

[Finance]

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TABLE I

COMPARATIVE BALANCE SHEETS AS AT 31 DECEMBER 1985/1984

(Summary in thousands of Swiss francs)			(Summary in thousands of Swiss francs)		
	1985	1984		1985	1984
ASSETS			LIABILITIES		
CASH			SHORT-TERM LIABILITIES		
– Cash, postal cheque account, bank deposits	9,071	9,061	– Accounts payable	16,230	15,192
			– Accrued liabilities	6,482	16,074
				22,712	31,266
OTHER CURRENT ASSETS			FUNDS FOR CURRENT OPERATIONS		
– Securities	10,852	10,894	– Relief operations	757	2,086
– Other investments	36,343	43,039	– Specially financed operations	28,583	54,031
– Accounts receivable	2,823	5,294		29,340	56,117
– Accruals and prepaid expenses . . .	16,127	31,952			
	66,145	91,179	LONG-TERM LIABILITIES	800	850
FIXED ASSETS			PROVISIONS		
– Buildings	4,634	3,460	– For operational risks	10,600	4,350
– Relief supplies	738	809	– For staff commitments	2,007	2,078
– Furniture and equipment	1,808	1,212	– For work in progress or to be under-taken	2,692	1,461
	7,180	5,481	– For investments in real-estate and maintenance thereof	10,248*	6,214
ADVANCES TO DELEGATIONS	11,572	10,272	– Fund for investing in equipment		
			– Available	3,006	1,864
			– Appropriated	1,569	951
				30,122	16,918
OPERATIONS WITH TEMPORARY DEFICIT FINANCING	—	—	CAPITAL RESERVE FUNDS		
			– Carry forward	592	276
			– Excess income	152	316
				744	592
			– General reserve	10,250	10,250
				10,994	10,842
BALANCE SHEET TOTALS	93,968	115,993	BALANCE SHEET TOTALS	93,968	115,993
FUNDS IN TRUST			FUNDS IN TRUST	185	200
– Trust funds in banks	185	200			
OVERALL TOTALS	94,153	116,193	OVERALL TOTALS	94,153	116,193

* Includes a subsidy of Sw. fr. 2,750,000.– received from the Geneva government in 1985 towards construction costs of Building III.

SUMMARY STATEMENT OF INCOME

EXPENDITURE (in Swiss francs)	IN CASH			CONTRIBUTIONS IN KIND AND/OR SERVICES USED
	Budget structure		Total	
	Regular	Special		
GENERAL AFFAIRS				
Management of General Affairs	629,546		629,546	
Information Department	10,001,824		10,001,824	
Principles and Law Department	4,824,805		4,824,805	
	15,456,175		15,456,175	
OPERATIONAL ACTIVITIES				
Management of Operational Activities	704,378		704,378	
Medical Division	1,605,014		1,605,014	
Detention Service	545,039		545,039	
International Organizations Division	1,721,599		1,721,599	
Support Services	2,185,833		2,185,833	
Operations Department	333,436		333,436	
Relief Division	1,579,375		1,579,375	
Zones:				
Europe and North America	472,918		472,918	
Africa	440,986	225,684,072	226,125,058	151,702,369
Asia-Pacific	5,254,884	32,496,780	37,751,664	8,307,492
Middle East	7,026,968	21,574,590	28,601,558	5,100,980
Latin America	3,658,535	23,176,588	26,835,123	10,375,360
Central Tracing Agency	4,589,866		4,589,866	
	30,118,831	302,932,030	333,050,861	175,486,201
ADMINISTRATIVE AFFAIRS				
Management of Administrative Affairs	738,130		738,130	
Personnel Department	5,106,481		5,106,481	
Finance and Administration Department	9,182,171		9,182,171	
Financing Division	915,876		915,876	
Data Processing Division	2,405,318		2,405,318	
	18,347,976		18,347,976	
OTHER EXPENDITURE				
Secretariat of the Assembly and Executive Board	1,396,338		1,396,338	
Management Control	165,349		165,349	
	1,561,687		1,561,687	
OTHER ACTIVITIES				
Carried out by the ICRC:				
Staff training	724,807		724,807	
Delegates in reserve	154,601		154,601	
Under ICRC auspices:				
International Tracing Service, Arolsen	295,622		295,622	
	1,175,030		1,175,030	
Carry forward	66,659,699	302,932,030	369,591,729	175,486,201

AND EXPENDITURE/CHARGES IN 1985

TABLE II

INCOME (in Swiss francs)	IN CASH			CONTRIBUTIONS IN KIND AND/OR SERVICES USED
	Budget structure		Total	
	Regular	Special		
REGULAR INCOME				
Contributions:				
Governments	36,835,245		36,835,245	
National Societies	3,545,610		3,545,610	
Canton of Geneva	500,000		500,000	
Other:				
Swiss industry	771,283		771,283	
Private sources	1,986,336		1,986,336	
Revenue from investments and miscellaneous	4,035,375		4,035,375	
	47,673,849		47,673,849	
ADDITIONAL INCOME				
Contributions:				
Governments	2,000,000	185,400,985	187,400,985	114,564,580
European Economic Community		46,008,975	46,008,975	33,220,015
National Societies		42,402,329	42,402,329	20,897,983
Private contributions and other income	10,000	4,622,036	4,632,036	6,803,623
Foundations	111,088		111,088	
Carried forward from previous years	3,911,500		3,911,500	
Relief operations under the regular budget:				
From funds for relief operations	1,272,000		1,272,000	
Fund-raising campaign in Switzerland	278,442		278,442	
Other income	1,084,703		1,084,703	
	8,667,733	278,434,325	287,102,058	175,486,201
VARIABLE INCOME				
Transferred from special budgets	17,782,950		17,782,950	
Surplus income carried forward from 1984	1,500,000		1,500,000	
	19,282,950		19,282,950	

SUMMARY STATEMENT OF INCOME

EXPENDITURE (in Swiss francs)	IN CASH			CONTRIBUTIONS IN KIND AND/OR SERVICES USED
	Budget structure		Total	
	Regular	Special		
Brought forward	66,659,699	302,932,030	369,591,729	175,486,201
OTHER EXPENDITURE				
Allocations to provisions for risks, work in progress and staff commitments	6,055,500		6,055,500	
Allocations to the Funds for:				
Real-estate investments	1,900,000		1,900,000	
Investments in equipment	1,760,000		1,760,000	
Allocation to the Fund for the Disabled	500,000		500,000	
Adjustment for previous financial years	182,707		182,707	
Other expenses	93,371		93,371	
Sub-total	77,151,277	302,932,030	380,083,307	175,486,201
RESULT				
Excess income over expenditure	152,204		152,204	
TOTAL	77,303,481	302,932,030	380,235,511	175,486,201

AND EXPENDITURE/CHARGES IN 1985

TABLE II (cont'd.)

INCOME (in Swiss francs)	IN CASH				CONTRIBUTIONS IN KIND AND/OR SERVICES USED
	Budget structure		Total		
	Regular	Special			
Brought forward	75,624,532	278,434,325	354,058,857	175,486,201	
OTHER INCOME					
Financial income	1,122,825		1,122,825		
Appropriation of provisions	126,618		126,618		
Adjustment for previous financial years	282,730		282,730		
Other income	146,776		146,776		
Sub-total	77,303,481	278,434,325	355,737,806	175,486,201	
TRANSFER					
Expenditure exceeding budget, drawn from funds for relief operations		24,497,705	24,497,705		
TOTAL	77,303,481	302,932,030	380,235,511	175,486,201*	

* Including for the regular budget 6,310,921
i.e.: Middle East 3,361,166
Latin America 2,949,755

EXPENDITURE IN 1985 ACCORDING TO TYPE OF ACTIVITY

(including gifts in kind and services)

(in thousands of Swiss francs)

TYPE OF ACTIVITY		Regular budget and extrabudget- ary expenses Sw. fr.	Special budgets Sw. fr.	TOTAL Sw. fr.	%
1.	OPERATIONAL ACTIVITIES				
1.1	PROTECTION AND ASSISTANCE ACTIVITIES for the victims of conflicts or internal disturbances, prisoners of war, political detainees, refugees, displaced civilians.				
	EUROPE/NORTH AMERICA	769	—	769	
	AFRICA	441	6,251	6,692	
	ASIA/PACIFIC	4,413	2,284	6,697	
	MIDDLE EAST	5,698	4,136	9,834	
	LATIN AMERICA	3,546	2,571	6,117	
	HEADQUARTERS	654	—	654	
		15,521	15,242	30,763	5.5
1.2	CENTRAL TRACING AGENCY (ACTIVITIES COVERED BY REGULAR BUDGET) Registration of prisoners of war and political detainees. Tracing missing persons, issuing attestations of captivity, transmitting family messages, training National Societies in these activities.				
	EUROPE/NORTH AMERICA (including the ICRC mandate at the International Tracing Service, Arolsen, Federal Republic of Germany)	1,593	—	1,593	
	AFRICA	430	1,924	2,354	
	ASIA/PACIFIC	817	2,317	3,134	
	MIDDLE EAST	599	4,171	4,770	
	LATIN AMERICA	379	875	1,254	
	HEADQUARTERS	1,739	—	1,739	
		5,557	9,287	14,844	2.7
1.3	MEDICAL ASSISTANCE				
	EUROPE/NORTH AMERICA	—	—	—	
	AFRICA	—	12,570	12,570	
	ASIA/PACIFIC (including INDSEC)	—	20,342	20,342	
	MIDDLE EAST	—	5,029	5,029	
	LATIN AMERICA	—	5,630	5,630	
	HEADQUARTERS	1,927	—	1,927	
		1,927	43,571	45,498	8.2
1.4	MATERIAL ASSISTANCE, RELIEF SUPPLIES, including transport				
	EUROPE/NORTH AMERICA	—	—	—	
	AFRICA	—	327,293	327,293	
	ASIA/PACIFIC	14	6,329	6,343	
	MIDDLE EAST	4,690	3,375	8,065	
	LATIN AMERICA	2,958	16,847	19,805	
	HEADQUARTERS	1,896	—	1,896	
		9,558	353,844	363,402	65.4
1.5	AID TO NATIONAL RED CROSS AND RED CRESCENT SOCIETIES				
	EUROPE/NORTH AMERICA	—	—	—	
	AFRICA	—	1,162	1,162	
	ASIA/PACIFIC	—	213	213	
	MIDDLE EAST	—	—	—	
	LATIN AMERICA	—	—	—	
	HEADQUARTERS	—	—	—	
		—	1,375	1,375	0.2
1.6	PROMOTION OF INTERNATIONAL HUMANITARIAN LAW Affirmation, dissemination, development of relations with governments and National Societies. Seminars and conferences for government officials, academic circles, armed forces and National Societies. Missions abroad. Dissemination of principles and missions to promote ratification of the Additional Protocols.				
	AFRICA	—	2,272	2,272	
	ASIA/PACIFIC	255	494	749	
	MIDDLE EAST	—	75	75	
	LATIN AMERICA	—	445	445	
	HEADQUARTERS, including EUROPE/NORTH AMERICA	15,082	—	15,082	
		15,337	3,286	18,623	3.4
	Carry forward	47,900	426,605	474,505	85.4

EXPENDITURE IN 1985 ACCORDING TO TYPE OF ACTIVITY

(including gifts in kind and services)

(in thousands of Swiss francs)

TYPE OF ACTIVITY		Regular budget and extrabudget- ary expenses Sw. fr.	Special budgets Sw. fr.	TOTAL Sw. fr.	%
	Brought forward	47,900	426,605	474,505	85.4
2.	OPERATIONAL SUPPORT FOR DELEGATIONS		45,502	45,502	8.2
3.	SUPPORT ACTIVITIES AT ICRC HEADQUARTERS AND IN THE FIELD				
3.1	GENERAL POLICY AND MANAGEMENT OF OPERATIONS AND ACTIVITIES	2,300		2,300	
3.2	PERSONNEL – staff administration and staff management at headquarters	2,544		2,544	
	– recruitment, management and co-ordination of staff movements in the field	2,473		2,473	
	– staff training expenses	1,836		1,836	
3.3	ICRC FUND-RAISING ACTIVITIES from governments, National Societies and other donors	916		916	
3.4	SUPPORT SERVICES FOR OPERATIONS				
	Telecommunications, CTA data processing, translations, text processing	4,995		4,995	
		15,064		15,064	2.7
4.	MANAGEMENT ACTIVITIES				
4.1	FINANCIAL MANAGEMENT, ACCOUNTS, DATA PROCESSING	2,005		2,005	
4.2	AUDITING OF ACCOUNTS	92		92	
4.3	PUBLICATIONS, TRANSMISSION OF INFORMATION, TRANSLATION COSTS, RECORDS	3,317		3,317	
4.4	SUPPLIES, UPKEEP OF BUILDINGS AND INSTALLATIONS	2,793		2,793	
4.5	GENERAL SERVICES AND ADMINISTRATION	1,799		1,799	
		10,006		10,006	1.8
5.	SPECIAL EXTRABUDGETARY EXPENSES				
5.1	CONTRIBUTION TO THE FUND FOR THE DISABLED	500		500	
5.2	CONTRIBUTION TO THE PROVISION FOR OPERATIONAL RISKS	4,800		4,800	
5.3	CONTRIBUTION TO VARIOUS PROVISIONS FOR CURRENT WORK	740		740	
5.4	CONTRIBUTION TO THE FUND FOR:				
	– Real-estate investments	1,900		1,900	
	– Investments for equipment	1,760		1,760	
5.5	OTHER EXPENSES	792		792	
		10,492		10,492	1.9
	TOTAL FOR ALL ACTIVITIES	83,462	472,107	555,569	100.0

CONTRIBUTIONS FROM GOVERNMENTS IN 1985

(in Swiss francs)

COUNTRIES (in French alphabetical order)	Budget				TOTAL	Contributions in kind and/or services
	Regular			Special		
	Regular contributions	For previous years	Supplementary contributions			
South Africa	60,000*	(2,135)			57,865	
Algeria	229,275				229,275	
Germany, Federal Republic of	614,250			17,681,024	18,295,274	18,939,424
Saudi Arabia	648,000				648,000	
Argentina	53,750	5,750			59,500	
Australia	423,635			2,051,065	2,474,700	
Austria	293,685			593,750	887,435	
Bahamas	10,370	14,095			24,465	
Bahrain	115,500				115,500	
Bangladesh	49,500*				49,500	
Barbados	2,285				2,285	
Belgium	206,960	(37,210)		102,000	271,750	1,850,654
Brazil	16,000*				16,000	
Bulgaria	10,000*				10,000	
Burundi	10,000*	37,550			47,550	
Cameroon	10,000*				10,000	
Canada	1,417,500			15,284,665	16,702,165	10,435,996
Chile	45,750				45,750	
China	260,000				260,000	
Cyprus	23,000				23,000	
Colombia	188,130				188,130	
Korea, Republic of	186,525				186,525	
Costa Rica	23,730	11,340			35,070	
Côte d'Ivoire	20,000*	(2,945)			17,055	
Cuba	11,435				11,435	
Denmark	588,235			4,405,506	4,993,741	
Djibouti	20,000*				20,000	
Egypt	147,315				147,315	
El Salvador	30,000*				30,000	
Spain	102,735			136,250	238,985	
United States of America	4,630,625			72,570,976	77,201,601	72,889,868**
Ethiopia	26,100				26,100	
Fiji	10,000*				10,000	
Finland	288,220			691,870	980,090	1,754,212
France	1,106,800			1,099,750	2,206,550	
Greece	183,400				183,400	
Haiti	23,350				23,350	
Hungary	10,000				10,000	
India	30,000*	(4,485)			25,515	
Indonesia	115,275				115,275	100,500
Iraq				179,600	179,600	
Ireland	112,000			167,305	279,305	
Iceland	31,000				31,000	
Israel	48,390	26,200			74,590	
Italy	1,818,955			4,579,776	6,398,731	1,709,700
Jamaica	1,690				1,690	
Japan	996,730	40,335		4,110,620	5,147,685	
Jordan	64,440				64,440	
Kuwait	200,000				200,000	
Laos	3,010				3,010	
Lebanon	25,000*				25,000	
Liechtenstein	69,000				69,000	
Luxembourg	61,890				61,890	
Malaysia	32,625	(5,135)			27,490	
Malta	3,105				3,105	
Morocco		21,535			21,535	
Mauritius	2,285				2,285	
Mexico	46,000*				46,000	
Monaco	18,000				18,000	
Mongolia	1,000				1,000	
Nepal	4,000				4,000	
Carry forward	15,780,455	104,895		123,654,157	139,539,507	107,680,354

* Contributions expected for a total of Sw. fr. 546,500.-.

** Amount still to be confirmed by the donor.

CONTRIBUTIONS FROM GOVERNMENTS IN 1985

TABLE IV

(in Swiss francs)

COUNTRIES (in French alphabetical order)	Budget				TOTAL	Contributions in kind and/or services
	Regular			Special		
	Regular contributions	For previous years	Supplementary contributions			
Brought forward	15,780,455	104,895		123,654,157	139,539,507	107,680,354
Nicaragua	20,000*				20,000	
Norway	454,000			6,905,349	7,359,349	560,000
New Zealand	69,610			579,851	649,461	
Oman	10,000*				10,000	
Pakistan	13,165				13,165	
Panama	16,590				16,590	
Netherlands	208,460			4,647,867	4,856,327	
Philippines	23,805	8,955			32,760	
Poland	60,000				60,000	
Portugal	60,000				60,000	
Qatar	150,000*				150,000	
German Democratic Republic	5,000				5,000	
United Kingdom	684,455			19,955,394	20,639,849	
Rwanda	27,255				27,255	
San Marino	22,500				22,500	
Saint Vincent and the Grenadines	10,000*	12,815			22,815	
Singapore	20,000*	26,495			46,495	
Sri Lanka	4,990				4,990	
Sweden	655,320			17,518,236	18,173,556	
Switzerland	18,000,000		2,000,000	12,140,000	32,140,000	6,312,526
Czechoslovakia	100,000				100,000	11,700
Thailand	34,225				34,225	
Togo	525	1,090			1,615	
Trinidad and Tobago	3,500			131	3,631	
Tunisia	21,260				21,260	
Turkey	44,560				44,560	
Uruguay	38,990	(4,330)			34,660	
Venezuela	98,840	(101,155)			(2,315)	
Yemen Arab Republic	8,275				8,275	
Yemen, the People's Dem. Rep. of	4,840				4,840	
Yugoslavia	10,000				10,000	
Zaire	63,990	42,660			106,650	
Zimbabwe	19,210				19,210	
TOTAL	36,743,820	91,425	2,000,000	185,400,985	224,236,230	114,564,580
EEC emergency aid				33,565,109	33,565,109	
EEC food aid				12,443,866	12,443,866	33,220,015
OVERALL TOTAL	36,743,820	91,425	2,000,000	231,409,960	270,245,205	147,784,595

CONTRIBUTIONS FROM NATIONAL SOCIETIES FOR 1985

(in Swiss francs)

COUNTRIES (in French alphabetical order)	Budget				TOTAL	Contributions in kind and/or services
	Regular			Special		
	Regular contributions	For previous years	Supplementary contributions			
Afghanistan	11,970				11,970	
South Africa	20,100				20,100	
Germany, Federal Republic of	462,175			2,991,895	3,454,070	4,424,174
Australia	156,275			1,825,074	1,981,349	690,953
Austria	39,235			150,000	189,235	790,782
Bahamas	3,325				3,325	
Bangladesh	3,325				3,325	
Belgium	61,180			304,243	365,423	879,889
Botswana	1,000				1,000	
Brazil	30,000				30,000	12,133
Bulgaria	6,250				6,250	
Cameroon	3,990				3,990	
Canada	79,525			2,224,684	2,304,209	150,542
Chile	13,300				13,300	
China	106,400				106,400	
Colombia	16,175				16,175	
Korea, Republic of	46,550				46,550	
Cuba						850
Denmark	53,200	(1,000)		1,382,274	1,434,474	1,183,790
Spain	30,790	2,500			33,290	
United States of America	655,940			20,150,000	20,805,940	174,930
Ethiopia	10,110				10,110	
Finland	12,000			1,018,750	1,030,750	932,991
France	232,750*			16,895	249,645	400,630
Haiti	3,605				3,605	
Honduras	1,170				1,170	
Hungary	5,000				5,000	
India		15,120			15,120	
Indonesia	13,640				13,640	
Iran	83,125				83,125	
Ireland	11,970				11,970	492,435
Iceland	5,000			2,500	7,500	96,696
Italy	95,630				95,630	398,881
Japan	445,550			3,596,349	4,041,899	711,795
Jordan	6,650				6,650	
Kuwait				63,625	63,625	
Lebanon	10,040				10,040	
Liechtenstein	10,000			250,000	260,000	
Carry forward	2,746,945	16,620		33,976,289	36,739,854	11,341,471

* Contributions expected for a total of Sw. fr. 237,750.-.

TABLE V

CONTRIBUTIONS FROM NATIONAL SOCIETIES FOR 1985

(in Swiss francs)

COUNTRIES (in French alphabetical order)	Budget				TOTAL	Contributions in kind and/or services
	Regular			Special		
	Regular contributions	For previous years	Supplementary contributions			
Brought forward	2,746,945	16,620		33,976,289	36,739,854	11,341,471
Luxembourg	23,275			5,764	29,039	
Macao				2,345	2,345	
Malaysia	7,315			1,045,628	1,052,943	
Monaco	14,630			40,875	55,505	
Mongolia	5,000*				5,000	
Nepal	1,000				1,000	
Nicaragua	3,450				3,450	
Nigeria	9,040				9,040	
Norway				366,601	366,601	3,144,489
New Zealand	28,595			311,835	340,430	549,255
Pakistan	14,630				14,630	
Panama	7,595				7,595	
Netherlands	107,730			1,405,089	1,512,819	607,900
Poland	33,280				33,280	
Portugal	15,960			3,431	19,391	72,864
German Democratic Republic	10,000				10,000	327
Romania	34,000				34,000	
United Kingdom	222,775			2,816,810	3,039,585	1,706,571
Rwanda	1,995				1,995	
El Salvador		2,510			2,510	
Singapore	3,310			20,529	23,839	
Sudan	890				890	
Sweden	17,440			2,407,133	2,424,573	2,673,914
Switzerland	79,135				79,135	801,192
Swaziland	1,995				1,995	
Syria	9,975				9,975	
Thailand	45,220				45,220	
Trinidad and Tobago	5,320				5,320	
Turkey	25,000				25,000	
USSR	16,000				16,000	
Uruguay	1,000				1,000	
Viet Nam	7,980				7,980	
Yugoslavia	5,000				5,000	
Czechoslovakia	21,000				21,000	
OVERALL TOTAL	3,526,480	19,130		42,402,329	45,947,939	20,897,983

CONTRIBUTIONS FOR SPECIALLY

(in Swiss francs)

not including contributions

DONORS (in French alphabetical order)	AFRICA	ASIA					TOTAL
	General appeal	Cambodia Thailand	Pakistan (Afghan refugees)	Indonesia	Philippines	Viet Nam ex-Indsec	
Governments							
Germany, Federal Rep. of	13,265,624	839,000	1,658,500				2,497,500
Australia	517,289	949,479			167,946		1,117,425
Austria	593,750						
Belgium	102,000						
Canada	9,003,631	1,694,846	835,499		409,459		2,939,804
Denmark	2,564,753	318,538	468,439				786,977
Spain	136,250						
United States	56,540,546	5,273,750	3,196,680				8,470,430
Finland	494,692						
France	480,700						
Iraq							
Ireland	128,700						
Italy	851,755		606,318				606,318
Japan	459,980	3,650,640					3,650,640
Norway	4,027,197	591,725	996,899				1,588,624
New Zealand	404,314	48,424	42,371				90,795
Netherlands	2,776,625	559,867	559,875				1,119,742
United Kingdom	13,820,774	627,600	2,524,750		65,220		3,217,570
Sweden	12,131,663	821,018	1,103,200		271,665		2,195,883
Switzerland	3,370,000	1,300,000	400,000		400,000		2,100,000
Trinidad and Tobago	131						
TOTAL to carry forward	121,670,374	16,674,887	12,392,531		1,314,290		30,381,708

FINANCED OPERATIONS IN 1985

TABLE VI

in kind/services

(in Swiss francs)

MIDDLE EAST			LATIN AMERICA	TOTALS	DONORS (in French alphabetical order)
Lebanon	Iran/Iraq	TOTAL	Central America		
669,600	327,600	997,200	920,700	17,681,024	Governments
	158,525	158,525	257,826	2,051,065	Germany, Federal Rep. of
				593,750	Australia
				102,000	Austria
893,817	694,565	1,588,382	1,752,848	15,284,665	Belgium
351,119		351,119	702,657	4,405,506	Canada
				136,250	Denmark
			7,560,000	72,570,976	Spain
	197,178	197,178		691,870	United States
	309,525	309,525	309,525	1,099,750	Finland
	179,600	179,600		179,600	France
	38,605	38,605		167,305	Iraq
2,515,385		2,515,385	606,318	4,579,776	Ireland
				4,110,620	Italy
			1,289,528	6,905,349	Japan
36,318		36,318	48,424	579,851	Norway
			751,500	4,647,867	New Zealand
1,635,000	327,000	1,962,000	955,050	19,955,394	Netherlands
291,036	1,379,000	1,670,036	1,520,654	17,518,236	United Kingdom
	5,500,000	5,500,000	1,170,000	12,140,000	Sweden
				131	Switzerland
					Trinidad and Tobago
6,392,275	9,111,598	15,503,873	17,845,030	185,400,985	TOTAL to carry forward

120

in kind/services

(in Swiss francs)

TABLE VI (cont'd.)

MIDDLE EAST			LATIN AMERICA	TOTALS	DONORS (in French alphabetical order)
Lebanon	Iran/Iraq	TOTAL	Central America		
6,392,275	9,111,598	15,503,873	17,845,030	185,400,985	Carry forward
					National Societies
				2,991,895	Germany, Federal Rep. of
9,473	8,727	18,200	5,236	1,825,074	Australia
				150,000	Austria
	5,578	5,578		304,243	Belgium
5,798	27,302	33,100	40,723	2,224,684	Canada
	8,130	8,130	69,500	1,382,274	Denmark
			256,500	20,150,000	United States
				1,018,750	Finland
				16,895	France
				2,500	Iceland
				3,596,349	Japan
63,625		63,625		63,625	Kuwait
				250,000	Liechtenstein
				5,764	Luxembourg
				2,345	Macao
				1,045,628	Malaysia
				40,875	Monaco
				366,601	Norway
123	32,600	32,600		311,835	New Zealand
	6,243	6,366	6,244	1,405,089	Netherlands
	19,031	19,031	74,382	3,431	Portugal
				2,816,810	United Kingdom
16,000	38,665	54,665	16,000	20,529	Singapore
291,036		291,036	189,798	2,407,133	Sweden
386,055	146,276	532,331	658,383	42,402,329	TOTAL
					Various
453,737		453,737	113,788	33,565,109	EEC emergency aid
			2,463,028	12,443,866	EEC food aid
				155,542	Various organizations
132,811		132,811		3,433,546	Private
44,789	27,901	72,690	62,977	929,907	Refund of overpayment in 1984
			560	103,041	Other income
631,337	27,901	659,238	2,640,353	50,631,011	TOTAL
7,409,667	9,285,775	16,695,442	21,143,766	278,434,325	OVERALL TOTAL

MOVEMENT OF FUNDS FOR SPECIALLY FINANCED OPERATIONS IN 1985

(in Swiss francs)

	FINANCIAL MOVEMENTS					Contributions in kind and/or services
	Balances bt. fwd. from 1985	Transfers	Expenditure	Receipts	Balances at 31.12.1985	
SPECIALLY FINANCED OPERATIONS						
Operations with credit balances						
AFRICA						
- General appeal	17,252,598	—	225,684,072	208,856,271	424,797	151,702,369
ASIA AND THE PACIFIC						
- Cambodia-Thailand	5,324,484	—	14,900,726	16,942,921	7,366,679	2,354,957
- Afghan refugees in Pakistan	6,025,344	—	14,359,888	12,802,284	4,467,740	2,153,218
- Indonesia	1,881,228	—	1,387,719	4,733	498,242	140,234
- Philippines	898,110	—	1,707,316	1,930,574	1,121,368	3,659,083
- Viet Nam, ex-Indsec	1,073,129	—	141,131	58,334	990,332	—
	15,202,295	—	32,496,780	31,738,846	14,444,361	8,307,492
MIDDLE EAST						
- Lebanon	11,805,084	—	13,243,753	7,409,667	5,970,998	1,739,544
- Iran-Iraq	3,584,518	—	8,330,837	9,285,775	4,539,456	270
	15,389,602	—	21,574,590	16,695,442	10,510,454	1,739,814
LATIN AMERICA						
- Central America	5,236,594	—	23,176,588	21,143,766	3,203,772	7,425,605
SUB-TOTAL	53,081,089	—	302,932,030	278,434,325	28,583,384	169,175,280
RESERVE FUNDS						
- for emergencies	950,000	(950,000)*	—	—	—	—
TOTAL	54,031,089	(950,000)	302,932,030	278,434,325	28,583,384	169,175,280

* Transferred to Provisions for operational risks.

SPECIAL FUNDS

FOUNDATION FOR THE INTERNATIONAL COMMITTEE OF THE RED CROSS

BALANCE SHEET AS AT 31 DECEMBER 1985

ASSETS		LIABILITIES	
	Sw. fr.		Sw. fr.
Securities:		Inalienable capital	1,391,627.52
– Swiss bonds (market value:		Inalienable reserve:	
Fr. 1,686,790.—)	1,717,000.—	– Brought forward from 1984	304,266.—
Deposit with Swiss National Bank . .	19,475.32	– Statutory allocation from net revenue	
Federal Tax Administration, Bern		in 1985	10,213.—
(withholding tax)	27,505.70		314,479.—
			1,706,106.52
		International Committee of the Red	
		Cross, current account	57,874.50
	<u>1,763,981.02</u>		<u>1,763,981.02</u>

RECEIPTS AND EXPENDITURE ACCOUNT FOR 1985

EXPENDITURE		RECEIPTS	
Safekeeping charges	510.85	Income from securities	72,004.10
Audit fees	1,325.—		
Purchase of securities	1,830.75		
Agio on purchasing securities	250.—		
	<u>3,916.60</u>		<u>72,004.10</u>

RESULT

Excess of receipts over expenditure in 1985	<u>68,087.50</u>
---	------------------

STATUTORY ALLOCATIONS

(1) Statutory allocation to inalienable reserve: 15% of net revenue (Article 8 of the Statutes) .	10,213.—
(2) Statutory allocation to the ICRC of balance of net revenue, after statutory allocation to the inalienable reserve (Article 7 of the Statutes)	57,874.50
Total	<u>68,087.50</u>

ESTABLISHED

1 May 1931

OBJECT

To help the International Committee of the Red Cross to continue in complete independence the humanitarian activities which, in accordance with its Statutes, it carries out in time of peace as in time of war.

ADMINISTRATION

A Council composed of:

- two members nominated by the Swiss Federal Council,
- two members nominated by the International Conference of the Red Cross,
- three members appointed by the International Committee of the Red Cross, at least one of whom is chosen from amongst the most important donors.

AUGUSTA FUND

BALANCE SHEET AS AT 31 DECEMBER 1985

ASSETS	Sw. fr.	LIABILITIES	Sw. fr.
Swiss bonds	90,000.—	Inalienable capital	100,000.—
Other Swiss securities (purchase price)	24,931.95	Reserve for security price fluctuations	18,470.20
	<u>114,931.95</u>	Total capital	<u>118,470.20</u>
Cash at banks	5,831.25	ICRC, Florence Nightingale Medal Fund, current account	4,826.45
Federal Tax Administration, Bern (withhold- ing tax)	2,533.45		
	<u>123,296.65</u>		<u>123,296.65</u>

RECEIPTS AND EXPENDITURE ACCOUNT FOR 1985

EXPENDITURE	Sw. fr.	RECEIPTS	Sw. fr.
Audit fees	725.—	Income from securities and bank interest	5,780.10
Safekeeping and bank charges	353.65	Agio on purchasing securities	125.—
	<u>1,078.65</u>		<u>5,905.10</u>

RESULT

Excess of receipts over expenditure for 1985 allocated to the Florence Nightingale Medal Fund pursuant to resolution VI of the Twenty-first International Conference of the Red Cross

Sw. fr.

4,826.45

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 William I.

OBJECT

Modified on several occasions.

At the Twenty-first International Conference of the Red Cross, held in Istanbul in 1969, it was decided that, pending further modification, receipts from the Augusta

Fund would be allocated to the Florence Nightingale Medal Fund. This decision was confirmed at the Twenty-second Conference, held in Tehran in 1973.

ADMINISTRATION

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

FLORENCE NIGHTINGALE MEDAL FUND

BALANCE SHEET AS AT 31 DECEMBER 1985

ASSETS

	Sw. fr.
Swiss Government securities (market value: Sw. fr. 75,640.—)	75,000.—
Stock of medals	4,410.—
Swiss National Bank, Geneva	16,960.80
Federal Tax Administration, Bern (withhold- ing tax)	1,477.—
ICRC, Augusta Fund, current account	4,826.45
	<u>102,674.25</u>

LIABILITIES

	Sw. fr.	Sw. fr.
Capital		25,000.—
Reserve:		
Balance brought forward from 1984	77,480.15	
Excess of receipts over expen- diture in 1985	<u>194.10</u>	<u>77,674.25</u>
		<u>102,674.25</u>

RECEIPTS AND EXPENDITURE ACCOUNT FOR 1985

EXPENDITURE

	Sw. fr.
Presentation of medals, printing and dis- patching circulars	8,101.70
Audit fees	725.—
Safekeeping and bank charges	25.65
	<u>8,852.35</u>

RECEIPTS

	Sw. fr.
Income from securities	4,220.—
Transfer of balance as at 31 December 1985 of Augusta Fund receipts and expenditure account pursuant to Resolution VI of the Twenty-first International Conference of the Red Cross	<u>4,826.45</u>
	<u>9,046.45</u>

RESULT

	Sw. fr.
Excess of receipts over expenditure in 1985 trans- ferred to the reserve	<u>194.10</u>

ESTABLISHMENT

In accordance with the recommendation of the Eighth International Conference of the Red Cross, held in London in 1907, and with the decision of the Ninth Conference, held in Washington in 1912, a Fund was established by contributions from National Red Cross Societies. The regulations were revised by the Eighteenth International Red Cross Conference, held in Toronto in 1952.

OBJECT

The Fund's income is used to distribute a medal, called the "Florence Nightingale Medal", to honour the life and work of Florence Nightingale.

The medal may be awarded to Red Cross nurses and voluntary aids for having distinguished themselves by their service to sick and wounded in time of peace or war. The medal is awarded every two years by the ICRC on proposals made to it by the National Societies. The medal comes with a parchment diploma. Only 36 medals may be distributed at any one time.

ADMINISTRATION

A Commission composed of:
— three ICRC representatives,
— one League representative.

CLARE R. BENEDICT FUND

BALANCE SHEET AS AT 31 DECEMBER 1985

(in US dollars)

ASSETS		LIABILITIES	
	US \$		US \$
Securities (market value:		Capital	1,395,409.39
US \$2,328,190.78)	1,894,737.13	Provision for portfolio varia-	
Short-term investments	55,000.—	tions:	
Accounts receivable	9,577.61	— Brought forward from 1984	173,001.54
Banks	80,650.32	— Purchase and sale of securi-	
		ties	<u>102,187.60</u>
			275,189.14
			<u>1,670,598.53</u>
		Reserve fund for future alloca-	
		tions	230,170.87
		For distribution:	
		— Excess of receipts over ex-	
		penditure in 1985	139,195.66
	<u>2,039,965.06</u>		<u>2,039,965.06</u>

RECEIPTS AND EXPENDITURE ACCOUNT FOR 1985

(in US dollars)

EXPENDITURE		RECEIPTS	
	US \$		US \$
Charges on purchase and sale of securities . .	15,992.62	Income from securities and investments	129,874.81
Bank charges	422.92	Bank interest	929.—
Safekeeping charges	2,472.19	Profit on foreign exchange	12,394.10
Audit fees	1,107.14	Net profit on buying and selling securities . . .	118,180.22
Appropriation from provision for portfolio			
variations	<u>102,187.60</u>		
	<u>122,182.47</u>		<u>261,378.13</u>

RESULT

Excess of receipts over expenditure in 1985 for appropriation 139,195.66

DETERMINATION OF EXCESS OF INCOME OVER EXPENSES AS AT 31 DECEMBER 1985 FOR APPROPRIATION

Balance brought forward from 1984	181,252.73
Appropriation for 1984, unspent	<u>48,918.14</u>
	230,170.87
Establishment of a reserve fund for future alloca-	
tions	(230,170.87)
Excess of receipts over expenditure in 1985	<u>139,195.66</u>
Excess of income over expenses at 31 December 1985	
for appropriation	<u>139,195.66</u>

ESTABLISHMENT

1 February 1968.

OBJECT

The Fund's income is attributed to assistance activities for the victims of armed conflicts, in accordance with Miss Benedict's wishes.

ADMINISTRATION

A Commission composed of three persons appointed by the ICRC.

MAURICE DE MADRE FRENCH FUND

BALANCE SHEET AS AT 31 DECEMBER 1985

ASSETS

	Sw. fr.
Securities:	
Bonds and bank certificates (market value: Sw. fr. 2,416,600.—)	2,415,000.—
Federal Tax Administration, Bern (withhold- ing tax)	23,846.75
Banks	31,529.53
	<u>2,470,376.28</u>

LIABILITIES

	Sw. fr.	Sw. fr.
Capital:		
Balance bt/fwd from 1984	2,380,424.53	
Excess of receipts over expen- diture in 1985	<u>87,419.95</u>	
Total capital		2,467,844.48
International Committee of the Red Cross, current account		<u>2,531.80</u>
		<u>2,470,376.28</u>

RECEIPTS AND EXPENDITURE ACCOUNT FOR 1985

EXPENDITURE

	Sw. fr.
Payments to seven beneficiaries	38,694.35
Safekeeping charges and bank charges	4,916.75
Audit fees	1,525.—
Other expenses	<u>1,308.—</u>
	<u>46,444.10</u>

RECEIPTS

	Sw. fr.
Income from securities and bank accounts	124,414.05
Profit on sale of bonds	8,700.—
Agio on purchasing bond	<u>750.—</u>
	<u>133,864.05</u>

RESULT

	Sw. fr.
Excess of receipts over expenditure in 1985, trans- ferred to capital account	<u>87,419.95</u>

ESTABLISHMENT

ICRC Assembly decision of 19.12.1974.

OBJECT

To assist, by paying for rest and convalescence cures, temporary or permanent staff, such as delegates or nurses, of international or national Red Cross institutions, who, in the course of their work or during war operations or natural disasters, have suffered injury and thereby find themselves in straitened circumstances or in reduced health.

Payments may also be made to the families of the persons specified above who have lost their lives in their Red Cross activities.

ADMINISTRATION

A Board composed of:

- two representatives of the de Madre family,
- one League representative,
- two ICRC representatives.

OMAR EL MUKTAR FUND

BALANCE SHEET AS AT 31 DECEMBER 1985

(in US dollars)

ASSETS

	US \$
Securities (market value: US \$802,816.10) . . .	736,162.25
Banks	5,841.46
Federal Tax Administration, Bern	58.36
	<u>742,062.07</u>

LIABILITIES

	US \$
Capital	650,000.—
International Committee of the Red Cross, Geneva	91,821.40
Accrued liabilities	240.67
	<u>742,062.07</u>

RECEIPTS AND EXPENDITURE ACCOUNT FOR 1985

EXPENDITURE

	US \$
Charges on purchase and sale of securities . .	3,941.67
Bank charges	1,070.10
Safekeeping charges	978.43
Audit fees	916.67
	<u>6,906.87</u>

RECEIPTS

	US \$
Yield from securities and investments	86,555.54
Bank interest	166.67
Net profit on purchase and sale of securities .	3,114.88
Profit on foreign exchange	8,891.18
	<u>98,728.27</u>

RESULT

	US \$
Excess of receipts over expenditure allocated to the ICRC according to Article 2 of the Regulations .	<u>91,821.40</u>

ESTABLISHMENT

In accordance with decision No. 5 of the Executive Board of 20.11.80, adopted by the Assembly in December 1980.

OBJECT

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

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

ADMINISTRATION

A Board composed of three ICRC representatives.

PAUL REUTER FUND

BALANCE SHEET AS AT 31 DECEMBER 1985

ASSETS

	Sw. fr.
Securities (market value: Sw. fr. 153,000.—) .	150,000.—
Banks	68,107.65
	<u>218,107.65</u>

LIABILITIES

	Sw. fr.
Initial capital	200,000.—
Receipts and expenditure account:	
Balance brought forward from 1984	17,847.40
Excess or receipts over expenditure	260.25
	<u>18,107.65</u>
	<u>218,107.65</u>

RECEIPTS AND EXPENDITURE ACCOUNT FOR 1985

EXPENDITURE

	Sw. fr.
Award of the 1985 Paul Reuter Prize	2,000.—
Grant for publication of the recipient's work .	9,000.—
Audit fees	1,500.—
Safekeeping and bank charges	313.25
Various expenses	739.—
	<u>13,552.25</u>

RECEIPTS

	Sw. fr.
Yield from securities and investments	13,812.50
	<u>13,812.50</u>

RESULT

	Sw. fr.
Excess of receipts over expenditure in 1985	<u>260.25</u>

ESTABLISHMENT

Pursuant to decision No. 1 of the Executive Board meeting of 6.1.1983.

PURPOSE

The Fund's initial capital of Sw. fr. 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 a work, assist in the implementation of a project, or make a publication possible.

ADMINISTRATION

- A Committee composed of one member of the ICRC, who is its chairman, and two members of the ICRC staff, appointed by the Directorate;
- and two persons from without the ICRC who, with the Committee members, shall compose the Paul Reuter Prize jury.

SPECIAL FUND FOR THE DISABLED

BALANCE SHEET AS AT 31 DECEMBER 1985

ASSETS

	Sw. fr.
Securities (market value: Sw. fr. 1,185,502.—)	1,040,699.75
Federal Tax Administration, Bern (withholding tax)	6,131.45
Bank	170,534.22
	<hr/>
	<u>1,217,365.42</u>

LIABILITIES

	Sw. fr.	Sw. fr.
Initial capital		1,000,000.—
Receipts and expenditure account:		
Balance brought forward from 1984	24,061.85	
Excess of receipts over expenditure in 1985	143,659.87	167,721.72
	<hr/>	<hr/>
Total capital		1,167,721.72
International Committee of the Red Cross, Geneva, current account		49,643.70
		<hr/>
		<u>1,217,365.42</u>

RECEIPTS AND EXPENDITURE ACCOUNT FOR 1985

EXPENDITURE

	Sw. fr.
Operational expenses and relief supplies	
Burma project	147,497.80
Charges on purchase of securities and other bank charges	1,217.95
Safekeeping charges	711.90
Fees	1,525.—
Net agios on the securities purchased over the period	633.—
	<hr/>
	<u>151,585.65</u>

RECEIPTS

	Sw. fr.
Various gifts	253,339.42
Income from securities	41,383.70
Bank interest	522.40
	<hr/>
	<u>295,245.52</u>

RESULT

	Sw. fr.
Excess of receipts over expenditure for the period, transferred to capital account	<u>143,659.87</u>

ESTABLISHMENT

Pursuant to the Assembly's decision No. 2 of 19/20.10.1983.

PURPOSE

- To help finance long-term projects for disabled persons, in particular the creation of workshops for the production of artificial limbs and orthotic appliances, and centres for rehabilitation and occupational retraining.
- To participate not only in ICRC and National Society projects, but also those of other humanitarian bodies working in accordance with ICRC criteria.

ADMINISTRATION

A Committee composed of six ICRC staff members:

- one member of the ICRC, who will act as chairman,
- the head of the Medical Division,
- one representative each of the Department of Finance and Administration and the National Societies and Principles Division,
- the person in charge of programmes in aid of disabled persons at the Medical Division,
- a representative of the Operational Activities Dept., appointed by the Director of that department.

REPORT OF THE STATUTORY AUDITORS

for the year ended December 31, 1985
to the assembly of the
INTERNATIONAL COMMITTEE OF THE RED CROSS, Geneva

As statutory auditors of your association we have examined the financial statements for the year ended December 31, 1985.

We have come to the conclusion that

- the balance sheet and statement of income are in agreement with the books,
- the books of account have been properly kept,
- the financial position and the results of operations are presented in accordance with the principles of valuation prescribed by the law and the requirements of the articles of incorporation.

Based on the result of our examination we recommend that the financial statements submitted to you be approved.

The statement of income include a column which sets out the gifts in kind or of services received by the ICRC. This consists of statistical information not recorded in the books of account, in respect of which we have not carried out any verification.

Geneva, May 5, 1986


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