,042 129,300 505,340 3,224,697 2,500 233,250 3,682,701 7,900 63,030 3,819,733 82,805 1,552,792 1,045,450 5,556,985 3,820,000 4,692,242 15,869,217
	90,000	2,507,338 2,500			180,746		2,778,084 2,500		86,713		3,224,697 2,500 233,250 3,682,701 7,900 63,030 3,819,733 82,805 1,552,792 1,045,450 5,556,985 3,820,000 4,692,242 15,869,217
		3,530,575 7,900 46,560			399,793		3,530,575 7,900 46,560 399,793 82,805 729,492		33,060 152,126 16,470 412,000 162,000	32,830	233,250 3,682,701 7,900 63,030 3,819,733 82,805 1,552,792 1,045,450 5,556,985 3,820,000 4,692,242 15,869,217
	81,000	82,805 648,492									1,552,792 1,045,450 5,556,985 3,820,000 4,692,242 15,869,217
	389,800 100,000	1,944,400 1,750,000	500,000		343,620 300,000		2,677,820 2,650,000	500,000 134,420	370,615 70,000		5,556,985 3,820,000 4,692,242 15,869,217
	495,000 (600,000)	4,075,000	600,000		2,134,500		6,704,500		1,410,066	115,156	15,869,217
	555,800	17,825,145	1,100,000		6,930,483		26,411,428	797,901	3,026,722	147,986	54,127,022
	5,697	420,200 2,564	22,000		104,014 10,000		529,911 12,564		2,714		679,056 12,564 98,880 272,681 1,500 1,500 1,062,309 14,250 439,439 995,510 6,000 103,345 19,900 19,900 55,000 5,000 5,000 52,500 702,015 418,470 553,000 30,000 1,666,100 10,000 474,870 726,250 1,000
	7,442	60,000 208,126			8,344		82,000 223,912		5,580 13,963 1,500 78,109 14,250		98,880 272,681 1,500 1,500 1,062,309 14,250 439,439 995,510 6,000 103,345 19,900 19,900 55,000 5,000 5,000 52,500 702,015 418,470 553,000 30,000 1,666,100 10,000 474,870 726,250 1,000
	62,673	807,236					869,909				1,062,309 14,250 439,439 995,510 6,000 103,345 19,900 19,900 55,000 5,000 5,000 52,500 702,015 418,470 553,000 30,000 1,666,100 10,000 474,870 726,250 1,000
		434,100 938 3,000 100,000			894,000		434,100 902,293 3,000 100,000				439,439 995,510 6,000 103,345 19,900 19,900 55,000 5,000 5,000 52,500 702,015 418,470 553,000 30,000 1,666,100 10,000 474,870 726,250 1,000
	10,000						10,000		19,900 10,000 5,000 5,000		19,900 19,900 55,000 5,000 5,000 52,500 702,015 418,470 553,000 30,000 1,666,100 10,000 474,870 726,250 1,000
		47,000 419,500 389,955 325,300			7,796		47,000 440,075 406,700 358,200		5,580 13,963 1,500 78,109 14,250		98,880 272,681 1,500 1,500 1,062,309 14,250 439,439 995,510 6,000 103,345 19,900 19,900 55,000 5,000 5,000 52,500 702,015 418,470 553,000 30,000 1,666,100 10,000 474,870 726,250 1,000
	20,575	419,500					440,075		5,580 13,963 1,500 78,109 14,250		98,880 272,681 1,500 1,500 1,062,309 14,250 439,439 995,510 6,000 103,345 19,900 19,900 55,000 5,000 5,000 52,500 702,015 418,470 553,000 30,000 1,666,100 10,000 474,870 726,250 1,000
	8,949	389,955					406,700		5,580 13,963 1,500 78,109 14,250		98,880 272,681 1,500 1,500 1,062,309 14,250 439,439 995,510 6,000 103,345 19,900 19,900 55,000 5,000 5,000 52,500 702,015 418,470 553,000 30,000 1,666,100 10,000 474,870 726,250 1,000
	32,900	325,300					358,200		5,580 13,963 1,500 78,109 14,250		98,880 272,681 1,500 1,500 1,062,309 14,250 439,439 995,510 6,000 103,345 19,900 19,900 55,000 5,000 5,000 52,500 702,015 418,470 553,000 30,000 1,666,100 10,000 474,870 726,250 1,000
	98,550	1,000,000			76,600		1,175,150	20,000	10,000		30,000 1,666,100 10,000 474,870 726,250 1,000
	10,000	172,500			34,200		216,700		97,070		474,870 726,250 1,000
	43,000	633,750					676,750		49,500 1,000		726,250 1,000
7,355	299,786	5,024,169	22,000		1,134,954		6,488,264	20,000	397,494		8,399,639
		9,130,224 448,773				70,657	9,130,224 519,430		455,095		9,585,319 519,430 2,727,155 826,374
	71,300	1,863,020	5,315	161,250			2,100,885	5,000	373,903		2,727,155 826,374
854	27,885	374,355	179,922		19,548		602,564	23,350	126,242	3,765	826,374
854	99,185	11,816,372	185,237	161,250	19,548	70,657	12,353,103	28,350	955,240	3,765	13,658,278
8,209	954,771	34,665,686	1,307,237	161,250	8,084,985	70,657	45,252,795	846,251	4,379,456	151,751	76,184,939

¹ Former operation Democratic Kampuchea conflict

² Initial survey mission and establishment of CTA office

INDO-CHINA BUREAU (INDSEC)

Comparative balance sheets as at 31 December 1979 and 1978

ASSETS			LIABILITIES		
	Balance Sheet as at 31. 12. 79	Balance Sheet as at 31. 12. 78		Balance Sheet as at 31. 12. 79	Balance Sheet as at 31. 12. 78
	Sw.fr.	Sw.fr.		Sw.fr.	Sw.fr.
CASH	82,697	535,359	SHORT-TERM LIABILITIES		
OTHER CURRENT ASSETS			— Accounts payable	190,434	92,438
— Investments	3,148,428	4,178,073	— Accrued liabilities	—	3,198
— Accounts receivable	—	400,643		190,434	95,636
— Accruals and prepaid expenses .	36,092	10,200	SUNDRY PROVISIONS		
	3,184,520	4,588,916	— I.O.G. Programmes taken over by INDSEC	—	174,633
			CAPITAL FUNDS		
			— Bt/fwd from previous period ...	4,854,006	7,348,072
			— Excess expenditure 1.7.78–31.12.78		(1,286,831)
			1.1.79–31.12.79	(1,561,273)	
			— Loss on dollar-yen exchange rates	(215,950)	(1,207,235)
				3,076,783	4,854,006
	<u>3,267,217</u>	<u>5,124,275</u>		<u>3,267,217</u>	<u>5,124,275</u>

INDO-CHINA BUREAU (INDSEC)

Receipts and Expenditure Account

	Period from 1.1.79 to 31.12.79
RECEIPTS	Sw.fr.
— Contributions from Governments	—
— Contributions from National Societies	49,380
— Other organizations and individual contributors	—
— Other receipts	4,068
	<u>53,448</u>
EXPENDITURE	
— Relief	1,398,739
— Operational expenses	215,982
	<u>1,614,721</u>
EXCESS EXPENDITURE OVER RECEIPTS	<u>(1,561,273)</u>
LOSS ON DOLLAR, YEN DEVALUATION/S.Fr.	<u>(215,950)</u>
BT/FWD 1.1.79	<u>4,854,006</u>
BALANCE AVAILABLE 31.12.79	<u><u>3,076,783</u></u>

TABLE X

FUNDS FOR CURRENT OPERATIONS

(Summary of movements in 1979)

				Swiss francs	
				Expenditure	Income
I. FUND FOR RELIEF OPERATIONS					
1. Balance as at 1 January 1979					778,882
2. Receipts in 1979					
2.1. Proceeds of public collection in Switzerland	595,667				
2.2. Donations for specific relief operations	832,907				
2.3. Other receipts	13,445				1,442,019
3. Total available					2,220,901
4. Expenditure in 1979					
4.1. Purchase and forwarding of relief					
	Disburse- ments	Commit- ments			
– Europe	18,727	6,273	25,000		
– Africa	105,744	37,431	143,175		
– Latin America	158,759	65,769	224,528		
– South-East Asia	486,033	216,276	702,309		
– Middle East	1,110,159	158,655	1,268,814		
– Sundry relief operations	82	42,231	42,313		
– Upkeep of emergency stores	48,708	10,706	59,414		
	1,928,212	537,341	2,465,553		
– Programmes bt/fwd from 1978		(1,175,901)	(1,175,901)		
	1,928,212	(638,560)	1,289,652	1,289,652	1,289,652
5. Amount available on 31 December 1979					931,249
(shown on the Balance Sheet under liabilities as "Fund for Current Operations, Unappropriated")					
II. FUND FOR OPERATIONS REQUIRING SPECIAL FINANCING					
1. Balance bt/fwd from 31 December 1978					14,520,208
2. Receipts in 1979					76,184,939
3. Total available					90,705,147
4. Expenditure in 1979	71,264,055 ¹				
Transfers and reimbursements	107,590 ¹				
Changes in current commitments	638,560 ²				72,010,205
5. Amount available on 31 December 1979					18,694,942*
(shown on the balance sheet under liabilities as "Fund for Current Operations, Earmarked")					
*This amount consists of:					
– Balances of special programmes					
bt/fwd, as at 31.12.1979	18,157,601 ¹				
– Current relief operations	537,341				18,694,942

(1) See Table VI

(2) Programmes transferred from 1978 to 1979

Programmes transferred from 1979 to 1980

Carried out in 1979

SPECIAL FUNDS

1. FOUNDATION FOR THE INTERNATIONAL COMMITTEE OF THE RED CROSS

BALANCE SHEET AS AT 31 DECEMBER 1979

ASSETS		LIABILITIES	
	Sw.fr.		Sw.fr.
Securities:			
Swiss bonds (market value Sw.fr. 1,194,100.—)	1,182,000.—	Inalienable capital	1,028,252.52
– West German bonds (market value Sw.fr. 72,930.—)	90,800.—	Inalienable reserve:	
		– b/f from 1978	253,151.15
		– Statutory allocation of 15% of net revenue in 1979	9,864.35
Deposit with Swiss National Bank, Geneva		Total capital	1,291,268.02
Administration fédérale des contributions, Berne (prepaid tax to be refunded)		International Committee of the Red Cross:	
		Funds in current account	55,897.90
			<u>1,347,165.92</u>
	<u>1,347,165.92</u>		

RECEIPTS AND EXPENDITURE ACCOUNT, 1979

RECEIPTS		Sw.fr.
Income from securities		64,490.30
Difference between nominal value and purchase price of bonds bought in 1979		2,750.—
		<u>67,240.30</u>
EXPENDITURE		
Safekeeping charges		624.70
Audit fees		790.—
Sundry		63.35
		<u>1,478.05</u>
RESULT		
Excess of receipts over expenditure		<u>65,762.25</u>
STATUTORY ALLOCATION		
Statutory allocation to inalienable reserve: 15% of net revenue (Art. 8 of the Statutes)		9,864.35
Statutory allocation to the ICRC of balance of net revenue (Art. 7 of the Statutes)		55,897.90
Total		<u>65,762.25</u>

2. AUGUSTA FUND
BALANCE SHEET AS AT 31 DECEMBER 1979

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 of securities	4,903.25
	<u>113,931.95</u>	Total capital	<u>104,903.25</u>
Less provision for price fluctuations	13,566.95		
Market value of portfolio	100,365.—		
Cash at banks	7,171.75		
Administration fédérale des contributions, Berne (tax paid in advance, to be refunded)	1,687.55	ICRC, Florence Nightingale Medal Fund, current account	4,321.05
	<u>109,224.30</u>		<u>109,224.30</u>

RECEIPTS AND EXPENDITURE ACCOUNT FOR 1979

EXPENDITURE		RECEIPTS	
	Sw.fr.		Sw.fr.
Audit fees and safekeeping and other bank charges	498.90	Income from securities and interest on bank deposit	4,819.95
	<u>498.90</u>		<u>4,819.95</u>

RESULT

	Sw.fr.
Excess of receipts over expenditure for 1979 allocated to the Florence Nightingale Medal Fund pursuant to Resolution VI of the Twenty-first International Red Cross Conference	<u>4,321.05</u>

3. FLORENCE NIGHTINGALE MEDAL FUND
BALANCE SHEET AS AT 31 DECEMBER 1979

ASSETS		LIABILITIES	
	Sw.fr.		Sw.fr.
Swiss Government securities (market value Sw.fr. 81,940.—)	75,000.—	Capital	25,000.—
Stock of medals	6,672.—	Reserve:	
Bank	2,000.90	— Balance brought forward from 1978	62,239.80
Administration fédérale des contributions, Berne (tax paid in advance to be refunded)	1,127.—	— Plus: excess of receipts over expenditure	1,881.15
ICRC, Augusta Fund a/c	4,321.05		64,120.95
	<u>89,120.95</u>		<u>89,120.95</u>

RECEIPTS AND EXPENDITURE ACCOUNT FOR 1979

EXPENDITURE	Sw.fr.	RECEIPTS	Sw.fr.
Printing and despatch of circulars, presentation of medals, sundries	5,480.90	Income from securities	3,220.—
Audit fees	400.—	Difference between nominal value and purchase of bonds during the year	250.—
Safekeeping charges	29.—	Transfer of balance as at 31 December 1979 of Augusta Fund Receipts and Expenditure Account pursuant to resolution VI of the Twenty-first International Red Cross Conference	4,321.05
	<u>5,909.90</u>		<u>7,791.05</u>

RESULT

	Sw.fr.
Excess of receipts over expenditure in 1979	<u>1,881.15</u>

4. THE CLARE R. BENEDICT FUND
BALANCE SHEET AS AT 31 DECEMBER 1979
(expressed in US\$ before appropriation of revenue)

ASSETS	US\$	LIABILITIES	US\$
Securities: (market value: US\$ 1,076,262.80)	929,844.10	Capital	1,000,000.—
Cash at bank	385,158.46	Receipts and Expenditure Account: balance for distribution	315,002.56
	<u>1,315,002.56</u>		<u>1,315,002.56</u>

RECEIPTS AND EXPENDITURE ACCOUNT FOR 1979

EXPENDITURE	US\$	RECEIPTS	US\$
Safekeeping charges, fees and other administrative expenses	7,561.38	Income from securities	86,407.50
	<u>7,561.38</u>	Interest on bank deposits	16,603.02
			<u>103,010.52</u>

RESULT

	US\$
Excess of revenue over expenses in 1979	<u>95,449.14</u>
BALANCE FOR DISTRIBUTION AS AT 31 DECEMBER 1979	
Balance b/fwd from 1978	219,553.42
Excess income over expenses in 1979 (as above) ..	95,449.14
Balance for distribution as at 31 December 1979 .	<u>315,002.56</u>

5. MAURICE DE MADRE FUND
BALANCE SHEET AS AT 31 DECEMBER 1979

ASSETS		LIABILITIES	
	Sw.fr.		Sw.fr.
Securities:		Capital:	
— Bonds and bank certificates (market value Sw.fr. 1,523,475.—)	1,530,000.—	Balance bt/fwd from 1978	1,132,655.55
		Surplus receipts over expenditure in 1979	935,550.05
Debtors:		Total capital	2,068,205.60
— AFC Berne, tax paid in advance, to be refunded	342,243.35	Accrued liabilities	1,930.—
Banks:			
— Current accounts	16,792.25		
— Fixed deposit	175,000.—		
Prepaid expenses	6,100.—		
	<u>2,070,135.60</u>		<u>2,070,135.60</u>

RECEIPTS AND EXPENDITURE ACCOUNT FOR 1979

EXPENDITURE	Sw.fr.	RECEIPTS	Sw.fr.
Allocation of grant	7,000.—	Net result of liquidation of S.I. Léman-Pelouse S.A.	895,660.75
Charges re purchase of securities and other bank charges	1,339.95	Interest from securities and bank accounts	50,745.45
Printing and despatch of circular letter	1,525.—	Difference between nominal value and purchase price of bonds bought in 1979	750.—
Fees	1,255.—		
Sundry	486.20		
	<u>11,606.15</u>		<u>947,156.20</u>

RESULT	Sw.fr.
Excess of receipts over expenditure in 1979 transferred to Capital Account	<u>935,550.05</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, 1979

As statutory auditors of the International Committee of the Red Cross, Geneva,
we have examined the accounts for the year ended December 31, 1979.

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 totals Sw.Fr. 36'601'239,-- and the statement of income and expenditure which after creation and reinforcement of various provisions and reserves shows an over-expenditure of Sw.Fr. 120'066,-- reflect fairly the financial position of the International Committee of the Red Cross and the results of its operations for the year 1979.

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

Geneva, April 21, 1980

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