

# Finance

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## Balance Sheet

In 1982, a year which witnessed the development of two new operations — in Poland and Lebanon — the balance sheet total increased by 15 per cent, rising from 52.4 million Swiss francs at the end of 1981 to 60.1 million at the end of 1982. This was due to a number of changes mainly in ICRC operations in various parts of the world.

It should be noted particularly that the sum of "Funds for operations with special financing" which did not greatly differ from that for 1981, included an unusually high proportion of contributions pledged (11.3 million) in December 1982, but not paid until early in 1983. Consequently, total funds actually available on 1 January 1983 for specially financed operations amounted to only 12.5 million.

The cash situation at the end of 1982 was, therefore, somewhat tight for the ICRC's specially financed operations, which all together were estimated to cost some 180 million Swiss francs in 1983.

It will be observed that promises of contributions amounting to 11.3 million are to be found among "Assets" under the item "Accruals". Thus, while "Cash" and "Other current assets" have remained at practically the same level as in 1981 (43.1 million in 1982 compared with 42.8 million in 1981), their composition has changed, the item "Investments" having fallen from 19.3 million in 1981 to 7.6 million in 1982, with a corresponding increase in Accruals.

The substantial increase in the item "Operations with temporary deficit in financing" is due to the difficulties in obtaining funds for the ICRC action in Iran and Iraq. The ICRC was obliged under the Geneva Conventions to continue these operations, which had already shown a deficit of 772,337 Swiss francs at the end of 1981. Despite unceasing efforts to obtain the funds required, the deficit continued to mount until it reached the sum of 5,998,000 Swiss francs at the end of 1982. Taking into account the temporary deficit in the joint ICRC-League Poland action, the advances to operations lacking adequate financing rose from 0.9 million at the end of 1981 to 6.6 million Swiss francs at the end of 1982.

This situation made it necessary to adjust the amount set aside as "provision for operational risks", which was increased from 2 to 4.7 million. At the same time, of course, new steps were taken to lift those actions out of the red. Changes in the amounts set aside for other provisions were also made, in view of the growth in the ICRC's structure and taking into consideration the construction work in progress to provide space for its increasing personnel.

During the year, short-term liabilities increased by 5.3 million, resulting mainly from the expansion in the volume of operations. The increase in "accrued liabilities" takes account of financial contributions which were received at the end of 1982 for National Red Cross Societies engaged in operations

with the ICRC, but which could not be transferred to them before the beginning of 1983.

The increase in the item "Funds in trust" is made up of the balance of the funds entrusted to the ICRC, to be transmitted to those governments which had undertaken to organize the evacuation of Palestinian combatants from Beirut.

## Income and expenditure

The result shown in the Income and Expenditure Account was satisfactory, considering that the expected deficit in the 1982 budget had been estimated at nearly 2 million Swiss francs. Actual expenditure during the year was 3 per cent less than the budget estimates, while actual income came to 49.4 million, or 13 per cent more than predicted.

Receipts were 18 per cent more than in 1981, thanks to larger contributions paid by some governments and National Societies. Another factor which favourably influenced the result was the rise in the price of the dollar against the Swiss franc, the original estimates having been made in Swiss francs. On the other hand, revenue from investments was down by 24 per cent compared to 1981, falling from 2.5 million to 1.9 million Swiss francs. This diminution was caused by a fall in rates of interest, combined with a smaller volume of investments, part of the ICRC's capital having been utilized for the Iran-Iraq operation.

The result made it possible to allocate 2.8 million to various provision funds to meet the cost of new buildings needed by the ICRC. This amount was in addition to the 2.7 million Swiss francs referred to above, set aside for provision for operational risks.

## Financing

*GOVERNMENTS.* — Despite Resolution XVII adopted by the Twenty-fourth International Red Cross Conference, asking all governments to take part in the financing of the ICRC, less than half of the States Parties to the Geneva Conventions paid contributions in 1982. This situation, which may be attributed only in part to worldwide economic difficulties, cannot be considered as normal.

It should be mentioned, however, that the total regular income received in 1982 by the ICRC was greater than in 1981: 39.7 million Swiss francs as compared with 33.3 million. This encouraging result was obtained by the pursuit of negotiations with a number of governments and by numerous fund-raising missions carried out during the year. Among those countries which made substantial increases in their contributions in

1982, mention should be made of Switzerland, Italy, Japan, France, the Federal Republic of Germany, the United States and Sweden.

*NATIONAL SOCIETIES*. — Contributions from National Societies dropped slightly (2.5 million Swiss francs in 1982, as against 2.6 million in 1981), a fall which may be explained by the introduction of a new system for the calculation of contributions, based on Resolution XVIII adopted by the last International Conference. Of the 130 recognized National Societies, 68 took part in financing the ICRC.

#### Comprehensive total of expenses

A comprehensive view of the full extent of the ICRC's activities can be perceived only by adding to the expenditure recorded in the ordinary accounts the cash spent on specially financed operations, the expenditure under "Funds for Relief Operations" (in Table VIII), and the estimated value of gifts in kind and of services received by the ICRC in response to its appeals. The addition is as follows:

	in millions of Swiss francs
— Expenditure recorded in ordinary accounts . .	44.4
— Cash spent on specially financed operations . .	121.6
— Expenses financed by the "Fund for Relief Operations" . . . . .	1.5
— Estimated value of gifts in kind and of services utilized by the ICRC for its operations <sup>1</sup> . . . .	59.6
	<hr/> 227.1

#### Audits

As in the two previous years, the accounts have been audited by the Société Fiduciaire Suisse (Swiss Auditing and Fiduciary Company). A photocopy of the Company's letter recommending that the Balance Sheet and Accounts for 1982 be approved by the International Committee will be found on page 125.

<sup>1</sup> Not including 92 million Swiss francs in goods and services provided for Poland in the action jointly undertaken by the ICRC and the League of Red Cross Societies.





## COMPARATIVE BALANCE SHEETS AS AT 31 DECEMBER 1982 AND 1981

(Summary in thousands of Swiss francs)			(Summary in thousands of Swiss francs)		
	1982	1981		1982	1981
<b>ASSETS</b>			<b>LIABILITIES</b>		
CASH . . . . .	7,214	4,568	<b>SHORT-TERM LIABILITIES</b>		
OTHER CURRENT ASSETS			– Accounts payable . . . . .	7,505	5,203
– Securities (market value) . . . . .	9,737	9,916	– Accrued liabilities . . . . .	5,107	2,120
– Other investments . . . . .	7,590	19,289		12,612	7,323
– Accounts receivable . . . . .	3,932	4,655	<b>LONG-TERM DEBTS</b> . . . . .	950	1,000
– Accruals and prepaid expenses . . . . .	14,610 *	4,381	<b>FUNDS FOR CURRENT OPERATIONS</b>		
	35,869	38,241	– Relief operations . . . . .	1,481	798
<b>FIXED ASSETS</b>			– Operations with special financing . . . . .	23,768 *	25,839
– Buildings . . . . .	4,123	3,807		25,249	26,637
– Relief supplies . . . . .	433	560	<b>PROVISIONS</b>		
– Furniture and equipment . . . . .	161	159	– For operational risks . . . . .	4,726	2,069
	4,717	4,526	– For social commitments . . . . .	1,056	1,968
<b>ADVANCES TO DELEGATIONS</b>	5,615	4,165	– For work in progress or to be undertaken . . . . .	4,977	2,934
				10,759	6,971
<b>OPERATIONS WITH TEMPORARY DEFICIT IN FINANCING</b>	6,659	920	<b>CAPITAL RESERVE FUNDS</b>		
			– Carried forward . . . . .	239	301
			– Excess income/(expenses) . . . . .	15	(62)
				254	239
<b>BALANCE SHEET TOTALS</b> . . . .	60,074	52,420	– General Reserve . . . . .	10,250	10,250
				10,504	10,489
<b>FUNDS IN TRUST</b>			<b>BALANCE SHEET TOTALS</b> . . . .	60,074	52,420
– Trust funds in banks . . . . .	3,415	195			
<b>OVERALL TOTALS</b> . . . . .	63,489	52,615	<b>FUNDS IN TRUST</b>		
			– Rightful owner . . . . .	3,415	195
			<b>OVERALL TOTALS</b> . . . . .	63,489	52,615

\* including 11,311 contributions expected

# SUMMARY STATEMENT OF INCOME AND EXPENDITURE

EXPENDITURE (in Swiss francs)	Ordinary account	Special accounts	Total
<b>ACTUAL EXPENDITURE</b>			
SECRETARIAT OF THE ASSEMBLY AND EXECUTIVE BOARD . . . . .	249,770		249,770
MANAGEMENT CONTROL . . . . .	157,692		157,692
INTERNATIONAL TRACING SERVICE . . . . .	296,082		296,082
<b>GENERAL AFFAIRS</b>			
Management of General Affairs . . . . .	482,847		482,847
Information Department . . . . .	2,343,393		2,343,393
International Review . . . . .	360,652		360,652
Documentation and Dissemination Division, incl. seminars . . . . .	2,269,847		2,269,847
Department of Principles and Law and Experts . . . . .	564,074		564,074
Legal Division . . . . .	987,809		987,809
National Societies and Principles Division . . . . .	776,317		776,317
Archives Service . . . . .	1,023,486		1,023,486
Contributions to other Red Cross Organizations . . . . .	153,242		153,242
	8,961,667		8,961,667
<b>OPERATIONAL ACTIVITIES</b>			
Management of Operational Activities . . . . .	1,054,302		1,054,302
Medical Division . . . . .	1,082,923		1,082,923
International Organizations Division . . . . .	901,246		901,246
Operations Department and Support Services . . . . .	1,789,469		1,789,469
Relief Division . . . . .	786,880		786,880
Europe and North America . . . . .	367,354	6,230,523	6,597,877
Africa . . . . .	430,336	38,072,775	38,503,111
Asia-Oceania . . . . .	1,496,457	25,969,807	27,466,264
Middle East . . . . .	4,543,972	44,213,939	48,757,911
Latin America . . . . .	4,073,152	7,142,304	11,215,456
Central Tracing Agency . . . . .	4,615,778		4,615,778
	21,141,869	121,629,348	142,771,217
<b>ADMINISTRATIVE AFFAIRS</b>			
Management of Administrative Affairs . . . . .	525,613		525,613
Personnel Department . . . . .	3,612,663		3,612,663
Delegates and Staff Training Programmes . . . . .	977,090		977,090
Finance and Administration Department . . . . .	8,370,113		8,370,113
Cost of organizing public collection . . . . .	151,163		151,163
	13,636,642		13,636,642
<b>TOTAL OF ACTUAL EXPENDITURE</b> . . . . .	44,443,722	121,629,348	166,073,070
<b>OTHER CHARGES AND PROVISIONS</b>			
Provision for future immobilization of capital . . . . .	2,812,000		2,812,000
Provision for current commitments and risks . . . . .	1,361,575		1,361,575
Other expenses . . . . .	740,010		740,010
<b>TOTAL OF OTHER CHARGES AND PROVISIONS</b> . . . . .	4,913,585		4,913,585
<b>TOTAL EXPENDITURE</b> . . . . .	49,357,307	121,629,348	170,986,655
<b>RESULT</b>			
Excess income . . . . .	15,730		15,730
<b>TOTAL</b> . . . . .	49,373,037	121,629,348	171,002,385

## OF DEPARTMENTS AND STRUCTURES IN 1982

TABLE II

INCOME (in Swiss francs)	Ordinary account	Special accounts	Total
<b>REGULAR INCOME</b>			
Contributions:			
– Governments . . . . .	32,807,863		32,807,863
– National Societies . . . . .	2,363,920		2,363,920
– Complementary from Swiss Government . . . . .	2,000,000		2,000,000
– Private contributions . . . . .	487,950		487,950
Donations and legacies . . . . .	809,148		809,148
Revenue from investments . . . . .	1,891,895		1,891,895
	40,360,776		40,360,776
<b>OTHER INCOME</b>			
Special contributions:			
– Governments . . . . .	3,548,713		3,548,713
– National Societies . . . . .	154,024		154,024
– Foundations . . . . .	285,084		285,084
– Private contributions . . . . .	37,756		37,756
	4,025,577		4,025,577
<b>VARIABLE INCOME</b>			
Contributions for special operations . . . . .		115,100,206	115,100,206
Transferred from special accounts . . . . .	3,996,816		3,996,816
Appropriation of provisions . . . . .	380,000		380,000
Adjustment of asset accounts . . . . .	54,095		54,095
Other income . . . . .	555,773		555,773
	4,986,684	115,100,206	120,086,890
<b>TOTAL INCOME</b> . . . . .	49,373,037	115,100,206	164,473,243
<b>RESULT</b>			
Excess expenditure transferred from funds for current operations . . . . .		6,529,142	6,529,142
<b>TOTAL</b> . . . . .	49,373,037	121,629,348	171,002,385



# ORDINARY Receipts and

EXPENDITURE (in Swiss francs)	Account 1981	Account 1982	Account 1983
<b>ACTUAL EXPENDITURE</b>			
SECRETARIAT OF THE ASSEMBLY AND EXECUTIVE BOARD . . . . .	246,518	249,770	234,460
MANAGEMENT CONTROL . . . . .	169,998	157,692	207,210
INTERNATIONAL TRACING SERVICE . . . . .	261,189	296,082	266,110
24TH INTERNATIONAL RED CROSS CONFERENCE . . . . .	476,255		
<b>GENERAL AFFAIRS</b>			
Management of General Affairs . . . . .	426,662	482,847	696,442
Information Department . . . . .	2,253,346	2,343,393	2,942,220
International Review . . . . .	278,036	360,652	381,840
Documentation and Dissemination Division, incl. seminars . . . . .	1,914,759	2,269,847	2,219,980
Department of Principles and Law and Experts . . . . .	513,289	564,074	765,750
Legal Division . . . . .	898,292	987,809	1,045,540
National Societies and Principles Division . . . . .	684,474	776,317	1,006,780
Archives Service . . . . .	923,320	1,023,486	1,215,500
Contributions to other Red Cross Organizations . . . . .	189,781	153,242	157,000
	8,081,959	8,961,667	10,431,052
<b>OPERATIONAL ACTIVITIES</b>			
Management of operational activities . . . . .	767,373	1,054,302	1,270,542
Medical Division . . . . .	1,031,273	1,082,923	1,291,020
International Organizations Division . . . . .	578,974	901,246	745,880
Operations Department and Support Services . . . . .	1,524,554	1,789,469	2,182,840
Relief Division . . . . .	714,853	786,880	911,620
Europe and North America . . . . .	399,337	367,354	548,320
Africa . . . . .	429,280	430,336	770,570
Asia-Oceania . . . . .	1,328,662	1,496,457	2,758,570
Middle East . . . . .	4,137,036	4,543,972	5,000,840
Latin America . . . . .	2,326,658	4,073,152	4,440,400
Central Tracing Agency . . . . .	4,034,652	4,615,778	5,137,510
	17,272,652	21,141,869	25,058,112
<b>ADMINISTRATIVE AFFAIRS</b>			
Management of Administrative Affairs . . . . .	301,655	525,613	561,200
Personnel Department . . . . .	2,942,307	3,612,663	3,580,863
Delegates and Staff Training Programmes . . . . .	635,759	977,090	1,769,850
Finance and Administration Department . . . . .	7,074,365	8,370,113	9,056,643
Cost of organizing public collection . . . . .	141,339	151,163	151,500
	11,095,425	13,636,642	15,120,056
<b>TOTAL OF ACTUAL EXPENDITURE</b> . . . . .	37,603,996	44,443,722	51,317,000
<b>OTHER CHARGES AND PROVISIONS</b>			
Adjustment of asset accounts . . . . .	572,558		
Provision for future immobilization of capital . . . . .	250,000	2,812,000	
Provision for current commitments and risks . . . . .	1,900,000	1,361,575	
Deficit of Nicaragua action taken over as at 31.12.1981 . . . . .	1,358,455		
Other expenses . . . . .	557,516	740,010	
<b>TOTAL OF OTHER CHARGES AND PROVISIONS</b> . . . . .	4,638,529	4,913,585	
<b>TOTAL EXPENDITURE</b> . . . . .	42,242,525	49,357,307	51,317,000
<b>RESULT</b>			
Excess income . . . . .		15,730	
<b>TOTAL</b> . . . . .	42,242,525	49,373,037	51,317,000

**ACCOUNT**  
**Expenditure Account**

**TABLE III**

<b>INCOME</b> (in Swiss francs)	Account 1981	Account 1982	Account 1983
<b>REGULAR INCOME</b>			
Contributions:			
- Governments	20,166,150	32,807,863	32,068,850
- National Societies	2,540,970	2,363,920	2,581,390
- Complementary from Swiss Government	7,000,000	2,000,000	2,000,000
- Private contributions	516,500	487,950	650,000
Donations and legacies	669,508	809,148	850,000
Revenue from investments	2,542,787	1,891,895	1,650,000
	33,435,915	40,360,776	39,800,240
<b>OTHER INCOME</b>			
Special contributions:			
- Governments	4,108,554	3,548,713	4,000,000
- National Societies	27,495	154,024	
- Foundations	172,100	285,084	350,000
- Private contributions		37,756	
	4,308,149	4,025,577	4,350,000
<b>VARIABLE INCOME</b>			
- Transferred from special accounts	3,500,982	3,996,816	5,200,000
- Appropriation of provisions	421,400	380,000	
- Adjustment of asset accounts		54,095	
- Other income	513,472	555,773	
	4,435,854	4,986,684	5,200,000
<b>TOTAL INCOME</b>	42,179,918	49,373,037	49,350,240
<b>RESULT</b>			
Excess expenditure	62,607		
Budget deficit for 1983			1,966,760
<b>TOTAL</b>	42,242,525	49,373,037	51,317,000

## CONTRIBUTIONS FROM

(in Swiss francs)

COUNTRY (according to French alphabetical order)	Ordinary budget		Special budgets	TOTAL
	Regular contributions	Other contributions		
South Africa . . . . .	46,800			46,800
Germany, Federal Republic of . . . . .	644,250		4,070,150	4,714,400
Saudi Arabia . . . . .	390,000*			390,000
Argentina . . . . .	105,495*			105,495
Australia . . . . .	516,750*		3,780,219	4,296,969
Austria . . . . .	152,720		60,750	213,470
Bahamas . . . . .	10,525			10,525
Bahrain . . . . .	97,500*			97,500
Bangladesh . . . . .	13,050			13,050
Barbados . . . . .	1,945			1,945
Belgium . . . . .	132,315		159,800	292,115
Burma . . . . .	12,800*			12,800
Botswana . . . . .	8,265			8,265
Brazil . . . . .	16,000			16,000
Bulgaria . . . . .	10,000*			10,000
Burundi . . . . .	2,200*			2,200
Cameroun, United Republic of . . . . .	25,580*			25,580
Canada . . . . .	751,215	262,350	8,503,795	9,517,360
Chile . . . . .	32,250			32,250
China . . . . .	180,000			180,000
Cyprus . . . . .	15,500			15,500
Colombia . . . . .	95,750			
	20,865*			116,615
Korea, Republic of . . . . .	182,540			182,540
Costa Rica . . . . .	3,475			
	9,750*			13,225
Ivory Coast . . . . .	16,140*			16,140
Denmark . . . . .	164,510	78,098 <sup>1)</sup>	3,604,595	3,847,203
Egypt . . . . .	126,400			126,400
United Arab Emirates . . . . .	195,000*			195,000
Ecuador . . . . .	805			
	730*			1,535
Spain . . . . .	8,000			8,000
United States of America . . . . .	3,037,500	2,902,500	38,266,850	44,206,850
Fiji . . . . .	10,940			10,940
Finland . . . . .	103,095		696,082	799,177
France . . . . .	1,227,200	90,300	609,700	1,927,200
Gabon . . . . .	18,115			18,115
Greece . . . . .	183,000			183,000
Guyana . . . . .	18,685*			18,685
Honduras . . . . .	1,955			1,955
Hungary . . . . .	5,000			5,000
India . . . . .	32,060*			32,060
Indonesia . . . . .	73,125*			73,125
Iraq . . . . .	194,000			194,000
Iran . . . . .	100,000*			100,000
Ireland . . . . .	74,500		100,550	175,050
Iceland . . . . .	45,000			45,000
Israel . . . . .	48,750*			48,750
Italy . . . . .	1,458,325			1,458,325
Libyan Arab Jamahiriya . . . . .	426,000			426,000
Jamaica . . . . .	3,960			3,960
Japan . . . . .	624,000		5,070,000	5,694,000
Jordan . . . . .	33,930		514,375	548,305
Kuwait . . . . .	100,000		524,375	624,375
Lebanon . . . . .	5,255*			5,255
Liberia . . . . .	19,250			19,250
Liechtenstein . . . . .	45,800*			45,800
Luxembourg . . . . .	4,180			4,180
Malaysia . . . . .	17,700		82,900	100,600
Malta . . . . .	2,955			2,955
Mexico . . . . .	42,330			42,330
Monaco . . . . .	7,815			7,815
Mongolia . . . . .	1,000			1,000
Nepal . . . . .	3,000*			3,000
Norway . . . . .	303,700	459,313	4,595,227	5,358,240



## GOVERNMENTS IN 1982

TABLE IV

(in Swiss francs)

COUNTRY (according to French alphabetical order)	Ordinary budget		Special budgets	TOTAL
	Regular contributions	Other contributions		
New Zealand . . . . .	77,720		155,440	233,160
Oman . . . . .	10,000			10,000
Panama . . . . .	25,155			25,155
Netherlands . . . . .	197,210		2,802,600	2,999,810
Philippines . . . . .	56,630		3,179	59,809
Poland . . . . .	60,000			60,000
Portugal . . . . .	45,800			45,800
Qatar . . . . .	150,000		2,140,000	2,290,000
German Democratic Rep. . . . .	5,000			5,000
United Kingdom . . . . .	449,500*	391,174	3,512,000	4,352,674
Rwanda . . . . .	19,575			19,575
San Marino . . . . .	20,100			20,100
Senegal . . . . .	27,300*			27,300
Singapore . . . . .	10,575			10,575
Sri Lanka . . . . .	3,650*			3,650
Sweden . . . . .	435,540	675,219	6,236,491	7,347,250
Switzerland . . . . .	20,000,000		6,300,000	26,300,000
Thailand . . . . .	27,770			27,770
Togo . . . . .	580*			580
Tonga . . . . .	19,575			19,575
Trinidad and Tobago . . . . .	3,510			3,510
Tunisia . . . . .	5,230			5,230
Turkey . . . . .	39,295			39,295
Uruguay . . . . .	29,640*			29,640
Venezuela . . . . .	214,105			214,105
Viet Nam . . . . .	1,985			1,985
Democratic Yemen . . . . .	10,290			10,290
Yugoslavia . . . . .	10,000*			10,000
	2,250,155*			
	31,966,830	4,858,954	91,789,078	130,865,017
<b>Adjustments for previous years</b>				
South Africa . . . . .	1,083			1,083
Argentina . . . . .	11,535			11,535
Australia . . . . .	21,200			21,200
Bahrain . . . . .	1,750			1,750
Burma . . . . .	12,800			12,800
Cameroon, United Republic of . . . . .	25,580			25,580
Costa Rica . . . . .	3,320			3,320
Egypt . . . . .	73,055			73,055
Ecuador . . . . .	(75)			(75)
Greece . . . . .	30,000			30,000
India . . . . .	2,260			2,260
Indonesia . . . . .	10,400			10,400
Iraq . . . . .	64,180			64,180
Italy . . . . .	(24,150)			(24,150)
Kuwait . . . . .	182,500			182,500
Nigeria . . . . .	15,770			15,770
Panama . . . . .	6,045			6,045
Philippines . . . . .	104,890			104,890
Senegal . . . . .	45,085			45,085
Sri Lanka . . . . .	3,650			3,650
	590,878			590,878
	34,807,863	4,858,954	91,789,078	131,455,895
- Partial reconveyance of financing allocated in 1981 to Iran/Iraq operation . . . . .		1,095,000		1,095,000
- Allocation to funds for relief operations . . . . .		(763,711)		(763,711)
- Contributions carried forward to 1983 . . . . .		(1,641,530)		(1,641,530)
	34,807,863	3,548,713	91,789,078	130,145,654

\* contributions expected

') contribution brought forward from 1981

## CONTRIBUTIONS FROM

(in Swiss francs)

COUNTRY (according to French alphabetical order)	Ordinary budget		Special budgets	TOTAL
	Regular contributions	Other contributions		
Afghanistan . . . . .	6,965			6,965
South Africa . . . . .	16,775	6,494		23,269
Albania . . . . .	700			700
Germany, Federal Republic of . . . . .	268,965		83,200	352,165
Argentina . . . . .	1,925			1,925
Australia . . . . .	90,945	10,290	136,557	237,792
Austria . . . . .	33,175			33,175
Bahamas . . . . .	1,935			1,935
Bahrain . . . . .			316,125	316,125
Bangladesh . . . . .	1,935			1,935
Belgium . . . . .	35,605		41,750	77,355
Brazil . . . . .	10,000			10,000
Bulgaria . . . . .	6,250			6,250
Canada . . . . .	48,140	16,046	33,167	97,353
Chile . . . . .	7,250			7,250
China . . . . .	66,565			66,565
Colombia . . . . .	13,495			13,495
Korea, Republic of . . . . .	22,445			22,445
Denmark . . . . .	44,980		139,487	184,467
Egypt . . . . .			27,903	27,903
Ecuador . . . . .	5,240			5,240
Spain . . . . .	36,620			36,620
United States of America . . . . .	339,720	49,704	158,625	548,049
Finland . . . . .	5,000		1,280,200	1,285,200
France . . . . .	131,580			131,580
Greece . . . . .	28,640			28,640
Guatemala . . . . .	4,645*			4,645
Haiti . . . . .	2,415			2,415
Upper Volta . . . . .	425			425
Hungary . . . . .	16,250			16,250
Indonesia . . . . .	8,815			8,815
Iraq . . . . .	9,290			9,290
Iran . . . . .	48,375			48,375
Ireland . . . . .	6,960			
	2,320*		43,925	53,205
Iceland . . . . .	5,000			5,000
Italy . . . . .	79,200		157,474	236,674
Japan . . . . .	245,745		65,450	311,195
Jordan . . . . .	7,245			7,245
Lebanon . . . . .	11,245			11,245
Liechtenstein . . . . .	5,000			5,000
Luxembourg . . . . .	13,545		23,100	36,645
Malaysia . . . . .	4,645		15,971	20,616
Mauritius . . . . .	1,160			1,160
Mauritania . . . . .	1,330		4,180	5,510
Monaco . . . . .	8,515		6,020	14,535
Mongolia . . . . .	3,000			3,000
Nigeria . . . . .	6,500			6,500
Norway . . . . .			3,169,212	3,169,212
New Zealand . . . . .	16,640	7,743	107,966	132,349
Pakistan . . . . .	8,515			8,515
Panama . . . . .	26,945			26,945
Paraguay . . . . .	5,625			5,625
Netherlands . . . . .	61,145	13,747 <sup>1)</sup>	268,157	343,049



(in Swiss francs)

TABLE V

<b>COUNTRY</b> (according to French alphabetical order)	Ordinary budget		Special budgets	TOTAL
	Regular contributions	Other contributions		
Philippines . . . . .	14,445			
	8,000*			22,445
Poland . . . . .	33,280			33,280
Portugal . . . . .	9,290			9,290
Qatar . . . . .	1,160		107,000	108,160
Syrian Arab Republic . . . . .	5,000			5,000
German Democratic Republic . . . . .	19,000			19,000
Dominican Republic . . . . .	6,105			6,105
Romania . . . . .	20,800			20,800
United Kingdom . . . . .	111,000		2,092,355	2,203,355
Senegal . . . . .	1,000*			1,000
Singapore . . . . .	2,710			2,710
Sudan . . . . .	3,835			3,835
Sweden . . . . .	17,420	50,000	1,982,227	2,049,647
Switzerland . . . . .			65,280	65,280
Czechoslovakia . . . . .	12,000			12,000
Thailand . . . . .	30,185			30,185
Tonga . . . . .	1,160			1,160
Trinidad and Tobago . . . . .	4,500			4,500
U.S.S.R. . . . .	166,000			166,000
Uruguay . . . . .	2,500			2,500
Viet Nam . . . . .	4,645			4,645
Yugoslavia . . . . .	8,565			8,565
	15,965*			
	2,301,980	154,024	10,325,331	12,797,300
<b>Adjustments for previous years</b>				
Colombia . . . . .	14,570			14,570
India . . . . .	12,085			12,085
Sweden . . . . .	19,320			19,320
	45,975			45,975
	2,363,920	154,024	10,325,331	12,843,275

\* contributions expected

<sup>1)</sup> contribution brought forward from 1981

# MOVEMENT OF FUNDS FOR

(in Swiss francs)

	Cash contributions		
	Governments	National Societies	Other sources
<b>OPERATIONS</b>			
<b>Europe</b> – Cyprus . . . . .	–	–	–
– Poland . . . . .	2,507,899	1,997,830	1,054,110
	2,507,899	1,997,830	1,054,110
<b>Africa</b> – Southern Africa . . . . .	942,575	108,941	42,137
– West Africa . . . . .	–	–	–
– East Africa . . . . .	1,528,854	34,109	639,254
– Chad . . . . .	76,700	–	387,197
– General Africa . . . . .	28,872,916	823,468	2,721
– General Africa Appeal . . . . .	31,421,045	966,518	1,071,309
<b>Asia – Oceania</b> – Cambodia-Thailand . . . . .	9,777,390	137,110	1,297,225
– East Timor . . . . .	2,183,161	50,607	180,146
– East Timor, repatriation of families . . . . .	–	–	–
– Afghan refugees in Pakistan . . . . .	4,687,801	101,715	499,002
– Viet Nam (formerly INDSEC) . . . . .	–	–	70,481
	16,648,352	289,432	2,046,854
<b>Middle East</b> – Lebanon . . . . .	30,885,596	5,840,914	7,508,661
– Iran-Iraq . . . . .	3,433,247	396,128	580,775
	34,318,843	6,237,042	8,089,436
<b>Latin America</b> – El Salvador . . . . .	6,892,939	834,509	724,088
<b>RESERVE FUNDS</b> . . . . .			
Reserve funds for emergencies . . . . .	–	–	–
Working capital . . . . .	–	–	–
	–	–	–
<b>TOTAL</b> . . . . .	91,789,078	10,325,331	12,985,797

<sup>1</sup> Adjustment for previous year

<sup>2</sup> See tables IV and VIII

<sup>3</sup> I.e.: operation with credit balances . . . . .  
less: operations with temporary deficit . . . . .

23,203,494

6,658,810

16,544,684

## SPECIALLY FINANCED OPERATIONS IN 1982

TABLE VI

(in Swiss francs)

Total receipts	Total expenditure	Surplus or deficit	Transfers and/or reimbursements	Balance carried forward from 1981	Balance brought forward to 1983
—	—	—	—	34,271	34,271
5,559,839	6,230,523	(670,684)	—	—	(670,684)
5,559,839	6,230,523	(670,684)	—	34,271	(636,413)
1,093,653	25,191,561	(24,097,908)	24,097,908	—	—
—	1,573,857	(1,573,857)	1,573,857	—	—
2,202,217	8,284,642	(6,082,425)	6,082,425	—	—
463,897	3,022,715	(2,558,818)	2,558,818	—	—
29,699,105	—	29,699,105	(34,313,008)	8,691,176	4,077,273
33,458,872	38,072,775	(4,613,903)	—	8,691,176	4,077,273
11,211,725	16,984,182	(5,772,457)	—	10,419,378	4,646,921
2,413,914	2,589,546	(175,632)	—	615,900	440,268
—	54,803	(54,803)	—	191,031	136,228
5,288,518	6,072,598	(784,080)	(68,000) <sup>1</sup>	2,239,781	1,387,701
70,481	268,678	(198,197)	—	1,347,541	1,149,344
18,984,638	25,969,807	(6,985,169)	(68,000)	14,813,631	7,760,462
44,235,171	35,683,000	8,552,171	—	(147,467)	8,404,704
4,410,150	8,530,939	(4,120,789)	(1,095,000) <sup>2</sup>	(772,337)	(5,988,126)
48,645,321	44,213,939	4,431,382	(1,095,000)	(919,804)	2,416,578
8,451,536	7,142,304	1,309,232	68,000 <sup>1</sup>	471,465	1,848,697
—	—	—	—	750,000	750,000
—	—	—	—	328,087	328,087
—	—	—	—	1,078,087	1,078,087
115,100,206	121,629,348	(6,529,142)	(1,095,000)	24,168,826	16,544,684 <sup>3</sup>



# CONTRIBUTIONS FOR SPECIALLY

(in Swiss francs)

Donors (According to French alphabetical order)	Africa				Sub-total Africa	Middle East		Sub-total Middle East
	Southern Africa	East Africa	Chad	General Africa Account		Lebanon	Iran/ Iraq	
<b>Governments</b>								
Germany (F.R.G.) . . . .	422,250	844,500			1,266,750	844,500		844,500
Australia . . . . .				624,000	624,000	1,081,000	310,500	1,391,500
Austria . . . . .				159,800	159,800	60,750		60,750
Belgium . . . . .				3,397,563	3,397,563	1,902,270	576,069	2,478,339
Canada . . . . .					989,216	1,468,116	249,683	1,717,799
Denmark . . . . .	491,275	497,941		14,175,000	14,175,000	14,046,500		14,046,500
United States . . . . .		186,413			186,413		84,945	84,945
Finland . . . . .			76,700		76,700	226,200	306,800	533,000
France . . . . .	29,050				29,050			
Ireland . . . . .						2,115,000		2,115,000
Japan . . . . .						514,375		514,375
Jordan . . . . .						524,375		524,375
Kuwait . . . . .						82,900		82,900
Malaysia . . . . .				2,039,637	2,039,637	1,574,305		1,574,305
Norway . . . . .				1,158,300	1,158,300	116,580		116,580
New Zealand . . . . .						395,900		395,900
Netherlands . . . . .						2,140,000		2,140,000
Philippines . . . . .				2,737,500	2,737,500			
Qatar . . . . .				4,181,116	4,181,116	292,825	905,250	1,198,075
United Kingdom . . . .				400,000	400,000	3,500,000	1,000,000	4,500,000
Sweden . . . . .								
Switzerland . . . . .								
<b>TOTAL carried forward</b>	<b>942,575</b>	<b>1,528,854</b>	<b>76,700</b>	<b>28,872,916</b>	<b>31,421,045</b>	<b>30,885,596</b>	<b>3,433,247</b>	<b>34,318,843</b>

## FINANCED OPERATIONS IN 1982

TABLE VII

(in Swiss francs)

Asia				Sub-total Asia	Latin America	Europe	TOTAL
Viet Nam ex-INDSEC	Cambodia Thailand	Pakistan Afghan refugees	East Timor		El Salvador	Poland	
	856,500	426,800		1,283,300	675,600		4,070,150
	526,645	512,500	725,574	1,764,719			3,780,219
							60,750
	1,809,000	258,175		2,067,175	560,718		159,800
	245,635	171,123		416,758	480,822		8,503,795
	2,902,500	1,785,375	1,092,500	5,780,375	3,632,375	632,600	3,604,595
					424,724		38,266,850
							696,082
							609,700
	2,023,750			2,023,750	71,500		100,550
						931,250	5,070,000
							514,375
							524,375
							82,900
		334,085		334,085	647,200		4,595,227
	38,860			38,860			155,440
		312,400	193,000	505,400		743,000	2,802,600
		2,130		2,130		1,049	3,179
							2,140,000
	774,500			774,500			3,512,000
		685,213	172,087	857,300			6,236,491
	600,000	200,000		800,000	400,000	200,000	6,300,000
--	9,777,390	4,687,801	2,183,161	16,648,352	6,892,939	2,507,899	91,789,078

# CONTRIBUTIONS FOR SPECIALLY

(in Swiss francs)

Donors (According to French alphabetical order)	Africa				Sub-total Africa	Middle East		Sub-total Middle East
	Southern Africa	East Africa	Chad	General Africa Account		Lebanon	Iran/ Iraq	
<b>Governments</b>								
Carried forward . . . . .	942,575	1,528,854	76,700	28,872,916	31,421,045	30,885,596	3,433,247	34,318,843
<b>National Societies</b>								
Germany (F.R.G.) . . . . .				22,963	22,963	30,631	14,400	45,031
Australia . . . . .						316,125		316,125
Bahrain . . . . .						41,750		41,750
Belgium . . . . .						33,167		33,167
Canada . . . . .		29,329			29,329		61,143	61,143
Denmark . . . . .						27,903		27,903
Egypt . . . . .						158,625		158,625
United States . . . . .	100,000			422,200	522,200	442,200	62,250	504,450
Finland . . . . .						29,200		29,200
Ireland . . . . .						14,530	28,800	43,330
Italy . . . . .						57,750	7,700	65,450
Japan . . . . .						20,600		20,600
Luxembourg . . . . .						15,971		15,971
Malaysia . . . . .						4,180		4,180
Mauritania . . . . .						6,020		6,020
Monaco . . . . .						1,776,100	88,000	1,864,100
Norway . . . . .	1,307			28,502	29,809	22,896	12,015	34,911
New Zealand . . . . .	7,634				7,634	76,342	76,170	152,512
Netherlands . . . . .						107,000		107,000
Qatar . . . . .						939,000	35,150	974,150
United Kingdom . . . . .				178,500	178,500	1,720,924		1,720,924
Sweden . . . . .				171,303	171,303			
Switzerland . . . . .		4,780			4,780		10,500	10,500
<b>TOTAL . . . . .</b>	<b>108,941</b>	<b>34,109</b>	<b>—</b>	<b>823,468</b>	<b>966,518</b>	<b>5,840,914</b>	<b>396,128</b>	<b>6,237,042</b>
<b>Other</b>								
E.E.C. . . . .		589,987	387,177		977,164	1,737,101		1,737,101
Retransferred from E.E.C. contributions . . . . .							480,500	480,500
L.R.C.S. . . . .								
Clare R. Benedict Fund . . . . .						530,000		530,000
Other organizations . . . . .						4,480,264	(500) <sup>2</sup>	4,479,764
Individual donors . . . . .	42,137	49,267	20	2,721	94,145	761,296	100,775	862,071
Other income . . . . .								
<b>TOTAL . . . . .</b>	<b>42,137</b>	<b>639,254</b>	<b>387,197</b>	<b>2,721</b>	<b>1,071,309</b>	<b>7,508,661</b>	<b>580,775</b>	<b>8,089,436</b>
<b>GENERAL TOTAL . . . . .</b>	<b>1,093,653</b>	<b>2,202,217</b>	<b>463,897</b>	<b>29,699,105</b>	<b>33,458,872</b>	<b>44,235,171</b>	<b>4,410,150</b>	<b>48,645,321</b>

<sup>1</sup> to: L.R.C.S., German Red Cross in F.R.G. and Dutch Red Cross.  
<sup>2</sup> Adjustment for previous year.



## FINANCED OPERATIONS IN 1982

TABLE VII (continued)

(in Swiss francs)

Asia				Sub-total Asia	Latin America	Europe	TOTAL
Viet Nam ex-INDSEC	Cambodia Thailand	Pakistan Afghan refugees	East Timor		El Salvador	Poland	
--	9,777,390	4,687,801	2,183,161	16,648,352	6,892,939	2,507,899	91,789,078
		37,940		37,940	7,838	83,200 22,785	83,200 136,557 316,125 41,750 33,167 139,487 27,903 158,625 1,280,200 43,925 157,474 65,450 23,100 15,971 4,180 6,020 3,169,212 107,966 268,157 107,000 2,092,355 1,982,227 65,280
	14,725 74,000 2,500			14,725 74,000 2,500	49,015 212,000	41,550 40,144	
	31,000 14,885		47,612 2,995	78,612 17,880	226,500 10,626	1,000,000 14,740 108,011	
		63,775		63,775	278,530 50,000	597,400 90,000	
--	137,110	101,715	50,607	289,432	834,509	1,997,830	10,325,331
	772,000	723,750 (241,250)		1,495,750 (241,250)	723,750	2,076,896 (1,957,705) 893,196	7,010,661 (2,198,955) <sup>1</sup> 893,196 480,500 530,000 4,662,779 1,607,616
70,481	30,307 494,918	16,502	180,146	46,809 745,545	338	41,723	
70,481	1,297,225	499,002	180,146	2,046,854	724,088	1,054,110	12,985,797
70,481	11,211,725	5,288,518	2,413,914	18,984,638	8,451,536	5,559,839	115,100,206

# FUNDS FOR CURRENT OPERATIONS

(Summary of movements in 1982)

TABLE VIII

				Swiss francs	
				Expenditure	Receipts
<b>I. FUNDS FOR RELIEF OPERATIONS</b>					
1. Balance brought forward from 31 December 1981					797,691
2. Receipts in 1982					
2.1. Proceeds of public collection in Switzerland		491,241			
2.2. Donations for specific relief operations		587,809			
2.3. Allocation from ordinary account (other contributions)		763,711			
2.4. Other receipts		149,969			1,992,730
3. Total available					2,790,421
4. Expenditure in 1982					
Purchase and forwarding of relief:					
	Disbursements	Commitments			
- Europe	283	4,717		5,000	
- Africa	24,382	49,288		73,670	
- Latin America	601,328	140,714		742,042	
- South-East Asia	115,729	106,405		222,134	
- Middle East	651,625	176,189		827,814	
- Sundry relief operations	17,146	87,339		104,485	
- Upkeep of emergency stores	84,691	—		84,691	
	1,495,184	564,652		2,059,836	
- Programmes continued from 1981		(750,693)		(750,693)	
	1,495,184	(186,041)		1,309,143	1,309,143
5. Amount available on 31 December 1982					1,481,278
(shown under liabilities in balance-sheet, funds for current operations, relief operations)					
<b>II. FUNDS FOR SPECIALLY FINANCED OPERATIONS</b>					
1. Balance brought forward from 31 December 1981					24,919,519
2. Receipts in 1982					
Sundry contributions		115,100,206 <sup>1</sup>			
Transfers and reimbursements		(1,095,000) <sup>2</sup>			114,005,206
3. Total available					138,924,725
4. Expenditure in 1982	121,629,348 <sup>1</sup>				
Variation of current commitments	186,041				121,815,389
5. Amount available at 31 December 1982					17,109,336*
* This amount is composed as follows:					
- Special operations with credit balance	23,203,494 <sup>1</sup>				
- Current commitments in relief operations		564,652			
(in acc. with Item I/4)					
	(See liabilities, Table I)	23,768,146			
MINUS operations with temporary deficit in					
financing		6,658,810 <sup>1</sup>			17,109,336
	(See assets, Table I)				

<sup>1</sup> Details in Table VI

<sup>2</sup> See Tables IV and VI



## SPECIAL FUNDS

### 1. FOUNDATION FOR THE INTERNATIONAL COMMITTEE OF THE RED CROSS BALANCE SHEET AS AT 31 DECEMBER 1982

ASSETS		LIABILITIES	
	Sw. fr.		Sw. fr.
Securities:		Inalienable capital . . . . .	1,028,252.52
– Swiss bonds (market value		Inalienable reserve:	
Sw. fr. 1,301,850.–) . . . . .	1,297,000.—	– Brought forward from 1981 . . . . .	278,103.40
Deposit with Swiss Nat. Bank, Geneva	46,474.47	– Statutory allocation of 15% of net	
Administration fédérale des contribu-		revenue in 1982 . . . . .	8,742.75
tions, Berne (withholding tax) . . . . .	21,166.30	Total capital . . . . .	1,315,098.67
		International Committee of the Red	
		Cross, Geneva, current account . . . . .	49,542.10
	<u>1,364,640.77</u>		<u>1,364,640.77</u>

### RECEIPTS AND EXPENDITURE ACCOUNT FOR 1982

#### RECEIPTS

Income from securities . . . . .	Sw. fr. <u>60,475.—</u>
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#### EXPENDITURE

Adjustment to show nominal value of securities acquired in 1982 . . . . .	450.—
Safekeeping charges . . . . .	640.15
Audit fees . . . . .	<u>1,100.—</u>
	<u>2,190.15</u>

#### RESULT

Excess of receipts over expenditure in 1982 . . . . .	<u>58,284.85</u>
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#### STATUTORY ALLOCATION

Statutory allocation to inalienable reserve: 15% of net revenue (Art. 8 of the Statutes) . . . . .	8,742.75
Statutory allocation to the ICRC of balance of net revenue (Art. 7 of the Statutes) . . . . .	49,542.10
Total . . . . .	<u>58,284.85</u>

## 2. AUGUSTA FUND

### BALANCE SHEET AS AT 31 DECEMBER 1982

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 . . . . .	6,943.25
	<u>114,931.95</u>		
		Total capital . . . . .	<u>106,943.25</u>
Less provision for price fluctuations . . . . .	11,526.95	ICRC, Florence Nightingale Medal	
	<u>103,405.—</u>	Fund, current account . . . . .	4,019.85
Cash at banks . . . . .	5,953.55		
Administration fédérale des contributions,			
Berne (withholding tax) . . . . .	1,604.55		
	<u>110,963.10</u>		<u>110,963.10</u>

### RECEIPTS AND EXPENDITURE ACCOUNT FOR 1982

EXPENDITURE	Sw. fr.	RECEIPTS	Sw. fr.
Audit fees . . . . .	500.—	Income from securities and bank interest . . .	4,584.45
Safekeeping and other bank charges . . . . .	64.60		
	<u>564.60</u>		<u>4,584.45</u>

#### RESULT

Excess of receipts over expenditure for 1982 allocated to the Florence Nightingale Medal Fund pursuant to Resolution VI of the Twenty-First International Red Cross Conference . . . . .	Sw. fr. <u>4,019.85</u>
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### 3. FLORENCE NIGHTINGALE MEDAL FUND

#### BALANCE SHEET AS AT 31 DECEMBER 1982

ASSETS		LIABILITIES	
	Sw. fr.		Sw. fr.
Swiss Government securities (market value Sw. fr. 80,130.—)	75,000.—	Capital	25 000.—
Stock of medals	13,580.—	Reserve:	
Swiss National Bank, Geneva	2,348.10	Balance brought forward from 1981	66,242.—
Administration fédérale des contributions, Berne (withholding tax)	1,477.—	Excess of receipts over expenditure in 1982	5,182.95
ICRC, Augusta Fund, current account	4,019.85		71,424.95
	<u>96,424.95</u>		<u>96,424.95</u>

#### RECEIPTS AND EXPENDITURE ACCOUNT FOR 1982

EXPENDITURE		RECEIPTS	
	Sw. fr.		Sw. fr.
Printing and dispatch of circulars	2,513.—	Income from securities	4,220.—
Audit fees	500.—	Transfer of balance as at 31 December 1982 of Augusta Fund receipts and expenditure account pursuant to Resolution VI of the Twenty-first International Red Cross Conference	4,019.85
Safekeeping and bank charges	43.90		8,239.85
	<u>3,056.90</u>		
<b>RESULT</b>			
Excess of receipts over expenditure in 1982, transferred to the reserve		Sw. fr.	5,182.95



#### 4. THE CLARE R. BENEDICT FUND

##### BALANCE SHEET AS AT 31 DECEMBER 1982

(in US dollars)

ASSETS		LIABILITIES	
	US \$		US \$
Securities (market value: US \$ 1,524,193.06) . . . . .	1,395,409.39	Capital . . . . .	1,000,000.—
Accounts receivable . . . . .	10,975.13	Excess of income over expenses on receipts and expenditure account apportioned as follows:	
Banks . . . . .	52,123.81	— Brought forward from 1981	306,987.84
		— Excess of receipts over expenditure in 1982 . . . . .	150,534.79
		Total capital . . . . .	1,457,522.63
		Accrued liabilities . . . . .	985.70
	<u>1,458,508.33</u>		<u>1,458,508.33</u>

##### RECEIPTS AND EXPENDITURE ACCOUNT FOR 1982

(in US dollars)

EXPENDITURE		RECEIPTS	
	US \$		US \$
Charges repurchase and sale of securities . . .	5,980.17	Income from securities and investments . . . .	132,571.86
Bank charges . . . . .	442.52	Net profit from purchase and sale of securities	36,766.20
Safekeeping charges and fees . . . . .	4,257.41		
Net loss from foreign rates and exchange . .	8,123.17		
	<u>18,803.27</u>		<u>169,338.06</u>

##### RESULT

Excess of receipts over expenditure in 1982 . . . .	US \$ <u>150,534.79</u>
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##### DETERMINATION OF EXCESS OF INCOME OVER EXPENSES AS AT 31 DECEMBER 1982 FOR APPROPRIATION

Balance brought forward from 1981 before appropriation . . . . .	US \$ 589,295.84
Appropriation of 1981 income . . . . .	<u>282,308.—</u>
	306,987.84
Excess of receipts over expenditure in 1982 (as above) . . . . .	<u>150,534.79</u>
Excess of income over expenses as at 31 December 1982, for appropriation . . . . .	<u>457,522.63</u>

**5. MAURICE DE MADRE FRENCH FUND**  
**BALANCE SHEET AS AT 31 DECEMBER 1982**

**ASSETS**

**LIABILITIES**

	Sw. fr.		Sw. fr.	Sw. fr.
Securities:		Capital:		
Bonds and bank certificates (market value Sw. fr. 2,196,200.—) . . . . .	2,200,000.—	Balance bt/fwd from 1981 . .	2,180,327.08	
Administration fédérale des contributions, Berne (withholding tax) . . . . .	23,823.90	Excess of receipts over expenditure in 1982 . . . . .	82,288.25	
Banks . . . . .	38,791.43			
	<u>2,262,615.33</u>	Total capital . . . . .		<u>2,262,615.33</u>
				<u>2,262,615.33</u>

**RECEIPTS AND EXPENDITURE ACCOUNT FOR 1982**

**EXPENDITURE**

**RECEIPTS**

	Sw. fr.		Sw. fr.
Payments to one beneficiary . . . . .	20,000.—	Income from securities . . . . .	108,747.65
Printing and dispatch of circulars . . . . .	1,721.90	Interest from bank accounts . . . . .	168.40
Charges repurchase of securities and other bank charges . . . . .	526.50	Adjustment to show nominal value securities acquired in 1982 . . . . .	650.—
Safekeeping charges . . . . .	2,055.20		
Audit fees . . . . .	1,550.—		
Sundry . . . . .	1,424.20		
	<u>27,277.80</u>		<u>109,566.05</u>

**RESULT**

	Sw. fr.
Excess of receipts over expenditure in 1982, transferred to capital account . . . . .	<u>82,288.25</u>

## 6. OMAR EL MUKTAR FUND

### BALANCE SHEET AS AT 31 DECEMBER 1982

(in US dollars)

ASSETS		LIABILITIES	
	US \$		US \$
Securities (market value US \$ 692,137.80) . .	648,043.20	Capital . . . . .	650,000.—
Banks . . . . .	54,496.10	International Committee of the Red Cross, Geneva . . . . .	52,666.25
Administration fédérale des contributions, Berne . . . . .	126.95		
	<u>702,666.25</u>		<u>702,666.25</u>

### RECEIPTS AND EXPENDITURE ACCOUNT FOR 1982

(in US dollars)

EXPENDITURE		RECEIPTS	
	US \$		US \$
Charges repurchase and sale of securities . . .	4,465.11	Income from securities and investments . . . .	70,372.26
Safekeeping and bank charges . . . . .	1,535.95	Net profit from purchase and sale of securities	2,858.65
Audit fees . . . . .	679.50		
Net loss from foreign rates of exchange . . .	13,884.10		
	<u>20,564.66</u>		<u>73,230.91</u>

#### RESULT

Excess of receipts over expenditure allocated to ICRC according to Article 2 of the Regulations .	US \$ <u>52,666.25</u>
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# *Swiss Auditing and Fiduciary Company*

SOCIÉTÉ FIDUCIAIRE SUISSE

FOUNDED IN 1906

1211 GENEVA 3 · 40, RUE DU MARCHÉ · P. O. BOX 391 · TEL. (022) 28 53 11 · CABLE FIDUSUISSE · TELEX 23243

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, 1982.

We have come to the conclusion that

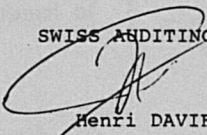
- the balance sheet and the statement of income are in agreement with the accounting records,
- the accounting records have been properly kept,
- the balance sheet totalling Sw.Fr. 60.073.793,00 and the annual statement of income showing, after taking account of various complementary charges of which Sw.Fr. 2.358.822,00 have been directly booked to the debit of various receipt accounts, an excess of income over expenditure in the amount of Sw.Fr. 15.730,00, present fairly the financial position as at December 31, 1982 and the result of operations for the year then ended.

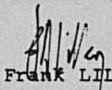
The deficit surplus as at December 31, 1982 on the financing of actions under course in Irak/Iran and Poland has been provisionally accounted as a deferred expense in the balance sheet for a total of Sw.Fr. 6.658.811. In case the final outcome of the appeal made in the present financial year would not allow to cover fully or partially the deficit recorded, this will come directly in deduction of provisions available or, if necessary, of net equity funds.

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

Geneva; April 29, 1983

SWISS AUDITING AND FIDUCIARY COMPANY

  
Henri DAVIER

  
Frank LILLEY

