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FINANCE

Although, at the beginning of the year, the outlook for the financing of the ordinary account did not appear to be too promising, one may say that at the end of 1983 the Balance Sheet and the Income and Expenditure Account showed a sound situation.

Balance Sheet

The Balance Sheet total was markedly higher than the previous year's amount; this may be attributed to three causes:

- (a) "Accrued liabilities" showed an increase of more than 8 million francs, due to an increase in commercial commitments in connection with the ICRC's activities, and to the booking of contributions assigned to the financing of activities covered by the 1984 ordinary budget.
- (b) "Specially Financed Operations", covered by extraordinary budgets, rose by about 20 million francs, corresponding to contributions received but to be utilized only in the first quarter of 1984. This increase is in line with the ICRC's policy to ensure provision of sufficient funds for three months' activity and so to protect itself against cash problems.
- (c) Under the heading "Provisions", the Balance Sheet showed a net rise of about half a million francs to cover operational risks, on the one hand, and the constitution of a special fund for future investments in computers and computerized office equipment amounting to 1.6 million francs.

These increases are reflected on the Assets side of the Balance Sheet under "Other investments". Cash and Current Assets did not vary appreciably.

One more point to be noted concerns the heading "Operations with temporary deficit financing"; this deficit was reduced from 6.6 million francs at the end of 1982 to 1.8 million francs at the end of 1983. As in 1982, this amount comprises mainly the ICRC's deficit in financing its operations in Iraq and Iran, amounting to 1.6 million francs, the balance being accounted for by the action in Poland. Nevertheless, financing the Iraq/Iran action remains a source of concern for the ICRC.

Income and expenditure account

This account was presented in a new form, bringing together the movements of the Ordinary Account, the Funds for Relief

Operations, the Special Accounts, and the expenditure and income not included in the year's budgets.

In 1983, total expenditure amounted to 168.3 million francs, to which should be added 55.5 million francs of gifts in kind and services—here shown for statistical purposes—that is to say, a grand total of 223.8 million francs.

In 1982, the corresponding figures were: expenditure, 167.5 million; plus gifts in kind and services, 59.6 million; grand total, 227.1 million francs.

Ordinary account expenditure amounted to 50.2 million francs, 13 per cent more than the previous year. The increase was the result of the following activities:

- more extensive efforts for the dissemination of knowledge of humanitarian law and for the development of information and communication means and techniques;
- an increase of operations in the field, and, in Geneva, the expansion of support services providing logistical aid for such operations;
- greater efforts in personnel training (in table II under the item "Other activities" included the sum of 1.25 million francs spent on personnel training).

Apart from budgeted expenditure the sum of 5.4 million francs (table II, column 4) was spent on certain items not provided for in the budget, covering essentially the setting up of a handicapped persons fund, of a fund for the purchase of computers and computerized office equipment and the adjustment of provisions for operational risks and current commitments.

The total expenditure incurred for the items in the ordinary account plus the 5.4 million francs referred to in the paragraph above amounted to 55.6 million francs.

The income in the ordinary account was 54.8 million francs, or 11 per cent more than in 1982 (49.2 million), thanks in good part to larger contributions from governments. To this should be added the sum of 5.5 million francs, representing income not included in the budget, such as revenue from investments and unexpected donations and bequests (see table II, column 4). The total income was therefore 60.3 million francs.

The difference between income (60.3 million) and expenditure (55.6 million) was used to set up a reserve fund of 4.7 million francs (of which 1.7 million was set aside for visits to political detainees) in the regular budget for 1984 which is expected to close with a deficit. The balance of 22,204 francs is shown as excess income over expenditure for 1983.

In the case of *Specially Financed Operations*, a separate budget is established and appeals sent out to specific

governments for each particular operation, and the result of the ordinary account is not affected.

Each operation is accounted for separately. The income and expenditure of all the specially financed operations are shown in the special accounts.

Expenditure over *special accounts* totalled 110.9 million francs; if gifts in kind and services are added, the total expenditure was 158.1 million. There were considerable

fluctuations compared with the 1982 figures, the most significant fact being that expenditure was well below the amounts estimated at the beginning of the year. This was due to circumstances in the field which in part prevented the ICRC from fulfilling its intentions and executing its programmes, while the receipts were sufficient.

A comparative list of specially financed operations is given below:

SUMMARY OF EXPENDITURE FOR EACH SPECIAL OPERATION

(including gifts in kind and services)
in Swiss francs

	1982 (actual amount)	1983 (actual amount)	1984 (estimate)	
Poland	98,242,634	20,449,043	4,865,000	(1.03-31.08.84 only)
Africa	57,179,475	51,996,352	118,267,000	
Kampuchea/Thailand	18,726,524	17,556,070	26,064,000	
Pakistan (Afghan refugees)	6,119,128	9,876,657	15,088,000	
East Timor	3,247,849	4,036,896	1,395,000	(1.01-30.06.84 only)
Viet Nam (formerly INDSEC)	268,678	5,621	—	
Lebanon	69,154,700	30,062,910	38,940,000	
Iran/Iraq	9,344,943	7,439,642	8,951,000	
Salvador	11,005,491	16,712,262	—	
Central America	—	—	40,217,000	
	<u>273,288,972</u>	<u>158,135,453</u>	<u>253,787,000</u>	

Financing

SUMMARY TABLE

	Governments	National Societies	Others	TOTAL
Ordinary account	40,600,391	2,966,637	11,278,532	54,845,560
Special accounts	124,640,038	5,594,734	5,249,419	135,484,191
TOTALS	165,240,429	8,561,371	16,527,951	190,329,751

The following should be added to the above amounts:

- Gifts in kind: 55,534,404 francs
- Funds for relief actions: 2,654,900 francs
- Items not included in the budget: 5,478,550 francs

The efforts made by governments and National Societies in favour of the ICRC should be noted, while the latter, with the aid of the "Commission for the Financing of the ICRC", continued to carry out missions to many countries to seek their contributions.

With regard to contributions for the financing of specially financed operations, it has been mentioned above that they covered requirements.

For the ordinary account, it was only thanks to extraordinary gifts by private individuals that the ICRC was able to balance its 1983 accounts.

Although State contributions to the ordinary account were 40.6 million francs, as against 39.7 million in 1982, the ICRC cannot claim it was entirely satisfied, as there are still many governments that do not participate at all in the financing of

the ICRC, or only very inadequately! Out of 155 States Parties to the Geneva Conventions, 86 approved, or promised, the payment of a contribution for 1983, and of these, 10 States accounted for 86 per cent of the total of 40.6 million francs.

Contributions from National Societies amounted to 2.96 million francs. Of the 131 recognized National Societies, 69 participated in the financing of the ICRC's ordinary account.

Audit

As in the previous three years, the ICRC's accounts were audited by the Société Fiduciaire Suisse, which recommended that the Committee approve the Balance Sheet and Accounts for 1983 (see letter, page 136).

Furthermore, the ICRC has arranged for a systematic audit of each of its specially financed operations by the international firm of auditors "PEAT MARWICK & MITCHELL". The firm checks the accounts for each operation, carrying out missions to the field to do so.

COMPARATIVE BALANCE SHEETS AS AT 31 DECEMBRE 1983/1982

(Summary in thousands of Swiss francs)			(Summary in thousands of Swiss francs)		
	1983	1982		1983	1982
ASSETS			LIABILITIES		
CASH			SHORT-TERM LIABILITIES		
- cash, postal cheque account, bank deposits	7,104	7,214	- Accounts payable	8,101	7,505
			- Accrued liabilities	13,082	5,107
				21,183	12,612
OTHER CURRENT ASSETS			FUNDS FOR CURRENT OPERATIONS		
- Securities	10,864	9,737	- Relief operations	3,199	2,046
- Other investments	41,366	7,590	- Specially financed operations	42,918	23,203
- Accounts receivable	4,181	3,932		46,117	25,249
- Accruals and prepaid expenses	13,545	14,610		900	950
	69,956	35,869	LONG-TERM DEBTS		
FIXED ASSETS			PROVISIONS		
- Buildings	3,791	4,123	- For operational risks	5,407	4,726
- Relief supplies	735	433	- For social commitments	929	1,056
- Furniture and equipment	159	161	- For work in progress or to be undertaken	4,880	4,977
	4,685	4,717	- Funds for investment	1,600	—
ADVANCES TO DELEGATIONS				12,816	10,759
	7,993	5,615	CAPITAL RESERVE FUNDS		
			- Carry-forward	254	239
OPERATIONS WITH TEMPORARY DEFICIT FINANCING			- Excess income	22	15
	1,804	6,659		276	254
			- General reserve	10,250	10,250
BALANCE SHEET TOTALS				10,526	10,504
	91,542	60,074	BALANCE SHEET TOTALS		
				91,542	60,074
FUNDS IN TRUST			FUNDS IN TRUST		
- Trust funds in banks	214	3,415		214	3,415
OVERALL TOTALS			OVERALL TOTALS		
	91,756	63,489		91,756	63,489

SUMMARY STATEMENT OF INCOME

EXPENDITURE (in Swiss francs)	IN CASH					CONTRIBUTION IN KIND AND/OR SERVICES USED
	Budget structure			Extra- budgetary	Total	
	Regular	Relief operations	Special			
GENERAL AFFAIRS						
Management of General Affairs	575,561				575,561	
Information Department	6,109,534				6,109,534	
Department of Principles and Law	4,000,273				4,000,273	
	10,685,368				10,685,368	
OPERATIONAL ACTIVITIES						
Management of Operational Activities . . .	441,023				441,023	
Medical Division	1,207,151				1,207,151	
Detention Service	478,521				478,521	
International Organizations Division	937,833				937,833	
Support Services	1,805,071				1,805,071	
Operations Department	422,777				422,777	
Relief Division	897,935	202,417			1,100,352	
Zones:						
Europe and North America	209,655	298	1,553,129		1,763,082	18,895,914
Africa	374,652		38,827,953		39,202,605	13,168,399
Asia-Oceania	2,170,989	330,404	26,897,985		29,399,378	8,305,133
Middle East	4,908,583	709,542	32,996,627		38,614,752	7,290,442
Latin America	4,533,964	546,273	10,605,370		15,685,607	7,874,516
Central Tracing Agency	4,642,004				4,642,004	
	23,030,158	1,788,934	110,881,064		135,700,156	55,534,404
ADMINISTRATIVE AFFAIRS						
Management of Administrative Affairs . . .	681,154				681,154	
Personnel Department	3,761,471				3,761,471	
Finance and Administration Department . .	8,564,709				8,564,709	
Financing Division	840,265				840,265	
	13,847,599				13,847,599	
OTHER EXPENDITURE						
Secretariat of the Assembly and Executive Board	876,293				876,293	
Management Control	190,613				190,613	
	1,066,906				1,066,906	
OTHER ACTIVITIES						
Carried out by the ICRC:						
Staff training	615,431				615,431	
Delegates in reserve	290,821				290,821	
Training Programmes	348,454				348,454	
Under ICRC auspices:						
International Tracing Service, Arolsen . .	317,360				317,360	
	1,572,066				1,572,066	
Carry-forward	50,202,097	1,788,934	110,881,064		162,872,095	55,534,404

AND EXPENDITURE/CHARGES IN 1983

TABLE II

INCOME (in Swiss francs)	IN CASH					CONTRIBUTIONS IN KIND AND/OR SERVICES USED
	Budget structure			Extra- budgetary	Total	
	Regular	Relief operations	Special			
REGULAR INCOME						
Contributions:						
Governments	33,729,305				33,729,305	
National Societies	2,549,565				2,549,565	
Other:						
Swiss industry	650,000				650,000	
Private sources	2,640,987				2,640,987	
Revenue from investments	2,529,989		57,667	1,542,165	4,129,821	
	42,099,846		57,667	1,542,165	43,699,678	
ADDITIONAL INCOME						
Contributions:						
Governments	6,871,086	993,079	114,082,433		121,946,598	5,933,916
of which assigned to relief operations	(512,716)	512,716				
European Economic Community			10,557,605		10,557,605	16,479,923
National Societies	417,072	192,935	5,594,734		6,204,741	30,284,942
Private contributions		696,862	5,191,752	3,498,896	9,387,510	2,835,623
Foundations	149,108				149,108	
	6,924,550	2,395,592	135,426,524	3,498,896	148,245,562	55,534,404
VARIABLE INCOME						
Transferred from special budgets	5,821,164				5,821,164	
Fund-raising campaign in Switzerland		259,308			259,308	
	5,821,164	259,308			6,080,472	
Carry-forward	54,845,560	2,654,900	135,484,191	5,041,061	198,025,712	55,534,404

SUMMARY STATEMENT OF INCOME AND

EXPENDITURE (in Swiss francs)	IN CASH					IN KIND AND/OR SERVICES
	Budget structure			Extra- budgetary	Total	
	Regular	Relief operations	Special			
Carry-forward	50,202,097	1,788,934	110,881,064		162,872,095	55,534,404
OTHER EXPENDITURE						
Setting-up of a fund for the disabled				1,000,000	1,000,000	
Setting-up of an investment fund				1,256,800	1,256,800	
Increase in provisions for current commit- ments and risks				2,817,133	2,817,133	
Adjustment for previous financial years . . .				220,403	220,403	
Other expenses				127,003	127,003	
	50,202,097	1,788,934	110,881,064	5,421,339	168,293,434	55,534,404
TRANSFERS						
Programmes to be carried out in 1984 . . .	1,678,470	865,966	24,603,127		27,147,563	
Income attributed to the 1984 regular bud- get				3,000,000	3,000,000	
	51,880,567	2,654,900	135,484,191	8,421,339	198,440,997	55,534,404
RESULT						
Excess income over expenditure	2,964,993				22,204	
Excess expenditure over income				(2,942,789)		
TOTALS	54,845,560	2,654,900	135,484,191	5,478,550	198,463,201	55,534,404

EXPENDITURE/CHARGES IN 1983

TABLE II (cont'd.)

INCOME (in Swiss francs)	IN CASH					IN KIND AND/OR SERVICES
	Budget structure			Extra- budgetary	Total	
	Regular	Relief operations	Special			
Carry-forward	54,845,560	2,654,900	135,484,191	5,041,061	198,025,712	55,534,404
OTHER INCOME						
Appropriation of provisions to cover current commitments and risks				6,597	6,597	
Adjustment for previous financial years . . .				343,480	343,480	
Other income				87,412	87,412	
	54,845,560	2,654,900	135,484,191	5,478,550	198,463,201	55,534,404
	54,845,560	2,654,900	135,484,191	5,478,550	198,463,201	55,534,404
TOTAL	54,845,560	2,654,900	135,484,191	5,478,550	198,463,201	55,534,404

EXPENDITURE IN 1983 ACCORDING TO TYPE OF ACTIVITY

(in thousands of Swiss francs)

TYPE OF ACTIVITY		REGULAR BUDGET and EXTRABUDGETARY EXPENSES		ALL ACTIVITIES	
		Frs	%	Frs	%
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. ICRC HEADQUARTERS	5,224		5,426	
	EUROPE	210		20,659	
	AFRICA	375		52,371	
	ASIA/OCEANIA	2,171		37,704	
	MIDDLE EAST	4,908		45,906	
	LATIN AMERICA	4,424		23,450	
		17,312	31.1	185,516	83
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. ICRC HEADQUARTERS	2,095			
	EUROPE	1,033			
	AFRICA	320			
	ASIA/OCEANIA	298			
	MIDDLE EAST	598			
	LATIN AMERICA	298			
		4,642	8.3	4,642	2
1.3.	ICRC MANDATE AT INTERNATIONAL TRACING SERVICE (AROLSEN, FRG)	317	0.6	317	0.1
1.4.	PROMOTION OF INTERNATIONAL HUMANITARIAN LAW Affirmation, dissemination, development of relations with governments and National Societies. Seminars and conferences for governments officials, academic circles, members of armed forces and National Societies. Missions abroad. Dissemination of principles and missions to promote ratification of Additional Protocols	10,262	18.5	10,262	4.5
2.	SUPPORT ACTIVITIES				
2.1.	RECRUITING, MANAGEMENT and TRAINING OF PERSONNEL	5,588			
2.2.	ACTIVITIES TO RAISE FUNDS FOR ICRC from governments, National Societies and other donors	840			
2.3.	GENERAL POLICY and MANAGEMENT OF OPERATIONS AND ACTIVITIES	2,485			
		8,913	16	8,913	4
3.	MANAGEMENT ACTIVITIES				
3.1.	FINANCIAL MANAGEMENT, ACCOUNTS	3,009			
3.2.	AUDITING OF ACCOUNTS	191			
3.3.	GENERAL ADMINISTRATION	604			
3.4.	DISTRIBUTION, TRANSMISSION OF INFORMATION, TRANSLATION, PUBLICATION OF DOCUMENTS	3,005			
3.5.	UPKEEP OF BUILDINGS, INSTALLATIONS, EQUIPMENT	1,947			
		8,756	15.8	8,756	4
	SUB-TOTAL	50,202	90.3	218,406	97.6
4.	SPECIAL EXTRABUDGETARY EXPENSES				
4.1.	SETTING UP A FUND FOR THE DISABLED	1,000			
4.2.	SETTING UP AN INVESTMENT FUND (EQUIPMENT)	1,257			
4.3.	INCREASE OF PROVISIONS FOR CURRENT COMMITMENTS AND RISKS	2,817			
4.4.	ADJUSTMENT FOR PAST FINANCIAL YEARS	220			
4.5.	OTHER EXPENSES	127			
		5,421	9.7	5,421	2.4
	TOTAL ALL ACTIVITIES	55,623	100	223,827	100

**MOVEMENT OF FUNDS FOR SPECIALLY FINANCED OPERATIONS
AND FOR RELIEF OPERATIONS IN 1983**

(in Swiss francs)

	FINANCIAL MOVEMENTS					Contributions in kind and/or services
	Balances carried forward from 1982	Transfers	Expenditure	Receipts	Balances at 31.12.1983	
1. SPECIALLY FINANCED OPERATIONS						
1.1. Operations with credit balances						
EUROPE						
- Cyprus	34,271	(34,271)	-	-	-	-
AFRICA						
- General appeal	4,077,273	-	38,827,953	50,424,322	15,673,642	13,168,399
ASIA - OCEANIA						
- Kampuchea-Thailand	4,646,921	-	14,758,465	16,928,294	6,816,750	2,797,605
- East Timor	576,496	-	2,793,449	3,947,775	1,730,822	1,243,447
- Afghan refugees in Pakistan	1,523,701	(136,000)	9,340,450	8,854,004	901,255	536,207
- Viet Nam (ex-Indsec)	1,149,344	-	5,621	57,667	1,201,390	-
	7,896,462	(136,000)	26,897,985	29,787,740	10,650,217	4,577,259
MIDDLE EAST						
- Lebanon	8,404,704	-	25,556,985	23,253,838	6,101,557	4,505,925
LATIN AMERICA						
- El Salvador	1,712,697	136,000	10,605,370	18,170,958	9,414,285	6,106,892
	22,125,407	(34,271)	101,888,293	121,636,858	41,839,701	28,358,475
RESERVE FUNDS						
- for emergencies	750,000	-	-	-	750,000	-
- Ford Foundation	328,087	-	-	-	328,087	-
SUB-TOTAL	23,203,494	(34,271)	101,888,293	121,636,858	42,917,788 ¹	28,358,475
1.2. Operations with deficits						
EUROPE						
- Poland	(670,684)	-	1,553,129	2,046,955	(176,858)	18,895,914
MIDDLE EAST						
- Iran-Iraq	(5,988,126)	-	7,439,642	11,800,378	(1,627,390)	-
SUB-TOTAL	(6,658,810)	-	8,992,771	13,847,333	(1,804,248) ²	18,895,914
TOTAL	16,544,684	(34,271)	110,881,064	135,484,191	41,113,540	47,254,389
2. RELIEF OPERATIONS						
- Relief operations under regular budget	564,652	287,534	501,888	1,552,407	1,902,705	8,280,015
- Reserve funds for relief operations under regular budget	1,481,278	-	1,287,046	1,102,493	1,296,725	-
TOTAL	2,045,930	287,534	1,788,934	2,654,900	3,199,430 ¹	8,280,015

¹ Carried forward to liabilities, under "Funds for current operations".² Carried forward to assets, under "operations with temporary deficit financing".

CONTRIBUTIONS FROM

(in Swiss francs)

COUNTRY (according to French alphabetical order)	Budget					TOTAL	Contributions in kind and/or services
	Regular			Relief operations	Special		
	Regular contributions	for previous years	supplementary contributions				
EUROPE							
Switzerland	18,000,000		2,000,000	100,000	13,000,000	33,100,000	5,833,111
European Economic Community							
Germany, Federal Republic of	609,225				6,255,290 ¹	6,864,515	
Belgium	121,450				679,607	801,057	
Denmark	237,385		475,247		3,096,405	3,809,037	
France	1,074,800				663,750	1,738,550	
Greece	183,400					183,400	
Ireland	55,000				25,950	80,950	
Italy	1,320,695				594,310	1,915,005	
Luxemburg	4,025					4,025	
Netherlands	208,320		378,787		4,353,200	4,940,307	
United Kingdom	631,100	(8,770)	307,360		7,305,700	8,235,390	
	4,445,400	(8,770)	1,161,394		22,974,212	28,572,236	
European Economic Community					10,557,605 ¹	10,557,605	16,479,923
	4,445,400	(8,770)	1,161,394		33,531,817	39,129,841	16,479,923
Others							
Austria	227,130				57,350	284,480	
Bulgaria	10,000					10,000	
Cyprus	18,000					18,000	
Spain	8,000				14,234	22,234	
Finland	113,660				691,707	805,367	
Hungary	5,000					5,000	
Iceland	31,000					31,000	
Liechtenstein	53,000					53,000	
Malta	2,850					2,850	
Monaco	8,600					8,600	
Norway	350,000			57,300	6,812,418	7,219,718	
Poland	60,000*					60,000	
Portugal	45,800*					45,800	
German Democratic Republic	5,000					5,000	
San Marino	19,000*					19,000	
Sweden	407,720				8,544,805	8,952,525	
Czechoslovakia	15,000					15,000	
Turkey	40,000					40,000	
Yugoslavia	10,000*					10,000	
	1,429,760			57,300	16,120,514	17,607,574	
	23,875,160	(8,770)	3,161,394	157,300	62,652,331	89,837,415	22,313,034
NORTH AMERICA							
Canada	900,115		34,692	52,038	10,842,128	11,828,973	
United States of America	4,256,250		3,675,000		42,696,480	50,627,730	
	5,156,365		3,709,692	52,038	53,538,608	62,456,703	
AFRICA							
South Africa	95,600					95,600	
Ivory Coast	22,920	125				23,045	
Liberia	20,675					20,675	
Uganda							68,710
Rwanda	21,600					21,600	
Senegal	26,600*					26,600	
Zambia	17,700					17,700	
	205,095	125				205,220	68,710

GOVERNMENTS IN 1983

(in Swiss francs)

TABLE V

COUNTRY (according to French alphabetical order)	Budget					TOTAL	Contributions in kind and/or services
	Regular			Relief operations	Special		
	Regular contributions	for previous years	supplementary contributions				
ASIA/OCEANIA							
Australia	590,600	31,995			3,309,660	3,932,255	
Bangladesh	42,060	20,280				62,340	
Burma	21,750	7,550				29,300	
China	200,000					200,000	
Korea, Republic of	183,715					183,715	
Fiji	10,200					10,200	
India	34,760*					34,760	
Indonesia	76,000*	17,725				93,725	32,095
Japan	868,150				4,216,850	5,085,000	
Malaysia	30,260					30,260	
Mongolia	1,000					1,000	
Nepal	3,000*					3,000	
New Zealand	77,560				157,346	234,906	
Pakistan					21,925	21,925	
Philippines	40,165					40,165	
Singapore	14,450*					14,450	
Sri Lanka	10,600					10,600	
Sri Lanka	4,770	(470)				4,300	
Thailand	31,690					31,690	
Tonga	19,000*					19,000	
Vietnam	1,900*					1,900	
	2,261,630	77,080			7,705,781	10,044,491	32,095
MIDDLE EAST/NORTH AFRICA/ WESTERN ASIA/ARABIAN PENINSULA							
Saudi Arabia	380,000*			783,741	439,750	1,603,491	
Bahrein	95,000*	3,250				98,250	
Egypt	121,125					121,125	
Iraq					253,568	253,568	
Israel	31,705					31,705	
Libyan Arab Jamahiriya	28,500*	3,060				31,560	
Jordan	380,000*					380,000	
Kuwait	41,400					41,400	
Kuwait	200,000	100,000			50,000	350,000	
Lebanon	39,360	14,860				54,220	
Morocco	23,750*	11,070				34,820	
Mauritania		11,445				11,445	
Oman	15,000					15,000	
Qatar	100,000*					100,000	
Syria	46,690					46,690	
Tunisia	17,655					17,655	
Democratic Yemen	9,500*					9,500	
	1,529,685	143,685		783,741	743,318	3,200,429	
LATIN AMERICA AND THE CARIBBEAN							
Bahamas	10,565					10,565	
Barbados	2,115					2,115	
Brazil	16,000*					16,000	
Chile	51,575					51,575	
Colombia	129,005	590				129,595	
Costa Rica	19,695					19,695	
Ecuador	5,700*	(775)				4,925	
Honduras	1,900*	40				1,940	
Honduras	2,085					2,085	
Jamaica	3,930					3,930	
Mexico	40,600					40,600	
Panama	21,465					21,465	
Trinidad and Tobago	3,500*					3,500	
Uruguay	28,880*	380				29,260	
Venezuela	152,000*					152,000	
	489,015	235				489,250	
	33,516,950	212,355	6,871,086	993,079	124,640,038	166,233,508	22,413,839

* Contributions expected (total: Sw. fr. 1,535,240).

1 Not including contributions from:

- Germany, Federal Republic of Sw. fr. 240,360
- European Economic Community Sw. fr. 3,931,511.
transferred to National Societies.

CONTRIBUTIONS FROM

(in Swiss francs)

COUNTRY (according to French alphabetical order)	Budget					TOTAL	Contributions in kind and/or services
	Regular			Relief operations	Special		
	Regular contributions	for previous years	supplementary contributions				
EUROPE							
Albania	700					700	
Germany, Federal Republic of	332,000				67,235	399,235	13,711,884
Austria	27,905					27,905	910,430
Belgium	43,515					43,515	221,355
Bulgaria	46,845	40,595				87,440	310,000
Denmark	37,840		92,650	22,536	139,234	292,260	2,151,337
Spain	27,835					27,835	
Finland	10,000		92,650	51,350	1,073,361	1,227,361	1,382,036
France	160,820				13,675	174,495	435,414
Hungary	5,000					5,000	
Ireland	7,985*					50,196	72,966
Iceland	5,000					5,000	38,500
Italy	82,500					60,152	887,441
Liechtenstein	5,000					5,000	
Luxembourg	26,715					4,000	30,715
Monaco	10,405					11,081	21,486
Norway			103,005	28,700	418,479	550,184	1,408,071
Netherlands	74,735				72,085	146,820	697,723
Poland	33,280					33,280	
Portugal	10,970					10,970	
German Democratic Republic	10,000					10,000	
Romania	23,950*					23,950	
United Kingdom	119,160		15,900	16,200	1,317,401	1,468,661	142,757
Sweden	16,320		92,650	40,575	1,166,391	1,315,936	5,447,501
Switzerland							514,689
Czechoslovakia	8,000					8,000	
Turkey							70,000
USSR	16,000					16,000	
Yugoslavia	1,435					1,435	
	1,143,915	40,595	396,855	159,361	4,393,290	6,134,016	28,402,104
NORTH AMERICA							
Canada	58,100		17,397	8,625	59,729	143,851	71,500
United States of America	401,750			21,575	383,735	807,060	1,000
	459,850		17,397	30,200	443,464	950,911	72,500
AFRICA							
South Africa	20,015				29	20,044	
Benin	1,670					1,670	
Cameroon	2,840					2,840	
Ethiopia	8,875					8,875	
Mauritius	1,420					1,420	396,540
Uganda							
Senegal		1,000				1,000	
Sudan	1,710					1,710	
Swaziland	1,420					1,420	
	37,950	1,000			29	38,979	396,540

NATIONAL SOCIETIES IN 1983

(in Swiss francs)

TABLE VI

COUNTRY (according to French alphabetical order)	Budget					TOTAL	Contributions in kind and/or services
	Regular			Relief operations	Special		
	Regular contributions	for previous years	supplementary contributions				
ASIA AND OCEANIA							
Afghanistan	8,515					8,515	
Australia	111,155			1,978	88,325	201,458	763,865
Bangladesh	2,365					2,365	
China	72,000					72,000	
Korea, Republic of	27,435					27,435	
Fiji	2,365					2,365	
India	7,415*	7,440				14,855	5,000
Indonesia	10,405					10,405	8,591
Japan	300,355				597,193	897,548	395,730
Malaysia	5,675					5,675	
Mongolia	3,000*					3,000	
New Zealand	20,340		2,820	1,396	72,433	96,989	148,400
Pakistan	10,405					10,405	
Papua New Guinea	500					500	
Philippines	27,435*					27,435	
Singapore	3,310					3,310	
Thailand	36,895					36,895	
Viet Nam	5,675					5,675	
	655,245	7,440	2,820	3,374	757,951	1,426,830	1,321,586
MIDDLE EAST/NORTH AFRICA/ WEST ASIA/ARABIAN PENINSULA							
Egypt							87,212
Iran	59,125	5,375				64,500	5,000
Libyan Arab Jamahiriyah							
Jordan	5,675					5,675	
Lebanon	11,245					11,245	
Morocco	4,030					4,030	
Mauritania	1,420					1,420	
Qatar	1,420					1,420	
Syria	7,095					7,095	
Tunisia		5,805				5,805	
	90,010	11,180				101,190	92,212
LATIN AMERICA AND THE CARIBBEAN							
Argentina	11,575	6,265				17,840	
Bahamas	2,960					2,960	
Brazil	19,865					19,865	
Chile	9,460					9,460	
Colombia	13,495					13,495	
El Salvador	4,730					4,730	
Ecuador	5,675					5,675	
Haiti	2,855					2,855	
Honduras	1,095					1,095	
Panama	5,675					5,675	
Paraguay	1,000					1,000	
Peru	5,675					5,675	
Dominican Republic	5,320*					5,320	
Trinidad and Tobago	4,735					4,735	
Uruguay	2,000					2,000	
	96,115	6,265				102,380	
	2,483,085	66,480	417,072	192,935	5,594,734	8,754,306	30,284,942

* Contributions expected (total: Sw. fr. 75,105).

CONTRIBUTIONS FOR SPECIALLY

(in Swiss francs)

DONORS (according to French alphabetical order)	EUROPE	AFRICA	ASIA				TOTAL
	Poland	General appeal	Kampuchea Thailand	Pakistan Afghan refugees	East Timor	Viet Nam ex-Indsec	
Governments							
EUROPE							
Switzerland	1,000,000	1,000,000	1,500,000				1,500,000
EEC countries							
Germany, Fed. Rep. of		1,450,100	1,067,200	811,550			1,878,750
Belgium							
Denmark	47,305	1,607,345	353,311	175,019			528,330
France		134,350					
Ireland							
Italy			354,310	240,000			594,310
Netherlands		2,551,750	363,150	362,000			725,150
United Kingdom		2,558,500	952,000	971,200			1,923,200
	47,305	8,302,045	3,089,971	2,559,769			5,649,740
European Economic Community . . .	36,697	6,091,158	756,400	709,125			1,465,525
	84,002	14,393,203	3,846,371	3,268,894			7,115,265
Others							
Austria		14,234					
Spain		261,927	74,836				74,836
Finland							
Norway	140,410	2,006,219	854,025	713,279	100,625		1,667,929
Sweden		3,513,410		833,100	383,772		1,216,872
	140,410	5,795,790	928,861	1,546,379	484,397		2,959,637
	1,224,412	21,188,993	6,275,232	4,815,273	484,397		11,574,902
NORTH AMERICA							
Canada		4,961,646	1,242,545	845,594	256,630		2,344,769
United States of America		21,151,250	4,087,500	3,190,230	1,260,000		8,537,730
		26,112,896	5,330,045	4,035,824	1,516,630		10,882,499
ASIA AND OCEANIA							
Australia			1,306,395		1,863,880		3,170,275
Japan			3,135,600				3,135,600
New Zealand			46,802	46,802			93,604
Pakistan							
			4,488,797	46,802	1,863,880		6,399,479
MIDDLE EAST/NORTH AFRICA/ WEST ASIA/ARABIAN PENINSULA							
Saudi Arabia							
Iraq							
Kuwait							
TOTALS carried forward	1,224,412	47,301,889	16,094,074	8,897,899	3,864,907		28,856,880

¹ Not including contribution retransferred to the Red Cross in the Federal Republic of Germany (Sw. frs. 240,360).

² Not including contribution retransferred to various National Societies (Denmark, Netherlands, F.R.G.: Sw. fr. 3,931,511), which amount is included in contributions in kind/services in Tables II and IV.

FINANCED OPERATIONS IN 1983

(in Swiss francs)

TABLE VII

MIDDLE EAST			LATIN AMERICA	TOTALS	DONORS (according to French alphabetical order)
Lebanon	Iran/Iraq	TOTAL	El Salvador		
2,000,000	5,000,000	7,000,000	2,500,000	13,000,000	Governments EUROPE Switzerland
1,719,090		1,719,090	1,207,350	6,255,290 ¹	EEC countries Germany, Fed. Rep. of
474,760	162,226	636,986	42,621	679,607	Belgium
224,563	459,241	683,804	229,621	3,096,405	Denmark
260,700	268,700	529,400		663,750	France
			25,950	25,950	Ireland
				594,310	Italy
354,500	181,575	536,075	540,225	4,353,200	Netherlands
1,576,000		1,576,000	1,248,000	7,305,700	United Kingdom
4,609,613	1,071,742	5,681,355	3,293,767	22,974,212	
2,255,100		2,255,100	709,125	10,557,605 ²	European Economic Community
6,864,713	1,071,742	7,936,455	4,002,892	33,531,817	
	57,350	57,350		57,350	Others Austria
	167,853	167,853	187,091	14,234	Spain
1,147,465	850,176	1,997,641	1,000,219	691,707	Finland
906,692	1,676,472	2,583,164	1,231,359	6,812,418	Norway
2,054,157	2,751,851	4,806,008	2,418,669	8,544,805	Sweden
10,918,870	8,823,593	19,742,463	8,921,561	16,120,514	
				62,652,331	
1,183,396	698,934	1,882,330	1,653,383	10,842,128	NORTH AMERICA Canada
6,385,000		6,385,000	6,622,500	42,696,480	United States of America
7,568,396	698,934	8,267,330	8,275,883	53,538,608	
40,638	98,747	139,385		3,309,660	ASIA AND OCEANIA Australia
1,081,250		1,081,250		4,216,850	Japan
63,742		63,742		157,346	New Zealand
	21,925	21,925		21,925	Pakistan
1,185,630	120,672	1,306,302		7,705,781	
	439,750	439,750		439,750	MIDDLE EAST/NORTH AFRICA/ WEST ASIA/ARABIAN PENINSULA Saudi Arabia
	253,568	253,568		253,568	Iraq
	50,000	50,000		50,000	Kuwait
	743,318	743,318		743,318	
19,672,896	10,386,517	30,059,413	17,197,444	124,640,038	TOTALS carried forward

CONTRIBUTIONS FOR SPECIALLY

(in Swiss francs)

DONORS (according to French alphabetical order)	EUROPE	AFRICA	ASIA				TOTAL
	Poland	General appeal	Kampuchea Thailand	Pakistan Afghan refugees	East Timor	Viet Nam ex-Indsec	
Carried forward	1,224,412	47,301,889	16,094,074	8,897,899	3,864,907		28,856,880
National Societies							
EUROPE							
Germany, Fed. Rep. of		67,235					
Denmark		69,617					
Finland		564,206	50,000		18,775		68,775
France		13,675					
Ireland		50,196					
Italy	4,448	26,200					
Luxembourg							
Monaco							
Norway		84,950			43,200		43,200
Netherlands							
United Kingdom		971,500					
Sweden							
	4,448	1,847,579	50,000		61,975		111,975
NORTH AMERICA							
Canada		17,277					
United States of America	58,985						
	58,985	17,277					
AFRICA							
South Africa			29				29
ASIA - OCEANIA							
Australia	3,956			5,560	3,696		9,256
Japan	13,189		534,900				534,900
New Zealand	2,780	30,611			6,995		6,995
	19,925	30,611	534,900	5,560	10,691		551,151
TOTALS	83,358	1,895,467	584,929	5,560	72,666		663,155
Other donors							
LRCS	680,000			(241,250)			(241,250)
Other organizations	43,102						
Private donors	16,083	1,226,966	600				600
Other income			248,691	191,795	10,202	57,667	508,355
Transfer of Cyprus Operation credit balance							
TOTALS	739,185	1,226,966	249,291	(49,455)	10,202	57,667	267,705
GENERAL TOTALS	2,046,955	50,424,322	16,928,294	8,854,004	3,947,775	57,667	29,787,740

FINANCED OPERATIONS IN 1983

(in Swiss francs)

TABLE VII (cont'd.)

MIDDLE EAST			LATIN AMERICA	TOTALS	DONORS (according to French alphabetical order)
Lebanon	Iran/Iraq	TOTAL	El Salvador		
19,672,896	10,386,517	30,059,413	17,197,444	124,640,038	Carried forward
					National Societies
					EUROPE
				67,235	Germany, Fed. Rep. of
69,617		69,617		139,234	Denmark
174,800	75,880	250,680	189,700	1,073,361	Finland
				13,675	France
				50,196	Ireland
	26,787	26,787	2,717	60,152	Italy
4,000		4,000		4,000	Luxembourg
11,081		11,081		11,081	Monaco
288,500		288,500	1,829	418,479	Norway
72,085		72,085		72,085	Netherlands
342,300		342,300	3,601	1,317,401	United Kingdom
1,166,391		1,166,391		1,166,391	Sweden
2,128,774	102,667	2,231,441	197,847	4,393,290	
					NORTH AMERICA
			42,452	59,729	Canada
324,750		324,750		383,735	United States of America
324,750		324,750	42,452	443,464	
					AFRICA
				29	South Africa
					ASIA - OCEANIA
73,339		73,339	1,774	88,325	Australia
49,104		49,104		597,193	Japan
15,351	8,348	23,699	8,348	72,433	New Zealand
137,794	8,348	146,142	10,122	757,951	
2,591,318	111,015	2,702,333	250,421	5,594,734	TOTALS
					Other donors
				438,750	LRCS
			36,007	79,109	Other organizations
246,830	1,252,601	1,499,431	386	2,743,466	Private donors
708,522	50,246	758,768	686,700	1,953,823	Other income
34,271		34,271		34,271	Transfer of Cyprus Operation credit balance
989,623	1,302,847	2,292,470	723,093	5,249,419	TOTALS
23,253,837	11,800,379	35,054,216	18,170,958	135,484,191	GENERAL TOTALS

SPECIAL FUNDS

FOUNDATION FOR THE INTERNATIONAL COMMITTEE OF THE RED CROSS

BALANCE SHEET AS AT 31 DECEMBER 1983

ASSETS	Sw. fr.	LIABILITIES	Sw. fr.	Sw. fr.
Securities:		<i>Inalienable capital</i>		1,028,252.52
– Swiss bonds (market value Sw. fr. 1,296,780.–)	1,317,000.—	<i>Inalienable reserve:</i>		
Deposit with Swiss Nat. Bank, Geneva	35,671.02	– Brought forward from 1982	286,846.15	
Federal Tax Administration, Berne (withholding tax)	21,713.20	– Statutory allocation of 15% of net revenue in 1983	8,892.85	295,739.—
	1,374,384.22	<i>Total capital</i>		1,323,991.52
		<i>International Committee of the Red Cross, Geneva, current account</i>		50,392.70
				1,374,384.22

RECEIPTS AND EXPENDITURE ACCOUNT FOR 1983

EXPENDITURE	Sw. fr.	RECEIPTS	Sw. fr.
Cost of acquiring securities	690.25	Income from securities	62,004.50
Safekeeping charges	778.70		
Audit fees	1,250.—		
	2,718.95		62,004.50

RESULT

Excess of receipts over expenditure in 1983 59,285.55

STATUTORY ALLOCATION

Statutory allocation to inalienable reserve: 15% of net revenue (Art. 8 of the Statutes)	8,892.85
Statutory allocation to the ICRC of balance of net revenue (Art. 7 of the Statutes)	50,392.70
Total	59,285.55

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 Red Cross Conference,
- 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 1983

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	12,833.25
	114,931.95	Total capital	112,833.25
Less provision for price fluctuations	(5,636.95)	ICRC, Florence Nightingale Medal Fund, current account	3,951.35
	109,295.—		
Cash at banks	5,868.90		
Federal Tax Administration, Berne (withhold- ing tax)	1,620.70		
	116,784.60		116,784.60

RECEIPTS AND EXPENDITURE ACCOUNT FOR 1983

EXPENDITURE	Sw. fr.	RECEIPTS	Sw. fr.
Audit fees	600.—	Income from securities and bank interest	4,630.65
Safekeeping and other bank charges	79.30		
	679.30		4,630.65

RESULT

Excess of receipts over expenditure for 1983, allocated to the Florence Nightingale Medal Fund pursuant to Resolution VI of the Twenty-First International Red Cross Conference	Sw. fr. <u>3,951.35</u>
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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 Red Cross Conference, 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 1983

ASSETS	Sw. fr.	LIABILITIES	Sw. fr.	Sw. fr.
Swiss Government securities (market value Sw. fr. 77,530.—)	75,000.—	Capital		25,000.—
Stock of medals	10,143.—	Reserve:		
Swiss National Bank, Geneva	4,218.10	Balance brought forward from 1982	71,424.95	
Federal Tax Administration, Berne (withholding tax)	1,477.—	Excess of receipts over expenditure in 1983	<u>1,568.40</u>	<u>72,993.35</u>
ICRC, Augusta Fund, current account	3,951.35			
ICRC, current account	3,203.90			
	<u>97,993.35</u>			<u>97,933.35</u>

RECEIPTS AND EXPENDITURE ACCOUNT FOR 1983

EXPENDITURE	Sw. fr.	RECEIPTS	Sw. fr.
Presentation of medals, printing and dispatch of circulars	6,003.15	Income from securities	4,220.—
Audit fees	550.—	Transfer of balance as at 31 December 1983 of Augusta Fund receipts and expenditure account pursuant to Resolution VI of the Twenty-first International Red Cross Conference	<u>3,951.35</u>
Safekeeping and bank charges	49.80		
	<u>6,602.95</u>		<u>8,171.35</u>

RESULT

Excess of receipts over expenditure in 1983, transferred to the reserve	Sw. fr.	<u>1,568.40</u>
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ESTABLISHMENT

In accordance with the recommendation of the Eighth International Red Cross Conference, 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.

ADMINISTRATION

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

CLARE R. BENEDICT FUND

BALANCE SHEET AS AT 31 DECEMBER 1983

(in US dollars)

ASSETS	US \$	LIABILITIES	US \$
Securities (market value: US \$ 1,632,707.45)	1,614,345.36	Capital	1,395,409.39
Short-term investments	45,454.54	Provision for portfolio varia- tions:	
Accounts receivable	5,645.08	– Brought forward from 1982	72,111.06
Banks	29,231.86	– Purchase and sale of securi- ties	<u>107,454.24</u>
			179,565.30
			<u>1,574,974.69</u>
		For distribution:	
		– Brought forward from 1982	14,266.36
		– Excess of receipts over ex- penditure in 1983	<u>105,435.79</u>
	<u>1,694,676.84</u>		<u>119,702.15</u>
			<u>1,694,676.84</u>

RECEIPTS AND EXPENDITURE ACCOUNT FOR 1983

(in US dollars)

EXPENDITURE	US \$	RECEIPTS	US \$
Charges on purchase and sale of securities . .	13,532.76	Income from securities and investments	121,607.48
Bank charges	314.12	Net profit from purchase and sale of securities	120,987.—
Safekeeping charges and fees	3,141.31	Bank interest	1,548.86
Audit fees	1,045.45		
Net loss from foreign exchange rates	13,219.67		
Attributed to provision for portfolio varia- tions	<u>107,454.24</u>		
	<u>138,707.55</u>		<u>244,143.34</u>

RESULT

Excess of receipts over expenditure in 1983 for appropriation	US \$
	<u>105,435.79</u>

DETERMINATION OF EXCESS OF INCOME OVER EXPENSES AS AT 31 DECEMBER 1983 FOR APPROPRIATION

Balance brought forward from 1982	457,522.63
Appropriation of 1982 income pursuant to Benedict Fund Commission decision	(47,846.88)
Attributed to capital	<u>(395,409.39)</u>
	14,266.36
Excess of receipts over expenditure in 1983	<u>105,435.79</u>
Excess of income over expenses at 31 December 1983 for appropriation	<u>119,702.15</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 1983

ASSETS

	Sw. fr.
Securities:	
Bonds and bank certificates (market value Sw. fr. 2,268,900.—)	2,275,000.—
Federal Tax Administration, Berne (withholding tax)	24,676.35
Banks	25,815.78
	<u>2,325,492.13</u>

LIABILITIES

	Sw. fr.	Sw. fr.
Capital:		
Balance bt/fwd from 1982	2,262,615.33	
Excess of receipts over expenditure in 1983	<u>62,876.80</u>	
Total capital		<u>2,325,492.13</u>

RECEIPTS AND EXPENDITURE ACCOUNT FOR 1983

EXPENDITURE

	Sw. fr.
Payments to four beneficiaries	43,775.—
Charges on purchase of securities and other bank charges	1,466.20
Safekeeping charges	2,650.65
Audit fees	1,750.—
	<u>49,641.85</u>

RECEIPTS

	Sw. fr.
Income from securities	111,320.20
Interest from bank accounts	323.45
Premium on securities acquired during the year	875.—
	<u>112,518.65</u>

RESULT

Excess of receipts over expenditure in 1983, transferred to capital account	Sw. fr. <u>62,876.80</u>
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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,*
- three persons appointed by the ICRC.*

OMAR EL MUKTAR FUND

BALANCE SHEET AS AT 31 DECEMBER 1983

(in US dollars)

ASSETS	US \$	LIABILITIES	US \$
Securities (market value US \$ 721,800.67) . . .	690,597.07	Capital	650,000.—
Banks	37,230.32	International Committee of the Red Cross, Geneva	77,575.72
Federal Tax Administration, Berne	29.13	Accrued liabilities	280.80
	<u>727,856.52</u>		<u>727,856.52</u>

RECEIPTS AND EXPENDITURE ACCOUNT FOR 1983

EXPENDITURE	US \$	RECEIPTS	US \$
Charges on purchase and sale of securities . .	743.11	Yield from securities and investments	83,124.90
Safekeeping and bank charges	2,713.38	Bank interest	83.22
Audit fees	681.81		
Net loss on foreign exchange	829.24		
Sundry	120.31		
Net loss on purchase and sale of securities . .	544.55		
	<u>5,632.40</u>		<u>83,208.12</u>

RESULT

Excess of receipts over expenditure allocated to ICRC according to Article 2 of the Regulations .	US \$ <u>77,575.72</u>
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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 1983

ASSETS	Sw. fr.	LIABILITIES	Sw. fr.
Securities (market value: Sw. fr. 206,125.—)	200,000.—	Initial capital	200,000.—
Banks	6,064.30	Excess of receipts over expenditure (for appropriation)	6,268.45
Federal Tax Administration, Berne (withholding tax)	204.15		
	<u>206,268.45</u>		<u>206,268.45</u>

RECEIPTS AND EXPENDITURE ACCOUNT FOR 1983

EXPENDITURE	Sw. fr.	RECEIPTS	Sw. fr.
Charges on purchase and sale of securities	1,365.95	Yield from securities and investments	12,860.25
Net loss on purchase and sale of securities	5,000.—		
Commission and other banking fees	96.15		
Safekeeping charges	129.70		
	<u>6,591.80</u>		<u>12,860.25</u>
RESULT			
Excess of receipts over expenditure in 1983		Sw. fr.	6,268.45
			<u>6,268.45</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 AND RECEIPTS AND EXPENDITURE ACCOUNT

Since the first financial year covers the period from 1 November 1983 to 31 December 1984, the Balance Sheet and Receipts and Expenditure Account will be included in the 1984 Annual Report.

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.*

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 31 December 1983.

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. 91.541.799,00 and the annual statement of income showing, after various complementary charges of Sw.Fr. 1.800.000,00, an excess of income over expenditure in the amount of Sw.Fr. 22.204,00, after taking account of the matter set out in the following paragraph, present fairly the financial position as at 31 December 1983 and the result of financial operations for the year then ended.

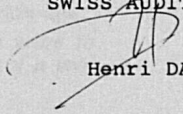
In addition to the above-mentioned complementary charges, an amount of Sw.Fr. 3.000.000 relating to gifts and legacies not foreseen for the ordinary budget in 1983, has been carried forward to be used to cover the financing of the 1984 ordinary budget.

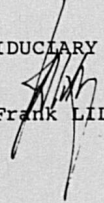
In contrast to 1982, the annual income statement includes a supplementary column which sets out the gifts in kind or of services received by the ICRC during the year for its special actions (extraordinary budgets). This consists of statistical information not recorded in the books of account, which has been evaluated on the basis of costs and hourly tariffs estimated by the donors or, failing this, by the ICRC, in respect of which we have not carried out any verification.

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

Geneva, May 8, 1984

SWISS AUDITING AND FIDUCIARY COMPANY


Henri DAVIER


Frank LILLEY