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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, photocopy, 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 m<sup>2</sup>) 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 income rising by 59% in comparison to 1990, from 451 to 717.8 million Swiss francs. This was nevertheless insufficient to cover all re-

<b>EXPENDITURE AND CHARGES</b> <i>(including assistance in kind and services)</i>	<b>1991</b> <i>(in millions of Swiss francs)</i>	<b>1990</b> <i>(in millions of Swiss francs)</i>
<b>Headquarters financial structure</b>	<b>115.5</b>	<b>98.8</b>
<b>Field financial structure</b>	<b>606.1</b>	<b>342.5</b>
<b>Total</b>	<b>721.6</b>	<b>441.3</b>

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 high-profile 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.

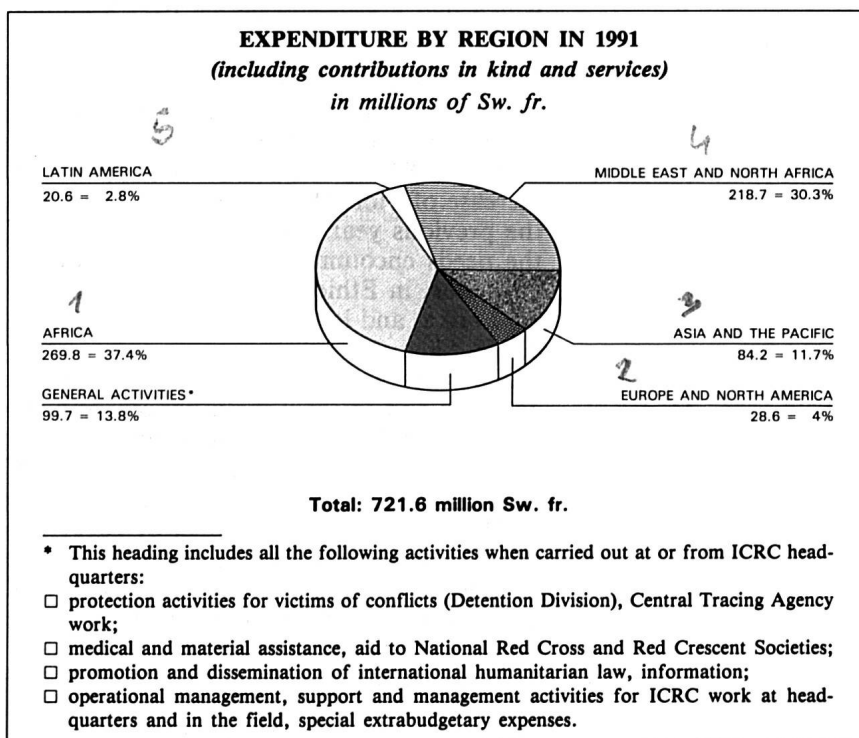
In the Middle East, operations during the Gulf war received broad donor support, whereas those in Lebanon, Iran and the territories occupied by Israel were 14.7 million Swiss francs in the red on 31 December 1991.

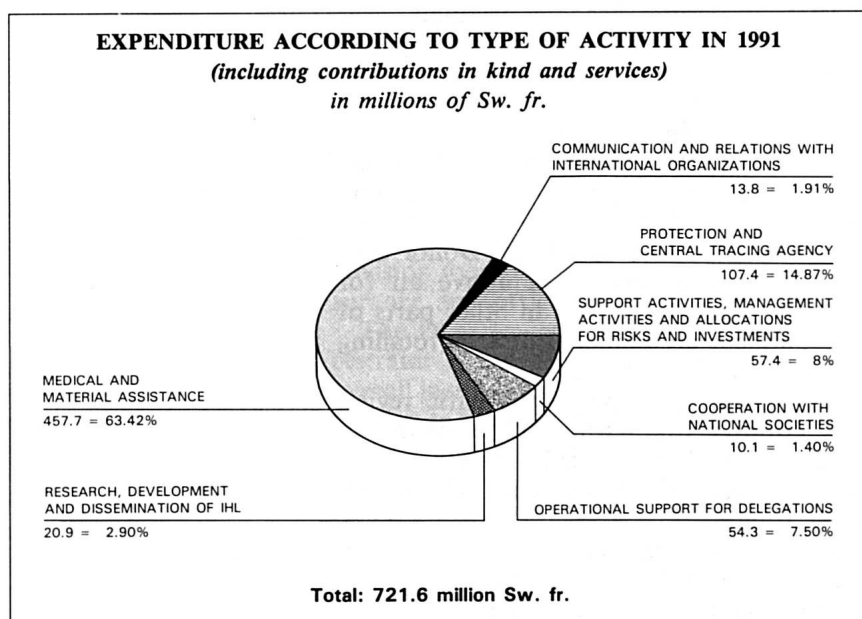
The same applied to Africa. Donor contributions were earmarked above all for Somalia, while operations in other parts of the continent accumulated deficits totalling 28.7 million Swiss francs.

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  
of activities  
by geographical  
region  
(Figure 1)**





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.

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,



TABLE I

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

# 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	3,166,367		3,166,367	
MANAGEMENT CONTROLLER	606,938		606,938	
<b>GENERAL DIRECTORATE</b>	1,132,869		1,132,869	
— Communications	14,637,838		14,637,838	
— Finance and administration	13,086,699		13,086,699	
— Organization and information systems	11,662,286		11,662,286	
— Human resources	10,445,923		10,445,923	
— External resources	2,854,244		2,854,244	34,616
	53,819,859		53,819,859	34,616
<b>OPERATIONS</b>	1,402,851		1,402,851	
— Zones:				
<i>Europe and North America</i>	1,412,595	16,220,316	17,632,911	10,095,539
<i>Africa</i>	2,444,780	213,170,300	215,615,080	54,058,195
<i>Asia and the Pacific</i>	1,475,828	70,674,597	72,150,425	11,007,750
<i>Middle East and North Africa</i>	1,847,856	118,564,212	120,412,068	93,494,010
<i>Latin America</i>	874,063	18,655,530	19,529,593	732,153
— Central Tracing Agency	9,435,920		9,435,920	
— Detention	1,331,016		1,331,016	
— Medical	4,960,745		4,960,745	
— Relief	4,090,602		4,090,602	662,367
— Relations with International Organizations	2,451,405		2,451,405	
	31,727,661	437,284,955	469,012,616	170,050,014
<b>PRINCIPLES, LAW AND RELATIONS WITH THE MOVEMENT</b>	3,665,666		3,665,666	
— Dissemination and co-operation with the National Red Cross and Red Crescent Societies	1,963,913		1,963,913	
— Principles and relations with the Movement	1,556,443		1,556,443	
— Legal Division	2,493,649		2,493,649	
	9,679,671		9,679,671	
<b>OTHER ACTIVITES</b>				
Under ICRC auspices				
— International Tracing Service, Arolsen	216,409		216,409	
<b>OTHER EXPENDITURE</b>				
— Allocation to provisions for operational risks	11,000,000		11,000,000	
— Allocation to provisions for staff commitments	4,000,000		4,000,000	
— Use of provisions for work in progress	(900,000)		(900,000)	
— Allocation to the fund for investments in real estate	600,000		600,000	
— Adjustment for previous financial years	71,641		71,641	
— Other expenditure	828,628		828,628	
	15,600,269		15,600,269	
<b>TOTAL EXPENDITURE</b>	114,817,174	437,284,955	552,102,129	170,084,630
<b>CARRY OVER</b>				
— Programmes to be implemented as from 1992	2,500,000		2,500,000	
<b>RESULT</b>				
— Excess income over expenditure	505,892		505,892	
<b>GRAND TOTAL</b>	117,823,066	437,284,955	555,108,021	170,084,630*

# AND EXPENDITURE/CHARGES IN 1991

TABLE II

<b>INCOME</b> <i>(in Swiss francs)</i>	IN CASH			CONTRI- BUTIONS IN KIND AND/OR SERVICES
	HEADQUARTERS	FIELD	TOTAL	
<b>CONTRIBUTIONS</b>				
— 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				
<i>Support association</i>		391,000	391,000	
<i>Swiss companies</i>		206,321	206,321	
<i>Gifts and legacies</i>	750,000	7,375,205	8,125,205	712,133
<i>Fund-raising campaign in Switzerland</i>		800,947	800,947	
— Transfer of Swiss Government contribution	(5,000,000)	5,000,000		
	85,718,219	425,215,270	510,933,489	170,084,630
<b>FINANCIAL INCOME</b>	3,336,496		3,336,496	
<b>TRANSFERRED FROM FIELD BUDGETS</b>	26,688,720		26,688,720	
<b>OTHER INCOME</b>				
— 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	
<b>TOTAL INCOME</b>	117,823,066	430,531,727	548,354,793	170,084,630
<b>CARRY OVER</b> Excess expenses deducted from funds for specially financed operations		6,753,228	6,753,228	
<b>GRAND TOTAL</b>	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)

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

## 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 .....		240	240	
	AFRICA .....		2,761	2,761	
	ASIA AND THE PACIFIC .....		1,635	1,635	
	MIDDLE EAST AND NORTH AFRICA .....		428	428	
	LATIN AMERICA .....		1,835	1,835	
	HEADQUARTERS .....	7,641		7,641	
		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 .....		2,072	2,072	
	AFRICA .....		23,151	23,151	
	ASIA AND THE PACIFIC .....		12,255	12,255	
	MIDDLE EAST AND NORTH AFRICA .....		12,251	12,251	
	LATIN AMERICA .....		4,535	4,535	
			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	
3.3	FUND-RAISING AND REPORTING TO DONORS .....	3,035		3,035	
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	
4.3	GENERAL SERVICES .....	7,930		7,930	
		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 ...	600		600	
5.5	OTHER EXPENSES .....	900		900	
		15,600		15,600	2,16
	<b>TOTAL FOR ALL ACTIVITIES</b>	<b>115,514</b>	<b>606,672</b>	<b>722,186</b>	<b>100,00</b>



## 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	
Angola	21,750		21,750	
Saudi Arabia		862,000	862,000	
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		153,992	
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	
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		6,600	
Denmark	1,239,018	8,021,050	9,260,068	
Dominica	5,631		5,631	
Egypt	100,100		100,100	
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		17,765	
Indonesia	84,712		84,712	
Ireland	186,640	56,312	242,952	
Iceland	51,111		51,111	
Israel	76,800		76,800	
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/or 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		744	
Malaysia	29,694	119,835	149,529	
Maldives	1,229		1,229	
Malta	5,062	44,000	49,062	
Morocco	30,769		30,769	1,465,188
Mauritius	27,384		27,384	
Mexico	146,309		146,309	
Monaco	32,500		32,500	
Myanmar	17,400		17,400	
Nepal	3,000		3,000	
Nigeria	23,400		23,400	
Norway	653,837	8,795,797	9,449,634	
New Zealand	174,300	270,657	444,957	
Pakistan	12,660		12,660	
Panama	45,208		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		16,675	
San Marino	15,000		15,000	
El Salvador	28,392		28,392	
Sao Tome and Principe	5,762		5,762	
Singapore	15,292		15,292	
Sri Lanka	4,590		4,590	
Senegal	25,786		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		100,000	
Thailand	38,028		38,028	
Togo	4,849		4,849	
Tonga	17,346		17,346	
Trinidad and Tobago	1,373		1,373	
Tunisia	15,000		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

TABLE IV (cont'd)

## 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		79,770,353	79,770,353	18,043,699

## National Societies

COUNTRY (in French alphabetical order)				
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		7,092	
Bangladesh	3,510		3,510	
Belgium	66,682		66,682	1,784,654 <sup>(1)</sup>
Brazil		26,200	26,200	
Botswana	1,404		1,404	81,178
Bulgaria	6,250		6,250	
Burundi	702		702	
Cameroon	2,166		2,166	
Canada	126,235	2,411,507	2,537,742	2,384,797 <sup>(2)</sup>
Cape Verde	702		702	
C.I.S.	90,000		90,000	20,000
Chile	8,423		8,423	
China	70,192		70,192	87,228
Colombia				74,000
Korea (Republic of)	60,660	247,200	307,860	
Costa Rica	1,470		1,470	
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	
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		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	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	
Lebanon				25,150
Libya	13,221		13,221	
Liechtenstein	14,038	460,000	474,038	
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	
Nepal	1,000		1,000	
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 <sup>(3)</sup>
Pakistan	7,721		7,721	
Paraguay	2,808		2,808	
Netherlands	125,989	615,232	741,221	8,493,595 <sup>(4)</sup>
Poland	25,269	88,433	113,702	68,000
Portugal	16,883	6,162	23,045	420,776
Qatar		3,000	3,000	
Romania	25,269		25,269	
United Kingdom	268,815	3,884,874	4,153,689	10,456,654 <sup>(5)</sup>
El Salvador	4,252		4,252	
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	14,296,252 <sup>(6)</sup>

(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

TABLE IV (cont'd)

## 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		8,000	457,314
Thailand	35,096		35,096	
Tunisia	1,996		1,996	
Turkey	20,000		20,000	
Uruguay	1,000		1,000	
Viet Nam	4,242		4,242	
Yemen				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		5,000	
Bernex, Commune of		30,000	30,000	
Bevaix, Commune of	5,000		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	

	HQ budget	Field budget	Total in cash	Contributions in kind and/or services
Locarno, City of	10,000		10,000	
Lugano, City of	10,000		10,000	
Massagno, Commune of	10,000	10,000	20,000	
Obwald, Canton of	5,000		5,000	
St. Gallen, Canton of		130,000	130,000	
Tokyo, City of		141,522	141,522	
Vandoeuvres, Commune of		5,000	5,000	
Vaud, Canton of		25,000	25,000	
Zurich, Canton of		200,000	200,000	
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	
Fund-raising campaign in Switzerland		800,947	800,947	
Total from private sources	750,000	8,773,473	9,523,473	712,133

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

SPECIALLY FINANCED OPERATIONS	FINANCIAL MOVEMENTS					CONTRI- BUTIONS IN KIND AND/ OR SERVICES
	BALANCE CARRIED FORWARD FROM 01.01.91	CORRECTIONS/ TRANSFERS	RECEIPTS	EXPENDITURE	BALANCE AT 31.12.1991	
<b>EUROPE</b>						
With surplus financing .....	4,847,092				3,418,193	10,095,539
With deficit financing .....			14,791,417	(16,220,316)		
	4,847,092				3,418,193	
<b>AFRICA</b>						
With surplus financing .....	4,063,270				7,491,900	54,058,195
With deficit financing .....	(874,565)	(198,594)	188,950,251	(213,170,300)	(28,721,838)	
	3,188,705				(21,229,938)	
<b>ASIA AND THE PACIFIC</b>						
With surplus financing .....	1,931,526				1,976,471	11,007,750
With deficit financing .....	(7,041,574)	38,960	68,719,999	(70,674,597)	(9,002,157)	
	(5,110,048)				(7,025,686)	
<b>MIDDLE EAST</b>						
With surplus financing .....	1,614,776				28,573,771	93,494,010
With deficit financing .....	(7,459,891)	24,832	138,281,275	(118,564,212)	(14,676,991)	
	(5,845,115)				13,896,780	
<b>LATIN AMERICA</b>						
With surplus financing .....	193,033				340,728	732,153
With deficit financing .....	(571,579)		17,545,317	(18,655,530)	(1,829,487)	
	(378,546)				(1,488,759)	
<b>INCOME TO BE ALLOCATED</b>						
Surplus balance .....					2,243,468	
Deficit balance .....			2,243,468			
<b>TOTAL</b>						
With surplus financing .....	12,649,697				44,044,531	
With deficit financing .....	(15,947,609)				(54,230,473)	
	(3,297,912)	(134,802)	430,531,727	(437,284,955)	(10,185,942)	169,387,647

**REPORT OF THE STATUTORY AUDITORS**

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for the year ended December 31, 1991

to the assembly of the

**INTERNATIONAL COMMITTEE OF THE RED CROSS, Geneva**

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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



M. Maglock



G. Gard

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

## RECEIPTS AND EXPENDITURE ACCOUNT FOR 1991

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

## RESULT

	Swiss francs
Excess of receipts over expenditure in 1991 .....	<u>63,972</u>

## STATUTORY DISTRIBUTION

(1) Statutory allocation to the inalienable reserve in accordance with Article 8 of the Statutes: 15% of net income .....	9,596
(2) Statutory allocation to the ICRC of 1991 net income after deduction of the statutory allocation to the inalienable reserve (Article 7 of the Statutes) ..	54,376
Total as above .....	<u>63,972</u>

## 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	
	Swiss francs		Swiss francs
Bonds .....	55,000	Inalienable capital .....	100,000
Other securities .....	49,092		
	<hr/>	Reserve for fluctuations	
	104,092	in the price of securities .....	16,210
Minus:		Receipts and expenditure account:	
Provision for price fluctuations .....	(2,260)	Balance brought forward from 1990 .....	(2,717)
(market value: Sw. fr. 101,832)	101,832		
Federal Tax Administration, Bern		Partial excess of receipts over	
(withholding tax refund) .....	976	expenditure in 1991 .....	2,717
International Committee of the Red		Florence Nightingale Medal Fund,	
Cross, current account .....	2,141	current account .....	630
Banks .....	11,891		
	<hr/>		<hr/>
	116,840		116,840
	<hr/>		<hr/>

### RECEIPTS AND EXPENDITURE ACCOUNT FOR 1991

EXPENDITURE	Swiss francs	RECEIPTS	Swiss francs
Safekeeping and other bank charges ...	434	Income from securities .....	4,351
Audit fees .....	893	Bank interest .....	322
	<hr/>		<hr/>
	1,327		4,673
	<hr/>		<hr/>

### RESULT

	Swiss francs
Excess of receipts over expenditure in 1991 .....	3,346
	<hr/>



## 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

ASSETS		LIABILITIES	
	Swiss francs		Swiss francs
Securities		Capital .....	25,000
(market value: Sw. fr. 76,125) .....	92,159	Reserve:	
Stock of medals .....	8,586	Balance brought forward from 1991 .....	75,839
Federal Tax Administration,		Excess of expenditure over	
Bern (withholding tax refund) .....	272	receipts in 1991 .....	(1,704)
Banks .....	7,461		
Florence Nightingale Medal Fund,		International Committee of the	
current account .....	630	Red Cross, current account .....	9,973
	<u>109,108</u>		<u>109,108</u>

### RECEIPTS AND EXPENDITURE ACCOUNT FOR 1991

EXPENDITURE		RECEIPTS	
	Swiss francs		Swiss francs
Presentation of medals, printing and		Income from securities .....	3,803
dispatching circulars .....	5,272	Bank interest .....	177
Safekeeping charges .....	85	Partial allocation of the excess balance as at	
Audit fees .....	957	31 December 1991 of the receipts and expen-	
		diture account of the Augusta Fund in accord-	
		ance with the decision of the Twenty-first	
		International Conference of the Red Cross	630
	<u>6,314</u>		<u>4,610</u>

### RESULT

	Swiss francs
Excess of expenditure over receipts in 1991 .....	<u>1,704</u>

# 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		LIABILITIES	
	US \$		US \$
Securities		Capital .....	1,395,409
(market value: US \$ 2,602,831) .....	2,082,025	Provision for port-	
Time deposits .....	740,849	folio variations:	
Federal Tax Administration, Bern		— Balance brought forward from 1990 ..	1,009,779
(withholding tax refund) .....	18,274	— Purchase and sale	
Banks .....	83,518	of securities in 1991 .....	44,720
			<u>1,054,499</u>
			2,449,908
		For allocation:	
		— Brought forward from 1990 .....	304,232
		— Allocation decided in 1991 .....	(304,232)
		— Excess of receipts over	
		expenditure in 1991 .....	198,403
			<u>198,403</u>
		International Committee of the	
		Red Cross, current account .....	276,355
	<u>2,924,666</u>		<u>2,924,666</u>

## RECEIPTS AND EXPENDITURE ACCOUNT FOR 1991

EXPENDITURE		RECEIPTS	
	US \$		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		
	<u>84,985</u>		<u>283,388</u>

## RESULT

US \$

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

## RECEIPTS AND EXPENDITURE ACCOUNT FOR 1991

### EXPENDITURE

	Swiss francs
Payments to beneficiaries .....	62,660
Charges on purchase and sale of securities ....	1,506
Premium on purchase of bonds .....	2,465
Safekeeping charges .....	3,540
Bank charges .....	933
Audit fees .....	1,754
Other expenses .....	1,603
	<u>74,461</u>

### RECEIPTS

	Swiss francs
Income from securities and time deposits .....	156,768
Bank interest .....	231
Discount on purchase and profit on refund of securities .....	900
	<u>157,899</u>

### RESULT

	Swiss francs
Excess of receipts over expenditure as at 31 December 1991 .....	<u>83,438</u>

## 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.*

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

### OBJECT

*A Fund in dollars, made up of one or several donations by the authorities of the Socialist People's Libyan Arab*

### ADMINISTRATION

*A Board composed of three ICRC representatives.*

### BALANCE SHEET AS AT 31 DECEMBER 1991

(in US dollars)

#### ASSETS

	US \$
Securities:	
(market value US \$ 834,192) .....	658,170
Time deposits .....	43,794
Federal Tax Administration,	
Bern (withholding tax refund) .....	1,256
Banks .....	13,647
	<u>716,867</u>

#### LIABILITIES

	US \$
Initial capital .....	650,000
1991 result to be allocated .....	39,993
International Committee of the	
Red Cross, current account .....	26,864
	<u>716,867</u>

### RECEIPTS AND EXPENDITURE ACCOUNT FOR 1991

#### EXPENDITURE

	US \$
Charges on purchase and sale of securities ....	292
Safekeeping charges .....	678
Bank charges .....	74
Audit fees .....	1,924
Loss on exchange rates .....	2,560
	<u>5,528</u>

#### RECEIPTS

	US \$
Income from securities .....	39,742
Bank interest .....	791
Discount on purchase of bonds and	
profit on sale of securities .....	4,988
	<u>45,521</u>

### RESULT

	US \$
Excess of receipts over expenditure in 1991 .....	<u>39,993</u>

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

### RECEIPTS AND EXPENDITURE ACCOUNT FOR 1991

#### EXPENDITURE

	Swiss francs
Award of 1991 Paul Reuter Prize .....	4,000
Safekeeping and bank charges .....	2,423
Audit fees .....	669
Miscellaneous charges .....	8,064
	<u>15,156</u>

#### RECEIPTS

	Swiss francs
Income from securities .....	14,350
Bank interest .....	544
	<u>14,984</u>

#### Result

	Swiss francs
Excess of expenditure over receipts in 1991 .....	<u>262</u>

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

## RECEIPTS AND EXPENDITURE ACCOUNT FOR 1991

### EXPENDITURE

	Swiss Francs
Operational and relief expenditure, Chad project .....	23,951.96
Charges on purchase and sale of securities and other bank charges .....	5,273.17
Safekeeping charges .....	1,789.45
Audit fees .....	1,992.70
	<u>33,007.28</u>

### RECEIPTS

	Swiss francs
Gift for Cambodia project .....	200,000.00
Income from securities and time deposits .....	121,231.29
Bank interest .....	1,354.60
Profit on purchase and sale of securities .....	68,522.20
	<u>391,108.09</u>

### RESULT

	Swiss francs
Gross excess of receipts over expenditure in 1991 .....	358,100.81
Gift brought forward (Cambodia project) .....	(200,000.—)
Net excess of receipts over expenditure in 1991 .....	<u>158,100.81</u>

CICR BIBLIOTHEQUE



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