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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
	273,288,972	158,135,453	234,393,033

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
ASSETS			LIABILITIES	
CASH			SHORT-TERM LIABILITIES	
– cash, postal cheque account, bank deposits	9,061	7,104	– Accounts payable	15,192
			– Accrued liabilities	16,074
OTHER CURRENT ASSETS				13,082
– Securities	10,894	10,864		31,266
– Other investments	43,039	41,366		21,183
– Accounts receivable	5,294	4,181		
– Accruals and prepaid expenses	31,952	13,545		
	91,179	69,956		
FIXED ASSETS			FUNDS FOR CURRENT OPERATIONS	
– Buildings	3,460	3,791	– Relief operations	2,086
– Relief supplies	809	735	– Specially financed operations	54,031
– Furniture and equipment	1,212	159		42,918
	5,481	4,685		56,117
ADVANCES TO DELEGATIONS	10,272	7,993		46,117
				850
OPERATIONS WITH TEMPORARY DEFICIT FINANCING	—	1,804		900
			LONG-TERM LIABILITIES	
BALANCE SHEET TOTALS	115,993	91,542		16,918
FUNDS IN TRUST				12,816
– Trust funds in banks	200	214		276
OVERALL TOTALS	116,193	91,756		316
				22
				592
				10,250
				10,842
				115,993
				91,542
				200
				214
				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			
GENERAL AFFAIRS					
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	
OPERATIONAL ACTIVITIES					
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:				2,553,619	
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	
ADMINISTRATIVE AFFAIRS					
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	
OTHER EXPENDITURE					
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	
OTHER ACTIVITIES					
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	
Carry forward	57,776,826	1,882,159	168,631,162	228,290,147	
				68,315,490	

AND EXPENDITURE/CHARGES IN 1984

TABLE II

INCOME (in Swiss francs)	IN CASH			CONTRIBUTIONS IN KIND AND/OR SERVICES USED	
	Budget structure		Total		
	Regular	Relief operations			
REGULAR INCOME					
Contributions:					
Governments	37,834,030			37,834,030	
National Societies	2,758,890			2,758,890	
Other:					
Swiss industry	648,027			648,027	
Private sources	1,704,182			1,704,182	
Revenue from investments and miscellaneous	3,988,134		61,068	4,049,202	
	46,933,263		61,068	46,994,331	
ADDITIONAL INCOME					
Contributions:					
Governments	6,360,783		156,955,765	163,316,548	
- of which carried forward to 1985	(546,500)			(546,500)	
- of which assigned to relief operations	(164,886)	164,886			
European Economic Community			10,262,903	10,262,903	
National Societies			8,848,353	8,848,353	
Private contributions and other income		464,106	3,090,980	3,555,086	
Foundations	214,883			214,883	
	5,864,280	628,992	179,158,001	185,651,273	
VARIABLE INCOME					
Transferred from special budgets	9,584,197			9,584,197	
Surplus income carried forward from 1983	3,000,000			3,000,000	
Fund-raising campaign in Switzerland		336,442		336,442	
	12,584,197	336,442		12,920,639	
Carry forward	65,381,740	965,434	179,219,069	245,566,243	
				68,315,490	

SUMMARY STATEMENT OF INCOME

EXPENDITURE (in Swiss francs)	IN CASH			Total	CONTRIBUTIONS IN KIND AND/OR SERVICES USED		
	Budget structure		Total				
	Regular	Relief operations					
Bt. forward	57,776,826	1,882,159	168,631,162	228,290,147	68,315,490		
OTHER EXPENDITURE							
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			
TRANSFERS	66,464,437	1,882,159	168,631,162	236,977,758	68,315,490		
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			
RESULT	67,964,437	1,882,159	181,170,014	251,016,610	68,315,490		
Excess income over expenditure	315,245			315,245			
TOTAL	68,279,682	1,882,159	181,170,014	251,331,855	68,315,490		

AND EXPENDITURE/CHARGES IN 1984

TABLE II (cont'd.)

INCOME (in Swiss francs)	IN CASH			Total	CONTRIBUTIONS IN KIND AND/OR SERVICES USED		
	Budget structure		Special				
	Regular	Relief operations					
Bt. forward	65,381,740	965,434	179,219,069	245,566,243	68,315,490		
OTHER INCOME							
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		
TRANSFER							
Expenditure exceeding budget, drawn from funds for relief operations		1,113,662		1,113,662			
TOTAL	68,279,682	1,882,159	181,170,014	251,331,855	68,315,490		

TABLE III

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 Sw. fr.	Special budgets Sw. fr.	TOTAL Sw. fr.	%
1. OPERATIONAL ACTIVITIES				
1.1. PROTECTION AND ASSISTANCE ACTIVITIES 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. CENTRAL TRACING AGENCY (ACTIVITIES COVERED BY REGULAR BUDGET)				
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. MEDICAL ASSISTANCE				
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. MATERIAL ASSISTANCE, RELIEF SUPPLIES, including transport				
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. AID TO NATIONAL RED CROSS AND RED CRESCENT SOCIETIES				
EUROPE/NORTH AMERICA		—	—	
AFRICA		1,484	1,484	
ASIA/PACIFIC		15	15	
MIDDLE EAST		395	395	
LATIN AMERICA	6	3,014	3,014	
HEADQUARTERS	6	—	6	
	6	4,908	4,914	1.6
1.6. PROMOTION OF INTERNATIONAL HUMANITARIAN LAW				
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 Sw. fr.	Special budgets Sw. fr.	TOTAL Sw. fr.	%
2.	OPERATIONAL SUPPORT FOR DELEGATIONS	Bt. forward	39,420	200,977	240,397
			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					
EUROPE							
Switzerland	18,000,000		2,000,000	15,106,000	35,106,000		
European Community							
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		
European Economic Community	4,878,215		33,700,456	38,578,671	468,445		
	4,878,215		10,262,903	10,262,903	20,345,186		
Others			43,963,359	48,841,574	27,291,119		
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		
				106,768,190	27,520,126		
NORTH AMERICA							
Canada	1,327,500		11,595,960	12,923,460	4,797,204		
United States of America	4,881,250		62,069,333	71,311,366	3,298,172		
	6,208,750		4,360,783	73,665,293	84,234,826		
				84,234,826	8,095,376		
AFRICA							
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			
Sao Tome and Principe	515	2,140 (65)		2,140 450			
Togo		7,935		7,935			
Zaire				1,274	1,274		
Zimbabwe							
	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					
ASIA AND THE PACIFIC							
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				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		
MIDDLE EAST/NORTH AFRICA/ WESTERN ASIA/ARABIAN PENINSULA							
Saudi Arabia	2,000,000			1,000,000	3,104,000		
Bahrain	132,500	104,000			170,000		
Egypt	145,765	37,500			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		
LATIN AMERICA AND THE CARIBBEAN							
Argentina	62,500*				65,255		
Barbados	2,310	2,755			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				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		
OVERALL TOTAL	37,422,480	411,550	6,360,783	167,218,668	211,413,481		
					35,616,829		

* 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					
EUROPE							
Germany, Federal Republic of	348,890			348,890	14,409,068		
Austria	29,620			129,620	12,550		
Belgium	46,180			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		
France	175,700			175,700	1,236,632		
Hungary	16,250			16,250	196,250		
Ireland	9,040	530		72,570	54,780		
Iceland	5,000			10,000	37,780		
Italy	86,460			86,460	429,420		
Liechtenstein	7,500			7,500			
Luxembourg	19,895			23,815			
Monaco	11,040			12,132			
Norway	81,320			502,175	1,319,125		
Netherlands	33,280			383,623	464,943		
Poland	12,050				350,726		
Portugal	10,000						
German Democratic Republic	168,170			803,751	971,921		
United Kingdom	17,280			2,309,044	2,326,324		
Sweden	48,300			100,000	100,000		
Switzerland	42,570				280,392		
Czechoslovakia	16,000				48,300		
Turkey	5,000				5,000		
USSR							
Yugoslavia							
	1,276,955	530		4,985,916	6,263,401		
					26,770,322		
NORTH AMERICA							
Canada	63,960			2,548,960	2,612,920		
United States of America	511,315			217,750	729,065		
	575,275			2,766,710	3,341,985		
					491,562		
AFRICA							
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					
ASIA AND THE PACIFIC							
Afghanistan	9,040			67,176	9,040		
Australia	117,970				185,146		
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		
Malaysia	6,020				6,020		
Nepal	1,000				1,000		
New Zealand	21,590			59,991	81,581		
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		
MIDDLE EAST/NORTH AFRICA/ WESTERN ASIA/ARABIAN PENINSULA							
Egypt							
Iran	62,750			210,962	210,962		
Jordan	5,020*			50,618	113,368		
Lebanon	10,040				5,020		
Qatar	1,510				10,040		
Syria	7,530				1,510		
Tunisia	7,530				7,530		
Yemen Arab Republic	1,500	7,095			14,625		
	95,880	7,095		261,580	364,555		
LATIN AMERICA AND THE CARIBBEAN							
Bahamas							
Brazil	2,510				2,510		
Chile	20,000				20,000		
Colombia	10,040				10,040		
Costa Rica	12,050				12,050		
Ecuador	2,340				2,340		
Guyana	5,020				5,020		
Haiti	3,785				3,785		
Honduras	3,180				3,180		
Nicaragua	6,630	3,575			10,205		
Panama	5,230				5,230		
Paraguay	6,315				6,315		
Trinidad and Tobago	1,500				1,500		
Uruguay	3,785				3,785		
	83,385	3,575			1,000		
OVERALL TOTAL	2,747,690	11,200		8,848,353	11,607,243		
					28,456,098		

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

CONTRIBUTIONS FOR SPECIALLY

(in Swiss francs)

DONORS (in French alphabetical order)	EUROPE	AFRICA	ASIA					
	Poland	General appeal	Cambodia Thailand	Pakistan (Conflict in Afghanistan)	East Timor	Philippines	Viet Nam ex-Indsec	
Governments								
EUROPE								
Switzerland		8,726,000				300,000		300,000
EEC countries								
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		385,000		100,000				100,000
Greece								
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			34,900		34,900
- Refund ICRC purchases			196,400					
	23,119	9,006,585				34,900		34,900
Others								
Austria		1,140		58,400				58,400
Cyprus			487,805					
Finland			5,301,937	859,737	868,415			1,872,115
Norway			4,533,388		1,294,499	143,963		1,732,264
Sweden						437,765		
	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
NORTH AMERICA								
Canada			5,481,579	1,575,906	851,575			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			14,706,688
LATIN AMERICA								
Cuba			1,117					
ASIA AND THE PACIFIC								
Australia			2,646,096	1,065,075	286,911	2,049,365		3,619,457
Japan			30,332	3,531,075				3,531,075
New Zealand				50,400	50,400			100,800
		2,676,428	4,646,550	337,311	2,049,365	218,106		7,251,332
MIDDLE EAST/NORTH AFRICA/WEST ASIA/ ARABIAN PENINSULA								
Saudi Arabia								
Iraq			1,274					
Zimbabwe			1,274					
TOTAL to carry forward	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	Governments EUROPE Switzerland
829,800	329,600	1,159,400	1,257,680	8,549,900	EEC countries
336,809	167,224	167,224		240,078	Germany, Federal Rep. of
	224,592	561,401	449,184	3,332,505	Belgium
	300,000	300,000	226,650	1,082,900	Denmark
740,741	667,493	667,493		6,458	France
1,545,000	364,743	1,105,484	751,880	64,775	Greece
	935,000	2,480,000	619,000	1,994,048	Ireland
3,452,350	2,988,652	6,441,002	3,304,394	7,065,917	Italy
				11,363,875	Netherlands
					United Kingdom
					European Economic Community
				9,391,303	– Emergency aid
				871,600	– Refund ICRC purchases
				1,198,299	
				10,262,903	
1,709,402	199,243	199,243		58,400	Others
1,151,200	578,333	2,287,735	236,220	1,140	Austria
	1,430,411	2,581,611	867,498	923,268	Cyprus
			870,600	10,329,285	Finland
2,860,602	2,207,987	5,068,589	1,974,318	9,717,863	Norway
6,392,952	11,196,639	17,589,591	6,477,011		Sweden
420,663	750,328	1,170,991	1,875,821		
14,230,000		14,230,000	6,100,839	21,029,956	NORTH AMERICA
14,650,663	750,328	15,400,991	7,976,660	62,069,333	Canada
				80,099,315	United States of America
2,093,019		2,093,019	311,390		LATIN AMERICA
	43,200	43,200		8,669,962	Cuba
2,093,019	43,200	2,136,219	311,390	3,531,075	
				174,332	ASIA AND THE PACIFIC
					Australia
1,000,000	1,000,000				Japan
76,300	76,300				New Zealand
					MIDDLE EAST/NORTH AFRICA/WEST ASIA/ARABIAN PENINSULA
1,076,300	1,076,300			1,000,000	Saudi Arabia
23,136,634	13,066,467	36,203,101	14,765,061	76,300	Iraq
				1,274	Zimbabwe
					TOTAL to carry forward

CONTRIBUTIONS FOR SPECIALLY

(in Swiss francs)

DONORS (in French alphabetical order)	EUROPE	AFRICA	ASIA						
	Poland	General appeal	Cambodia Thailand	Pakistan (Conflict in Afghanistan)	East Timor	Philippines	Viet Nam ex-Indsec	TOTAL	
Bt. forward	101,967	82,885,098	13,506,287	15,870,967	2,049,365	1,836,822		33,263,441	
National Societies									
EUROPE									
Austria		100,000							
Belgium		581,200					23,460	23,460	
Finland									
Ireland									
Iceland									
Luxembourg							2,000	2,000	
Monaco							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		57,979		43,776		170,155	
Switzerland		100,000							
	532	2,384,607	68,680	290,030		142,111		500,821	
NORTH AMERICA									
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	
ASIA AND THE PACIFIC									
Australia		16,344	4,033	9,078	2,646			15,757	
Korea			663,889				12,125	12,125	
Japan		23,975	966				663,889	663,889	
New Zealand							5,951	5,951	
Singapore							966	966	
		40,319	668,888	9,078	2,646	18,076		698,688	
MIDDLE EAST									
Egypt				210,962				210,962	
Iran				210,962				210,962	
	TOTAL	532	4,892,217	745,935	518,664	2,646	184,779	1,452,024	
Various									
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									
	TOTAL	2,444	2,531,843	138,062	39,165	2,864	61,068	241,159	
	OVERALL TOTAL	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 National Societies
101,520	8,131	8,131		100,000	EUROPE
63,000		101,520		8,131	Austria
5,000		63,000		706,180	Belgium
1,920		5,000		63,000	Finland
280		1,920		5,000	Ireland
54,935	86,700	280		3,920	Iceland
79,750		86,700		1,092	Luxembourg
1,698,720		54,935		502,175	Monaco
		79,750		383,623	Norway
		1,698,720		803,751	Netherlands
				2,309,044	United Kingdom
				100,000	Sweden
					Switzerland
2,005,125	94,831	2,099,956		4,985,916	NORTH AMERICA
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	ASIA AND THE PACIFIC
24,254	8,084	32,338	2,737	67,176	Australia
20,000	10,000	30,000		12,125	Korea
14,431	9,621	24,052	6,013	693,889	Japan
58,685	27,705	86,390	8,750	59,991	New Zealand
				966	Singapore
	50,618	50,618		210,962	MIDDLE EAST
				50,618	Egypt
	50,618	50,618		261,580	Iran
2,077,684	186,846	2,264,530	239,050	8,848,353	TOTAL
81,086	43,792	124,878	20,962	2,764,804	Various
288,053		288,053		444,535	Private
			(57,291)	(57,291)	Other income
369,139	43,792	412,931	(36,329)	3,152,048	Refund of overpayment in 1983
25,583,457	13,297,105	38,880,562	14,967,782	179,219,069	TOTAL
					OVERALL TOTAL

**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	
1. SPECIALLY FINANCED OPERATIONS						
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 ¹	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 ²	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 ³	-	-	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 ⁴ 328,087	561,487	104,943		9,288,753
TOTAL	41,113,540	2,329,642	168,631,162	179,219,069	54,031,089 ⁵	65,761,871
2. RELIEF OPERATIONS						
- Relief operations under regular budget						
- Reserve funds for relief operations under regular budget	1,902,705	324,554	1,882,159	353,077	698,177	2,553,619
TOTAL	1,296,725	(521,491) ²	-	612,357	1,387,591	-
	3,199,430	(196,937)	1,882,159	965,434	2,085,768 ⁵	2,553,619

¹ Appropriation of ad hoc provision. ² Including 196,937 Swiss francs for Central America. ³ Contribution from regular budget.⁴ Transferred to regular budget. ⁵ 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:				
- Swiss bonds (market value: Fr. 1,277,370.-)	1,317,000.—	Inalienable capital	1,028,252.52	
Deposit with Swiss National Bank . . .	406,707.47	- Allocation of a gift	363,375.—	1,391,627.52
Federal Tax Administration, Bern (withholding tax)	20,505.70	Inalienable reserve:		
		- Brought forward from 1983	295,739.—	
		- Statutory allocation from net revenue in 1984	8,527.—	304,266.—
				1,695,893.52
		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	RECEIPTS
Safekeeping charges	776.45
Audit fees	1,400.—
Various expenses	64.40
	<u>2,240.85</u>

RESULT

Excess of receipts over expenditure in 1984	<u>420,221.65</u>
---	-------------------

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
	<u>114,931.95</u>	Total capital	113,078.25
Less provision for price fluctuations	(5,391.95)	ICRC, Florence Nightingale Medal Fund, current account	3,945.90
	<u>109,540.—</u>		
Cash at banks	5,847.20		
Federal Tax Administration, Bern (withholding tax)	1,636.95		
	<u>117,024.15</u>		<u>117,024.15</u>

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	<u>81.15</u>		
	<u>731.15</u>		<u>4,677.05</u>

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>

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.	LIABILITIES	Sw. fr.
Swiss Government securities (market value: Sw. fr. 77,530.—)	75,000.—	Capital	25,000.—
Stock of medals	10,143.—	Reserve:	
Swiss National Bank, Geneva	11,914.25	Balance brought forward from 1983	72,993.35
Federal Tax Administration, Bern (withholding tax)	1,477.—	Excess of receipts over expenditure in 1984	4,486.80
ICRC, Augusta Fund, current account	<u>3,945.90</u>		<u>77,480.15</u>
	<u>102,480.15</u>		<u>102,480.15</u>

RECEIPTS AND EXPENDITURE ACCOUNT FOR 1984

EXPENDITURE	Sw. fr.	RECEIPTS	Sw. fr.
Printing and dispatching circulars	2,980.—	Income from securities	4,220.—
Audit fees	650.—	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
Safekeeping and bank charges	49.10		8,165.90
	<u>3,679.10</u>		<u>4,486.80</u>

RESULT

Excess of receipts over expenditure in 1984, transferred to the reserve

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 \$	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 variations: - Brought forward from 1983	179,565.30	
Accounts receivable	5,684.65	- Purchase and sale of securities	(6,563.76)	173,001.54
Banks	31,766.31			1,568,410.93
	<u>1,749,663.66</u>			
		For distribution: - Brought forward from 1983	70,636.73	
		- Excess of receipts over expenditure in 1984	<u>110,616.—</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>	
DETERMINATION OF EXCESS OF INCOME OVER EXPENSES AS AT 31 DECEMBER 1984 FOR APPROPRIATION			
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.	LIABILITIES	Sw. fr.
Securities:		Capital:	
Bonds and bank certificates (market value: Sw. fr. 2,338,850.—)	2,350,000.—	Balance bt/fwd from 1983	2,325,492.13
Federal Tax Administration, Bern (withholding tax)	25,055.90	Excess of receipts over expenditure in 1984	54,932.40
Banks	5,368.63	Total capital	2,380,424.53
	<u>2,380,424.53</u>		<u>2,380,424.53</u>

RECEIPTS AND EXPENDITURE ACCOUNT FOR 1984

EXPENDITURE	Sw. fr.	RECEIPTS	Sw. fr.
Payments to eight beneficiaries	62,419.60	Income from securities	122,306.25
Safekeeping charges and bank charges	2,731.10	Interest from bank accounts	250.75
Audit fees	1,900.—		
Other expenses	573.90		
	<u>67,624.60</u>		<u>122,557.—</u>

RESULT	Sw. fr.
Excess of receipts over expenditure in 1984, transferred to capital account	<u>54,932.40</u>

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 \$
Charges on purchase and sale of securities	676.47
Bank charges	1,084.66
Safekeeping charges	698.82
Audit fees	647.06
	3,107.01

RECEIPTS

	US \$
Yield from securities and investments	88,542.87
Bank interest	62.59
Net profit on purchase and sale of securities . .	640.93
Profit on foreign exchange	6,623.81
	95,870.20

RESULT

Excess of receipts over expenditure allocated to the ICRC according to Article 2 of the Regulations	US \$
	92,763.19

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

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		
	<hr/> 1,483.55		<hr/> 13,062.50
RESULT	Sw. fr.		
Excess of receipts over expenditure in 1984	<hr/> 11,578.95		

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	<u>24,061.85</u>
Total capital	1,024,061.85
	<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

	Sw. fr.
	<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

Excess of receipts over expenditure for the period, transferred to capital account

Sw. fr.
<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.

ATAG
Fiduciaire Générale SA
Genève

6, rue d'Italie
1204 Genève
Téléphone 022-213527
Telex 428260

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.

