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Owing to difficulties encountered, major ICRC operations planned in several parts of Africa could not be fully implemented in 1987. As a result special budget expenditure, which totalled 174.3 million Swiss francs including services and gifts in kind, was down by 25% compared with the previous year. A slight decrease of 2% was also recorded with respect to the activities covered by the regular budget, which came to 89.2 million Swiss francs as against 91 million in the previous year. Taken in aggregate, the regular and special budgets together amounted to 263.5 million Swiss francs in 1987. Unfortunately, the reduction in the volume of ICRC activities does not indicate a decreased need for ICRC intervention. On the contrary, several operations had to be stepped up considerably at the end of the year, bringing the special budgets for 1988 to a total of 360 million Swiss francs.

Expenditure and charges, including gifts in kind and services

(in millions of Swiss francs)

	1987	1986
Regular budget	89.2	91
Special budgets	174.3	233.4
Total	263.5	324.4

Expenditure by region

Figure 1

The distribution of expenditure by region shows that activities remained roughly at 1986 levels in Asia and the Pacific, the Middle East, Europe and North America. However, they decreased sharply in Africa and increased slightly in Latin America. General activities also increased by 4%.

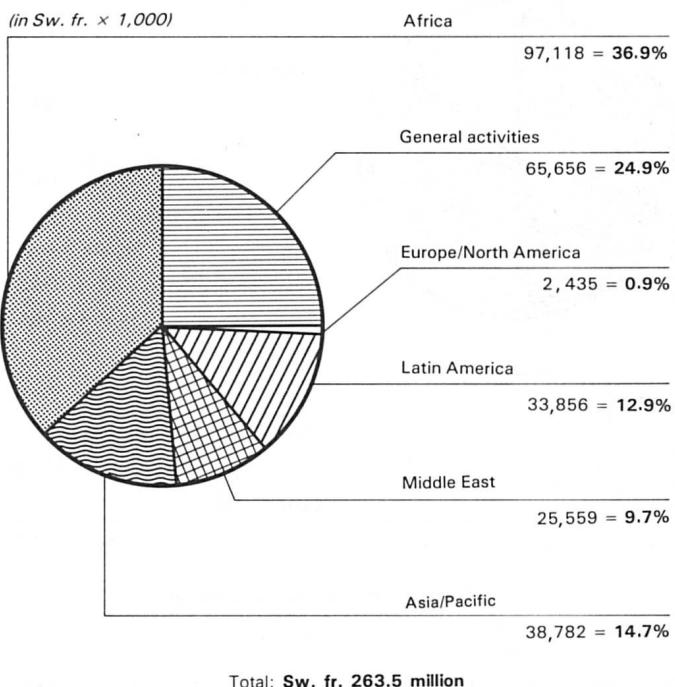
Expenditure according to type of activity

(Table III, Figure 2)

Protection activities (visits and other activities for displaced populations, separated families, and persons detained or placed in camps), and related medical relief ac-

EXPENDITURE BY REGION

(Figure 1)



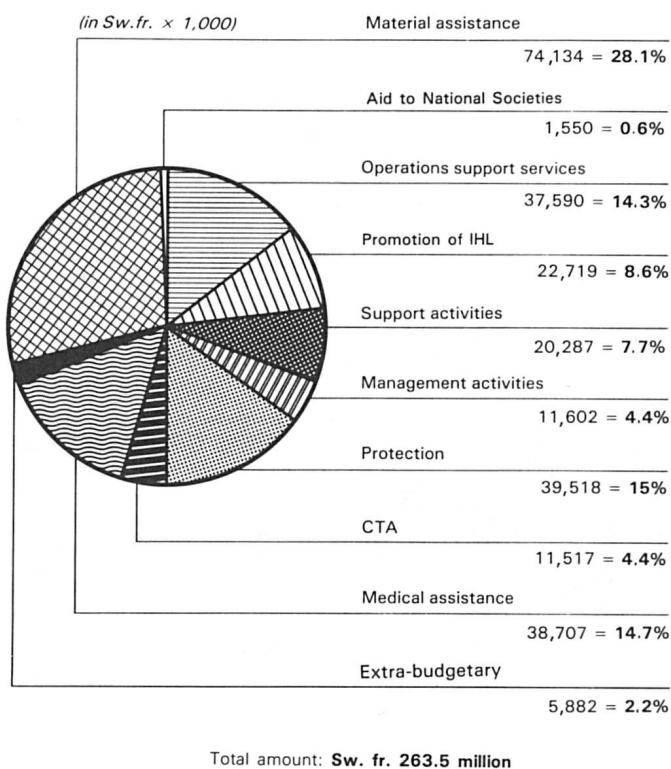
tivities increased both in absolute and in relative value compared with the previous year. Material relief, however, came to only half that of the previous year, primarily due to reduced ICRC activity in Africa.

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

There was serious concern at the beginning of the year that expected income might fall short of regular budget requirements, mainly because of the decline of the dollar and the distinctly less favourable economic situation. Austerity measures adopted in the spring of 1987 thereupon kept expenditure about 7% below initial budget estimates, and fund-raising was stepped up. The ICRC was thus able to balance its budget at the end of the year, while setting aside the essential provision for operational

EXPENDITURE ACCORDING TO TYPE OF ACTIVITY

(Figure 2)



risks and for investments and equipment, particularly computer hardware.

Cash income for the regular budget (87.8 million Swiss francs) remained stable as against 1986; although government contributions rose by 2% compared with the previous year, income received from other sources dropped proportionally.

In the special operations total of 174.3 million Swiss francs, including services and gifts in kind, the cash expenditure of 147.5 million Swiss francs was not entirely covered by contributions received in the course of the year, which came to only 129.7 million Swiss francs. The shortfall of 17.8 million was drawn from the amount carried over at the beginning of 1987, bringing it to a total of 17.9 million at the end of the year, i.e., less than one month's expenditure at the rate budgeted for 1988.

With a total of 110.6 million Swiss francs, the balance sheet shows a slight increase over the 1986 total of 107.7 million Swiss francs. This reflects an increase in building

loans (an additional 12 million Swiss francs) to finance the new construction, in provisions and funds for investments, and in supplies required by the large-scale resumption of activities in Ethiopia at year's end. The decrease under the item "Funds for current operations", sub-item "Specially financed operations" (special budgets), largely compensates for these increases.

Financing (Tables IV, V, VI)

Several missions to improve funding of the regular budget took place in 1987 to numerous donor governments throughout the world, during which the President, Committee members and ICRC staff drew the attention of the various ministries concerned to the ICRC's financing needs.

Approaches to regional organizations also continued:

The Council of Europe adopted a new resolution recommending that its member States should continue their efforts in support of the institution. Most member States have already acted on this resolution by substantially increasing their financial backing.

During its Sixth Regular Session held in March 1987 in Bogotá, the Andean Parliament, consisting of Bolivia, Colombia, Ecuador, Peru and Venezuela, also adopted a resolution in support of the ICRC. On the strength of this resolution, a number of parliamentarians from various countries approached their respective governments and stressed the need to grant the ICRC financial backing.

The Commission for the Financing of the ICRC met twice in 1987 to set the scale of voluntary contributions from National Societies for the current year.

At the end of 1987, the total amount of government contributions to the regular budget stood at 64,898,275 Swiss francs, an increase of 2,404,435 Swiss francs over the previous year. National Society contributions came to a total of 3,237,630 Swiss francs, a decrease of 71,710 Swiss francs.

Audit

The ICRC's accounts for the financial year 1987 were audited by the Société Fiduciaire Générale S.A., as certified by the letter on page 149 of this report.

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

The audit reports will be sent to donors in the course of 1988.

COMPARATIVE BALANCE SHEETS AS AT 31 DECEMBER 1987/1986

(Summary in thousands of Swiss francs)			(Summary in thousands of Swiss francs)	
ASSETS	1987	1986	LIABILITIES	1987
CASH			SHORT-TERM LIABILITIES	
— Cash, postal cheque account, bank deposits	6,896	5,621	— Accounts payable	14,034
			— Accrued liabilities	10,086
OTHER CURRENT ASSETS				24,120
— Securities	12,143	12,331		
— Other investments	34,263	41,497		
— Accounts receivable	2,855	2,523		
— Accruals and prepaid expenses	14,405	20,143		
	63,666	76,494	FUNDS FOR CURRENT OPERATIONS	
FIXED ASSETS			— Relief operations	501
— Buildings	23,517	11,558	— Specially financed operations	17,907
— Relief supplies	711	703		
— Furniture and equipment	5,018	3,486		
	29,246	15,747	LONG-TERM LIABILITIES	18,408
ADVANCES TO DELEGATIONS	10,777	9,849	PROVISIONS	36,007
OPERATIONS WITH TEMPORARY DEFICIT FINANCING	56	—	— For operational risks	12,715
			— For staff commitments	750
BALANCE SHEET TOTALS	110,641	107,711	— For work in progress or to be undertaken	15,700
FUNDS IN TRUST			— For investments in real-estate and maintenance thereof	4,771
— Trust funds in banks	176	179	— Fund for investing in equipment	12,970
OVERALL TOTALS	110,817	107,890	• Available	3,017
			• Appropriated	2,934
				12,161
				12,787
				3,416
				4,900
				3,602
				3,309
				43,965
				38,342
			CAPITAL RESERVE FUNDS	
			— Carry forward	60
			— Excess income	123
				183
				11,250
				11,433
				11,310
			BALANCE SHEET TOTALS	110,641
			FUNDS IN TRUST	107,711
			—	176
			OVERALL TOTALS	179
				110,817
				107,890

EXPENDITURE (in Swiss Francs)	IN CASH			CONTRIBU- TIONS IN KIND AND/OR SERVICES USED	
	Budget structure		Total		
	Regular	Special			
Director General, Legal Adviser, "Organization and Systems"	1,257,140**		1,257,140		
Secretariat of the Assembly and the Executive Board	1,541,182		1,541,182		
Management Controller	146,235		146,235		
	2,944,557		2,944,557		
OPERATIONS					
Management of Operations	1,050,354		1,050,354		
Medical Division	2,026,107		2,026,107		
Detention Service	940,443		940,443		
International Organizations Division	1,884,794		1,884,794		
Support Services	1,912,526		1,912,526		
Relief Division	1,830,127		1,830,127		
Zones:					
Europe and North America	267,783		267,783		
Africa	3,561,059	77,463,970	81,025,029	16,092,622	
Asia-Pacific	3,955,127	30,274,355	34,229,482	4,552,238	
Middle East	6,882,792	17,320,434	24,203,226	1,355,877	
Latin America	4,850,137	22,408,156	27,258,293	6,698,258	
Central Tracing Agency	4,673,696		4,673,696		
	33,834,945	147,466,915	181,301,860	28,698,995*	
Department of Financial and Administrative Affairs	15,463,569**		15,463,569		
Personnel Department	8,062,973		8,062,973		
Principles and Law Department	5,447,519		5,447,519		
Information Department	14,642,288		14,642,288		
OTHER ACTIVITIES					
Carried out by the ICRC:					
Staff training	663,065		663,065		
Delegates in reserve	116,590		116,590		
Under ICRC auspices:					
International Tracing Service, Arolsen	282,862		282,862		
	1,062,517		1,062,517		
Carry forward	81,458,368	147,466,915	228,925,283	28,698,995	

* Including Sw. fr. 1,870,640 for the regular budget.

** Including, exceptionally, building and conversion costs.

INCOME (in Swiss Francs)	IN CASH			CONTRIBU- TIONS IN KIND AND/OR SERVICES USED	
	Budget structure		Total		
	Regular	Special			
GOVERNMENT CONTRIBUTIONS					
— Governments	63,431,555	116,440,018	179,871,573	4,705,882	
— Canton/City of Geneva	1,750,000	225,000	1,975,000	—	
— EEC	—	4,664,391	4,664,391	13,228,738	
CONTRIBUTIONS FROM NATIONAL SOCIETIES	65,181,555	121,329,409	186,510,964	17,934,620	
CONTRIBUTIONS FROM PRIVATE SOURCES	3,238,232	8,061,118	11,299,350	10,405,600	
FINANCIAL INCOME AND MISCELLANEOUS	380,000		380,000		
— Investments, portfolios and foundations	110,760		110,760		
— Appropriation of provisions	2,959,232		2,959,232		
— Excess income carried forward from 1986	229,462		229,462		
— Adjustment for previous financial years/other income	—	324,258	324,258	358,775	
	3,679,454	324,258	4,003,712	358,775	
Carry forward	1,890,068		1,890,068		
	204,912		204,912		
	1,500,000		1,500,000		
	2,260,347		2,260,347		
	1,520,953		1,520,953		
	7,376,280		7,376,280		
	79,475,521	129,714,785	209,190,306	28,698,995	

SUMMARY STATEMENT OF INCOME

EXPENDITURE (in Swiss Francs)	IN CASH			CONTRIBU- TIONS IN KIND AND/OR SERVICES USED	
	Budget structure		Total		
	Regular	Special			
Brought forward	81,458,368	147,466,915	228,925,283	28,698,995	
OTHER EXPENDITURE					
Allocation to provisions for operational risks	2,746,000		2,746,000		
Allocation to various provisions for work in progress and staff commitments	1,620,012		1,620,012		
Allocation to the Fund for investments in equipment	1,400,000		1,400,000		
Adjustment for previous financial years; other expenditure	115,806		115,806		
	5,881,818		5,881,818		
BROUGHT FORWARD					
Programmes to be implemented as from 1988	381,438		381,438		
RESULT					
Excess income over expenditure	123,717		123,717		
TOTAL		87,845,341	147,466,915	235,312,256	
				28,698,995	

AND EXPENDITURE/CHARGES IN 1987

TABLE II (cont'd)

INCOME (in Swiss Francs)	IN CASH			CONTRIBU- TIONS IN KIND AND/OR SERVICES USED	
	Budget structure		Total		
	Regular	Special			
Brought forward	79,475,521	129,714,785	209,190,306	28,698,995	
TRANSFERRED FROM SPECIAL BUDGET	8,369,820		8,369,820		
BROUGHT FORWARD Excess expenditure deducted from funds for specially financed operations		17,752,130	17,752,130		
TOTAL	87,845,341	147,466,915	235,312,256	28,698,995	

TABLE III

EXPENDITURE IN 1987 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	%
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	551	—	551	
	AFRICA	2,899	7,752	10,651	
	ASIA/PACIFIC	3,723	3,562	7,285	
	MIDDLE EAST	6,193	4,448	10,641	
	LATIN AMERICA	4,422	5,028	9,450	
	HEADQUARTERS	940	—	940	
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.	18,728	20,790	39,518	15.0
	EUROPE/NORTH AMERICA (including the ICRC mandate at the International Tracing Service, Arolsen, Federal Republic of Germany)	1,277	—	1,277	
	AFRICA	419	736	1,155	
	ASIA/PACIFIC	313	2,012	2,325	
	MIDDLE EAST	565	2,868	3,433	
	LATIN AMERICA	317	972	1,289	
	HEADQUARTERS	2,038	—	2,038	
1.3.	MEDICAL ASSISTANCE	4,929	6,588	11,517	4.4
	EUROPE/NORTH AMERICA	—	—	—	
	AFRICA	10,589	10,589		
	ASIA/PACIFIC (including INDSEC)	143	16,588	16,731	
	MIDDLE EAST	3,659	3,659		
	LATIN AMERICA	76	4,576	4,652	
	HEADQUARTERS	3,076	—	3,076	
1.4.	MATERIAL ASSISTANCE, RELIEF SUPPLIES , including transport.	3,295	35,412	38,707	14.7
	EUROPE/NORTH AMERICA	—	—	—	
	AFRICA	53,357	53,357		
	ASIA/PACIFIC	89	3,154	3,243	
	MIDDLE EAST	964	2,235	3,199	
	LATIN AMERICA	1,789	10,716	12,509	
	HEADQUARTERS	1,830	—	1,830	
1.5.	AID TO NATIONAL RED CROSS AND RED CRESCENT SOCIETIES	4,672	69,462	74,134	28.1
	EUROPE/NORTH AMERICA	—	—	—	
	AFRICA	1,046	1,046		
	ASIA/PACIFIC	316	316		
	MIDDLE EAST	—	—	—	
	LATIN AMERICA	188	188		
	HEADQUARTERS	—	—	—	
	Carry forward	—	1,550	1,550	0.6
		31,624	133,802	165,426	

EXPENDITURE IN 1987 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 extrabudgetary expenses	Special budgets	TOTAL	%	
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 knowledge of principles and missions to promote ratification of the Additional Protocols.	Brought forward AFRICA ASIA/PACIFIC MIDDLE EAST LATIN AMERICA HEADQUARTERS, including EUROPE/NORTH AMERICA	31,624 567 19,249	133,802 1,405 965 15 518 —	165,426 1,972 965 15 518 19,249	
2.	OPERATIONAL SUPPORT FOR DELEGATIONS		19,816	2,903	22,719	8.6
3.	SUPPORT ACTIVITIES AT ICRC HEADQUARTERS AND IN THE FIELD			37,590	37,590	14.3
3.1.	GENERAL POLICY AND MANAGEMENT OF OPERATIONS AND ACTIVITIES		2,128		2,128	
3.2.	PERSONNEL — staff administration and staff management at headquarters		3,743		3,743	
	— recruitment, management and co-ordination of staff movements in the field		3,168 1,932		3,168 1,932	
3.3.	ICRC FUND-RAISING ACTIVITIES from governments, National Societies and other donors		1,327		1,327	
3.4.	SUPPORT SERVICES FOR OPERATIONS Telecommunications, CTA data processing, translations, text processing		7,989		7,989	
4.	MANAGEMENT ACTIVITIES		20,287		20,287	7.7
4.1.	FINANCIAL MANAGEMENT, ACCOUNTS		2,427		2,427	
4.2.	AUDITING OF ACCOUNTS		93		93	
4.3.	PUBLICATIONS, TRANSMISSION OF INFORMATION, RECORDS		3,303		3,303	
4.4.	SUPPLIES, UPKEEP OF BUILDINGS AND INSTALLATIONS		2,237		2,237	
4.5.	GENERAL SERVICES AND ADMINISTRATION		3,542		3,542	
5.	SPECIAL EXTRABUDGETARY EXPENSES		11,602		11,602	4.4
5.1.	ALLOCATION TO THE PROVISIONS FOR OPERATIONAL RISKS		2,746		2,746	
5.2.	ALLOCATION TO VARIOUS PROVISIONS FOR WORK IN PROGRESS AND STAFF COMMITMENTS		1,620		1,620	
5.3.	ALLOCATION TO THE FUND FOR INVESTMENTS IN EQUIPMENT		1,400		1,400	
5.4.	OTHER EXPENSES		116		116	
	TOTAL FOR ALL ACTIVITIES		5,882		5,882	2.2
			89,211	174,295	263,506	100.0

CONTRIBUTIONS FROM GOVERNMENTS IN 1987

(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	37,420			37,420			
Germany (Federal Republic of)	903,100		9,341,400	10,244,500	125,075		
Angola	15,325			15,325			
Saudi Arabia	500,000*			500,000			
Argentina	39,325*	35,880		75,205			
Australia	367,335		1,448,999	1,816,334			
Austria	230,770			230,770			
Bahamas	7,540			7,540			
Bangladesh	33,660			33,660			
Barbados	1,460			1,460			
Belgium	150,000*			150,000			
Burma	13,000			13,000			
Botswana	890			890			
Brazil	15,990	14,875		40,875			
Brazil	10,010*			10,000			
Bulgaria	10,000						
Canada	1,079,675		7,659,904	8,739,579	997,679		
Chile	6,500			26,000			
Chile	19,500*						
China	320,000			320,000			
Cyprus	26,000	25,000		51,000			
Colombia	107,420	15,155		122,575			
Korea (Republic of)	185,625			185,625			
Costa Rica	21,850			21,850			
Côte d'Ivoire		22,950		22,950			
Cuba	7,500			7,500			
Denmark	772,710		4,983,324	5,756,034			
Djibouti	14,500	10,775		25,275			
Egypt	80,000*			80,000			
Spain	238,775			238,775			
United States of America	6,918,750		38,116,599	45,035,349	464,421		
Ethiopia	15,410			15,410			
Fiji	11,850			11,850			
Finland	511,980		3,870,077	4,382,057	933,781		
France	1,554,800		1,563,900	3,118,700			
Greece	183,400			183,400			
Honduras	1,500*	1,500		3,000			
Hungary	15,445			15,445			
Indonesia	87,635	(6,360)		81,275			
Ireland	120,250		151,215	271,465			
Iceland	40,000			40,000			
Italy	2,832,380		2,265,903	5,098,283			
Japan	1,304,655		3,328,299	4,632,954			
Jordan	43,875			43,875			
Kuwait	400,000			400,000			
Lebanon		1,445		1,445			
Liechtenstein	85,000			85,000			
Luxembourg	9,740	(55,930)		(46,190)			
Madagascar	535			535			
Malaysia	32,585			32,585			
Malta	2,650			2,650			
Morocco	10,160	15,440		25,600			
Mexico	80,105			80,105			
Monaco	25,000			25,000			
Nepal	4,000			4,000			
Carry forward	19,507,585	80,730	72,729,620	92,317,935	2,623,956		

* Contributions expected for a total of Swiss francs 877,655

CONTRIBUTIONS FROM GOVERNMENTS IN 1987
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					
Brought forward	19,507,585	80,730	72,729,620	92,317,935	2,623,956		
Nigeria	1,310			1,310			
Norway	439,405		2,408,909	2,848,314			
New Zealand	161,440		110,987	272,427			
Pakistan	10,000	14,050		24,050			
Panama	9,685			9,685			
Netherlands	509,045		4,101,719	4,610,764	962,000		
Philippines	24,070	24,510		48,580			
Poland	60,000			60,000			
Portugal	72,600	12,600	68,001	153,201			
German Democratic Republic	5,000			5,000			
United Kingdom	585,960		13,439,699	14,025,659			
Rwanda	15,460			15,460			
San Marino	14,425			14,425			
El Salvador		21,255		21,255			
Saint Vincent and the Grenadines	6,540			6,540			
Sweden	946,800		11,807,083	12,753,883			
Switzerland	40,450,000		11,774,000	52,224,000	1,119,926		
Czechoslovakia	100,000			100,000			
Thailand	22,230			22,230			
Togo	4,685			4,685			
Tonga	6,470						
Tonga	7,320*			{ 13,970			
Tunisia	11,855			11,855			
Turkey	60,000*	59,850		119,850			
Uruguay	26,300			26,300			
Venezuela	63,060	70,285		133,345			
Viet Nam	1,500			1,500			
Yugoslavia	10,000			10,000			
Zimbabwe	15,530			15,530			
TOTAL	63,148,275	283,280	116,440,018	179,871,573	4,705,882		
Canton/City of Geneva							
EEC emergency aid	1,750,000		225,000	1,975,000			
EEC food aid			4,664,391	4,664,391			
OVERALL TOTAL	64,898,275	283,280	121,329,409	186,510,964	17,934,620		

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		(568)		(568)			
Germany (Federal Republic of)	464,760		325,522	790,282	1,080,853		
Australia	153,830		139,223	293,053	283,951		
Austria	43,160		190,000	233,160	27,526		
Bahamas	3,230			3,230			
Bangladesh	3,230			3,230			
Barbados	1,570			1,570			
Belgium	59,390			59,390			
Bulgaria	6,250			6,250			
Canada	57,220		1,117,791	1,175,011			
Cape Verde	1,570			1,570			
Chile	12,910			12,910			
China	103,280			103,280			
Colombia	16,320			16,320			
Korea (Republic of)	45,190			45,190			
Costa Rica	1,200			1,200			
Cuba				0	3,120		
Denmark	58,100		463,317	521,417	664,202		
Egypt			51,974	51,974			
Spain	134,330			134,330			
United States of America	357,500*		3,997	361,497	50,467		
Ethiopia	9,680			9,680			
Fiji	1,345			1,345			
Finland	16,575		641,850	658,425	2,014,136		
France	229,270		23,650	252,920	253,525		
Haiti	1,300			1,300			
Honduras	6,635			6,635			
Hungary	19,170			19,170			
Iraq	15,490			15,490			
Iran	61,320			61,320	1,474		
Ireland	11,620		6,577	18,197	118,842		
Iceland			10,000	10,000	116,400		
Italy	101,700		57,500	159,200	628,122		
Japan	451,850		698,486	1,150,336	12,210		
Lebanon	6,460			6,460			
Liberia		330		330			
Carry forward	2,467,425	(238)	3,729,887	6,197,074	5,719,380		

* Contribution expected.

NATIONAL SOCIETIES FOR 1987

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	2 467 425	(238)	3 729 887	6 197 074	5 719 380		
Liechtenstein			23,533	23,533			
Luxembourg	22,590		10,000	32,590			
Malaysia	7,100		4,444	11,544			
Morocco	1,795			1,795			
Mauritius	1,940			1,940			
Monaco	14,200		18,960	33,160			
Nepal	1,000			1,000			
Norway			20,777	20,777	521,067		
New Zealand	27,600		85,302	112,902	601,613		
Pakistan	14,200			14,200			
Panama	7,600			7,600			
Paraguay	1,000			1,000			
Netherlands	69,715		100,000	169,715	351,058		
Peru		840		840			
Poland	45,190			45,190	269,527		
Portugal	16,320			16,320	,122,912		
Qatar	1,995			1,995			
German Democratic Republic	10,000			10,000			
United Kingdom	216,240		1,150,178	1,366,418	889,186		
Senegal	6,460			6,460			
Singapore	2,630		2,124	4,754			
Sweden	128,200		2,915,913	3,044,113	1,035,459		
Switzerland	76,810			76,810	528,620		
Suriname	650			650			
Czechoslovakia	8,000			8,000			
Thailand	50,000			50,000			
Trinidad and Tobago	5,160			5,160			
Uruguay	2,000			2,000			
USSR	16,000			16,000			
Venezuela	2,830			2,830			
Viet Nam	7,980			7,980			
Yugoslavia	5,000			5,000			
SUB-TOTAL	3,237,630	602	8,061,118	11,299,350	10,038,822		
LRCS				0	366,778		
OVERALL TOTAL	3,237,630	602	8,061,118	11,299,350	10,405,600		

CONTRIBUTIONS FOR

(in Swiss francs)

DONORS <i>(in French alphabetical order)</i>	AFRICA	ASIA					
	General appeal	Kampuchea Thailand	Indonesia	Philippines	Victims of Afghan conflict	Viet Nam ex-Indsec	TOTAL
Governments							
Germany (Federal Republic of)	4,225,000		167,400	1,069,500	576,300		1,813,200
Australia	794,584		109,065	218,140	109,070		436,275
Canada	2,944,808	810,654	30,877	490,063	550,176		1,881,770
Denmark	2,164,924	433,600		216,800	867,200		1,517,600
United States of America	25,892,689	1,996,000			2,986,660		4,982,660
Finland	2,369,271			168,245			168,245
France	481,200	30,075		30,075	120,300		180,450
Ireland	142,295						
Italy	1,019,655	56,648		56,648	283,238		396,534
Japan	200,000	2,614,499		313,800			2,928,299
Norway	453,515	440,898		432,713			873,611
New Zealand				45,375			45,375
Netherlands	1,179,550			980,505	147,663		1,128,168
Portugal	68,001						
United Kingdom	8,560,000			73,575	1,671,199		1,744,774
Sweden	6,031,536			888,993	452,000		1,340,993
Switzerland	4,500,000			1,500,000	1,000,000		2,500,000
SUB-TOTAL	61,027,028	6,382,374	307,342	6,484,432	8,763,806		21,937,954
Canton/City of Geneva							
EEC emergency aid	1,950,717						
EEC food aid							
SUB-TOTAL	1,950,717						
TOTAL to carry forward	62,977,745	6,382,374	307,342	6,484,432	8,763,806		21,937,954

SPECIALLY FINANCED OPERATIONS IN 1987

TABLE VI

(in Swiss francs)

MIDDLE EAST			LATIN AMERICA	TOTAL	DONORS (in French alphabetical order)
Lebanon	Iran/Iraq	TOTAL	Central America		
580,900	662,700	1,243,600	2,059,600	9,341,400	Governments
109,070		109,070	109,070	1,448,999	Germany (Federal Republic of)
834,658	888,297	1,722,955	1,110,371	7,659,904	Australia
216,800	433,600	650,400	650,400	4,983,324	Canada
1,696,875		1,696,875	5,544,375	38,116,599	Denmark
	342,493	342,493	990,068	3,870,077	United States of America
360,900	300,750	661,650	240,600	1,563,900	Finland
	8,920	8,920		151,215	France
283,238	283,238	566,476	283,238	2,265,903	Ireland
	200,000	200,000		3,328,299	Italy
	432,713	432,713	649,070	2,408,909	Japan
42,925	22,687	65,612		110,987	Norway
147,663	369,157	516,820	1,277,181	4,101,719	New Zealand
				68,001	Netherlands
974,750	976,000	1,950,750	1,184,175	13,439,699	Portugal
990,000	1,187,931	2,177,931	2,256,623	11,807,083	United Kingdom
1,184,000	1,400,000	2,584,000	2,190,000	11,774,000	Sweden
7,421,779	7,508,486	14,930,265	18,544,771	116,440,018	Switzerland
225,000		225,000		225,000	SUB-TOTAL
2,058,737		2,058,737	654,937	4,664,391	Canton/City of Geneva
2,283,737		2,283,737	654,937	4,889,391	EEC emergency aid
9,705,516	7,508,486	17,214,002	19,199,708	121,329,409	EEC food aid
					SUB-TOTAL
					TOTAL to carry forward

CONTRIBUTIONS FOR

(in Swiss francs)

DONORS (in French alphabetical order)	AFRICA	ASIA					
		General appeal	Kampuchea Thailand	Indonesia	Philippines	Victims of Afghan conflict	Viet Nam ex-Indsec
Brought forward	62,977,745	6,382,374	307,342	6,484,432	8,763,806		21,937,954
National Societies							
Germany (Federal Republic of)				69,445	2,522		71,967
Australia	47,376		819	31,278			32,097
Austria	50,000			30,000	80,000		110,000
Canada	667,589	1,877	4,974	5,271	4,149		16,271
Denmark	220,627	44,126		22,063	44,125		110,314
Egypt					51,974		51,974
United States of America		1,024				1,366	2,390
Finland				95,700			95,700
France	23,650						
Ireland	6,577						
Iceland	10,000						
Italy	57,500						
Japan	546,990						
Liechtenstein	22,733						
Luxembourg	10,000						
Malaysia	4,444						
Monaco	18,960						
Norway		427	20,350				20,777
New Zealand	4,512			40,395			40,395
Netherlands	100,000						
United Kingdom	882,606	12,362	4,910	26,496	12,363		56,131
Singapore		2,124					2,124
Sweden	1,167,542			93,578	946,000		1,039,578
TOTAL	3,841,106	61,940	31,053	414,226	1,294,795		1,802,014
Miscellaneous							
Various		26,909	3,021		1,021	62,030	66,072
Invoices				143,939			143,939
Other income							37,870
TOTAL	26,909	3,021	143,939	1,021	62,030	37,870	247,881
OVERALL TOTAL	66,845,760	6,447,335	482,334	6,899,679	10,120,631	37,870	23,987,849

SPECIALLY FINANCED OPERATIONS IN 1987
TABLE VI (cont'd)

(in Swiss francs)

MIDDLE EAST			LATIN AMERICA	TOTAL	DONORS (in French alphabetical order)
Lebanon	Iran/Iraq	TOTAL	Central America		
9,705,516	7,508,486	17,214,002	19,199,708	121,329,409	Brought forward
17,465	45,220 20,902	45,220 38,367	208,335 21,383 30,000	325,522 139,223 190,000	National Societies Germany (Federal Republic of)
3,321 22,063	423,504 44,125	426,825 66,188	7,106 66,188	1,117,791 463,317 51,974 3,997 641,850 23,650 6,577 10,000 57,500 698,486 23,533 10,000 4,444 18,960 20,777 85,302 100,000 1,150,178 2,124 2,915,913	Australia Austria Canada Denmark Egypt United States of America Finland France Ireland Iceland Italy Japan Liechtenstein Luxembourg Malaysia Monaco Norway New Zealand Netherlands United Kingdom Singapore Sweden
1,607	227,150	1,607 227,150	319,000		TOTAL
89,010	26,003	115,013	96,428		Miscellaneous Various Invoices Other income
110,000	118,793	228,793	480,000		TOTAL
243,466	905,697	1,149,163	1,268,835	8,061,118	OVERALL TOTAL
2,546		2,546	46,922	142,449 143,939 37,870	
2,546		2,546	46,922	324,258	
9,951,528	8,414,183	18,365,711	20,515,465	129,714,785	

MOVEMENT OF FUNDS FOR SPECIALLY FINANCED OPERATIONS IN 1987

(in Swiss francs)

	FINANCIAL MOVEMENTS					Contributions in kind and/ or services
	Balances carried forward from 1986	Expenditure**	Receipts	Transfers	Balances at 31.12.1987	
SPECIALLY FINANCED OPERATIONS						
AFRICA						
— General appeal	17,708,349	(84,146)	77,463,970	66,845,760	7,005,993	16,092,622
ASIA AND THE PACIFIC						
— Kampuchea-Thailand	7,253,455		10,604,996	6,447,335	3,095,794	2,304,030
— Victims of Afghan conflict	3,627,032		12,309,225	10,120,631	1,438,438	2,054,152
— Indonesia	508,478		1,046,788	482,334	(55,976)	33,000
— Philippines	236,048		6,213,851	6,899,679	908,159	161,056
— Viet Nam, ex-Indsec	962,776		99,495	37,870	901,151	—
MIDDLE EAST						
— Lebanon	12,587,789	(13,717)	30,274,355	23,987,849	6,287,566	4,552,238
— Iraq-Iran	977,270		8,947,612	9,951,528	1,981,186	1,080,861
	905,601		8,372,822	8,414,183	946,962	1,518
LATIN AMERICA						
— Central America	1,882,871		17,320,434	18,365,711	2,928,148	1,082,379
TOTAL	3,705,615	(183,714)	22,408,156	20,515,465	1,629,210	5,101,116
	35,884,624	(281,577)	147,466,915	129,714,785	17,850,917*	26,828,355

* As set out in the balance sheet:

Liabilities — specially financed operations Sw. fr. 17,906,893

Assets — operations with temporary deficit financing Sw. fr. 55,976

** Adjustment for contributions received in previous financial years.

SPECIAL FUNDS

FOUNDATION FOR THE INTERNATIONAL COMMITTEE OF THE RED CROSS BALANCE SHEET AS AT 31 DECEMBER 1987

ASSETS	Swiss francs	LIABILITIES	Swiss francs	Swiss francs
Securities: (market value: 1,493,120 Swiss francs)	1,749,433.98	Inalienable capital		1,391,627.52
Banks	15,385.52	Inalienable reserve: — Brought forward from 1986	325,869.—	
Federal Tax Administration, Bern (withholding tax)	15,671.25	— Statutory allocation from net revenue in 1987	9,449.—	335,318.—
	<hr/> <u>1,780,490.75</u>			<hr/> <u>1,726,945.52</u>
		International Committee of the Red Cross, current account		53,545.23
				<hr/> <u>1,780,490.75</u>

RECEIPTS AND EXPENDITURE ACCOUNT FOR 1987

EXPENDITURE	Swiss francs	RECEIPTS	Swiss francs
Audit fees	730.—	Income from securities	64,872.05
Charges on purchase of securities	11,304.62	Net agio on purchase and sale of securities	11,389.—
Safekeeping charges for securities	1,232.20		
	<hr/> <u>13,266.82</u>		<hr/> <u>76,261.05</u>

RESULT

Excess of receipts over expenditure in 1987	62,994.23
	<hr/>

STATUTORY ALLOCATIONS

(1) Statutory allocation to inalienable reserve: 15% of net revenue (Article 8 of the Statutes)	9,449.—
(2) Statutory allocation to the ICRC of balance of net revenue, after statutory allocation to the inalienable reserve (Article 7 of the Statutes)	53,545.23
Total	<hr/> <u>62,994.23</u>

ESTABLISHED

1 May 1931

OBJECT

To help the International Committee of the Red Cross to
continue in complete independence the humanitarian ac-
tivities 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 Con-
ference of the Red Cross;
- three members appointed by the International Commit-
tee 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 1987

ASSETS		LIABILITIES	
Swiss bonds	Swiss francs 70,000.—	Inalienable capital	Swiss francs 100,000.—
Other Swiss securities (purchase price)	46,678.75	ICRC, Florence Nightingale Medal Fund current account	3,663.60
	<hr/>		
Less: Reserve for price fluctuations	116,678.75 18,470.20		
(market value 97,575 Swiss francs)	98,208.55		
Banks	4,314.85		
Federal Tax Administration, Bern (withholding tax)	1,140.20		
	<hr/>		
	103,663.60		103,663.60
	<hr/>		<hr/>

RECEIPTS AND EXPENDITURE ACCOUNT FOR 1987

EXPENDITURE

Audit fees	Swiss francs 630.—
Safekeeping and bank charges	86.50
Charges on purchase and sale of securities	67.25

783.75
<hr/>

RECEIPTS

Income from securities and bank interest	Swiss francs 4,259.85
Profit from sale of securities	187.50
	<hr/>
	4,447.35

RESULT

Excess of receipts over expenditure for 1987 allocated to the Florence Nightingale Medal Fund pursuant to Resolution VI of the Twenty-first International Conference of the Red Cross

Swiss francs

3,663.60

ESTABLISHMENT

In 1980, at the initiative of the ICRC, to commemorate the services rendered to the Red Cross by the German Empress Augusta, wife of Wilhelm I.

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.

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

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 1987

ASSETS	Swiss francs	LIABILITIES	Swiss francs	Swiss francs
Securities (market value: Swiss francs 76,420)	86,822.—	Capital		25,000.—
Stock of Medals	13,578.—	Reserve:		
Bank	2,460.35	Balance brought forward from 1986	87,305.50	
Federal Tax Administration, Bern (withholding tax)	988.10	Excess of receipts over expenditure for 1987	4,793.45	82,512.05
ICRC Augusta Fund, current account	3,663.60			
	<u>107,512.05</u>			<u>107,512.05</u>

RECEIPTS AND EXPENDITURE ACCOUNT FOR 1987

EXPENDITURE	Swiss francs	RECEIPTS	Swiss francs
Presentation of medals, printing and dispatching circulars	12,075.85	Income from securities	4,140.60
Charges on purchase and sale of securities and miscellaneous	195.70	Agio on securities	350.—
Audit fees	630.—	Transfer of balance as at December 1987 of Augusta Fund receipts and expenditure account pursuant to Resolution VI of the Twenty-first International Conference of the Red Cross	3,663.60
Safekeeping and bank charges	46.10		
	<u>12,947.65</u>		<u>8,154.20</u>

RESULT	Swiss francs
Excess of receipts over expenditure in 1987, transferred to the reserve	<u>4,793.45</u>

ESTABLISHMENT

In accordance with the recommendations 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 Conference of the Red Cross, 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 aides for having distinguished themselves by their service to sick and wounded people in time of peace or war.

The medal is awarded every two years by the ICRC on the basis of 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 1987

(in US dollars)

ASSETS		LIABILITIES	
	US \$		US \$
Securities (market value: US \$ 2,978,529.92)	2,534,282.32	Capital	1,395,409.39
Short-term investments	153,846.15	Provisions for portfolio variations:	
Accounts receivable	19,132.55	— Brought forward from 1986	487,399.88
Banks	14,204.51	— Purchase and sale of securities	369,512.17
			<u>856,912.05</u>
			<u>2,252,321.44</u>
		Reserve fund for future allocations	150,945.48
		For distribution:	
		— Brought forward from 1986	140,053.79
		— Excess of receipts over expenditure in 1986	178,144.82
	<u>2,721,465.53</u>		<u>318,198.61</u>
			<u>2,721,465.53</u>

RECEIPTS AND EXPENDITURE ACCOUNT FOR 1987

(in US dollars)

EXPENDITURE		RECEIPTS	
	US \$		US \$
Charges on purchase and sale of securities	33,026.60	Income from securities and investments	152,775.94
Bank charges	773.71	Bank interest	1,443.29
Safekeeping charges	2,989.38	Net profit on purchase and sale of securities	402,538.77
Audit fees	2,407.69	Profit on foreign exchange	30,096.37
Appropriation from provision for portfolio variations	<u>369,512.17</u>		<u>586,854.37</u>
	<u>408,709.55</u>		

RESULT

— Excess of receipts over expenditure in 1987 for appropriation	<u>178,144.82</u>
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CONSTITUTION

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 1987

ASSETS	Swiss francs	LIABILITIES	Swiss francs	Swiss francs
Securities:		Capital:		
Bonds and bank certificates (market value 2,615,799 Swiss francs) .	2,602,770.—	Balance brought forward from 1986	2,548,951.31	
Federal Tax Administration		Excess of receipts over expenditure in 1987	104,048.10	
Bern (withholding tax)	27,263.70	Total capital		2,652,999.41
Banks	51,296.86	Temporary liabilities		12,000.—
	<u>2,681,330.56</u>	International Committee of the Red Cross, current account		16,331.15
				<u>2,681,330.56</u>

RECEIPTS AND EXPENDITURE ACCOUNT FOR 1987

EXPENDITURE

	Swiss francs
Payments to three beneficiaries	20,480.—
Safekeeping charges and bank charges	7,023.80
Audit fees	1,530.—
Other expenses	604.75
Agio on bond purchase	1,668.23
	<u>31,306.78</u>

RECEIPTS

	Swiss francs
Income from securities and current accounts	132,404.88
Profit on sale of bonds	2,950.—
	<u>135,354.88</u>

RESULT

	Swiss francs
Excess of receipts over expenditure in 1987, transferred to capital account	104,048.10
	<u>104,048.10</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 and 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 the course of 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 1987
(in US \$)

ASSETS	US \$	LIABILITIES	US \$
Securities (market value: US \$ 945,702.10)	750,481.51	Capital	650,000.—
Banks	5,039.92	International Committee of the Red Cross, Geneva	105,573.55
Federal Tax Administration, Bern (withholding tax)	52.12		
	<u>755,573.55</u>		<u>755,573.55</u>

RECEIPTS AND EXPENDITURE ACCOUNT FOR 1987

EXPENDITURE

	US \$
Charges on purchase and sale of securities	3,222.38
Bank charges	594.22
Safekeeping charges	997.15
Audit fees	1,686.74
Losses on exchange rates	652.63
	<u>7,153.12</u>

RECEIPTS

	US \$
Income from securities and investments	79,093.28
Bank interest	24.81
Net profit on purchase and sale of securities	33,608.58
	<u>112,726.67</u>

RESULT

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

US \$
105,573.55

ESTABLISHMENT

*Pursuant to 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 1987

ASSETS	Swiss francs	LIABILITIES	Swiss francs	Swiss francs
Securities (market value: 232,500 Swiss francs) ...	230,000.—	Initial capital		200,000.—
Banks	2,596.60	Receipts and expenditure account:		
Federal Tax Administration, Bern (withholding tax)	59.45	Balance brought forward from 1986	21,251.25	
	<u>232,656.05</u>	Excess of receipts over expenditure	<u>11,404.80</u>	32,656.05
				<u>232,656.05</u>

RECEIPTS AND EXPENDITURE ACCOUNT FOR 1987

EXPENDITURE	Swiss francs	RECEIPTS	Swiss francs
Audit fees	630.—	Income from securities and	
Safekeeping and bank charges	141.30	investments	13,198.35
Charges on purchase and sale of securities	222.25		
Agio on securities	<u>800.—</u>		
	<u>1,793.55</u>		<u>13,198.35</u>

RESULT	Swiss francs
Excess of receipts over expenditure in 1987	<u>11,404.80</u>

ESTABLISHMENT

Pursuant to decision No. 1 of the Executive Board of 6.1.83.

PURPOSE

The Fund's initial capital of 200,000 Swiss francs 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 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 outside 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 1987

ASSETS	Swiss francs	LIABILITIES	Swiss francs	Swiss francs
Securities (market value: Sw. fr. 1,646,085.—)	1,754,941.20	Initial capital		1,000,000.—
Federal Tax Administration, Bern, (withholding tax)	9,282.98	Receipts and expenditure account:		
Bank	23,517.63	Balance brought forward from 1986	235,766.87	
		Excess of receipts over expenditure in 1987	506,656.48	742,423.35
		Total capital		1,742,423.35
		International Committee of the Red Cross, Geneva, current account		45,318.46
	<u>1,787,741.81</u>			<u>1,787,741.81</u>

RECEIPT AND EXPENDITURE ACCOUNT FOR 1987

EXPENDITURE	Swiss francs	RECEIPTS	Swiss francs
Operational expenses and relief supplies, Burma project	1,175,211.31	Allocation from the International Committee of the Red Cross on the 1986 account	500,000.—
Charges on purchase of securities and other bank charges	8,989.15	Miscellaneous gifts	1,105,849.36
Safekeeping charges	2,343.90	Income from securities	62,998.18
Fees	1,530.—	Bank interest	1,259.30
	<u>1,188,074.36</u>	Net profit on sales of securities	20,449.—
		Net agios on securities purchased over the period	4,175.—
			<u>1,694,730.84</u>

RESULT

Excess of receipts over expenditure for the period, transferred to capital account	Swiss francs
	<u>506,656.48</u>

ESTABLISHMENT

Pursuant to the Assembly's decision No. 2 of 19/20.10.83.

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 in 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 shall act as chairman;
- the head of the Medical Division;
- one representative each of the Department of Financial and Administrative Affairs and the National Societies and Principles Division;
- the person in charge of programmes in aid of disabled persons at the Medical Division;
- one representative of the Operations Department appointed by the Director of that department.

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REPORT OF THE STATUTORY AUDITORS

for the year ended December 31, 1987

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, 1987.

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 11, 1988


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