

**Zeitschrift:** Annual report / International Committee of the Red Cross  
**Herausgeber:** International Committee of the Red Cross  
**Band:** - (1993)

**Rubrik:** General services, finance and administration

### **Nutzungsbedingungen**

Die ETH-Bibliothek ist die Anbieterin der digitalisierten Zeitschriften auf E-Periodica. Sie besitzt keine Urheberrechte an den Zeitschriften und ist nicht verantwortlich für deren Inhalte. Die Rechte liegen in der Regel bei den Herausgebern beziehungsweise den externen Rechteinhabern. Das Veröffentlichen von Bildern in Print- und Online-Publikationen sowie auf Social Media-Kanälen oder Webseiten ist nur mit vorheriger Genehmigung der Rechteinhaber erlaubt. [Mehr erfahren](#)

### **Conditions d'utilisation**

L'ETH Library est le fournisseur des revues numérisées. Elle ne détient aucun droit d'auteur sur les revues et n'est pas responsable de leur contenu. En règle générale, les droits sont détenus par les éditeurs ou les détenteurs de droits externes. La reproduction d'images dans des publications imprimées ou en ligne ainsi que sur des canaux de médias sociaux ou des sites web n'est autorisée qu'avec l'accord préalable des détenteurs des droits. [En savoir plus](#)

### **Terms of use**

The ETH Library is the provider of the digitised journals. It does not own any copyrights to the journals and is not responsible for their content. The rights usually lie with the publishers or the external rights holders. Publishing images in print and online publications, as well as on social media channels or websites, is only permitted with the prior consent of the rights holders. [Find out more](#)

**Download PDF:** 14.03.2026

**ETH-Bibliothek Zürich, E-Periodica, <https://www.e-periodica.ch>**

# GENERAL SERVICES, FINANCE AND ADMINISTRATION

Owing to another considerable increase in the volume of ICRC operations, in 1993 a number of new measures had to be taken to enable the finance, administration and general services sectors to provide the necessary support for activities carried out in Geneva and in the field.

For the finance sector, this meant the elaboration of an improved system of expenditure forecasts for operations, which updates monthly the estimated cost of each operation for the whole budgetary period (usually 12 months). This innovation enables the ICRC to monitor financial risks even more closely. In addition, as part of the drive to rationalize management methods, the monitoring of field expenses has been transferred to an accounting unit set up for this purpose in Manila (Philippines). A team of specialized staff, who will be linked to the central computer system in Geneva, examine the information and accounting documents sent by ICRC delegations throughout the world. This decentralization allows ICRC headquarters to reduce costs considerably.

The financial management information system, for use by the directorate and senior staff, was remodelled so as to take even greater advantage of possibilities offered by computer technology. Considerable efforts were made to ensure optimum use of recently developed computer applications, both for prior analysis (profitability, feasibility, deadlines, various other aspects) and for project management proper. This approach, developed and coordinated by the "Organization and Advisory Group", which is attached to the General Directorate, implies the participation of senior staff from different departments. Other tasks entrusted to this group demonstrate the institution's determination to make optimum use of its resources.

The ICRC's new Five-Year Plan, covering the 1993-1997 period, was finalized in 1993. It sets the course for the conduct and management of the institution's activities, organizational structure and relevant economic parameters, and of the necessary human and material resources.

Certain risk factors prompted the Finance and Administration Department to seek solutions to the situation created by the insurance companies' refusal to cover material losses resulting from acts of war in the field. An in-house self-insurance fund was therefore set up and an amount equalling premiums previously paid to insurers transferred into it. The coverage possibilities are obviously limited by the financial means available, but the fund makes it possible to give a partial response to a very real problem.

In 1993 construction work began on a new multi-purpose building intended to accommodate between 160 and 240 workstations, depending on the layout chosen.

The building, the cost of which is estimated at CHF 17.5 million, will replace a temporary, prefabricated unit erected in the 1970s, which had to be pulled down for safety reasons.

In the field of telecommunications, the computerization programme continued with the installation of a local network at the dispatching centre in Geneva, thanks to which all telex and some telefax lines are now computer-operated. In the field, emphasis was placed on introducing a new, semi-automatic transmission system for radio communications, as well as for satellite transmissions used in emergency situations to replace defective or inexistent local networks.

The archives service was given special attention in a bid to rationalize the processing of documents from the delegations and the Central Tracing Agency. Some archives from these units have been taken over by the central archives. As a result, the volume of the latter rose by about 15%, bringing the total at the end of 1993 to 4,265 linear metres.

## FINANCIAL TABLES

### *Comments on the financial tables for 1993*

The continuing conflicts in the Caucasus, Tajikistan and the former Yugoslavia led to a substantial increase in ICRC operations in Europe and Central Asia. Although there was a relative decline in activities in Africa (-7%), Asia and the Pacific (-18%), Latin America (-18%), and the Middle East and North Africa (-14%), in 1993 the total volume of ICRC activities again topped all previous figures, reaching CHF 810.9 million (in cash, kind and services), or 4.2% more than in 1992. Despite efforts by certain governments, organizations and National Societies to respond to the increase in humanitarian needs, the funds collected in 1993 for field operations amounted to only CHF 645.5 million, falling CHF 26.8 million short of the total amount needed (CHF 672.3 million). This overall view does not reflect the fact that contributions are earmarked by donors for specific appeals and that certain operations were fully covered by the contributions received and funds carried over from 1992, while others again remained almost chronically underfunded. This is a recurring problem which the ICRC tries to keep within limits compatible with its overall financial balance, but it nonetheless remains a major source of concern.

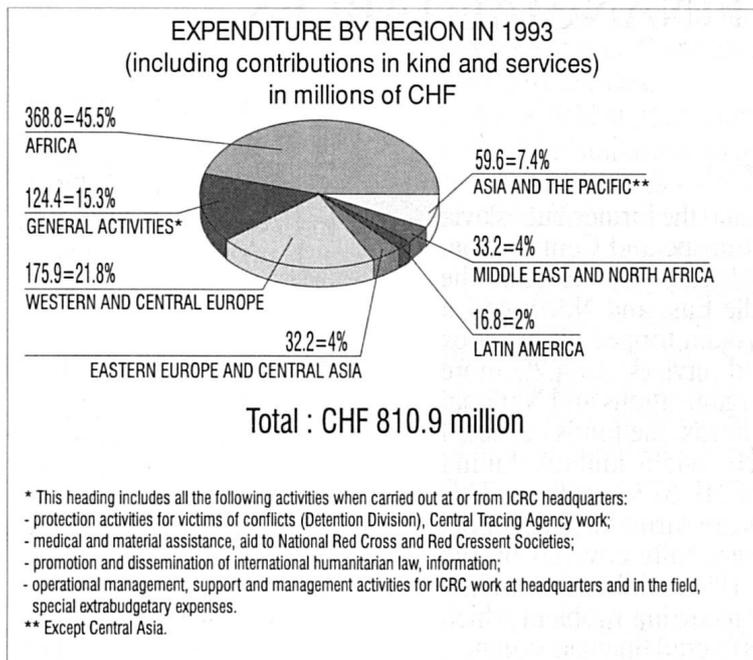
Thus while at the end of 1992 the amount carried over for some field operations came to CHF 53.4 million, other operations showed a deficit totalling CHF 18.9 million. The corresponding figures for end 1993 were CHF 49.2 million (-8%) and as much as CHF 41.6 million (+120%) respectively. Of the latter, CHF 31 million represent the deficit for the operation in the former Yugoslavia; the other underfunded operations were those in Somalia, Peru, Cambodia, Sri Lanka, Afghanistan, Georgia, Israel and the occupied territories, and Lebanon.

As the ICRC tries not to make its assistance to the victims conditional upon the funding for each operation, it is obliged to advance the amounts needed by drawing on its own resources. Allocating to one operation funds earmarked for another is out of the question; the ICRC must therefore have at its disposal adequate reserves commensurate with the financial risks it must face.

The breakdown of expenditure by type of activity is shown in the chart below and, in greater detail, in Table III pp. 282-283. Medical and material assistance accounted for 62% of the total (CHF 502.4 million, as against CHF 483 million in 1992), while protection and Central Tracing Agency work represented 13.8%, or CHF 111.7 million (CHF 109.2 million in 1992).

Greater involvement in the former Yugoslavia, the Caucasus and Tajikistan obliged the ICRC to step up its activities to spread knowledge of humanitarian law in those areas. As a result, related expenses more than tripled as compared with 1992, rising from CHF 1.1 million to CHF 3.4 million. Activities concerning research, development and dissemination of international humanitarian law totalled CHF 27.7 million (3.4% of the total volume), up from CHF 22 million

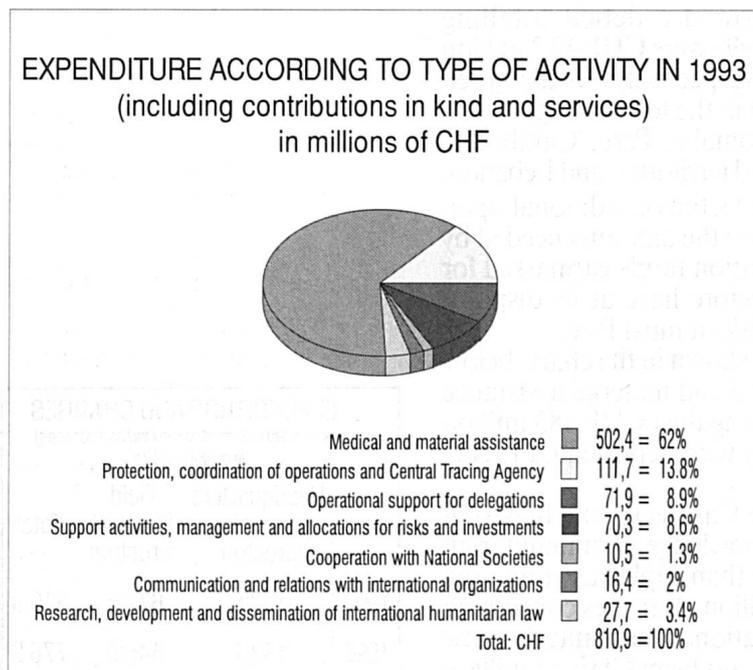
EXPENDITURE AND CHARGES <i>(including contributions in kind and services)</i> <i>in millions of CHF</i>			
	Headquarters financial structure	Field financial structure	Total
1993	138.6	672.3	810.9
1992	133.7	645.5	778.2



the year before. This increase can be attributed to the fact that in 1993 the ICRC was present in more areas than before and to the need, more acute than ever, to call for compliance with elementary humanitarian principles.

The expenditure for support activities, management activities and allocations for operational risks and for investments came to CHF 70.3 million, which was 5% (CHF 3.6 million) less than in 1992. This was mainly because allocations for risks and funds were lower than the previous year.

The above should not be taken to mean that the provisions for operational risks have now reached a satisfactory level. The fact that at the end of 1993 operations showed a greater deficit than in 1992 justifies continued efforts to cover financial risks faced by the institution within the framework of its mandate.



## COMPARATIVE BALANCE SHEET AS AT 31 DECEMBER 1992/1993

ASSETS (in CHF)	1992	1993	LIABILITIES (in CHF)	1992	1993
<b>CASH</b>	518,788	<b>1,169,199</b>	<b>SHORT-TERM LIABILITIES</b>		
			– Amounts payable	9,323,832	<b>7,786,391</b>
			• Governments	157,396	<b>85,631</b>
			• National Societies and various institutions	31,755,813	<b>37,486,555</b>
			• Other	32,453,297	<b>22,871,568</b>
			– Accruals and deferred income		
<b>OTHER CURRENT ASSETS</b>				<b>73,690,338</b>	<b>68,230,145</b>
– Securities	13,070,411	<b>14,872,200</b>	<b>FUNDS FOR CURRENT OPERATIONS</b>		
– Bank deposits	132,430,609	<b>111,384,270</b>	– Headquarter activities	1,600,104	<b>880,627</b>
– Amounts receivable		<b>19,553</b>	– Field activities	53,408,301	<b>49,207,019</b>
• Governments					
• National Societies and various institutions	5,384,131	<b>2,821,189</b>		<b>55,008,405</b>	<b>50,087,646</b>
• Other	2,601,325	<b>1,018,524</b>	<b>LONG-TERM LIABILITIES</b>		
– Accruals and prepaid expenditure	30,136,242	<b>44,081,161</b>	– Building loans	9,950,000	<b>9,300,000</b>
	<b>183,622,718</b>	<b>174,196,897</b>			
<b>ADVANCES TO DELEGATIONS</b>	29,123,936	<b>13,635,353</b>	<b>PROVISIONS</b>		
			– For operational risks	56,895,004	<b>63,269,761</b>
			– For staff commitments	14,307,098	<b>19,673,708</b>
			– For work in progress or to be undertaken	5,292,470	<b>4,013,132</b>
<b>FIXED ASSETS</b>			<b>FUNDS FOR INVESTMENTS</b>		
– Buildings	23,447,981	<b>26,649,283</b>	– For investments in real estate	24,027,263	<b>27,027,263</b>
– Emergency relief supplies	1,662,566	<b>3,094,084</b>	– For investments in furniture and equipment	9,546,271	<b>10,544,928</b>
– Furniture and other equipment	4,352,524	<b>5,031,762</b>		<b>110,068,106</b>	<b>124,528,792</b>
	<b>29,463,071</b>	<b>34,775,129</b>	<b>CAPITAL RESERVE</b>		
<b>OPERATIONS WITH TEMPORARY DEFICIT FINANCING</b>			– Carried forward	117,498	<b>451,114</b>
	18,939,250	<b>41,629,750</b>	– Excess income	333,616	<b>308,631</b>
				<b>451,114</b>	<b>759,745</b>
			– General reserve	12,500,000	<b>12,500,000</b>
				<b>12,951,114</b>	<b>13,259,745</b>
<b>TOTAL ASSETS</b>	<b>261,667,763</b>	<b>265,406,328</b>	<b>TOTAL LIABILITIES</b>	<b>261,667,963</b>	<b>265,406,328</b>
<b>TRUST FUNDS</b>			<b>TRUST FUNDS</b>		
– Trust funds in banks	111,826	<b>91,486</b>	– Creditors	111,826	<b>91,486</b>
<b>OVERALL TOTAL</b>	<b>261,779,589</b>	<b>265,497,814</b>	<b>OVERALL TOTAL</b>	<b>261,779,789</b>	<b>265,497,814</b>

All 1993 figures are subject to final audit.

## SUMMARY STATEMENT OF INCOME

<b>EXPENDITURE</b> <i>(in CHF)</i>	IN CASH			CONTRI- BUTIONS IN KIND AND/OR SERVICES
	HEADQUARTERS	FIELD	TOTAL	
SECRETARIAT OF THE ASSEMBLY AND THE EXECUTIVE BOARD	3,927,081		3,927,081	
INTERNAL AUDIT	1,023,267		1,023,267	
<b>GENERAL DIRECTORATE</b>	4,996,541		4,996,541	
– Communication	20,272,404		20,272,404	9,984
– Finance and administration	27,685,218		27,685,218	
– Human resources	11,047,098		11,047,098	
	64,001,261		64,001,261	9,984
<b>OPERATIONS</b>	2,244,201		2,244,201	
– Zones:				
<i>Africa</i>	2,770,548	249,169,035	251,939,583	115,835,333
<i>Latin America</i>	814,137	15,563,920	16,378,057	136,537
<i>Asia and the Pacific</i>	1,910,042	52,684,066	54,594,108	4,211,097
<i>Western Europe</i>	1,549,145	130,476,018	132,025,163	43,325,029
<i>Eastern Europe and Central Asia</i>	1,429,471	29,625,645	31,055,116	1,178,979
<i>Middle East and North Africa</i>	1,887,169	30,007,654	31,894,823	83,337
– Central Tracing Agency	7,953,819		7,953,819	
– Detention	2,281,001		2,281,001	
– Medical	6,844,480		6,844,480	
– Relief	5,415,459		5,415,459	909
– Relations with International Organizations	3,359,031		3,359,031	
– Management of operational personnel	2,565,833		2,565,833	
	41,024,336	507,526,338	548,550,674	164,771,221
<b>PRINCIPLES, LAW AND RELATIONS WITH THE MOVEMENT</b>	3,679,069		3,679,069	
– Doctrine and relations with the Movement	2,034,498		2,034,498	
– Dissemination and cooperation with the National Red Cross and Red Crescent Societies	3,184,490		3,184,490	3,102
– Legal Division	2,782,379		2,782,379	
	11,680,436		11,680,436	3,102
<b>OTHER ACTIVITIES UNDER ICRC AUSPICES:</b> International Tracing Service, Arolsen	320,089		320,089	
<b>OTHER EXPENDITURE</b>				
– Use of provisions for work in progress	(1,503,338)		(1,503,338)	
– Allocation to provisions for operational risks	6,000,000		6,000,000	
– Allocation to provisions for staff commitments	6,581,800		6,581,800	
– Allocation to provisions for work in progress	224,000		224,000	
– Allocation to the fund for investments in real estate	3,000,000		3,000,000	
– Allocation to the fund for investments in furniture and other equipment	1,000,000		1,000,000	
– Adjustments of previous financial years	116,884		116,884	
– Other expenditure	1,234,153		1,234,153	
	16,653,499		16,653,499	
<b>TOTAL EXPENDITURE</b>	138,629,969	507,526,338	646,156,307	164,784,307
<b>BALANCES BROUGHT FORWARD</b>				
– Programmes to be implemented as from 1993	24,018		24,018	
<b>RESULT</b>				
– Excess income over expenditure	308,631		308,631	
<b>GRAND TOTAL</b>	138,962,618	507,526,338	646,488,956	164,784,307

All figures are subject to final audit.

## AND EXPENDITURE/CHARGES IN 1993

EXPENDITURE (in CHF)	IN CASH			CONTRI- BUTIONS IN KIND AND/OR SERVICES
	HEADQUARTERS	FIELD	TOTAL	
<b>CONTRIBUTIONS</b>				
– Governments	91,210,739	371,740,361	<b>462,951,100</b>	47,095,381
– Supranational organizations		60,956,380	<b>60,956,380</b>	56,531,724
– National Societies	4,384,575	24,155,546	<b>28,540,121</b>	55,168,600
– Public sources	3,449,950	891,204	<b>4,341,154</b>	
– Non-governmental organizations		1,584,112	<b>1,584,112</b>	1,750,000
– Private sources:				
<i>Support association</i>	428,000		<b>428,000</b>	
<i>Swiss companies</i>	195,185		<b>195,185</b>	
<i>Gift and legacies</i>	2,673,563	3,098,920	<b>5,772,483</b>	
<i>Direct Mail in Switzerland</i>	1,185,373	724,835	<b>1,910,208</b>	
<i>Various Donors</i>	\	4,510,000	<b>4,510,000</b>	4,238,602
– Transfer of Swiss Government contribution	(5,000,000)	5,000,000		
	98,527,385	472,661,358	<b>571,188,743</b>	164,784,307
<b>FINANCIAL INCOME</b>	7,014,336		<b>7,014,336</b>	
<b>PARTICIPATION FROM FIELD BUDGETS</b>	30,975,786		<b>30,975,786</b>	
<b>OTHER INCOME</b>				
– Payment for services	460,232		<b>460,232</b>	
– Adjustments of previous financial years	270,634		<b>270,634</b>	
– Other income	970,750	8,029,798	<b>9,000,548</b>	
	1,701,616	8,029,798	<b>9,731,414</b>	
<b>TOTAL INCOME</b>	138,219,123	480,691,156	<b>618,910,279</b>	164,784,307
<b>BALANCES BROUGHT FORWARD</b>				
– Excess expenses deducted from funds for specially financed operations	743,495	26,835,182	<b>27,578,677</b>	
<b>GRAND TOTAL</b>	138,962,618	507,526,338	<b>646,488,956</b>	164,784,307

All figures are subject to final audit.

## EXPENDITURE IN 1993

(INCLUDING GIFTS IN KIND AND SERVICES)

TYPE OF ACTIVITY		(in 1,000 CHF)			
		HEADQUARTERS BUDGET AND EXTRA-BUDGETARY EXPENSES	FIELD BUDGETS	TOTAL	%
1.	<b>OPERATIONAL AND DIRECTLY RELATED ACTIVITIES</b>				
1.1.	<b>PROTECTION ACTIVITIES AND COORDINATION OF OPERATIONS</b>				
	AFRICA .....	2,771	25,581	28,352	
	LATIN AMERICA .....	814	7,578	8,392	
	ASIA AND THE PACIFIC .....	1,910	13,967	15,877	
	WESTERN EUROPE .....	1,549	12,941	14,490	
	EASTERN EUROPE AND CENTRAL ASIA .....	1,429	4,603	6,032	
	MIDDLE EAST AND NORTH AFRICA .....	1,887	10,604	12,491	
	HEADQUARTERS .....	4,540		4,540	
		14,900	75,274	90,174	11.12
1.2.	<b>CENTRAL TRACING AGENCY</b>				
	AFRICA .....	1,036	4,253	5,289	
	LATIN AMERICA .....	318	502	820	
	ASIA AND THE PACIFIC .....	749	2,142	2,891	
	WESTERN EUROPE .....	554	3,880	4,434	
	EASTERN EUROPE AND CENTRAL ASIA .....		94	94	
	MIDDLE EAST AND NORTH AFRICA .....	1,231	2,886	4,117	
	HEADQUARTERS .....	3,875		3,875	
		7,763	13,757	21,520	2.65
1.3.	<b>RELATIONS WITH INTERNATIONAL ORGANIZATIONS .....</b>	3,599		3,599	0.44
1.4.	<b>MEDICAL ACTIVITIES</b>				
	AFRICA .....		29,748	29,748	
	LATIN AMERICA .....		2,109	2,109	
	ASIA AND THE PACIFIC .....		23,281	23,281	
	WESTERN EUROPE .....		28,110	28,110	
	EASTERN EUROPE AND CENTRAL ASIA .....		1,855	1,855	
	MIDDLE EAST AND NORTH AFRICA .....		7,545	7,545	
	HEADQUARTERS .....	6,845		6,845	
		6,845	92,648	99,493	12.27
1.5.	<b>RELIEF ACTIVITIES</b>				
	AFRICA .....		260,802	260,802	
	LATIN AMERICA .....		792	792	
	ASIA AND THE PACIFIC .....		2,605	2,605	
	WESTERN EUROPE .....		113,408	113,408	
	EASTERN EUROPE AND CENTRAL ASIA .....		19,281	19,281	
	MIDDLE EAST AND NORTH AFRICA .....		638	638	
	HEADQUARTERS .....	5,413		5,413	
		5,413	397,526	402,939	49.70
1.6.	<b>COOPERATION WITH THE NATIONAL RED CROSS AND RED CRESCENT SOCIETIES</b>				
	AFRICA .....		7,710	7,710	
	LATIN AMERICA .....		373	373	
	ASIA AND THE PACIFIC .....		259	259	
	WESTERN EUROPE .....		680	680	
	EASTERN EUROPE AND CENTRAL ASIA .....		268	268	
	MIDDLE EAST AND NORTH AFRICA .....		1,194	1,194	
			10,484	10,484	1.29
	Carry forward	38,520	589,689	628,209	

All figures are subject to final audit.

## ACCORDING TO TYPE OF ACTIVITY

(INCLUDING GIFTS IN KIND AND SERVICES)

TYPE OF ACTIVITY		<i>(in 1,000 CHF)</i>			
		HEADQUARTERS BUDGET AND EXTRA-BUDGETARY EXPENSES	FIELD BUDGETS	TOTAL	%
	Brought forward	38,520	589,689	628,209	
1.7.	RESEARCH INTO AND DEVELOPMENT OF INTERNATIONAL HUMANITARIAN LAW .....	6,332		6,332	0.78
1.8.	DISSEMINATION OF INTERNATIONAL HUMANITARIAN LAW				
	AFRICA .....		4,182	4,182	
	LATIN AMERICA .....		903	903	
	ASIA AND THE PACIFIC .....		1,583	1,583	
	WESTERN EUROPE .....		2,143	2,143	
	EASTERN EUROPE AND CENTRAL ASIA .....		1,271	1,271	
	MIDDLE EAST AND NORTH AFRICA .....		611	611	
	HEADQUARTERS .....	10,645		10,645	
		10,645	10,693	21,338	2.63
1.9.	COMMUNICATIONS .....	12,805		12,805	1.58
2.	OPERATIONAL SUPPORT AT DELEGATIONS				
	AFRICA .....		32,726	32,726	
	LATIN AMERICA .....		3,445	3,445	
	ASIA AND THE PACIFIC .....		13,058	13,058	
	WESTERN EUROPE .....		12,638	12,638	
	EASTERN EUROPE AND CENTRAL ASIA .....		3,435	3,435	
	MIDDLE EAST AND NORTH AFRICA .....		6,612	6,612	
			71,914	71,914	8.87
3.	HEADQUARTERS SUPPORT FUNCTIONS				
	GENERAL POLICY AND COORDINATION OF FIELD OPERATIONS. . .	3,979		3,979	
	HUMAN RESOURCES:				
	RECRUITMENT, TRAINING AND MANAGEMENT .....	13,864		13,864	
	FUNDRAISING AND REPORTING TO DONORS .....	3,511		3,511	
	INFORMATION SYSTEMS AND TELECOMMUNICATIONS .....	13,365		13,365	
		34,719		34,719	4.28
4.	MANAGEMENT ACTIVITIES				
	FINANCIAL MANAGEMENT .....	5,337		5,337	
	AUDITING OF THE ACCOUNTS AND MANAGEMENT CONTROL .....	1,738		1,738	
	GENERAL SERVICES .....	11,894		11,894	
		18,969		18,969	2.34
5.	ALLOCATIONS FOR RISKS, COMMITMENTS, INVESTMENTS				
5.1.	ALLOCATION TO PROVISION FOR OPERATIONAL RISKS .....	6,000		6,000	
5.2.	ALLOCATION TO PROVISIONS FOR STAFF COMMITMENTS .....	6,582		6,582	
5.3.	USE OF PROVISIONS FOR WORK IN PROGRESS .....	(1,503)		(1,503)	
5.4.	ALLOCATION TO PROVISIONS FOR WORKS IN PROGRESS .....	224		224	
5.5.	ALLOCATION TO THE FUND FOR INVESTMENTS IN REAL ESTATE .	3,000		3,000	
5.6.	ALLOCATION TO THE FUND FOR INVESTMENTS IN FURNITURE AND EQUIPMENT .....	1,000		1,000	
5.7.	OTHER EXPENSES .....	1,351		1,351	
		16,654		16,654	2.05
	<b>TOTAL FOR ALL ACTIVITIES</b>	138,644	672,296	810,940	100.00

All figures are subject to final audit.

## CONTRIBUTIONS IN 1993

## Governments

(in CHF)

COUNTRY	HEAD- QUARTERS BUDGET	FIELD BUDGET	TOTAL	Contributions in kind and/or services
Andorra	14,000		14,000	
Argentina	91,119		91,119	
Australia		829,000	829,000	
Austria	637,500	514,550	1,152,050	
Bahamas	3,638		3,638	
Barbados	1,472		1,472	
Belgium	864,092		864,092	1,465,450
Bhutan	14,076		14,076	
Brazil	351,600		351,600	
Bulgaria	10,000		10,000	
Burundi	3,135		3,135	
Canada	1,703,792	24,047,093	25,750,885	2,482,486
Chile	30,195		30,195	
China	420,000		420,000	
Columbia	122,392		122,392	
Costa Rica	31,823		31,823	
Denmark	1,397,500	8,982,400	10,379,900	
Dominica	5,526		5,526	
Ecuador	5,803		5,803	
El Salvador	30,447		30,447	
Fidji	8,030		8,030	
Finland	507,782	3,579,945	4,087,727	
France	1,600,000	6,111,951	7,711,951	
Germany	1,080,192	29,426,370	30,506,562	787,987
Greece	250,000		250,000	
Honduras	1,090		1,090	
Hungary	20,000		20,000	
Iceland	78,642		78,642	
India	14,169		14,169	
Ireland	169,520	333,517	503,037	
Italy	1,800,000	11,438,240	13,238,240	993,840
Japan	1,300,000	18,890,000	20,190,000	
Jordan	66,560		66,560	
Kuwait	3,000,000	1,289,992	4,289,992	
Lebanon	18,030		18,030	
Libya		2,200,000	2,200,000	
Liechtenstein	130,000	70,000	200,000	
Luxembourg	129,926	2,089,690	2,219,616	
Malaysia	32,002	16,646	48,648	
Malta	9,558		9,558	
Mauritius	14,793		14,793	
Mexico	149,087		149,087	
Monaco	38,000		38,000	

COUNTRY	HEAD- QUARTERS BUDGET	FIELD BUDGET	TOTAL	Contributions in kind and/or services
Morocco	45,000		45,000	
Myanmar	18,000		18,000	
Netherlands	804,199	28,024,635	28,828,834	
New Zealand	313,880	191,620	505,500	
Nigeria	15,000		15,000	
Norway	1,080,404	8,054,495	9,134,899	3,201,714
Oman	5,999		5,999	
Pakistan	13,382		13,382	
Panama	39,196		39,196	
Philippines	74,899		74,899	
Poland	80,000		80,000	
Portugal	200,000	75,000	275,000	
Rwanda		129,689	129,689	
Saint Lucia	750		750	
San Marino	15,000		15,000	
Saudi Arabia, Kingdom of	575,992		575,992	
Singapore	14,401		14,401	
South Africa, Republic of	20,595		20,595	
Spain	1,043,839	695,892	1,739,731	
Sri Lanka	6,000		6,000	
Sweden	1,569,600	39,739,576	41,309,176	5,448,179
Switzerland	55,000,000	26,795,047	81,795,047	363,614
Thailand	106,078	24,458	130,536	90,000
Tonga	30,000		30,000	
Tunisia	20,000		20,000	
Turkey	75,000		75,000	
United Kingdom	651,150	14,029,144	14,680,294	649,400
United States of America	13,125,000	144,161,078	157,286,078	31,325,610
Uruguay	37,492		37,492	
Vatican	14,392		14,392	
Yemen		333	333	
Cyprus	60,000		60,000	
Various Gvts				287,101
Total from Governments	91,210,739	371,740,361	462,951,100	47,095,381

## Supranational organizations

EU food aid		20,302,828	20,302,828	19,763,234
EU emergency aid		39,803,166	39,803,166	
UN agencies		850,386	850,386	36,768,490
Total from supranational organizations		60,956,380	60,956,380	56,531,724

Table IV includes modifications requested by donors up to February 28th, 1994.

## CONTRIBUTIONS IN 1993

## National Societies

(in CHF)

COUNTRY	HEAD- QUARTERS BUDGET	FIELD BUDGET	TOTAL	Contributions in kind and/or services
Australia	164,486	221,059	385,545	1,327,910
Austria	58,746	436,379	495,125	3,147,905
Bahamas	3,128		3,128	
Bangladesh	3,617		3,617	
Belgium	75,843	146,104	221,947	1,124,485
Belize	622		622	
Bolivia	429		429	
Bulgaria	11,749		11,749	
Canada	131,548	1,423,157	1,554,705	1,376,849
Cape Verde	778		778	
Chile	7,827		7,827	
China	70,494		70,494	
Columbia	23,498		23,498	
Costa Rica	1,480		1,480	
Czech Republic				63,627
Denmark	42,700	584,608	627,308	2,760,083
Dominica	387		387	
Ecuador	1,500		1,500	
Ethiopia	8,836		8,836	
Fidji	1,566		1,566	
Finland	79,988	1,037,540	1,117,528	1,264,761
France	343,474	103,500	446,974	922,947
Germany	751,936	3,238,422	3,990,358	13,485,099
Ghana	1,566		1,566	
Greece	25,000	31,413	56,413	886,712
Honduras	750		750	
Hungary	10,000		10,000	
Iceland	15,665	23,673	39,338	822,975
India				680
Indonesia	14,740		14,740	
Iran	48,642		48,642	
Ireland	11,744	2,337,870	2,349,614	1,118,595
Israel				
Italy	128,400		128,400	279,371
Japan	715,178	3,534,147	4,249,325	411,552
Korea, Republic of	73,399	31,738	105,137	
Libya	15,997		15,997	
Liechtenstein	15,000	30,000	45,000	
Luxembourg	26,523	42,900	69,423	48,387

COUNTRY	HEAD- QUARTERS BUDGET	FIELD BUDGET	TOTAL	Contributions in kind and/or services
Malaysia	7,827	52,627	60,454	98,600
Mauritius	707		707	
Monaco	17,232	19,130	36,362	
Mongolia	715		715	
Morocco	1,547		1,547	
Nepal	1,000		1,000	
Netherlands	152,447	485,212	637,659	4,214,434
New Zealand	33,681	137,727	171,408	295,976
Nigeria	923		923	
Norway	102,893	2,201,474	2,304,367	2,621,509
Pakistan	8,611		8,611	
Paraguay	2,893		2,893	
Philippines	11,749		11,749	
Poland	28,197	800	28,997	23,241
Portugal	18,798	15,536	34,334	86,552
Qatar	4,699	147,992	152,691	175,100
Romania	3,498		3,498	
Sierra Leone	2,002		2,002	
Singapore				19,050
South Africa, Republic of	4,332		4,332	
Spain		549,599	549,599	395,288
Sri Lanka	2,250		2,250	
Swaziland	778		778	
Sweden	19,750	870,200	889,950	2,254,999
Switzerland	177,939	1,151,800	1,329,739	2,915,334
Syria	6,424		6,424	
Thailand	39,163		39,163	141,501
Tunisia	1,716		1,716	
Turkey				856,880
United Kingdom	314,522	1,804,060	2,118,582	10,989,556
United States of America	525,437	3,481,491	4,006,928	1,027,438
Vietnam	2,884		2,884	
Yugoslavia	1,947		1,947	
Zambia	778		778	
Taipei, RC Society		15,388	15,388	
Various RC				11,204
Total from National Societies	4,384,575	24,155,546	28,540,121	55,168,600

## CONTRIBUTIONS IN 1993

(in CHF)

*Public sources*

COUNTRY	HEAD- QUARTERS BUDGET	FIELD BUDGET	TOTAL	Contributions in kind and/or services
Bellinzona	5,000		5,000	
Berne, Canton of	80,000		80,000	
Burgdorf	250		250	
Cartigny	200		200	
Chêne-Bougeries	15,000		15,000	
Chile, Police of		1,529	1,529	
Essone, Department of		26,970	26,970	
Fribourg, Canton of	27,000		27,000	
Geneva, Canton of	3,000,000		3,000,000	
Geneva, City of	250,000		250,000	
Hombrechtikon		3,520	3,520	
Lausanne		10,000	10,000	
Locarno	10,000		10,000	
Lugano	7,000		7,000	
Meilen		10,000	10,000	
Meyrin	500		500	
Niedwald, Canton of		25,000	25,000	
Ontario		361,185	361,185	
Taipei, Taiwan		453,000	453,000	
Thurgau, Canton of	50,000		50,000	
Vandoeuvres	5,000		5,000	
Total from public sources	3,449,950	891,204	4,341,154	

*Non-governmental Organizations*

COUNTRY	HEAD- QUARTERS BUDGET	FIELD BUDGET	TOTAL	Contributions in kind and/or services
Action Aid		304,000	304,000	
AG Fund		269,102	269,102	
Lutherian World Federation				1,750,000
Oxfam		1,011,010	1,011,010	
Total from NGO's		1,584,112	1,584,112	1,750,000

*Private sources*

Support association	428,000		428,000	
Swiss companies	195,185		195,185	
Gifts and legacies	2,673,563	3,098,920	5,772,483	
Direct mail in Switzerland	1,185,373	724,835	1,910,208	
Total from private sources	4,482,121	3,823,755	8,305,876	

*Various donors*

Soros Fund		3,000,000	3,000,000	
Zayed Foundation		1,510,000	1,510,000	
Various donors				4,238,602
Total various donors		4,510,000	4,510,000	4,238,602

*Transfer on Swiss Government contribution*

Transfer	(5,000,000)	5,000,000		
Grand total	98,527,385	472,661,358	571,188,743	164,784,307

## MOVEMENT OF FUNDS FOR ICRC EMERGENCY OPERATIONS IN 1993

(in CHF)

	FINANCIAL MOVEMENTS					CONTRIBUTIONS IN KIND AND/OR SERVICES
	BALANCE CARRIED FORWARD FROM 1992	CORRECTIONS/ TRANSFERS	RECEIPTS	EXPENDITURE	BALANCE AT 31.12.1993	
<b>AFRICA</b>						
– With surplus financing .....	20,812,035				31,151,917	
– With deficit financing .....	(3,168,323)				(35,143)	
	17,643,712	2,422,158	260,219,939	(249,169,035)	31,116,774	115,835,333
<b>LATIN AMERICA</b>						
– With surplus financing .....	215,924				54,995	
– With deficit financing .....	(2,689,497)				(3,136,815)	
	(2,473,573)	11,000	14,944,673	(15,563,920)	(3,081,820)	136,537
<b>ASIA AND THE PACIFIC</b>						
– With surplus financing .....	1,680,508				(2,945,668)	
– With deficit financing .....	(5,416,135)				(2,945,668)	
	(3,735,627)	563	53,473,462	(52,684,066)	(2,945,668)	4,211,097
<b>WESTERN EUROPE</b>						
– With surplus financing .....	2,740,572				4,930,395	
– With deficit financing .....	(240,496)				(31,445,057)	
	2,500,076	(162,164)	101,623,444	(130,476,018)	(26,514,662)	43,325,029
<b>EASTERN EUROPE AND CENTRAL ASIA</b>						
– With surplus financing .....	2,807,057				2,768,545	
– With deficit financing .....	(232,261)				(1,675,413)	
	2,574,796	164,702	27,979,279	(29,625,645)	1,093,132	1,178,979
<b>MIDDLE EAST AND NORTH AFRICA</b>						
– With surplus financing .....	22,756,567				10,301,167	
– With deficit financing .....	(7,192,538)				(2,391,654)	
	15,564,029	(97,221)	22,450,359	(30,007,654)	7,909,513	83,337
<b>CONTRIBUTIONS TO BE ALLOCATED</b>						
– With surplus financing .....	2,395,638					
– With deficit financing .....						
	2,395,638	(2,395,638)				
<b>TOTAL</b>						
– With surplus financing .....	53,408,301				49,207,019	
– With deficit financing .....	(18,939,250)				(41,629,750)	
	34,469,051	(56,600)	480,691,156	(507,526,338)	7,577,269	164,770,312

All figures are subject to final audit.

To the Assembly of the

International Committee of the Red Cross, Geneva

We are currently in the process of auditing the financial statements of the International Committee of the Red Cross for the year ended December 31, 1993, as presented in the 1993 annual report.

As our work is not yet finished, we are unable to express an opinion on these financial statements.

We will issue our audit report by the end of May 1994.

Geneva, March 28, 1994

**ATAG Ernst & Young SA**



**M. Maglock**  
Swiss Certified Accountant  
(Auditor in charge)



**G. Gard**  
Swiss Certified Accountant

**SPECIAL FUNDS**

**FOUNDATION FOR THE INTERNATIONAL COMMITTEE OF THE RED CROSS**

**BALANCE SHEET AS AT 31 DECEMBER 1993**

<b>ASSETS</b>		<b>LIABILITIES</b>	
	CHF		CHF
Securities .....	1,581,739	Inalienable capital .....	1,391,628
(market value: CHF 1,737,119)		Inalienable reserve .....	347,094
Federal Tax Administration, Bern, ....	37,321	<i>Receipts and expenditure account:</i>	
(withholding tax refund)		Balance brought forward from 1992..	(70,340)
		Excess of receipts over expenditure	
		in 1993.....	<u>50,693</u>
Banks.....	141,932		
		<i>Total capital</i> .....	<u>(19,647)</u>
		International Committee of the	1,719,075
		Red Cross, current account .....	41,917
	<u>1,760,992</u>		<u>1,760,992</u>

**RECEIPTS AND EXPENDITURE ACCOUNT FOR 1993**

<b>EXPENDITURE</b>		<b>RECEIPTS</b>	
	CHF		CHF
Bank charges .....	7,808	Income from securities .....	44,897
Custody charges .....	1,285	Income from time deposits .....	21,223
Charges on purchase and sale of securities	3,984	Bank interest .....	813
Premium on purchase of securities.....	4,499	Discount on purchase/profit	
Audit fees .....	2,203	on sale of securities .....	3,539
	<u>19,779</u>		<u>70,472</u>

**RESULT**

Excess of receipts over expenditure in 1993 .....	CHF <u>50,693</u>
---	-------------------

**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:*

- one member nominated by the Swiss Federal Council;*
- four members appointed by the International Committee of the Red Cross.*

## AUGUSTA FUND

### BALANCE SHEET AS AT 31 DECEMBER 1993

ASSETS	CHF	LIABILITIES	CHF	CHF
Securities .....	134,709	Inalienable capital .....		100,000
(market value: CHF 154,170)		Reserve for fluctuations in the price		
Federal Tax Administration, Bern, ....	2,702	of securities.....		18,470
(withholding tax refund)		<i>Florence Nightingale Medal Fund,</i>		
Banks.....	1,248	<i>current account</i>		
International Committee of the Red		Balance brought forward from 1992..	6,253	
Cross, current account .....	1,825	Excess of receipts over expenditure		
		in 1993.....	<u>15,761</u>	
				22,014
	<u>140,484</u>			<u>140,484</u>

### RECEIPTS AND EXPENDITURE ACCOUNT FOR 1993

EXPENDITURE	CHF	RECEIPTS	CHF
Bank charges .....	492	Income from securities .....	5,406
Custody charges .....	288	Bank interest.....	72
Charges on purchase and		Discount on purchase of securities ....	12,059
sale of securities .....	839		
Audit fees .....	157		
	<u>1,776</u>		<u>17,537</u>

### RESULT

Excess of receipts over expenditure in 1993 .....	<u>15,761</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 1993

ASSETS	CHF	LIABILITIES	CHF	CHF
Securities .....	107,172	Capital.....		25,000
(market value: CHF 118,680)		Reserve:		
Stock of medals.....	7,999	Balance brought forward from 1992..	82,242	
Federal Tax Administration, Bern, ....	881	Excess of receipts over expenditure		
(withholding tax refund)		in 1993.....	26,691	
Banks.....	2,386			
Augusta Fund, current account .....	22,014	International Committee of the		108,933
		Red Cross, current account		6,519
	140,452			140,452

### RECEIPTS AND EXPENDITURE ACCOUNT FOR 1993

EXPENDITURE	CHF	RECEIPTS	CHF	CHF
Presentation of medals, printing and		<i>Contributions:</i>		
dispatching circulars.....	11,087	– International Committee of the Red Cross		9,670
Bank charges .....	358	– Private source .....		6,000
Custody charges .....	178	Allocation of the excess of receipts over		
Charges on purchase		expenditure at 31 December 1993 of the		
and sale of securities .....	546	Augusta Fund, in accordance with the decision		
Loss on sale of securities .....	1,881	of the Twenty-first International Conference of		
Audit fees .....	157	the Red Cross .....		15,761
		Income from securities .....		3,778
	14,207	Bank interest.....		136
		Discount on purchase/profit on sale of securities		5,553
				40,898

### RESULT

Excess of receipts over expenditure in 1993 .....	CHF <u>26,691</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, and by the Council of Delegates, held in Budapest in 1991.*

#### 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 and Red Crescent 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.*

*Only 36 medals may be distributed at any one time.*

#### ADMINISTRATION

*A Commission composed of five ICRC representatives, including four Committee members.*

## CLAIRE R. BENEDICT FUND

### BALANCE SHEET AS AT 31 DECEMBER 1993

ASSETS	USD	LIABILITIES	USD	USD
Securities .....	3,308,398	Capital.....		1,395,409
(market value USD 4,034,157)		<i>Provision for portfolio variation:</i>		
Federal Tax Administration, Bern .....	36,390	Balance brought forward from 1992..	1,103,204	
(withholding tax refund)		Partial reduction according to the		
Banks.....	6,742	decision of the Commission.....	<u>(499,799)</u>	
				603,405
		<i>For allocation:</i>		
		Brought forward from 1992.....	189,178	
		Allocation decided in 1993 .....	<u>(189,178)</u>	
		Excess of receipts over expenditure		
		in 1993.....	<u>680,868</u>	
				680,868
		International Committee of the		
		Red Cross, current account .....		671,848
	<u>3,351,530</u>			<u>3,351,530</u>

### RECEIPTS AND EXPENDITURE ACCOUNT FOR 1993

EXPENDITURE	USD	RECEIPTS	USD
Bank charges .....	25,536	Income from securities .....	142,331
Custody charges .....	4,387	Income from time deposits .....	4,991
Charges on purchase		Bank interest.....	4,527
and sale of securities .....	7,087	Discount on purchase/profit	
Premium on purchase/loss		on sale of securities .....	118,403
on sale of securities .....	57,534	Net profit on exchange rates.....	9,344
Audit fees .....	3,983	Partial reduction of the provision for	
		portfolio variation according to the	
		decision of the Commission.....	499,799
	<u>98,527</u>		<u>779,395</u>

### RESULT

Excess of receipts over expenditure in 1993 for attribution .....	<u>680,868</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 1993

ASSETS	CHF	LIABILITIES	CHF	CHF
Securities .....	2,224,625	<i>Capital:</i>		
(market value: CHF 2,284,211)		Balance brought forward from 1992..	2,885,852	
Time deposits .....	720,000	Excess of receipts over expenditure in 1993	41,852	
Federal Tax Administration, Bern, (withholding tax refund) .....	116,904	<i>Total capital</i>		2,927,704
Banks .....	2,913	Dependant's allowance .....		16,375
		International Committee of the Red Cross, current account .....		120,363
	3,064,442			3,064,442

### RECEIPTS AND EXPENDITURE ACCOUNT FOR 1993

EXPENDITURE	CHF	RECEIPTS	CHF
Payments to beneficiaries .....	99,476	Income from securities .....	123,819
Bank charges .....	807	Income from time deposits .....	35,690
Custody charges .....	3,733	Bank interest .....	743
Charges on purchase and sale of securities Premium on purchase/loss on sale of securities .....	2,240	Discount on purchase of securities ...	1,760
Audit fees .....	8,850		
Other expenses .....	3,758		
	1,296		
	120,160		162,012

### RESULT

Excess of receipts over expenditure in 1993 .....	CHF <u>41,852</u>
---	----------------------

#### *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.*

## OMAR EL MUKTAR FUND

### BALANCE SHEET AS AT 31 DECEMBER 1993

ASSETS	USD	LIABILITIES	USD	USD
Securities .....	696,802	Initial capital.....		650,000
(market value USD 813,693)		<i>Receipts and expenditure account:</i>		
Federal Tax Administration, Bern, ....	2,628	Balance brought forward from 1992..	37,299	
(withholding tax refund)		Attribution of the 1992 balance according		
Banks.....	135,722	to the decision of the Board .....	(37,299)	
		Excess of receipts over expenditure		
		in 1993.....	<u>79,073</u>	
				<u>79,073</u>
		International Committee of the		
		Red Cross, current account .....		106,079
	<u>835,152</u>			<u>835,152</u>

### RECEIPTS AND EXPENDITURE ACCOUNT FOR 1993

EXPENDITURE	USD	RECEIPTS	USD
Bank charges .....	258	Income from securities .....	44,440
Custody charges .....	3,885	Income from time deposits .....	2,639
Charges on purchase and sale of securities	2,144	Bank interest.....	599
Premium on purchase/loss		Discount on purchase/profit	
on sale of securities .....	15,650	on sale of securities .....	46,011
Audit fees .....	949	Net profit on exchange rates.....	8,270
	<u>22,886</u>		<u>101,959</u>

### RESULT

	USD
Excess of receipts over expenditure in 1993 .....	<u>79,073</u>

#### **ESTABLISHMENT**

*Pursuant to decision No 5 of the Executive Board of 20 November 1980, adopted by the Committee 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 1993

ASSETS	CHF	LIABILITIES	CHF	CHF
Securities .....	234,000	Initial capital .....		200,000
(market value: CHF 246,537)		<i>Receipts and expenditure account:</i>		
Federal Tax Administration, Bern, (withholding tax refund) .....	8,469	Balance brought forward from 1992 ..	34,393	
		Transfer to the reserve .....	(20,000)	
Banks .....	18,292	Excess of receipts over expenditure in 1993	10,133	24,526
		<i>Reserve:</i>		
		Balance brought forward from 1992 .	15,356	
		Transfer from the receipts and expenditure account .....	20,000	35,356
		International Committee of the Red Cross, current account .....		879
	260,761			260,761

### RECEIPTS AND EXPENDITURE ACCOUNT FOR 1993

EXPENDITURE	CHF	RECEIPTS	CHF
Bank charges .....	4,200	Income from securities .....	14,625
Custody charges .....	189	Bank interest .....	212
Audit fees .....	315		
	4,704		14,837

### RESULT

Excess of receipts over expenditure in 1993 .....	<sup>CHF</sup> <u>10,133</u>
---	---------------------------------

#### **ESTABLISHMENT**

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

#### **PURPOSE**

*The Fund's initial capital of CHF 200,000 donated by Prof. Paul Reuter (his Balzan prize) may be augmented by gifts or bequest. 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 1993

ASSETS	CHF	LIABILITIES	CHF	CHF
Securities .....	2,001,392	Initial capital .....		1,000,000
(market value: CHF 2,675,939)		<i>Receipts and expenditure account:</i>		
Time deposits .....	680,000	Balance brought forward from 1992 .	1,198,248	
Federal Tax Administration, Bern, ...	19,128	Excess of receipts over expenditure in 1993	<u>222,503</u>	
(withholding tax refund)				
Banks .....	100,139			<u>1,420,751</u>
		<i>Total capital</i>		2,420,751
		Reserve funds		
		(Cambodia project) .....		200,000
		International Committee of the		
		Red Cross, current account .....		179,908
	<u>2,800,659</u>			<u>2,800,659</u>

### RECEIPTS AND EXPENDITURE ACCOUNT FOR 1993

EXPENDITURE	CHF	RECEIPTS	CHF
Operational and relief expenditure,		<i>Contributions:</i>	
Colombia project .....	2,600	- Swedish Red Cross .....	44,387
Bank charges .....	15,092	- Private sources .....	70,069
Custody charges .....	2,417	Income from securities .....	106,373
Charges on purchase and sale of securities	3,462	Income from time deposits .....	40,636
Premium on purchase/loss on sale		Bank interest .....	465
of securities .....	17,338	Discount on purchase/profit on sale	
Audit fees .....	3,444	of securities .....	5,529
Loss on exchange rates .....	603		
	<u>44,956</u>		<u>267,459</u>

### RESULT

Excess of receipts over expenditure in 1993 ..... CHF 222,503

#### *ESTABLISHMENT*

*Pursuant to the Assembly's decision No.2 of 19/20 October 1983.*

#### *OBJECT*

- *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.*