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TABLE I

COMPARATIVE BALANCE SHEETS AS AT 31 DECEMBER 1985/1984

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

AND EXPENDITURE/CHARGES IN 1985

TABLE II

INCOME (in Swiss francs)	IN CASH			CONTRIBUTIONS IN KIND AND/OR SERVICES USED	
	Budget structure		Total		
	Regular	Special			
REGULAR INCOME					
Contributions:					
Governments	36,835,245		36,835,245		
National Societies	3,545,610		3,545,610		
Canton of Geneva	500,000		500,000		
Other:					
Swiss industry	771,283		771,283		
Private sources	1,986,336		1,986,336		
Revenue from investments and miscellaneous	4,035,375		4,035,375		
	47,673,849		47,673,849		
ADDITIONAL INCOME					
Contributions:					
Governments	2,000,000	185,400,985	187,400,985	114,564,580	
European Economic Community		46,008,975	46,008,975	33,220,015	
National Societies		42,402,329	42,402,329	20,897,983	
Private contributions and other income	10,000	4,622,036	4,632,036	6,803,623	
Foundations	111,088		111,088		
Carried forward from previous years	3,911,500		3,911,500		
Relief operations under the regular budget:					
From funds for relief operations	1,272,000		1,272,000		
Fund-raising campaign in Switzerland	278,442		278,442		
Other income	1,084,703		1,084,703		
	8,667,733	278,434,325	287,102,058	175,486,201	
VARIABLE INCOME					
Transferred from special budgets	17,782,950		17,782,950		
Surplus income carried forward from 1984	1,500,000		1,500,000		
	19,282,950		19,282,950		
Carry forward	75,624,532	278,434,325	354,058,857	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	
OTHER EXPENDITURE					
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	
		152,204		152,204	
RESULT					
Excess income over expenditure	TOTAL	77,303,481	302,932,030	380,235,511	
				175,486,201	

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	
OTHER INCOME					
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	
TRANSFER					
Expenditure exceeding budget, drawn from funds for relief operations		24,497,705	24,497,705		
TOTAL	77,303,481	302,932,030	380,235,511	175,486,201*	

* Including for the regular budget
 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 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	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	
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.	15,521	15,242	30,763	5.5
	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	
1.3	MEDICAL ASSISTANCE	5,557	9,287	14,844	2.7
	EUROPE/NORTH AMERICA	—	—	—	
	AFRICA	12,570	12,570	12,570	
	ASIA/PACIFIC (including INDSEC)	20,342	20,342	20,342	
	MIDDLE EAST	5,029	5,029	5,029	
	LATIN AMERICA	5,630	5,630	5,630	
	HEADQUARTERS	1,927	—	1,927	
1.4	MATERIAL ASSISTANCE, RELIEF SUPPLIES, including transport	1,927	43,571	45,498	8.2
	EUROPE/NORTH AMERICA	—	—	—	
	AFRICA	327,293	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	
1.5	AID TO NATIONAL RED CROSS AND RED CRESCENT SOCIETIES	9,558	353,844	363,402	65.4
	EUROPE/NORTH AMERICA	—	—	—	
	AFRICA	1,162	1,162	1,162	
	ASIA/PACIFIC	213	—	213	
	MIDDLE EAST	—	—	—	
	LATIN AMERICA	—	—	—	
	HEADQUARTERS	—	—	—	
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 missions to promote ratification of the Additional Protocols.	—	1,375	1,375	0.2
	AFRICA	255	2,272	2,272	
	ASIA/PACIFIC	494	749	749	
	MIDDLE EAST	75	75	75	
	LATIN AMERICA	445	445	445	
	HEADQUARTERS, including EUROPE/NORTH AMERICA	15,082	—	15,082	
	Carry forward	15,337	3,286	18,623	3.4
		47,900	426,605	474,505	85.4

EXPENDITURE IN 1985 ACCORDING TO TYPE OF ACTIVITY

(including gifts in kind and services)

TABLE III (cont'd.)

(in thousands of Swiss francs)

TYPE OF ACTIVITY		Regular budget and extrabudget- ary expenses Sw. fr.	Special budgets Sw. fr.	TOTAL Sw. fr.	%
2.	OPERATIONAL SUPPORT FOR DELEGATIONS	Brought forward	47,900	426,605	474,505
			45,502	45,502	8.2
3.	SUPPORT ACTIVITIES AT ICRC HEADQUARTERS AND IN THE FIELD				
3.1	GENERAL POLICY AND MANAGEMENT OF OPERATIONS AND ACTIVITIES	2,300		2,300	
3.2	PERSONNEL – staff administration and staff management at headquarters – recruitment, management and co-ordination of staff movements in the field – staff training expenses	2,544 2,473 1,836		2,544 2,473 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.	MANAGEMENT ACTIVITIES				
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.	SPECIAL EXTRABUDGETARY EXPENSES				
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 – Investments for equipment	1,900 1,760		1,900 1,760	
5.5	OTHER EXPENSES	792		792	
		10,492		10,492	1.9
	TOTAL FOR ALL ACTIVITIES	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					
South Africa	60,000*	(2,135)		57,865			
Algeria	229,275			229,275			
Germany, Federal Republic of	614,250			18,295,274	18,939,424		
Saudi Arabia	648,000			648,000			
Argentina	53,750	5,750		59,500			
Australia	423,635			2,474,700			
Austria	293,685			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)		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			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			4,993,741			
Djibouti	20,000*			20,000			
Egypt	147,315			147,315			
El Salvador	30,000*			30,000			
Spain	102,735			238,985			
United States of America	4,630,625			77,201,601	72,889,868**		
Ethiopia	26,100			26,100			
Fiji	10,000*			10,000			
Finland	288,220			980,090	1,754,212		
France	1,106,800			1,099,750			
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			
Ireland	112,000			179,600			
Iceland	31,000			167,305			
Israel	48,390	26,200		31,000			
Italy	1,818,955			74,590	1,709,700		
Jamaica	1,690			4,579,776			
Japan	996,730	40,335		6,398,731			
Jordan	64,440			1,690			
Kuwait	200,000			4,110,620			
Laos	3,010			5,147,685			
Lebanon	25,000*			64,440			
Liechtenstein	69,000			200,000			
Luxembourg	61,890			3,010			
Malaysia	32,625	(5,135)		25,000			
Malta	3,105			69,000			
Morocco	2,285	21,535		61,890			
Mauritius	46,000*			27,490			
Mexico	18,000			3,105			
Monaco	1,000			21,535			
Mongolia	4,000			2,285			
Nepal				46,000			
Carry forward	15,780,455	104,895		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				7,359,349			
New Zealand	69,610				649,461	560,000		
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				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				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				18,173,556			
Switzerland	18,000,000				32,140,000			
Czechoslovakia	100,000				100,000			
Thailand	34,225				34,225			
Togo	525	1,090			1,615			
Trinidad and Tobago	3,500				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			
TOTAL	36,743,820	91,425	2,000,000	185,400,985	224,236,230	114,564,580		
EEC emergency aid				33,565,109	33,565,109			
EEC food aid				12,443,866	12,443,866	33,220,015		
OVERALL TOTAL	36,743,820	91,425	2,000,000	231,409,960	270,245,205	147,784,595		

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					
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		1,382,274	1,434,474	1,183,790		
Spain	30,790	(1,000)		33,290			
United States of America	655,940	2,500	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			
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					
Brought forward	2,746,945	16,620		33,976,289	36,739,854		
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		
New Zealand	28,595			311,835	340,430		
Pakistan	14,630				14,630		
Panama	7,595				7,595		
Netherlands	107,730				1,405,089		
Poland	33,280				33,280		
Portugal	15,960				3,431		
German Democratic Republic	10,000				19,391		
Romania	34,000				10,000		
United Kingdom	222,775				34,000		
Rwanda	1,995				2,816,810		
El Salvador					3,039,585		
Singapore	3,310				1,995		
Sudan	890				2,510		
Sweden	17,440				23,839		
Switzerland	79,135				890		
Swaziland	1,995				2,407,133		
Syria	9,975				79,135		
Thailand	45,220				1,995		
Trinidad and Tobago	5,320				1,995		
Turkey	25,000				9,975		
USSR	16,000				45,220		
Uruguay	1,000				5,320		
Viet Nam	7,980				25,000		
Yugoslavia	5,000				16,000		
Czechoslovakia	21,000				1,000		
OVERALL TOTAL	3,526,480	19,130		42,402,329	45,947,939		
					20,897,983		

CONTRIBUTIONS FOR SPECIALLY

(in Swiss francs)

not including contributions

DONORS (in French alphabetical order)	AFRICA	ASIA					
	General appeal	Cambodia Thailand	Pakistan (Afghan refugees)	Indonesia	Philippines	Viet Nam ex-Indsec	TOTAL
Governments							
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				2,939,804
Denmark	2,564,753	318,538	468,439		409,459		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	128,700						
Ireland	851,755		606,318				606,318
Italy	459,980						3,650,640
Japan	4,027,197	3,650,640	591,725	996,899			1,588,624
Norway	404,314		48,424	42,371			90,795
New Zealand	2,776,625		559,867	559,875			1,119,742
Netherlands	13,820,774	627,600	2,524,750		65,220		3,217,570
United Kingdom	12,131,663	821,018	1,103,200		271,665		2,195,883
Sweden	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

in kind/services

(in Swiss francs)

TABLE VI

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	Governments Germany, Federal Rep. of Australia Austria Belgium Canada Denmark Spain United States Finland France Iraq Ireland Italy Japan Norway New Zealand Netherlands United Kingdom Sweden Switzerland Trinidad and Tobago
893,817 351,119	694,565	1,588,382 351,119	1,752,848 702,657	15,284,665 4,405,506 136,250	
	197,178 309,525 179,600 38,605	197,178 309,525 179,600 38,605	7,560,000	72,570,976 691,870	
2,515,385		2,515,385	606,318	1,099,750 179,600 167,305	
36,318		36,318	1,289,528 48,424 751,500	4,579,776 4,110,620 6,905,349 579,851 4,647,867	
1,635,000 291,036	327,000 1,379,000 5,500,000	1,962,000 1,670,036 5,500,000	955,050 1,520,654 1,170,000	19,955,394 17,518,236 12,140,000 131	
6,392,275	9,111,598	15,503,873	17,845,030	185,400,985	TOTAL to carry forward

CONTRIBUTIONS FOR SPECIALLY

(in Swiss francs)

not including contributions

DONORS (in French alphabetical order)	AFRICA	ASIA					
	General appeal	Cambodia Thailand	Pakistan (Afghan refugees)	Indonesia	Philippines	Viet Nam ex-Indsec	TOTAL
Carry forward	121,670,374	16,674,887	12,392,531		1,314,290		30,381,708
National Societies							
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					191,169
TOTAL	40,820,504	168,866	144,433	202	77,610		391,111
Various							
EEC emergency aid	32,997,584						
EEC food aid	9,443,465						537,373
Various organizations	2,042						153,500
Private	3,256,835	96	153,500				43,900
Refund of overpayment in 1984	665,467	56,032	43,804				128,773
Other income	—	43,040	68,016	3,424	1,301		102,481
TOTAL	46,365,393	99,168	265,320	4,531	538,674	58,334	966,027
OVERALL TOTAL	208,856,271	16,942,921	12,802,284	4,733	1,930,574	58,334	31,738,846

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
9,473	8,727	18,200	5,236	2,991,895	National Societies
5,798	5,578 27,302 8,130	5,578 33,100 8,130	40,723 69,500 256,500	1,825,074 150,000 304,243 2,224,684 1,382,274 20,150,000 1,018,750 16,895 2,500 3,596,349 63,625 250,000 5,764 2,345 1,045,628 40,875 366,601 311,835 1,405,089 3,431 2,816,810 20,529 2,407,133	Germany, Federal Rep. of Australia Austria Belgium Canada Denmark United States Finland France Iceland Japan Kuwait Liechtenstein Luxembourg Macao Malaysia Monaco Norway New Zealand Netherlands Portugal United Kingdom Singapore Sweden
63,625		63,625			TOTAL
123	32,600 6,243 19,031	32,600 6,366 19,031	6,244 74,382	366,601 311,835 1,405,089 3,431 2,816,810 20,529 2,407,133	Various
16,000	38,665	54,665	16,000		EEC emergency aid
291,036		291,036	189,798		EEC food aid
386,055	146,276	532,331	658,383	42,402,329	Various organizations
453,737		453,737	113,788 2,463,028	33,565,109 12,443,866 155,542 3,433,546 929,907 103,041	Private
132,811 44,789	27,901	132,811 72,690	62,977 560		Refund of overpayment in 1984
631,337	27,901	659,238	2,640,353	50,631,011	Other income
7,409,667	9,285,775	16,695,442	21,143,766	278,434,325	TOTAL
					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	
SPECIALLY FINANCED OPERATIONS						
Operations with credit balances						
AFRICA						
- General appeal	17,252,598	—	225,684,072	208,856,271	424,797	151,702,369
ASIA AND THE PACIFIC						
- 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
MIDDLE EAST						
- 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
LATIN AMERICA						
- Central America	5,236,594	—	23,176,588	21,143,766	3,203,772	7,425,605
SUB-TOTAL	53,081,089	—	302,932,030	278,434,325	28,583,384	169,175,280
RESERVE FUNDS						
- for emergencies	950,000	(950,000)*	—	—	—	—
TOTAL	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.	Sw. fr.
Securities:				
– Swiss bonds (market value: Fr. 1,686,790.—)	1,717,000.—	Inalienable capital		1,391,627.52
Deposit with Swiss National Bank	19,475.32	Inalienable reserve:		
Federal Tax Administration, Bern (withholding tax)	27,505.70	– Brought forward from 1984	304,266.—	
		– Statutory allocation from net revenue in 1985	10,213.—	314,479.—
				1,706,106.52
		International Committee of the Red Cross, current account		57,874.50
	<u>1,763,981.02</u>			<u>1,763,981.02</u>

RECEIPTS AND EXPENDITURE ACCOUNT FOR 1985

EXPENDITURE	RECEIPTS	
Safekeeping charges	510.85	Income from securities
Audit fees	1,325.—	72,004.10
Purchase of securities	1,830.75	
Agio on purchasing securities	<u>250.—</u>	
	3,916.60	<u>72,004.10</u>
Excess of receipts over expenditure in 1985		<u>68,087.50</u>

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)	57,874.50
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
	<hr style="border-top: 1px solid black; border-bottom: none; border-left: none; border-right: none; margin: 0; padding: 0; width: 100%; height: 1px; display: inline-block; vertical-align: middle;"/> 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 (withholding tax)	<hr style="border-top: 1px solid black; border-bottom: none; border-left: none; border-right: none; margin: 0; padding: 0; width: 100%; height: 1px; display: inline-block; vertical-align: middle;"/> 2,533.45		
	<hr style="border-top: 1px solid black; border-bottom: 3px double black; border-left: none; border-right: none; margin: 0; padding: 0; width: 100%; height: 4px; display: inline-block; vertical-align: middle;"/> 123,296.65		<hr style="border-top: 1px solid black; border-bottom: 3px double black; border-left: none; border-right: none; margin: 0; padding: 0; width: 100%; height: 4px; display: inline-block; vertical-align: middle;"/> 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	<hr style="border-top: 1px solid black; border-bottom: none; border-left: none; border-right: none; margin: 0; padding: 0; width: 100%; height: 1px; display: inline-block; vertical-align: middle;"/> 353.65	Agio on purchasing securities	125.—
	<hr style="border-top: 1px solid black; border-bottom: 3px double black; border-left: none; border-right: none; margin: 0; padding: 0; width: 100%; height: 4px; display: inline-block; vertical-align: middle;"/> 1,078.65		<hr style="border-top: 1px solid black; border-bottom: 3px double black; border-left: none; border-right: none; margin: 0; padding: 0; width: 100%; height: 4px; display: inline-block; vertical-align: middle;"/> 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	<hr style="border-top: 1px solid black; border-bottom: none; border-left: none; border-right: none; margin: 0; padding: 0; width: 100%; height: 1px; display: inline-block; vertical-align: middle;"/> 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	194.10	77,674.25
ICRC, Augusta Fund, current account	<u>4,826.45</u>			
	<u>102,674.25</u>			
			102,674.25	

RECEIPTS AND EXPENDITURE ACCOUNT FOR 1985

EXPENDITURE

	Sw. fr.
Presentation of medals, printing and dispatching circulars	8,101.70
Audit fees	725.—
Safekeeping and bank charges	25.65
	<u>8,852.35</u>

RECEIPTS

	Sw. fr.
Income from securities	4,220.—
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
	<u>9,046.45</u>

RESULT

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

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 \$	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 variations: - Brought forward from 1984	173,001.54	
Accounts receivable	9,577.61	- Purchase and sale of securities	102,187.60	275,189.14
Banks	80,650.32			1,670,598.53
		Reserve fund for future allocations		230,170.87
		For distribution: - Excess of receipts over expenditure in 1985		139,195.66
	<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

US \$
139,195.66

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

Balance brought forward from 1984
Appropriation for 1984, unspent

181,252.73
48,918.14
230,170.87

Establishment of a reserve fund for future allocations
Excess of receipts over expenditure in 1985
Excess of income over expenses at 31 December 1985 for appropriation

(230,170.87)
139,195.66
139,195.66

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 (withholding tax)	23,846.75
Banks	31,529.53
	<u>2,470,376.28</u>

LIABILITIES

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

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.—
	<u>46,444.10</u>

RECEIPTS

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

RESULT

Excess of receipts over expenditure in 1985, transferred to capital account	Sw. fr.
	<u>87,419.95</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,*
- one League representative,*
- two ICRC representatives.*

OMAR EL MUKTAR FUND

BALANCE SHEET AS AT 31 DECEMBER 1985

(in US dollars)

ASSETS	US \$	LIABILITIES	US \$
Securities (market value: US \$802,816.10) . . .	736,162.25	Capital	650,000.—
Banks	5,841.46	International Committee of the Red Cross, Geneva	91,821.40
Federal Tax Administration, Bern	58.36	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

RESULT

Excess of receipts over expenditure allocated to the
ICRC according to Article 2 of the Regulations . .

US \$
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.	LIABILITIES	Sw. fr.
Securities (market value: Sw. fr. 153,000.—)	150,000.—	Initial capital	200,000.—
Banks	68,107.65	Receipts and expenditure account:	
		Balance brought forward from 1984	17,847.40
		Excess or receipts over expenditure	260.25
	<u>218,107.65</u>		<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>
	<u>13,812.50</u>

RESULT

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

ASSETS		LIABILITIES	
	Sw. fr.		Sw. fr.
Securities (market value: Sw. fr. 1,185,502.—)	1,040,699.75	Initial capital	1,000,000.—
Federal Tax Administration, Bern (withholding tax)	6,131.45	Receipts and expenditure account:	
Bank	170,534.22	Balance brought forward from 1984	24,061.85
		Excess of receipts over expenditure in 1985	<u>143,659.87</u>
		Total capital	<u>167,721.72</u>
		International Committee of the Red Cross, Geneva, current account	<u>49,643.70</u>
	<u>1,217,365.42</u>		<u>1,217,365.42</u>

RECEIPTS AND EXPENDITURE ACCOUNT FOR 1985

EXPENDITURE

Operational expenses and relief supplies
Burma project
Charges on purchase of securities and other
bank charges
Safekeeping charges
Fees
Net agios on the securities purchased over the
period

RESULT

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

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.

RECEIPTS

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

ADMINISTRATION

A Committee composed of six ICRC staff members:

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

 **ATAG**
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REPORT OF THE STATUTORY AUDITORS

for the year ended December 31, 1985
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, 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

FIDUCIAIRE GENERALE SA

