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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
ASSETS			LIABILITIES		
CASH			SHORT-TERM LIABILITIES		
– 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
OTHER CURRENT ASSETS			FUNDS FOR CURRENT OPERATIONS		
– 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	LONG-TERM LIABILITIES		
FIXED ASSETS			PROVISIONS		
– 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
ADVANCES TO DELEGATIONS	10,272	7,993	– Fund for investing in equipment		
			– Available	1,864	1,600
			– Appropriated	951	—
				16,918	12,816
OPERATIONS WITH TEMPORARY DEFICIT FINANCING	—	1,804	CAPITAL RESERVE FUNDS		
			– Carry forward	276	254
			– Excess income	316	22
				592	276
			– General reserve	10,250	10,250
BALANCE SHEET TOTALS	115,993	91,542		10,842	10,526
FUNDS IN TRUST			BALANCE SHEET TOTALS	115,993	91,542
– Trust funds in banks	200	214	FUNDS IN TRUST	200	214
OVERALL TOTALS	116,193	91,756	OVERALL TOTALS	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		
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	2,553,619
Zones:					
Europe and North America	402,924		561,487	964,411	9,288,753
Africa	426,886		88,730,202	89,157,088	40,179,311
Asia-Pacific	3,978,830	549,811	30,404,546	34,933,187	6,069,349
Middle East	6,120,312	918,406	29,592,517	36,631,235	3,549,434
Latin America	2,366,956	116,042	19,342,410	21,825,408	6,675,024
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

[illegible]

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
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	
	66,464,437	1,882,159	168,631,162	236,977,758	68,315,490
TRANSFERS					
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
RESULT					
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				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
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

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		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	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			
EUROPE						
Switzerland	18,000,000		2,000,000	15,106,000	35,106,000	6,477,488
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
	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
Others						
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
NORTH AMERICA						
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
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						1,327
Rwanda	27,585				27,585	
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			
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			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	
MIDDLE EAST/NORTH AFRICA/ WESTERN ASIA/ARABIAN PENINSULA						
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	
LATIN AMERICA AND THE CARIBBEAN						
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	
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	Supplementary contributions					
EUROPE								
Germany, Federal Republic of	348,890	530			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				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
NORTH AMERICA								
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			
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	Supplementary contributions			
ASIA AND THE PACIFIC						
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
MIDDLE EAST/NORTH AFRICA/ WESTERN ASIA/ARABIAN PENINSULA						
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
LATIN AMERICA AND THE CARIBBEAN						
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
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					TOTAL
	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	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
Others								
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
NORTH AMERICA								
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
LATIN AMERICA								
Cuba		1,117						
ASIA AND THE PACIFIC								
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
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
					EEC countries
829,800	329,600	1,159,400	1,257,680	8,549,900	Germany, Federal Rep. of
	167,224	167,224		240,078	Belgium
336,809	224,592	561,401	449,184	3,332,505	Denmark
	300,000	300,000	226,650	1,082,900	France
				6,458	Greece
				64,775	Ireland
	667,493	667,493		1,994,048	Italy
740,741	364,743	1,105,484	751,880	7,065,917	Netherlands
1,545,000	935,000	2,480,000	619,000	11,363,875	United Kingdom
3,452,350	2,988,652	6,441,002	3,304,394	33,700,456	
					European Economic Community
			557,999	9,391,303	– Emergency aid
			640,300	871,600	– Refund ICRC purchases
			1,198,299	10,262,903	
					Others
				58,400	Austria
				1,140	Cyprus
	199,243	199,243	236,220	923,268	Finland
1,709,402	578,333	2,287,735	867,498	10,329,285	Norway
1,151,200	1,430,411	2,581,611	870,600	9,717,863	Sweden
2,860,602	2,207,987	5,068,589	1,974,318	21,029,956	
6,392,952	11,196,639	17,589,591	6,477,011	80,099,315	
					NORTH AMERICA
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	
					LATIN AMERICA
				1,117	Cuba
					ASIA AND THE PACIFIC
2,093,019		2,093,019	311,390	8,669,962	Australia
	43,200	43,200		3,531,075	Japan
				174,332	New Zealand
2,093,019	43,200	2,136,219	311,390	12,375,369	
					MIDDLE EAST/NORTH AFRICA/WEST ASIA/ARABIAN PENINSULA
	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
National Societies								
EUROPE								
Austria		100,000						
Belgium						23,460		23,460
Finland		581,200						
Ireland								
Iceland						2,000		2,000
Luxembourg								280
Monaco	532		280					272,725
Norway		142,750		199,850		72,875		
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
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						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
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
					EUROPE
				100,000	Austria
	8,131	8,131		8,131	Belgium
101,520		101,520		706,180	Finland
63,000		63,000		63,000	Ireland
5,000		5,000		5,000	Iceland
1,920		1,920		3,920	Luxembourg
280		280		1,092	Monaco
	86,700	86,700		502,175	Norway
54,935		54,935		383,623	Netherlands
79,750		79,750		803,751	United Kingdom
1,698,720		1,698,720		2,309,044	Sweden
				100,000	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
				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	
					MIDDLE EAST
	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	TOTAL
					Various
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	TOTAL
25,583,457	13,297,105	38,880,562	14,967,782	179,219,069	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	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) ²	–	612,357	1,387,591	–
TOTAL	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		LIABILITIES		
	Sw. fr.		Sw. fr.	Sw. fr.
Securities:		Inalienable capital	1,028,252.52	
– Swiss bonds (market value:		– Allocation of a gift	363,375.—	1,391,627.52
Fr. 1,277,370.—)	1,317,000.—	Inalienable reserve:		
Deposit with Swiss National Bank . .	406,707.47	– Brought forward from 1983	295,739.—	
Federal Tax Administration, Bern		– Statutory allocation from net revenue		
(withholding tax)	20,505.70	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	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	<u>420,221.65</u>
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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.
Swiss bonds	90,000.—
Other Swiss securities (purchase price)	24,931.95
	<u>114,931.95</u>
Less provision for price fluctuations	(5,391.95)
	<u>109,540.—</u>
Cash at banks	5,847.20
Federal Tax Administration, Bern (withhold- ing tax)	1,636.95
	<u>117,024.15</u>

LIABILITIES

	Sw. fr.
Inalienable capital	100,000.—
Reserve for security price fluctuations	13,078.25
	<u>113,078.25</u>
Total capital	
ICRC, Florence Nightingale Medal Fund, current account	3,945.90
	<u>117,024.15</u>

RECEIPTS AND EXPENDITURE ACCOUNT FOR 1984

EXPENDITURE

	Sw. fr.
Audit fees	650.—
Safekeeping and bank charges	81.15
	<u>731.15</u>

RECEIPTS

	Sw. fr.
Income from securities and bank interest	4,677.05
	<u>4,677.05</u>

RESULT

	Sw. fr.
Excess of receipts over expenditure for 1984, allo- cated to the Florence Nightingale Medal Fund pur- suant to Resolution VI of the Twenty-first Interna- tional Red Cross Conference	<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.
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 (withhold- ing 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 expendi- ture in 1984	<u>4,486.80</u>	<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	<u>3,945.90</u>
	<u>8,165.90</u>

RESULT

	Sw. fr.
Excess of receipts over expenditure in 1984, transfer- red 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		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 varia- tions:	
Accounts receivable	5,684.65	- Brought forward from 1983	179,565.30
Banks	31,766.31	- Purchase and sale of securi- ties	(6,563.76)
			173,001.54
			1,568,410.93
		For distribution:	
		- Brought forward from 1983	70,636.73
		- Excess of receipts over ex- penditure in 1984	110,616.—
	<u>1,749,663.66</u>		181,252.73
			<u>1,749,663.66</u>

RECEIPTS AND EXPENDITURE ACCOUNT FOR 1984 (in US dollars)

EXPENDITURE		RECEIPTS	
	US \$		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 . . .	3,269.14		
	<u>22,681.86</u>		<u>133,297.86</u>

RESULT

Excess of receipts over expenditure in 1984 for appropriation	US \$ <u>110,616.—</u>
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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	(49,065.42)
	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

	Sw. fr.
Excess of receipts over expenditure in 1984, transfer- red 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 \$
Securities (market value: US \$ 738,638.65) . .	730,216.—
Banks	12,844.84
Federal Tax Administration, Bern	21.92
	<u>743,082.76</u>

LIABILITIES

	US \$
Capital	650,000.—
International Committee of the Red Cross, Geneva	92,763.19
Accrued liabilities	319.57
	<u>743,082.76</u>

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
	<u>3,107.01</u>

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
	<u>95,870.20</u>

RESULT

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

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.
Securities (market value: Sw. fr. 203,700.—)	200,000.—
Banks	17,847.40
	<u>217,847.40</u>

LIABILITIES

	Sw. fr.	Sw. fr.
Initial capital		200,000.—
Receipts and expenditure account:		
Balance brought forward from 1983	6,268.45	
Excess of receipts over expenditure	11,578.95	17,847.40
	<u>11,578.95</u>	<u>217,847.40</u>

RECEIPTS AND EXPENDITURE ACCOUNT FOR 1984

EXPENDITURE

	Sw. fr.
Audit fees	1,200.—
Safekeeping and bank charges	283.55
	<u>1,483.55</u>

RECEIPTS

	Sw. fr.
Yield from securities and investments	13,062.50
	<u>13,062.50</u>

RESULT

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

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
	<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.