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FINANCE AND ADMINISTRATION

The Finance and Administration Department had 72 headquarters staff in four units: the Accounting and Treasury Division, the Division for Budgets and Field Management, the Buildings Service, and the Administrative Division (combining the mail, polycopy, insurance and office supply services).

The Department has exercised maximum restraint in its staffing policy, with a 7% overall increase since 1984 despite a 137% expansion in the ICRC's activities over the same period, and the extra workload arising from the upsurge in field operations therefore affected all sectors.

The Accounting and Treasury Division had to deal with a greater volume of transactions and financial transfers of all kinds, while coping with increasingly complex financing and treasury problems, given the severe shortfall in funding for several operations.

The Division for Budgets and Field Management provided backing for field

operations by temporarily seconding several of its staff to new delegations opened practically overnight (mainly in connection with the Gulf conflict). The Division had to intensify its recruitment drive and train new delegation administrators, increasing the overall number of these specialized staff from 60 to 95 by the end of 1991. More systematic use of computers made it possible to forecast field expenditure with greater accuracy - an essential improvement in view of the growing financial risks the institution is forced to take.

The other sectors in the Department (the Administrative Division and its operational support services, together with the Buildings Service) also responded to the substantial increase in field activities, particularly those units responsible for mailing, insurance, the copying of documents, and office supplies. The Buildings Service also supervised the start of construction on a unit (useful surface 2,500 m²) to house the ICRC's technical services.

Comments on the Financial Tables

In 1991, ICRC activities in situations coming under the institution's mandate (they were more numerous and far-reaching than ever before) cost an unprecedented 721.6 million Swiss francs.

Although operational requirements fell in some countries, such as Nicaragua, El Salvador, Angola and Mozambique, the war in the Gulf, fighting in Somalia, the change of government in Ethiopia and, more recent-

ly, the conflict in Yugoslavia brought about heightened humanitarian needs.

The result was a 64% increase in activities with respect to 1990, and a number of very serious problems in terms of financing, manpower, logistics and all support services.

Donor support was remarkable, with in-h. come rising by 59% in comparison to 1990, t from 451 to 717.8 million Swiss francs. This was nevertheless insufficient to cover all re-

EXPENDITURE AND CHARGES (including assistance in kind and services)	1991 (in millions o	1990 f Swiss francs)
Headquarters financial structure Field financial structure	115.5 606.1	98.8 342.5
Total	721.6	441.3

quirements. The small gap between total income and total expenditure gives the impression that operations were almost fully funded. Unfortunately, however, donor governments provided the ICRC with resources in an uneven manner: it was relatively easy to find funds for certain highprofile situations (indeed they were sometimes overfunded, thus obliging the ICRC to carry forward the balance for use the following year), while other, less newsworthy operations ended the year with a total deficit of 54.2 million Swiss francs.

Never in its history has the institution been forced to take such major financial risks by advancing sums for operations before being assured that costs would be covered by the international community. The ICRC is bound by its mandate and cannot make its activities conditional on obtaining prior or simultaneous financing.

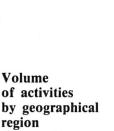
These disparities become strikingly clear when income is analyzed by geographical region.

In the Middle East, operations during the Gulf war received broad donor support. whereas those in Lebanon, Iran and the territories occupied by Israel were 14.7 million Swiss francs in the red on 31 December 1991.

The same applied to Africa. Donor contributions were earmarked above all for Somalia, while operations in other parts of the continent accumulated deficits totalling 28.7 million Swiss francs.

The situation in the Asia/Pacific region was equally disturbing. Operations in Afghanistan, Cambodia/Thailand and Sri Lanka started 1992 with a deficit of 9 million Swiss francs.

Activities in Europe (Yugoslavia, Romania, Albania) and in Latin America received adequate funding. The only exception was Peru,

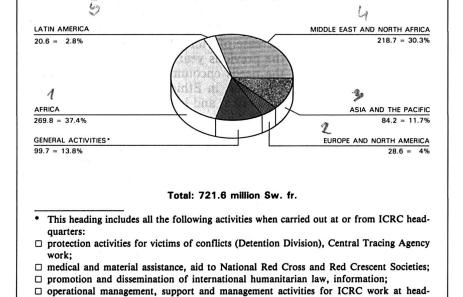


Volume

region

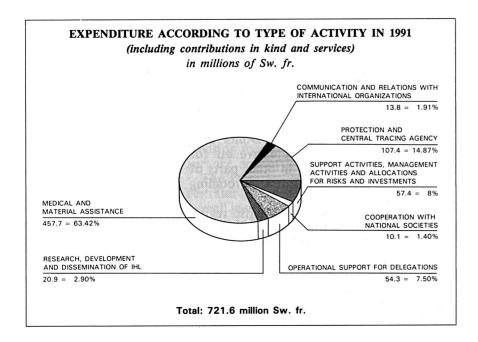
(Figure 1)

of activities



quarters and in the field, special extrabudgetary expenses.

EXPENDITURE BY REGION IN 1991 (including contributions in kind and services) in millions of Sw. fr.



which had a year-end deficit of 1.8 million Swiss francs.

Medical assistance (125 million Swiss francs) and relief activities (332.7 million) accounted for almost two thirds of the overall cost of ICRC operations in 1991. This is an increase of more than 100% with respect to the previous year and reflects the extent of the needs encountered in the course of the Gulf war, in Ethiopia, Somalia, Sudan and Sri Lanka, and in the context of the Afghan conflict.

Activities to protect the victims of armed conflicts and internal disturbances, and the work of the Central Tracing Agency totalled 107.4 million Swiss francs (almost 15% of ICRC work) as opposed to 92.3 million in 1990, i.e. an overall increment of 16%. The increase was much steeper, however, for the Middle East zone (+ 35%) and for central and eastern Europe (+ 68%), mainly because of the conflict in Yugoslavia.

Research work and the development and dissemination of international humanitarian law amounted to 20.9 million Swiss francs,

Expenditure according to type of activity (Figure 2)

i.e. 14% more than the previous year. Having access to new theatres of operations (particularly the Gulf countries and the Balkans) meant that the ICRC had to step up efforts in those fields.

Support and management activities and forward funding, which are covered exclusively by the headquarters budget, came to 57.4 million Swiss francs. This represents an 11.2% increase since the previous year, essentially for costs incurred in recruitment, the training of field personnel, telecommunications and allocations to provisions for operational risks. These sectors clearly bore the brunt of the extra expenditure engendered by the Gulf conflict.

Although it was again possible last year to allocate a substantial sum to provisions for operational risks, thanks to the fact that the headquarters financial structure ended the year with a balance brought forward, the ICRC's overall financial position is still a matter for concern. The institution's own means, which are supposed to constitute a reserve for the risks inherent in its activities, have perforce become working capital to provide deficit financing for operations. To ensure that it can intervene rapidly and independently, the ICRC will have to raise sufficient funds in 1992 to cover the advances made during the previous year, as well as current costs.

COMPARATIVE BALANCE SHEETS AS AT 31 DECEMBER 1991/1990

ASSETS (in Swiss francs)	1991 after allocation of income	1990 after allocation of income	LIABILITIES (in Swiss francs)	1991 after allocation of income	1990 after allocation of income
CASH - Cash, postal cheque account, bank deposits	10,202,297	4,501,646	SHORT-TERM LIABILITIES - Accounts payable • Governments • National Societies and various institutions	7,229,407 76,117	7,438,998 35,246
000 C N + Per 170 C I 481 C 184 C I			Other Accrued liabilities	22,980,390 22,574,558	16,261,350 9,348,201
		434		52,860,472	33,083,795
OTHER CURRENT ASSETS - Securities - Other investments - Accounts receivable • National Societies	13,292,154 21,032,898	12,758,376 33,176,919	FUNDS FOR CURRENT OPERATIONS - Headquarters activities - Field activities	2,500,000 44,044,531	_ 12,649,697
and various institutions Other	5,601,379 1,834,132	3,502,035 1,801,376	en e	46,544,531	12,649,697
- Accruals and prepaid expenses	97,415,152	55,654,589 33,114,527 97,415,152 84,353,233 LONG-TERM LIABILITIES – Building loans		10,200,000	10,450,000
ADVANCES TO DELEGATIONS	18,511,983	12,617,302	PROVISIONS - For operational risks - For staff commitments	49,395,005 9,746,709	38,395,005 6,063,475
FIXED ASSETS - Buildings - Emergency relief supplies - Furniture and other equipment	23,423,152 2,210,764 3,260,919	19,369,696 1,641,619 2,476,300	- For work in progress or to be undertaken FUNDS FOR INVESTMENTS	2,737,469	3,336,996
	28,894,835	23,487,615	For investments in real estate For investments in movable	16,652,263	16,501,365
			property	8,500,793	8,315,466
		14021	April 1790	87,032,239	72,612,307
OPERATIONS WITH TEMPORARY DEFICIT FINANCING	54,230,473	15,947,609	CAPITAL RESERVE FUNDS - Carried forward - Excess income - Attribution to general	861,606 505,892	605,099 256,507
The second second			reserve	(1,250,000)	
		184-1	- General reserve	117,498 12,500,000	861,606 11,250,000
			After a second of the second s	12,617,498	12,111,606
BALANCE SHEET TOTALS	209,254,740	140,907,405	BALANCE SHEET TOTALS	209,254,740	140,907,405
FUNDS IN TRUST - Trust funds in bank	132,943	146,177	FUNDS IN TRUST - Creditors	132,943	146,177
GRAND TOTAL	209,387,683	141,053,582	GRAND TOTAL	209,387,683	141,053,582

SUMMARY STATEMENT OF INCOME

	1001	Tage 1	IN CASH		CONTRI-
EXPENDI (in Swiss france		HEADQUARTERS	FIELD	TOTAL	BUTIONS IN KIND AND/OI SERVICES
	SECRETARIAT OF THE ASSEMBLY AND THE EXECUTIVE BOARD	3,166,367		3,166,367	
	MANAGEMENT CONTROLLER	606,938	eas or Labor	606,938	tera serrely, Alexandria
	GENERAL DIRECTORATE — Communications — Finance and administration — Organization and information systems — Human resources — External resources	1,132,869 14,637,838 13,086,699 11,662,286 10,445,923 2,854,244		1,132,869 14,637,838 13,086,699 11,662,286 10,445,923 2,854,244	34,616
		53,819,859	Mary Edward	53,819,859	34,616
	OPERATIONS — Zones:	1,402,851	see, it.	1,402,851	neviá en la .
	Europe and North America Africa Asia and the Pacific Middle East and North Africa Latin America — Central Tracing Agency — Detention — Medical — Relief — Relations with International Organizations	1,412,595 2,444,780 1,475,828 1,847,856 874,063 9,435,920 1,331,016 4,960,745 4,090,602 2,451,405	16,220,316 213,170,300 70,674,597 118,564,212 18,655,530	17,632,911 215,615,080 72,150,425 120,412,068 19,529,593 9,435,920 1,331,016 4,960,745 4,090,602 2,451,405	10,095,539 54,058,195 11,007,750 93,494,010 732,153
	200 805 On 100 September 100 S	31,727,661	437,284,955	469,012,616	170,050,014
	PRINCIPLES, LAW AND RELATIONS WITH THE MOVEMENT — Dissemination and co-operation with the National Red Cross and Red Crescent Societies — Principles and relations with the Movement — Legal Division	3,665,666 1,963,913 1,556,443 2,493,649 9,679,671	the helpfore the Solk of the Solk of the Solk of	3,665,666 1,963,913 1,556,443 2,493,649 9,679,671	eek aliv 18 egilles 19 manus
	OTHER ACTIVITES	3,073,071		3,073,071	
	Under ICRC auspices — International Tracing Service, Arolsen	216,409		216,409	
	OTHER EXPENDITURE — Allocation to provisions for operational risks — Allocation to provisions for staff commitments — Use of provisions for work in progress — Allocation to the fund for investments in real estate — Adjustment for previous financial years — Other expenditure	11,000,000 4,000,000 (900,000) 600,000 71,641 828,628		11,000,000 4,000,000 (900,000) 600,000 71,641 828,628	OSTANIA OSTANIA OSTANIA ERGERANIA ERGERANIA ERGERANIA
		15,600,269		15,600,269	2013
	TOTAL EXPENDITURE	114,817,174	437,284,955	552,102,129	170,084,630
	CARRY OVER — Programmes to be implemented as from 1992	2,500,000	e trobage et valesti	2,500,000	U D DOS
	RESULT — Excess income over expenditure	505,892		505,892	Describer
	GRAND TOTAL	117,823,066	437,284,955	555,108,021	170,084,630*

del brad legacionistical	a nargal black	IN CASH	da dicamba	CONTRI-
INCOME (in Swiss francs)	HEADQUARTERS	FIELD	TOTAL	BUTIONS IN KIND AND/O SERVICES
CONTRIBUTIONS				
— Governments	82,423,378	296,192,922	378,616,300	41,737,339
— Supranational organizations		79,770,353	79,770,353	18,043,699
— National Societies	4,207,841	34,918,000	39,125,841	109,591,459
— Public sources	3,337,000	560,522	3,897,522	
 Private sources Support association Swiss companies Gifts and legacies Fund-raising campaign in Switzerland 	750,000	391,000 206,321 7,375,205 800,947	391,000 206,321 8,125,205 800,947	712,133
— Transfer of Swiss Government contribution	(5,000,000)	5,000,000		
	85,718,219	425,215,270	510,933,489	170,084,630
FINANCIAL INCOME	3,336,496		3,336,496	
TRANSFERRED FROM FIELD BUDGETS	26,688,720		26,688,720	
OTHER INCOME				
— Invoiced expenditures	536,848		536,848	
- Adjustment for previous financial years	276,381		276,381	
— Other income	1,266,402	5,316,457	6,582,859	
	2,079,631	5,316,457	7,396,088	
ACCULATION OF THE STATE OF THE				
TOTAL INCOME	117,823,066	430,531,727	548,354,793	170,084,630
CARRY OVER Excess expenses deducted from funds for specially financed operations		6,753,228	6,753,228	
GRAND TOTAL	117,823,066	437,284,955	555,108,021	170,084,630

^{*} Of which Sw. fr. 696,983 for Headquarters activities and Sw. fr. 169,387,647 for field activities.

EXPENDITURE IN 1991 ACCORDING TO TYPE OF ACTIVITY

(including gifts in kind and services)

(in thousands of Swiss francs)

TYPI	E OF ACTIVITY	HEADQUARTERS BUDGET AND EXTRABUDGETARY EXPENSES	FIELD BUDGETS	TOTAL	070
1.	OPERATIONAL AND DIRECTLY RELATED ACTIVITIES				
1.1	PROTECTION ACTIVITIES AND COORDINATION OF OPERATIONS EUROPE AND NORTH AMERICA AFRICA ASIA AND THE PACIFIC MIDDLE EAST AND NORTH AFRICA LATIN AMERICA HEADQUARTERS	1,441 2,445 1,585 1,848 874 2,734	2,163 20,408 18,910 24,390 6,389	3,604 22,853 20,495 26,238 7,263 2,734	
	The state of the second state of the second state of the second s	10,927	72,260	83,187	11,52
1.2	CENTRAL TRACING AGENCY EUROPE AND NORTH AMERICA AFRICA ASIA AND THE PACIFIC MIDDLE EAST AND NORTH AFRICA LATIN AMERICA HEADQUARTERS	1,970 782 872 3,653 297 2,042	325 3,558 4,577 5,513 628	2,295 4,340 5,449 9,166 925 2,042	
		9,616	14,601	24,217	3,35
1.3	RELATIONS WITH INTERNATIONAL ORGANIZATIONS	2,132		2,132	0,30
1.4	MEDICAL ACTIVITIES EUROPE AND NORTH AMERICA AFRICA ASIA AND THE PACIFIC MIDDLE EAST AND NORTH AFRICA LATIN AMERICA HEADQUARTERS	4,961	2,632 25,756 39,182 48,007 3,766	2,632 25,756 39,182 48,007 3,766 4,961	
	name to the property of the party of the par	4,961	119,343	124,304	17,21
1.5	RELIEF ACTIVITIES EUROPE AND NORTH AMERICA AFRICA ASIA AND THE PACIFIC MIDDLE EAST AND NORTH AFRICA LATIN AMERICA HEADQUARTERS	4,768	18,407 187,746 4,547 117,230 1,254	18,407 187,746 4,547 117,230 1,254 4,768	
		4,768	329,184	333,952	46,24
1.6	COOPERATION WITH THE NATIONAL RED CROSS AND RED CRESCENT SOCIETIES EUROPE AND NORTH AMERICA AFRICA ASIA AND THE PACIFIC MIDDLE EAST AND NORTH AFRICA LATIN AMERICA		477 3,848 578 4,237 981	477 3,848 578 4,237 981	1 40
		Activities to the	10,121	10,121	1,40
	Carry forward	32,404	545,509	577,913	dakke 185

EXPENDITURE IN 1991 ACCORDING TO TYPE OF ACTIVITY

(including gifts in kind and services)

(in thousands of Swiss francs)

TYPE	OF ACTIVITY	HEADQUARTERS BUDGET AND EXTRABUDGETARY EXPENSES	FIELD BUDGETS	TOTAL	%
	Brought forward	32,404	545,509	577,913	
1.7	RESEARCH INTO AND DEVELOPMENT OF INTERNATIONAL HUMANITARIAN LAW	6,398		6,398	0,89
1.8	DISSEMINATION OF INTERNATIONAL HUMANITARIAN LAW EUROPE AND NORTH AMERICA AFRICA ASIA AND THE PACIFIC MIDDLE EAST AND NORTH AFRICA LATIN AMERICA HEADQUARTERS	7,641	240 2,761 1,635 428 1,835	240 2,761 1,635 428 1,835 7,641	e de la companya de l
		7,641	6,899	14,540	2,01
1.9	COMMUNICATIONS	11,633		11,633	1,61
2.	OPERATIONAL SUPPORT FOR DELEGATIONS EUROPE AND NORTH AMERICA AFRICA ASIA AND THE PACIFIC MIDDLE EAST AND NORTH AFRICA LATIN AMERICA		2,072 23,151 12,255 12,251 4,535	2,072 23,151 12,255 12,251 4,535	4514 yests 17
			54,264	54,264	7,51
3.	SUPPORT ACTIVITIES				
3.1	GENERAL POLICY AND OPERATIONAL SUPPORT	3,328		3,328	
3.2	HUMAN RESOURCES: RECRUITMENT, TRAINING AND MANAGEMENT	10,472		10,472	1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1
3.3	FUND-RAISING AND REPORTING TO DONORS			3,035	0.000
3.4	ORGANIZATION, INFORMATION SYSTEMS, ARCHIVES AND TELECOMMUNICATIONS	11,662		11,662	
		28,497		28,497	3,95
4.	MANAGEMENT ACTIVITIES				
4.1	FINANCIAL MANAGEMENT	4,014		4,014	
4.2	AUDITING OF ACCOUNTS AND MANAGEMENT CONTROL	1,397		1,397	204.000
4.3	GENERAL SERVICES	7,930		7,930	
	Company of the Compan	13,341		13,341	1,85
5.	ALLOCATIONS FOR RISKS AND INVESTMENTS				
5.1	ALLOCATION TO PROVISIONS FOR OPERATIONAL RISKS	11,000		11,000	
5.2	ALLOCATION TO PROVISIONS FOR STAFF COMMITMENTS	4,000		4,000	
5.3	DISSOLUTION OF PROVISIONS FOR WORK IN PROGRESS OR TO BE UNDERTAKEN	(900)		(900)	
5.4	ALLOCATION TO THE FUND FOR INVESTMENTS IN REAL ESTATE \dots	600		600	
5.5	OTHER EXPENSES	900		900	
	Marie Committee of the	15,600		15,600	2,16
ook tar	TOTAL FOR ALL ACTIVITIES	115,514	606,672	722,186	100,00

CONTRIBUTIONS IN 1991

Governments (in Swiss francs)

COUNTRY (in French alphabetical order)	HQ budget	Field budget	Total in cash	Contributions in kind and/or services
South Africa	80,875		80,875	
Algeria	147,750		147,750	
Germany (Federal Republic of)	1,049,400	12,939,066	13,988,466	14,577,141
Andorra	15,000		15,000	14.0
Angola	21,750		21,750	
Saudi Arabia		862,000	862,000	4/42
Argentina	37,165	242,453	279,618	
Australia	693,428	5,167,740	5,861,168	
Austria	378,000	1,996,000	2,374,000	
Bahamas	14,259		14,259	
Bahrain	153,992	132 141 132	153,992	4,2710,0110
Barbados	2,844		2,844	
Belgium	841,833	2,113,715	2,955,548	
Bolivia	7,092		7,092	
Brazil	273,000		273,000	
Burundi	4,096		4,096	1000
Canada	1,447,380	17,770,498	19,217,878	
China	400,000		400,000	
Cyprus	30,000		30,000	
Colombia	116,195		116,195	
Korea (Republic of)	277,200		277,200	
Cuba	6,600	Tak	6,600	100000000000000000000000000000000000000
Denmark	1,239,018	8,021,050	9,260,068	
Dominica	5,631		5,631	
Egypt	100,100		100,100	0.000
United Arab Emirates	217,492		217,492	
Ecuador	5,335		5,335	
Spain	1,250,000	1,045,761	2,295,761	
United States of America	9,108,344	81,748,574	90,856,918	17,521,992
Finland	876,178	12,994,904	13,871,082	882,479
France	1,400,000	3,913,010	5,313,010	80,840
Greece	183,400		183,400	
Honduras	1,320		1,320	
Hungary	10,000		10,000	
India	17,765	100	17,765	340000000000000000000000000000000000000
Indonesia	84,712	9.4	84,712	100
Ireland	186,640	56,312	242,952	
Iceland	51,111	,	51,111	440,000,000
Israel	76,800		76,800	15.174 24
Italy	2,801,400	8,771,337	11,572,737	
Japan	1,200,000	19,089,500	20,289,500	

COUNTRY (in French alphabetical order)	HQ budget	Field budget	Total in cash	Contributions in kind and/o services
Jordan	66,641		66,641	
Lebanon	427		427	
Liechtenstein	110,000	200,000	310,000	
Luxembourg		2,738,769	2,738,769	
Madagascar	744	STAR STA	744	
Malaysia	29,694	119,835	149,529	
Maldives	1,229	11.70	1,229	8.1
Malta	5,062	44,000	49,062	
Morocco	30,769		30,769	1,465,188
Mauritius	27,384		27,384	
Mexico	146,309	interest of the second	146,309	
Monaco	32,500	0.50.00	32,500	
Myanmar	17,400		17,400	
Nepal	3,000		3,000	
Nigeria	23,400		23,400	A Laborator
Norway	653,837	8,795,797	9,449,634	1 3 4 4 4 4
New Zealand	174,300	270,657	444,957	1002003
Pakistan	12,660	199000000000000000000000000000000000000	12,660	
Panama	45,208	1 11 - 157	45,208	
Paraguay	28,800		28,800	
Netherlands*	708,481	8,757,768	9,466,249	
Philippines	70,700		70,700	
Portugal	175,000	174,262	349,262	
United Kingdom	1,143,720	32,071,769	33,215,489	1,981,367
Rwanda	16,675	8300 0	16,675	Edeler 1
San Marino	15,000	ABSCALER	15,000	
El Salvador	28,392	£ 90050 (1)	28,392	
Sao Tome and Principe	5,762		5,762	3 1 2 4 2 3
Singapore	15,292	100000	15,292	
Sri Lanka	4,590	4.056	4,590	
Senegal	25,786	100 100	25,786	
Sudan	2,556		2,556	
Sweden	1,900,000	39,369,444	41,269,444	
Switzerland	51,750,000	26,918,701	78,668,701	5,228,332
Czech and Slovak Federal Republic	100,000	13.00	100,000	
Thailand	38,028		38,028	
Togo	4,849		4,849	
Tonga	17,346		17,346	
Trinidad and Tobago	1,373	CATES I	1,373	
Tunisia	15,000	VAT TO VI	15,000	
Turkey	70,621		70,621	
Venezuela	91,738		91,738	
Total from governments	82,423,378	296,192,922	378,616,300	41,737,339

^{*} In addition to the contributions it made directly to the ICRC and through the National Society, the Netherlands government gave D. fl. 3,000,000 to the National Society to help victims of the Gulf war.

CONTRIBUTIONS IN 1991

Supranational Organizations

(in Swiss francs)

	HQ budget	Field budget	Total in cash	Contributions in kind and/or services
EC food aid		47,026,959	47,026,959	9,497,701
EC emergency aid		32,302,394	32,302,394	
UN agencies		441,000	441,000	8,545,998
Total from supranational organizations	1 140,00	79,770,353	79,770,353	18,043,699

National Societies

COUNTRY (in French alphabetical order)	210.0			
South Africa	12,812		12,812	
Albania	1,000		1,000	
Algeria				1,607,017
Germany (Federal Republic of)	645,764	6,733,580	7,379,344	27,374,917
Australia	147,403	918,678	1,066,081	1,069,984
Austria	52,644	347,914	400,558	2,177,084
Bahamas	2,808		2,808	
Bahrain	7,092	1000000	7,092	1 (2 (2 (3 (3 (4 (4 (4 (4 (4 (4 (4 (4 (4 (4 (4 (4 (4
Bangladesh	3,510		3,510	
Belgium	66,682		66,682	1,784,6541)
Brazil .		26,200	26,200	
Botswana	1,404		1,404	81,178
Bulgaria	6,250		6,250	100000000000
Burundi	702		702	and and
Cameroon	2,166		2,166	Company (Company)
Canada	126,235	2,411,507	2,537,742	2,384,7972)
Cape Verde	702		702	Selection (1)
C.I.S.	90,000		90,000	20,000
Chile	8,423		8,423	mos meš
China	70,192	100,000	70,192	87,228
Colombia				74,000
Korea (Republic of)	60,660	247,200	307,860	
Costa Rica	1,470		1,470	11112
Denmark	69,993	131,550	201,543	6,897,811
Spain	182,761	485,222	667,983	816,935
United States of America	508,974	4,988,632	5,497,606	956,807
Ethiopia	8,423		8,423	H-100
Fiji	2,106		2,106	
Finland	34,550	358,000	392,550	6,351,787

COUNTRY (in French alphabetical order)	HQ budget	Field budget	Total in cash	Contributions in kind and/or services
France	283,863	e e e e e e e e e e e e e e e e e e e	283,863	716,573
Ghana	3,535		3,535	
Greece		7,819	7,819	
Honduras	5,769		5,769	
Hungary	5,000	1,000	6,000	132,360
India		6,890	6,890	634,180
Indonesia	14,740	46,131	60,871	173,633
Iran 1999, 20	22,015		22,015	
Ireland	10,529	1,248,452	1,258,981	3,645,841
Iceland	13,000	208,990	221,990	756,967
Italy	160,300	29,859	190,159	405,337
Japan	591,056	3,069,431	3,660,487	1,233,355
Jordan	3,064		3,064	
Laos	27,400		27,400	
Lesotho	1,000		1,000	Condition to
Lebanon				25,150
Libya	13,221		13,221	To Respect
Liechtenstein	14,038	460,000	474,038	year, large
Luxembourg	24,567	208,800	233,367	150,817
Malaysia	7,019	88,854	95,873	
Morocco				1,766,551
Mauritius	702		702	
Monaco	15,442	35,000	50,442	12,600
Mozambique	691		691	30 784000 0000
Nepal	1,000		1,000	440000000000000000000000000000000000000
Nigeria	2,734		2,734	
Norway	54,250	1,531,750	1,586,000	4,342,902
New Zealand	30,182	78,614	108,796	554,981 ³
Pakistan	7,721	10,01	7,721	
Paraguay	2,808		2,808	24.0
Netherlands	125,989	615,232	741,221	8,493,5954
Poland	25,269	88,433	113,702	68,000
Portugal	16,883	6,162	23,045	420,776
Qatar	RE LEGIS	3,000	3,000	
Romania	25,269		25,269	
United Kingdom	268,815	3,884,874	4,153,689	10,456,6545
El Salvador	4,252	, , , , , ,	4,252	(1.20)
Senegal	2,550		2,550	
Sierra Leone	1,732		1,732	
Sudan	1,488		1,488	
Sweden	143,893	1,034,226	1,178,119	14,296,2526

⁽¹⁾ Sw. fr. 1,167,190 of the contributions in cash and kind were financed by the Belgian government.
(2) Sw. fr. 1,682,852 of the contributions in cash and kind were financed by the Canadian government.
(3) Sw. fr. 22,000 of the contributions in cash and kind were financed by the New Zealand government.
(4) Sw. fr. 2,943,988 of the contributions in cash and kind were financed by the Netherlands government.
(5) Sw. fr. 702,130 of the contributions in cash and kind were financed by the United Kingdom government.
(6) Sw. fr. 10,601,987 of the contributions in cash and kind were financed by the Swedish government.

CONTRIBUTIONS IN 1991

National Societies

(in Swiss francs)

COUNTRY (in French alphabetical order)	HQ budget	Field budget	Total in cash	Contributions in kind and/or services
Switzerland	83,528		83,528	6,243,135
Suriname	691		691	
Syria	6,431		6,431	
Tanzania	345		345	
Czech and Slovak Federal Republic	8,000	The Reput	8,000	457,314
Thailand	35,096	0.0344,63	35,096	
Tunisia	1,996		1,996	and the second second
Turkey	20,000	STATE OF THE PARTY.	20,000	100000
Uruguay	1,000		1,000	
Viet Nam	4,242	5 2 600.19	4,242	100
Yemen		1106.21		100,000
Various National Societies				1,736,847
Taipei		5,616,000	5,616,000	1,083,440
Total from National Societies	4,207,841	34,918,000	39,125,841	109,591,459

Public Sources

Agno, Commune of		2,000	2,000	
Bellinzona, Commune of	5,000	100.1	5,000	
Bernex, Commune of		30,000	30,000	
Bevaix, Commune of	5,000	24.7% 24.7%	5,000	
Celigny, Commune of	2,000		2,000	
Fribourg, Canton of	30,000		30,000	
Geneva, Canton of	3,000,000		3,000,000	
Geneva, City of	250,000		250,000	
Glarus, Canton of	10,000		10,000	
Klosters, Commune of		2,000	2,000	

	8 Sull Nati	E STREET	Total	Contributions
	HQ budget	Field budget	in cash	in kind and/or services
Locarno, City of	10,000		10,000	
Lugano, City of	10,000		10,000	ta Paugraja
Massagno, Commune of	10,000	10,000	20,000	2000 PM
Obwald, Canton of	5,000		5,000	de telegrapi
St. Gallen, Canton of		130,000	130,000	in nomin
Tokyo, City of		141,522	141,522	August 1
Vandoeuvres, Commune of		5,000	5,000	
Vaud, Canton of		25,000	25,000	and and
Zurich, Canton of		200,000	200,000	AT ISSUE
Zumikon, Commune of		15,000	15,000	
Total from public sources	3,337,000	560,522	3,897,522	

Private Sources

Support association		391,000	391,000	
Swiss companies		206,321	206,321	
Gifts and legacies	750,000	7,375,205	8,125,205	HITEGOR
Fund-raising campaign in Switzerland		800,947	800,947	dry't see
Total from private sources	750,000	8,773,473	9,523,473	712,133

government contribution	(5,000,000)	5,000,000	
Transfer of Swiss		aca, s	

GRAND TOTAL	85,718,219	425,215,270	510,933,489	170,084,630
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MOVEMENT OF FUNDS FOR SPECIALLY FINANCED OPERATIONS IN 1991

(in Swiss francs)

		CONTRI-				
SPECIALLY FINANCED OPERATIONS	BALANCE CARRIED FORWARD FROM 01.01.91	CORRECTIONS/ TRANSFERS	RECEIPTS	EXPENDITURE	BALANCE AT 31.12.1991	BUTIONS IN KIND AND/ OR SERVICES
EUROPE With surplus financing	4,847,092	and the position of the positi	14,791,417	(16,220,316)	3,418,193	10,095,539
	4,847,092				3,418,193	
AFRICA With surplus financing With deficit financing	4,063,270 (874,565)	(198,594)	188,950,251	(213,170,300)	7,491,900 (28,721,838)	54,058,195
	3,188,705	nvemi (8008)	GENERAL TO	BETTEMMOS JAM	(21,229,938)	11,212,678
ASIA AND THE PACIFIC With surplus financing	1,931,526 (7,041,574)	38,960	68,719,999	(70,674,597)	1,976,471 (9,002,157)	11,007,750
MADELLICE WAS COUNTY	(5,110,048)	ACCIDITION OF STREET	Alberta Gra francisco Alberta Grand Grand		(7,025,686)	10,030
MIDDLE EAST	-		tent	noloukseop edt of a	moo even eW	
With surplus financing	1,614,776 (7,459,891)	24,832	138,281,275	(118,564,212)	28,573,771 (14,676,991)	93,494,010
the legal valuation	(5,845,115)	betnesetti sia en	havego to attues	ari bas collison la	13,896,780	1921 SYNGO
LATIN AMERICA		122201116. NG283220		estigivarg self and	ed no bossil	14,000
With surplus financing	193,033 (571,579)	514 S14 S2	17,545,317	(18,655,530)	340,728 (1,829,487)	732,153
ks of account. We	(378,546)	vi son noltšimotni	labilisheds to bis	e ICRC: This cons	(1,488,759)	
INCOME TO BE ALLOCATED Surplus balance	ov a temps bata	pagangaran 1873	2,243,468	544 Ca	2,243,468	
TOTAL With surplus financing With deficit financing	12,649,697 (15,947,609)	Anguaria de Managrafia de Managrafia de Em	THERE I THE SOUR IS A STATE SOUR STATE STATE SOUR		44,044,531 (54,230,473)	1,350 1,350 1,200 5 0,21 5
	(3,297,912)	(134,802)	430,531,727	(437,284,955)	(10,185,942)	169,387,647

■ ATAG ERNST & YOUNG

REPORT OF THE STATUTORY AUDITO

for the year ended December 31, 1991

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, 1991, in accordance with the statutory and regulation provisions.

We have come to the conclusion that

- the balance sheet and the account of income and expenses 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 financial statements submitted to you be approved.

The account of income and expenses includes 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. We have not examined this information.

Geneva, June 8, 1992

ATAG Ernst & Young SA

G. Gai

FOUNDATION FOR THE INTERNATIONAL COMMITTEE OF THE RED CROSS

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.

BALANCE SHEET AS AT 31 DECEMBER 1991

ASSETS		LIABILITIE	S	
Securities: (market value: Sw. fr. 1,145,523) Time deposits	Swiss francs 1,388,264 280,000 93,790	Inalienable capital Inalienable reserve: — Balance brought forward from 1990 — Statutory allocation deducted	337,498	Swiss francs 1,391,628
Banks	93,790	in 1991	9,596	347,094
Federal Tax Administration, Bern,				1,738,722
(withholding tax refund)	13,798	International Committee of the Red Cross, Geneva, current account		37,130
	1,775,852			1,775,852
- 1	RECEIPTS AND E	EXPENDITURE ACCOUNT FOR 1991		
EXPENDITURE		RECEIPTS		

١	EXPENDITURE		RECEIPTS	
١		Swiss francs		Swiss francs
ı	Bank charges	1,304	Income from securities	50,362
١	Safekeeping charges	1,085	Income from time deposits	14,480
١	Audit fees	957	Bank interest	743
l	Charges on purchase and sale of securities	165	Net profit on purchase and sale of securities	1,898
		3,511		67,483

RESULT	Swiss francs
Excess of receipts over expenditure in 1991	63,972

STATUTORY DISTRIBUTION

(1) Statutory allocation to the inalienable reserve in accordance with Article 8 of the Statutes: 15% of net income	
Total as above	63,972

AUGUSTA FUND

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.

BALANCE SHEET AS AT 31 DECEMBER 1991

ASSETS		LIABILITIES	
Bonds Other securities	Swiss francs 55,000 49,092	Inalienable capital	Swiss francs 100,000
Minus: Provision for price fluctuations (market value: Sw. fr. 101,832)	104,092 (2,260) 101,832	in the price of securities	16,210
Federal Tax Administration, Bern (withholding tax refund)	976	Partial excess of receipts over expenditure in 1991	2,717
Cross, current account	2,141 11,891 116,840	Florence Nightingale Medal Fund, current account	630 116,840
	RECEIPTS AND EX	PENDITURE ACCOUNT FOR 1991	
EXPENDITURE		RECEIPTS	
Safekeeping and other bank charges Audit fees	Swiss francs 434 893 1,327	Income from securities	4,351 322 4,673
		RESULT Swiss francs	
Excess of	of receipts over expend	diture in 1991 3,346	

FLORENCE NIGHTINGALE MEDAL FUND

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 volun-

tary 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 representative of the International Federation.

BALANCE SHEET AS AT 31 DECEMBER 1991

a The second sec				
ASSETS		LIABILITIES	6	
Securities (market value: Sw. fr. 76,125) Stock of medals	92,159 8,586	Capital Reserve: Balance brought forward from 1991	Swiss francs	Swiss francs 25,000
Federal Tax Administration, Bern (withholding tax refund) Banks	272 7,461	Excess of expenditure over receipts in 1991	(1,704)	74,135
Florence Nightingale Medal Fund, current account	630 109,108	International Committee of the Red Cross, current account		9,973
I	RECEIPTS AND	EXPENDITURE ACCOUNT FOR 1991 RECEIPTS		
Presentation of medals, printing and dispatching circulars	5,272 85 957	Income from securities		Swiss francs 3,803 177 630 4,610
Excess of	f expenditure over	RESULT Swiss francs receipts in 1991		

CLARE R. BENEDICT FUND

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.

BALANCE SHEET AS AT 31 DECEMBER 1991

(in US dollars)

ASSETS		LIABILITI	ES	
	US \$		US \$	US \$
Securities		Capital		1,395,409
(market value: US \$ 2,602,831)	2,082,025	Provision for port-		
Time deposits Federal Tax Administration, Bern	740,849	folio variations: — Balance brought forward from 1990	1,009,779	
(withholding tax refund)	18,274	Balance brought forward from 1990 Purchase and sale	1,009,779	
Banks	83,518	of securities in 1991	44,720	1,054,499
	00,010	01 000011100 III 1991 IIIIIIIIIIIII		
		For allocation:		2,449,908
		— Brought forward from 1990	304,232	
		— Allocation decided in 1991	(304,232)	
		Excess of receipts over	(304,232)	
		expenditure in 1991	198,403	198,403
		International Committee of the		
		Red Cross, current account		276,355
		Red Cross, current account		
	2,924,666			2,924,666
	RECEIPTS AND EX	PENDITURE ACCOUNT FOR 1991		
EXPENDITURE		RECEIPTS		
DIT ENDITORE	US \$	RECEII 15		US \$
Bank charges	531	Income from securities and time deposits		197,532
Safekeeping charges	10,797	Bank interest		2,938
Audit fees	2,957	Net profit on exchange rates		12,219
Charges on purchase and sale		Discount on purchase of bonds		
of securities	3,846	and profit on sale of securities		70,699
Loss on sale of securities	22,134			
Allocation to provision for variations.	44,720			
	84,985			283,388
		RESULT US \$		
E	f receipts over	diture in 1001 for attribution 157.147		
Excess o	i receipts over expen	diture in 1991 for attribution 157,147		

MAURICE DE MADRE FRENCH FUND

ESTABLISHMENT

ICRC Assembly decision of 19 December 1974.

OBJECT

To assist temporary or permanent staff, such as delegates and nurses, of international or national Red Cross or Red Crescent 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.

In the event that the persons specified above should lose their lives in the course of the said humanitarian activities, payments may be made to their families.

ADMINISTRATION

A Board composed of five persons appointed by the ICRC, currently:

- two ICRC members or staff;
- one representative of the International Federation;
- one representative of the de Madre family;
- one Swiss lawyer.

BALANCE SHEET AS AT 31 DECEMBER 1991

	ASSETS		LIABILITI	ES		
ı		Swiss francs		Swiss francs	Swiss francs	
ı	Securities		Capital:			
ı	(market value: Sw. fr. 2,432,258)	2,559,125	Balance brought forward from 1990	2,729,394		
1	Time deposits	220,000	Excess of receipts over			
ı	Federal Tax Administration,		expenditure as at December 1991	83,438		
ı	Bern (withholding tax refund)	39,245				
ı	Banks	1,447	Total capital		2,812,832	
I	International Committee of the		•			
I	Red Cross, current account	23,710	Dependants' allowance		30,695	
I	To 4 (200)	2 942 527	-		2 942 527	
١		2,843,527			2,843,527	
ı						

RECEIPTS AND EXPENDITURE ACCOUNT FOR 1991

EXPENDITURE	RECEIPTS
EXI ENDITORE	RECEII 15

	Swiss francs		Swiss francs
Payments to beneficiaries	62,660	Income from securities and time deposits	156,768
Charges on purchase and sale of securities	1,506	Bank interest	231
Premium on purchase of bonds	2,465	Discount on purchase and profit on	
Safekeeping charges	3,540	refund of securities	900
Bank charges	933		
Audit fees	1,754		
Other expenses	1,603		
- 10 K	74,461		157,899

RESULT Swiss francs

OMAR EL MUKTAR FUND

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

ACCETC

Jamahiriya, the income of which is to be used to finance the ICRC's general assistance and protection activities.

TIADITITIES

ADMINISTRATION

A Board composed of three ICRC representatives.

BALANCE SHEET AS AT 31 DECEMBER 1991

(in US dollars)

ASSEIS		LIABILITIES		
0 11	US \$	T. 101. 1 10. 1	US \$	
Securities:		Initial capital	650,000	
(market value US \$ 834,192)	658,170	1991 result to be allocated	39,993	
Time deposits	43,794	International Committee of the		
Federal Tax Administration,	,	Red Cross, current account	26,864	
Bern (withholding tax refund)	1,256			
Banks	13,647			
	716,867		716,867	
	/10,80/		/10,80/	

RECEIPTS AND EXPENDITURE ACCOUNT FOR 1991

EXPENDITURE		RECEIPTS	
Charges on purchase and sale of securities	us s 292	Income from securities	us s 39,742
Safekeeping charges	678	Bank interest	791
Bank charges	74	Discount on purchase of bonds and	4.000
Audit fees	1,924	profit on sale of securities	4,988
Loss on exchange rates	2,560		
	5,528		45,521

RESULT US \$

PAUL REUTER FUND

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.

BALANCE SHEET AS AT 31 DECEMBER 1991

ASSETS		LIABILITIE	S	
	Swiss francs		Swiss francs	Swiss francs
Securities: (market value: Sw. fr. 247,250)	265,000	Initial capital Receipts and expediture account:		200,000
Federal Tax Administration, Bern (withholding tax refund)	978	Balance brought forward from 1990 Excess of expenditure over	40,763	
Banks	11,914	receipts in 1991	(262)	
				40,507
1 2 E		Reserve		15,356
2.9		International Committee of the Red Cross, current account		22,023
2 92	277,892			277,892

RECEIPTS AND EXPENDITURE ACCOUNT FOR 1991

EXPENDITURE		RECEIPTS	
N N	Swiss francs		Swiss francs
Award of 1991 Paul Reuter Prize	4,000	Income from securities	14,350
Safekeeping and bank charges	2,423	Bank interest	544
Audit fees	669		
Miscellaneous charges	8,064		
	15,156		14,984

Result	Swiss franc
Excess of expenditure over receipts in 1991	262 ===

14.7 YOM 5 1

SPECIAL FUND FOR THE DISABLED

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 and one representative of the Department of Principles, Law and Relations with the Movement;
- 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.

BALANCE SHEET AS AT 31 DECEMBER 1991

ASSETS		LIABILITI	ES	
Securities:	Swiss francs	Initial capital	Swiss francs	Swiss francs 1,000,000.00
(market value: Sw. fr. 2,112,987) Time deposits	1,901,538.45 642,325.00	Receipts and expenditure account: Balance brought forward from 1990	1,154,198.13	
Federal Tax Administration, Bern (withholding tax refund)	8,998.15	Net excess of receipts over expenditure in 1991	158,100.81	1,312,298.94
Banks	18,394.98	Total capital		2,312,298.94 200,000.00
		Red Cross, current account		58,957.64
	2,571,256.58			2,571,256.58

RECEIPTS AND EXPENDITURE ACCOUNT FOR 1991

EXPENDITURE		RECEIPTS	
Operational and relief expenditure, Chad project	Swiss Francs 23,951.96 5,273.17 1,789.45 1,992.70	Gift for Cambodia project Income from securities and time deposits Bank interest Profit on purchase and sale of securities	Swiss francs 200,000.00 121,231.29 1,354.60 68,522.20
	33,007.28		391,108.09
		•	
	RESULT		Swiss francs
Gross excess of receipts over expenditure in 1991 Gift brought forward (Cambodia project) Net excess of receipts over expenditure in 1991	CICR BIBL	IOTHEQUE	358,100.81 (200,000.—) 158,100.81



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