

**Zeitschrift:** Annual report / International Committee of the Red Cross  
**Herausgeber:** International Committee of the Red Cross  
**Band:** - (1985)  
  
**Rubrik:** [Finance]

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## COMPARATIVE BALANCE SHEETS AS AT 31 DECEMBER 1985/1984

(Summary in thousands of Swiss francs)			(Summary in thousands of Swiss francs)		
	1985	1984		1985	1984
<b>ASSETS</b>			<b>LIABILITIES</b>		
<b>CASH</b>			<b>SHORT-TERM LIABILITIES</b>		
- Cash, postal cheque account, bank deposits . . . . .	9,071	9,061	- Accounts payable . . . . .	16,230	15,192
			- Accrued liabilities . . . . .	6,482	16,074
				22,712	31,266
<b>OTHER CURRENT ASSETS</b>			<b>FUNDS FOR CURRENT OPERATIONS</b>		
- Securities . . . . .	10,852	10,894	- Relief operations . . . . .	757	2,086
- Other investments . . . . .	36,343	43,039	- Specially financed operations . . . . .	28,583	54,031
- Accounts receivable . . . . .	2,823	5,294		29,340	56,117
- Accruals and prepaid expenses . . . . .	16,127	31,952		800	850
	66,145	91,179	<b>LONG-TERM LIABILITIES . . . . .</b>		
<b>FIXED ASSETS</b>			<b>PROVISIONS</b>		
- Buildings . . . . .	4,634	3,460	- For operational risks . . . . .	10,600	4,350
- Relief supplies . . . . .	738	809	- For staff commitments . . . . .	2,007	2,078
- Furniture and equipment . . . . .	1,808	1,212	- For work in progress or to be undertaken . . . . .	2,692	1,461
	7,180	5,481	- For investments in real-estate and maintenance thereof . . . . .	10,248*	6,214
<b>ADVANCES TO DELEGATIONS . . . . .</b>			- Fund for investing in equipment		
	11,572	10,272	- Available . . . . .	3,006	1,864
			- Appropriated . . . . .	1,569	951
				30,122	16,918
<b>OPERATIONS WITH TEMPORARY DEFICIT FINANCING . . . . .</b>			<b>CAPITAL RESERVE FUNDS</b>		
	—	—	- Carry forward . . . . .	592	276
			- Excess income . . . . .	152	316
				744	592
			- General reserve . . . . .	10,250	10,250
				10,994	10,842
<b>BALANCE SHEET TOTALS . . . . .</b>			<b>BALANCE SHEET TOTALS . . . . .</b>		
	93,968	115,993		93,968	115,993
<b>FUNDS IN TRUST</b>			<b>FUNDS IN TRUST . . . . .</b>		
- Trust funds in banks . . . . .	185	200		185	200
<b>OVERALL TOTALS . . . . .</b>			<b>OVERALL TOTALS . . . . .</b>		
	94,153	116,193		94,153	116,193

\* Includes a subsidy of Sw. fr. 2,750,000.- received from the Geneva government in 1985 towards construction costs of Building III.

**SUMMARY STATEMENT OF INCOME**

EXPENDITURE (in Swiss francs)	IN CASH			CONTRIBUTIONS IN KIND AND/OR SERVICES USED
	Budget structure		Total	
	Regular	Special		
<b>GENERAL AFFAIRS</b>				
Management of General Affairs . . . . .	629,546		629,546	
Information Department . . . . .	10,001,824		10,001,824	
Principles and Law Department . . . . .	4,824,805		4,824,805	
	15,456,175		15,456,175	
<b>OPERATIONAL ACTIVITIES</b>				
Management of Operational Activities . . . . .	704,378		704,378	
Medical Division . . . . .	1,605,014		1,605,014	
Detention Service . . . . .	545,039		545,039	
International Organizations Division . . . . .	1,721,599		1,721,599	
Support Services . . . . .	2,185,833		2,185,833	
Operations Department . . . . .	333,436		333,436	
Relief Division . . . . .	1,579,375		1,579,375	
Zones:				
Europe and North America . . . . .	472,918		472,918	
Africa . . . . .	440,986	225,684,072	226,125,058	151,702,369
Asia-Pacific . . . . .	5,254,884	32,496,780	37,751,664	8,307,492
Middle East . . . . .	7,026,968	21,574,590	28,601,558	5,100,980
Latin America . . . . .	3,658,535	23,176,588	26,835,123	10,375,360
Central Tracing Agency . . . . .	4,589,866		4,589,866	
	30,118,831	302,932,030	333,050,861	175,486,201
<b>ADMINISTRATIVE AFFAIRS</b>				
Management of Administrative Affairs . . . . .	738,130		738,130	
Personnel Department . . . . .	5,106,481		5,106,481	
Finance and Administration Department . . . . .	9,182,171		9,182,171	
Financing Division . . . . .	915,876		915,876	
Data Processing Division . . . . .	2,405,318		2,405,318	
	18,347,976		18,347,976	
<b>OTHER EXPENDITURE</b>				
Secretariat of the Assembly and Executive Board . . . . .	1,396,338		1,396,338	
Management Control . . . . .	165,349		165,349	
	1,561,687		1,561,687	
<b>OTHER ACTIVITIES</b>				
Carried out by the ICRC:				
Staff training . . . . .	724,807		724,807	
Delegates in reserve . . . . .	154,601		154,601	
Under ICRC auspices:				
International Tracing Service, Arolsen . . . . .	295,622		295,622	
	1,175,030		1,175,030	
Carry forward	66,659,699	302,932,030	369,591,729	175,486,201



**SUMMARY STATEMENT OF INCOME**

EXPENDITURE (in Swiss francs)	IN CASH			CONTRIBUTIONS IN KIND AND/OR SERVICES USED
	Budget structure		Total	
	Regular	Special		
Brought forward	66,659,699	302,932,030	369,591,729	175,486,201
<b>OTHER EXPENDITURE</b>				
Allocations to provisions for risks, work in progress and staff commitments . . . . .	6,055,500		6,055,500	
Allocations to the Funds for:				
Real-estate investments . . . . .	1,900,000		1,900,000	
Investments in equipment . . . . .	1,760,000		1,760,000	
Allocation to the Fund for the Disabled . . . . .	500,000		500,000	
Adjustment for previous financial years . . . . .	182,707		182,707	
Other expenses . . . . .	93,371		93,371	
Sub-total	77,151,277	302,932,030	380,083,307	175,486,201
<b>RESULT</b>				
Excess income over expenditure . . . . .	152,204		152,204	
<b>TOTAL</b>	<b>77,303,481</b>	<b>302,932,030</b>	<b>380,235,511</b>	<b>175,486,201</b>

AND EXPENDITURE/CHARGES IN 1985

TABLE II (cont'd.)

INCOME (in Swiss francs)	IN CASH			CONTRIBUTIONS IN KIND AND/OR SERVICES USED
	Budget structure		Total	
	Regular	Special		
Brought forward	75,624,532	278,434,325	354,058,857	175,486,201
<b>OTHER INCOME</b>				
Financial income . . . . .	1,122,825		1,122,825	
Appropriation of provisions . . . . .	126,618		126,618	
Adjustment for previous financial years . . . . .	282,730		282,730	
Other income . . . . .	146,776		146,776	
Sub-total	77,303,481	278,434,325	355,737,806	175,486,201
<b>TRANSFER</b>				
Expenditure exceeding budget, drawn from funds for relief operations . . . . .		24,497,705	24,497,705	
<b>TOTAL</b>	<b>77,303,481</b>	<b>302,932,030</b>	<b>380,235,511</b>	<b>175,486,201*</b>

\* Including for the regular budget 6,310,921  
 i.e.: Middle East 3,361,166  
 Latin America 2,949,755

## EXPENDITURE IN 1985 ACCORDING TO TYPE OF ACTIVITY

(including gifts in kind and services)

(in thousands of Swiss francs)

TYPE OF ACTIVITY		Regular budget and extrabudget- ary expenses	Special budgets	TOTAL	%
		Sw. fr.	Sw. fr.	Sw. fr.	
1.	<b>OPERATIONAL ACTIVITIES</b>				
1.1	<b>PROTECTION AND ASSISTANCE ACTIVITIES for the victims of conflicts or internal disturbances, prisoners of war, political detainees, refugees, displaced civilians.</b>				
	EUROPE/NORTH AMERICA . . . . .	769	—	769	
	AFRICA . . . . .	441	6,251	6,692	
	ASIA/PACIFIC . . . . .	4,413	2,284	6,697	
	MIDDLE EAST . . . . .	5,698	4,136	9,834	
	LATIN AMERICA . . . . .	3,546	2,571	6,117	
	HEADQUARTERS . . . . .	654	—	654	
		15,521	15,242	30,763	5.5
1.2	<b>CENTRAL TRACING AGENCY (ACTIVITIES COVERED BY REGULAR BUDGET)</b>				
	Registration of prisoners of war and political detainees. Tracing missing persons, issuing attestations of captivity, transmitting family messages, training National Societies in these activities.				
	EUROPE/NORTH AMERICA (including the ICRC mandate at the International Tracing Service, Arolsen, Federal Republic of Germany) . . . . .	1,593	—	1,593	
	AFRICA . . . . .	430	1,924	2,354	
	ASIA/PACIFIC . . . . .	817	2,317	3,134	
	MIDDLE EAST . . . . .	599	4,171	4,770	
	LATIN AMERICA . . . . .	379	875	1,254	
	HEADQUARTERS . . . . .	1,739	—	1,739	
		5,557	9,287	14,844	2.7
1.3	<b>MEDICAL ASSISTANCE</b>				
	EUROPE/NORTH AMERICA . . . . .	—	—	—	
	AFRICA . . . . .	—	12,570	12,570	
	ASIA/PACIFIC (including INDSEC) . . . . .	—	20,342	20,342	
	MIDDLE EAST . . . . .	—	5,029	5,029	
	LATIN AMERICA . . . . .	—	5,630	5,630	
	HEADQUARTERS . . . . .	1,927	—	1,927	
		1,927	43,571	45,498	8.2
1.4	<b>MATERIAL ASSISTANCE, RELIEF SUPPLIES, including transport</b>				
	EUROPE/NORTH AMERICA . . . . .	—	—	—	
	AFRICA . . . . .	—	327,293	327,293	
	ASIA/PACIFIC . . . . .	14	6,329	6,343	
	MIDDLE EAST . . . . .	4,690	3,375	8,065	
	LATIN AMERICA . . . . .	2,958	16,847	19,805	
	HEADQUARTERS . . . . .	1,896	—	1,896	
		9,558	353,844	363,402	65.4
1.5	<b>AID TO NATIONAL RED CROSS AND RED CRESCENT SOCIETIES</b>				
	EUROPE/NORTH AMERICA . . . . .	—	—	—	
	AFRICA . . . . .	—	1,162	1,162	
	ASIA/PACIFIC . . . . .	—	213	213	
	MIDDLE EAST . . . . .	—	—	—	
	LATIN AMERICA . . . . .	—	—	—	
	HEADQUARTERS . . . . .	—	—	—	
		—	1,375	1,375	0.2
1.6	<b>PROMOTION OF INTERNATIONAL HUMANITARIAN LAW</b>				
	Affirmation, dissemination, development of relations with governments and National Societies. Seminars and conferences for government officials, academic circles, armed forces and National Societies. Missions abroad. Dissemination of principles and missions to promote ratification of the Additional Protocols.				
	AFRICA . . . . .	—	2,272	2,272	
	ASIA/PACIFIC . . . . .	255	494	749	
	MIDDLE EAST . . . . .	—	75	75	
	LATIN AMERICA . . . . .	—	445	445	
	HEADQUARTERS, including EUROPE/NORTH AMERICA . . . . .	15,082	—	15,082	
		15,337	3,286	18,623	3.4
	Carry forward	47,900	426,605	474,505	85.4

## EXPENDITURE IN 1985 ACCORDING TO TYPE OF ACTIVITY

(including gifts in kind and services)

(in thousands of Swiss francs)

TYPE OF ACTIVITY		Regular budget and extrabudgetary expenses	Special budgets	TOTAL	%
		Sw. fr.	Sw. fr.	Sw. fr.	
	Brought forward	47,900	426,605	474,505	85.4
2.	<b>OPERATIONAL SUPPORT FOR DELEGATIONS</b> . . . . .		45,502	45,502	8.2
3.	<b>SUPPORT ACTIVITIES AT ICRC HEADQUARTERS AND IN THE FIELD</b>				
3.1	GENERAL POLICY AND MANAGEMENT OF OPERATIONS AND ACTIVITIES . . . . .	2,300		2,300	
3.2	PERSONNEL – staff administration and staff management at headquarters . . . . .	2,544		2,544	
	– recruitment, management and co-ordination of staff movements in the field . . . . .	2,473		2,473	
	– staff training expenses . . . . .	1,836		1,836	
3.3	ICRC FUND-RAISING ACTIVITIES from governments, National Societies and other donors	916		916	
3.4	SUPPORT SERVICES FOR OPERATIONS				
	Telecommunications, CTA data processing, translations, text processing . . . . .	4,995		4,995	
		15,064		15,064	2.7
4.	<b>MANAGEMENT ACTIVITIES</b>				
4.1	FINANCIAL MANAGEMENT, ACCOUNTS, DATA PROCESSING . . . . .	2,005		2,005	
4.2	AUDITING OF ACCOUNTS . . . . .	92		92	
4.3	PUBLICATIONS, TRANSMISSION OF INFORMATION, TRANSLATION COSTS, RECORDS . . . . .	3,317		3,317	
4.4	SUPPLIES, UPKEEP OF BUILDINGS AND INSTALLATIONS . . . . .	2,793		2,793	
4.5	GENERAL SERVICES AND ADMINISTRATION . . . . .	1,799		1,799	
		10,006		10,006	1.8
5.	<b>SPECIAL EXTRABUDGETARY EXPENSES</b>				
5.1	CONTRIBUTION TO THE FUND FOR THE DISABLED . . . . .	500		500	
5.2	CONTRIBUTION TO THE PROVISION FOR OPERATIONAL RISKS . . . . .	4,800		4,800	
5.3	CONTRIBUTION TO VARIOUS PROVISIONS FOR CURRENT WORK . . . . .	740		740	
5.4	CONTRIBUTION TO THE FUND FOR:				
	– Real-estate investments . . . . .	1,900		1,900	
	– Investments for equipment . . . . .	1,760		1,760	
5.5	OTHER EXPENSES . . . . .	792		792	
		10,492		10,492	1.9
	<b>TOTAL FOR ALL ACTIVITIES</b>	83,462	472,107	555,569	100.0

# CONTRIBUTIONS FROM GOVERNMENTS IN 1985

(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			
South Africa . . . . .	60,000*	(2,135)			57,865	
Algeria . . . . .	229,275				229,275	
Germany, Federal Republic of . . . . .	614,250			17,681,024	18,295,274	18,939,424
Saudi Arabia . . . . .	648,000				648,000	
Argentina . . . . .	53,750	5,750			59,500	
Australia . . . . .	423,635			2,051,065	2,474,700	
Austria . . . . .	293,685			593,750	887,435	
Bahamas . . . . .	10,370	14,095			24,465	
Bahrain . . . . .	115,500				115,500	
Bangladesh . . . . .	49,500*				49,500	
Barbados . . . . .	2,285				2,285	
Belgium . . . . .	206,960	(37,210)		102,000	271,750	1,850,654
Brazil . . . . .	16,000*				16,000	
Bulgaria . . . . .	10,000*				10,000	
Burundi . . . . .	10,000*	37,550			47,550	
Cameroon . . . . .	10,000*				10,000	
Canada . . . . .	1,417,500			15,284,665	16,702,165	10,435,996
Chile . . . . .	45,750				45,750	
China . . . . .	260,000				260,000	
Cyprus . . . . .	23,000				23,000	
Colombia . . . . .	188,130				188,130	
Korea, Republic of . . . . .	186,525				186,525	
Costa Rica . . . . .	23,730	11,340			35,070	
Côte d'Ivoire . . . . .	20,000*	(2,945)			17,055	
Cuba . . . . .	11,435				11,435	
Denmark . . . . .	588,235			4,405,506	4,993,741	
Djibouti . . . . .	20,000*				20,000	
Egypt . . . . .	147,315				147,315	
El Salvador . . . . .	30,000*				30,000	
Spain . . . . .	102,735			136,250	238,985	
United States of America . . . . .	4,630,625			72,570,976	77,201,601	72,889,868**
Ethiopia . . . . .	26,100				26,100	
Fiji . . . . .	10,000*				10,000	
Finland . . . . .	288,220			691,870	980,090	1,754,212
France . . . . .	1,106,800			1,099,750	2,206,550	
Greece . . . . .	183,400				183,400	
Haiti . . . . .	23,350				23,350	
Hungary . . . . .	10,000				10,000	
India . . . . .	30,000*	(4,485)			25,515	
Indonesia . . . . .	115,275				115,275	100,500
Iraq . . . . .				179,600	179,600	
Ireland . . . . .	112,000			167,305	279,305	
Iceland . . . . .	31,000				31,000	
Israel . . . . .	48,390	26,200			74,590	
Italy . . . . .	1,818,955			4,579,776	6,398,731	1,709,700
Jamaica . . . . .	1,690				1,690	
Japan . . . . .	996,730	40,335		4,110,620	5,147,685	
Jordan . . . . .	64,440				64,440	
Kuwait . . . . .	200,000				200,000	
Laos . . . . .	3,010				3,010	
Lebanon . . . . .	25,000*				25,000	
Liechtenstein . . . . .	69,000				69,000	
Luxembourg . . . . .	61,890				61,890	
Malaysia . . . . .	32,625	(5,135)			27,490	
Malta . . . . .	3,105				3,105	
Morocco . . . . .		21,535			21,535	
Mauritius . . . . .	2,285				2,285	
Mexico . . . . .	46,000*				46,000	
Monaco . . . . .	18,000				18,000	
Mongolia . . . . .	1,000				1,000	
Nepal . . . . .	4,000				4,000	
Carry forward	15,780,455	104,895		123,654,157	139,539,507	107,680,354

\* Contributions expected for a total of Sw. fr. 546,500.-.  
 \*\* Amount still to be confirmed by the donor.

CONTRIBUTIONS FROM GOVERNMENTS IN 1985

TABLE IV

(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			
Brought forward	15,780,455	104,895		123,654,157	139,539,507	107,680,354
Nicaragua	20,000*				20,000	
Norway	454,000			6,905,349	7,359,349	560,000
New Zealand	69,610			579,851	649,461	
Oman	10,000*				10,000	
Pakistan	13,165				13,165	
Panama	16,590				16,590	
Netherlands	208,460			4,647,867	4,856,327	
Philippines	23,805	8,955			32,760	
Poland	60,000				60,000	
Portugal	60,000				60,000	
Qatar	150,000*				150,000	
German Democratic Republic	5,000				5,000	
United Kingdom	684,455			19,955,394	20,639,849	
Rwanda	27,255				27,255	
San Marino	22,500				22,500	
Saint Vincent and the Grenadines	10,000*	12,815			22,815	
Singapore	20,000*	26,495			46,495	
Sri Lanka	4,990				4,990	
Sweden	655,320			17,518,236	18,173,556	
Switzerland	18,000,000		2,000,000	12,140,000	32,140,000	6,312,526
Czechoslovakia	100,000				100,000	11,700
Thailand	34,225				34,225	
Togo	525	1,090			1,615	
Trinidad and Tobago	3,500			131	3,631	
Tunisia	21,260				21,260	
Turkey	44,560				44,560	
Uruguay	38,990	(4,330)			34,660	
Venezuela	98,840	(101,155)			(2,315)	
Yemen Arab Republic	8,275				8,275	
Yemen, the People's Dem. Rep. of	4,840				4,840	
Yugoslavia	10,000				10,000	
Zaire	63,990	42,660			106,650	
Zimbabwe	19,210				19,210	
<b>TOTAL</b>	<b>36,743,820</b>	<b>91,425</b>	<b>2,000,000</b>	<b>185,400,985</b>	<b>224,236,230</b>	<b>114,564,580</b>
EEC emergency aid				33,565,109	33,565,109	
EEC food aid				12,443,866	12,443,866	33,220,015
<b>OVERALL TOTAL</b>	<b>36,743,820</b>	<b>91,425</b>	<b>2,000,000</b>	<b>231,409,960</b>	<b>270,245,205</b>	<b>147,784,595</b>

## CONTRIBUTIONS FROM NATIONAL SOCIETIES FOR 1985

(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			
Afghanistan . . . . .	11,970				11,970	
South Africa . . . . .	20,100				20,100	
Germany, Federal Republic of . . . . .	462,175			2,991,895	3,454,070	4,424,174
Australia . . . . .	156,275			1,825,074	1,981,349	690,953
Austria . . . . .	39,235			150,000	189,235	790,782
Bahamas . . . . .	3,325				3,325	
Bangladesh . . . . .	3,325				3,325	
Belgium . . . . .	61,180			304,243	365,423	879,889
Botswana . . . . .	1,000				1,000	
Brazil . . . . .	30,000				30,000	12,133
Bulgaria . . . . .	6,250				6,250	
Cameroon . . . . .	3,990				3,990	
Canada . . . . .	79,525			2,224,684	2,304,209	150,542
Chile . . . . .	13,300				13,300	
China . . . . .	106,400				106,400	
Colombia . . . . .	16,175				16,175	
Korea, Republic of . . . . .	46,550				46,550	
Cuba . . . . .						850
Denmark . . . . .	53,200	(1,000)		1,382,274	1,434,474	1,183,790
Spain . . . . .	30,790	2,500			33,290	
United States of America . . . . .	655,940			20,150,000	20,805,940	174,930
Ethiopia . . . . .	10,110				10,110	
Finland . . . . .	12,000			1,018,750	1,030,750	932,991
France . . . . .	232,750*			16,895	249,645	400,630
Haiti . . . . .	3,605				3,605	
Honduras . . . . .	1,170				1,170	
Hungary . . . . .	5,000				5,000	
India . . . . .		15,120			15,120	
Indonesia . . . . .	13,640				13,640	
Iran . . . . .	83,125				83,125	
Ireland . . . . .	11,970				11,970	492,435
Iceland . . . . .	5,000			2,500	7,500	96,696
Italy . . . . .	95,630				95,630	398,881
Japan . . . . .	445,550			3,596,349	4,041,899	711,795
Jordan . . . . .	6,650				6,650	
Kuwait . . . . .				63,625	63,625	
Lebanon . . . . .	10,040				10,040	
Liechtenstein . . . . .	10,000			250,000	260,000	
Carry forward	2,746,945	16,620		33,976,289	36,739,854	11,341,471

\* Contributions expected for a total of Sw. fr. 237,750.-.

## CONTRIBUTIONS FROM NATIONAL SOCIETIES FOR 1985

(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			
Brought forward	2,746,945	16,620		33,976,289	36,739,854	11,341,471
Luxembourg . . . . .	23,275			5,764	29,039	
Macao . . . . .				2,345	2,345	
Malaysia . . . . .	7,315			1,045,628	1,052,943	
Monaco . . . . .	14,630			40,875	55,505	
Mongolia . . . . .	5,000*				5,000	
Nepal . . . . .	1,000				1,000	
Nicaragua . . . . .	3,450				3,450	
Nigeria . . . . .	9,040				9,040	
Norway . . . . .				366,601	366,601	3,144,489
New Zealand . . . . .	28,595			311,835	340,430	549,255
Pakistan . . . . .	14,630				14,630	
Panama . . . . .	7,595				7,595	
Netherlands . . . . .	107,730			1,405,089	1,512,819	607,900
Poland . . . . .	33,280				33,280	
Portugal . . . . .	15,960			3,431	19,391	72,864
German Democratic Republic . . . . .	10,000				10,000	327
Romania . . . . .	34,000				34,000	
United Kingdom . . . . .	222,775			2,816,810	3,039,585	1,706,571
Rwanda . . . . .	1,995				1,995	
El Salvador . . . . .		2,510			2,510	
Singapore . . . . .	3,310			20,529	23,839	
Sudan . . . . .	890				890	
Sweden . . . . .	17,440			2,407,133	2,424,573	2,673,914
Switzerland . . . . .	79,135				79,135	801,192
Swaziland . . . . .	1,995				1,995	
Syria . . . . .	9,975				9,975	
Thailand . . . . .	45,220				45,220	
Trinidad and Tobago . . . . .	5,320				5,320	
Turkey . . . . .	25,000				25,000	
USSR . . . . .	16,000				16,000	
Uruguay . . . . .	1,000				1,000	
Viet Nam . . . . .	7,980				7,980	
Yugoslavia . . . . .	5,000				5,000	
Czechoslovakia . . . . .	21,000				21,000	
<b>OVERALL TOTAL</b>	<b>3,526,480</b>	<b>19,130</b>		<b>42,402,329</b>	<b>45,947,939</b>	<b>20,897,983</b>

**CONTRIBUTIONS FOR SPECIALLY**

(in Swiss francs)

not including contributions

DONORS (in French alphabetical order)	AFRICA	ASIA					TOTAL
	General appeal	Cambodia Thailand	Pakistan (Afghan refugees)	Indonesia	Philippines	Viet Nam ex-Indsec	
<b>Governments</b>							
Germany, Federal Rep. of . . . . .	13,265,624	839,000	1,658,500				2,497,500
Australia . . . . .	517,289	949,479			167,946		1,117,425
Austria . . . . .	593,750						
Belgium . . . . .	102,000						
Canada . . . . .	9,003,631	1,694,846	835,499		409,459		2,939,804
Denmark . . . . .	2,564,753	318,538	468,439				786,977
Spain . . . . .	136,250						
United States . . . . .	56,540,546	5,273,750	3,196,680				8,470,430
Finland . . . . .	494,692						
France . . . . .	480,700						
Iraq . . . . .							
Ireland . . . . .	128,700						
Italy . . . . .	851,755		606,318				606,318
Japan . . . . .	459,980	3,650,640					3,650,640
Norway . . . . .	4,027,197	591,725	996,899				1,588,624
New Zealand . . . . .	404,314	48,424	42,371				90,795
Netherlands . . . . .	2,776,625	559,867	559,875				1,119,742
United Kingdom . . . . .	13,820,774	627,600	2,524,750		65,220		3,217,570
Sweden . . . . .	12,131,663	821,018	1,103,200		271,665		2,195,883
Switzerland . . . . .	3,370,000	1,300,000	400,000		400,000		2,100,000
Trinidad and Tobago . . . . .	131						
TOTAL to carry forward	121,670,374	16,674,887	12,392,531		1,314,290		30,381,708

**FINANCED OPERATIONS IN 1985**

TABLE VI

in kind/services

(in Swiss francs)

MIDDLE EAST			LATIN AMERICA	TOTALS	DONORS (in French alphabetical order)
Lebanon	Iran/Iraq	TOTAL	Central America		
669,600	327,600 158,525	997,200 158,525	920,700 257,826	17,681,024 2,051,065 593,750 102,000	<b>Governments</b> Germany, Federal Rep. of Australia Austria Belgium
893,817 351,119	694,565	1,588,382 351,119	1,752,848 702,657	15,284,665 4,405,506 136,250	Canada Denmark Spain
	197,178	197,178	7,560,000	72,570,976	United States
	309,525	309,525	309,525	691,870	Finland
	179,600	179,600		1,099,750	France
	38,605	38,605		179,600	Iraq
2,515,385		2,515,385	606,318	167,305	Ireland
				4,579,776	Italy
36,318		36,318	1,289,528	4,110,620	Japan
			48,424	6,905,349	Norway
1,635,000	327,000	1,962,000	751,500	579,851	New Zealand
291,036	1,379,000	1,670,036	1,520,654	19,955,394	Netherlands
	5,500,000	5,500,000	1,170,000	17,518,236	United Kingdom
				12,140,000	Sweden
				131	Switzerland
					Trinidad and Tobago
6,392,275	9,111,598	15,503,873	17,845,030	185,400,985	TOTAL to carry forward

**CONTRIBUTIONS FOR SPECIALLY**  
not including contributions

(in Swiss francs)

DONORS (in French alphabetical order)	AFRICA	ASIA					TOTAL
	General appeal	Cambodia Thailand	Pakistan (Afghan refugees)	Indonesia	Philippines	Viet Nam ex-Indsec	
Carry forward . . . . .	121,670,374	16,674,887	12,392,531		1,314,290		30,381,708
<b>National Societies</b>							
Germany, Federal Rep. of . . . . .	2,991,895						
Australia . . . . .	1,772,600		25,547		3,491		29,038
Austria . . . . .	150,000						
Belgium . . . . .	298,665						
Canada . . . . .	2,134,507	5,681	6,685	202	3,786		16,354
Denmark . . . . .	1,258,309		46,335				46,335
United States . . . . .	19,893,500						
Finland . . . . .	1,018,750						
France . . . . .	16,895						
Iceland . . . . .			2,500				2,500
Japan . . . . .	3,596,349						
Kuwait . . . . .							
Liechtenstein . . . . .	250,000						
Luxembourg . . . . .	5,764						
Macao . . . . .	2,345						
Malaysia . . . . .	1,045,628						
Monaco . . . . .	40,875						
Norway . . . . .	333,100	85	816				901
New Zealand . . . . .	299,225						
Netherlands . . . . .	1,311,676						
Portugal . . . . .	3,431						
United Kingdom . . . . .	2,651,595	16,000	62,550		16,000		94,550
Singapore . . . . .	10,265	10,264					10,264
Sweden . . . . .	1,735,130	136,836			54,333		191,169
<b>TOTAL</b> . . . . .	<b>40,820,504</b>	<b>168,866</b>	<b>144,433</b>	<b>202</b>	<b>77,610</b>		<b>391,111</b>
<b>Various</b>							
EEC emergency aid . . . . .	32,997,584						
EEC food aid . . . . .	9,443,465				537,373		537,373
Various organizations . . . . .	2,042		153,500				153,500
Private . . . . .	3,256,835	96	43,804				43,900
Refund of overpayment in 1984 . . . . .	665,467	56,032	68,016	3,424	1,301		128,773
Other income . . . . .	—	43,040	—	1,107		58,334	102,481
<b>TOTAL</b> . . . . .	<b>46,365,393</b>	<b>99,168</b>	<b>265,320</b>	<b>4,531</b>	<b>538,674</b>	<b>58,334</b>	<b>966,027</b>
<b>OVERALL TOTAL</b> . . . . .	<b>208,856,271</b>	<b>16,942,921</b>	<b>12,802,284</b>	<b>4,733</b>	<b>1,930,574</b>	<b>58,334</b>	<b>31,738,846</b>

**FINANCED OPERATIONS IN 1985**

in kind/services

(in Swiss francs)

TABLE VI (cont'd.)

MIDDLE EAST			LATIN AMERICA	TOTALS	DONORS (in French alphabetical order)
Lebanon	Iran/Iraq	TOTAL	Central America		
6,392,275	9,111,598	15,503,873	17,845,030	185,400,985	Carry forward
					<b>National Societies</b>
				2,991,895	Germany, Federal Rep. of
9,473	8,727	18,200	5,236	1,825,074	Australia
				150,000	Austria
	5,578	5,578		304,243	Belgium
5,798	27,302	33,100	40,723	2,224,684	Canada
	8,130	8,130	69,500	1,382,274	Denmark
			256,500	20,150,000	United States
				1,018,750	Finland
				16,895	France
				2,500	Iceland
				3,596,349	Japan
63,625		63,625		63,625	Kuwait
				250,000	Liechtenstein
				5,764	Luxembourg
				2,345	Macao
				1,045,628	Malaysia
				40,875	Monaco
	32,600	32,600		366,601	Norway
123	6,243	6,366	6,244	311,835	New Zealand
	19,031	19,031	74,382	1,405,089	Netherlands
				3,431	Portugal
16,000	38,665	54,665	16,000	2,816,810	United Kingdom
				20,529	Singapore
291,036		291,036	189,798	2,407,133	Sweden
386,055	146,276	532,331	658,383	42,402,329	TOTAL
					<b>Various</b>
453,737		453,737	113,788	33,565,109	EEC emergency aid
			2,463,028	12,443,866	EEC food aid
				155,542	Various organizations
132,811		132,811		3,433,546	Private
44,789	27,901	72,690	62,977	929,907	Refund of overpayment in 1984
			560	103,041	Other income
631,337	27,901	659,238	2,640,353	50,631,011	TOTAL
7,409,667	9,285,775	16,695,442	21,143,766	278,434,325	OVERALL TOTAL

## MOVEMENT OF FUNDS FOR SPECIALLY FINANCED OPERATIONS IN 1985

(in Swiss francs)

	FINANCIAL MOVEMENTS					Contributions in kind and/or services
	Balances bt. fwd. from 1985	Transfers	Expenditure	Receipts	Balances at 31.12.1985	
<b>SPECIALLY FINANCED OPERATIONS</b>						
Operations with credit balances						
<b>AFRICA</b>						
- General appeal . . . . .	17,252,598	-	225,684,072	208,856,271	424,797	151,702,369
<b>ASIA AND THE PACIFIC</b>						
- Cambodia-Thailand . . . . .	5,324,484	-	14,900,726	16,942,921	7,366,679	2,354,957
- Afghan refugees in Pakistan . . . . .	6,025,344	-	14,359,888	12,802,284	4,467,740	2,153,218
- Indonesia . . . . .	1,881,228	-	1,387,719	4,733	498,242	140,234
- Philippines . . . . .	898,110	-	1,707,316	1,930,574	1,121,368	3,659,083
- Viet Nam, ex-Indsec . . . . .	1,073,129	-	141,131	58,334	990,332	-
	15,202,295	-	32,496,780	31,738,846	14,444,361	8,307,492
<b>MIDDLE EAST</b>						
- Lebanon . . . . .	11,805,084	-	13,243,753	7,409,667	5,970,998	1,739,544
- Iran-Iraq . . . . .	3,584,518	-	8,330,837	9,285,775	4,539,456	270
	15,389,602	-	21,574,590	16,695,442	10,510,454	1,739,814
<b>LATIN AMERICA</b>						
- Central America . . . . .	5,236,594	-	23,176,588	21,143,766	3,203,772	7,425,605
<b>SUB-TOTAL</b> . . . . .	53,081,089	-	302,932,030	278,434,325	28,583,384	169,175,280
<b>RESERVE FUNDS</b>						
- for emergencies . . . . .	950,000	(950,000)*	-	-	-	-
<b>TOTAL</b> . . . . .	54,031,089	(950,000)	302,932,030	278,434,325	28,583,384	169,175,280

\* Transferred to Provisions for operational risks.

## SPECIAL FUNDS

### FOUNDATION FOR THE INTERNATIONAL COMMITTEE OF THE RED CROSS

BALANCE SHEET AS AT 31 DECEMBER 1985

ASSETS	Sw. fr.	LIABILITIES	Sw. fr.
Securities:		Inalienable capital . . . . .	1,391,627.52
– Swiss bonds (market value: Fr. 1,686,790.—) . . . . .	1,717,000.—	Inalienable reserve:	
Deposit with Swiss National Bank . .	19,475.32	– Brought forward from 1984 . . . . .	304,266.—
Federal Tax Administration, Bern (withholding tax) . . . . .	27,505.70	– Statutory allocation from net revenue in 1985 . . . . .	<u>10,213.—</u>
	<u>1,763,981.02</u>	International Committee of the Red Cross, current account . . . . .	<u>314,479.—</u>
			<u>1,706,106.52</u>
			57,874.50
			<u>1,763,981.02</u>

#### RECEIPTS AND EXPENDITURE ACCOUNT FOR 1985

EXPENDITURE	Sw. fr.	RECEIPTS	Sw. fr.
Safekeeping charges . . . . .	510.85	Income from securities . . . . .	72,004.10
Audit fees . . . . .	1,325.—		
Purchase of securities . . . . .	1,830.75		
Agio on purchasing securities . . . . .	250.—		
	<u>3,916.60</u>		<u>72,004.10</u>

#### RESULT

Excess of receipts over expenditure in 1985 . . . . .	<u>68,087.50</u>
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#### STATUTORY ALLOCATIONS

(1) Statutory allocation to inalienable reserve: 15% of net revenue (Article 8 of the Statutes) .	10,213.—
(2) Statutory allocation to the ICRC of balance of net revenue, after statutory allocation to the inalienable reserve (Article 7 of the Statutes) . . . . .	<u>57,874.50</u>
Total . . . . .	<u>68,087.50</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 Conference of the Red Cross,
- 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 1985

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 . . . . .	18,470.20
	114,931.95	Total capital . . . . .	118,470.20
Cash at banks . . . . .	5,831.25	ICRC, Florence Nightingale Medal Fund, current account . . . . .	4,826.45
Federal Tax Administration, Bern (withhold- ing tax) . . . . .	2,533.45		
	123,296.65		123,296.65
	123,296.65		123,296.65

### RECEIPTS AND EXPENDITURE ACCOUNT FOR 1985

EXPENDITURE	Sw. fr.	RECEIPTS	Sw. fr.
Audit fees . . . . .	725.—	Income from securities and bank interest . . . . .	5,780.10
Safekeeping and bank charges . . . . .	353.65	Agio on purchasing securities . . . . .	125.—
	1,078.65		5,905.10
	1,078.65		5,905.10

#### RESULT

Sw. fr.

Excess of receipts over expenditure for 1985 allocated to the Florence Nightingale Medal Fund pursuant to resolution VI of the Twenty-first International Conference of the Red Cross . . . . .

4,826.45

#### 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 Conference of the Red Cross, 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 1985

ASSETS	Sw. fr.	LIABILITIES	Sw. fr.	Sw. fr.
Swiss Government securities (market value: Sw. fr. 75,640.—) . . . . .	75,000.—	Capital . . . . .		25,000.—
Stock of medals . . . . .	4,410.—	Reserve:		
Swiss National Bank, Geneva . . . . .	16,960.80	Balance brought forward from 1984 . . . . .	77,480.15	
Federal Tax Administration, Bern (withholding tax) . . . . .	1,477.—	Excess of receipts over expenditure in 1985 . . . . .	<u>194.10</u>	<u>77,674.25</u>
ICRC, Augusta Fund, current account . . . . .	4,826.45			
	<u>102,674.25</u>			<u>102,674.25</u>

### RECEIPTS AND EXPENDITURE ACCOUNT FOR 1985

EXPENDITURE	Sw. fr.	RECEIPTS	Sw. fr.	Sw. fr.
Presentation of medals, printing and dispatching circulars . . . . .	8,101.70	Income from securities . . . . .		4,220.—
Audit fees . . . . .	725.—	Transfer of balance as at 31 December 1985 of Augusta Fund receipts and expenditure account pursuant to Resolution VI of the Twenty-first International Conference of the Red Cross . . . . .		4,826.45
Safekeeping and bank charges . . . . .	25.65			
	<u>8,852.35</u>			<u>9,046.45</u>

#### RESULT

Excess of receipts over expenditure in 1985 transferred to the reserve . . . . .	<u>Sw. fr.</u> <u>194.10</u>
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#### ESTABLISHMENT

*In accordance with the recommendation of the Eighth International Conference of the Red Cross, 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 1985

(in US dollars)

ASSETS	US \$	LIABILITIES	US \$
Securities (market value: US \$2,328,190.78) . . . . .	1,894,737.13	Capital . . . . .	1,395,409.39
Short-term investments . . . . .	55,000.—	Provision for portfolio varia- tions:	
Accounts receivable . . . . .	9,577.61	– Brought forward from 1984	173,001.54
Banks . . . . .	80,650.32	– Purchase and sale of securi- ties . . . . .	<u>102,187.60</u>
			275,189.14
		Reserve fund for future alloca- tions . . . . .	230,170.87
		For distribution:	
		– Excess of receipts over ex- penditure in 1985 . . . . .	<u>139,195.66</u>
	<u>2,039,965.06</u>		<u>2,039,965.06</u>

### RECEIPTS AND EXPENDITURE ACCOUNT FOR 1985

(in US dollars)

EXPENDITURE	US \$	RECEIPTS	US \$
Charges on purchase and sale of securities . .	15,992.62	Income from securities and investments . . . .	129,874.81
Bank charges . . . . .	422.92	Bank interest . . . . .	929.—
Safekeeping charges . . . . .	2,472.19	Profit on foreign exchange . . . . .	12,394.10
Audit fees . . . . .	1,107.14	Net profit on buying and selling securities . . .	118,180.22
Appropriation from provision for portfolio variations . . . . .	<u>102,187.60</u>		
	<u>122,182.47</u>		<u>261,378.13</u>

#### RESULT

Excess of receipts over expenditure in 1985 for  
appropriation . . . . . 139,195.66

#### DETERMINATION OF EXCESS OF INCOME OVER EXPENSES AS AT 31 DECEMBER 1985 FOR APPROPRIATION

Balance brought forward from 1984 . . . . .	181,252.73
Appropriation for 1984, unspent . . . . .	<u>48,918.14</u>
	230,170.87
Establishment of a reserve fund for future alloca- tions . . . . .	(230,170.87)
Excess of receipts over expenditure in 1985 . . . .	<u>139,195.66</u>
Excess of income over expenses at 31 December 1985 for appropriation . . . . .	<u>139,195.66</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 1985

### ASSETS

	Sw. fr.
Securities:	
Bonds and bank certificates (market value: Sw. fr. 2,416,600.—) . . . . .	2,415,000.—
Federal Tax Administration, Bern (withhold- ing tax) . . . . .	23,846.75
Banks . . . . .	31,529.53
	2,470,376.28

### LIABILITIES

	Sw. fr.	Sw. fr.
Capital:		
Balance bt/fwd from 1984 . . . . .	2,380,424.53	
Excess of receipts over expen- diture in 1985 . . . . .	87,419.95	
Total capital . . . . .		2,467,844.48
International Committee of the Red Cross, current account . . . . .		2,531.80
		2,470,376.28

### RECEIPTS AND EXPENDITURE ACCOUNT FOR 1985

#### EXPENDITURE

	Sw. fr.
Payments to seven beneficiaries . . . . .	38,694.35
Safekeeping charges and bank charges . . . . .	4,916.75
Audit fees . . . . .	1,525.—
Other expenses . . . . .	1,308.—
	46,444.10

#### RECEIPTS

	Sw. fr.
Income from securities and bank accounts . . . . .	124,414.05
Profit on sale of bonds . . . . .	8,700.—
Agio on purchasing bond . . . . .	750.—
	133,864.05

#### RESULT

Excess of receipts over expenditure in 1985, trans- ferred to capital account . . . . .	Sw. fr. 87,419.95
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#### ESTABLISHMENT

ICRC Assembly decision of 19.12.1974.

#### OBJECT

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

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

#### ADMINISTRATION

*A Board composed of:*

- two representatives of the de Madre family,*
- one League representative,*
- two ICRC representatives.*

## OMAR EL MUKTAR FUND

### BALANCE SHEET AS AT 31 DECEMBER 1985

(in US dollars)

#### ASSETS

	US \$
Securities (market value: US \$802,816.10) . . .	736,162.25
Banks . . . . .	5,841.46
Federal Tax Administration, Bern . . . . .	58.36
	742,062.07
	742,062.07

#### LIABILITIES

	US \$
Capital . . . . .	650,000.—
International Committee of the Red Cross, Geneva . . . . .	91,821.40
Accrued liabilities . . . . .	240.67
	742,062.07
	742,062.07

### RECEIPTS AND EXPENDITURE ACCOUNT FOR 1985

#### EXPENDITURE

	US \$
Charges on purchase and sale of securities . .	3,941.67
Bank charges . . . . .	1,070.10
Safekeeping charges . . . . .	978.43
Audit fees . . . . .	916.67
	6,906.87

#### RECEIPTS

	US \$
Yield from securities and investments . . . . .	86,555.54
Bank interest . . . . .	166.67
Net profit on purchase and sale of securities .	3,114.88
Profit on foreign exchange . . . . .	8,891.18
	98,728.27
	98,728.27

#### RESULT

	US \$
Excess of receipts over expenditure allocated to the ICRC according to Article 2 of the Regulations .	91,821.40

#### 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 1985

#### ASSETS

	Sw. fr.
Securities (market value: Sw. fr. 153,000.—) . . . . .	150,000.—
Banks . . . . .	68,107.65
	<u>218,107.65</u>

#### LIABILITIES

	Sw. fr.
Initial capital . . . . .	200,000.—
<b>Receipts and expenditure account:</b>	
Balance brought forward from 1984 . . . . .	17,847.40
Excess or receipts over expenditure . . . . .	260.25
	<u>18,107.65</u>
	<u>218,107.65</u>

### RECEIPTS AND EXPENDITURE ACCOUNT FOR 1985

#### EXPENDITURE

	Sw. fr.
Award of the 1985 Paul Reuter Prize . . . . .	2,000.—
Grant for publication of the recipient's work . . . . .	9,000.—
Audit fees . . . . .	1,500.—
Safekeeping and bank charges . . . . .	313.25
Various expenses . . . . .	739.—
	<u>13,552.25</u>

#### RECEIPTS

	Sw. fr.
Yield from securities and investments . . . . .	13,812.50
	<u>13,812.50</u>

#### RESULT

Excess of receipts over expenditure in 1985 . . . . .	Sw. fr. <u>260.25</u>
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#### ESTABLISHMENT

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

#### PURPOSE

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

- use the income to encourage and promote knowledge and dissemination of international humanitarian law;*

- and to that effect award a prize every two years to reward a work, assist in the implementation of a project, or make a publication possible.*

#### ADMINISTRATION

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

## SPECIAL FUND FOR THE DISABLED

BALANCE SHEET AS AT 31 DECEMBER 1985

### ASSETS

	Sw. fr.
Securities (market value: Sw. fr. 1,185,502.—)	1,040,699.75
Federal Tax Administration, Bern (withholding tax) . . . . .	6,131.45
Bank . . . . .	170,534.22
	_____
	1,217,365.42

### LIABILITIES

	Sw. fr.	Sw. fr.
Initial capital . . . . .		1,000,000.—
<b>Receipts and expenditure account:</b>		
Balance brought forward from 1984 . . . . .	24,061.85	
Excess of receipts over expenditure in 1985 . . . . .	143,659.87	167,721.72
Total capital . . . . .		1,167,721.72
International Committee of the Red Cross, Geneva, current account . . . . .		49,643.70
		1,217,365.42

### RECEIPTS AND EXPENDITURE ACCOUNT FOR 1985

#### EXPENDITURE

	Sw. fr.
Operational expenses and relief supplies	
Burma project . . . . .	147,497.80
Charges on purchase of securities and other bank charges . . . . .	1,217.95
Safekeeping charges . . . . .	711.90
Fees . . . . .	1,525.—
Net agios on the securities purchased over the period . . . . .	633.—
	151,585.65

#### RECEIPTS

	Sw. fr.
Various gifts . . . . .	253,339.42
Income from securities . . . . .	41,383.70
Bank interest . . . . .	522.40
	295,245.52

#### RESULT

Excess of receipts over expenditure for the period, transferred to capital account . . . . .	Sw. fr.
	143,659.87

#### 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**  

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**for the year ended December 31, 1985**  
**to the assembly of the**  
**INTERNATIONAL COMMITTEE OF THE RED CROSS, Geneva**

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As statutory auditors of your association we have examined the financial statements for the year ended December 31, 1985.

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 5, 1986

  
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