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# THE FINANCIAL YEAR 2001

Two significant developments marked the financial year for the ICRC: the improvement in the organization's financial situation compared with one year earlier and the presentation of financial statements in full compliance with the International Accounting Standards (IAS).

Until the end of August, expenditure under the field budget was lower than it had been during the same period of the previous year, mainly because security problems forced some operations to be curtailed despite the considerable need for humanitarian aid. In terms of funding, the response to appeals initially failed to meet expectations. Cost-reduction plans, which involved cuts in expenditure on infrastructure and some non-priority programmes, were therefore implemented in the spring and early summer. Beginning in September, when it was decided to gradually expand activities relating to the situation in Afghanistan, donor response was remarkable. The total expenditure for field operations in 2001 was Sfr 684.2 million in cash, kind and services, or 12.6% less than in 2000. Because of particularly generous funding received in the final quarter for Afghanistan-related activities, there was a Sfr 32.4 million improvement in the financial situation of field operations in 2001, rising from a deficit of Sfr 29.1 million at the start of the year to a surplus of Sfr 3.3 million by year's end. However, this net result consisted largely of the cumulated surplus of a few operations, such as Afghanistan (Sfr 25.6 million), Indonesia (Sfr 3.8 million) and Colombia (Sfr 2.3 million), while most other operations recorded a cumulated deficit totalling Sfr 31.5 million.

Two cost-reduction plans involving various types of expenditure were also adopted at headquarters because of the unfavourable financial forecasts in effect until autumn. Thanks to these plans, current expenditure was maintained at the same level as the previous year (Sfr 143.7 million). In the financial statement, contributions in kind and in services in the amount of Sfr 1.6 million relating to buildings made available in Geneva were added to income and expenditure under the headquarters budget. Headquarters funding and the non-operating result allowed a net Sfr 14.2 million to be added to the reserves that help the organization to face risks and meet commitments. The future operations reserve (the main reserve fund) enables ICRC operations to continue even in periods of significant underfunding such as regularly occur throughout the year.

The main development in terms of the balance sheet was the improvement in the cash position at the end of the year (Sfr 131.6 million as against a net Sfr 35.4 million at the end of 2000). It should be noted, however, that part of these funds are already committed and that the average monthly cash outflow at headquarters was Sfr 61 million in 2001.

# AUDITOR'S LETTER



## Assurance

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### Report of the external Auditors to the Assembly of the Members of The International Committee of the Red Cross

As external auditors of your association, we have audited the financial statements (balance sheet, statement of income and expenditure, cash flow statement, statement of changes in reserves and notes) of The International Committee of the Red Cross for the year ended December 31, 2001. These financial statements are the responsibility of the Committee. Our responsibility is to express an opinion on these financial statements based on our audit.

Our audit was conducted in accordance with auditing standards promulgated by the profession in Switzerland and with the International Standards on Auditing issued by the International Federation of Accountants (IFAC). Those Standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by the Committee, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

In our opinion, the financial statements give a true and fair view of the financial position of the International Committee of the Red Cross as of December 31, 2001, and the results of operations, the changes in reserves and the cash flows in accordance with the International Accounting Standards. Furthermore, the accounting records and financial statements comply with the Swiss law and the articles of incorporation.

We recommend that the financial statements submitted to you be approved.

KPMG Fides Peat

Stéphane Gard  
Swiss Certified Accountant

ppn Sandrine Kunz  
Swiss Certified Accountant

Geneva, 19 April 2002

#### Enclosure:

- Financial statements (balance sheet, statement of income and expenditure, statement of changes in reserve, cash flow statement and notes)



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# FINANCIAL STATEMENTS 2001 OF THE ICRC

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# 1. BALANCE SHEET AS AT 31 DECEMBER 2001

(in Swiss francs '000)

	Notes	2001	2000
<b>ASSETS</b>			
<b>Current Assets</b>			
Cash and bank balances	5.3.1	131,760	44,812
Securities	5.3.2	47,975	49,957
Accounts receivable and prepayments	5.3.3	98,932	136,609
Inventories	5.3.4	22,265	20,488
<b>Total Current Assets</b>		<b>300,932</b>	<b>251,866</b>
<b>Non-current Assets</b>			
Property and equipment	5.3.5	65,188	65,634
Intangible assets: software	5.3.5	11,326	15,260
<b>Total Non-current Assets</b>		<b>76,514</b>	<b>80,894</b>
<b>Total ASSETS</b>		<b>377,446</b>	<b>332,760</b>
<b>LIABILITIES AND RESERVES</b>			
<b>Current Liabilities</b>			
Bank borrowings	5.3.6	107	9,340
Accounts payable	5.3.7	43,029	42,838
Provisions	5.3.8	19,107	15,247
Accrued expenses and prepaid contributions	5.3.9	44,256	42,652
<b>Total Current Liabilities</b>		<b>106,499</b>	<b>110,077</b>
<b>Non-Current Liabilities</b>			
Interest-bearing loan	5.3.6	7,900	7,900
Other non-current liabilities	5.3.6	9,800	8,119
<b>Total Non-Current Liabilities</b>		<b>17,700</b>	<b>16,019</b>
<b>Total LIABILITIES</b>		<b>124,199</b>	<b>126,096</b>
<b>Restricted Reserves</b>			
<b>Total Funds &amp; Foundations</b>	5.4.6	<b>9,320</b>	<b>9,324</b>
<b>Funding of Field Operations</b>			
Field operations with temporary deficit financing	5.3.10	-31,463	-34,219
Donor-restricted contributions		34,797	5,134
<b>Total Funding of Field Operations</b>		<b>3,334</b>	<b>-29,085</b>
<b>Total Restricted Reserves</b>		<b>12,654</b>	<b>-19,761</b>
<b>Unrestricted Reserves</b>			
<b>Reserves designated by the Assembly</b>	5.3.11		
Future operations		105,668	94,000
Operational risks		10,770	10,323
Assets replacement		85,142	84,645
Financial risks		11,480	12,942
Human resources		9,978	9,075
Specific projects		3,155	1,040
<b>Total Designated Reserves</b>		<b>226,193</b>	<b>212,025</b>
<b>Other Unrestricted Reserves</b>			
General reserve		12,500	12,500
Retained surplus at beginning of the year		1,900	1,900
<b>Total Other Unrestricted Reserves</b>		<b>14,400</b>	<b>14,400</b>
<b>Total Unrestricted Reserves</b>		<b>240,593</b>	<b>226,425</b>
<b>Total RESERVES</b>		<b>253,247</b>	<b>206,664</b>
<b>Total LIABILITIES and RESERVES</b>		<b>377,446</b>	<b>332,760</b>

## 2. STATEMENT OF INCOME AND EXPENDITURE FOR THE YEAR ENDED 31 DECEMBER 2001

(in Swiss francs '000)

	Notes	2001	2000
<b>CONTRIBUTIONS</b>			
Governments		684,399	636,440
European Commission		44,464	41,435
International organizations		743	236
Supranational organizations		250	89
National Societies		71,456	127,010
Public sources		5,191	3,381
Private sources		23,242	27,748
<b>Total CONTRIBUTIONS</b>		<b>829,745</b>	<b>836,339</b>
<b>OPERATING EXPENDITURE</b>	5.3.12		
Staff-related costs	5.3.13/14	-333,064	-318,901
Mission costs		-29,070	-30,867
Premises and equipment		-57,977	-57,558
Transport		-69,007	-91,137
Assistance to victims		-169,187	-242,042
Financial assistance to National Societies		-28,639	-29,782
Financial assistance to third parties		-16,185	-14,827
General supplies and services		-69,504	-77,549
Depreciation and amortisation		-17,047	-17,506
<b>Total OPERATING EXPENDITURE</b>		<b>-789,680</b>	<b>-880,169</b>
<b>NET RESULT OF OPERATING ACTIVITIES</b>		<b>40,065</b>	<b>-43,830</b>
<b>OTHER INCOME</b>			
Contributed assets		999	660
Financial income, net	5.3.16	0	13,371
Other	5.3.17	17,513	14,818
<b>Total OTHER INCOME</b>		<b>18,512</b>	<b>28,849</b>
<b>OTHER EXPENDITURE</b>			
Foreign exchange loss, net	5.3.16	-4,772	-3,784
Impairment of assets		-91	-2,683
Financial expenditure, net	5.3.16	-372	0
Other	5.3.17	-6,759	-10,699
<b>Total OTHER EXPENDITURE</b>		<b>-11,994</b>	<b>-17,166</b>
<b>NET RESULT OF NON-OPERATING ACTIVITIES</b>		<b>6,518</b>	<b>11,683</b>
<b>SURPLUS/ (DEFICIT) FOR THE YEAR before Transfers</b>		<b>46,583</b>	<b>-32,147</b>
<b>TRANSFERS TO/ (FROM) RESERVES</b>			
Change in Funds and Foundations	Table 4	-46,587	33,102
	Table 4	4	-955
<b>RESULT FOR THE YEAR after Transfers</b>		<b>0</b>	<b>0</b>

### 3. CASH FLOW STATEMENT FOR THE YEAR ENDED 31 DECEMBER 2001

(in Swiss francs '000)

	Notes	2001	2000
<b>Cash Flows from Operating Activities</b>			
Surplus/ (deficit) for the year before transfers		46,583	-32,147
<b>Adjustments for:</b>			
Reclassification of other income and expenditure		-2,483	-2,785
Depreciation and impairment on assets	5.3.5	17,138	20,189
Increase in provisions	5.3.8	3,860	3,005
Restatement on assets	5.3.5	313	417
Loss/ (gain) on securities, net		3,231	-10,173
(Decrease)/ increase in provision for accounts receivable	5.3.3	-2,620	750
Gain from disposals of fixed assets, net		-1,789	-1,034
Contributed assets		-999	-660
<b>Operating surplus/ (deficit) before changes in working capital</b>		63,234	-22,438
<b>Changes in working capital:</b>			
Decrease in accounts receivable and prepayments	5.3.3	40,297	16,650
Increase in inventories	5.3.4	-1,801	-5,929
Increase/ (decrease) in accounts payable and accrued expenses	5.3.7/9	1,795	-18,095
<b>Net Cash Used in Operating Activities</b>		103,525	-29,812
<b>Cash Flows from Investing Activities</b>			
Acquisition of fixed assets	5.3.5	-13,112	-16,114
Purchase of securities available-for-sale	5.3.2	-5,982	-7,638
Proceeds from disposals of fixed assets	5.3.5	2,853	4,023
Proceeds from sale of securities available-for-sale		4,733	6,062
Interest received		1,619	1,752
Securities' income, net		1,240	1,446
<b>Net Cash Used in Investing Activities</b>		-8,649	-10,469
<b>Cash Flows from Financing Activities</b>			
Interest paid		-376	-413
Repayment of loan	5.3.6	0	-200
Proceeds from long-term loan for new training center	5.3.6	1,681	6,097
<b>Net Cash from Financing Activities</b>		1,305	5,484
Restatement on cash and cash equivalents		-	27
<b>NET DECREASE IN CASH AND CASH EQUIVALENTS</b>	5.3.1	96,181	-34,770
<b>Cash and cash equivalents at 1 January</b>		35,472	70,242
<b>Cash and cash equivalents at 31 December</b>		131,653	35,472

## 4. STATEMENT OF CHANGES IN RESERVES FOR THE YEAR ENDED 31 DECEMBER 2001

(in Swiss francs '000)

Notes	Restricted		Unrestricted		2001	2000
	Funds and foundations	Funding of field operations	Designated by the Assembly	Other unrestricted reserves	Total	Total
Balance at 31 December 1999						226,423
Restatements from IAS-implementation						19,228
Balance at 1 January	9,324	-29,085	212,025	14,400	206,664	245,651
Net result of funds and foundations	-4				-4	955
Decrease/ (increase) of field operations with temporary deficit financing		2,756			2,756	-15,518
Increase/ (decrease) in donor-restricted contributions for specific operations		29,663			29,663	-21,173
Use of reserves designated by the Assembly			-7,861		-7,861	-11,599
Allocation to reserves designated by the Assembly			22,029		22,029	8,348
Result for the year after transfers				0	0	0
<b>Balance at 31 December</b>	<b>9,320</b>	<b>3,334</b>	<b>226,193</b>	<b>14,400</b>	<b>253,247</b>	<b>206,664</b>
Change in reserves	-4	32,419	14,168	0	46,583	-32,147

# 5. NOTES TO THE FINANCIAL STATEMENTS AS AT 31 DECEMBER 2001

(in Swiss francs '000)

## 5.1 Activities

The International Committee of the Red Cross (ICRC), founded in Geneva in 1863 and formally recognised in the Geneva Conventions and by the International Conferences of the Red Cross and Red Crescent, is an independent humanitarian nonprofit organization (NPO) having a status of its own and being domiciled in Switzerland.

The ICRC's principal tasks consist of:

- in connection with internal strife, international and non-international armed conflict, and their aftermath:
  - activities for persons deprived of their freedom;
  - protection and relief (in the form of medical supplies, drinking water, food and shelter) for the civilian population;
  - restoration of family links;
- at all times:
  - development of and respect for international humanitarian law;
  - promotion and dissemination of humanitarian law and of the principles of the International Red Cross and Red Crescent Movement;
  - humanitarian diplomacy.

These financial statements of the ICRC for the year ended 31 December 2001 include activities of the Geneva headquarters, and all ICRC delegations.

The financial statements were approved by the Assembly on 25 April 2002; therefore the financial statements reflect events up to this date.

## 5.2 Significant accounting policies

### 5.2.1 Statement of compliance

The financial statements have been prepared in accordance with and comply with the accounting standards as adopted by the International Accounting Standards Board (IASB), and interpretations issued by the Standing Interpretations Committee (SIC) of the IASB, and are presented in accordance with the statutes of the ICRC and Swiss law.

Currently, IAS do not contain specific guidelines for nonprofit organizations (NPO) and nongovernmental organizations (NGO) concerning the accounting treatment and the presentation of the financial statements.

The ICRC adopted IAS as of the beginning of 2001, and has restated comparative information for 2000 to comply with IAS.

The adoption of these standards has resulted in the following changes:

- consolidation of three funds and one foundation;
- introduction of the statement of changes in reserves;
- reclassification of several positions in the balance sheet and the statement of income and expenditure and the cash flow statement;
- new wording where necessary.

## 5. NOTES TO THE FINANCIAL STATEMENTS AS AT 31 DECEMBER 2001

(in Swiss francs '000)

The adoption of IAS, when applied consistently to 2000, had the following impacts:

### Reserves

Reserves as of 31 December 2000			186,560
<b>Change in Accounting Policy</b>	<i>IAS 39<sup>5</sup></i>		<b>6,840</b>
Reserves as of 31 December 2000, as reported			<b>193,400</b>
• Cash and cash equivalents	<i>IAS 27<sup>3</sup></i>	<b>381</b>	
• Securities	<i>IAS 27<sup>3</sup></i>	<b>9,042</b>	
• Accounts receivable and prepayments	<i>IAS 27<sup>3</sup></i>	<b>-36</b>	
• Accounts payable and provisions	<i>IAS 19<sup>1</sup></i>	<b>-2,227</b>	
• Accrued expenses and prepaid contributions	<i>IAS 19<sup>1</sup></i>	<b>-1,650</b>	
• Restricted reserves	<i>IAS 27<sup>3</sup></i>	<b>9,324</b>	
• Human resources reserve	<i>IAS 19<sup>1</sup></i>	<b>3,940</b>	
<b>Total IAS-restatement</b>			<b>13,264</b>
Reserves as of 31 December 2000, after IAS-restatement			<b>206,664</b>
<b>Result of the year</b>			
Deficit of the year, ended 31 December 2000			<b>-32,526</b>
• Operating expenditure	<i>IAS 36<sup>4</sup></i>	<b>3,433</b>	
• Other income	<i>IAS 21<sup>2</sup></i>	<b>-5,151</b>	
	<i>IAS 27<sup>3</sup></i>	<b>3,300</b>	
	<i>IAS 39<sup>5</sup></i>	<b>53</b>	
• Other expenditure	<i>IAS 21<sup>2</sup></i>	<b>5,146</b>	
	<i>IAS 27<sup>3</sup></i>	<b>-2,345</b>	
	<i>IAS 36<sup>4</sup></i>	<b>-2,683</b>	
	<i>IAS 39<sup>5</sup></i>	<b>-1,374</b>	
<b>Total IAS-restatement</b>			<b>379</b>
Deficit of the year, ended on 31 December 2000, after IAS-restatement			<b>-32,147</b>

### 5.2.2 Basis of presentation

The financial statements are presented in Swiss francs, rounded to the nearest thousand.

They are prepared on the historical cost convention except that the following assets and liabilities are stated at their fair value: available-for-sale securities and derivative financial instruments. Recognised assets and liabilities that are hedged are stated at fair value in respect of the risk that is hedged.

Fair value is the amount for which a financial asset, liability or instrument could be exchanged between knowledgeable and willing parties in an arm's length transaction.

The preparation of the consolidated financial statements requires the management to make estimates and assumptions that affect the reported amounts of assets and liabilities, disclosure of contingent liabilities at the date of the financial statements, and reported amounts of revenues and expenses during the reporting period. If in the future such estimates and assumptions, which are based on management's best judgment at the date of the financial statements, deviate from the actual circumstances, the original estimates and assumptions will be modified as appropriate in the year in which the circumstances change.

<sup>1</sup> IAS 19 – *Employee Benefits*

<sup>2</sup> IAS 21 – *Effects of Changes in Foreign Exchange Rates*

<sup>3</sup> IAS 27 – *Consolidated Financial Statements*

<sup>4</sup> IAS 36 – *Impairment of Assets*

<sup>5</sup> IAS 39 – *Financial Instruments: Recognition and Measurement*

# 5. NOTES TO THE FINANCIAL STATEMENTS AS AT 31 DECEMBER 2001

(in Swiss francs '000)

## 5.2.3 Basis of consolidation

### *Special Funds and Foundations*

Regarding special funds and foundations control exists when the ICRC has the power, directly or indirectly, to govern the financial and operating policies of a fund or foundation so as to obtain benefits from its activities. These special funds and foundations are consolidated from the date on which effective control is transferred.

They are only excluded from consolidation, when in aggregate they are not controlled, will not be controlled anymore in the near future or because they are not material.

Details on all funds and foundations are disclosed in note 5.4.6.

## 5.2.4 Foreign currency transactions

Monetary assets and liabilities are translated into Swiss francs at the rate applicable at the year-end. Items of the statement of income and expenditure are converted at monthly exchange rates and any differences are included under other income and expenditure.

The principal rates of exchange are shown below:

	Closing rate of exchange		Average rate of exchange	
	2001	2000	2001	2000
USD	1.6605	1.6200	1.6880	1.6854
EUR	1.4785	1.5200	1.5092	1.5601
GBP	2.4180	2.3900	2.4298	2.5500
DEM	0.7559	0.7772	0.7716	0.7977
FRF	0.2254	0.2317	0.2301	0.2379

## 5.2.5 Derivative financial instruments

The ICRC uses derivative financial instruments – forward foreign exchange contracts – to hedge its exposure to foreign exchange risks arising from financing and operational activities (for significant pledged contributions and expenditures). In accordance with its treasury policy, the ICRC does not hold or issue derivative financial instruments for trading purposes.

Derivative financial instruments are stated at fair value. Recognition of any resultant unrealised gain or loss depends on the nature of the item being hedged (see Note 5.2.6).

The fair value of forward exchange contracts is their quoted market price at the balance sheet date, being the present value of the quoted forward price.

## 5.2.6 Hedging

### *Hedge of currency risk on balance sheet assets and liabilities*

Where a derivative financial instrument hedges the variability in fair value of a recognised receivable or payable, any resultant gain or loss on the hedging instrument is recognised in the statement of income and expenditure.

The hedged item also is stated at fair value in respect of the risk being hedged, with any gain or loss being recognised in the statement of income and expenditure.

The fair value of the hedged items, in respect of the risk being hedged, is their carrying amount at the balance sheet date translated to Swiss francs at the foreign exchange rate ruling at that date.

# 5. NOTES TO THE FINANCIAL STATEMENTS AS AT 31 DECEMBER 2001

(in Swiss francs '000)

## 5.2.7 Cash and cash equivalents

The ICRC considers cash on hand, amounts due from banks and short-term time deposits with banks to be cash or cash equivalents.

Bank borrowings that are repayable on demand and form an integral part of the ICRC's cash management are included as a component of cash and cash equivalents for the purpose of the statement of cash flows.

## 5.2.8 Securities

Securities which are *available for sale* are classified as current assets and are stated at fair value, with any resultant gain or loss recognised in the statement of income and expenditure.

The fair value of *available-for-sale* securities is their quoted bid price at the balance sheet date.

## 5.2.9 Accounts receivable

Receivables are stated at their cost net of a provision on the outstanding amounts to cover the risk on nonpayment (see Note 5.3.3).

The main positions of the receivables are recognised for:

- Pledges: at the moment of a written confirmation;
- Re-invoiced costs: at the moment when (i) the service or basic expenditure is fulfilled or (ii) the ownership of the asset is transferred.

## 5.2.10 Inventories

Inventories held at the headquarters and at the principal regional distribution center in Nairobi are considered as uncommitted stocks and are recorded at cost. The cost of inventories includes expenditure incurred in acquiring the inventories and bringing them to their existing location and condition.

Expenditure is recognised at the moment of the delivery or consumption of these stocks except for obsolete inventories which are written off.

Inventories held at other locations are considered as committed and are included in expenditure.

The cost of inventories of perishable goods is based on the *first-expired first-out principle*.

The cost of other inventories is based on the *first-in first-out principle* except where goods have been specifically earmarked, in which case they are used first and therefore the costs of these items are specifically identified.

Transfers of inventories are recognised as expenditure when incurred.

## 5.2.11 Property, equipment and software

### *Owned assets*

Assets are measured at their historical costs and are capitalised when (i) they are used exclusively for the ICRC and when (ii) the following limits are reached for individual asset amounts:

• Real estate	all
• Equipment and vehicles	Sfr 10,000
• Licences for commercial software	Sfr 500,000*

Contributed assets are accounted for using the same principles as for purchased assets (see Note 5.2.16).

\* Licences for commercial software are considered as fully expensed during the year.

## 5. NOTES TO THE FINANCIAL STATEMENTS AS AT 31 DECEMBER 2001

(in Swiss francs '000)

### **Leased assets**

Leased assets having a rental character are defined as operating leases and are charged to the income and expenditure statement account throughout the lease period as they arise.

### **Subsequent expenditure**

Subsequent expenditure is capitalised only when it increases the future economic benefits embodied in the item of property and equipment.

All other expenditure is recognised in the statement of income and expenditure as an expense as incurred.

### **Depreciation**

Depreciation is calculated on the *straight line method* so as to depreciate the initial cost over the estimated useful lives, which are as follows:

	<u>in Switzerland</u>	<u>other countries</u>
Real estate	50 years	10 years
Fixed installations	10 years	10 years
Equipment and vehicles	5 years	5 years
Hardware	3 years	3 years
Software	5 years	5 years

### **5.2.12 Impairment**

The carrying amounts of the ICRC's assets, other than securities (see Note 5.2.8) and inventories (see Note 5.2.10), are reviewed at each balance sheet date to determine whether there is any indication of impairment.

If any such indication exists, the asset's recoverable amount, which is – due to the nature of the ICRC's activities – the value in use, is estimated.

An impairment loss is recognised whenever the carrying amount of an asset exceeds its recoverable amount. Impairment losses are recognised in the statement of income and expenditure.

An impairment loss is reversed if there has been a change in the estimates used to determine the recoverable amount.

An impairment loss is only reversed to the extent that the asset's carrying amount does not exceed the carrying amount that would have been determined, net of depreciation or amortisation, if no impairment loss had been recognised.

### **5.2.13 Provisions**

A provision is recognised in the balance sheet when the ICRC has a legal or constructive obligation as a result of a past event, and it is probable that an outflow of assets will be required to settle the obligation.

If the effect is material, provisions are determined by discounting the expected future cash flows that reflect current market assessments of the time value of money and, where appropriate, the risks specific to the liability.

### **5.2.14 Interest-bearing borrowings and loans**

Interest-bearing borrowings and loans are recognised initially at cost, less attributable transaction costs.

Subsequent to initial recognition, interest-bearing loans are stated at amortised cost with any difference between cost and redemption value being recognised in the statement of income and expenditure over the period of the loan on an effective interest basis.

# 5. NOTES TO THE FINANCIAL STATEMENTS AS AT 31 DECEMBER 2001

(in Swiss francs '000)

## 5.2.15 Reserves

### *Funding of field operations*

#### *Field operations with temporary deficit financing*

This position relates to expenditures in the field which have not been financed by contributions received or pledged at 31 December 2001.

### *Donor-restricted contributions*

Some contributions received by the ICRC are earmarked for specific usage. At the end of the financial year, any such funds which have not yet been spent are recorded under this heading. In case the funds cannot be used, the ICRC either obtains agreement for a reallocation of those funds for a different usage or reimburses them to the donor.

### *Reserves designated by the Assembly*

#### *Future operations reserve*

This position contains the reserve for operational funding. The ideal amount of this reserve is estimated at two and a half months of operational cash expenditure over the last five years.

#### *Operational risks reserve*

This concerns reserves relating to insurance of equipment and to commercial disputes.

#### *Assets reserve*

The ICRC sets aside funds for capital expenditure on real estate and equipment, in order to be able to make investments, which are essential for its operations regardless of short-term financial fluctuations.

#### *Financial risks reserve*

This covers the risks of exchange rate and price fluctuations in securities.

#### *Human resources reserves*

This reserve is set aside to cover the exposure to future payments to management and staff under agreements for early retirements.

#### *Specific projects reserves*

Allocations for specific projects to be undertaken are made in anticipation of the events taking place; such as the International Conference of the Red Cross and Red Crescent, and studies concerning the Red Cross emblem.

# 5. NOTES TO THE FINANCIAL STATEMENTS AS AT 31 DECEMBER 2001

(in Swiss francs '000)

## 5.2.16 Income

### **Contributions**

Pledges are recognised on receipt of a written document from the donors.

Contributions that are based on contracts for specific projects (e. g. European Union, projects delegated to National Red Cross and Red Crescent Societies) are recognised as the expenditure is incurred.

The following contributions are recognised upon receipt of the cash collection:

- Private sources, associations and companies
- Legacies
- Gifts

Contributions in kind (goods or interests) and in services (in the form of staff, means of transport or rent) are recognised on the date of receipt of the goods or service and are reported as equal contributions and expenses in the income and expenditure statement.

Contributions in kind for fixed assets are recorded at fair value under other income. Depreciation of such assets is included in operational expenditure in the same manner as for purchased fixed assets.

The value of contributions in kind is determined by the donor's indication of the value of the goods, including the cost of transport to the final destination. The fair value may not be exceeded.

The value of service contributions in the form of staff is estimated by determining the real cost that would have been incurred had the contribution not been made. In the case of staff seconded to the ICRC, the estimated value consists of the salary plus the social security and insurance contributions paid by the ICRC for the position concerned. From this value, all personnel costs paid by the ICRC directly to the concerned persons or its employer have been deducted to give the value of service recorded.

### **Earmarking**

Cash contributions restricted by donors not other than for general ICRC field operations are considered as *non-earmarked*.

Cash contributions to a given region, country or programme (worldwide) are seen as *loosely earmarked*,

Contributions (in cash or in kind) to the programme or sub-programme of a country, project or goods are *tightly earmarked*.

The table below shows the overall framework for the earmarking level of cash contributions for the field budgets:

Level of earmarking	Range/restrictions	Example
none	overall ICRC field budget	<i>ICRC operations worldwide</i>
region	one of the five regions	<i>ICRC operations in Africa</i>
programme	one of the four programmes	<i>ICRC preventive action activities worldwide</i>
programme/region	one of the four programmes for one of the five regions	<i>ICRC protection activities in Asia and the Pacific</i>
operation	one of the worldwide delegations	<i>ICRC activities in Colombia</i>

Donor-restricted contributions that exceed specific expenditure within the accounting year are carried forward to the following year (see Note 5.2.15).

In case the ICRC meets an overfinancing due to earmarked contributions for a specific operation, the donor is asked if the contribution can be allocated to another operation or be carried forward to the following year. In case of overfinancing, the donor may also ask for a reimbursement of the donation.

### **Lease income**

Lease income from operating leases is recognised in the statement of income and expenditure on a straight-line basis over the lease term.

## 5. NOTES TO THE FINANCIAL STATEMENTS AS AT 31 DECEMBER 2001

(in Swiss francs '000)

### 5.2.17 Financial income and expenditure

The net financial result is comprised of interest payable on borrowings, interest receivable on funds invested, securities' income, foreign exchange gains and losses, and gains and losses on hedging instruments (see Note 5.2.6 Hedging).

Interest income is recognised in the statement of income and expenditure as it accrues, taking into account the effective yield on the asset.

Securities' income is recognised on collection.

### 5.2.18 Employee benefits

For headquarters and expatriated employees pension obligations are covered by an independent foundation with a defined contribution plan. One third of the contributions are paid by the employees and two thirds by the ICRC.

#### *Defined contribution plan*

Contributions to the defined contribution pension plan are recognised as an expense in the statement of income and expenditure as incurred.

#### *Early retirement benefits*

The ICRC has a plan, which allows its staff working at headquarters or in the field and hired in Geneva to have a pre-retirement at 57 instead of 62. This plan is revocable at any time.

The obligation from employees who presently benefit from this plan is shown under accrued expenses and prepaid contributions, discounted to its present value. The discount rate is the yield at balance sheet date on a 5 year Swiss Government bond.

Allocations made towards the cost of future early retirements are included in the human resources reserve.

#### *AVENIR Foundation*

The AVENIR Foundation is an entity, established at the ICRC's initiative, for the benefit of staff working at the headquarters or in the field and hired in Geneva under an open-ended contract.

Its purpose is to facilitate training of professional skills, to facilitate career moves and to improve retirement benefits.

The ICRC pays fixed contributions to staff's individual accounts of the foundation depending on the length of their employment.

#### *Local employees*

Personnel employed locally by the delegations receive social benefits in accordance with the legislation of the countries concerned and the Local Collective Staff Agreements.

### 5.2.19 Expenditure

#### *Operating lease payments*

Payments made under operating leases are recognised in the statement of income and expenditure on a straight-line basis over the term of the lease. Lease incentives received are recognised in the statement of income and expenditure as an integral part of the total lease payments made.

### 5.2.20 Comparative information

Comparative information has been restated to comply with IAS.

# 5. NOTES TO THE FINANCIAL STATEMENTS AS AT 31 DECEMBER 2001

(In Swiss francs '000)

## 5.3 Details relating to the financial statements

This section provides a breakdown of the main items on the balance sheet, the statement of income and expenditure, the cash flow statement and the statement of changes in reserves. All figures are in thousands of Swiss francs (Sfr '000) and represent a consolidation of the headquarters and field financial data.

### 5.3.1 Cash and cash equivalents

	2001	2000
Cash and bank accounts	90,385	22,977
Time deposits	41,375	21,835
<b>Cash and bank balances</b>	<b>131,760</b>	<b>44,812</b>
Bank borrowings	-107	
<b>Cash and cash equivalents</b>	<b>131,653</b>	<b>35,472</b>

Cash and bank accounts include the bank accounts of the Foundation for the ICRC in the amount of Sfr 1,132 (2000: Sfr 293) as well as the Max Huber Fund of Sfr 25 (2000: Sfr 25).

### 5.3.2 Securities

	2001	2000
Securities	40,248	42,561
Other financial assets	7,727	7,396
<b>Total</b>	<b>47,975</b>	<b>49,957</b>

The securities include securities and special funds of the consolidated funds and the Foundation of Sfr 8,537 (2000: Sfr 9,042).

### 5.3.3 Accounts receivable and prepayments

	2001	2000
Pledges	91,125	127,920
Re-invoiced costs commercial	913	980
Re-invoiced costs governments	1,066	875
National Red Cross and Red Crescent Societies, organizations, foundations and funds	4,189	4,196
Withholding taxes	346	576
Provision for accounts receivable	-7,590	-10,210
<b>Total accounts receivable</b>	<b>90,049</b>	<b>124,337</b>
Prepaid expenses	4,292	5,379
Guarantee deposits	995	948
Social security and insurance contributions	26	2,241
Advance payments to suppliers	610	285
Advance payments to employees	2,960	3,419
<b>Total prepayments</b>	<b>8,883</b>	<b>12,272</b>
<b>Total accounts receivable and prepayments</b>	<b>98,932</b>	<b>136,609</b>

The accounts receivable include withholding taxes of the consolidated funds and the Foundation of Sfr 24 (2000: Sfr 17).

## 5. NOTES TO THE FINANCIAL STATEMENTS AS AT 31 DECEMBER 2001

(in Swiss francs '000)

### 5.3.4 Inventories

#### *Breakdown by category of goods:*

	2001	2000
Relief	7,651	3,356
Medical and orthopedic	7,207	6,177
Water and sanitation	2,818	3,303
Other	4,589	7,652
<b>Total</b>	<b>22,265</b>	<b>20,488</b>

Obsolete goods of a total value of Sfr 271 (2000: Sfr 219) have been amortised in 2001.

### 5.3.5 Property, equipment and software

	Land and buildings	Equipment and vehicles	Software	Work in progress	Total
<b>Historical acquisition costs</b>					
Balance at 1 January 2001	43,946	109,944	20,080	7,469	<b>181,439</b>
Additions		8,261		5,850	<b>14,111</b>
Disposals	-58	-13,477			<b>-13,535</b>
Restatements and transfers		-716			<b>-716</b>
Completion of work in progress	10,938	1,094		-12,032	0
<b>Balance at 31 December 2001</b>	<b>54,826</b>	<b>105,106</b>	<b>20,080</b>	<b>1,287</b>	<b>181,299</b>
<b>Accumulated depreciation and value adjustments</b>					
Balance at 1 January 2001	-13,454	-82,271	-4,820	0	-100,545
Impairment losses		-91			-91
Depreciation charge for the year	-1,658	-11,291	-4,074		<b>-17,023</b>
Disposals	58	12,413			<b>12,471</b>
Restatements and transfers		344	59		<b>403</b>
<b>Balance at 31 December 2001</b>	<b>-15,054</b>	<b>-80,896</b>	<b>-8,835</b>	<b>0</b>	<b>-104,785</b>
<b>Net book value as at 31 December 2001</b>	<b>39,772</b>	<b>24,210</b>	<b>11,245</b>	<b>1,287</b>	<b>76,514</b>
<b>Net book value as at 31 December 2000</b>	<b>30,492</b>	<b>27,673</b>	<b>15,260</b>	<b>7,469</b>	<b>80,894</b>

#### *Work in progress*

Work in progress comprises software in development acquired externally or generated internally for Sfr 81 as well as the setup of orthopedic centers and related activities for Sfr 1,206.

#### *Restatements and impairment loss*

In 2001, a restatement of assets is recognised in compliance with the current ICRC accounting policy, Sfr 314 (2000: Sfr 2,766). A revaluation of donated assets in 2001 caused the ICRC to assess the recoverable amount of vehicles and generators. Based on this assessment, the carrying amount of those items was written down by Sfr 91 (2000: Sfr 0).

#### *Security: mortgage loan on property*

At 31 December 2001 the headquarters building No.3 with an insurance value of Sfr 19,445 is subject to two mortgage notes of Sfr 7,050 each to secure the interest-bearing mortgage loan (see Note 5.3.6).

## 5. NOTES TO THE FINANCIAL STATEMENTS AS AT 31 DECEMBER 2001

(in Swiss francs '000)

### 5.3.6 Borrowings and loans

	2001	2000
<b>Loans</b>		
Interest-bearing loan	7,900	7,900
Other loan	9,800	8,119
<b>Total</b>	<b>17,700</b>	<b>16,019</b>

	2001	2000
<b>Borrowings</b>		
Bank borrowings	107	9,340
<b>Total</b>	<b>17,807</b>	<b>25,359</b>

#### Terms and debt repayment schedule

	Total	within 1 year	1-5 years	more than 5 years
<u>Secured loan (effective rate)</u>				
Sfr – fixed at 4,43 %	7,900	200	800	6,900
<u>Unsecured loan</u>				
Sfr – granted at 0 %	9,800	196	784	8,820
<b>Total</b>	<b>17,700</b>	<b>396</b>	<b>1,584</b>	<b>15,720</b>

The secured loan of Sfr 7,900 (2000: Sfr 7,900) relates to one building at the headquarters in Geneva. Interest amounted to Sfr 376 in 2001 (2000: Sfr 413).

The unsecured loan is interest free, reimbursable during 50 years and has been granted for the new training center in Ecogia-Geneva, Switzerland. For the interests a contributed service of Sfr 387 has been recorded as expenditure and as income.

In order to record the donation on an accrued basis, the loan has not been discounted.

### 5.3.7 Accounts payable

	2001	2000
Governments	11,983	11,504
National Red Cross and Red Crescent Societies, organizations, foundations and funds	719	1,609
Suppliers	14,979	15,655
Salaries due to employees	2,072	2,637
Social security and insurance contributions	12,889	10,891
Sundry items	387	542
<b>Total</b>	<b>43,029</b>	<b>42,838</b>

## 5. NOTES TO THE FINANCIAL STATEMENTS AS AT 31 DECEMBER 2001

(in Swiss francs '000)

### 5.3.8 Provisions

<i>for social security for local employees</i>	2001	2000
Balance at 1 January	15,247	12,242
Allocations during the year	6,783	5,689
Use of provisions during the year	-2,923	-2,684
<b>Balance at 31 December</b>	<b>19,107</b>	<b>15,247</b>

### 5.3.9 Accrued expenses and prepaid contributions

	2001	2000
Accrued expenses	11,936	10,611
Staff vacation accrual	21,160	20,827
Early retirement	4,431	4,445
National Red Cross and Red Crescent Societies, organizations, foundations and funds	6,093	5,416
Prepaid contributions	636	1,353
<b>Total</b>	<b>44,256</b>	<b>42,652</b>

### 5.3.10 Funding of field operations

<b>a. Field Operations with temporary deficit financing</b>	2001	2000
Loosely earmarked balances	-31,463	-33,950
Tightly earmarked balances	0	-269
<b>Total</b>	<b>-31,463</b>	<b>-34,219</b>

Field operations are considered as a deficit financing as soon as the contributions do not cover the expenditure.

<b>b. Donor-restricted contributions</b>	2001	2000
Loosely earmarked balances	31,785	808
Tightly earmarked balances	3,012	4,326
<b>Total</b>	<b>34,797</b>	<b>5,134</b>

In 2001, no contributions had been reimbursed (Sfr 347 in 2000).

### 5.3.11 Reserves designated by the Assembly

	Future operations	Operational risks	Assets replacement	Financial risks	Human resources	Specific projects	Total
Balance as at 1 January 2001	94,000	10,323	84,645	12,942	9,075	1,040	212,025
Use/release during 2001	-	-	-699	-4,962	-1,833	-367	-7,861
Allocations 2001	11,668	447	1,196	3,500	2,736	2,482	22,029
<b>Balance as at 31 December 2001</b>	<b>105,668</b>	<b>10,770</b>	<b>85,142</b>	<b>11,480</b>	<b>9,978</b>	<b>3,155</b>	<b>226,193</b>

The future operations reserve is for insufficient operational funding, estimated at a level of the average of 2.5 months of cash, kind and services expenditure over the last five years including the overhead for the field structure only.

The theoretical level should be Sfr 134,386 (in 2000: Sfr 127,576).

## 5. NOTES TO THE FINANCIAL STATEMENTS AS AT 31 DECEMBER 2001

(in Swiss francs '000)

### 5.3.12 Operating expenditure by cash/kind/services and cost of support units

#### Field

Operating expenditure	Cash	Kind	Services	Total 2001	Total 2000
Staff-related costs	-216,120		-17,199	-233,319	-225,044
Mission costs	-24,930		-218	-25,148	-26,610
Premises and equipment	-47,715	-302	-341	-48,358	-49,190
Transport	-68,742			-68,742	-91,021
Assistance to victims	-136,734	-32,449		-169,183	-242,042
Financial assistance to National Societies	-28,569	-57		-28,626	-29,781
Financial assistance to third parties	-13,920			-13,920	-13,138
General supplies and services	-45,602		-70	-45,672	-50,401
Depreciation	-11,405			-11,405	-11,875
<b>Total</b>	<b>-593,737</b>	<b>-32,808</b>	<b>-17,828</b>	<b>-644,373</b>	<b>-739,102</b>

#### Headquarters

Operating expenditure	Cash	Kind	Services	Total 2001	Total 2000
Staff-related costs	-98,514		-1,231	-99,745	-93,857
Mission costs	-3,922			-3,922	-4,257
Premises and equipment	-8,406		-1,213	-9,619	-8,368
Transport	-265			-265	-116
Assistance to victims	-4			-4	0
Financial assistance to National Societies	-13			-13	-1
Financial assistance to third parties	-2,265			-2,265	-1,689
General supplies and services	-23,445	-387		-23,832	-27,148
Depreciation	-5,642			-5,642	-8,313
<b>Total</b>	<b>-142,476</b>	<b>-387</b>	<b>-2,444</b>	<b>-145,307</b>	<b>-143,749</b>

#### Cost of support units at the Headquarters for Field & Headquarters

	2001	2000
Information systems	12,839	15,380
Logistics	9,834	8,921
Human resources	17,348	16,126
Finance and administration	21,379	20,857
External resources	7,370	6,490
<b>Total</b>	<b>68,770</b>	<b>67,774</b>

## 5. NOTES TO THE FINANCIAL STATEMENTS AS AT 31 DECEMBER 2001

(in Swiss francs '000)

(US\$ thousand)

### 5.3.13 Staff-related costs and figures

	2001	2000
Wages and salaries	245,009	232,335
Social insurance and social benefits	69,625	61,194
Contributed services	18,430	25,372
<b>Total</b>	<b>333,064</b>	<b>318,901</b>

The number of positions at the end of 2001 (2000) was:

in the field:

- 1,161 (1,181) expatriate staff (including 176 (225) seconded by National Societies);
- 7,502 (7,848) local recruited employees under ICRC contract;
- 1,394 (2,226) local daily workers.

at headquarters:

- 800 (796) staff (including 3 (14) seconded by National Societies), which represents 658 (645) positions.

### 5.3.14 Employee benefits

#### a. Personnel pension plan

Under the defined contribution pension plan the ICRC paid Sfr 25,477 (2000: Sfr 23,334) to the pension fund.

The Pension Fund Board has by a signed agreement with the ICRC accepted the following:

1. The ICRC's level of contributions is fixed at 17 % of the pensionable salary.
2. The ICRC will not be liable for any additional contributions if the fund does not have sufficient assets to pay all employee benefits as defined in the pension fund regulations relating to employee service in the current and prior periods.
3. The ICRC will not be liable for any additional contributions if the fund does not maintain a 4 % return on investment.
4. Any surplus will not be used to reduce employer contributions.

#### b. Early retirement benefits

The future financial commitments due to early retirement benefits are borne by the ICRC and are included under accrued expenses in the amount of Sfr 4,431 (2000: Sfr 4,445) for accepted early retirements. The human resources reserve includes an accumulated allocation of Sfr 4,843 (2000: Sfr 3,940) towards the cost of future early retirements.

#### c. Severance pay to employees hired locally outside of Switzerland

The ICRC works in a field of activities, where sometimes delegations are closed in a very short delay. For this reason, a plan of severance pay is established that consists under certain given circumstances to pay a final amount to the employees before they leave.

This plan amounted to Sfr 19,107 at 31 December 2001 (Sfr 15,247 at 31 December 2000) and is included under provisions (see Note 5.3.8).

#### d. Expenditure for training – AVENIR Foundation

In 2001, the contribution to that foundation was Sfr 7,578 (Sfr 6,732 in 2000) and an amount of Sfr 5,524 (Sfr 4,091 in 2000) for training purposes and professional integration outside of the ICRC and early retirements was paid out.

In addition, the ICRC recorded direct expenditure for professional training of its staff of Sfr 2,079 (Sfr 2,342 in 2000).

## 5. NOTES TO THE FINANCIAL STATEMENTS AS AT 31 DECEMBER 2001

(in Swiss francs '000)

million per year basis except for 2001

### 5.3.15 Operating leases

#### *Leases as lessee*

The ICRC leases warehouses, delegation buildings and means of transport under operating leases. The leases may typically run for a period up to ten years, with an option to renew the lease after that date. Lease payments are increased annually to reflect market rentals.

One of the owned buildings has been leased by the ICRC. The lease expires in January 2002.

During the current year Sfr 80 million were recognised as an expense in the statement of income and expenditure in respect of operating leases (2000: Sfr 100 million).

The cash rental expenses are as follows:

	2001	2000
Premises and equipment	29,367	28,584
Transport	50,159	71,596
<b>Total</b>	<b>79,526</b>	<b>100,180</b>

Non-cancellable operating lease rentals are payable as follows:

– within 12 months	5,593	7,558
– within 1 to 5 years	5,092	3,651
– over 5 years	1,454	1,528
<b>Total</b>	<b>12,139</b>	<b>12,737</b>

#### *Leases as lessor*

In 2001, Sfr 655 (2000: Sfr 722) was recognised as income in the statement of income and expenditure in respect of subleases.

Non-cancellable operating lease rentals are receivable as follows:

	2001	2000
– within 12 months	39	604
– within 1 to 5 years	0	33
– over 5 years	0	0
<b>Total</b>	<b>39</b>	<b>637</b>

### 5.3.16 Financial income and expenditure

	2001	2000
<b>Available-for-sale securities:</b>		
(Loss)/gain on securities	-3,231	10,173
Securities' income, net	1,240	1,446
<b>Total net (expenditure)/income from securities</b>	<b>-1,991</b>	<b>11,619</b>
Interest income	1,619	1,752
<b>Total financial (expenditure)/income, net</b>	<b>-372</b>	<b>13,371</b>
Interest expense	-376	-413
<b>Total financial (expenditure)/income, net, due to IAS 39</b>	<b>-748</b>	<b>12,958</b>
<b>Foreign exchange loss, net</b>	<b>-4,772</b>	<b>-3,784</b>

The interest expense is already included in the operating expenditure due to the appeals to donors.

(in Swiss francs '000)

## 5. NOTES TO THE FINANCIAL STATEMENTS AS AT 31 DECEMBER 2001

### 5.3.17 Other income and other expenditure

	2001	2000
Decrease in provision for accounts receivable	2,620	0
Re-voiced costs	4,591	4,355
Income arising from prior period	1,731	2,561
Other	4,828	7,902
Adjustments of operations	3,743	0
<b>Total other income</b>	<b>17,513</b>	<b>14,818</b>
Increase in provision for accounts receivable	0	-750
Expenditure arising from prior period	-2,316	-1,391
Other	-4,443	-8,061
Adjustments of operations	0	-497
<b>Total other expenditure</b>	<b>-6,759</b>	<b>-10,699</b>

Adjustments of operations concern changes in the funding of field operations recorded in previous years. These comprise mainly transfer of goods between operations, and new estimates of accruals of previous years.

# 5. NOTES TO THE FINANCIAL STATEMENTS AS AT 31 DECEMBER 2001

(in Swiss francs '000)

## 5.4 Additional notes

### 5.4.1 Taxes

The ICRC is exempt from taxes in Switzerland and most countries in which its delegations are based.

### 5.4.2 Financial instruments

#### *Foreign currency risk*

The ICRC incurs foreign currency risk on pledged contributions that are denominated in a currency other than Swiss francs. The currencies giving rise to this risk are primarily US-Dollar, Euro, Pound Sterling, and Swedish Kroner.

#### *Hedging policy*

The ICRC hedges significant pledged contributions denominated in a foreign currency on the balance sheet.

The ICRC uses *forward foreign exchange contracts* to hedge its foreign currency risk. The forward exchange contracts have maturities of less than one year after the balance sheet date. Where necessary, the forward exchange contracts are swapped at maturity.

In respect of other monetary assets and liabilities held in currencies other than Swiss francs, the ICRC ensures that the net exposure is kept to an acceptable level, by buying or selling foreign currencies at spot rates where necessary to address short term needs.

At the year-end, the following positions are open:

	2001	2000
Forward foreign exchange contracts		
– purchase of foreign currencies	16,780	23,280
– sale of foreign currencies	-10,657	-23,239

#### *Fair value*

Changes in the fair value of forward exchange contracts that hedge pledged contributions or significant expenditures are recognised in the statement of income and expenditure. They are generally offset by foreign exchange gains and losses arising on translation of the hedged item to Swiss francs at the balance sheet date.

Both the changes in fair value of the hedging instruments and the foreign exchange gains and losses relating to the hedged items are recognised as part of "net financial result" (see Note 5.3.16).

The fair value of forward exchange contracts at the balance sheet date was a charge of Sfr 175 (2000: Sfr 0).

#### *Interest rate risk*

As the ICRC has a fixed mortgage rate up to 30 June 2006, there is no exposure to changes in interest rates.

#### *Credit risk*

The receivables are mostly with governments with high credit ratings, where credit risk is low.

Investments are allowed only in liquid securities and only with counterparties that have a high credit rating.

Other positions are not material, or are covered by provisions.

## 5. NOTES TO THE FINANCIAL STATEMENTS AS AT 31 DECEMBER 2001

(in Swiss francs '000)

### 5.4.3 Overhead income and expenditure

As a contribution to the costs of headquarters' support for operations in the field, an additional 6.5 % is added to the budget of each operation for cash and service movements. This support includes services essential for an operation's success such as human resources, finance, logistics, information technology and other support.

The reconciliation of **overhead expenditure** results as follows:

	Headquarters	Field
<b>2001</b>		
Operational expenditure	–145,307	–644,373
Internal allocation to headquarters budget	–	–39'813
<b>Total expenditure</b>	<b>–145,307</b>	<b>–684,186</b>
<b>2000</b>		
Operational expenditure	–141,067	–739,102
Internal allocation to headquarters budget	–	–44,071
<b>Total expenditure</b>	<b>–141,067</b>	<b>–783,173</b>

The reconciliation of **overhead income** results in the following breakdown for the last two years:

	Headquarters	Field
<b>2001</b>		
Contributions	119,966	709,779
Internal allocation from field budget	39,813	–
<b>Total income</b>	<b>159,779</b>	<b>709,779</b>
<b>2000</b>		
Contributions	115'308	721'031
Internal allocation from field budget	44,071	–
<b>Total income</b>	<b>159'379</b>	<b>721'031</b>

### 5.4.4 Capital and contractual commitments

#### Capital commitment

The *capital expenditure* of Sfr 3,200 for 100 vehicles has been approved but not provided for in these financial statements.

#### Engagement in a significant contract

The ICRC concluded a *general partnership agreement* with an IT-company on 27 March 1997. This agreement has a duration of 10 years but may be terminated by each of the two partners under certain given circumstances. The agreement rules the IT-partnership between the two entities for system deployment services, systems technics services, support services for all IT-infrastructure and IT-users at the ICRC's headquarters, software and systems engineering as well as software deployment and maintenance services for the ICRC headquarters and field locations as well as assistance services for IT-Governance.

# 5. NOTES TO THE FINANCIAL STATEMENTS AS AT 31 DECEMBER 2001

(In Swiss francs '000)

## 5.4.5 Related parties

### *Identity of related parties*

The ICRC has a controlling related party relationship with three of its special funds and foundations (see Note 5.4.6).

Key Management Personnel are persons having authority and responsibility for planning, directing and controlling the activities of the ICRC. This includes the directors and senior management as well as close members of their families or households.

The Assembly is the supreme governing body of the ICRC.

The ICRC has a **conflict-of-interest policy** whereby the Assembly, the Directors, and the Senior Management must advise the Assembly or the responsible Human Resources Management of any direct or indirect interest in any transaction or relationship with the ICRC and are disqualified from participation in discussions and decisions regarding any action affecting their individual, professional, or business interests.

### *Transactions with related parties*

During the year the ICRC received income of Sfr 638 (2000: 2,779 Sfr) from three of its funds and foundations (see Note 5.4.6).

There were no transactions with key management personnel.

With the exception of the President and the permanent Vice-President the other members of the Assembly, or any person related or connected by business to them, have not received any remuneration from the ICRC during the year.

## 5.4.6 Special Funds and Foundations

2001							Transaction to the ICRC
Fund/Foundation	Board	Beneficiary	Capital	Net Assets	Result		
Foundation for the International Committee of the Red Cross	ICRC & external	ICRC	5,204	6,585	300	250	
Clare R. Benedict Fund	ICRC	ICRC	1,633	1,872	-207	264	
Omar El Muktar Fund	ICRC	ICRC	761	838	-97	124	
Max Huber Fund	-	ICRC	25	25	0	0	
<b>Total</b>			<b>7,623</b>	<b>9,320</b>	<b>-4</b>	<b>638</b>	

The assets of the consolidated funds and foundations consist of the following positions:

	Securities	Special Funds	Banks	Withholding taxes
Foundation for the International Committee of the Red Cross	5,433	-	1,132	24
Clare R. Benedict Fund	-	2,140	-	-
Omar El Muktar Fund	-	963	-	-
Max Huber Fund	-	-	25	-

## 5.4.7 Remuneration

The salaries and benefits of the President, the permanent Vice-President, the Directors and the Management Controller of the ICRC are set by the Assembly.

The non-permanent members of the Assembly, or persons related or connected by business to them, have not received any remuneration from the ICRC during the year.

## 5.4.8 Subsequent events

Subsequent to the balance sheet date no significant events with a financial effect on the financial statements occurred.

## 6.1. INCOME AND EXPENDITURE RELATED TO THE

(in Swiss francs '000)

## BUDGET

EXPENDITURE BY PROGRAMME  
(Cash, kind and services)

	2001 Initial budget		2001 Final budget		Protection	Assistance	Preventive action	Cooperation with National Societies		Overheads	General
	Amendments										
<b>1. EMERGENCY APPEALS (FIELD)</b>											
Africa	346,861	32,266	379,127	44,545	177,953	17,133	17,587	16,607	6,954		
Asia and the Pacific	133,065	32,100	165,165	24,944	75,517	13,957	12,338	7,636	3,123		
Latin America and the Caribbean	52,116	0	52,116	7,529	17,498	11,306	3,249	2,929	1,652		
Europe and North America	193,876	24,676	218,552	17,098	106,624	24,307	7,991	9,570	2,911		
Middle East and North Africa	51,339	13,447	64,786	16,617	22,302	6,063	4,215	3,071	960		
Contingency	67,438	-2,751	64,687								
Field general											
<b>TOTAL EMERGENCY APPEALS (FIELD)</b>	<b>844,695</b>	<b>99,738</b>	<b>944,433</b>	<b>110,733</b>	<b>399,894</b>	<b>72,766</b>	<b>45,380</b>	<b>39,813</b>	<b>15,600</b>		
<b>2. HEADQUARTERS APPEAL</b>											
<b>2.1. HEADQUARTERS FIELD SUPPORT</b>											
Africa	26,720	414	27,134	4,642	16,829	2,268	1,732		1,607		
Asia and the Pacific	14,567	-695	13,872	1,848	3,993	1,714	843		5,340		
Latin America and the Caribbean	6,741	-967	5,774	922	1,812	1,311	346		825		
Europe and North America	15,147	-1,749	13,398	1,266	4,315	1,989	563		5,930		
Middle East and North Africa	7,878	-984	6,894	2,052	2,474	1,018	408		857		
<b>SUBTOTAL HEADQUARTERS FIELD SUPPORT</b>	<b>71,053</b>	<b>-3,981</b>	<b>67,072</b>	<b>10,730</b>	<b>29,423</b>	<b>8,300</b>	<b>3,892</b>		<b>14,559</b>		
<b>2.2. HEADQUARTERS OTHER ACTIVITIES</b>											
Assembly, Presidency & Management Control	5,751	-603	5,148	0	0	1,672	30		3,243		
Directorate	15,333	-958	14,375	4	1,049	5,379	61		9,307		
Operations	23,089	-483	22,606	5,745	4,822	1,886	497		11,327		
Law, Policy and Cooperation with the Movement	17,236	-725	16,511	334	0	12,626	2,664		1,348		
Communication	17,752	-515	17,237	11	0	14,216	80		502		
Kind and services for buildings									1,600		
<b>SUBTOTAL HEADQUARTERS OTHER ACTIVITIES</b>	<b>79,161</b>	<b>-3,284</b>	<b>75,877</b>	<b>6,094</b>	<b>5,871</b>	<b>35,779</b>	<b>3,332</b>		<b>27,327</b>		
<b>TOTAL HEADQUARTERS</b>	<b>150,214</b>	<b>-7,265</b>	<b>142,949</b>	<b>16,824</b>	<b>35,294</b>	<b>44,079</b>	<b>7,224</b>		<b>41,886</b>		
<b>3. OPERATING ACTIVITIES RELATED CONTRIBUTIONS AND EXPENDITURE</b>											
(according to table 2 – Statement of income and expenditure)											
Total field and headquarters income and expenditure					127,557	435,188	116,845	52,604	39,813	57,486	
Deduction of field non-operating income											
Deduction of headquarters non-operating income											
Deduction of overheads									-39,813		
<b>TOTAL FIELD AND HEADQUARTERS OPERATING ACTIVITIES RELATED CONTRIBUTIONS AND EXPENDITURE</b>	<b>127,557</b>	<b>435,188</b>	<b>116,845</b>	<b>52,604</b>	<b>0</b>	<b>57,486</b>					

# 2001 EMERGENCY AND HEADQUARTERS APPEALS

INCOME (Cash, kind and services)							FUNDING OF FIELD OPERATIONS (Balances brought forward)				
2001 Total expenditure	Cash			2001 Total income	2000 Donor- restricted contributions brought forward	2000 Field operations with temporary deficit financing brought forward		2001 Field operations with temporary deficit financing			
	Cash contributions	Cash non-operating income	Overheads			Kind contributions	Services contributions	Adjustments and transfers	2001 Donor- restricted contributions		
280,779	263,547	548		10,943	6,326	281,364	1,986	-21,496	2,710	252	-16,468
137,515	156,711	285		4,135	4,417	165,548	529	-3,403	-9	29,560	-4,410
44,163	46,041	1,190		73	1,122	48,426		-4,640	1,642	2,277	-1,013
168,501	138,890	925		16,180	5,182	161,177	1,931	-2,433	75	1,136	-8,886
53,228	52,918	140		1,477	781	55,316		-2,246	40	569	-686
		1,036				1,036	682		-715	1,003	
<b>684,186</b>	<b>659,143</b>	<b>3,088</b>		<b>32,808</b>	<b>17,828</b>	<b>712,867</b>	<b>5,128</b>	<b>-34,218</b>	<b>3,743</b>	<b>34,797</b>	<b>-31,463</b>
117,135	3,115	39,813			1,231	161,294					
27,078											
13,738											
5,216											
14,063											
6,809											
66,904											
4,945											
15,800											
24,277											
16,972											
14,809											
1,600				387	1,213	1,600					
78,403				387	1,213	1,600					
<b>145,307</b>	<b>117,135</b>	<b>3,115</b>	<b>39,813</b>	<b>387</b>	<b>2,444</b>	<b>162,894</b>					
829,493	776,278	6,203	39,813	33,195	20,272	875,761					
		-3,088				-3,088					
		-3,115				-3,115					
		-39,813		-39,813		-39,813					
<b>789,680</b>	<b>776,278</b>	<b>0</b>	<b>0</b>	<b>33,195</b>	<b>20,272</b>	<b>829,745</b>					

## 6.2. INCOME AND EXPENDITURE BY DELEGATION

(in Swiss francs '000)

	BUDGET				EXPENDITURE BY PROGRAMME (Cash, kind and services)			
	2001 Initial budget	Amendments	2001 Final budget	Protection	Assistance	Preventive action	Cooperation with National Societies	Overheads
<b>Africa</b>								
Angola	47,687		47,687	3,476	28,539	1,092	192	2,037
Burundi	11,513	17,888	29,401	1,021	13,032	561	98	929
Democratic Republic of the Congo	55,545		55,545	6,502	21,924	1,532	2,070	2,106
Republic of the Congo	4,262		4,262	755	1,352	1,038	245	205
Eritrea	18,189		18,189	2,890	6,627	270	671	763
Ethiopia	21,494		21,494	5,065	8,405	973	1,409	1,083
Guinea	3,864	11,627	15,491	2,115	6,338	981	739	639
Liberia	2,026	2,751	4,777	689	2,767	489	317	298
Rwanda	34,174		34,174	12,685	15,074	1,055	450	1,858
Sierra Leone	31,341		31,341	1,769	16,091	527	1,075	1,318
Somalia	28,954		28,954	556	16,590	339	1,227	1,130
Sudan	43,602		43,602	2,029	29,563	921	1,357	2,080
Uganda	12,634		12,634	957	4,627	492	890	428
Abidjan Regional Delegation	3,969		3,969	478	419	1,036	895	202
Dakar Regional Delegation	2,540		2,540	391	267	929	622	177
Harare Regional Delegation	4,958		4,958	877	273	887	809	245
Lagos Regional Delegation	3,219		3,219	9	1,444	768	894	256
Nairobi Regional Delegation	11,132		11,132	1,216	3,639	1,649	1,694	482
Pretoria Regional Delegation	3,021		3,021	260	8	1,114	1,096	180
Yaoundé Regional Delegation	2,737		2,737	805	974	480	837	191
<b>Total Africa</b>	<b>346,861</b>	<b>32,266</b>	<b>379,127</b>	<b>44,545</b>	<b>177,953</b>	<b>17,133</b>	<b>17,587</b>	<b>16,607</b>
<b>Asia and the Pacific</b>								
Afghan Conflict								
Afghanistan	46,857	32,100	78,957	3,806	51,290	1,907	4,725	3,192
East Timor	7,042		7,042	666	5,610	53	46	386
Indonesia	12,376		12,376	779	2,528	1,238	1,631	423
Myanmar	9,880		9,880	3,503	2,962	412	216	498
Nepal	3,724		3,724	2,303	561	442	229	239
Pakistan	2,656		2,656	232	220	995	496	135
Philippines	6,103		6,103	1,336	1,441	398	189	241
Sri Lanka	19,605		19,605	7,080	6,910	1,252	699	1,089
Tajikistan	3,685		3,685	33	1,441	1,092	346	210
Bangkok Regional Delegation	6,351		6,351	806	1,889	1,111	1,228	376
Kuala Lumpur Regional Delegation	808		808	2		295	176	30
New Delhi Regional Delegation	5,817		5,817	2,977	313	1,303	919	369
Suva Regional Delegation	4,228		4,228	296	343	1,200	743	181
Tashkent Regional Delegation	3,933		3,933	1,125	9	2,259	695	267
<b>Total Asia and the Pacific</b>	<b>133,065</b>	<b>32,100</b>	<b>165,165</b>	<b>24,944</b>	<b>75,517</b>	<b>13,957</b>	<b>12,338</b>	<b>7,636</b>

# RELATED TO THE 2001 EMERGENCY APPEALS

General	INCOME (Cash, kind and services)							FUNDING OF FIELD OPERATIONS (Balances brought forward)				
	2001 Total expenditure	Cash			2001 Total income	2000 Donor- restricted contributions brought forward	2000 Field operations with temporary deficit financing brought forward		2001 Field operations with temporary deficit financing			
		Cash contributions	non-operating income	Kind contributions			Adjustments and transfers	2001 Donor- restricted contributions				
602	35,938	29,710	25	6,958	300	36,993		(2,279)	(109)		(1,334)	
287	15,928	15,276	56	30	172	15,534		(934)			(1,327)	
983	35,117	35,783	64	658	109	36,614	1,499	(3,696)	1		(699)	
94	3,689	3,941	19	1	110	4,071		(381)				
144	11,365	11,282	1	187	330	11,800		(493)	59			
550	17,485	18,326			505	18,831		(1,577)	231			
523	11,335	9,251		1,424	221	10,896					(438)	
81	4,641	4,124	9	59	49	4,241					(401)	
487	31,609	28,786	43	994	547	30,370		(3,856)	1,983		(3,112)	
422	21,202	18,622	15	555	723	19,915					(1,287)	
9	19,851	19,894	19		224	20,137		(2,809)	259		(2,265)	
403	36,353	35,499	95	77	2,132	37,803		(3,815)	(12)		(2,377)	
477	7,871	6,914	6		108	7,028		(1,656)	14		(2,485)	
174	3,204	3,069	1		116	3,186			18			
335	2,721	2,721				2,721						
328	3,419	2,844	67		187	3,098	487		85	252		
72	3,443	3,437	3		4	3,444						
474	9,154	7,712	101		416	8,229			181		(743)	
263	2,921	2,826	22		73	2,921						
246	3,533	3,530	2			3,532						
<b>6,954</b>	<b>280,779</b>	<b>263,547</b>	<b>548</b>	<b>10,943</b>	<b>6,326</b>	<b>281,364</b>	<b>1,986</b>	<b>(21,496)</b>	<b>2,710</b>	<b>252</b>	<b>(16,468)</b>	
			25,081			25,081					25,081	
1,149	66,069	61,760	37	3,815	1,388	67,000	407	(785)			554	
117	6,878	6,649	18	190	790	7,647		(1,641)			(871)	
143	6,742	10,307	32		226	10,565					3,822	
199	7,790	6,867	4		379	7,250		(539)	33		(1,046)	
12	3,786	3,740			46	3,786						
209	2,287	2,150	17		119	2,286						
183	3,788	3,071	12		35	3,118					(672)	
127	17,157	15,873	149	64	640	16,726		(438)			(868)	
234	3,356	3,030	2	39	285	3,356						
429	5,839	5,690	9		228	5,927	122		(107)	103		
11	514	514				514						
82	5,963	5,868	3		28	5,899			65			
63	2,826	2,703	1	27	96	2,827						
165	4,520	3,408	1		157	3,566					(953)	
<b>3,123</b>	<b>137,515</b>	<b>156,711</b>	<b>285</b>	<b>4,135</b>	<b>4,417</b>	<b>165,548</b>	<b>529</b>	<b>(3,403)</b>	<b>(9)</b>	<b>29,560</b>	<b>(4,410)</b>	

## 6.2. INCOME AND EXPENDITURE BY DELEGATION

(in Swiss francs '000)

### BUDGET

### EXPENDITURE BY PROGRAMME (Cash, kind and services)

	2001 Initial budget	2001 Final budget	2001			Preventive action	Cooperation with National Societies	Overheads
			Protection	Assistance				
<b>Latin America and the Caribbean</b>								
Brazil	1,695	1,695	5			1,212	11	81
Colombia	28,586	28,586	4,569	13,035	3,279	879	1,734	
Mexico	6,265	6,265	420	2,879	929	174	252	
Peru	5,672	5,672	1,914	1,011	938	149	337	
Buenos Aires Regional Delegation	1,983	1,983	46	13	1,386	342	126	
Caracas Regional Delegation	1,604	1,604	49		611	686	79	
Guatemala City Regional Delegation	6,311	6,311	526	560	2,951	1,008	320	
<b>Total Latin America and the Caribbean</b>	<b>52,116</b>	<b>52,116</b>	<b>7,529</b>	<b>17,498</b>	<b>11,306</b>	<b>3,249</b>	<b>2,929</b>	
<b>Europe and North America</b>								
Albania	1,731	1,731	280	53	423	212	67	
Armenia	5,630	5,630	633	2,209	691	205	260	
Azerbaijan	6,001	6,001	1,493	1,588	910	127	331	
Bosnia-Herzegovina	11,164	11,164	2,143	2,760	1,974	1,937	616	
Federal Republic of Yugoslavia	82,817	14,252	97,069	7,633	45,682	2,939	1,742	3,155
Former Yugoslav Republic of Macedonia	1,616	10,424	12,040	1,249	8,688	571	334	690
Georgia	15,310		15,310	1,391	9,699	1,382	140	743
Budapest Regional Delegation	6,614		6,614	455		2,396	923	257
Kyiv Regional Delegation	1,838		1,838	27		859	374	81
Moscow Regional Delegation	53,991		53,991	1,372	35,939	7,105	1,495	2,943
Washington Regional Delegation	1,519		1,519	1	6	852	198	106
Bad Arolsen	491		491	421				23
Brussels	1,377		1,377			913	194	84
New York	2,634		2,634			2,315	8	138
Paris	1,143		1,143			977	102	76
<b>Total Europe and North America</b>	<b>193,876</b>	<b>24,676</b>	<b>218,552</b>	<b>17,098</b>	<b>106,624</b>	<b>24,307</b>	<b>7,991</b>	<b>9,570</b>
<b>Middle East and North Africa</b>								
Egypt	1,162	1,162	109	3	1,033	99	80	
Iran	529	529	153	7	47	20	10	
Iraq	24,145		24,145	2,603	13,110	938	396	1,094
Israel, the occupied & autonomous territories	12,530	13,447	25,977	10,099	7,611	1,439	1,806	1,231
Jordan	1,516		1,516	558	96	522	186	90
Lebanon	3,352		3,352	602	661	368	604	138
Syria	897		897	317	1	434	122	73
Yemen	1,674		1,674	545	465	355	128	99
Kuwait Regional Delegation	2,200		2,200	968		365	118	112
Tunis Regional Delegation	3,334		3,334	663	348	562	736	144
<b>Total Middle East and North Africa</b>	<b>51,339</b>	<b>13,447</b>	<b>64,786</b>	<b>16,617</b>	<b>22,302</b>	<b>6,063</b>	<b>4,215</b>	<b>3,071</b>
Contingency	67,438	(2,751)	64,687					
Field general								
<b>TOTAL FIELD</b>	<b>844,695</b>	<b>99,738</b>	<b>944,433</b>	<b>110,733</b>	<b>399,894</b>	<b>72,766</b>	<b>45,380</b>	<b>39,813</b>

# RELATED TO THE 2001 EMERGENCY APPEALS

INCOME (Cash, kind and services)							FUNDING OF FIELD OPERATIONS (Balances brought forward)				
General	2001 Total expenditure	Cash			2001 Total income	2000 Donor- restricted contributions brought forward	2000 Field operations with temporary deficit financing brought forward		2001 Field operations with temporary deficit financing		
		Cash non-operating income	Kind contributions	Services contributions			Adjustments and transfers	2001 Donor- restricted contributions	2001 temporary deficit financing		
33	1,342	1,340	2		1,342						
960	24,456	24,396	1,102	22	949	26,469	(1,220)	1,484	2,277		
72	4,726	5,355	11	4	14	5,384	(1,671)			(1,013)	
170	4,519	5,417	25			5,442	(1,083)	161			
126	2,039	1,821	33	47	141	2,042		(3)			
95	1,520	1,520				1,520					
196	5,561	6,192	17		18	6,227	(666)				
<b>1,652</b>	<b>44,163</b>	<b>46,041</b>	<b>1,190</b>	<b>73</b>	<b>1,122</b>	<b>48,426</b>	<b>(4,640)</b>	<b>1,642</b>	<b>2,277</b>	<b>(1,013)</b>	
178	1,213	1,203	10			1,213					
267	4,265	4,299	10		214	4,523	(768)			(510)	
	4,449	4,428	1		38	4,467	(737)			(720)	
122	9,552	8,760	144	104	107	9,115				(437)	
689	61,840	42,613	320	12,040	3,336	58,309	711	44		(2,774)	
12	11,544	8,867	29	2,313	274	11,483	97		36		
398	13,753	11,388	66	1,049	507	13,010	(928)	1		(1,670)	
167	4,198	3,741	41		345	4,127	1,110	30	1,069		
	1,341	1,317	24			1,341					
375	49,229	45,729	29	674	211	46,643		–	31	(2,617)	
635	1,798	1,788	10			1,798				(31)	
	444	181	232			413					
68	1,259	1,259				1,259					
	2,461	2,439	9			2,448	13				
	1,155	878			150	1,028				(127)	
<b>2,911</b>	<b>168,501</b>	<b>138,890</b>	<b>925</b>	<b>16,180</b>	<b>5,182</b>	<b>161,177</b>	<b>1,931</b>	<b>(2,433)</b>	<b>75</b>	<b>1,136</b>	<b>(8,886)</b>
15	1,324	1,322	2			1,324					
	252	251	1			252					
115	18,256	19,056	6		304	19,366	(543)		569		
222	22,408	21,470	116	1,420	378	23,384	(1,703)	40		(686)	
180	1,632	1,545	7	57	23	1,632					
108	2,481	2,474	7			2,481					
26	973	973				973					
81	1,673	1,598			76	1,674					
154	1,717	1,716	1			1,717					
59	2,512	2,513				2,513					
<b>960</b>	<b>53,228</b>	<b>52,918</b>	<b>140</b>	<b>1,477</b>	<b>781</b>	<b>55,316</b>	<b>(2,246)</b>	<b>40</b>	<b>569</b>	<b>(686)</b>	
	–	1,036				1,036	682		(715)	1,003	
<b>15,600</b>	<b>684,186</b>	<b>659,143</b>	<b>3,088</b>	<b>32,808</b>	<b>17,828</b>	<b>712,867</b>	<b>5,128</b>	<b>(34,218)</b>	<b>3,743</b>	<b>34,797</b>	<b>(31,463)</b>

# 7. CONTRIBUTIONS IN 2001

(In Swiss francs)

## 7.0 Summary of all contributions

	Headquarters appeal	Emergency appeals	Adjustments on previous year	Total cash	Total kind	Total services	Sub-total	Total assets	Grand total
Governments	111,416,227	554,539,683	-704,140	665,251,770	15,836,605	3,264,189	684,352,564	0	684,352,564
European Commission	0	43,904,293	559,960	44,464,253	0	0	44,464,253	0	44,464,253
International organizations	0	60,704	0	60,704	681,709	0	742,413	0	742,413
Supranational organizations	0	336,595	0	336,595	0	0	336,595	0	336,595
National Societies	6,394,882	34,272,712	-1,057,279	39,610,315	16,094,970	15,794,721	71,500,006	865,582	72,365,588
Public sources	236,000	3,643,437	100,000	3,979,437	0	1,213,120	5,192,557	0	5,192,557
Private sources	4,002,383	18,572,665	0	22,575,048	581,961	0	23,157,009	133,423	23,290,432
Transfer of Swiss government contribution	-5,000,000	5,000,000							
<b>GRAND TOTAL</b>	<b>117,049,492</b>	<b>660,330,089</b>	<b>-1,101,459</b>	<b>776,278,122</b>	<b>33,195,245</b>	<b>20,272,030</b>	<b>829,745,397</b>	<b>999,005</b>	<b>830,744,402</b>

# 7. CONTRIBUTIONS IN 2001

(In Swiss francs)

## 7.1. Governments

	Headquarters appeal	Emergency appeals	Adjustments on previous year	Total cash	Total kind	Total services	Sub-total	Total assets	Grand total
Algeria	49,314	0		49,314	0	0	49,314	0	49,314
Andorra	30,000	0		30,000	0	0	30,000	0	30,000
Australia	1,960,000	8,280,200		10,240,200	0	0	10,240,200	0	10,240,200
Austria	642,893	1,358,767		2,001,660	0	0	2,001,660	0	2,001,660
Bahamas	17,950	0		17,950	0	0	17,950	0	17,950
Barbados	3,348	0		3,348	0	0	3,348	0	3,348
Belgium	1,023,800	6,085,987		7,109,787	0	0	7,109,787	0	7,109,787
Bhutan	19,440	0		19,440	0	0	19,440	0	19,440
Bolivia	16,438	0		16,438	0	0	16,438	0	16,438
Brunei	33,380	0		33,380	0	0	33,380	0	33,380
Bulgaria	30,000	0		30,000	0	0	30,000	0	30,000
Burkina Faso	11,243	0		11,243	0	0	11,243	0	11,243
Canada	3,356,100	18,849,083	160,136	22,365,319	132,957	2,064,265	24,562,541	0	24,562,541
Chile	57,134	0		57,134	0	0	57,134	0	57,134
China	500,000	0		500,000	0	0	500,000	0	500,000
Colombia	256,384	0		256,384	0	0	256,384	0	256,384
Costa Rica	52,075	0		52,075	0	0	52,075	0	52,075
Côte d'Ivoire	4,622	0		4,622	0	0	4,622	0	4,622
Cyprus	80,000	0		80,000	0	0	80,000	0	80,000
Czech Republic	70,000	0		70,000	0	0	70,000	0	70,000
Denmark	2,445,600	9,054,524		11,500,124	38,374	942,784	12,481,282	0	12,481,282
El Salvador	1,642	0		1,642	0	0	1,642	0	1,642
Estonia	58,242	0		58,242	0	0	58,242	0	58,242
Fiji	6,706	0		6,706	0	0	6,706	0	6,706
Finland	641,301	8,363,564 <sup>1</sup>	-254,300	8,750,565	1,048,953	137,584	9,937,102	0	9,937,102
France	1,903,200	7,708,532		9,611,732	62,389	0	9,674,121	0	9,674,121
Germany	1,165,745	11,861,235	-303,721	12,723,259	5,084,745	0	17,808,004	0	17,808,004
Greece	350,000	0		350,000	0	0	350,000	0	350,000
Grenada	330	0		330	0	0	330	0	330
Guyana	4,937	0		4,937	0	0	4,937	0	4,937
Holy See	8,100	8,100		16,200	0	0	16,200	0	16,200
Hungary	50,000	22,964		72,964	0	0	72,964	0	72,964
Iceland	80,000	0		80,000	0	0	80,000	0	80,000
India	18,672	0		18,672	0	0	18,672	0	18,672
Indonesia		32,648		32,648	0	0	32,648	0	32,648
Ireland	187,600	3,776,742		3,964,342	0	0	3,964,342	0	3,964,342
Israel	180,620	0		180,620	0	0	180,620	0	180,620
Italy	1,194,255	12,203,052		13,397,307	0	0	13,397,307	0	13,397,307
Jamaica	22,963	0		22,963	0	0	22,963	0	22,963
Japan	1,297,000	17,142,373		18,439,373	0	0	18,439,373	0	18,439,373
Kuwait		887,935		887,935	0	0	887,935	0	887,935
Laos	1,642	0		1,642	0	0	1,642	0	1,642
Liechtenstein	150,000	340,000		490,000	0	0	490,000	0	490,000

<sup>1</sup> Part of these funds have been contributed by the Finnish Red Cross own funds for a total amount of 184,643 Swiss francs.

## 7. CONTRIBUTIONS IN 2001

(in Swiss francs)

	Headquarters appeal	Emergency appeals	Adjustments on previous year	Total cash	Total kind	Total services	Sub-total	Total assets	Grand total
Lithuania	25,000	0		25,000	0	0	25,000	0	25,000
Luxembourg	565,197	2,963,684		3,528,881	0	0	3,528,881	0	3,528,881
Macedonia	3,288	0		3,288	0	0	3,288	0	3,288
Madagascar	127	0		127	0	0	127	0	127
Malaysia	25,587	0		25,587	0	0	25,587	0	25,587
Malta	15,000	0		15,000	0	0	15,000	0	15,000
Mauritius	14,960	0		14,960	0	0	14,960	0	14,960
Mexico	164,380	0		164,380	0	0	164,380	0	164,380
Monaco	54,000	0		54,000	0	0	54,000	0	54,000
Morocco	50,000	0		50,000	0	0	50,000	0	50,000
Netherlands	1,847,064	53,411,749		55,258,813	0	0	55,258,813	0	55,258,813
New Zealand	272,760	423,190		695,950	15,286	0	711,236	0	711,236
Norway	901,505	24,922,711		25,824,216	0	0	25,824,216	0	25,824,216
Oman	8,210	0		8,210	0	0	8,210	0	8,210
Pakistan	15,370	0		15,370	0	0	15,370	0	15,370
Panama	40,723	0		40,723	0	0	40,723	0	40,723
Peru	16,324	0		16,324	0	0	16,324	0	16,324
Philippines	78,882	0		78,882	0	0	78,882	0	78,882
Poland		32,344		32,344	0	0	32,344	0	32,344
Portugal	200,000	100,000		300,000	0	0	300,000	0	300,000
Samoa	8,663	0		8,663	0	0	8,663	0	8,663
San Marino	50,000	0		50,000	0	0	50,000	0	50,000
Saudi Arabia	346,500	324,000		670,500	0	0	670,500	0	670,500
Singapore	43,360	0		43,360	0	0	43,360	0	43,360
Slovakia	35,000	0		35,000	0	0	35,000	0	35,000
South Africa	242,920	0		242,920	0	0	242,920	0	242,920
South Korea	492,600	0		492,600	0	0	492,600	0	492,600
Spain	503,588	821,645		1,325,233	0	0	1,325,233	0	1,325,233
Sri Lanka	26,955	0		26,955	0	0	26,955	0	26,955
Sweden	2,229,032	34,296,500		36,525,532	0	0	36,525,532	0	36,525,532
Switzerland	68,000,000	16,919,972		84,919,972	11,832	0	84,931,804	0	84,931,804
Thailand	109,593	0		109,593	0	0	109,593	0	109,593
Tonga	1,632	0		1,632	0	0	1,632	0	1,632
Tunisia	13,049	0		13,049	0	0	13,049	0	13,049
United Arab Emirates	86,625	0		86,625	0	0	86,625	0	86,625
United Kingdom	1,446,000	104,690,224		106,136,224	0	0	106,136,224	0	106,136,224
United States of America	15,475,000	209,657,958	-306,255	224,826,703	9,442,069	59,778	234,328,550	0	234,328,550
Uzbekistan		0			0	59,778	59,778	0	59,778
Yugoslavia	24,657	0		24,657	0	0	24,657	0	24,657
<b>TOTAL FROM GOVERNMENTS</b>	<b>111,416,227</b>	<b>554,539,683</b>	<b>-704,140</b>	<b>665,251,770</b>	<b>15,836,605</b>	<b>3,264,189</b>	<b>684,352,564</b>	<b>0</b>	<b>684,352,564</b>

## 7. CONTRIBUTIONS IN 2001

(In Swiss francs)

### 7.2 European Commission

	Headquarters appeal	Emergency appeals	Adjustments on previous year	Total cash	Total kind	Total services	Sub-total	Total assets	Grand total
ECHO		43,904,293	559,960	44,464,253		0	44,464,253		44,464,253
<b>TOTAL FROM EUROPEAN COMMISSION</b>	<b>0</b>	<b>43,904,293</b>	<b>559,960</b>	<b>44,464,253</b>	<b>0</b>	<b>0</b>	<b>44,464,253</b>	<b>0</b>	<b>44,464,253</b>

### 7.3. International organizations

	Headquarters appeal	Emergency appeals	Adjustments on previous year	Total cash	Total kind	Total services	Sub-total	Total assets	Grand total
Various UN		60,704		60,704	681,709		742,413		742,413
<b>TOTAL FROM INTERNATIONAL ORGANIZATIONS</b>	<b>0</b>	<b>60,704</b>	<b>0</b>	<b>60,704</b>	<b>681,709</b>	<b>0</b>	<b>742,413</b>	<b>0</b>	<b>742,413</b>

### 7.4. Supranational organizations

	Headquarters appeal	Emergency appeals	Adjustments on previous year	Total cash	Total kind	Total services	Sub-total	Total assets	Grand total
AG Fund		250,350		250,350		250,350		250,350	250,350
Save the Children, Sweden		86,245		86,245		86,245		86,245	86,245
<b>TOTAL FROM SUPRANATIONAL ORGANIZATIONS</b>	<b>0</b>	<b>336,595</b>	<b>0</b>	<b>336,595</b>	<b>0</b>	<b>0</b>	<b>336,595</b>	<b>0</b>	<b>336,595</b>

# 7. CONTRIBUTIONS IN 2001

(in Swiss francs)

## 7.5 National Societies

	Headquarters appeal	Emergency appeals	Adjustments on previous year	Total cash	Total kind	Total services	Sub-total	Total assets	Grand total
Albania	1,262			1,262	0	0	1,262		1,262
Andorra	1,370			1,370	0	0	1,370		1,370
Antigua & Barbuda	163			163	0	0	163		163
Australia	185,589	242,627	-5,051	423,165	7,084	1,984,787	2,415,036		2,415,036
Austria	68,137	1,038,090		1,106,227	5,486,601	517,935	7,110,763		7,110,763
Belgium	123,551	161,048	-474,219	-189,620	324,200	179,625	314,205		314,205
Belize	631			631	0	0	631		631
Bolivia	841			841	0	0	841		841
Botswana	1,000			1,000	0	0	1,000		1,000
Brunei	3,448			3,448	0	0	3,448		3,448
Bulgaria	1,200			1,200	16,668	0	17,868		17,868
Cambodia	1,774			1,774	0	0	1,774		1,774
Canada	570,599	795,561		1,366,160	38,529	182,636	1,587,325		1,587,325
Cape Verde	1,296			1,296	0	0	1,296		1,296
Central Africa	523			523	0	0	523		523
Chile	8,307			8,307	0	0	8,307		8,307
China	64,457			64,457	0	0	64,457		64,457
China/Hong Kong		143,090		143,090	0	0	143,090		143,090
Czech Republic	17,245	12,924		30,169	0	0	30,169		30,169
Denmark		1,130,200		1,130,200	1,175,011	43,663	2,348,874		2,348,874
Dominican Republic	210			210	0	0	210		210
Ecuador	2,970			2,970	0	0	2,970		2,970
Egypt	9,569			9,569	0	0	9,569		9,569
Estonia	3,365			3,365	0	0	3,365		3,365
Ethiopia	6,204			6,204	0	0	6,204		6,204
Fiji	736			736	0	0	736		736
Finland	106,096	1,103,689 <sup>1</sup>	-639	1,209,146	1,795,361	1,310,638	4,315,145		4,315,145
France	564,221	183,184		747,405	888,739	1,826,296	3,462,440		3,462,440
Indonesia				0	7,375	0	7,375		7,375
Germany	1,208,802	8,132,664	-134,063	9,207,403	357,470	1,058,474	10,623,347	137,358	10,760,705
Greece	40,000	29,555	-17,360	52,195	0	266,147	318,342		318,342
Honduras	2,505			2,505	0	0	2,505		2,505
Hungary	5,000	28,968		33,968	0	0	33,968		33,968
Iceland	36,272	98,075		134,347	0	213,075	347,422		347,422
Ireland				0	0	113,686	113,686		113,686
Italy	250,384	1,472,204	-339,839	1,382,749	166,794	183,625	1,733,168		1,733,168
Japan	1,424,212	2,774,473		4,198,685	0	927,253	5,125,938		5,125,938
Jordan	1,060			1,060	0	0	1,060		1,060
Kuwait				0	1,067,933	0	1,067,933		1,067,933
Latvia	2,259			2,259	0	0	2,259		2,259
Lesotho	422			422	0	0	422		422
Libya	14,000			14,000	0	0	14,000		14,000
Liechtenstein	17,665	230,000		247,665	0	0	247,665		247,665
Luxembourg	29,114	50,000		79,114	0	0	79,114		79,114

<sup>1</sup> An amount of 184,643 Swiss francs can be added corresponding to the financing of the government-owned delegated project in Abkhazia.

## 7. CONTRIBUTIONS IN 2001

(In Swiss francs)

	Headquarters appeal	Emergency appeals	Adjustments on previous year	Total cash	Total kind	Total services	Sub-total	Total assets	Grand total
Malaysia				0	0	0	0		0
Monaco	19,453	23,210		42,663	0	0	42,663		42,663
Mongolia	1,142			1,142	0	0	1,142		1,142
Morocco	1,550			1,550	0	0	1,550		1,550
Mozambique	736			736	0	0	736		736
Nepal	1,157			1,157	0	0	1,157		1,157
Netherlands	247,523	976,258		1,223,781	1,878,781	929,305	4,031,867		4,031,867
New Zealand	44,794	296,561		341,355	0	561,204	902,559		902,559
Nigeria	2,464			2,464	0	0	2,464		2,464
Norway	251,404	4,066,428		4,317,832	1,890,929	1,345,994	7,554,755	463,322	8,018,077
Pakistan	4,624			4,624	0	0	4,624		4,624
Palau	198			198	0	0	198		198
Papua New Guinea	2,313			2,313	0	0	2,313		2,313
Paraguay	1,888			1,888	0	0	1,888		1,888
Peru	816			816	0	0	816		816
Poland	1,650	8,078		9,728	0	0	9,728		9,728
Romania	10,620			10,620	0	0	10,620		10,620
Saint Vincent & Grenadines	188			188	0	0	188		188
Senegal	1,564			1,564	0	0	1,564		1,564
Sierra Leone	946			946	0	0	946		946
Singapore		403,440		403,440	0	0	403,440		403,440
Slovakia	6,624			6,624	0	0	6,624		6,624
Slovenia	7,722			7,722	0	0	7,722		7,722
Solomon Islands	463			463	0	0	463		463
South Korea	196,420			196,420	0	0	196,420		196,420
Spain	358,051	1,535,815		1,893,866	73,106	169,680	2,136,652		2,136,652
Suriname	821			821	0	0	821		821
Sweden	110,808	1,691,063		1,801,871	445,479	906,090	3,153,440	147,902	3,301,342
Switzerland	131,017	557,184		688,201	0	293,405	981,606		981,606
Syria	5,019			5,019	10,080	0	15,099		15,099
Thailand	44,584			44,584	0	0	44,584		44,584
Tonga	526			526	0	0	526		526
Trinidad & Tobago	1,477			1,477	0	0	1,477		1,477
Tunisia	1,484			1,484	0	0	1,484		1,484
Turkey				0	40,221	0	40,221		40,221
United Arab Emirates		519,750		519,750	160,051	0	679,801		679,801
United Kingdom	142,200	1,370,689	-82,295	1,430,594	100,330	2,105,125	3,636,049	117,000	3,753,049
United States of America		5,197,884	-3,813	5,194,071	152,808	676,078	6,022,957		6,022,957
Uruguay	829			829	0	0	829		829
Viet Nam	1,801			1,801	0	0	1,801		1,801
Various Red Cross/Red Crescent				0	11,420	0	11,420		11,420
Yugoslavia	11,777			11,777	0	0	11,777		11,777
Zimbabwe	1,770			1,770	0	0	1,770		1,770
<b>TOTAL FROM NATIONAL SOCIETIES</b>	<b>6,394,882</b>	<b>34,272,712</b>	<b>-1,057,279</b>	<b>39,610,315</b>	<b>16,094,970</b>	<b>15,794,721</b>	<b>71,500,006</b>	<b>865,582</b>	<b>72,365,588</b>

## 7. CONTRIBUTIONS IN 2001

(in Swiss francs)

### 7.6 Public sources

	Headquarters appeal	Emergency appeals	Adjustments on previous year	Total cash	Total kind	Total services	Sub-total	Total assets	Grand total
Anières	1,000			1,000			1,000		1,000
Bellinzona	5,000			5,000			5,000		5,000
Dorat/Ems		10,000		10,000			10,000		10,000
Fribourg, Canton of	30,000			30,000			30,000		30,000
Geneva, Canton of		3,300,000		3,300,000		755,395	4,055,395		4,055,395
Geneva, City of	200,000	131,752	100,000	431,752			431,752		431,752
Guttanen		1,000		1,000			1,000		1,000
Lausanne		10,000		10,000			10,000		10,000
Valais, Canton of		485		485			485		485
Versoix						457,725	457,725		457,725
Vevey		30,000		30,000			30,000		30,000
Vucherens		200		200			200		200
Zurich, Canton of		160,000		160,000			160,000		160,000
<b>TOTAL FROM PUBLIC SOURCES</b>	<b>236,000</b>	<b>3,643,437</b>	<b>100,000</b>	<b>3,979,437</b>		<b>1,213,120</b>	<b>5,192,557</b>		<b>5,192,557</b>

## 7. CONTRIBUTIONS IN 2001

(in Swiss francs)

### 7.7 Private Sources

	Headquarters appeal	Emergency appeals	Adjustments on previous year	Total cash	Total kind	Total services	Sub-total	Total assets	Grand total	
Direct mail fundraising campaigns		1,975,786		1,975,786	0	0	1,975,786		1,975,786	
Spontaneous donations from private individuals	1,449,935	2,761,044		4,210,979	0	0	4,210,979		4,210,979	
Donations from foundations/funds:										
Acht Stiftung		865,472		865,472	0	0	865,472		865,472	
Beckstrom Family Fund		16,420		16,420	0	0	16,420		16,420	
Clare R. Benedict Fund		264,487		264,487	0	0	264,487		264,487	
Evanaid Stiftung		100,000		100,000	0	0	100,000		100,000	
Foundation for the International Committee of the Red Cross	250,124			250,124	0	0	250,124		250,124	
Good Family Foundation		16,324		16,324	0	0	16,324		16,324	
Kolb'sche Familien-Stiftung		10,000		10,000	0	0	10,000		10,000	
Lamprecht-Stiftung		25,000		25,000	0	0	25,000		25,000	
Link Foundation		97,860		97,860	0	0	97,860		97,860	
Mewhorter Annemarie M. Trust		84,319		84,319	0	0	84,319		84,319	
Montarina Stiftung		10,000		10,000	0	0	10,000		10,000	
Nikko-I International Trust		40,500		40,500	0	0	40,500		40,500	
Odeon Foundation		42,700		42,700	0	0	42,700		42,700	
Omar El Muktar Fund		123,564		123,564	0	0	123,564		123,564	
Parthenon Trust		2,419,000		2,419,000	0	0	2,419,000		2,419,000	
RPH-Promotor Stiftung		1,571,700		1,571,700	0	0	1,571,700		1,571,700	
Triangle Valley Trust		11,700		11,700	0	0	11,700		11,700	
Others and less than Str 10,000	8,000	179,387		187,387	0	0	187,387		187,387	
Legacies	163,886	3,854,924		4,018,810	0	0	4,018,810		4,018,810	
Donations from private companies										
New Reinsurance Company, Geneva		1,000,000		1,000,000	0	0	1,000,000		1,000,000	
Others	788,438	57,898		846,336	0	0	846,336	120,558	966,894	
Donations from support associations		100,000		100,000	0	0	100,000		100,000	
Donations from partnerships										
PRO CICR		280,000		280,000	0	0	280,000		280,000	
Rotary International (MINE-EX, Switzerland)		500,000		500,000	0	0	500,000		500,000	
Rotary International (Germany)		168,958		168,958	0	0	168,958		168,958	
Rotary International (Australia)				0	72,000	0	72,000		72,000	
Soroptimist International		745,622		745,622	0	0	745,622		745,622	
UEFA		1,350,000		1,350,000	0	0	1,350,000		1,350,000	
Various donors		1,242,000		1,242,000	509,961	0	1,751,961	12,865	1,764,826	
<b>TOTAL FROM PRIVATE SOURCES</b>	<b>4,002,383</b>	<b>18,572,665</b>		<b>0</b>	<b>22,575,048</b>	<b>581,961</b>	<b>0</b>	<b>23,157,009</b>	<b>133,423</b>	<b>23,290,432</b>

## 8. CONTRIBUTIONS IN KIND, IN SERVICES

(in Swiss francs)

	Donations in kind (excluding DP)		Donations in services (excluding DP)		Kind
	Headquarters	Field	Headquarters	Field	
<b>NATIONAL SOCIETIES</b>					
Australia		2,216	19,076	1,823,105	4,868
Austria		5,486,601	9,321	485,844	
Belgium		324,200		167,870	
Bulgaria		16,668			
Canada					38,529
Denmark		1,175,011			
Finland		1,789,062	12,548	549,932	6,299
France				1,134,283	888,739
Indonesia		7,375			
Germany		289,725	87,440	559,693	67,745
Greece				266,147	
Iceland				213,075	
Ireland				113,686	
Italy		166,794	41,910	77,535	
Japan				692,615	
Kuwait		1,067,933			
Netherlands		1,878,781	102,900	609,208	
New Zealand				561,204	
Norway		1,890,929	91,672	965,365	
Spain		73,106		148,350	
Sweden		445,479	96,010	521,168	
Switzerland				82,897	
Syria		10,080			
Turkey		40,221			
United Arab Emirates		160,051			
United Kingdom		81,573	499,657	1,525,676	18,757
United States of America		152,808		220,764	
Various Red Cross/Red Crescent		11,420			
Sub-total	0	15,070,033	960,534	10,718,417	1,024,937
<b>GOVERNMENTS</b>					
Canada			57,593	1,486,775	
Denmark		38,374	212,829	729,955	
El Salvador					1,048,953
Finland					
France		62,389			
Germany		5,084,745			
New Zealand		15,286			
Switzerland		11,832			
United States of America		9,442,069		59,778	
Uzbekistan				59,778	
Sub-total	0	14,654,695	270,422	2,336,286	1,181,910
<b>International organizations</b>					
United Nations		681,709			
<b>Public sources</b>					
Geneva, Canton of			755,395		
Versoix			457,725		
Sub-total	0	0	1,213,120	0	0
Private donors					
Donations from partnerships		72,000			
Various donors	386,998	122,963			
Sub-total	386,998	194,963	0	0	0
<b>Total</b>	<b>386,998</b>	<b>30,601,400</b>	<b>2,444,076</b>	<b>13,054,703</b>	<b>2,206,847</b>
<b>GRAND TOTAL</b>		<b>30,988,398</b>		<b>15,498,779</b>	

<sup>1</sup> An amount of 184,643 Swiss francs can be added corresponding to the financing of the government-owned delegated project in Abkhazia.

<sup>2</sup> Part of these funds have been contributed by the Finnish Red Cross own funds for a total amount of 184,643 Swiss francs.

# AND TO DELEGATED PROJECTS IN 2001

Donations for delegated projects (DP)		Grand total			Number of days of employees' services
Services	Cash (incl. adjustment)	Total DP	Total kind	Total services	
142,606	218,768	366,242	7,084	1,984,787	8,439
22,770	18,217	40,987	5,486,601	517,935	1,605
11,755	-313,171	-301,416	324,200	179,625	1,313
		0	16,668	0	
182,636	483,019	704,184	38,529	182,636	894
43,663	1,057,092	1,100,755	1,175,011	43,663	123
748,158	774,663 <sup>1</sup>	1,529,120	1,795,361	1,310,638	3,664
692,013	779	1,581,531	888,739	1,826,296	5,942
		0	7,375	0	
411,341	3,665,804	4,144,890	357,470	1,058,474	6,534
	12,195	12,195	0	266,147	1,332
		0	0	213,075	913
		0	0	113,686	765
64,180	973,754	1,037,934	166,794	183,625	720
234,638	1,808,835	2,043,473	0	927,253	2,718
		0	1,067,933	0	
217,197	642,861	860,058	1,878,781	929,305	4,593
		0	0	561,204	2,055
288,957	1,140,152	1,429,109	1,890,929	1,345,994	4,507
21,330	390,932	412,262	73,106	169,680	509
288,912	1,187,040	1,475,952	445,479	906,090	3,278
210,508	557,184	767,692	0	293,405	1,401
		0	10,080	0	
		0	40,221	0	
		0	160,051	0	
79,791	2,098	100,646	100,330	2,105,124	10,572
455,314	5,194,072	5,649,386	152,808	676,078	1,925
		0	11,420	0	
<b>4,115,769</b>	<b>17,814,294</b>	<b>22,955,000</b>	<b>16,094,970</b>	<b>15,794,720</b>	<b>63,802</b>
519,897	1,239,445	1,892,299	132,957	2,064,265	12,047
		0	38,374	942,784	3,641
		0	0	0	
137,584	1,062,354 <sup>2</sup>	2,248,891	1,048,953	137,584	377
		0	62,389	0	
		0	5,084,745	0	
		0	15,286	0	
		0	11,832	0	
		0	9,442,069	59,778	
		0	0	59,778	
<b>657,481</b>	<b>2,301,799</b>	<b>4,141,190</b>	<b>15,836,605</b>	<b>3,264,189</b>	<b>16,065</b>
		0	681,709	0	0
		0	0	755,395	
		0	0	457,725	
<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1,213,120</b>	<b>0</b>
		0	72,000	0	
		0	509,961	0	
<b>0</b>	<b>0</b>	<b>0</b>	<b>581,961</b>	<b>0</b>	<b>0</b>
<b>4,773,250</b>	<b>20,116,093</b>	<b>27,096,190</b>	<b>33,195,245</b>	<b>20,272,029</b>	<b>79,867</b>

## 9. RELIEF AND MEDICAL ASSISTANCE TABLES

The statistical data in the following tables can be summarized as follows:

### 9.1 Contributions in kind received and purchases made by the ICRC in 2001

All relief and medical goods received as contributions in kind or purchased by the ICRC and inventoried in the country of final destination between 1 January and 31 December, 2001.

The figures for contributions in kind cover all material support received as a gift but do not include any services received, such as the provision of human resources and/or logistical means.

The figures for medical and relief purchase comprise all procurements carried out both with non-earmarked and with earmarked financial contributions ("cash for kind").

The grand total of 153,304,753 therefore corresponds to the grand total given in the table entitled "Relief and medical supplies dispatched in 2001".

### 9.2 Relief and medical supplies dispatched by the ICRC in 2001

All relief and medical goods received as contributions in kind or purchased by the ICRC and inventoried in the country of final destination between 1 January and 31 December, 2001.

### 9.3 Relief and medical supplies distributed by the ICRC in 2001

All relief and medical goods distributed by the ICRC in the field between 1 January and 31 December, 2001. These goods were either purchased or received in kind during 2001 or taken from stock already constituted at the end of 2000.

# 9.1 CONTRIBUTIONS IN KIND RECEIVED AND PURCHASES MADE BY THE ICRC IN 2001

(donors and purchases according to stock entry date)

DONORS	FOOD (Tonnes)	SEEDS (Tonnes)	BLANKETS (Units)	TENTS (Units)	KITCHEN SETS (Units)	CLOTHES (Tonnes)	OTHER RELIEF GOODS (Tonnes)	TOTAL RELIEF (Sfr)	MEDICAL *	GRAND TOTAL (Sfr)
<b>NATIONAL SOCIETIES</b>	<b>11,964.0</b>	<b>52.0</b>	<b>198,752</b>	<b>21</b>	<b>576</b>	<b>139.5</b>	<b>4,409.4</b>	<b>14,983,690</b>	<b>1,015,552</b>	<b>15,999,242</b>
Australia								180	2,036	2,216
Austria	5,464.9						3,522.0	5,486,601		5,486,601
Belgium	383.6							324,200		324,200
Bulgaria									16,668	16,668
Denmark	151.1	52.0	62,610				220.4	1,219,881		1,219,881
Finland	2,774.7		40,920			39.3	200.4	1,789,062		1,789,062
Germany	12.1		790		576		22.1	317,587	109,496	427,083
Indonesia			1,475					7,375		7,375
Italy							21.5	166,794		166,794
Kuwait	674.7		671				2.7	1,067,933		1,067,933
Netherlands	2,090.1			73,800	21		189.0	1,878,781		1,878,781
Norway							46.4	1,466,899	887,352	2,354,251
Spain	8.0		3,750				5.6	73,106		73,106
Sweden	33.0		5,000			92.8	136.3	593,381		593,381
Syria							3.7	10,080		10,080
Turkey	51.8							40,221		40,221
United Arab Emirates	200.0		9,736					160,051		160,051
United Kingdom						7.4	13.5	217,330		217,330
United States of America	120.0						23.0	152,808		152,808
Various Red Cross/Red Crescent							2.8	11,420		11,420
<b>GOVERNMENTS</b>	<b>19,327.9</b>	<b>2.4</b>	<b>58,624</b>	<b>2,150</b>	<b>1,000</b>	<b>2.6</b>	<b>268.1</b>	<b>14,642,882</b>	<b>946,934</b>	<b>15,589,816</b>
Denmark				150				38,374		38,374
Finland	1,080.9							935,121		935,121
France			5,280				4.7	59,837	2,552	62,389
Germany (BMZ)	4,311.3							1,772,938		1,772,938
Germany (Ministry Foreign Affairs)	1,211.9		38,344	2,000	1,000	2.6	223.5	2,367,425	944,382	3,311,807
New Zealand		2.4					3.6	15,286		15,286
Switzerland							1.7	11,832		11,832
United States (USAID, Food For Peace)	12,723.8		15,000					8,991,446		8,991,446
United States (USAID, OFDA)							34.6	450,623		450,623
<b>VARIOUS DONORS</b>	<b>1,727.5</b>		<b>2,500</b>	<b>100</b>		<b>0.2</b>	<b>5.5</b>	<b>843,772</b>	<b>168,725</b>	<b>1,012,497</b>
United Nations (WFP,HCR,UNICEF)	1,726.7		2,500			0.2	1.9	681,709		681,709
Other donors	0.8			100			3.6	162,063	168,725	330,788
<b>TOTAL GIFTS IN KIND</b>	<b>33,019.4</b>	<b>54.4</b>	<b>259,876</b>	<b>2,271</b>	<b>1,576</b>	<b>142.3</b>	<b>4,683.0</b>	<b>30,470,344</b>	<b>2,131,211</b>	<b>32,601,555</b>
ICRC purchases (non-earmarked)	45,148.7	3,557.7	285,366	3,506	35,820	88.6	8,015.8	52,461,748	23,215,601	75,677,349
ICRC purchases (cash for kind)	31,094.5	1,111.8	325,962	1,000	37,000	14.4	3,013.9	34,055,764	3,045,241	37,101,005
ICRC purchases (deleg. projects)	5,254.3					1.6	202.5	5,382,865	2,541,979	7,924,844
<b>TOTAL ICRC PURCHASES</b>	<b>81,497.5</b>	<b>4,669.5</b>	<b>611,328</b>	<b>4,506</b>	<b>72,820</b>	<b>104.6</b>	<b>11,232.2</b>	<b>91,900,377</b>	<b>28,802,821</b>	<b>120,703,198</b>
<b>GRAND TOTAL</b>	<b>114,516.9</b>	<b>4,723.9</b>	<b>871,204</b>	<b>6,777</b>	<b>74,396</b>	<b>246.9</b>	<b>15,915.2</b>	<b>122,370,721</b>	<b>30,934,032</b>	<b>153,304,753</b>

\* MEDICAL includes medical, prosthetic/orthotic and water sanitation items.

## 9.2 RELIEF SUPPLIES DISPATCHED BY THE ICRC IN 2001

(by receiving countries, according to stock entry date)

COUNTRIES	GIFTS IN KIND			PURCHASES BY THE ICRC			TOTAL DISPATCHED			
	MEDICAL *	RELIEF		MEDICAL *	RELIEF		MEDICAL *	RELIEF		TOTAL
	(Sfr)	(Sfr)	(Tonnes)	(Sfr)	(Sfr)	(Tonnes)	(Sfr)	(Sfr)	(Tonnes)	(Sfr)
<b>AFRICA</b>	<b>33,114</b>	<b>10,909,410</b>	<b>14,589.0</b>	<b>14,510,547</b>	<b>29,076,122</b>	<b>25,424.7</b>	<b>14,543,661</b>	<b>39,985,532</b>	<b>40,013.7</b>	<b>54,529,193</b>
Angola		6,958,345	9,783.1	934,544	2,009,261	1,673.1	934,544	8,967,606	11,456.2	9,902,150
Botswana					1,662	0.5		1,662	0.5	1,662
Burundi	30,391			1,459,509	3,249,919	5,801.6	1,489,900	3,249,919	5,801.6	4,739,819
Cameroon					5,577	2.2		5,577	2.2	5,577
Central African Republic				23,108	211,807	42.8	23,108	211,807	42.8	234,915
Chad				52,026	11,876	5.5	52,026	11,876	5.5	63,902
Comoros				343	1,472	0.7	343	1,472	0.7	1,815
Republic of the Congo	1,142	0.2	115,893				115,893	1,142	0.2	117,035
Democratic Republic of the Congo	658,077	709.5	2,402,699	4,393,857	2,772.1	2,402,699	5,051,934	3,481.6	7,454,633	
Côte d'Ivoire				56,989	166,819	213.7	56,989	166,819	213.7	223,808
Djibouti				1,585	7,769	4.0	1,585	7,769	4.0	9,354
Eritrea	186,794	30.7	267,211	1,234,577	746.7	267,211	1,421,371	777.4	1,688,582	
Ethiopia				1,002,969	1,089,783	644.9	1,002,969	1,089,783	644.9	2,092,752
Guinea	2,552	1,421,872	1,840.9	315,297	821,607	332.7	317,849	2,243,479	2,173.6	2,561,328
Guinea-Bissau				267	11,612	5.7	267	11,612	5.7	11,879
Kenya				623,575	201,268	300.7	623,575	201,268	300.7	824,843
Liberia	59,015	25.4	442,493	695,723	170.6	442,493	754,738	196.0	1,197,231	
Namibia				21,104	34,086	3.8	21,104	34,086	3.8	55,190
Nigeria				9,819	791,234	471.7	9,819	791,234	471.7	801,053
Rwanda	171	993,482	2,005.7	1,391,417	4,542,924	8,394.8	1,391,588	5,536,406	10,400.5	6,927,994
Senegal				3,181	100,258	193.0	3,181	100,258	692.5	103,439
Sierra Leone	553,563	182.7	1,100,387	5,434,293	1,901.3	1,100,387	5,987,856	2,084.0	7,088,243	
Somalia				1,890,015	1,954,312	681.5	1,890,015	1,954,312	681.5	3,844,327
Sudan	77,120	10.8	1,898,225	1,511,080	895.2	1,898,225	1,588,200	906.0	3,486,425	
Swaziland					4,756	7.1		4,756	7.1	4,756
Tanzania				244,629	3,649	0.8	244,629	3,649	0.8	248,278
Uganda				253,262	576,473	145.3	253,262	576,473	145.3	829,735
Zimbabwe					8,468	12.7		8,468	12.7	8,468
<b>LATIN AMERICA AND THE CARIBBEAN</b>	<b>4,560</b>	<b>8.1</b>	<b>473,330</b>	<b>6,675,989</b>	<b>4,415.8</b>	<b>473,330</b>	<b>6,680,549</b>	<b>4,423.9</b>	<b>7,153,879</b>	
Colombia		490	0.1	81,372	5,985,957	3,680.4	81,372	5,986,447	3,680.5	6,067,819
Haiti				22,025	55,270	42.5	22,025	55,270	42.5	77,295
Mexico	4,070	8.0	301,509	587,233	674.2	301,509	591,303	682.2	892,812	
Peru				68,424	47,529	18.7	68,424	47,529	18.7	115,953

\* MEDICAL includes medical, prosthetic/orthotic and water sanitation items.

## 9.2 RELIEF SUPPLIES DISPATCHED BY THE ICRC IN 2001

(by receiving countries, according to stock entry date)

COUNTRIES	GIFTS IN KIND			PURCHASES BY THE ICRC			TOTAL DISPATCHED			
	MEDICAL *	RELIEF		MEDICAL *	RELIEF		MEDICAL *	RELIEF		TOTAL
	(Sfr)	(Sfr)	(Tonnes)	(Sfr)	(Sfr)	(Tonnes)	(Sfr)	(Sfr)	(Tonnes)	(Sfr)
<b>ASIA AND THE PACIFIC</b>	<b>1,572,745</b>	<b>3,079,976</b>	<b>3,202.0</b>	<b>6,279,817</b>	<b>21,677,901</b>	<b>40,556.1</b>	<b>7,852,562</b>	<b>24,757,877</b>	<b>43,758.1</b>	<b>32,610,439</b>
Afghanistan	1,415,495	3,025,037	3,187.7	4,718,889	19,933,586	37,655.0	6,134,384	22,958,623	40,842.7	29,093,007
Cambodia				261,037	14,516	14.5	261,037	14,516	14.5	275,553
East Timor	157,135	28,233	5.4	482,903	59,721	39.6	640,038	87,954	45.0	727,992
India				7	7,269	1.4	7	7,269	1.4	7,276
Indonesia				8,207	594,346	191.6	8,207	594,346	191.6	602,553
Myanmar				386,251	97,251	93.9	386,251	97,251	93.9	483,502
Nepal				18,308	4,507	0.7	18,308	4,507	0.7	22,815
Pakistan					13,045	21.1		13,045	21.1	13,045
Philippines				110,542	555,603	506.1	110,542	555,603	506.1	666,145
Solomon Islands		26,706	8.9	2,500	65,488	18.8	2,500	92,194	27.7	94,694
Sri Lanka	115			161,648	312,480	1,984.0	161,763	312,480	1,984.0	474,243
Tajikistan				129,525	11,582	18.4	129,525	11,582	18.4	141,107
Uzbekistan					8,507	11.0		8,507	11.0	8,507
<b>EUROPE</b>	<b>514,621</b>	<b>14,588,735</b>	<b>16,726.8</b>	<b>6,126,814</b>	<b>33,285,880</b>	<b>28,343.4</b>	<b>6,641,435</b>	<b>47,874,615</b>	<b>45,070.2</b>	<b>54,516,050</b>
Albania				15,047	12,197	2.6	15,047	12,197	2.6	27,244
Armenia				248,878	44,755	26.4	248,878	44,755	26.4	293,633
Azerbaijan				140,010	40,327	19.6	140,010	40,327	19.6	180,337
Bosnia-Herzegovina	103,633	79.9		1,100,134	831.1		1,203,767	911.0	1,203,767	
Croatia				637	1,249	0.4	637	1,249	0.4	1,886
Georgia	935,121	1,080.8		557,723	1,222,441	1,720.3	557,723	2,157,562	2,801.1	2,715,285
Macedonia	2,609	2,311,068	2,154.1	99,798	1,423,976	2,823.3	102,407	3,735,044	4,977.4	3,837,451
Russian Federation		674,062	255.9	886,114	20,253,294	14,647.2	886,114	20,927,356	14,903.1	21,813,470
Yugoslavia	512,012	10,564,851	13,156.1	4,178,607	9,187,507	8,272.5	4,690,619	19,752,358	21,428.6	24,442,977
<b>MIDDLE EAST AND NORTH AFRICA</b>	<b>1,477,310</b>	<b>746.7</b>	<b>1,412,313</b>	<b>1,184,485</b>	<b>346.1</b>	<b>1,412,313</b>	<b>2,661,795</b>	<b>1,092.8</b>	<b>4,074,108</b>	
Iraq				1,161,887	150,339	47.0	1,161,887	150,339	47.0	1,312,226
Israel, occupied and autonomous territories	1,419,994	744.2		33,986	970,509	287.7	33,986	2,390,503	1,031.9	2,424,489
Jordan	57,316	2.5						57,316	2.5	57,316
Lebanon				84,974	1,702	0.3	84,974	1,702	0.3	86,676
Western Sahara				87,821	34,233	4.9	87,821	34,233	4.9	122,054
Yemen				43,645	27,702	6.2	43,645	27,702	6.2	71,347
<b>REGIONAL STOCKS</b>	<b>10,731</b>	<b>410,353</b>	<b>36.5</b>				<b>10,731</b>	<b>410,353</b>	<b>36.5</b>	<b>421,084</b>
Geneva and Nairobi (only gifts in kind)	10,731	410,353	36.5				10,731	410,353	36.5	421,084
<b>GRAND TOTAL</b>	<b>2,131,211</b>	<b>30,470,344</b>	<b>35,309.1</b>	<b>28,802,821</b>	<b>91,900,377</b>	<b>99,086.1</b>	<b>30,934,032</b>	<b>122,370,721</b>	<b>134,395.2</b>	<b>153,304,753</b>

\* MEDICAL includes medical, prosthetic/orthotic and water sanitation items.

### 9.3 RELIEF SUPPLIES DISTRIBUTED BY THE ICRC IN 2001

COUNTRIES	MEDICAL*	RELIEF	TOTAL
	(Sfr)	(Sfr)	(Tonnes)
AFRICA	13,698,384	45,465,244	46,019.8
Angola	979,361	10,346,409	12,984.9
Burundi	1,482,936	2,856,330	5,535.9
Cameroon, Central African Republic, Chad	57,991	203,366	43.5
Comoros	343	1,472	0.6
Republic of the Congo	106,807	4,864	1.3
Democratic Republic of the Congo	2,186,653	5,154,785	3,384.7
Côte d'Ivoire	74,739	162,219	209.2
Djibouti	1,585	7,769	4.0
Eritrea	313,739	2,858,982	3,009.2
Ethiopia	964,173	1,642,227	1,713.9
Guinea	206,289	1,693,706	2,100.8
Kenya	622,794	202,788	319.9
Liberia	429,155	779,876	196.8
Nigeria	10,667	741,048	480.4
Rwanda	1,193,900	6,130,331	11,219.2
Senegal, Guinea-Bissau	3,448	111,870	198.7
Sierra Leone	802,810	7,135,264	2,406.5
Somalia	1,870,106	1,946,839	679.3
Sudan	1,975,376	2,093,509	945.3
Tanzania	244,629	3,649	0.8
Uganda	149,779	1,326,186	558.9
Zimbabwe, Swaziland, Namibia, Botswana	21,104	61,755	26.0
<b>LATIN AMERICA AND THE CARIBBEAN</b>	<b>447,937</b>	<b>6,841,071</b>	<b>4,646.0</b>
Colombia	76,813	5,892,262	3,666.4
Haiti	22,025	55,270	42.6
Mexico	301,509	733,372	904.4
Peru	47,590	160,167	32.6
<b>ASIA AND THE PACIFIC</b>	<b>4,780,917</b>	<b>14,780,282</b>	<b>27,806.1</b>
Afghanistan	3,044,595	12,419,868	24,693.6
Cambodia	261,037	14,516	14.5
East Timor	640,038	123,580	48.9
India	7	7,269	1.4
Indonesia	37,800	813,082	351.3
Myanmar	385,864	97,251	93.8
Nepal	11,725	4,507	0.7
Pakistan		13,045	21.1
Philippines	103,696	704,198	525.0
Solomon Islands	2,500	101,995	30.8
Sri Lanka	161,763	407,296	1,989.3
Tajikistan	131,892	65,168	24.7
Uzbekistan		8,507	11.0

\* MEDICAL includes medical, prosthetic/orthotic and water sanitation items.

### 9.3 RELIEF SUPPLIES DISTRIBUTED BY THE ICRC IN 2001

COUNTRIES	MEDICAL*		RELIEF	TOTAL (Sfr)
	(Sfr)	(Sfr)	(Tonnes)	
<b>EUROPE</b>	<b>8,419,942</b>	<b>58,551,857</b>	<b>55,388.2</b>	<b>66,971,799</b>
Albania	15,047	12,197	2.6	27,244
Armenia	184,583	45,014	24.2	229,597
Azerbaijan	162,340	40,811	19.7	203,151
Bosnia-Herzegovina		1,210,128	911.5	1,210,128
Croatia	637	1,249	0.4	1,886
Georgia	533,836	3,007,160	3,151.5	3,540,996
Macedonia, former Yugoslav Republic of	146,975	4,938,445	5,058.5	5,085,420
Russian Federation	1,081,843	21,855,570	14,580.9	22,937,413
Yugoslavia, Federal Republic of	6,294,681	27,441,283	31,638.9	33,735,964
<b>MIDDLE EAST AND NORTH AFRICA</b>	<b>1,556,567</b>	<b>2,767,311</b>	<b>974.4</b>	<b>4,323,878</b>
Iraq	1,204,473	312,807	92.6	1,517,280
Israel, occupied and autonomous territories	111,594	2,318,382	863.0	2,429,976
Jordan		57,316	2.5	57,316
Lebanon	109,095	16,871	5.2	125,966
Western Sahara	87,760	34,233	4.9	121,993
Yemen	43,645	27,702	6.2	71,347
<b>GRAND TOTAL</b>	<b>28,903,747</b>	<b>128,405,765</b>	<b>134,834.5</b>	<b>157,309,512</b>

\* MEDICAL includes medical, prosthetic/orthotic and water sanitation items.

## 10. SPECIAL FUNDS

### 10.1 FOUNDATION FOR THE INTERNATIONAL COMMITTEE OF THE RED CROSS

BALANCE SHEET AS AT DECEMBER 31, 2001

ASSETS	Sfr	EQUITY AND LIABILITIES	Sfr
Securities (market value: Sfr 5,433,424)	5,433,424	<i>Inalienable capital:</i> – Initial balance	4,579,080
Federal Tax Administration, Bern (withholding tax refund)	24,164	– Allocation from 2001	<u>625,310</u>
Banks	1,131,730	Excess of expenditure over income brought forward	-315,155
		<i>Available funds:</i> – Initial balance	1,320,000
		– Allocation from 2001	<u>375,186</u>
		International Committee of the Red Cross, current account	1,695,186
	<b>6,589,318</b>		4,897
			<b>6,589,318</b>

### INCOME AND EXPENDITURE ACCOUNT FOR 2001

EXPENDITURE	Sfr	INCOME	Sfr
Bank and custody charges	27,014	Contributions	1,250,620
Charges on purchase/sale of securities	15,243	Income from securities	145,788
Premium on purchase/loss on sale of securities	146,203	Bank interest	8,204
Audit fees	3,499	of securities	254,444
Other expenses	64,057		
Loss on exchange rate	3,940		
Unrealised loss on securities	463,635		
	<b>723,591</b>		<b>1,659,056</b>

### RESULT

Gross excess of income over expenditure in 2001	935,465
Allocation of 50 % of contributions to the inalienable capital in conformity with the Internal Regulations	-625,310
Allocation of 30 % of contributions to the available funds in conformity with the Internal Regulations	-375,186
Allocation of 20 % of contributions to the ICRC in conformity with the Internal Regulations	-250,124
Excess of expenditure over income brought forward in 2001	-315,155

#### Establishment

Created on 1 May 1931; statutes and objectives revised in 1997.

#### Purpose

The Foundation strives to secure long-term support for the ICRC by establishing a substantial endowment fund, income of which will be freely available to the organization.

#### Administration

The Foundation's Board is made up of representatives of business and political circles and the ICRC:

- one representative of the Swiss Confederation;
- between five and eleven members appointed by the ICRC.

#### In 2001:

The Foundation strengthened its contacts with the private sector, in order to develop its resources; developed new communication tools, including a Website.

# 10. SPECIAL FUNDS

## 10.2 AUGUSTA FUND

### BALANCE SHEET AS AT DECEMBER 31, 2001

ASSETS	Sfr	EQUITY	Sfr	Sfr
Share of the overall capital of the special funds	128,754	Inalienable capital		100,000
International Committee of the Red Cross, current account	2,017	Provision		18,470
		<i>Share of the overall provision for portfolio variation:</i>		
		Balance brought forward from 2000	8,822	
		Reduction in 2001	<u>–162</u>	
				8,660
		<i>Florence Nightingale Medal Fund, current account:</i>		
		Balance brought forward from 2000	18,859	
		Transfer to Florence Nightingale Medal fund	<u>–18,859</u>	
		Excess of income over expenditure in 2001	<u>3,641</u>	
				3,641
	<b>130,771</b>			<b>130,771</b>

### INCOME AND EXPENDITURE ACCOUNT FOR 2001

EXPENDITURE	Sfr	INCOME	Sfr
Audit fees	251	Share of net revenue from the overall capital of the special funds	3,730
		Share of reduction of the overall provision	162
	<b>251</b>		<b>3,892</b>
<b>RESULT</b>			
Excess of income over expenditure in 2001			Sfr 3,641

#### Establishment

In 1890, at the initiative of the ICRC, to commemorate the services rendered to the Red Cross by the German Empress Augusta, wife of Wilhelm I.

#### Purpose

Modified on several occasions. At the 21st 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 22nd Conference, held in Teheran in 1973.

#### Administration

In view of the above decision, the same as for the Florence Nightingale Medal Fund.

## 10. SPECIAL FUNDS

### 10.3 FLORENCE NIGHTINGALE MEDAL FUND

BALANCE SHEET AS AT DECEMBER 31, 2001

ASSETS	Sfr	EQUITY	Sfr	Sfr
Share of the overall capital of the special funds	394,208	Capital		75,000
Stock of medals	29,305	Reserve:		
		Balance brought forward from 2000	336,187	
		Excess of income over expenditure in 2001	6,846	
				343,033
<i>Augusta Fund, current account</i>				
Balance brought forward from 2000	18,859	<i>Share of the overall provision for portfolio variation:</i>		
Transfer from Augusta Fund	-18,859	Balance brought forward from 2000	8,560	
Excess of receipts over expenditure of the Augusta Fund	3,641	Reduction in 2001	-523	
				8,037
		International Committee of the Red Cross, current account		1,084
	427,154			427,154

### INCOME AND EXPENDITURE ACCOUNT FOR 2001

EXPENDITURE	Sfr	INCOME	Sfr
Audit fees	721	Allocation of the excess of income over expenditure as at December 31, 2001 of the Augusta Fund, in accordance with the decision of the 21st International Conference of the Red Cross	3,641
Presentation of medals, printing and dispatching circulars	8,458	Share of net revenue from the overall capital of the special funds	11,991
Other expenses	130	Share of reduction of the overall provision	523
	9,309		16,155

### RESULT

Excess of income over expenditure in 2001	6,846
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#### Establishment

In accordance with the recommendations of the 8th International Conference of the Red Cross, held in London, in 1907, and with the decision of the 9th Conference held in Washington in 1912, a fund was established by contributions from National Red Cross Societies. The regulations were revised by the 18th International Conference of the Red Cross, held in Toronto in 1952, and by the Council of Delegates, held in Budapest in 1991.

#### Purpose

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 50 medals may be distributed at any one time.

#### Administration

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

#### In 2001:

On 12 May 2001, thirty nurses and voluntary aides were selected for the thirty-eighth award of the Florence Nightingale Medal. Their candidacies had been presented by the Central Committees of the National Red Cross and Red Crescent Societies of Australia, China, Korea (Republic of), Denmark, United States of America, Finland, Iran (Islamic Republic of), Italy, Japan, Lebanon, Myanmar, New Zealand, Norway, Pakistan, Poland and Thailand.

## 10. SPECIAL FUNDS

### 10.4 CLARE R. BENEDICT FUND

BALANCE SHEET AS AT DECEMBER 31, 2001

ASSETS	Sfr	EQUITY	Sfr	Sfr
Share of the overall capital of the special funds	2,140,407	Capital		1,632,629
		<i>Share of the overall provision for portfolio variation:</i>		
		Balance brought forward from 2000	182,430	
		Reduction in 2001	<u>-2,655</u>	
				179,775
		<i>Receipts and expenditure account:</i>		
		Balance brought forward from 2000	264,487	
		Attribution decided in 2001	<u>-264,487</u>	
		Excess of income over expenditure in 2001	<u>59,948</u>	
				59,948
		International Committee of the Red Cross, current account		268,055
	<b>2,140,407</b>			<b>2,140,407</b>

### INCOME AND EXPENDITURE ACCOUNT FOR 2001

EXPENDITURE	Sfr	INCOME	Sfr
Audit fees	3,568	Share of net revenue from the overall capital of the special funds	60,861
		Share of reduction of the overall provision	2,655
	<b>3,568</b>		<b>63,516</b>

### RESULT

Excess of income over expenditure in 2001 for attribution	59,948
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#### Establishment

1 February 1968.

#### Purpose

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.

## 10. SPECIAL FUNDS

### 10.5 MAURICE DE MADRE FRENCH FUND

BALANCE SHEET AS AT DECEMBER 31, 2001

ASSETS	Sfr	EQUITY	Sfr	Sfr
Share of the overall capital of the special funds	4,630,321	<i>Capital:</i> Balance brought forward from 2000	4,319,895	
		Excess of expenditure over income in 2001	<u>–15,397</u>	
				4,304,498
		<i>Share of the overall provision for portfolio variation:</i> Balance brought forward from 2000	171,845	
		Reduction in 2001	<u>–6,045</u>	
				165,800
		International Committee of the Red Cross, current account	160,023	
	4,630,321			4,630,321

### INCOME AND EXPENDITURE ACCOUNT FOR 2001

EXPENDITURE	Sfr	INCOME	Sfr
Allocations	151,817	Share of net revenue from the overall capital of the special funds	138,582
Audit fees	7,704		
Other expenses	503	Share of reduction of the overall provision	6,045
	160,024		144,627

### RESULT

Excess of expenditure over income in 2001	Sfr
	–15,397

#### Establishment

The Fund was set up in accordance with the Count's will and the ICRC Assembly's decision of 19 December 1974.

#### Purpose

To assist temporary or permanent staff, such as first-aid workers, 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 of Red Cross and Red Crescent Societies;
- one representative of the de Madre family;
- one Swiss lawyer.

#### In 2001:

The Fund's Board met on 26 March. It examined or followed up 41 files (concerning one or more people) on Movement staff in 28 countries.

## 10. SPECIAL FUNDS

### 10.6 OMAR EL MUKTAR FUND

#### BALANCE SHEET AS AT DECEMBER 31, 2001

ASSETS	Sfr	EQUITY	Sfr
Share of the overall capital of the special funds	963,238	Initial capital	760,500
		<i>Share of the overall provision for portfolio variation:</i>	
		Balance brought forward from 2000	50,815
		Reduction in 2001	<u>-1,237</u>
			49,578
		<i>Income and expenditure account:</i>	
		Balance brought forward from 2000	123,564
		Attribution decided in 2001	<u>-123,564</u>
		Excess of income over expenditure in 2001	<u>27,992</u>
			27,992
		International Committee of the Red Cross, current account	125,168
	<b>963,238</b>		<b>963,238</b>

#### INCOME AND EXPENDITURE ACCOUNT FOR 2001

EXPENDITURE	Sfr	INCOME	Sfr
Audit fees	1,604	Share of net revenue from the overall capital of the special funds	28,359
		Share of reduction of the overall provision	1,237
	<b>1,604</b>		<b>29,596</b>

#### RESULT

Excess of income over expenditure in 2001 for attribution	Sfr 27,992
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#### Establishment

Pursuant to decision No 5 of the Executive Board of 20 November 1980, adopted by the Committee in December 1980.

#### Purpose

A fund in US 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.

# 10. SPECIAL FUNDS

## 10.7 PAUL REUTER FUND

### BALANCE SHEET AS AT DECEMBER 31, 2001

ASSETS	Sfr	EQUITY	Sfr	Sfr
Share of the overall capital of the special funds	513,045	Initial capital		200,000
		<i>Receipts and expenditure account:</i>		
		Balance brought forward from 2000	282,510	
		Excess of income over expenditure in 2001	15,282	
				297,792
		<i>Share of the overall provision for portfolio variation:</i>		
		Balance brought forward from 2000	15,074	
		Reduction in 2001	-674	
				14,400
		International Committee of the Red Cross, current account		853
	513,045			513,045

### INCOME AND EXPENDITURE ACCOUNT FOR 2001

EXPENDITURE	Sfr	INCOME	Sfr
Audit fees	853	Share of net revenue from the overall capital of the special funds	15,461
		Share of reduction of the overall provision	674
	853		16,135
RESULT			Sfr
Excess of income over expenditure in 2001			15,282

#### Establishment

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

#### Purpose

The Fund's initial capital of Sfr 200,000 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 ICRC staff, appointed by the Directorate;
- two persons from outside the ICRC who, with the Committee members, shall compose the Paul Reuter prize jury.

# 10. SPECIAL FUNDS

## 10.8 ICRC SPECIAL FUND FOR THE DISABLED

### BALANCE SHEET AS AT DECEMBER 31, 2001

ASSETS	Sfr	EQUITY	Sfr
Share of the overall capital of the special funds	2,626,067	Initial capital	1 000,000
Federal Tax Administration, Bern (withholding tax refund)	22,975	<i>Share of the overall provision for portfolio variation:</i> Balance brought forward from 2000	<u>154,215</u>
Banks	1,077,780	<i>Income and expenditure account:</i> Balance brought forward from 2000	2,595,682
Accounts receivable	1,489,939	Excess of income over expenditure in 2001	<u>156,532</u>
		<i>Donors' restricted contributions:</i> Cambodia project	200,000
		Mines appeal	<u>8,932</u>
		International Committee of the Red Cross, current account	208,932
			1,101,400
			<b>5,216,761</b>
	<b>5,216,761</b>		

### INCOME AND EXPENDITURE ACCOUNT FOR 2001

EXPENDITURE	Sfr	INCOME	Sfr
<b>1. Financial structure – Mines appeal</b>			
<b>1.1. Addis Ababa project – Regional training centre</b>			
Expenses in cash	1,489,939	Contributions received in cash: Governments: United States of America	1,489,939
Expenses in services	93,659	Contributions in services: National Societies: Norway	93,659
<i>Sub-total</i>	<b>1,583,598</b>	<i>Sub-total</i>	<b>1,583,598</b>
<b>1.2. Ho Chi Minh project – Prosthesis production and training</b>			
Expenses in cash	890,057	Contributions received in cash: Governments: Norway Netherlands	852,892 31,303
Expenses in services	7,118	Contributions in services: National Societies: United Kingdom	7,118
<i>Sub-total</i>	<b>897,175</b>	Reversal of reserved funds to cover accumulated expenses <i>Sub-total</i>	<b>5,862</b> <b>897,175</b>

## 10. SPECIAL FUNDS

### 10.8 ICRC SPECIAL FUND FOR THE DISABLED (continued)

#### 1.3. Nicaragua project - Prosthetic material

Expenses in cash	854,714
<i>Sub-total</i>	<i>854,714</i>

Contributions received in cash:	
Governments: Norway	681,375
National Societies: Norway	168,339
Legacy	5,000
<i>Sub-total</i>	<i>854,714</i>

#### 1.4. Geneva - Coordination unit

Expenses in cash	276,220
<i>Sub-total</i>	<i>276,220</i>
<i>Sub-total Mines appeal</i>	<i>3 611,707</i>

Contributions received in cash:	
National Societies: Norway	276,220
<i>Sub-total</i>	<i>276,220</i>

#### 2. General financial structure

Bank and custody charges	15,631	Income from securities	142,492
Charges on purchase/sale of securities	1,687	Bank interest	6,923
Audit fees	6,801	Net profit on exchange rate	31,236
<i>Sub-total General financial structure</i>	<i>24,119</i>	<i>Sub-total General financial structure</i>	<i>180,651</i>
<b>Total</b>	<b>3,635,826</b>	<b>Total</b>	<b>3,792,358</b>

#### 3. RESULT

Excess of income over expenditure in 2001	156,532
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#### Establishment and initial objectives

1981 was declared by the United Nations "International Year for Disabled Persons". The same year, when it met in Manila, the 24th International Conference of the Red Cross and Red Crescent adopted a resolution recommending that "a special fund be formed for the benefit of the disabled and to promote the implementation of durable projects to aid disabled persons". Pursuant to the ICRC Assembly's decision No. 2 of 19/20 October 1983 the "Special Fund for the Disabled" (SFD) was subsequently established. Its objectives were twofold:

- to help finance long-term projects for disabled persons, in particular the creation of work-shops 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.

#### New legal status

In January 2001, the ICRC Assembly converted the SFD into an independent foundation under Swiss law. The primary objectives of the "ICRC Special

Fund for the Disabled" remained to a large extent unchanged, i.e. ensure the continuity of programmes of the ICRC on behalf of the war-disabled and support physical rehabilitation centres in developing countries.

Although the SFD has now become a more independent body, its programmes will continue to be drawn up in accordance with ICRC operational policies in the countries concerned. However, the statutes of the new Foundation now also allow the opening of its Board to members of other organizations and it is planned that the SFD should develop its own independent fundraising and financial management structure over the next few years. As a result, a separate SFD Annual Report will be established as from next year.

#### Funding

In 1983, the ICRC donated an initial one million Swiss francs to set up the "Special Fund for the Disabled". Further support was then given to the SFD by various governments, a number of National Societies and from private and public sources. As from the mid-nineties most of the financial support was received through the ICRC Special Mine Action Appeals.