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In 1989, the ICRC again had to provide for a sharp increase in its operational activities around the world, expenditure for which totalled 367.9 million Swiss francs (including assistance in kind and in services). This was almost 50% higher than the previous year's total (246.1 million), which was already an increase of 41% over 1987. These new needs placed an extraordinary burden on the ICRC and the donors financing its operations. It was not possible to cover many of the operations completely and so a number of deficits remained. Expenditure under the headquarters budget, which was restructured as of 1 January 1989 and now covers all activities conducted at and from Geneva headquarters (but no longer those of the regional delegations), was 91 million francs (102.9 million in 1988).

With a total of 458.9 million francs (including 79.2 million representing gifts in kind and services), the ICRC's overall budget expenditure showed an increase of 31% over 1988.

Expenditure and charges (including gifts in kind and services)

	1989	1988*
	(In millions of Swiss francs)	
Headquarters financial structure	91.0	102.9
Field financial structure	367.9	246.1
Total	458.9	349.0

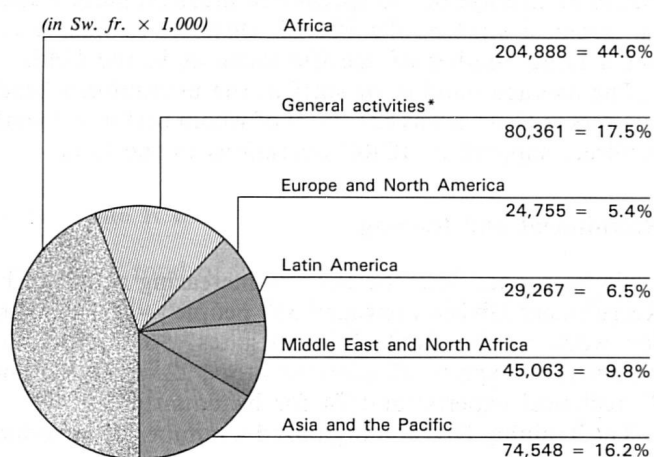
Expenditure by region (Table III, Figure 1)

As in previous years, Africa remained the ICRC's prime source of concern, representing 44.6% of total expenditure. This high level of commitment (37% more than 1988) is explained by the large-scale relief operations and the deployment of staff and equipment required on that continent, especially in Somalia, Sudan, Mozambique and Angola.

* The comparison between 1989 and 1988 is not entirely valid for each structure considering the transfer of activities from one to the other which took effect on 1 January 1989.

EXPENDITURE BY REGION (including contributions in kind and services)

(FIGURE 1)



Total: 458.882 million Sw.fr.

* This heading includes all the following activities when carried out at or from ICRC headquarters:

- ☐ protection activities for victims of conflicts (Detention Division), Central Tracing Agency work;
- ☐ medical and material assistance, aid to National Red Cross and Red Crescent Societies;
- ☐ promotion and dissemination of international humanitarian law, information;
- ☐ operational management, support and management activities for ICRC work at headquarters and in the field, special extrabudgetary expenses.

A breakdown of these various categories of expenditure is given in Table III.

In Asia; the ICRC continued to step up its activities in Afghanistan, resulting in a major increase in expenditure there as well. Other operations in areas such as Sri Lanka, Myanmar, the Thai-Cambodian border and Cambodia itself, East Timor and the Philippines also accounted for the 32% increase for Asia over the previous year.

The volume of operations in Latin America changed little, whereas those in the Middle East (Israel and the

occupied territories, Lebanon, Iran and Iraq) increased slightly (+ 12%).

Finally, the ICRC's mission to Romania in December received prompt and substantial support from donors, especially in the form of contributions in kind and services. These accounted for most (over 24 million francs) of the amount spent in 1989 on that operation.

Expenditure according to type of activity (Table III, Figure 2)

Material and medical relief work (up by 54% and 41% respectively) represented the biggest increase in 1989, with 251 million francs or 55% of the total volume. Protection work and the Central Tracing Agency (visits and other activities for displaced persons and persons detained or placed in camps) also rose by 6% over 1988 (this naturally relates only to staff costs).

Aid to National Societies also rose by 18% from 9.8 million in 1988 to 11.6 million in 1989. Activity under the heading "Operational support" (for the delegations) showed an increase which was due mainly to the inclusion in the field financial structure of all the regional delegations. Because of the type of activity carried out by those delegations their operating costs are obviously higher.

As part of its policy to take into account the financial risks entailed in operational work and the needs that can arise in that respect, the ICRC in 1989 continued to make provision for operational risks, staff commitments, work in progress and the fund for investments in real estate.

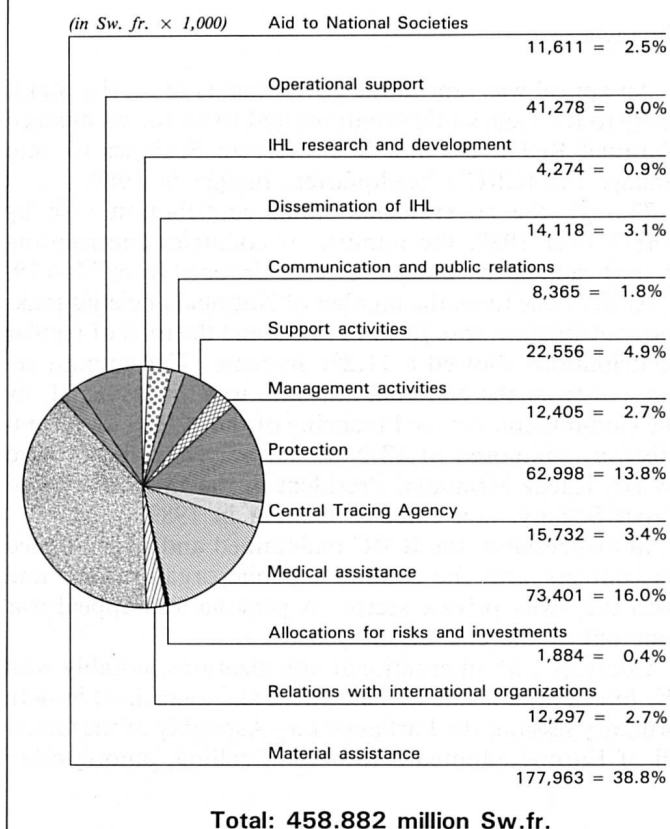
Statement of income and expenditure and balance sheet (Tables I and II)

Faced with the sharp increase in urgent needs in the field, the ICRC launched a two-pronged campaign to reduce costs, especially at Geneva headquarters, and to supplement its resources.

As a result, expenditure at headquarters fell by 8% and income rose by 11% over the initial budget estimates. The situation in the field was less favourable and despite cuts in expenditure made in all delegations, considerable deficits remained at the end of the year: total expenditure stood at 288.7 million, whereas contributions received amounted to 256.7 million (10.3 million of which had been earmarked for specific operations and, not having been used in 1989, had to be carried forward). These deficits came to 32 million francs, but were reduced to 22.7 million by transferring 9.3 million from the headquarters financial structure.

EXPENDITURE ACCORDING TO TYPE OF ACTIVITY

(FIGURE 2)



The balance sheet reflects the considerable increase in these deficits, as the amount entered under "Operations with temporary deficit financing" rose from 3.1 million at the end of 1988 to 23.1 million at the end of 1989.

The temporary financing of these deficits diminished the ICRC's working capital, as can be seen in the entry "Other investments", which dropped from 41.4 million to 23.9 million (- 17.5 million).

On the assets side, the growing volume of operations in the field resulted in a rise in the amount advanced to delegations (+ 6 million) and, under liabilities, a rise in other accounts payable, which mainly pertain to suppliers (+ 5.3 million).

"Provisions" and "Funds for investment" show a steep rise on the balance sheet (+ 11.9 million), reflecting the above-mentioned policy to provide for operational risks

and needs. It should be pointed out that this increase in the ICRC's own resources is significantly exceeded by the higher 1989 deficits (+ 20 million) for operations entered in the assets column.

Financing

An appeal was sent to the governments of all the States party to the Geneva Conventions and to all the recognized National Red Cross and Red Crescent Societies to help finance the ICRC's headquarters budget in 1989.

Though the governments' total contribution rose by 8.48% over 1988, the number of countries contributing to the headquarters budget for 1989 dropped from 88 to 79.

At the same time, the number of National Societies making contributions rose from 70 to 72, and the total of regular contributions showed a 11.2% increase. The amount requested from the National Societies was set, as usual, by the Commission for the Financing of the ICRC. The Commission, composed of 12 National Societies and chaired by Dr. Rueda Montaña, President of the Colombian Red Cross Society, met twice in Geneva in 1989.

In Switzerland, the ICRC maintained and strengthened its contacts with the country's public organizations and with the Swiss private sector. A personalized appeal was sent out at the end of the year.

Contacts with international organizations, notably with the Inter-Parliamentary Union, were maintained. At its 40th ordinary session, the Parliamentary Assembly of the Council of Europe adopted a resolution calling, among other

things, for financial support for the ICRC and the Movement as a whole.

However, the ICRC had some difficulty in financing its field activities in 1989. The marked rise in the volume of operations in certain countries, particularly in southern Sudan, brought serious financial problems in mid-year, with a considerable shortfall in contributions received or pledged as compared with expenditure.

The ICRC President launched a special appeal in July 1989 to the foreign ministers of the main donor countries and contacts were maintained to this end in the respective capitals and at the permanent missions in Geneva.

At the same time, extensive efforts were made to rationalize the institution's work and reduce expenditure without detriment to the victims.

A combination of greater generosity on the part of the donors and savings by the ICRC enabled the anticipated deficits to be significantly curtailed, although they remained extremely high.

Audit

The ICRC's accounts for the financial year 1989 were audited by the Société Fiduciaire Générale S.A., as certified by the letter on page 163 of this report.

As in previous years, each account for the specially financed operations was audited by the international firm of auditors KPMG Peat, Marwick and McLintock. The audit reports will be sent to donors in the course of 1990.

COMPARATIVE BALANCE SHEETS AS AT 31 DECEMBER 1989/1988

(in Swiss francs)

	1989	1988		1989	1988
	after allocation of income	after allocation of income		after allocation of income	after allocation of income
ASSETS			LIABILITIES		
CASH			SHORT-TERM LIABILITIES		
— Cash, postal cheque account, bank deposits	1,901,212	1,471,325	— Accounts payable		
			• National Societies and various institutions	383,924	3,718,910
			• Other	18,607,460	13,308,778
			— Accrued liabilities	10,034,994	8,059,383
				29,026,378	25,087,071
OTHER CURRENT ASSETS			FUNDS FOR CURRENT OPERATIONS		
— Securities	13,601,442	12,049,655	— Headquarters budget	35,845	
— Other investments	23,870,441	41,416,019	— Relief operations		2,219,984
— Accounts receivable			— Specially financed operations	10,338,205	10,920,652
• Governments		1,367,375		10,374,050	13,140,636
• National Societies and various institutions	1,372,344	2,344,760			
• Other	1,501,078	1,180,617			
— Accruals and prepaid expenses	21,071,847	16,476,024			
	61,417,152	74,834,450	LONG-TERM LIABILITIES		
FIXED ASSETS			— Building loans	10,734,490	14,132,695
— Buildings	19,481,303	20,947,680			
— Emergency relief supplies	634,335	951,460	PROVISIONS		
— Furniture and other equipment	4,383,661	4,395,815	— For operational risks	28,995,005	19,695,005
	24,499,299	26,294,955	— For staff commitments	7,212,967	5,562,982
			— For work in progress or to be undertaken	2,940,996	2,340,996
ADVANCES TO DELEGATIONS	13,559,562	7,611,527	FUNDS FOR INVESTMENTS		
			— For investments in real estate	15,001,365	13,501,198
OPERATIONS WITH TEMPORARY DEFICIT FINANCING	23,078,591	3,115,379	— Funds for investments in movable property		
			• Available	5,248,721	4,115,067
			• Appropriated	3,066,745	4,200,399
				62,465,799	49,415,647
			CAPITAL RESERVE FUNDS		
BALANCE SHEET TOTALS	124,455,816	113,327,636	— Carried forward	301,587	183,540
			— Excess income	303,512	118,047
FUNDS IN TRUST				605,099	301,587
— Trust funds in banks	169,899	164,725	— General reserve	11,250,000	11,250,000
OVERALL TOTALS	124,625,715	113,492,361		11,855,099	11,551,587
			BALANCE SHEET TOTALS	124,455,816	113,327,636
			FUNDS IN TRUST	169,899	164,725
			OVERALL TOTALS	124,625,715	113,492,361

SUMMARY STATEMENT OF INCOME

EXPENDITURE (in Swiss Francs)	IN CASH			CONTRI- BUTIONS IN KIND AND/ OR SERVICES
	HEADQUARTERS	FIELD	TOTAL	
Secretariat of the Assembly and the Executive Board	1,966,121		1,966,121	
Management Controller	513,124		513,124	
DEPARTMENTS				
— OPERATIONS	9,115,467		9,115,467	
Zones:				
Europe and North America	1,886,250	643,555	2,529,805	22,002,664
Africa	1,932,105	159,484,909	161,417,014	42,957,732
Asia and the Pacific	1,375,667	64,465,752	65,841,419	7,972,544
Middle East and North Africa	1,109,371	40,099,872	41,209,243	2,269,367
Latin America	899,857	23,987,395	24,887,252	4,060,211
	16,318,717	288,681,483	305,000,200	79,262,518
— OPERATIONAL SUPPORT	10,478,673		10,478,673	
— PRINCIPLES, LAW AND RELATIONS WITH THE MOVEMENT	7,828,896		7,828,896	
— HUMAN RESOURCES	8,843,812		8,843,812	
— FINANCE AND ADMINISTRATION	11,286,812		11,286,812	
— COMMUNICATION	12,127,463		12,127,463	
— ORGANIZATION AND INFORMATION SYSTEMS	9,088,939		9,088,939	
OTHER ACTIVITIES				
Under ICRC auspices:				
International Tracing Service, Arolsen	188 849		188 849	
OTHER EXPENDITURE				
Allocation to provisions for operational risks	9,300,000		9,300,000	
Allocation to provisions for staff commitments	500,000		500,000	
Allocation to provisions for work in progress or to be undertaken	600,000		600,000	
Allocation to the fund for investments in real estate	1,500,000		1,500,000	
Adjustment for previous financial years	144,724		144,724	
Other expenditure	252,060		252,060	
	12,296,784		12,296,784	
TOTAL EXPENDITURE	90,938,190	288,681,483	379,619,673	
Programmes to be implemented as from 1990	35,845		35,845	
Partial payment of operations with deficit financing	9,300,000		9,300,000	
RESULT				
Excess income over expenditure	303,512		303,512	
TOTAL	100,577,547	288,681,483	389,259,030	79,262,518

INCOME (in Swiss Francs)	IN CASH			CONTRI- BUTIONS IN KIND AND/ OR SERVICES
	HEADQUARTERS	FIELD	TOTAL	
CONTRIBUTIONS				
Governments	75,540,980	204,565,628	280,106,608	27,049,747
Supranational organizations		34,155,632	34,155,632	7,691,703
National Societies	4,057,556	8,383,547	12,441,103	44,339,529
Public Sources		2,978,630	2,978,630	
Private Sources	35,845	3,682,314	3,718,159	181,539
	79,634,381	253,765,751	333,400,132	79,262,518
FINANCIAL INCOME	2,150,002		2,150,002	
TRANSFERRED FROM FIELD BUDGETS	17,579,780		17,579,780	
OTHER INCOME				
Invoiced expenditure	442,415		442,415	
Adjustment for previous financial years	263,347		263,347	
Other income	507,622	2,941,364	3,448,986	
	1,213,384	2,941,364	4,154,748	
TOTAL INCOME	100,577,547	256,707,115	357,284,662	
Allocation from headquarters budget		9,300,000	9,300,000	
BROUGHT FORWARD				
Excess expenditure deducted from funds for specially financed operations		22,674,368	22,674,368	
TOTAL	100,577,547	288,681,483	389,259,030	79,262,518

EXPENDITURE IN 1989 ACCORDING TO TYPE OF ACTIVITY

(including gifts in kind and services)

(in thousands of Swiss francs)

TYPE OF ACTIVITY		HEADQUARTERS BUDGET AND EXTRA-BUDGETARY EXPENSES	FIELD BUDGETS	TOTAL	%
1.	OPERATIONAL AND DIRECTLY RELATED ACTIVITIES				
1.1.	PROTECTION ACTIVITIES				
	EUROPE AND NORTH AMERICA	518	11	529	
	AFRICA	1,932	15,465	17,397	
	ASIA AND THE PACIFIC	1,376	15,180	16,556	
	MIDDLE EAST AND NORTH AFRICA	1,109	15,965	17,074	
	LATIN AMERICA	900	7,936	8,836	
	HEADQUARTERS	2,606		2,606	
		8,441	54,557	62,998	13.8
1.2.	CENTRAL TRACING AGENCY				
	EUROPE AND NORTH AMERICA	1,613		1,613	
	AFRICA	514	1,823	2,337	
	ASIA AND THE PACIFIC	733	3,345	4,078	
	MIDDLE EAST AND NORTH AFRICA	1,585	3,330	4,915	
	LATIN AMERICA	319	1,112	1,431	
	HEADQUARTERS	1,358		1,358	
		6,122	9,610	15,732	3.4
1.3.	RELATIONS WITH THE INTERNATIONAL ORGANIZATIONS	1,884		1,884	0.4
1.4.	MEDICAL ACTIVITIES				
	EUROPE AND NORTH AMERICA		5,782	5,782	
	AFRICA		19,426	19,426	
	ASIA AND THE PACIFIC		35,971	35,971	
	MIDDLE EAST AND NORTH AFRICA		3,994	3,994	
	LATIN AMERICA		4,446	4,446	
	HEADQUARTERS	3,782		3,782	
		3,782	69,619	73,401	16.0
1.5.	RELIEF ACTIVITIES				
	EUROPE AND NORTH AMERICA		16,428	16,428	
	AFRICA		139,863	139,863	
	ASIA AND THE PACIFIC		6,747	6,747	
	MIDDLE EAST AND NORTH AFRICA		8,312	8,312	
	LATIN AMERICA		3,408	3,408	
	HEADQUARTERS	3,205		3,205	
		3,205	174,758	177,963	38.8
1.6.	AID TO NATIONAL RED CROSS AND RED CRESCENT SOCIETIES				
	EUROPE AND NORTH AMERICA		122	122	
	AFRICA		2,940	2,940	
	ASIA AND THE PACIFIC		540	540	
	MIDDLE EAST AND NORTH AFRICA		3,947	3,947	
	LATIN AMERICA		4,062	4,062	
			11,611	11,611	2.5
	Carry forward	23,434	320,155	343,589	74.9

EXPENDITURE IN 1989 ACCORDING TO TYPE OF ACTIVITY

(including gifts in kind and services)

(in thousands of Swiss francs)

TYPE OF ACTIVITY		HEADQUARTERS BUDGET AND EXTRA-BUDGETARY EXPENSES	FIELD BUDGETS	TOTAL	%
	Brought forward	23,434	320,155	343,589	74.9
1.7.	RESEARCH INTO AND DEVELOPMENT OF INTERNATIONAL HUMANITARIAN LAW	4,274		4,274	0.9
1.8.	DISSEMINATION OF INTERNATIONAL HUMANITARIAN LAW				
	EUROPE AND NORTH AMERICA		2,474	2,474	
	AFRICA		1,746	1,746	
	ASIA AND THE PACIFIC		147	147	
	MIDDLE EAST AND NORTH AFRICA		2,122	2,122	
	LATIN AMERICA	7,629		7,629	
	HEADQUARTERS				
		7,629	6,489	14,118	3.1
1.9.	COMMUNICATION AND PUBLIC RELATIONS	8,365		8,365	1.8
2.	OPERATIONAL SUPPORT FOR DELEGATIONS				
	EUROPE AND NORTH AMERICA		281	281	
	AFRICA		20,451	20,451	
	ASIA AND THE PACIFIC		8,910	8,910	
	MIDDLE EAST AND NORTH AFRICA		6,674	6,674	
	LATIN AMERICA		4,962	4,962	
			41,278	41,278	9.0
3.	SUPPORT ACTIVITIES				
3.1.	GENERAL POLICY AND OPERATIONAL SUPPORT	2,758		2,758	
3.2.	RECRUITMENT, TRAINING AND MANAGEMENT OF HEADQUARTERS AND FIELD STAFF	8,837		8,837	
3.3.	FUND-RAISING AND REPORTING TO DONORS	2,477		2,477	
3.4.	TELECOMMUNICATIONS AND INFORMATION SYSTEMS	8,484		8,484	
		22,556		22,556	4.9
4.	MANAGEMENT ACTIVITIES				
4.1.	FINANCIAL MANAGEMENT	3,241		3,241	
4.2.	AUDITING OF ACCOUNTS AND ORGANIZATION	1,740		1,740	
4.3.	GENERAL SERVICES	7,424		7,424	
		12,405		12,405	2.7
5.	ALLOCATIONS FOR RISKS AND INVESTMENTS				
5.1.	ALLOCATION TO PROVISIONS FOR OPERATIONAL RISKS	9,300		9,300	
5.2.	ALLOCATION TO PROVISIONS FOR STAFF COMMITMENTS	500		500	
5.3.	ALLOCATION TO PROVISIONS FOR WORK IN PROGRESS OR TO BE UNDERTAKEN	600		600	
5.4.	ALLOCATION TO THE FUND FOR INVESTMENTS IN REAL ESTATE	1,500		1,500	
5.5.	OTHER EXPENSES	397		397	
		12,297		12,297	2.7
	TOTAL FOR ALL ACTIVITIES	90,960	367,922	458,882	100.0

CONTRIBUTIONS

(in Swiss francs)

COUNTRIES (in French alphabetical order)	HEADQUARTERS BUDGET			
	Regular contributions for 1989	Other contributions	Contributions for previous years	Total
GOVERNMENTS				
South Africa		29,960		29,960
Germany (Federal Republic of)	975,700			975,700
Angola	32,100			32,100
Saudi Arabia			316,000	316,000
Argentina			51,728	51,728
Australia	633,096			633,096
Austria	197,625			197,625
Bahrain	83,000		75,000	158,000
Belgium	429,465		206,061	635,526
Belize	8,492			8,492
Byelorussia	4,000			4,000
Bulgaria			20,000	20,000
Cameroon			14,851	14,851
Canada	1,675,192			1,675,192
Chile	31,600			31,600
China	360,000		350,000	710,000
Cyprus	27,000			27,000
Colombia	130,958			130,958
Korea (Republic of)	246,000			246,000
Costa Rica	47,115			47,115
Denmark	987,817			987,817
Ecuador	7,348			7,348
Spain	760,214			760,214
United States of America	12,312,000			12,312,000
Finland	731,957			731,957
France	1,307,500			1,307,500
Greece	183,400			183,400
Hungary	10,000			10,000
India	30,887			30,887
Indonesia	92,891			92,891
Iraq	54,900			54,900
Ireland	137,880			137,880
Iceland	45,000			45,000
Israel	50,100			50,100
Italy	3,000,000			3,000,000
Japan	1,443,319			1,443,319
Jordan	59,594			59,594
Kuwait	100,000		100,000	200,000
Lebanon	253			253
Liechtenstein	100,000			100,000
Luxembourg	10,570			10,570
Malaysia	31,953			31,953
Mali	952			952
Malta	2,760			2,760
Morocco	24,101			24,101
Mexico	160,682			160,682
Monaco	27,500			27,500
carry forward	26,554,921	29,960	1,133,640	27,718,521

(in Swiss francs)

FIELD BUDGET						Total in cash	Contributions in kind and/or services
Europe	Africa	Asia and the Pacific	Middle East	Latin America	Total		
	5,272,670	6,699,400	3,596,837	2,407,800	17,976,707	29,960 18,952,407 32,100 316,000 51,728 4,346,251 314,768 158,000 977,252 8,492 4,000 20,000 14,851 8,419,710 31,600 710,000 27,000 130,958 246,000 47,115 9,469,917 7,348 760,214 57,951,921 8,157,916 5,079,250 183,400 10,000 30,887 92,891 54,900 209,549 50,122 50,100 10,700,000 24,385,069 59,594 200,000 253 100,000 1,276,996 31,953 952 2,760 24,101 160,682 27,500	4,828,496
	1,740,814 117,143	1,636,801	335,540		3,713,155 117,143	314,768 158,000 977,252 8,492 4,000 20,000 14,851 8,419,710 31,600 710,000 27,000 130,958 246,000 47,115 9,469,917 7,348 760,214 57,951,921 8,157,916 5,079,250 183,400 10,000 30,887 92,891 54,900 209,549 50,122 50,100 10,700,000 24,385,069 59,594 200,000 253 100,000 1,276,996 31,953 952 2,760 24,101 160,682 27,500	3,000,000
	4,133,208	1,149,095	691,659	770,556	6,744,518	8,419,710 31,600 710,000 27,000 130,958 246,000 47,115 9,469,917 7,348 760,214 57,951,921 8,157,916 5,079,250 183,400 10,000 30,887 92,891 54,900 209,549 50,122 50,100 10,700,000 24,385,069 59,594 200,000 253 100,000 1,276,996 31,953 952 2,760 24,101 160,682 27,500	571,043
	3,229,850	3,307,800	1,050,450	894,000	8,482,100	760,214 57,951,921 8,157,916 5,079,250 183,400 10,000 30,887 92,891 54,900 209,549 50,122 50,100 10,700,000 24,385,069 59,594 200,000 253 100,000 1,276,996 31,953 952 2,760 24,101 160,682 27,500	6,315,088
	30,095,700 3,574,705 1,046,000	9,435,000 1,712,237 1,549,000	3,280,000 999,030 523,000	2,829,221 1,139,987 653,750	45,639,921 7,425,959 3,771,750	57,951,921 8,157,916 5,079,250 183,400 10,000 30,887 92,891 54,900 209,549 50,122 50,100 10,700,000 24,385,069 59,594 200,000 253 100,000 1,276,996 31,953 952 2,760 24,101 160,682 27,500	1,066,623
						5,079,250 183,400 10,000 30,887 92,891 54,900 209,549 50,122 50,100 10,700,000 24,385,069 59,594 200,000 253 100,000 1,276,996 31,953 952 2,760 24,101 160,682 27,500	9,879,000
		5,122	71,669		71,669 5,122	50,122 50,100 10,700,000 24,385,069 59,594 200,000 253 100,000 1,276,996 31,953 952 2,760 24,101 160,682 27,500	
1,580,000	4,100,000 360,000	1,200,000 18,196,750	1,200,000 2,513,750	1,200,000 291,250	7,700,000 22,941,750	10,700,000 24,385,069 59,594 200,000 253 100,000 1,276,996 31,953 952 2,760 24,101 160,682 27,500	
	1,021,828	244,598			1,266,426	1,276,996 31,953 952 2,760 24,101 160,682 27,500	12,686
1,580,000	54,691,918	45,306,500	14,432,964	10,186,564	126,197,946	153,916,467	25,672,936

CONTRIBUTIONS

(in Swiss francs)

COUNTRIES (in French alphabetical order)	HEADQUARTERS BUDGET			
	Regular contributions for 1989	Other contributions	Contributions for previous years	Total
Brought forward	26,554,921	29,960	1,133,640	27,718,521
Myanmar	17,000			17,000
Nepal	3,000			3,000
Nigeria	8,500	22,000	8,550	39,050
Norway	467,061			467,061
New Zealand	177,625			177,625
Netherlands	716,295			716,295
Philippines	70,367			70,367
Poland	60,000			60,000
Portugal	145,000			145,000
Qatar			75,000	75,000
German Democratic Republic	5,000			5,000
United Kingdom	680,492			680,492
San Marino	15,800			15,800
El Salvador			34,192	34,192
Sao Tome and Principe	1,600			1,600
Seychelles	16,992			16,992
Singapore	8,492			8,492
St. Vincent and the Grenadines	7,992			7,992
Sweden	1,256,913			1,256,913
Switzerland	45,000,000			45,000,000
Syria	7,900			7,900
Chad	2,578			2,578
Czechoslovakia	100,000			100,000
Thailand	24,803			24,803
Togo	5,247		4,990	10,237
Tonga	11,487		6,867	18,354
Trinidad Tobago	1,536			1,536
Tunisia	13,950			13,950
Ukraine	16,000			16,000
USSR	130,000			130,000
Venezuela	65,873			65,873
Zimbabwe	17,092			17,092
Minus contributions expected as at 31 December 1988			(1,397,375)	(1,397,375)
TOTAL FROM GOVERNMENTS	75,609,516	51,960	(134,136)	75,527,340
EEC food aid				
EEC emergency aid				
UN agencies				
TOTAL FROM EEC AND UN AGENCIES				
<i>NATIONAL SOCIETIES (in French alphabetical order)</i>				
South Africa	10,741		9,466	20,207
Germany (Federal Republic of)	526,719	51,030		577,749
Australia	166,146			166,146
carry forward	703,606	51,030	9,466	764,102

(in Swiss francs)

FIELD BUDGET						Total in cash	Contributions in kind and/or services
Europe	Africa	Asia and the Pacific	Middle East	Latin America	Total		
1,580,000	54,691,918	45,306,500	14,432,964	10,186,564	126,197,946	153,916,467	25,672,936
						17,000	
						3,000	
						39,050	
	1,173,530	1,988,681	658,000	822,432	4,642,643	5,109,704	
						177,625	
	3,988,792	1,814,634	387,492	884,838	7,075,756	7,792,051	
						70,367	
						60,000	
		20,000			20,000	165,000	
						75,000	
						5,000	
	10,057,200	1,427,000		249,000	11,733,200	12,413,692	26,518
						15,800	
						34,192	
						1,600	
						16,992	
						8,492	
						7,992	
	12,466,988	7,923,195	3,831,997	3,772,500	27,994,680	29,251,593	
	11,484,643	4,750,000	6,514,760	4,152,000	26,901,403	71,901,403	1,350,293
						7,900	
						2,578	
						100,000	
						24,803	
						10,237	
						18,354	
						1,536	
						13,950	
						16,000	
						130,000	
						65,873	
						17,092	
						(1,397,375)	
1,580,000	93,863,071	63,230,010	25,825,213	20,067,334	204,565,628	280,092,968	27,049,747
	5,367,664	18,889	62,052	485,864	5,934,469	5,934,469	7,172,213
	21,906,016	3,101,108	3,214,039		28,221,163	28,221,163	519,490
	27,273,680	3,119,997	3,276,091	485,864	34,155,632	34,155,632	7,691,703
						20,207	
	187,380	164,700	168,300	104,517	624,897	1,202,646	1,636,372*
18,284	30,851	14,564	15,315	1,585	80,599	246,745	573,059
18,284	218,231	179,264	183,615	106,102	705,496	1,469,598	2,209,431

CONTRIBUTIONS

(in Swiss francs)

COUNTRIES (in French alphabetical order)	HEADQUARTERS BUDGET			
	Regular contributions for 1989	Other contributions	Contributions for previous years	Total
Brought forward	703,606	51,030	9,466	764,102
Austria	53,025			53,025
Bahamas	3,535			3,535
Barbados	700			700
Belgium	65,044			65,044
Bulgaria	6,250			6,250
Cameroon	2,138			2,138
Canada	88,798			88,798
Cape Verde	685			685
Chile	8,484			8,484
China	102,516			102,516
Colombia	25,452			25,452
Korea, Republic of	55,146			55,146
Denmark	63,630			63,630
Spain	166,146	116,856		283,002
Ethiopia	8,484		7,860	16,344
Fiji	2,121			2,121
United States of America	560,000			560,000
Finland	18,900			18,900
France	258,057			258,057
Greece	20,000			20,000
Haiti	5,165			5,165
Honduras	6,565			6,565
Hungary	5,000			5,000
India				
Indonesia	15,554			15,554
Iran	21,231			21,231
Ireland	12,726			12,726
Iceland	10,000			10,000
Italy	133,100			133,100
Japan	537,324			537,324
Kenya	781		839	1,620
Lesotho	1,000			1,000
Libya	8,500			8,500
Liechtenstein	7,500			7,500
Luxembourg	24,745			24,745
Malaysia	7,070			7,070
Mauritius	1,038			1,038
Monaco	15,554	16,306		31,860
Mongolia	1,000			1,000
Nepal	1,000			1,000
Nigeria	3,600			3,600
Norway				
New Zealand	30,401			30,401
Uganda				
Pakistan	12,726			12,726
Papua New Guinea	2,121			2,121
Paraguay	1,000			1,000
carry forward	3,077,418	184,192	18,165	3,279,775

(in Swiss francs)

FIELD BUDGET						Total in cash	Contributions in kind and/or services
Europe	Africa	Asia and the Pacific	Middle East	Latin America	Total		
18,284	218,231	179,264	183,615	106,102	705,496	1,469,598	2,209,431
	100,000	70,000	20,000	60,000	250,000	303,025	3,867,617*
						3,535	
						700	
			40,800		40,800	105,844	1,569,273*
						6,250	20,588
						2,138	
13,377	202,248	265,487	42,124	48,191	571,427	660,225	950,893
						685	
						8,484	
						102,516	
						25,452	
						55,146	
						63,630	3,258,513
						283,002	183,749
						16,344	
						2,121	
	379,581	16,537	24,910	291,000	712,028	1,272,028	45,703
	211,000		1,190,750		1,401,750	1,420,650	4,977,697*
						258,057	1,757,466*
						20,000	10,000*
						5,165	
						6,565	
						5,000	6,972,000*
							10,000
						15,554	
						21,231	
						12,726	56,628
						10,000	341,705
						133,100	1,691,831*
162,672	599,160	500,434	224,695	33,812	1,520,773	2,058,097	898,292
						1,620	
						1,000	
						8,500	
		20,000	20,000		40,000	47,500	
	12,000		6,090		18,090	42,835	
						7,070	
						1,038	
	15,000		5,000		20,000	51,860	
						1,000	
						1,000	
						3,600	
		48,354	48,009	46,800	143,163	143,163	2,229,517
		1,924			1,924	32,325	
	171				171	171	
						12,726	
						2,121	922,345
						1,000	
194,333	1,737,391	1,102,000	1,805,993	585,905	5,425,622	8,705,397	31,973,248

CONTRIBUTIONS

(in Swiss francs)

COUNTRIES (in French alphabetical order)	HEADQUARTERS BUDGET			
	Regular contributions for 1989	Other contributions	Contributions for previous years	Total
Brought forward	3,077,418	184,192	18,165	3,279,775
Netherlands	116,500			116,500
Poland	33,936			33,936
Portugal	16,968			16,968
Qatar	3,535			3,535
German Democratic Republic	10,000			10,000
United Kingdom	247,452			247,452
Rwanda	2,121			2,121
Sudan	2,731			2,731
Sweden	132,210			132,210
Switzerland	84,134			84,134
Suriname	696			696
Syria	10,868			10,868
Czechoslovakia	8,000			8,000
Thailand	39,592			39,592
Togo	475			475
Tunisia	2,000			2,000
Turkey				
USSR	50,000			50,000
Uruguay	1,000			1,000
Viet Nam	4,242			4,242
Yugoslavia	5,000		5,000	10,000
Zambia	2,121			2,121
LRCS and various National Societies				
Minus contributions expected as at 31 December 1988 ...			(800)	(800)
TOTAL FROM NATIONAL SOCIETIES	3,850,999	184,192	22,365	4,057,556
PUBLIC SOURCES				
Alberta, Province of				
Appenzell/Outer Rhodes, Canton of				
Bellinzona, City of				
Berne, Canton of				
Burgdorf, Commune of				
Fribourg, Canton of				
Geneva, Canton of				
Geneva, City of				
Locarno, City of				
Lugano, City of				
Paris, City of				
Seine and Marne, Department of				
Vandoeuvres, Commune of				
Zurich, City of				
TOTAL PUBLIC SOURCES				
PRIVATE SOURCES		35,845		35,845
OVERALL TOTAL	79,460,515	271,997	(111,771)	79,620,741

* Contributions in kind and/or services for operations in Romania listed according to estimate.

** Contributions in services amounting to a total of 22,112 Swiss francs were made to the headquarters budget.

(in Swiss francs)

FIELD BUDGET						Total in cash	Contributions in kind and/or services
Europe	Africa	Asia and the Pacific	Middle East	Latin America	Total		
194,333	1,737,391	1,102,000	1,805,993	585,905	5,425,622	8,705,397	31,973,248
	215,724	50,000			265,724	382,224	2,079,179
						33,936	328,572*
						16,968	
			310,000		310,000	313,535	
						10,000	357,000*
	797,685	72,110	96,000		965,795	1,213,247	2,676,255
						2,121	
						2,731	
	317,051		506,458	392,897	1,216,406	1,348,616	3,432,659
			200,000		200,000	284,134	1,720,516
						696	
						10,868	
						8,000	200,010*
						39,592	
						475	
						2,000	
							62,609
						50,000	1,001,000*
						1,000	
						4,242	
						10,000	505,208
						2,121	
						(800)	3,273
194,333	3,067,851	1,224,110	2,918,451	978,802	8,383,547	12,441,103	44,339,529**
	17,827	17,826	17,826	17,826	71,305	71,305	
	5,000	5,000	5,000	5,000	20,000	20,000	
	1,250	1,250	1,250	1,250	5,000	5,000	
	12,500	12,500	12,500	12,500	50,000	50,000	
	250				250	250	
	7,500	7,500	7,500	7,500	30,000	30,000	
	1,500,000	500,000			2,000,000	2,000,000	
	62,500	62,500	62,500	62,500	250,000	250,000	
	2,500	2,500	2,500	2,500	10,000	10,000	
	5,000	5,000	5,000	5,000	20,000	20,000	
			254,000		254,000	254,000	
			13,075		13,075	13,075	
	5,000				5,000	5,000	
	62,500	62,500	62,500	62,500	250,000	250,000	
	1,681,827	676,576	443,651	176,576	2,978,630	2,978,630	
48,397	896,259	1,281,612	1,314,871	141,175	3,682,314	3,718,159	181,539
1,822,730	126,782,688	69,532,305	33,778,277	21,849,751	253,765,751	333,386,492	79,262,518

MOVEMENT OF FUNDS FOR SPECIALLY FINANCED OPERATIONS IN 1989

(in Swiss francs)

SPECIALLY FINANCED OPERATIONS	FINANCIAL MOVEMENTS					CONTRIBUTIONS IN KIND AND/OR SERVICES
	BALANCE CARRIED FORWARD FROM 1988	TRANSFERS	RECEIPTS*	EXPENDITURE	BALANCE AT 31.12.1989	
EUROPE						
With surplus financing					1,179,174	
With deficit financing						
			1,822,729	643,555	1,179,174	21,980,552
AFRICA						
With surplus financing	7,794,155				878,393	
With deficit financing					(20,566,801)	
	7,794,155	1,048,480	130,953,866	159,484,909	(19,688,408)	42,957,732
ASIA AND THE PACIFIC						
With surplus financing	923,470				7,923,334	
With deficit financing	(3,115,379)				(725,140)	
	(2,191,909)	(78,755)	73,934,610	64,465,752	7,198,194	7,972,544
MIDDLE EAST						
With surplus financing	1,113,311				232,500	
With deficit financing					(555,887)	
	1,113,311	1,496,476	37,166,698	40,099,872	(323,387)	2,269,367
LATIN AMERICA						
With surplus financing	1,089,716				124,804	
With deficit financing					(1,230,763)	
	1,089,716	(337,492)	22,129,212	23,987,395	(1,105,959)	4,060,211
TOTAL						
With surplus financing	10,920,652				10,338,205	
With deficit financing	(3,115,379)				(23,078,591)	
	7,805,273	2,128,709	266,007,115	288,681,483	(12,740,386)	79,240,406

* including an allocation of 9,300,000 Swiss francs from the headquarters budget.

SPECIAL FUNDS

FOUNDATION FOR THE INTERNATIONAL COMMITTEE OF THE RED CROSS BALANCE SHEET AS AT 31 DECEMBER 1989

ASSETS	Swiss francs	LIABILITIES	Swiss francs
Securities: (market value: Sw. fr. 1,460,158)	1,619,265	Inalienable capital	1,391,628
Banks	63,826	Inalienable reserve:	335,548
Federal Tax Administration, Berne, (withholding tax refund)	44,492	Excess expenditure brought forward	(423)
	<u>1,727,583</u>	International Committee of the Red Cross, Geneva, current account	830
			<u>1,727,583</u>

RECEIPTS AND EXPENDITURE ACCOUNT FOR 1989

EXPENDITURE	Swiss francs	RECEIPTS	Swiss francs
Bank charges	175	Income from securities	53,798
Safekeeping charges	1,220	Bank interest	1,655
Audit fees	830		
Other fees	6,500		
Charges on purchase and sale of securities	7,869		
Net losses on sale of securities	39,282		
	<u>55,876</u>		<u>55,453</u>

RESULT

Excess of expenditure over receipts in 1989	Swiss francs <u>423</u>
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ESTABLISHMENT

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 and Red Crescent;
- 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 1989

ASSETS		LIABILITIES	
	Swiss francs		Swiss francs
Bonds	55,000	Inalienable capital	100,000
Other securities		Reserve for fluctuations	
(purchase price)	46,692	in the price of securities	18,470
	101,692	Excess expenditure brought forward	(4,505)
		Excess of expenditure over receipts in 1989	(1,740)
Banks	8,126	Total capital	112,225
Federal Tax Administration, Berne		International Committee of the Red Cross,	
(withholding tax refund)	3,187	current account	780
	<u>113,005</u>		<u>113,005</u>

RECEIPTS AND EXPENDITURE ACCOUNT FOR 1989

EXPENDITURE		RECEIPTS	
	Swiss francs		Swiss francs
Audit fees	780	Income from securities and bank interest	4,354
Safekeeping and other bank charges	65		
Charges on purchase and sale of securities	315		
Losses on selling securities	4,934		
	<u>6,094</u>		<u>4,354</u>

RESULT

	Swiss francs
Excess of expenditure over receipts	
in 1989	<u>1,740</u>

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.

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 1989

ASSETS		LIABILITIES	
	Swiss francs		Swiss francs
Securities (market value: Sw. fr. 83,805)	92,159	Capital	25,000
Stock of medals	5,867	Reserve:	
Banks	3,392	Balance brought forward from 1988	84,275
Federal Tax Administration, Berne (withholding tax refund)	1,431	Excess of expenditure over receipts in 1989	(9,613)
		International Committee of the Red Cross, current account	3,187
	<u>102,849</u>		<u>102,849</u>

RECEIPTS AND EXPENDITURE ACCOUNT FOR 1989

EXPENDITURE		RECEIPTS	
	Swiss francs		Swiss francs
Presentation of medals, printing and dispatching circulars	9,733	Income from securities and bank interest	4,600
Charges on purchase and sale of securities and miscellaneous	388	Profit on purchase of securities	300
Audit fees	830		
Safekeeping and bank charges	62		
Losses on sale of securities	3,500		
	<u>14,513</u>		<u>4,900</u>

RESULT

	Swiss francs
Excess of expenditure over receipts in 1989, transferred to the reserve	<u>9,613</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 1989

(in US dollars)

ASSETS		LIABILITIES	
	US \$		US \$
Securities (market value: US \$ 2,548,003)	2,303,616	Capital	1,395,409
Investments	522,083	Provision for port- folio variations:	
Accounts receivable	14,977	— Balance brought forward	
International Committee of the Red Cross, current account	13,357	— from 1988	965,448
Banks	20,393	— Purchase and sale of securities	65,423
			<u>1,030,871</u>
			2,426,280
		Reserve fund for future allocations	150,946
		For attribution:	
		— Brought forward from 1988	140,053
		— Excess of receipts over expenditure in 1989	157,147
			<u>297,200</u>
	<u>2,874,426</u>		<u>2,874,426</u>

RECEIPTS AND EXPENDITURE ACCOUNT FOR 1989

EXPENDITURE		RECEIPTS	
	US \$		US \$
Charges on purchase and sale of securities	27,015	Income from securities and investments	146,513
Bank charges	329	Bank interest	2,159
Safekeeping charges	2,731	Net profit on purchase and sale of securities ...	92,438
Audit fees	2,346	Miscellaneous income	572
Attribution to provision for variations	65,423	Net profit on exchange rates	13,309
	<u>97,844</u>		<u>254,991</u>

RESULT

	US \$
Excess of receipts over expenditure in 1989 for attribution	<u>157,147</u>
BALANCE FOR ATTRIBUTION	
Brought forward from 1988	226,336
Attribution of 1988 income, decided by the Benedict Fund Board	(86,283)
	<u>140,053</u>
Excess of receipts over expenditure in 1989	157,147
Balance for attribution as at 31 December 1989	<u>297,200</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 1989

ASSETS		LIABILITIES	
	Swiss francs		Swiss francs
Securities (market value: Sw. fr. 2,218,682)	2,349,430	Capital:	
Short-term investments	385,000	Balance brought forward from 1988	2,674,533
Federal Tax Administration, Berne (withholding tax refund)	28,461	Excess of receipts over expenditure as at December 1989	46,729
Banks	12,249		
		Total capital	2,721,262
		Dependant's allowance	45,975
		International Committee of the Red Cross, current account	7,903
	<u>2,775,140</u>		<u>2,775,140</u>

RECEIPTS AND EXPENDITURE ACCOUNT FOR 1989

EXPENDITURE		RECEIPTS	
	Swiss francs		Swiss francs
Payments to beneficiaries	91,601	Income from securities and current accounts	145,506
Safekeeping and bank charges	3,568	Profit on sale and purchase of bonds	525
Audit fees	1,530		
Other expenses	2,603		
	<u>99,302</u>		<u>146,031</u>

RESULT

	Swiss francs
Excess of receipts over expenditure as at 31 December 1989	<u>46,729</u>

ESTABLISHMENT

ICRC Assembly decision of 19 December 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 1989

(in US \$)

ASSETS

	US \$
Securities (market value US \$ 765,376)	775,802
Banks	20,974
Federal Tax Administration, Berne (withholding tax refund)	667
	<u>797,443</u>

LIABILITIES

	US \$
Capital	650,000
International Committee of the Red Cross, Geneva	147,443
	<u>797,443</u>

RECEIPTS AND EXPENDITURE ACCOUNT FOR 1989

EXPENDITURE

	US \$
Charges on purchase and sale of securities	3,248
Safekeeping charges.....	610
Audit fees	1,429
Loss on exchange rates	8,076
	<u>13,363</u>

RECEIPTS

	US \$
Income from securities and investments	46,475
Bank interest	1,154
Net profit on purchase and sale of securities ...	30,308
	<u>77,937</u>

RESULT

	US \$
Excess of receipts over expenditure allocated to the ICRC according to Article 2 of the Regulations	<u>64,574</u>

ESTABLISHMENT

Pursuant to decision No. 5 of the Executive Board of 20 November 1980, 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 1989

ASSETS		LIABILITIES		
	Swiss francs		Swiss francs	Swiss francs
Securities (market value: Sw. fr. 226,450)	250,000	Initial capital		200,000
Banks	5,461	Receipts and expenditure account:		
Federal Tax Administration, Berne (withholding tax refund)	2,217	Balance brought forward from 1988	28,301	
		Excess of receipts over expenditure in 1989	12,469	40,770
		International Committee of the Red Cross, Geneva, current account		16,908
	<u>257,678</u>			<u>257,678</u>

RECEIPTS AND EXPENDITURE ACCOUNT FOR 1989

EXPENDITURE		RECEIPTS	
	Swiss francs		Swiss francs
Audit fees	580	Income from securities and investments	11,936
Safekeeping and bank charges	262	Bank interest	1,521
Charges on purchase and sale of securities	471	Profit on purchase of bonds	325
	<u>1,313</u>		<u>13,782</u>

RESULT

	Swiss francs
Excess of receipts over expenditure in 1989	<u>12,469</u>

ESTABLISHMENT

Pursuant to decision No. 1 of the Executive Board of 6 January 1983.

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 1989

ASSETS	Swiss francs	LIABILITIES	Swiss francs	Swiss francs
Securities (market value: Sw. fr. 2,196,156)	1,965,258	Initial capital		1,000,000
Investments	74,850	Receipts and expenditure account:		
Federal Tax Administration, Berne (withholding tax refund)	7,971	Balance brought forward from 1988	(14,304)	
International Committee of the Red Cross, current account	170,105	Excess of receipts over expenditure in 1989	1,067,327	1,053,023
Banks	48,009	Total capital		2,053,023
	<u>2,266,193</u>	Reserve Funds (Viet Nam project)		213,170
				<u>2,266,193</u>

RECEIPTS AND EXPENDITURE ACCOUNT FOR 1989

EXPENDITURE	Swiss francs	RECEIPTS	Swiss francs
Charges on purchase and sale of securities and other bank charges	8,878	Various gifts	862
Safekeeping charges	1,674	Income from securities	91,183
Fees	1,730	Bank interest	884
Loss on sale of securities	32,227	Profit on sale of securities	18,907
	<u>44,509</u>	Allocation from the International Committee of the Red Cross to the 1988 account	1,000,000
			1,111,836

RESULT

Excess of receipts over expenditure in 1989	Swiss francs <u>1,067,327</u>
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ESTABLISHMENT

Pursuant to the Assembly's decision No. 2 of 19/20 October 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 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 Chief Medical Officer;
- one representative of the Finance and Administration Department;
- the person in charge of programmes in aid of disabled persons at the General Medical Division;
- one representative of the Operations Department appointed by the Director of Operations

ATAG Fiduciaire Générale SA

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REPORT OF THE STATUTORY AUDITORS

for the year ended December 31, 1989

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, 1989, in accordance with the statutory and regulation provisions.

We have come to the conclusion that

- the balance sheet and income and expenses account 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 legal valuation principles and the provisions of the statutes.

Based on the result of our examination we recommend that the accounts submitted to you be approved.

The income and expenses account 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, June 15, 1990

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