

Finance

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to the ICRC and the Red Cross prior to their mission abroad (history of the Red Cross; structure and distribution of tasks between the League, ICRC and National Societies; finance; Geneva Conventions and Additional Protocols; operations outside the scope of the Conventions; procedure of visits to places of detention; assessment of a given situation; role and tasks of the Central Tracing Agency; material relief; medical aid programmes; information, etc.). In 1980, four introductory courses took place at Cartigny and were attended by a total of 97 persons.

Furthermore, with the purpose of giving Geneva headquarters staff the opportunity to improve their qualifications, extra courses, mainly in various languages, were arranged in 1980 for 81 persons.

The two courses organized jointly by the League and ICRC

for newly engaged staff were followed by 58 persons from the ICRC.

Delegations

In 1980, the ICRC had a permanent delegation in each one of 28 countries of Africa, Latin America, Asia and the Middle East, and 8 sub-delegations. A permanent delegation was also maintained in New York, where the ICRC delegate to the international organizations kept in touch with the United Nations and its specialized agencies on matters involving ICRC activities. If the special missions carried out to about thirty countries are added to the above, it can be said that in 1980 the ICRC was active in some sixty countries throughout the world.

FINANCE

Balance sheet

The balance sheet total rose from 36.6 million Swiss francs at the end of 1979 to 39.4 million by the end of 1980. This increase, which confirms a tendency observed one year previously, is due to the fact that during the past financial year, the ICRC received large amounts to finance specific actions. Nevertheless, it should be emphasized that for the first time in 10 years the financial cover for some of these actions was insufficient. This meant that at the end of the year there was a deficit of approximately 3 million Swiss francs.

This situation, without being alarming, is cause for concern. It appears, in fact, that governments are less interested in financing special actions on a small or medium scale than in contributing to large-scale operations such as those conducted in South-East Asia or in Africa. Operations which received inadequate financing included those in Nicaragua, El Salvador, Lebanon, and in Iraq and Iran after the outbreak of hostilities between the two countries in September 1980.

In connection with the policy introduced some years ago with a view to increasing the General Reserves, the ICRC had the satisfaction of recording during 1980 the payment of two special contributions for this purpose, one of 1.2 million Swiss francs from the Government of Kuwait, the other for 1 million dollars from the Government of the Libyan Arab Jamahiriya.

Thanks to these two contributions, the General Reserve on 31 December 1980 stood at a total of 10.25 million Swiss francs. This sum, which corresponds to one quarter of the normal budget, is still relatively low. The ICRC would like to have sufficient reserves to be able, in the event of a grave international crisis, to cover at least six months' activities.

Expenditure and income

Contrary to the budget forecast, which predicted a deficit for 1980 of more than 1 million Swiss francs, the annual accounts show a satisfactory balance, the deficit finally totalling 9,133.16 Swiss francs. This is absorbed by the Capital Reserve Funds, which consequently fell to 301,050.89 Swiss francs.

This good result is due, on the one hand, to an increase in Government contributions and private donations, which were particularly generous in 1980 and, on the other hand, to rigorous control of expenditure.

Financing

Governments

Although the results for 1980 may be considered satisfactory, the fact remains that the origin of the contributions to the ICRC ordinary budget does not sufficiently reflect the universality of the Red Cross movement. Of the 146 States parties to the 1949 Geneva Conventions, over 40% make no contribution to the ICRC.

For this reason, a large number of missions was undertaken in 1980 to present the activities of the ICRC to Governments and to remind them of their financial obligations. In particular, the President of the ICRC, accompanied by the Head of the Financing Division, travelled successively to Kuwait,

Bahrein, Qatar, Oman, the United Arab Emirates, Italy, the Vatican, and Libya (see page 76).

Other missions were carried out in Latin America (Argentina, Chile, Colombia, Mexico, Panama and Venezuela), in the Middle East (Saudi Arabia and Jordan) and in the United States.

As a result of these contacts, Government contributions (not including that of the Swiss Confederation), which totalled Sw.fr. 11,102,125 in 1978 and Sw.fr. 12,678,500 in 1979, rose to Sw.fr. 15,562,775 in 1980. The regular and supplementary contributions of the Swiss Confederation were increased from Sw.fr. 12,500,000 in 1978 to Sw.fr. 14,500,000 in 1979 and 1980.

National Societies

There has been an encouraging increase in National Societies' participation in financing the ICRC regular budget. Their regular contributions rose from Sw.fr. 1,711,225 in 1979 to Sw.fr. 2,081,715 in 1980, while additional contributions, totalling Sw.fr. 172,652 in 1978 and Sw.fr. 468,760 in 1979, increased to Sw.fr. 75,510 in 1980.

New fund

The authorities of the Libyan Arab Jamahiriya have set up a fund, "The Omar El Muktar Fund", of an initial amount of \$US 300,000. The fund will be administered by the ICRC, without restriction, and the income will be used for its worldwide activities of protection and assistance.

Auditing

In order to establish links with other Swiss accounting and auditing companies, the ICRC decided that for the next four years, beginning with the financial year 1980, the audit carried out in accordance with its Statutes should be performed by the Société Fiduciaire Suisse. This company succeeds Fiduciaire Ofor SA, which carried out the annual audit of the ICRC accounts for many years, to the complete satisfaction of the Committee. The change took place with the entire agreement of Ofor.

On page 108 of this report appears a photocopy of the letter sent by Fiduciaire Suisse proposing that the Committee should approve the balance sheet and the expenditure and income accounts for 1980.

COMPARATIVE BALANCE SHEETS AS AT 31 DECEMBER 1980 AND 1979

(Summary in thousands of Swiss francs)			(Summary in thousands of Swiss francs)		
	1980	1979		1980	1979
ASSETS			LIABILITIES		
CASH	2,268	13,331	SHORT-TERM LIABILITIES		
OTHER CURRENT ASSETS			- Accounts payable	4,237	3,973
- Securities (market value)	7,035	5,305	- Accrued liabilities	1,457	482
- Other investments	14,268	6,352		5,694	4,455
- Accounts receivable	3,935	2,848	LONG-TERM DEBTS	750	-
- Accruals & prepaid expenses	490	307	FUNDS FOR CURRENT OPERATIONS		
	25,728	14,812	- Relief operations	940	931
FIXED ASSETS			- Operations with special financing	15,387	18,695
- Buildings	2,462	978		16,327	19,626
- Relief supplies	747	984	SUNDRY PROVISIONS	6,076	4,960
- Furniture and equipment	267	215	CAPITAL RESERVE FUNDS		
	3,476	2,177	- Carried forward	310	430
ADVANCES TO DELEGATIONS	4,868	6,281	- Deficit	(9)	(120)
OPERATIONS WITH TEMPORARY DEFICIT IN FINANCING	3,058	-		301	310
BALANCE-SHEET TOTALS	39,398	36,601	- General Reserve	10,250	7,250
FUNDS IN TRUST				10,551	7,560
- Trust funds in banks	731	92	BALANCE-SHEET TOTAL	39,398	36,601
OVERALL TOTAL	40,129	36,693	FUNDS IN TRUST	731	92
			OVERALL TOTAL	40,129	36,693

SUMMARY STATEMENT OF INCOME AND EXPENDITURE

EXPENDITURE (in Swiss francs)	Ordinary account	Special accounts	Total
SECRETARIAT OF THE ASSEMBLY AND EXECUTIVE BOARD . .	245,417		245,417
MANAGEMENT CONTROL	82,853		82,853
DEPARTMENT OF PRINCIPLES AND LAW			
Management and experts	576,098		576,098
Legal Division	845,031		845,031
Documentation and Dissemination Division, incl. seminars	1,450,053		1,450,053
National Societies and Principles Division	673,804		673,804
	3,544,986		3,544,986
OPERATIONS DEPARTMENT			
Management and support services	2,134,394		2,134,394
Relief Division	741,731		741,731
Medical Division	868,549		868,549
Europe and North America	324,539	4,250	328,789
Africa	330,712	23,316,445	23,647,157
Asia-Oceania	1,190,652	76,916,315	78,106,967
Middle East	4,260,445	3,170,613	7,431,058
Latin America	2,939,753	2,680,061	5,619,814
	12,790,775	106,087,684	118,878,459
CENTRAL TRACING AGENCY	3,834,741		3,834,741
INTERNATIONAL TRACING SERVICE	173,849		173,849
PERSONNEL DEPARTMENT	2,498,000		2,498,000
DELEGATES TRAINING PROGRAMME	375,898		375,898
FINANCE AND ADMINISTRATION DEPARTMENT	7,548,345		7,548,345
PRESS AND INFORMATION DIVISION	1,971,240		1,971,240
PUBLIC RELATIONS	381,317		381,317
INTERNATIONAL REVIEW	247,880		247,880
DELEGATE TO INTERNATIONAL ORGANIZATIONS	408,209		408,209
CONTRIBUTION TO OTHER RED CROSS ORGANIZATIONS	254,692		254,692
COST OF ORGANIZING PUBLIC COLLECTION	144,123		144,123
TOTAL OF ACTUAL EXPENDITURE	34,502,325	106,087,684	140,590,009
OTHER EXPENDITURE			
Adjustment of asset accounts	106,767		106,767
Provision for replacement of equipment	395,000		395,000
Provision for improving information facilities	350,000		350,000
Provision for insufficient receipts in future	750,000		750,000
Allocation to reserve fund	41,485		41,485
Other expenses	38,000		38,000
TOTAL ADDITIONAL EXPENDITURE	1,681,252		1,681,252
TOTAL EXPENDITURE	36,183,577	106,087,684	142,271,261

INCOME (in Swiss francs)	Ordinary account	Special accounts	Total
REGULAR INCOME			
Contributions:			
- Governments	16,838,195		16,838,195
- National Societies	2,120,405		2,120,405
- Complementary from Swiss Government	7,000,000		7,000,000
Private contributions	459,950		459,950
Donations and legacies	1,166,237		1,166,237
Revenue from investments	1,339,133		1,339,133
	28,923,920		28,923,920
OTHER INCOME			
Special contributions:			
- Governments	554,667		554,667
- National Societies	75,510		75,510
Private contributions	51,486		51,486
Foundations	383,126		383,126
	1,064,789		1,064,789
VARIABLE INCOME			
Contributions for special operations		97,271,365	97,271,365
Transferred from special accounts	5,767,800		5,767,800
Other income	417,935		417,935
	6,185,735	97,271,365	103,457,100
TOTAL INCOME	36,174,444	97,271,365	133,445,809
RESULT			
Excess expenditure:			
- 1980	9,133		9,133
Excess expenditure transferred to debit funds for current operations		8,816,319	8,816,319
TOTAL	36,183,577	106,087,684	142,271,261

ORDINARY
Summary statement of income and expenditure for 1980

EXPENDITURE (in Swiss francs)	1979	1980	1981
SECRETARIAT OF THE ASSEMBLY AND EXECUTIVE BOARD	224,995	245,417	257,603
MANAGEMENT CONTROL	63,875	82,853	175,930
DEPARTMENT OF PRINCIPLES AND LAW			
Management and experts	721,677	576,098	827,585
Legal Division	726,497	845,031	910,120
Documentation and Dissemination Division incl. seminars	1,354,959	1,450,053	1,580,690
National Societies and Principles Division	516,500	673,804	646,050
	3,319,633	3,544,986	3,964,445
OPERATIONS DEPARTMENT			
Management and support services	1,834,983	2,134,394	2,434,432
Relief Division	716,995	741,731	718,310
Medical Division	530,176	868,549	1,052,150
Europe and North America	349,115	324,539	396,530
Africa	404,395	330,712	731,100
Asia-Oceania	1,346,177	1,190,652	1,421,930
Middle East	4,297,831	4,260,445	3,938,770
Latin America	784,993	2,939,753	3,376,730
	10,264,665	12,790,775	14,069,952
CENTRAL TRACING AGENCY	3,008,707	3,834,741	3,932,250
INTERNATIONAL TRACING SERVICE	152,500	173,849	147,020
PERSONNEL DEPARTMENT	2,214,313	2,498,000	2,852,061
DELEGATES TRAINING PROGRAMME	264,172	375,898	780,730
FINANCE AND ADMINISTRATION DEPARTMENT	5,642,013	7,548,345	8,221,668
PRESS AND INFORMATION DIVISION	1,487,131	1,971,240	2,056,300
PUBLIC RELATIONS	377,064	381,317	341,521
INTERNATIONAL REVIEW	224,951	247,880	291,320
DELEGATE TO INTERNATIONAL ORGANIZATIONS	236,102	408,209	406,570
CONTRIBUTIONS TO OTHER RED CROSS ORGANIZATIONS	268,820	254,692	223,630
COST OF ORGANIZING PUBLIC COLLECTION	145,375	144,123	150,000
TOTAL EXPENDITURE	27,894,316	34,502,325	37,871,000
OTHER EXPENDITURE			
Adjustment of asset accounts	340,210	106,767	
Provision for replacement of equipment	1,008,000	395,000	
Provision for improving information facilities	-	350,000	
Provision for insufficient receipts in future	-	750,000	
Allocation to reserve funds	1,250,000	41,485	
Other expenses	-	38,000	
TOTAL ADDITIONAL EXPENDITURE	2,598,210	1,681,252	
TOTAL EXPENDITURE	30,492,526	36,183,577	37,871,000

ACCOUNT
with comparative figures for 1979 and budget for 1981

TABLE III

INCOME (in Swiss francs)	1979	1980	1981
REGULAR INCOME			
Contributions :			
- Governments	13,803,680	16,838,195	16,050,000
- National Societies	1,831,875	2,120,405	1,900,000
- Complementary from Swiss Government	7,000,000	7,000,000	7,000,000
Private contributions	402,350	459,950	500,000
Donations and legacies	2,198,207	1,166,237	750,000
Revenue from investments	988,422	1,339,133	1,280,000
	26,224,534	28,923,920	27,480,000
OTHER INCOME			
Special contributions :			
- Governments	666,014	554,667	4,270,000
- National Societies	468,760	75,510	120,000
Foundations	65,901	383,126	250,000
Private contributions		51,486	
Complementary from Swiss Government	526,760		
Dissemination seminars	108,682		
	1,836,117	1,064,789	4,640,000
VARIABLE INCOME			
Transfer from special budgets	1,882,485	5,767,800	4,000,000
Other revenue	161,599	417,935	
Contribution from fund for relief operations	267,725		
	2,311,809	6,185,735	4,000,000
TOTAL INCOME	30,372,460	36,174,444	36,120,000
RESULT			
Excess expenditure :			
- 1979	120,066		
- 1980		9,133	
Budget deficit for 1981			1,751,000
TOTAL	30,492,526	36,183,577	37,871,000

CONTRIBUTIONS FROM

(in Swiss francs)

COUNTRY	1980			
	budget		Special budgets	TOTAL
	Regular contributions	Other contributions		
Algeria	130,500			130,500
Argentina	97,350			97,350
Australia	298,125		2,671,271	2,969,396
Austria	232,450		183,825	416,275
Bahamas	8,150			8,150
Bahrain	82,250			82,250
Bangladesh	17,050			17,050
Barbados	900			900
Belgium	61,710	285,971	623,345	971,026
Brazil	16,355			16,355
Bulgaria	8,000			8,000
Burma	12,800*		8,750	21,550
Burundi	1,845			1,845
Cameroon	20,080			20,080
Canada	532,315		6,903,178	7,435,493
Chile	16,150		12,386	28,536
China, People's Republic of	150,000			150,000
Colombia	59,795			59,795
Costa Rica	2,875			2,875
Cyprus	7,415		796	8,211
Denmark	147,250		596,744	743,994
Ecuador	145			145
Egypt	62,150*			62,150
Fiji	4,330			4,330
Finland	46,050		285,218	331,268
France	1,010,200		826	1,011,026
German Democratic Republic	5,000			5,000
Germany, Federal Republic of	539,400		4,710,182	5,249,582
Ghana	2,625			2,625
Greece	110,000		3,988	113,988
Honduras	1,750*			1,750
Hungary	5,000			5,000
Iceland	3,500			3,500
India	33,620*			33,620
Indonesia	60,750			60,750
Iran	100,000*			100,000
Iraq	58,690		1,632,500	1,691,190
Ireland	50,000		99,533	149,533
Israel	31,000*			31,000
Italy	235,600*		228,201	463,801
Ivory Coast	16,855			16,855
Japan	240,000		1,444,816	1,684,816
Jordan	10,000*			10,000
Korea, Republic of	33,200			33,200
Kuwait ¹⁾	100,000			100,000
Lebanon	6,540			6,540
Liberia	17,000			17,000
Libya ¹⁾	329,000			329,000
Liechtenstein	20,000			20,000
Luxembourg	5,975		275,615	281,590
Malaysia	28,530			28,530
Malta	2,755			2,755
Mexico	16,225			16,225
Monaco	5,000			5,000
Mongolia	1,000*			1,000
Morocco	17,500*			17,500
Nepal	3,000		8,750	11,750
Netherlands	199,355		4,604,975	4,804,330

GOVERNMENTS IN 1980

(in Swiss francs)

TABLE IV

COUNTRY	1980			
	budget		Special budgets	TOTAL
	Regular contributions	Other contributions		
New Zealand	39,275		278,343	317,618
Niger			4,281	4,281
Nigeria	16,070			16,070
Norway	151,200		2,307,390	2,458,590
Oman	10,000			10,000
Philippines	28,015		25,100	53,115
Poland	60,000			60,000
Portugal	30,000*			30,000
Qatar	32,700			32,700
Rwanda	7,585			7,585
Saudi Arabia	300,000*			300,000
South Africa	48,200			48,200
Spain	8,000			8,000
Sri Lanka	2,860			2,860
Sweden	320,000*		4,319,200	4,639,200
Switzerland	14,500,000	201,003	2,630,226	17,331,229
Thailand	14,385			14,385
Trinidad and Tobago	3,000			3,000
Tunisia	5,000*			5,000
Uganda	2,505			2,505
United Arab Emirates	82,500*			82,500
United Kingdom	429,825		7,362,004	7,791,829
United States of America	1,821,000	67,693	17,528,097	19,416,790
Uruguay	22,500*			22,500
Venezuela	11,470			11,470
Viet Nam, Socialist Republic of	1,625			1,625
Yugoslavia	10,000*			10,000
	1,275,420*			
	21,997,405	554,667	58,749,540	82,577,032
Adjustments for previous years				
Bahrain	379,250			
Bangladesh	19,090			
Botswana	10,225			
Burma	12,800			
Colombia	48,060			
India	11,330			
Jordan	4,550			
Kuwait	50,000			
Paraguay	16,335			
Saudi Arabia	13,000			
South Africa	(25,525)			
Togo	780			
United Arab Emirates	(4,375)			
Uruguay	2,025			
Zaire	26,400			
Miscellaneous	1,425			
	565,370			565,370
OVERALL TOTAL	23,838,195	554,667	58,749,540	83,142,402

* contributions expected

1) Special once-only contributions allocated directly to the General Reserve:

- Kuwait Sw.fr. 1,200,000

- Libya Sw.fr. 1,758,515

CONTRIBUTIONS FROM NATIONAL

(in Swiss francs)

COUNTRY	1980			
	Ordinary budget		Special budgets	TOTAL
	Regular contributions	Other contributions		
Afghanistan	8,370			8,370
Albania	700			700
Argentina	4,325			4,325
Australia	104,305		1,965,033	2,069,338
Austria	27,430		101,660	129,090
Bahamas	2,285			2,285
Bangladesh	2,325			2,325
Belgium	40,910		5,790	46,700
Bulgaria	6,250			6,250
Canada	30,095		836,921	867,016
Chile	9,300			9,300
China, People's Republic of	50,000		22,978	72,978
Colombia	8,775			8,775
Czechoslovakia	8,000			8,000
Denmark	37,190		1,012,239	1,049,429
Dominican Republic	5,060			5,060
Ecuador	6,000			6,000
Finland	3,000		1,296,500	1,299,500
France	148,770		96,875	245,645
German Democratic Republic	10,000			10,000
Germany, Federal Republic of	304,510		1,555,666	1,860,176
Greece	34,405*			34,405
Guatemala	5,580			5,580
Haiti	3,785			3,785
Honduras	4,285*			4,285
Hungary	5,000			5,000
Iceland	2,500			2,500
Indonesia	10,230			10,230
Iran	58,115			58,115
Ireland	8,370		36,942	45,312
Italy	96,500		58,100	154,600
Japan	269,640		469,091	738,731
Jordan	5,580			5,580
Korea, Republic of	24,640			24,640
Lebanon	9,300			9,300
Liechtenstein	5,000		25,000	30,000
Luxembourg	16,270		96,282	112,552
Malaysia	5,580			5,580
Mauritius	2,325			2,325
Monaco	10,230		8,548	18,778
Mongolia	3,000			3,000
Morocco	4,465			4,465
Netherlands	72,060		2,911,742	2,983,802
New Zealand	19,990		420,854	440,844
Norway			1,490,750	1,490,750
Pakistan	10,230			10,230
Paraguay	4,650			4,650
Philippines	31,150			31,150
Poland	38,795			38,795
Portugal	11,160			11,160
Romania	26,035			26,035
Senegal	1,000			1,000
Singapore	3,720		386	4,106
South Africa	12,600		37,646	50,246

SOCIETIES IN 1980

(in Swiss francs)

TABLE V

COUNTRY	1980			
	Ordinary budget		Special budgets	TOTAL
	Regular contributions	Other contributions		
Spain	24,175			24,175
Sweden	19,900		2,127,400	2,147,300
Switzerland			672,500	672,500
Syria	6,975			6,975
Thailand	33,475		408	33,883
Trinidad and Tobago	1,000			1,000
Tunisia	6,975			6,975
Turkey	20,000			20,000
United Kingdom	74,800		1,792,713	1,867,513
United States	240,565		2,188,000	2,428,565
Uruguay	1,000			1,000
USSR	16,000	75,510		91,510
Viet Nam, Socialist Republic of	5,580			5,580
Yugoslavia	5,000			5,000
Zambia			214	214
	38,690*			
	2,050,545	75,510	19,230,238	21,394,983
Adjustments for previous years				
Congo, People's Republic of	2,100			
Egypt	6,535			
Honduras	1,030			
Philippines	(815)			
Turkey	20,000			
Uruguay	1,000			
Viet Nam, Socialist Republic of	1,320			
	31,170			31,170
OVERALL TOTAL	2,120,405	75,510	19,230,238	21,426,153

* contributions expected

MOVEMENT OF FUNDS FOR

(in Swiss francs)

	Cash contributions		
	Governments	National Societies	Other sources
OPERATIONS			
Europe – Cyprus	–	–	–
Africa – Southern Africa	2,817,745	1,820,939	491,803
– East Africa	–	1,933,895	35,195
– Western Sahara	–	–	–
– Chad	1,654,890	55,790	109,986
– Information campaign	–	–	–
– General Africa Appeal	16,423,849	1,935,451	45,116
	20,896,484	5,746,075	682,100
Asia-Oceania – Viet Nam	–	–	–
– Joint UNICEF-ICRC operation	29,570,142	11,735,343	17,772,371
– Joint League-ICRC operation	1,000,000	130,490	3,677
– Repatriation Bangladesh-Pakistan	–	–	–
– East Timor	5,641,887	566,803	64,638
– Afghan refugees in Pakistan	–	239,000	543,937
– Viet Nam (formerly INDSEC)	–	–	109,193
	36,212,029	12,671,636	18,493,816
Middle East – Lebanon	131,105	244,068	33,359
– Iran/Iraq	–	475,444	475
	131,105	719,512	33,834
Latin America – Argentina	501,057	–	–
– Nicaragua	1,008,865	52,277	81,837
– Salvador	–	40,738	–
	1,509,922	93,015	81,837
ACTIVITIES			
School textbook	–	–	–
RESERVE FUNDS.	–	–	–
	–	–	–
TOTAL	58,749,540	19,230,238	19,291,587

¹ Including balance at 1.1.80 of former Angola operation funds

² Transfer from provision account for southern Africa (Angola)

³ Former operation concerning conflict Democratic Kampuchea

⁴ Restitution of balance by transfer to HCR

⁵ Transfer from a provision account

⁶ Excess expenditure covered by allocation from fund for relief operation

⁷ Inclusion on 1.7.80, of balance from joint ICRC-League operation: (see Tables VIII and IX)

Plus attribution of 50 % of the provision for interest

3 113 325

95 464

3 208 789

Less constitution of a provision for investigative and assessment reports, classification of documents and other projects

350 000
2 858 789

SPECIAL OPERATIONS IN 1980

TABLE VI

(in Swiss francs)

Total receipts	Total expenditure	Surplus or deficit in 1981	Transfers and/or reimbursements	Balance carried forward from 1979	Balance brought forward to 1981
—	4,250	(4,250)	—	38,521	34,271
5,130,487	12,869,613	(7,739,126)	11,930,693	(4,191,567) ¹	—
1,969,090	7,298,628	(5,329,538)	13,093,560	(7,764,022)	—
—	17,597	(17,597)	14,745	2,852	—
1,820,666	2,939,692	(1,119,026)	5,659,792	(4,540,766)	—
—	190,915	(190,915)	190,915	—	—
18,404,416	—	18,404,416	(30,879,465)	17,163,964	4,688,915
27,324,659	23,316,445	4,008,214	10,240 ²	670,461	4,688,915
—	9,491	(9,491)	—	179,805	170,314
59,077,856	63,198,030	(4,120,174)	—	11,105,760	6,985,586
1,134,167	1,538,401	(404,234)	—	270,694	(133,540)
—	—	—	(10,549) ⁴	10,549	—
6,273,328	10,124,136	(3,850,808)	15,950 ⁵	5,005,949	1,171,091
782,937	801,318	(18,381)	18,381 ⁶	—	—
109,193	1,244,939	(1,135,746)	2,858,789 ⁷	—	1,723,043
67,377,481	76,916,315	(9,538,834)	2,882,571	16,572,757	9,916,494
408,532	2,381,870	(1,973,338)	—	847,977	(1,125,361)
475,919	788,743	(312,824)	—	—	(312,824)
884,451	3,170,613	(2,286,162)	—	847,977	(1,438,185)
501,057	—	501,057	—	(501,057)	—
1,142,979	2,015,618	(872,639)	—	10,096	(862,543)
40,738	664,443	(623,705)	—	—	(623,705)
1,684,774	2,680,061	(995,287)	—	(490,961)	(1,486,248)
—	—	—	136,859 ⁸	48,836	185,695
—	—	—	(287,970) ⁹	470,010	182,040
—	—	—	(151,111)	518,846	367,735
97,271,365	106,087,684	(8,816,319)	2,741,700	18,157,601	12,082,982¹⁰

⁸ Contribution for 1980 : 260 000
 Expenditure for 1980: 123 141
 Carried forward 136 859

⁹ Financing of Bolivia operation (operational expenses incl. relief)

¹⁰ I.e.: operations with credit balances: 15 140 955
 Less: operations with temporary deficit 3 057 973
 12 082 982

CONTRIBUTIONS FOR SPECIALLY

(in Swiss francs)

Donors	Africa				Sub-total «General Africa Appeal»	Middle East		Sub- total M. East
	Southern Africa	East Africa	Chad	Africa general		Lebanon	Iran/ Iraq	
Governments								
Australia								
Austria								
Belgium						57,900		57,900
Burma								
Canada				2,851,364	2,851,364			
Chile								
Cyprus								
Denmark								
Finland	88,700		21,564		110,264	22,175		22,175
France			826		826			
Germany (F.R.G.)						49,040		49,040
Greece								
Iraq			1,632,500		1,632,500			
Ireland	17,200				17,200			
Italy								
Japan								
Luxembourg						1,990		1,990
Nepal								
Netherlands	209,200			2,082,500	2,291,700			
New Zealand								
Niger								
Norway	681,665			1,006,285	1,687,950			
Philippines								
Sweden				1,931,200	1,931,200			
Switzerland								
United Kingdom	1,820,980				1,820,980			
United States				8,552,500	8,552,500			
TOTAL crd/fwd	2,817,745		1,654,890	16,423,849	20,896,484	131,105		131,105

FINANCED OPERATIONS IN 1980

(in Swiss francs)

TABLE VII

Viet Nam, ex INDSEC	Asia				Sub-total Asia	Latin America			Sub- total Latin America	TOTAL
	Cambodia Thailand	CTA S.E. Asian refugees	Pakistan: Afghan refugees	East Timor		Argentina	Nicaragua	Salvador		
	635,118			2,036,153	2,671,271					2,671,271
	183,825				183,825					183,825
	565,445				565,445					623,345
	8,750				8,750					8,750
	3,949,069				3,949,069		102,745		102,745	6,903,178
	12,386				12,386					12,386
	796				796					796
	596,744				596,744					596,744
	66,525			43,127	109,652		43,127		43,127	285,218
										826
	4,661,142				4,661,142					4,710,182
	3,988				3,988					3,988
										1,632,500
	82,333				82,333					99,533
				72,833	72,833		155,368		155,368	228,201
				1,444,816	1,444,816					1,444,816
	273,625				273,625					275,615
	8,750				8,750					8,750
	2,105,650				2,105,650		207,625		207,625	4,604,975
	235,635			42,708	278,343					278,343
	4,281				4,281					4,281
	619,440				619,440					2,307,390
	25,100				25,100					25,100
	1,992,000			396,000	2,388,000					4,319,200
	1,130,226	1,000,000			2,130,226		500,000		500,000	2,630,226
	5,541,024				5,541,024					7,362,004
	6,868,290			1,606,250	8,474,540	501,057			501,057	17,528,097
	29,570,142	1,000,000		5,641,887	36,212,029	501,057	1,008,865		1,509,922	58,749,540

CONTRIBUTIONS FOR SPECIALLY

(in Swiss francs)

Donors	Africa				Sub-total «General Africa Appeal»	Middle East		Sub- total M. East
	Southern Africa	East Africa	Chad	Africa general		Lebanon	Iran/ Iraq	
Governments								
Bt. fwd.	2,817,745		1,654,890	16,423,849	20,896,484	131,105		131,105
National Societies								
Australia				23,440	23,440	3,938		3,938
Austria								
Belgium			5,790		5,790			
Canada				28,790	28,790	11,635		11,635
China, People's Rep. of.								
Denmark						51,780		51,780
Finland		45,400		100,000	145,400			
France							20,344	20,344
Germany (F.R.G.)	540,000			183,800	723,800	55,440	450,500	505,940
Ireland								
Italy				37,900	37,900			
Japan	10,000			15,000	25,000	4,091		4,091
Liechtenstein								
Luxembourg	3,000			4,000	7,000	2,500	4,600	7,100
Monaco								
Netherlands	17,339			169,758	187,097	41,850		41,850
New Zealand				16,290	16,290	3,226		3,226
Norway		1,147,500		343,250	1,490,750			
Singapore								
South Africa								
Sweden	1,200,600	407,800		400,200	2,008,600			
Switzerland	50,000	30,000	50,000	100,000	230,000	50,000		50,000
Thailand						408		408
United Kingdom		303,195		513,023	816,218	19,200		19,200
United States								
Zambia								
TOTAL	1,820,939	1,933,895	55,790	1,935,451	5,746,075	244,068	475,444	719,512
Other								
EEC	464,344	9,348	82,986		556,678			
LRCS								
Oxfam								
Other organizations . . .	967	21,250		36,440	58,657			
Individual donors	26,492	4,210	27,000	8,676	66,378	264	475	739
Other income		387			387	33,095		33,095
TOTAL	491,803	35,195	109,986	45,116	682,100	33,359	475	33,834
GENERAL TOTAL	5,130,487	1,969,090	1,820,666	18,404,416	27,324,659	408,532	475,919	884,451

FINANCED OPERATIONS IN 1980

(in Swiss francs)

TABLE VII (continuation)

Viet Nam ex INDSEC	Asia				Sub-total Asia	Latin America			Sub- total Latin America	Total
	Cambodia Thailand	CTA S.E. Asian refugees	Pakistan: Afghan refugees	East Timor		Argentina	Nicaragua	Salvador		
	29,570,142	1,000,000		5,641,887	36,212,029	501,057	1,008,865		1,509,922	58,749,540
	1,548,500			389,155	1,937,655					1,965,033
	38,160	63,500			101,660					101,660
	778,791			10,497	789,288		7,208		7,208	836,921
		22,978			22,978					22,978
	916,447	44,012			960,459					1,012,239
	1,151,100				1,151,100					1,296,500
				10,656	10,656		32,937	32,938	65,875	96,875
	325,926				325,926					1,555,666
	36,942				36,942					36,942
	20,200				20,200					58,100
	440,000				440,000					469,091
	5,000		19,000	1,000	25,000					25,000
	63,782				63,782		10,600	7,800	18,400	96,282
	8,548				8,548					8,548
	2,666,035			16,760	2,682,795					2,911,742
	391,955			8,065	400,020		1,318		1,318	420,854
										1,490,750
	386				386					386
	37,646				37,646					37,646
				118,800	118,800					2,127,400
	162,500		220,000	10,000	392,500					672,500
										408
	955,425			1,870	957,295					1,792,713
	2,188,000				2,188,000					2,188,000
							214		214	214
	11,735,343	130,490	239,000	566,803	12,671,636		52,277	40,738	93,015	19,230,238
	14,015,743			4,206	14,019,949		43,112		43,112	14,619,739
			453,500		453,500					453,500
	1,852,174				1,852,174					1,852,174
	410,484		25,350	54,550	490,384		38,325		38,325	587,366
	1,111,387	3,677	65,087	5,882	1,186,033		400		400	1,253,550
109,193	382,583				491,776					525,258
109,193	17,772,371	3,677	543,937	64,638	18,493,816		81,837		81,837	19,291,587
109,193	59,077,856	1,134,167	782,937	6,273,328	67,377,481	501,057	1,142,979	40,738	1,684,774	97,271,365

INDO-CHINA BUREAU (INDSEC)

TABLE IX

Receipts and Expenditure Account

	Period from 1.1.80 to 30.6.80
RECEIPTS	Sw.fr.
- Bank interest	190,929
- Cancellation of I.O.G. provision.	36,319
	<u>227,248</u>
EXPENDITURE	
- Allocation to provision for interest not yet attributed	190,929
- Relief	21,875
- Operational expenses	52,724
	<u>265,528</u>
EXCESS OF EXPENDITURE OVER RECEIPTS	<u>(38,280)</u>
GAINS ON DOLLAR AND YEN EXCHANGE RATES.	<u>74,822</u>
BROUGHT FWD 1.1.80	<u>3,076,783</u>
BALANCE AVAILABLE 30.6.80	<u><u>3,113,325</u></u>

INDO-CHINA BUREAU (INDSEC)

TABLE VIII

Comparative balance sheets as at 30 June 1980 and 31 December 1979

ASSETS	Balance sheet	Balance sheet	LIABILITIES	Balance sheet	Balance sheet
	30.6.80	31.12.79		30.6.80	31.12.79
	Sw.fr.	Sw.fr.		Sw.fr.	Sw.fr.
CASH	827,200	82,697	SHORT-TERM LIABILITIES		
			- Accounts payable	117,150	190,434
OTHER CURRENT ASSETS			PROVISION FOR INTEREST		
- Investments	2,594,204	3,148,428	NOT YET ATTRIBUTED	190,929	-
- Accruals & Prepaid expenses . .	-	36,092	CAPITAL FUNDS		
	2,594,204	3,184,520	- B/forward from previous period	3,076,783	4,854,006
			- Excess expenditure		
			1.1.79 - 31.12.79		(1,561,273)
			- Excess expenditure		
			1.1.80 - 30.6.80	(38,280)	
			- Gain (Loss) on dollar and yen		
			exchange rates	74,822	(215,950)
				3,113,325	3,076,783
				3,421,404	3,267,217
	<u>3,421,404</u>	<u>3,267,217</u>			

Note: On 30 June 1980, the Coordinating Body composed of representatives of the League of Red Cross Societies and of the International Committee of the Red Cross resolved that the joint operation INDSEC should be officially terminated on that date. The funds have been transferred to the ICRC and are being used to carry out programmes already in progress. They are included in the operations with special financing (see Table VI).

FUNDS FOR CURRENT OPERATIONS

(Summary of movements in 1980)

TABLE X

			Swiss francs	
			Expenditure	Receipts
I. FUNDS FOR RELIEF OPERATIONS				
1. Balance bt/fwd from 31 December 1979				931,249
2. Receipts in 1980 :				
2.1. Proceeds of public collection in Switzerland	564,231			
2.2. Donations for specific relief operations	604,181			
2.3. Profits from sale of Henry Dunant 150th anniversary medals	180,267			
2.4. Other receipts	25,208			1,373,887
3. Total available				2,305,136
4. Expenditure in 1980				
Purchase and forwarding of relief :				
	Disburse- ments	Commit- ments		
- Europe	5,519	9,508	15,027	
- Africa	23,728	24,477	48,205	
- Latin America	663,008	30,420	693,428	
- South-East Asia	182,293	162,637	344,930	
- Middle East	726,909	(31,134)	695,775	
- Sundry relief operations	41,802	48,481	90,283	
- Upkeep of emergency stores	13,472	1,528	15,000	
	1,656,731	245,917	1,902,648	
- Programmes continued from 1979		(537,341)	(537,341)	
	1,656,731	(291,424)	1,365,307	1,365,307
5. Amount available on 31 December 1980 (shown under liabilities in balance-sheet, Funds for current operations)				939,829
II. FUNDS FOR SPECIALLY FINANCED OPERATIONS				
1. Balance bt/fwd from 31 December 1979				18,694,942
2. Receipts in 1980				
Sundry contributions		97,271,365 ¹⁾		
Transfers and reimbursements		2,741,700 ¹⁾		100,013,065
3. Total available				118,708,007
4. Expenditure in 1980	106,087,684 ¹⁾			
Variation of current commitments	291,424 ²⁾			106,379,108
5. Net amount available at 31 December 1980				12,328,899*
* This amount is composed as follows :				
- Special operations with credit balance	15,140,955 ¹⁾			
- Current commitments in relief operations (in acc. with Item I/4)	245,917			
	15,386,872			
Minus operations with temporarily deficit finan- cing	3,057,973 ¹⁾			12,328,899

¹⁾ Details in Table VI

²⁾ I.e. : - programmes continued from 1979 to 1980 537 341
 - programmes continued from 1980 to 1981 245 917
 carried out in 1980 291 424

SPECIAL FUNDS

1. FOUNDATION FOR THE INTERNATIONAL COMMITTEE OF THE RED CROSS

BALANCE SHEET AS AT 31 DECEMBER 1980

ASSETS	Sw.fr.	LIABILITIES	Sw.fr.	Sw.fr.
Securities:		Inalienable capital		1,028,252.52
- Swiss bonds (market value Sw.fr. 1,229,240.-)	1,257,000.-	Inalienable reserve		
Deposit with Swiss Nat. Bank, Geneva	56,544.22	- brought forward from	263,015.50	
Administration fédérale des contri- butions, Berne		- Statutory allocation of 15% of net revenue in 1980	6,271.60	269,287.10
(withholding tax)	19,534.40	Total capital		1,297,539.62
		International Committee of the Red Cross, Geneva, current account . . .		35,539.-
	<u>1,333,078.62</u>			<u>1,333,078.62</u>

RECEIPTS AND EXPENDITURE ACCOUNT 1980

RECEIPTS

Income from securities	Sw.fr. <u>60,614.70</u>
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EXPENDITURE

Loss on redeemed foreign bonds	16,920.-
Adjustment to show nominal value of securities acquired in 1980	112.50
Safekeeping charges	638.60
Audit fees	830.-
Sundry	303.-
	<u>18,804.10</u>

RESULT

Excess of receipts over expenditure in 1980	<u>41,810.60</u>
---	------------------

STATUTORY ALLOCATION

Statutory allocation to inalienable reserve : 15% of net revenue (Art. 8 of the Statutes)	Sw.fr. 6,271.60
Statutory allocation to the ICRC of balance of net revenue (art. 7 of the Statutes)	35,539.-
Total	<u>41,810.60</u>

2. AUGUSTA FUND

BALANCE SHEET AS AT 31 DECEMBER 1980

ASSETS	Sw.fr.	LIABILITIES	Sw.fr.
Swiss securities	90,000.-	Inalienable capital	100,000.-
Other Swiss investments (purchase price)	24,931.95	Reserve for price fluctuations	1,013.25
	<u>114,931.95</u>	Total capital	<u>101,013.25</u>
Less provision for price fluctuations	17,456.95	ICRC, Florence Nightingale Medal Fund, current account	3,711.95
	97,475.-		
Cash at banks	5,730.60		
Administration fédérale des contributions, Berne (withholding tax)	1,519.60		
	<u>104,725.20</u>		<u>104,725.20</u>

RECEIPTS AND EXPENDITURE ACCOUNT FOR 1980

EXPENDITURE	Sw.fr.	RECEIPTS	Sw.fr.
Audit fees	490.-	Income from securities and bank interest . . .	4,341.70
Safekeeping and other bank charges	64.20		
Sundry	75.55		
	<u>629.75</u>		<u>4,341.70</u>

RESULT

Excess of receipts over expenditure for 1980 allocated to the Florence Nightingale Medal Fund pursuant to Resolution VI of the Twenty-First International Red Cross Conference	Sw.fr. <u>3,711.95</u>
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3. FLORENCE NIGHTINGALE MEDAL FUND

BALANCE SHEET AS AT 31 DECEMBER 1980

ASSETS	Sw.fr.	LIABILITIES	Sw.fr.	Sw.fr.
Swiss Government securities (market value Sw.fr. 79,300.-)	75,000.-	Capital		25,000.-
Stock of medals	6,672.-	Reserve :		
Swiss National Bank, Geneva	6,904.05	- Balance brought forward from 1979	64,120.95	
Administration fédérale des contributions, Berne (withholding tax)	1,477.-	- Excess of receipts over expenditure in 1980	4,644.05	68,765.-
ICRC, Augusta Fund account	3,711.95			<u>93,765.-</u>
	<u>93,765.-</u>			

RECEIPTS AND EXPENDITURE ACCOUNT FOR 1980

EXPENDITURE	Sw.fr.	RECEIPTS	Sw.fr.
Printing and dispatch of circulars, sundries	2,774.-	Income from securities	4,220.-
Audit fees	470.-	Transfer of balance as at 31 Decembre 1980 of Augusta Fund receipts and expenditure account pursuant to Resolution VI of the Twenty-first International Red Cross Conference . . .	3,711.95
Safekeeping charges	43.90		
	<u>3,287.90</u>		<u>7,931.95</u>
RESULT			
Excess of receipts over expenditure in 1980, transferred to reserve		Sw.fr.	
		<u>4,644.05</u>	

4. THE CLARE R. BENEDICT FUND

BALANCE SHEET AS AT 31 DECEMBER 1980
(in US dollars)

ASSETS		LIABILITIES	
	US \$		US \$
Securities (market value : US \$ 1,274,390)	959,451.10	Inalienable capital	1,000,000.-
Banks	492,378.13	Appropriation of Income Account:	
		- Excess of income over ex- penses bt/fwd from 1979	315,002.56
		- Excess of receipts over expenditure in 1980	136,003.67
		Total capital	1,451,006.23
		ICRC, current account	823.-
	<u>1,451,829.23</u>		<u>1,451,829.23</u>

RECEIPTS AND EXPENDITURE ACCOUNT FOR 1980
(in US dollars)

EXPENDITURE	US \$	RECEIPTS	US \$
Safekeeping charges	7,107.19	Income from securities	89,828.43
Audit fees	823.-	Interest on bank deposits	22,917.90
		Net profit from sale of securities	31,187.53
	<u>7,930.19</u>		<u>143,933.86</u>

RESULT

	US \$
Excess of receipts over expenditure in 1980 trans- ferred to Appropriation of Income Account	<u>136,003.67</u>

5. MAURICE DE MADRE FRENCH FUND

BALANCE SHEET AS AT 31 DECEMBRE 1980

ASSETS		LIABILITIES	
	Sw.fr.		Sw.fr.
Securities:		Capital:	
Bonds and bank certificates (market value Sw.fr. 2,042,300.-)	2,090,000.-	Balance bt/fwd from 1979	2,068,205.60
		Surplus receipts over expenditure in 1980	<u>58,151.38</u>
Administration fédérale des contributions, Berne (withholding tax)	23,446.60	Total capital	2,126,356.98
Bank	<u>12,910.38</u>		
	<u>2,126,356.98</u>		<u>2,126,356.98</u>

RECEIPTS AND EXPENDITURE ACCOUNT FOR 1980

EXPENDITURE		RECEIPTS	
	Sw.fr.		Sw.fr.
Payments to two beneficiaries	2,250.-	Income from securities	65,875.-
Charges re purchase of securities and other bank charges	3,215.10	Interest from bank accounts	1,465.38
Adjustment to show nominal value securities acquired in 1980	500.-		
Fees	2,065.-		
Sundry	<u>1,158.90</u>		
	<u>9,189.-</u>		<u>67,340.38</u>

RESULT

Excess of receipts over expenditure in 1980, transferred to capital account	Sw.fr. <u>58,151.38</u>
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Swiss Auditing and Fiduciary Company

SOCIÉTÉ FIDUCIAIRE SUISSE

FOUNDED IN 1906

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Statutory auditors' report
to the Assembly of the

INTERNATIONAL COMMITTEE OF THE RED CROSS, GENEVA

Ladies and Gentlemen,

As statutory auditors of your Institution, we have examined the accounts for the year ended December 31, 1980.

We have come to the conclusion that

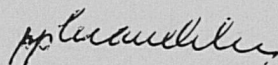
- the balance sheet and the statement of income are in agreement with the accounting records,
- the accounting records have been properly kept,
- the balance sheet totalling Sw.Fr. 40,128,861.00, including the funds held on behalf of third parties as shown separately, and the annual statement of income showing, after taking account of various complementary charges, an excess of expenditure over income in the amount of Sw.Fr. 9,133.00, present fairly the financial position as at December 31, 1980 and the result of operations for the year then ended.

Based upon our examination, we recommend that the accounts submitted to you be approved.

Geneva, April 3, 1981

SWISS AUDITING AND FIDUCIARY COMPANY


Henri Davier


Adolfo Grandchamp