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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

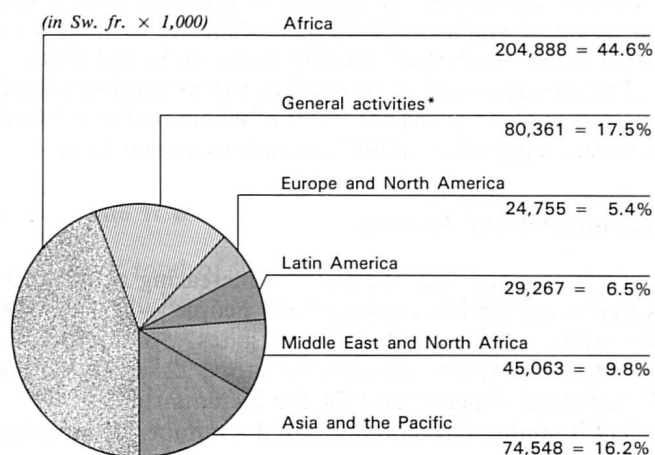
(Table III, Figure 1)

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.

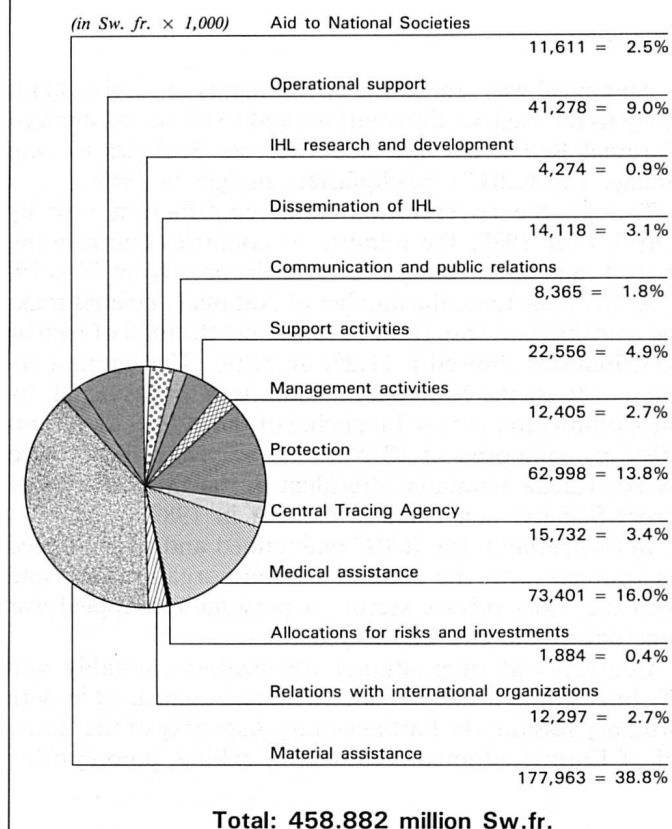
#### Statement of income and expenditure and balance sheet (Tables I and II)

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
<b>ASSETS</b>			<b>LIABILITIES</b>		
<b>CASH</b>			<b>SHORT-TERM LIABILITIES</b>		
— 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
<b>OTHER CURRENT ASSETS</b>			<b>FUNDS FOR CURRENT OPERATIONS</b>		
— Securities .....	13,601,442	12,049,655	— Headquarters budget .....	35,845	
— Other investments .....	23,870,441	41,416,019	— Relief operations .....	10,338,205	2,219,984
— Accounts receivable			— Specially financed operations .....	10,374,050	10,920,652
• Governments .....		1,367,375			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	<b>LONG-TERM LIABILITIES</b>		
<b>FIXED ASSETS</b>			— Building loans .....	10,734,490	14,132,695
— Buildings .....	19,481,303	20,947,680			
— Emergency relief supplies .....	634,335	951,460	<b>PROVISIONS</b>		
— 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
<b>ADVANCES TO DELEGATIONS .....</b>	13,559,562	7,611,527	<b>FUNDS FOR INVESTMENTS</b>		
			— For investments in real estate .....	15,001,365	13,501,198
<b>OPERATIONS WITH TEMPORARY DEFICIT FINANCING .....</b>	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
			<b>CAPITAL RESERVE FUNDS</b>		
<b>BALANCE SHEET TOTALS .....</b>	124,455,816	113,327,636	— Carried forward .....	301,587	183,540
			— Excess income .....	303,512	118,047
<b>FUNDS IN TRUST</b>				605,099	301,587
— Trust funds in banks .....	169,899	164,725	— General reserve .....	11,250,000	11,250,000
<b>OVERALL TOTALS .....</b>	124,625,715	113,492,361		11,855,099	11,551,587
			<b>BALANCE SHEET TOTALS .....</b>	124,455,816	113,327,636
			<b>FUNDS IN TRUST .....</b>	169,899	164,725
			<b>OVERALL TOTALS .....</b>	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.	<b>OPERATIONAL AND DIRECTLY RELATED ACTIVITIES</b>				
1.1.	<b>PROTECTION ACTIVITIES</b>				
	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.	<b>CENTRAL TRACING AGENCY</b>				
	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.	<b>RELATIONS WITH THE INTERNATIONAL ORGANIZATIONS .....</b>	1,884		1,884	0.4
1.4.	<b>MEDICAL ACTIVITIES</b>				
	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.	<b>RELIEF ACTIVITIES</b>				
	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.	<b>AID TO NATIONAL RED CROSS AND RED CRESCENT SOCIETIES</b>				
	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
<b>GOVERNMENTS</b>				
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							Contributions in kind and/or services
Europe	Africa	Asia and the Pacific	Middle East	Latin America	Total	Total in cash	
	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	4,828,496
	1,740,814 117,143	1,636,801	335,540		3,713,155 117,143	4,346,251 314,768 158,000	
		170,697	171,029		341,726	977,252 8,492 4,000 20,000 14,851	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	
	3,229,850	3,307,800	1,050,450	894,000	8,482,100	9,469,917 7,348 760,214	571,043
	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	6,315,088 1,066,623 9,879,000
		5,122	71,669		71,669 5,122	209,549 50,122 50,100	
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	
	1,021,828	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)
<b>TOTAL FROM GOVERNMENTS</b>	<b>75,609,516</b>	<b>51,960</b>	<b>(134,136)</b>	<b>75,527,340</b>
EEC food aid .....				
EEC emergency aid .....				
UN agencies .....				
<b>TOTAL FROM EEC AND UN AGENCIES</b>				
<b>NATIONAL SOCIETIES</b> (in French alphabetical order)				
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)
<b>TOTAL FROM NATIONAL SOCIETIES</b>	<b>3,850,999</b>	<b>184,192</b>	<b>22,365</b>	<b>4,057,556</b>
<b>PUBLIC SOURCES</b>				
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 .....				
<b>TOTAL PUBLIC SOURCES</b>				
<b>PRIVATE SOURCES</b>		<b>35,845</b>		<b>35,845</b>
<b>OVERALL TOTAL</b>	<b>79,460,515</b>	<b>271,997</b>	<b>(111,771)</b>	<b>79,620,741</b>

\* 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
<b>194,333</b>	<b>3,067,851</b>	<b>1,224,110</b>	<b>2,918,451</b>	<b>978,802</b>	<b>8,383,547</b>	<b>12,441,103</b>	<b>44,339,529**</b>
	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	
	<b>1,681,827</b>	<b>676,576</b>	<b>443,651</b>	<b>176,576</b>	<b>2,978,630</b>	<b>2,978,630</b>	
<b>48,397</b>	<b>896,259</b>	<b>1,281,612</b>	<b>1,314,871</b>	<b>141,175</b>	<b>3,682,314</b>	<b>3,718,159</b>	<b>181,539</b>
<b>1,822,730</b>	<b>126,782,688</b>	<b>69,532,305</b>	<b>33,778,277</b>	<b>21,849,751</b>	<b>253,765,751</b>	<b>333,386,492</b>	<b>79,262,518</b>

## 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
			1,030,871
			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
			297,200
	<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 .....	157,147
<b>BALANCE FOR ATTRIBUTION</b>	
Brought forward from 1988 .....	226,336
Attribution of 1988 income, decided by the Benedict Fund Board .....	(86,283)
	140,053
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	<b>Receipts and expenditure account:</b>		
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	<b>Receipts and expenditure account:</b>		
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

ATAG Fiduciaire Générale SA

