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In 1986 there was a reduction in the total volume of activities as compared with 1985. This was due to a marked decrease in material assistance operations in Africa, mainly as a result of the improvement in climatic conditions. Taken in aggregate, the regular budget and special budgets together amounted to 265.8 million Swiss francs, reaching an overall amount of 324.4 million Swiss francs including the value of aid in kind and services.

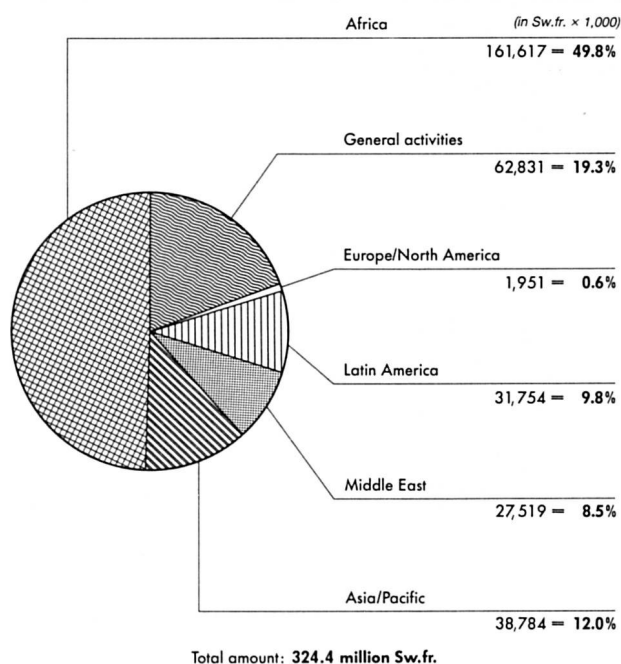
Expenditure and charges, including gifts in kind and services (in millions of Swiss francs)

	1986	1985
Regular budget	91	83.5
Special budgets	233.4	472.1
Total	324.4	555.6

Expenditure by region

Despite the reduction in the volume of major material assistance operations, Africa remained the largest area of ICRC involvement, accounting for 50% of the total expenditure.

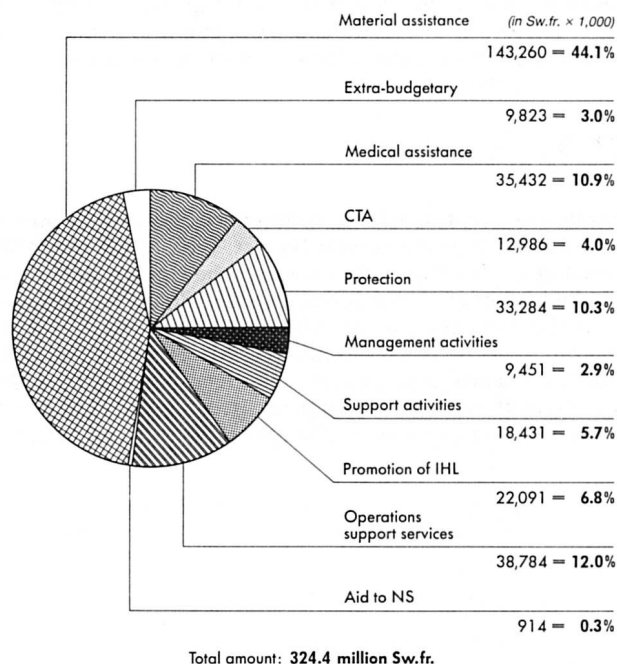
EXPENDITURE BY REGION



Expenditure according to type of activity (Table III)

Material assistance, although on a smaller scale than in 1985, remained the largest item.

EXPENDITURE ACCORDING TO TYPE OF ACTIVITY



Income and expenditure account and balance sheet (Tables I and II)

Regular budget expenditure was 7.5% lower than the budgetary estimates. This is mainly due to the fact that, while inflation in Switzerland was close to zero, the ICRC also made a sustained and successful effort to curb and rationalize its expenditure. This favourable development made it possible to make appropriations to various provisions. For example, it proved possible to increase the quota of capital reserve funds allocated to the building under construction. It was also possible to increase the necessary provisions for operational risks, which are intended for example to offset a temporary lack of liquidity or sustain an operation whose financing is not fully covered.

The target income for the regular budget was almost achieved, mainly through the contribution of the Swiss Confederation, which was increased from 20 to 40 million Swiss francs. Donations and bequests were also higher than had been estimated.

Contributions from other governments were below estimate, partly because of the decline of the dollar and the appreciation of the Swiss franc in relation to other currencies, which will be a future source of concern.

The appropriation of 6.5% of the special budgets to the regular budget was 3 million Swiss francs below estimate, since the reduction in assistance activities financed from those budgets was greater than expected.

The balance sheet shows a rise of about 15% as compared with 1985. This is partly due to the increase in the item "funds for current operations" comprising contributions to the 1986 special budgets carried forward to 1987 and also to the rise in the provisions for operational risks and for investments.

Financing

(Tables IV, V, VI)

During 1986, representations continued with a view to improving the financing of the regular budget. First of all, the ICRC followed up on the approaches made to the Council of Europe, which had adopted a resolution on the ICRC in 1985, and also to the Organization of African Unity (OAU) and the Organization of American States (OAS). These two regional organizations had also adopted a resolution concerning the ICRC which, in addition to general support, recommended that their member States should provide the institution with regular finan-

cial backing. The ICRC firmly hopes that, following those representations, the States party to the Conventions will substantially increase their contributions (as some of them have already done) in order to enable the International Committee to achieve the objectives it has set, in regard to the regular budget, in its five-year programme.

With regard to the special budgets, the *ad hoc* missions and regular information sent to the donors ensured adequate financing of ICRC activities, notwithstanding some difficulties in the early part of the year.

Finally, the Twenty-fifth International Conference of the Red Cross decided to increase the number of members of the Commission for the Financing of the ICRC from 7 to 12. It requested the Commission to determine, jointly with the ICRC, the percentage of actual expenditure during the preceding financial year on which to calculate the contributions from National Societies. In this connection, it should be mentioned that National Society contributions amounted to 3.3 million Swiss francs in 1986.

The Republic and Canton of Geneva increased its 1986 contribution from 500,000 to 1 million Swiss francs.

Audit

The ICRC's accounts for the financial year 1986 were audited by the Société Fiduciaire Générale S.A., as certified by the letter on page 133 of this Report.

As in previous years, each account for the specially financed operations was audited by the international firm of auditors Peat, Marwick & Mitchell.

The audit reports will be sent to donors in the course of 1987.

COMPARATIVE BALANCE SHEETS AS AT 31 DECEMBER 1986/1985

(Summary in thousands of Swiss francs)			(Summary in thousands of Swiss francs)		
	1986	1985		1986	1985
ASSETS			LIABILITIES		
CASH			SHORT-TERM LIABILITIES		
– Cash, postal cheque account, bank deposits	5,621	9,071	– Accounts payable	3,007	16,230
			– Accrued liabilities	18,295	6,482
				21,302	22,712
OTHER CURRENT ASSETS			FUNDS FOR CURRENT OPERATIONS		
– Securities	12,331	10,852	– Relief operations	122	757
– Other investments	41,497	36,343	– Specially financed operations	35,885	28,583
– Accounts receivable	2,523	2,823		36,007	29,340
– Accruals and prepaid expenses . . .	20,143	16,127			
	76,494	66,145	LONG-TERM LIABILITIES	750	800
FIXED ASSETS			PROVISIONS		
– Buildings	11,558	4,634	– For operational risks	12,970	10,600
– Relief supplies	703	738	– For staff commitments	2,934	2,007
– Furniture and equipment	3,486	1,808	– For work in progress or to be undertaken	2,740	2,692
	15,747	7,180	– For investments in real-estate and maintenance thereof	12,787*	10,248
ADVANCES TO DELEGATIONS	9,849	11,572	– Fund for investing in equipment		
			– Available	3,602	3,006
			– Appropriated	3,309	1,569
				38,342	30,122
BALANCE SHEET TOTALS	107,711	93,968	CAPITAL RESERVE FUNDS		
FUNDS IN TRUST			– Carry forward	744	592
– Trust funds in banks	179	185	– Excess income	316	152
OVERALL TOTALS	107,890	94,153		1,060	744
			– General reserve	10,250	10,250
				11,310	10,994
			BALANCE SHEET TOTALS	107,711	93,968
			FUNDS IN TRUST	179	185
			OVERALL TOTALS	107,890	94,153

* Includes a subsidy of Sw. fr. 4,000,000 received from the Geneva Government in 1985 and 1986 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 Management	1,146,984		1,146,984	
Secretariat of the Assembly and the Executive Council	1,344,537		1,344,537	
Management Controller	149,478		149,478	
	2,640,999		2,640,999	
OPERATIONS				
Management of Operations	856,779		856,779	
Medical Division	1,792,611		1,792,611	
Detention Service	647,653		647,653	
International Organizations Division	1,714,111		1,714,111	
Support Services	1,738,428		1,738,428	
Relief Division	1,801,488		1,801,488	
Zones:				
Europe and North America	444,698		444,698	
Africa	3,888,187	117,726,208	121,614,395	39,661,192
Asia-Pacific	4,718,759	27,902,085	32,620,844	5,870,815
Middle East	7,441,946	15,869,864	23,311,810	3,763,650
Latin America	3,919,624	18,238,652	22,158,276	9,358,411
Central Tracing Agency	4,738,484		4,738,484	
	33,702,768	179,736,809	213,439,577	58,654,068*
Department of Financial and Administrative Affairs	12,402,322		12,402,322	
Personnel Department	7,026,707		7,026,707	
Principles and Law Department	5,141,897		5,141,897	
Information Department	13,294,335		13,294,335	
OTHER ACTIVITIES				
Carried out by the ICRC:				
Staff training	1,208,767		1,208,767	
Delegates in reserve	229,035		229,035	
Under ICRC auspices:				
International Tracing Services, Arolsen	206,950		206,950	
Twenty-fifth International Conference of the Red Cross . .	389,124		389,124	
	2,033,876		2,033,876	
Carry forward	76,242,904	179,736,809	255,979,713	58,654,068

* Including Sw. fr. 4,974,174 for the regular budget

AND EXPENDITURE/CHARGES IN 1986

TABLE II

INCOME (in Swiss francs)	IN CASH			CONTRIBUTIONS IN KIND AND/OR SERVICES USED
	Budget structure		Total	
	Regular	Special		
GOVERNMENT CONTRIBUTIONS				
- Governments	62,631,860	151,008,858	213,640,718	22,232,484
- Canton/City of Geneva	1,250,000		1,250,000	
- EEC		22,854,580	22,854,580	21,429,975
	63,881,860	173,863,438	237,745,298	43,662,459
CONTRIBUTIONS FROM NATIONAL SOCIETIES	3,311,335	11,243,129	14,554,464	13,205,231
CONTRIBUTIONS FROM PRIVATE SOURCES				
- Support association	460,000		460,000	
- Swiss enterprises	189,000		189,000	
- Gifts and legacies	2,942,236		2,942,236	
- Fund-raising campaign in Switzerland	265,618		265,618	
- Other income		1,929,325	1,929,325	1,786,378
	3,856,854	1,929,325	5,786,179	1,786,378
FINANCIAL INCOME AND MISCELLANEOUS				
- Investments, portfolios and foundations	2,290,250		2,290,250	
- Appropriation of provisions	300,000		300,000	
- Adjustment for previous financial years	120,053		120,053	
- Other income	1,750,017		1,750,017	
- Relief operations:				
• From funds for relief operations	634,369		634,369	
• Miscellaneous income	1,394,187		1,394,187	
	6,488,876		6,488,876	

SUMMARY STATEMENT OF INCOME

EXPENDITURE (in Swiss francs)	IN CASH			CONTRIBUTIONS IN KIND AND/OR SERVICES USED
	Budget structure		Total	
	Regular	Special		
Brought forward	76,242,904	179,736,809	255,979,713	58,654,068
OTHER EXPENDITURE				
Allocation to the Fund for the Disabled	500,000		500,000	
Allocation to provision for operational risks	3,500,000		3,500,000	
Allocation to various provisions for work in progress and staff commitments	1,623,490		1,623,490	
Allocation to the Funds for:				
Real-estate investments	1,800,000		1,800,000	
Investments in equipment	2,200,000		2,200,000	
Adjustment for previous financial years	198,048		198,048	
Transfer to cover deficit of operation in Yemen	2,157		2,157	
	86,066,599	179,736,809	265,803,408	58,654,068
BROUGHT FORWARD				
Programme to implement as from 1987		7,299,083	7,299,083	
Income assigned to the 1987 budget	1,500,000		1,500,000	
	87,566,599	187,035,892	274,602,491	58,654,068
RESULT				
Excess income over expenditure	315,996		315,996	
TOTAL	87,882,595	187,035,892	274,918,487	58,654,068

AND EXPENDITURE/CHARGES IN 1986

TABLE II (cont'd)

INCOME (in Swiss francs)		IN CASH			CONTRIBUTIONS IN KIND AND/OR SERVICES USED
		Budget structure		Total	
		Regular	Special		
TRANSFERRED FROM SPECIAL BUDGETS	Brought forward	77,538,925	187,035,892	264,574,817	58,654,068
		10,343,670		10,343,670	
	TOTAL	87,882,595	187,035,892	274,918,487	58,654,068

TABLE III

EXPENDITURE IN 1986 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.	OPERATIONAL ACTIVITIES				
1.1	PROTECTION ACTIVITIES for the victims of conflicts or internal disturbances, prisoners of war, political detainees, refugees, displaced civilians.				
	EUROPE/NORTH AMERICA	652	—	652	
	AFRICA	3,031	6,089	9,120	
	ASIA/PACIFIC	4,112	2,211	6,323	
	MIDDLE EAST	6,516	2,877	9,393	
	LATIN AMERICA	3,778	3,282	7,060	
	HEADQUARTERS	736	—	736	
		18,825	14,459	33,284	10.3
1.2	CENTRAL TRACING AGENCY Registration of prisoners of war and political detainees. Tracing missing persons, issuing attestations of captivity, forwarding 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)	1,299	—	1,299	
	AFRICA	527	1,748	2,275	
	ASIA/PACIFIC	465	2,231	2,696	
	MIDDLE EAST	499	2,778	3,277	
	LATIN AMERICA	380	711	1,091	
	HEADQUARTERS	2,348	—	2,348	
		5,518	7,468	12,986	4.0
1.3	MEDICAL ASSISTANCE				
	EUROPE/NORTH AMERICA	—	—	—	
	AFRICA	—	9,403	9,403	
	ASIA/PACIFIC (including INDSEC)	6	15,226	15,232	
	MIDDLE EAST	—	4,547	4,547	
	LATIN AMERICA	—	4,214	4,214	
	HEADQUARTERS	2,036	—	2,036	
		2,042	33,390	35,432	10.9
1.4	MATERIAL ASSISTANCE, RELIEF SUPPLIES, including transport				
	EUROPE/NORTH AMERICA	—	—	—	
	AFRICA	—	115,619	115,619	
	ASIA/PACIFIC	2	5,518	5,520	
	MIDDLE EAST	3,788	1,647	5,435	
	LATIN AMERICA	2,050	12,590	14,640	
	HEADQUARTERS	2,046	—	2,046	
		7,886	135,374	143,260	44.1
1.5	AID TO NATIONAL RED CROSS AND RED CRESCENT SOCIETIES				
	EUROPE/NORTH AMERICA	—	—	—	
	AFRICA	—	653	653	
	ASIA/PACIFIC	—	261	261	
	MIDDLE EAST	—	—	—	
	LATIN AMERICA	—	—	—	
	HEADQUARTERS	—	—	—	
		—	914	914	0.3
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.				
	AFRICA	672	2,129	2,801	
	ASIA/PACIFIC	432	374	806	
	MIDDLE EAST	—	11	11	
	LATIN AMERICA	—	513	513	
	HEADQUARTERS, including EUROPE/NORTH AMERICA	17,960	—	17,960	
		19,064	3,027	22,091	6.8
	Carry forward	53,335	194,632	247,967	

EXPENDITURE IN 1986 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.	%
	Brought forward	53,335	194,632	247,967	
2.	OPERATIONAL SUPPORT FOR DELEGATIONS		38,784	38,784	12.0
3.	SUPPORT ACTIVITIES AT ICRC HEADQUARTERS AND IN THE FIELD				
3.1	GENERAL POLICY AND MANAGEMENT OF OPERATIONS AND ACTIVITIES	2,410		2,410	
3.2	PERSONNEL – staff administration and staff management at headquarters	3,403		3,403	
	– recruitment, management and co-ordination of staff movements in the field	2,616		2,616	
	– staff training expenses	2,445		2,445	
3.3	ICRC FUND-RAISING ACTIVITIES from governments, National Societies and other donors	1,112		1,112	
3.4	SUPPORT SERVICES FOR OPERATIONS				
	Telecommunications, CTA data processing, translations, text processing	6,445		6,445	
		18,431		18,431	5.7
4.	MANAGEMENT ACTIVITIES				
4.1	FINANCIAL MANAGEMENT, ACCOUNTS	2,025		2,025	
4.2	AUDITING OF ACCOUNTS	96		96	
4.3	PUBLICATIONS, TRANSMISSION OF INFORMATION, RECORDS	3,096		3,096	
4.4	SUPPLIES, UPKEEP OF BUILDINGS AND INSTALLATIONS	1,841		1,841	
4.5	GENERAL SERVICES AND ADMINISTRATION	2,393		2,393	
		9,451		9,451	2.9
5.	SPECIAL EXTRABUDGETARY EXPENSES				
5.1	CONTRIBUTION TO THE FUND FOR THE DISABLED	500		500	
5.2	CONTRIBUTION TO THE PROVISION FOR OPERATIONAL RISKS	3,500		3,500	
5.3	CONTRIBUTION TO VARIOUS PROVISIONS FOR CURRENT WORK AND STAFF COMMITMENTS	1,623		1,623	
5.4	CONTRIBUTION TO THE FUNDS FOR:				
	– Real-estate investments	1,800		1,800	
	– Investments for equipment	2,200		2,200	
5.5	OTHER EXPENSES	200		200	
		9,823		9,823	3.0
	TOTAL FOR ALL ACTIVITIES	91,040	233,416	324,456	100.0

CONTRIBUTIONS FROM GOVERNMENTS IN 1986

(in Swiss francs)

COUNTRIES (in French alphabetical order)	Budget			TOTAL	Contributions in kind and/or services
	Regular		Special		
	Regular contributions	For previous years			
Afghanistan		82,175		82,175	
South Africa	33,255	(11,340)		21,915	
Germany (Federal Republic of)	915,200		10,989,140	11,904,340	6,403,510
Saudi Arabia	498,750			498,750	
Argentina	2,290			2,290	
Australia	321,115		2,021,398	2,342,513	
Austria	334,610		116,700	451,310	30,000
Bahamas	8,380			8,380	
Bahrain	83,870			83,870	
Barbados	1,500			1,500	
Belgium	200,920		361,652	562,572	
Burma	16,250	19,075		35,325	
Brazil	1,125			1,125	
Bulgaria	10,000*			10,000	
Canada	987,930		12,034,862	13,022,792	2,704,355
Chile	32,250			32,250	
China	300,000			300,000	
Colombia	110,870			110,870	
Korea, Republic of	171,415			171,415	
Costa Rica	23,950			23,950	
Côte d'Ivoire		1,820		1,820	
Denmark	693,170		4,799,598	5,492,768	
Egypt	99,125			99,125	
El Salvador		(12,610)		(12,610)	
Spain	198,425			198,425	
United States of America	8,302,500		57,214,299	65,516,799	6,812,781
Ethiopia	18,790			18,790	
Finland	359,300		233,800	593,100	1,540,938
France	1,570,800		1,570,800	3,141,600	
Greece	183,400			183,400	
Haiti	16,765			16,765	
Honduras		4,000		4,000	
Hungary	10,000			10,000	
India	27,085	(11,940)		15,145	
Indonesia	87,450*	(64,535)		22,915	
Iraq	8,000		61,000	69,000	
Ireland	100,500		127,325	227,825	
Iceland	40,000			40,000	
Israel	36,410			36,410	
Italy	2,372,620		1,837,965	4,210,585	
Japan	1,100,000		4,259,752	5,359,752	
Jordan	55,870			55,870	
Kuwait	100,000*			100,000	
Lebanon		26,790		26,790	
Liechtenstein	75,000			75,000	
Luxembourg	60,000*			60,000	
Malaysia	33,885			33,885	
Malta	2,940			2,940	
Morocco		50,280		50,280	
Mexico	34,550	(9,365)		25,185	
Monaco	20,000			20,000	
Mongolia	1,000			1,000	
Nepal	4,000*			4,000	
Nicaragua	2,940	(17,060)		(14,120)	
Nigeria	5,815			5,815	
Norway	537,100		6,035,784	6,572,884	
New Zealand	124,275	29,715	88,250	242,240	
Panama	12,200			12,200	
Netherlands	207,050		6,455,541	6,662,591	
Philippines		6,625		6,625	
Poland	60,000			60,000	
Carry forward	20,614,645	93,630	108,207,866	128,916,141	17,491,584

* Contributions expected for a total of Sw. fr. 331,450

CONTRIBUTIONS FROM GOVERNMENTS IN 1986

(in Swiss francs)

TABLE IV

COUNTRIES (in French alphabetical order)	Budget			TOTAL	Contributions in kind and/or services
	Regular		Special		
	Regular contributions	For previous years			
Brought forward	20,614,645	93,630	108,207,866	128,916,141	17,491,584
Portugal	60,000*			60,000	
German Democratic Republic	5,000			5,000	
United Kingdom	557,325		13,053,883	13,611,208	
Rwanda	19,290			19,290	
San Marino	17,350			17,350	
Saint Vincent and the Grenadines	8,330			8,330	
Singapore	8,255			8,255	
Sri Lanka	4,590			4,590	
Sweden	976,680		17,492,109	18,468,789	
Switzerland	40,000,000		12,255,000	52,255,000	4,740,900
Czechoslovakia	100,000	32,100		132,100	
Thailand	28,655			28,655	
Togo	1,020			1,020	
Tonga	16,690	10,650		27,340	
Trinidad and Tobago	1,850			1,850	
Tunisia	15,750			15,750	
Turkey		440		440	
Uruguay	33,450			33,450	
Viet Nam	1,850	1,200		3,050	
Yugoslavia	10,000*			10,000	
Zimbabwe	13,110			13,110	
TOTAL	62,493,840	138,020	151,008,858	213,640,718	22,232,484
EEC emergency aid			9,591,049	9,591,049	
EEC food aid			13,263,531	13,263,531	21,429,975
OVERALL TOTAL	62,493,840	138,020	173,863,438	236,495,298	43,662,459

CONTRIBUTIONS FROM

(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	11,550*			11,550	
Germany, Federal Republic of	462,175		2,044,633	2,506,808	2,290,092
Australia	156,275		409,958	566,233	295,202
Austria	39,235		190,000	229,235	525,818
Bahamas	3,325			3,325	
Bangladesh	3,325			3,325	
Barbados	1,455			1,455	
Belgium	61,180			61,180	201,464
Brazil	20,000			20,000	
Bulgaria	6,250			6,250	
Burkina Faso	1,070			1,070	
Canada	57,245		585,629	642,874	230,390
Cape Verde	1,000			1,000	
Chile	14,540			14,540	
China	104,400			104,400	
Colombia	15,960			15,960	
Korea, Republic of	46,550			46,550	
Costa Rica	925			925	
Cuba					1,265
Denmark	53,200		425,236	478,436	483,185
Egypt			88,648	88,648	
Ecuador	3,325			3,325	
Spain	52,915		61,656	114,571	
United States of America	544,500		991,303	1,535,803	1,190
Ethiopia	10,905			10,905	
Finland	18,275		1,711,500	1,729,775	1,411,492
France	232,750			232,750	312,958
Greece					21,135
Haiti	3,945			3,945	
Honduras	2,000			2,000	
Hungary	28,000			28,000	
India	4,530*			4,530	
Indonesia	13,640			13,640	2,223
Iran	83,125			83,125	14,800
Ireland	11,970			11,970	221,866
Iceland	7,500			7,500	111,494
Italy	97,120		290,887	388,007	538,787
Carry forward	2,186,130		6,799,450	8,985,580	6,663,361

* Contributions expected for a total of Sw. fr. 28,050

NATIONAL SOCIETIES FOR 1986

TABLE V

(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	2,186,130		6,799,450	8,985,580	6,663,361
Japan	445,550		2,637,786	3,083,336	308,079
Lebanon	7,270			7,270	
Libya	10,000			10,000	
Liechtenstein	7,500			7,500	
Luxembourg	25,445		194,871	220,316	
Malaysia	7,315		187,161	194,476	
Mauritius	1,995			1,995	
Monaco	14,630			14,630	
Nepal	1,000			1,000	
Nicaragua	3,750			3,750	
Nigeria	11,970			11,970	
Norway			137,950	137,950	1,551,554
New Zealand	28,595		120,846	149,441	613,292
Pakistan	14,630			14,630	
Panama	8,365			8,365	
Netherlands			18,812	18,812	319,516
Poland	50,540			50,540	
Portugal	15,960			15,960	
Qatar	1,995	1,995		3,990	
German Democratic Republic	10,000			10,000	
Dominican Republic	3,260			3,260	
Romania	6,485			6,485	
United Kingdom	222,775		497,485	720,260	942,963
Singapore	3,040			3,040	
Sweden	15,510		640,584	656,094	2,168,080
Switzerland	79,135		8,184	87,319	638,386
Syria	9,975			9,975	
Czechoslovakia	29,000			29,000	
Thailand	45,220			45,220	
Trinidad and Tobago	5,320			5,320	
USSR	16,000			16,000	
Uruguay	2,000			2,000	
Viet Nam	7,980			7,980	
Yugoslavia	9,500			9,500	
Zambia	1,500			1,500	
OVERALL TOTAL	3,309,340	1,995	11,243,129	14,554,464	13,205,231

CONTRIBUTIONS TO ICRC

(in Swiss francs)

DONORS (in French alphabetical order)	AFRICA	ASIA					TOTAL
	General appeal	Cambodia Thailand	Indonesia	Philippines	Victims of Afghan conflict	Viet Nam ex-Indsec	
Governments							
Germany (Federal Republic of)	7,114,340	331,200			1,674,000		2,005,200
Australia	724,118	375,324	844,805				1,220,129
Austria	116,700						
Belgium	161,577	200,075					200,075
Canada	7,742,359	921,659	97,554	261,096	651,935		1,932,244
Denmark	3,124,745	334,970			446,628		781,598
United States of America	45,347,740	2,610,000		772,500	2,935,309		6,317,809
Finland							
France	500,000				250,000		250,000
Iraq							
Ireland	127,325						
Italy	414,393				593,155		593,155
Japan	500,000	3,661,000					3,661,000
Norway	2,499,420	407,509		44,842	727,579		1,179,930
New Zealand	52,950			17,650			17,650
Netherlands	4,443,062	357,493		368,993	552,000		1,278,486
United Kingdom	10,802,058	806,600		71,025	353,300		1,230,925
Sweden	12,341,849	741,107	47,760	370,554	988,142		2,147,563
Switzerland	7,200,000	500,000		500,000	1,000,000		2,000,000
Sub-total	103,212,636	11,246,937	990,119	2,406,660	10,172,048		24,815,764
EEC emergency aid	9,591,049						
EEC food aid	11,275,947		4,155	220,448			224,603
Sub-total	20,866,996		4,155	220,448			224,603
TOTAL to carry forward	124,079,632	11,246,937	994,274	2,627,108	10,172,048		25,040,367

SPECIAL OPERATIONS IN 1986

TABLE VI

(in Swiss francs)

MIDDLE EAST				LATIN AMERICA	TOTAL	DONORS (in French alphabetical order)
Lebanon	Iran/Iraq	Yemen	TOTAL	Central America		
584,400	331,200		915,600	954,000 77,151	10,989,140 2,021,398 116,700 361,652	Governments Germany (Federal Republic of) Australia Austria Belgium Canada Denmark United States of America Finland France Iraq Ireland Italy Japan Norway New Zealand Netherlands United Kingdom Sweden Switzerland
658,328 223,314	433,490 223,314	29,897	1,121,715 446,628	1,238,544 446,627 5,548,750	12,034,862 4,799,598 57,214,299 233,800 1,570,800 61,000 127,325	
	233,800 320,800 61,000		233,800 320,800 61,000		233,800 1,570,800 61,000 127,325	
	474,524 98,752		474,524 98,752	355,893	1,837,965 4,259,752	
89,684 17,650	89,684	267,523	446,891 17,650	1,909,543	6,035,784 88,250 6,455,541	
				733,993	6,455,541	
379,500	253,000	112,250	744,750	276,150	13,053,883	
	741,107		741,107	2,261,590	17,492,109	
250,000		400,000	650,000	2,405,000	12,255,000	
2,202,876	3,260,671	809,670	6,273,217	16,707,241	151,008,858	Sub-total
				1,762,981	9,591,049 13,263,531	EEC emergency aid EEC food aid
				1,762,981	22,854,580	Sub-total
2,202,876	3,260,671	809,670	6,273,217	18,470,222	173,863,438	TOTAL to carry forward

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(in Swiss francs)

TABLE VI (cont'd)

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TABLE VII

MOVEMENT OF FUNDS FOR SPECIALLY FINANCED OPERATIONS IN 1986

(in Swiss francs)

	FINANCIAL MOVEMENTS					Contributions in kind and/or services
	Balances carried forward from 1985	Expenditure	Receipts	Transfers	Balances at 31.12.1986	
SPECIALLY FINANCED OPERATIONS						
AFRICA						
- General appeal	424,797	117,726,208	135,009,760		17,708,349	39,661,192
ASIA AND THE PACIFIC						
- Cambodia/Thailand	7,366,679	11,516,870	11,403,646		7,253,455	1,840,197
- Afghan refugees in Pakistan	4,467,740	11,215,512	10,374,804		3,627,032	1,480,998
- Indonesia	498,242	1,430,673	1,440,909		508,478	60,686
- Philippines	1,121,368	3,666,614	2,781,294		236,048	2,482,639
- Viet Nam, ex-Indsec	990,332	72,416	44,860		962,776	-
	14,444,361	27,902,085	26,045,513		12,587,789	5,864,520
MIDDLE EAST						
- Lebanon	5,970,998	7,508,396	2,514,668		977,270	775,416
- Iran/Iraq	4,539,456	7,022,371	3,388,516		905,601	16,210
- Democratic Yemen	-	1,339,097	1,336,940	2,157 *	-	54,833
	10,510,454	15,869,864	7,240,124	2,157	1,882,871	846,459
LATIN AMERICA						
- Central America	3,203,772	18,238,652	18,740,495		3,705,615	7,307,723
TOTAL	28,583,384	179,736,809	187,035,892	2,157	35,884,624	53,679,894

* Deficit covered by the regular budget.

SPECIAL FUNDS

FOUNDATION FOR THE INTERNATIONAL COMMITTEE OF THE RED CROSS

BALANCE SHEET AS AT 31 DECEMBER 1986

ASSETS		LIABILITIES	
	Sw. fr.		Sw. fr.
Securities:		Inalienable capital	1,391,627.52
– (market value: Sw. fr. 1,753,690) . .	1,753,650.—	Inalienable reserve:	
Banks	2,235.82	– Brought forward from 1985	314,479.—
Federal Tax Administration, Bern		– Statutory allocation from net revenue	
(withholding tax)	26,153.15	in 1986	<u>11,390.—</u>
			325,869.—
			<u>1,717,496.52</u>
		International Committee of the Red	
		Cross, current account	64,542.45
	<u>1,782,038.97</u>		<u>1,782,038.97</u>

RECEIPTS AND EXPENDITURE ACCOUNT FOR 1986

EXPENDITURE		RECEIPTS	
	Sw. fr.		Sw. fr.
Audit fees	1,130.—	Income from securities	76,489.65
Charges on purchase of securities . . .	5,414.70	Net agio on purchasing and selling	
		securities	5,987.50
	<u>6,544.70</u>		<u>82,477.15</u>

RESULT

Excess of receipts over expenditure in 1986	<u>75,932.45</u>
-------------------------------------------------------	------------------

STATUTORY ALLOCATIONS

(1) Statutory allocation to inalienable reserve: 15% of net revenue (Article 8 of the Statutes) .	11,390.—
(2) Statutory allocation to the ICRC of balance of net revenue, after statutory allocation to the inalienable reserve (Article 7 of the Statutes)	<u>64,542.45</u>
Total	<u>75,932.45</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 1986

ASSETS		LIABILITIES	
	Sw. fr.		Sw. fr.
Swiss bonds	75,000.—	Inalienable capital	100,000.—
Other Swiss securities (purchase price)	47,275.—	Reserve for security price fluctuations	18,470.20
	<u>122,275.—</u>	Total capital	<u>118,470.20</u>
		ICRC, Florence Nightingale Medal Fund, current account	8,510.75
Cash at banks	3,584.05		
Federal Tax Administration, Bern (withhold- ing tax)	1,121.90		
	<u>126,980.95</u>		<u>126,980.95</u>

RECEIPTS AND EXPENDITURE ACCOUNT FOR 1986

EXPENDITURE		RECEIPTS	
	Sw. fr.		Sw. fr.
Audit fees	830.—	Income from securities and bank interest . . .	4,483.60
Safekeeping and bank charges	96.85	Profit from selling securities	5,452.05
Charges on purchase and sale of securities . .	1,023.05	Agio on securities	525.—
	<u>1,949.90</u>		<u>10,460.65</u>

RESULT

Excess of receipts over expenditure for 1986 allo- cated to the Florence Nightingale Medal Fund pur- suant to Resolution VI of the Twenty-first Interna- tional Conference of the Red Cross	Sw. fr. <u>8,510.75</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 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 1986

ASSETS

	Sw. fr.
Securities (market value: Sw. fr. 80,550)	79,140.—
Stock of medals	21,960.—
Hentsch Bank	1,202.40
Federal Tax Administration, Bern (withhold- ing tax)	1,492.35
ICRC, Augusta Fund, current account	8,510.75
	<u>112,305.50</u>

LIABILITIES

	Sw. fr.	Sw. fr.
Capital		25,000.—
Reserve:		
Balance brought forward from 1985	77,674.25	
Excess of receipts over expen- diture for 1986	<u>9,631.25</u>	<u>87,305.50</u>
		<u>112,305.50</u>

RECEIPTS AND EXPENDITURE ACCOUNT FOR 1986

EXPENDITURE

	Sw. fr.
Charges on purchase and sale of securities and miscellaneous	2,787.—
Audit fees	830.—
Safekeeping and bank charges	10.20
	<u>3,627.20</u>

RECEIPTS

	Sw. fr.
Income from securities	3,865.20
Agio on securities	882.50
Transfer of balance as at 31 December 1986 of Augusta Fund receipts and expenditure account pursuant to Resolution VI of the Twenty-first International Conference of the Red Cross . .	<u>8,510.75</u>
	<u>13,258.45</u>

RESULT

	Sw. fr.
Excess of receipts over expenditure in 1986 trans- ferred to the reserve	<u>9,631.25</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 1986

(in US dollars)

ASSETS		LIABILITIES	
	US \$		US \$
Securities (market value: US \$2,867,334.93)	2,099,652.26	Capital	1,395,409.39
Short-term investments	50,000.—	Provision for portfolio variations:	
Accounts receivable	15,142.05	– Brought forward from 1985	275,189.14
Banks	9,014.23	– Purchase and sale of securities	212,210.74
			487,399.88
			1,882,809.27
		Reserve fund for future allocations	150,945.48
		For distribution:	
		– Excess of receipts over expenditure in 1986	140,053.79
	<u>2,173,808.54</u>		<u>2,173,808.54</u>

RECEIPTS AND EXPENDITURE ACCOUNT FOR 1986

(in US dollars)

EXPENDITURE		RECEIPTS	
	US \$		US \$
Charges on purchase and sale of securities	25,185.56	Income from securities and investments	151,594.97
Bank charges	385.74	Bank interest	875.36
Safekeeping charges	2,957.15	Net profit on buying and selling securities	237,396.30
Audit fees	1,533.35		
Appropriation from provision for portfolio variations	212,210.74		
Losses on exchange rates	7,540.30		
	<u>249,812.84</u>		<u>389,866.63</u>

UTILIZATION OF EXCESS OF INCOME OVER EXPENSES

	US \$
Balance brought forward from 1985	139,195.66
Withdrawal from reserve fund for future allocations	79,225.39
	218,421.05
Contributions (decided by the Commission for the Benedict Fund)	(218,421.05)
Excess of receipts over expenditure in 1986	140,053.79
Excess of income over expenses as at 31 December 1986 for appropriation	<u>140,053.79</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 1986

ASSETS

	Sw. fr.
Securities:	
Bonds and bank certificates (market value: Sw. fr. 2,512,915)	2,499,000.—
Federal Tax Administration, Bern (withhold- ing tax)	27,943.75
Banks	27,723.96
	<u>2,554,667.71</u>

LIABILITIES

	Sw. fr.	Sw. fr.
Capital:		
Balance brought forward from 1985	2,467,844.48	
Excess of receipts over expen- diture in 1986	<u>81,106.83</u>	
Total capital		2,548,951.31
International Committee of the Red Cross, current account		<u>5,716.40</u>
		<u>2,554,667.71</u>

RECEIPTS AND EXPENDITURE ACCOUNT FOR 1986

EXPENDITURE

	Sw. fr.
Payments to nine beneficiaries	43,338.20
Safekeeping charges and bank charges	4,656.80
Audit fees	1,530.—
Other expenses	438.20
Agio on bond purchase	228.—
	<u>50,191.20</u>

RECEIPTS

	Sw. fr.
Income from securities and current accounts .	130,798.03
Profit on sale of bonds	500.—
	<u>131,298.03</u>

RESULT

	Sw. fr.
Excess of receipts over expenditure in 1986, trans- ferred to capital account	<u>81,106.83</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 1986

(in US dollars)

ASSETS

	US \$
Securities (market value: US \$871,257.20) . .	730,301.30
Banks	5,109.54
Federal Tax Administration, Bern (withhold- ing tax)	53.42
	<u>735,464.26</u>

LIABILITIES

	US \$
Capital	650,000.—
International Committee of the Red Cross, Geneva	85,464.26
	<u>735,464.26</u>

RECEIPTS AND EXPENDITURE ACCOUNT FOR 1986

EXPENDITURE

	US \$
Charges on purchase and sale of securities . .	1,091.76
Bank charges	823.98
Safekeeping charges	990.03
Audit fees	1,290.90
Losses on exchange rates	541.28
	<u>4,737.95</u>

RECEIPTS

	US \$
Yield from securities and investments	81,114.98
Bank interest	61.97
Net profit on purchase and sale of securities . .	9,025.26
	<u>90,202.21</u>

RESULT

	US \$
Excess of receipts over expenditure allocated to the ICRC according to Article 2 of the Regulations . .	<u>85,464.26</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 1986

ASSETS

	Sw. fr.
Securities (market value: Sw. fr. 221,475) . . .	220,000.—
Banks	1,251.25
	<u>221,251.25</u>

LIABILITIES

	Sw. fr.	Sw. fr.
Initial capital		200,000.—
Receipts and expenditure account:		
Balance brought forward from 1985	18,107.65	
Excess of receipts over expenditure	<u>3,143.60</u>	<u>21,251.25</u>
		<u>221,251.25</u>

RECEIPTS AND EXPENDITURE ACCOUNT FOR 1986

EXPENDITURE

	Sw. fr.
Audit fees	1,230.—
Safekeeping and bank charges	245.50
Charges on purchase and sale of securities . .	902.35
Agio on securities	3,212.50
	<u>5,590.35</u>

RECEIPTS

	Sw. fr.
Income from securities and investments	8,733.95
	<u>8,733.95</u>

RESULT

	Sw. fr.
Excess of receipts over expenditure in 1986	<u>3,143.60</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 1986

ASSETS

	Sw. fr.
Securities (market value: Sw. fr. 1,509,955) . . .	1,340,443.—
Federal Tax Administration, Bern (withhold- ing tax)	7,537.35
Bank	2,242.52
	<u>1,350,222.87</u>

LIABILITIES

	Sw. fr.	Sw. fr.
Initial capital		1,000,000.—
Receipts and expenditure account:		
Balance brought forward from 1985	167,721.72	
Excess of receipts over expendi- ture in 1986	<u>68,045.15</u>	<u>235,766.87</u>
Total capital		1,235,766.87
International Committee of the Red Cross, Geneva, current ac- count		<u>114,456.—</u>
		<u>1,350,222.87</u>

RECEIPTS AND EXPENDITURE ACCOUNT FOR 1986

EXPENDITURE

	Sw. fr.
Operational expenses and relief supplies, Burma project	603,552.40
Charges on purchase of securities and other bank charges	7,672.—
Safekeeping charges	1,902.50
Fees	1,730.—
Net agios on securities purchased over the period	250.—
	<u>615,106.90</u>

RECEIPTS

	Sw. fr.
Allocation from the International Committee of the Red Cross on the 1985 account	500,000.—
Miscellaneous gifts	92,500.—
Income from securities	57,353.30
Bank interest	530.—
Net profit on sales of securities	32,768.75
	<u>683,152.05</u>

RESULT

	Sw. fr.
Excess of receipts over expenditure for the period, transferred to capital account	<u>68,045.15</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, 1986
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, 1986.

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 4, 1987


FIDUCIAIRE GENERALE SA