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# FINANCE

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## Balance sheet

As was already the case at the end of 1980, the balance sheet as at 31 December 1981 showed a marked increase over the previous year.

The balance sheet total in fact rose from 39.4 million to 52.4 million Swiss francs, representing an increase of 13 million, or a third of the previous total, owing to the ICRC's increased commitments in conflict areas. In financial terms, this tendency is marked by the provision of funds whose use was spread over a period of several months and, in many cases, beyond the end of the financial year. In this way, the total funds available for actions involving special funding rose from 15.3 million at the end of 1980 to 26 million at the end of 1981.

This increase of approximately 10 million Swiss francs is reflected in the assets under the headings "Cash" and "Other current assets".

It should also be noted that on the assets side of the balance sheet, the increase in the item "Buildings" has risen to 3.8 million, as compared with 2.5 million at the end of 1980. The reason for this is the completion of the work which had been going on for more than two years to provide the headquarters with the additional offices which its increased activity required.

In the Annual Report for 1980 mention was made of the difficulties encountered in financing actions in Nicaragua, El Salvador and the Lebanon. The situation with regard to El Salvador improved during the course of 1981, but the ICRC's commitments in the Lebanon (Sw. fr. 5,034,139) and Nicaragua (Sw. fr. 1,836,112) still show a deficit of Sw. fr. 147,467 and Sw. fr. 1,362,144, respectively. Hoping to avoid jeopardizing its work in the future by carrying forward such a substantial deficit, the ICRC decided to absorb the latter amount in its income and expenditure account. The extreme difficulties it was experiencing in financing the Iraq and Iran actions made this decision even more necessary. On 31 December 1981, therefore, outstanding expenditure amounted to Sw. fr. 772,337 and this has been carried over as a provisional deficit.

As the future financing of these two actions, particularly in Iraq and Iran, is not guaranteed, the ICRC has decided to set up a fund of one million Swiss francs to meet any increase in these deficits which may occur in the future. The ICRC will also undertake intensive fund-raising activities in 1982 to cover the expenses of these two actions, as well as the deficits amounting to Sw. fr. 919,804 which were carried over from previous years.

## Income and expenditure

The income and expenditure account has been balanced by offsetting the deficits from the Iraq-Iran and Lebanon actions by a provision of equal size.

This result is due partly to controlled expenditure, which amounted to Sw. fr. 267,000 less than the budget forecast, and partly to a very marked increase in receipts to 42.2 million Swiss francs, i. e. 14% above the amount forecast.

This exceptionally good result is due to a noticeable increase in contributions from certain governments and National Societies – as can be seen in the next section which deals with financing – and in a smaller degree to the very high interest rates on the money market in 1981.

Another reason for the improvement in Swiss franc receipts was the dollar parity which was higher in the first six months of 1981 than had been predicted at the end of 1980.

In view of the exceptional results obtained in 1981, it has been decided to set up a number of funds to cover current risks (claims) and to meet the commitments made during 1981 whose deadlines will fall only in 1982 or later (studies, equipment and buildings).

## Financing

**GOVERNMENTS.** Despite the economic difficulties experienced by most donor countries there has been an encouraging increase in governmental contributions towards the regular budget. More frequent contacts with public authorities, as well as numerous missions, have contributed to this. Particular mention should be made of action undertaken in the U.S.A., Italy, Austria, Belgium, Tunisia, four Persian Gulf States, twelve countries of Latin America and two Eastern European countries.

It should be mentioned that 50% of the 151 States parties to the Geneva Conventions made a contribution in 1981. This situation cannot, however, be considered satisfactory. At the Twenty-fourth International Red Cross Conference in Manila in November last another appeal was made to all governments, asking them to guarantee adequate financial support for the ICRC each year and recommending that a new item to cover regular financing of the ICRC's humanitarian activities be included in their budgets (Resolution XVII).

**Contributions in 1980:** Sw. fr. 27.4 million (of which about 3 million represent non-recurring extraordinary contributions, paid direct into the General Reserve).

**Contributions in 1981:** Sw. fr. 33.3 million (of which about 3 million still had to come in on 31 December).

**NATIONAL SOCIETIES.** Encouraging progress can be recorded here. Sixty-eight of the 126 National Societies recognized at the end of 1980 paid the sum of 2.6 million Swiss francs to the ICRC in 1981, an increase of Sw. fr. 400,000 over 1980.

At the International Conference in Manila a re-examination was made of the methods used by National Societies to

finance the ICRC and a resolution proposing new solutions was adopted. The Commission for the Financing of the ICRC will examine the possibility of applying this resolution as from 1982 and until the next meeting of the Council of Delegates (Resolution XVIII).

## Auditing

As last year, the accounts have been audited by the Société Fiduciaire Suisse. On page 111 of this report appears a photocopy of their letter proposing that the Committee should approve the balance sheet and the accounts for 1981.

## COMPARATIVE BALANCE SHEETS AS AT 31 DECEMBER 1981 AND 1980

(Summary in thousands of Swiss francs)			(Summary in thousands of Swiss francs)		
	1981	1980		1981	1980
<b>ASSETS</b>			<b>LIABILITIES</b>		
CASH . . . . .	4,568	2,268	SHORT-TERM LIABILITIES		
			– Accounts payable . . . . .	5,203	4,237
			– Accrued liabilities . . . . .	2,120	1,457
OTHER CURRENT ASSETS				7,323	5,694
– Securities (market value) . . . . .	9,916	7,035			
– Other investments . . . . .	19,289	14,268	LONG-TERM DEBTS . . . . .	1,000	750
– Accounts receivable . . . . .	4,655	3,935			
– Accruals & prepaid expenses . . . . .	4,381	490	FUNDS FOR CURRENT OPERATIONS		
	38,241	25,728	– Relief operations . . . . .	798	940
FIXED ASSETS			– Operations with special financing . .	25,839	15,387
– Buildings . . . . .	3,807	2,462		26,637	16,327
– Relief supplies . . . . .	560	747			
– Furniture and equipment . . . . .	159	267	SUNDRY PROVISIONS . . . . .	6,971	6,076
	4,526	3,476			
ADVANCES TO DELEGATIONS	4,165	4,868	CAPITAL RESERVE FUNDS . . . . .		
			– Carried forward . . . . .	301	310
			– Deficit . . . . .	(62)	(9)
OPERATIONS WITH TEMPORARY DEFICIT IN FINANCING . . . . .	920	3,058		239	301
			– General Reserve . . . . .	10,250	10,250
				10,489	10,551
BALANCE SHEET TOTALS . . . . .	52,420	39,398	BALANCE SHEET TOTALS . . . . .	52,420	39,398
FUNDS IN TRUST			FUNDS IN TRUST . . . . .	195	731
– Trust funds in banks . . . . .	195	731			
OVERALL TOTALS . . . . .	52,615	40,129	OVERALL TOTALS . . . . .	52,615	40,129

# 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 . . . . .	246,518		246,518
MANAGEMENT CONTROL . . . . .	169,998		169,998
DEPARTMENT OF PRINCIPLES AND LAW			
Management and experts . . . . .	801,307		801,307
Legal Division . . . . .	898,292		898,292
Documentation and Dissemination Division, incl. seminars . . . . .	1,702,661		1,702,661
National Societies and Principles Division . . . . .	684,474		684,474
	4,086,734		4,086,734
OPERATIONS DEPARTMENT			
Management and support services . . . . .	2,291,927		2,291,927
Relief Division . . . . .	714,853		714,853
Medical Division . . . . .	1,031,273		1,031,273
Europe and North America . . . . .	399,337	143,878	543,215
Africa . . . . .	429,280	29,277,671	29,706,951
Asia-Oceania . . . . .	1,328,662	40,809,683	42,138,345
Middle East . . . . .	4,137,036	10,508,833	14,645,869
Latin America . . . . .	2,326,658	7,456,357	9,783,015
	12,659,026	88,196,422	100,855,448
CENTRAL TRACING AGENCY . . . . .	4,034,652		4,034,652
INTERNATIONAL TRACING SERVICE . . . . .	261,189		261,189
PERSONNEL DEPARTMENT . . . . .	2,942,307		2,942,307
DELEGATES AND STAFF TRAINING PROGRAMME . . . . .	635,759		635,759
FINANCE AND ADMINISTRATION DEPARTMENT . . . . .	8,299,340		8,299,340
PRESS AND INFORMATION DIVISION . . . . .	2,253,346		2,253,346
PUBLIC RELATIONS . . . . .	350,742		350,742
INTERNATIONAL REVIEW . . . . .	278,036		278,036
INTERNATIONAL ORGANIZATIONS DIVISION . . . . .	578,974		578,974
CONTRIBUTIONS TO OTHER RED CROSS ORGANIZATIONS . . . . .	189,781		189,781
COST OF ORGANIZING PUBLIC COLLECTION . . . . .	141,339		141,339
24 <sup>TH</sup> INTERNATIONAL RED CROSS CONFERENCE . . . . .	476,255		476,255
TOTAL OF ACTUAL EXPENDITURE . . . . .	37,603,996	88,196,422	125,800,418
<b>OTHER CHARGES &amp; PROVISIONS</b>			
Adjustment of asset accounts . . . . .	572,558		572,558
Provision for computer study . . . . .	300,000		300,000
Provision for current matters in dispute . . . . .	100,000		100,000
Provision for replacement of equipment and real estate . . . . .	250,000		250,000
Provision for adapting organization . . . . .	500,000		500,000
Provision for insufficient receipts in future . . . . .	1,000,000		1,000,000
Deficit of Nicaragua action taken over as at 31.12.81 . . . . .	1,358,455		1,358,455
Other expenses . . . . .	557,516		557,516
TOTAL OF OTHER CHARGES & PROVISIONS . . . . .	4,638,529		4,638,529
TOTAL EXPENDITURE . . . . .	42,242,525	88,196,422	130,438,947
<b>RESULT</b>			
Excess receipts transferred to funds for current operations . . . . .		10,367,985	10,367,985
TOTAL . . . . .	42,242,525	98,564,407	140,806,932

## OF DEPARTMENTS AND STRUCTURES IN 1981

TABLE II

INCOME (in Swiss francs)	Ordinary account	Special accounts	Total
<b>REGULAR INCOME</b>			
Contributions:			
– Governments . . . . .	20,166,150		20,166,150
– National Societies . . . . .	2,540,970		2,540,970
– Complementary from Swiss Government . . . . .	7,000,000		7,000,000
Private contributions . . . . .	516,500		516,500
Donations and legacies . . . . .	669,508		669,508
Revenue from investments . . . . .	2,542,787		2,542,787
	33,435,915		33,435,915
<b>OTHER INCOME</b>			
Special contributions:			
– Governments . . . . .	4,108,554		4,108,554
– National Societies . . . . .	27,495		27,495
Foundations . . . . .	172,100		172,100
	4,308,149		4,308,149
<b>VARIABLE INCOME</b>			
Contributions for special operations . . . . .		98,564,407	98,564,407
Transferred from special accounts . . . . .	3,500,982		3,500,982
Appropriation of provisions . . . . .	421,400		421,400
Other income . . . . .	513,472		513,472
	4,435,854	98,564,407	103,000,261
<b>TOTAL INCOME . . . . .</b>	<b>42,179,918</b>	<b>98,564,407</b>	<b>140,744,325</b>
<b>RESULT</b>			
Excess expenditure:			
– 1981 . . . . .	62,607		62,607
<b>TOTAL . . . . .</b>	<b>42,242,525</b>	<b>98,564,407</b>	<b>140,806,932</b>

**ORDINARY**  
**Summary statement of income and expenditure for 1981**

<b>EXPENDITURE</b> (in Swiss francs)	1980	1981	Budget 1982
<b>ACTUAL EXPENDITURE</b>			
SECRETARIAT OF THE ASSEMBLY AND EXECUTIVE BOARD . . . . .	245,417	246,518	266,040
MANAGEMENT CONTROL . . . . .	82,853	169,998	196,920
DEPARTMENT OF PRINCIPLES AND LAW			
Management and experts . . . . .	576,098	801,307	894,190
Legal Division . . . . .	845,031	898,292	1,011,520
Documentation and Dissemination Division, incl. seminars . . . . .	1,450,053	1,702,661	1,929,500
National Societies and Principles Division . . . . .	673,804	684,474	722,610
	3,544,986	4,086,734	4,557,820
OPERATIONS DEPARTMENT			
Management and support services . . . . .	2,134,394	2,291,927	2,617,280
Relief Division . . . . .	741,731	714,853	752,630
Medical Division . . . . .	868,549	1,031,273	1,191,820
Europe and North America . . . . .	324,539	399,337	596,750
Africa . . . . .	330,712	429,280	638,230
Asia-Oceania . . . . .	1,190,652	1,328,662	1,777,860
Middle East . . . . .	4,260,445	4,137,036	4,554,980
Latin America . . . . .	2,939,753	2,326,658	4,287,870
	12,790,775	12,659,026	16,417,420
CENTRAL TRACING AGENCY . . . . .	3,834,741	4,034,652	4,629,800
INTERNATIONAL TRACING SERVICE . . . . .	173,849	261,189	255,790
PERSONNEL DEPARTMENT . . . . .	2,498,000	2,942,307	3,105,702
DELEGATES AND STAFF TRAINING PROGRAMME . . . . .	375,898	635,759	1,716,480
FINANCE AND ADMINISTRATION DEPARTMENT . . . . .	7,548,345	8,299,340	9,344,745
PRESS AND INFORMATION DIVISION . . . . .	1,971,240	2,253,346	2,179,230
PUBLIC RELATIONS . . . . .	381,317	350,742	372,163
INTERNATIONAL REVIEW . . . . .	247,880	278,036	333,850
INTERNATIONAL ORGANIZATIONS DIVISION . . . . .	408,209	578,974	683,540
CONTRIBUTIONS TO OTHER RED CROSS ORGANIZATIONS . . . . .	254,692	189,781	136,500
COST OF ORGANIZING PUBLIC COLLECTION . . . . .	144,123	141,339	150,000
24 <sup>TH</sup> INTERNATIONAL RED CROSS CONFERENCE . . . . .		476,255	
TOTAL OF ACTUAL EXPENDITURE . . . . .	34,502,325	37,603,996	44,346,000
<b>OTHER CHARGES &amp; PROVISIONS</b>			
Adjustment of asset accounts . . . . .	106,767	572,558	
Provision for computer study . . . . .		300,000	
Provision for current matters in dispute . . . . .		100,000	
Provision for replacement of equipment and real estate . . . . .	395,000	250,000	
Provision for adapting organization . . . . .		500,000	
Provision for insufficient receipts in future . . . . .	750,000	1,000,000	
Provision for improving information facilities . . . . .	350,000		
Allocation to reserve funds . . . . .	41,485		
Deficit of Nicaragua action taken over as at 31.12.81 . . . . .		1,358,455	
Other expenses . . . . .	38,000	557,516	
TOTAL OF OTHER CHARGES & PROVISIONS . . . . .	1,681,252	4,638,529	
TOTAL EXPENDITURE . . . . .	36,183,577	42,242,525	44,346,000

**ACCOUNT**  
with comparative figures for 1980 and budget for 1982

TABLE IIIa

INCOME (in Swiss francs)	1980	1981	Budget 1982
<b>REGULAR INCOME</b>			
Contributions:			
– Governments	16,838,195	20,166,150	29,503,000
– National Societies	2,120,405	2,540,970	2,235,000
– Complementary from Swiss Government	7,000,000	7,000,000	2,000,000
Private contributions	459,950	516,500	500,000
Donations and legacies	1,166,237	669,508	750,000
Revenue from investments	1,339,133	2,542,787	1,737,500
	28,923,920	33,435,915	36,725,500
<b>OTHER INCOME</b>			
Special contributions:			
– Governments	554,667	4,108,554	4,000,000
– National Societies	75,510	27,495	50,000
Foundations	383,126	172,100	227,500
Private contributions	51,486		
	1,064,789	4,308,149	4,277,500
<b>VARIABLE INCOME</b>			
Transfer from special budgets	5,767,800	3,500,982	2,500,000
Appropriation of provisions		421,400	
Other income	417,935	513,472	
	6,185,735	4,435,854	2,500,000
<b>TOTAL INCOME</b>	36,174,444	42,179,918	43,503,000
<b>RESULT</b>			
Excess expenditure:			
– 1980	9,133		
– 1981		62,607	
Budget deficit for 1982			843,000
<b>TOTAL</b>	36,183,577	42,242,525	44,346,000

## ORDINARY

## Summary statement of income and expenditure for 1981

EXPENDITURE (in Swiss francs)	1981	Budget 1982
<b>ACTUAL EXPENDITURE</b>		
SECRETARIAT OF THE ASSEMBLY AND EXECUTIVE BOARD . . . . .	246,518	266,040
MANAGEMENT CONTROL . . . . .	169,998	196,920
INTERNATIONAL TRACING SERVICE . . . . .	261,189	255,790
24 <sup>TH</sup> INTERNATIONAL RED CROSS CONFERENCE . . . . .	476,255	
	1,153,960	718,750
<b>GENERAL AFFAIRS</b>		
Management of general affairs . . . . .	426,662	433,310
Information Department . . . . .	2,253,346	2,179,230
Public Relations . . . . .	350,742	372,163
International Review . . . . .	278,036	333,850
Documentation and Dissemination Division, incl. seminars . . . . .	1,564,017	1,777,650
Department of Principles and Law and Experts Meetings . . . . .	513,289	612,730
Legal Division . . . . .	898,292	1,011,520
National Societies and Principles Division . . . . .	684,474	722,610
Archives Service . . . . .	923,320	1,199,440
Contributions to other Red Cross Organizations . . . . .	189,781	136,500
	8,081,959	8,779,003
<b>OPERATIONAL ACTIVITIES</b>		
Management of operational activities . . . . .	767,373	839,600
Medical Division . . . . .	1,031,273	1,191,820
International Organizations Division . . . . .	578,974	683,540
Operations department and support services . . . . .	1,524,554	1,777,680
Relief Division . . . . .	714,853	752,630
Europe and North America . . . . .	399,337	596,750
Africa . . . . .	429,280	638,230
Asia-Oceania . . . . .	1,328,662	1,777,860
Middle East . . . . .	4,137,036	4,554,980
Latin America . . . . .	2,326,658	4,287,870
Central Tracing Agency . . . . .	4,034,652	4,629,800
	17,272,652	21,730,760
<b>ADMINISTRATIVE AFFAIRS</b>		
Management of administrative affairs . . . . .	301,655	346,085
Personnel Department . . . . .	2,942,307	3,105,702
Delegates and staff training programmes . . . . .	635,759	1,716,480
Finance and administration department . . . . .	7,074,365	7,799,220
Cost of organizing public collection . . . . .	141,339	150,000
	11,095,425	13,117,487
<b>TOTAL OF ACTUAL EXPENDITURE</b> . . . . .	37,603,996	44,346,000
<b>OTHER CHARGES &amp; PROVISIONS</b>		
Adjustment of asset accounts . . . . .	572,558	
Provision for computer study . . . . .	300,000	
Provision for current matters in dispute . . . . .	100,000	
Provision for replacement of equipment and real estate . . . . .	250,000	
Provision for adapting organization . . . . .	500,000	
Provision for insufficient receipts in future . . . . .	1,000,000	
Deficit of Nicaragua action taken over as at 31.12.81 . . . . .	1,358,455	
Other expenses . . . . .	557,516	
<b>TOTAL OF OTHER CHARGES &amp; PROVISIONS</b> . . . . .	4,638,529	
<b>TOTAL EXPENDITURE</b> . . . . .	42,242,525	44,346,000

## ACCOUNT

TABLE IIIb

## with budget for 1982 after reorganization

INCOME (in Swiss francs)	1981	Budget 1982
<b>REGULAR INCOME</b>		
Contributions:		
– Governments . . . . .	20,166,150	29,503,000
– National Societies . . . . .	2,540,970	2,235,000
– Complementary from Swiss Government . . . . .	7,000,000	2,000,000
Private contributions . . . . .	516,500	500,000
Donations and legacies . . . . .	669,508	750,000
Revenue from investments . . . . .	2,542,787	1,737,500
	33,435,915	36,725,500
<b>OTHER INCOME</b>		
Special contributions:		
– Governments . . . . .	4,108,554	4,000,000
– National Societies . . . . .	27,495	50,000
Foundations . . . . .	172,100	227,500
	4,308,149	4,277,500
<b>VARIABLE INCOME</b>		
– Transfer from special budgets . . . . .	3,500,982	2,500,000
– Appropriation of provisions . . . . .	421,400	
– Other revenue . . . . .	513,472	
	4,435,854	2,500,000
<b>TOTAL INCOME . . . . .</b>	<b>42,179,918</b>	<b>43,503,000</b>
<b>RESULT</b>		
Excess expenditure:		
– 1981 . . . . .	62,607	
Budget deficit for 1982 . . . . .		843,000
<b>TOTAL . . . . .</b>	<b>42,242,525</b>	<b>44,346,000</b>

# CONTRIBUTIONS FROM

(in Swiss francs)

COUNTRY	Ordinary budget		Special budgets	TOTAL
	Regular contributions	Other contributions		
Argentina . . . . .	114,170			114,170
Australia . . . . .	530,000*		3,027,200	3,557,200
Austria . . . . .	249,740	100,000		349,740
Bahamas . . . . .	10,425			10,425
Bahrain . . . . .	90,000*			90,000
Bangladesh . . . . .	19,450			19,450
Barbados . . . . .	2,075			2,075
Belgium . . . . .	159,700		326,491	486,191
Brazil . . . . .	16,000			16,000
Bulgaria . . . . .	10,000			10,000
Burundi . . . . .	2,200			2,200
Canada . . . . .	680,000	437,216	7,304,155	8,421,371
Chile . . . . .	23,520			23,520
China, People's Republic of . . . . .	150,000			150,000
Colombia . . . . .	88,385			88,385
Costa Rica . . . . .	2,170*			2,170
Cyprus . . . . .	10,725			10,725
Denmark . . . . .	175,745	156,197 <sup>1)</sup>	1,263,873	1,595,815
Ecuador . . . . .	1,800*			1,800
Egypt . . . . .	62,150*			62,150
Fiji . . . . .	11,925			11,925
Finland . . . . .	115,275		273,616	388,891
France . . . . .	1,055,375			1,055,375
German Democratic Republic . . . . .	5,000			5,000
Germany, Federal Republic of . . . . .	507,690		5,388,185	5,895,875
Greece . . . . .	130,000			130,000
Guyana . . . . .	18,685			18,685
Haiti . . . . .	18,000*			18,000
Honduras . . . . .	2,050			2,050
Hungary . . . . .	5,000			5,000
Iceland . . . . .	5,000			5,000
India . . . . .	31,600*			31,600
Indonesia . . . . .	67,500*			67,500
Iran . . . . .	100,000*			100,000
Iraq . . . . .	425,000			425,000
Ireland . . . . .	65,000			65,000
Israel . . . . .	51,175			51,175
Italy . . . . .	750,000*		27,332	777,332
Ivory Coast . . . . .	16,140			16,140
Jamaica . . . . .	3,220			3,220
Japan . . . . .	366,000		5,516,165	5,882,165
Jordan . . . . .	35,260	70,000		105,260
Korea, Republic of . . . . .	112,500			112,500
Kuwait . . . . .	540,000*	39,998		579,998
Lebanon . . . . .	5,255			5,255
Liberia . . . . .	20,850			20,850
Libya . . . . .	420,000			420,000
Liechtenstein . . . . .	40,000			40,000
Luxembourg . . . . .	5,775			5,775
Malaysia . . . . .	27,945		70,875	98,820
Malta . . . . .	3,080		257	3,337
Mexico . . . . .	40,310			40,310
Monaco . . . . .	6,250			6,250
Mongolia . . . . .	1,000			1,000
Morocco . . . . .	10,160*			10,160
Nepal . . . . .	3,000*			3,000
Netherlands . . . . .	188,220		3,573,196	3,761,416
New Zealand . . . . .	89,035		40,035	129,070
Norway . . . . .	268,675	512,558	3,099,307	3,880,540
Oman . . . . .	10,800*			10,800
Panama . . . . .	18,880			18,880
Philippines . . . . .	31,145		6,333	37,478
Poland . . . . .	60,000			60,000

## GOVERNMENTS IN 1981

TABLE IV

(in Swiss francs)

COUNTRY	Ordinary budget		Special budgets	TOTAL
	Regular contributions	Other contributions		
Portugal . . . . .	40,000		10,800	50,800
Qatar . . . . .	100,000			100,000
Rwanda . . . . .	20,200			20,200
San Marino . . . . .	17,550			17,550
Saudi Arabia . . . . .	390,000		188,000	578,000
Singapore . . . . .			19,000	19,000
South Africa . . . . .	130,000			
	42,180*			172,180
Spain . . . . .	8,000		101,500	109,500
Sweden . . . . .	320,500		5,139,220	5,459,720
Switzerland . . . . .	13,750,000	1,602,495	2,100,000	17,452,495
Thailand . . . . .	17,730			17,730
Trinidad and Tobago . . . . .	3,175			3,175
Tunisia . . . . .	4,840			4,840
United Arab Emirates . . . . .	175,500			175,500
United Kingdom . . . . .	465,415		5,205,375	5,670,790
United States of America . . . . .	2,231,875			
	690,000*	3,166,500	29,298,040	35,386,415
Uruguay . . . . .	25,390			25,390
Venezuela . . . . .	168,000			168,000
Viet Nam, Socialist Republic of . . . . .	1,955			1,955
Yugoslavia . . . . .	10,000*			10,000
	2,959,360*			
	23,738,980	6,084,964	71,978,955	104,762,259
<b>Adjustments for previous years</b>				
Afghanistan . . . . .	16,360			16,360
Benin . . . . .	2,570			2,570
Costa Rica . . . . .	1,105			1,105
Dominican Republic . . . . .	26,250			26,250
Ecuador . . . . .	1,625			1,625
Guyana . . . . .	18,685			18,685
Haiti . . . . .	19,450			19,450
Honduras . . . . .	300			300
India . . . . .	1,935			1,935
Israel . . . . .	6,785			6,785
Italy . . . . .	18,955			18,955
Jamaica . . . . .	1,065			1,065
Jordan . . . . .	10,300			10,300
Korea, Republic of . . . . .	53,850			53,850
Morocco . . . . .	8,030			8,030
Portugal . . . . .	7,500			7,500
San Marino . . . . .	38,575			38,575
Saudi Arabia . . . . .	114,000			114,000
Sweden . . . . .	5,760			5,760
Togo . . . . .	710			710
United Arab Emirates . . . . .	112,500			112,500
Uruguay . . . . .	1,500			1,500
	467,810			467,810
	27,166,150	6,084,964	71,978,955	105,230,069
- Financing of Iran/Iraq operation . . . . .		(1,491,925)		(1,491,925)
- Reconveyance to fund for relief operations . . . . .		(196,515)		(196,515)
- Reconveyance to the reserved funds for the financing of Bolivia operation in 1980 . . . . .		(287,970)		(287,970)
OVERALL TOTAL . . . . .	27,166,150	4,108,554	71,978,955	103,253,659

\* contributions expected

1) 78,098 frs not included, carried forward to 1982

# CONTRIBUTIONS FROM NATIONAL

(in Swiss francs)

COUNTRY	Ordinary budget		Special budgets	TOTAL
	Regular contributions	Other contributions		
Afghanistan . . . . .	9,145			9,145
Albania . . . . .	700			700
Argentina . . . . .	7,955			7,955
Australia . . . . .	119,355		163,148	282,503
Austria . . . . .	29,965			29,965
Bahamas . . . . .	2,540			2,540
Bangladesh . . . . .	2,540			2,540
Belgium . . . . .	44,695		15,175	59,870
Brazil . . . . .	8,000*			8,000
Bulgaria . . . . .	6,250			6,250
Canada . . . . .	39,975		82,962	122,937
Chile . . . . .	10,160			10,160
China, People's Republic of . . . . .	60,000			60,000
Congo, People's Republic of . . . . .	1,170			1,170
Czechoslovakia . . . . .	8,000			8,000
Denmark . . . . .	40,630		335,947	376,577
Dominican Republic . . . . .	5,820			5,820
Ecuador . . . . .	3,050			3,050
Egypt . . . . .	17,775*		27,260	45,035
Finland . . . . .	3,000		1,430,325	1,433,325
France . . . . .	162,530		86,400	248,930
German Democratic Republic . . . . .	10,000			10,000
Germany, Federal Republic of . . . . .	332,675		502,647	835,322
Greece . . . . .	37,585			37,585
Guatemala . . . . .	5,540			5,540
Haiti . . . . .	4,065			4,065
Hungary . . . . .	5,000			5,000
Iceland . . . . .	3,000			3,000
Indonesia . . . . .	11,175			11,175
Iran . . . . .	58,115		3,000	61,115
Ireland . . . . .	9,145		66,631	75,776
Italy . . . . .	85,000		34,185	119,185
Japan . . . . .	294,580		22,903	317,483
Jordan . . . . .	6,095			6,095
Korea, Republic of . . . . .	26,920			26,920
Lebanon . . . . .	10,205			10,205
Libya . . . . .	7,620		6,165	13,785
Liechtenstein . . . . .	5,000			5,000
Luxembourg . . . . .	17,775		13,286	31,061
Malaysia . . . . .	6,095			6,095
Mauritius . . . . .	2,540			2,540
Monaco . . . . .	11,175		13,370	24,545
Netherlands . . . . .	202,475	27,495 <sup>1)</sup>	733,984	963,954
New Zealand . . . . .	21,840		100,515	122,355
Nicaragua . . . . .	6,095			6,095
Norway . . . . .			1,087,711	1,087,711
Pakistan . . . . .	11,175			11,175
Paraguay . . . . .	5,080			5,080
Philippines . . . . .	34,030			34,030
Poland . . . . .	38,795			38,795
Portugal . . . . .	12,190			12,190
Romania . . . . .	26,035			26,035
Singapore . . . . .	2,000			2,000
South Africa . . . . .	11,310		2,783	14,093
Spain . . . . .	22,390		5,000	27,390

## SOCIETIES IN 1981

TABLE V

(in Swiss francs)

COUNTRY	Ordinary budget		Special budgets	TOTAL
	Regular contributions	Other contributions		
Sudan . . . . .	945			945
Sweden . . . . .			1,598,470 <sup>2)</sup>	1,598,470
Switzerland . . . . .			404,033	404,033
Syria . . . . .	7,620			7,620
Thailand . . . . .	36,570		481	37,051
Togo . . . . .	645			645
Trinidad and Tobago . . . . .	6,430			6,430
Turkey . . . . .	25,000			25,000
United Kingdom . . . . .	86,520		983,830	1,070,350
United States . . . . .	292,500		381,000	673,500
Uruguay . . . . .	1,500			1,500
USSR . . . . .	116,000			116,000
Viet Nam, Socialist Republic of . . . . .	6,095			6,095
Yugoslavia . . . . .	5,000			5,000
	25,775*			
	2,485,025	27,495	8,101,211	10,639,506
<b>Adjustments for previous years:</b>				
Argentina . . . . .	2,755			2,755
Honduras . . . . .	495			495
Italy . . . . .	18,550			18,550
Nigeria . . . . .	8,370			8,370
	30,170			30,170
OVERALL TOTAL . . . . .	2,540,970	27,495	8,101,211	10,669,676

\* contributions expected

<sup>1)</sup> 13,747 frs not included, carried forward to 1982<sup>2)</sup> of which, transmitted for a/c of the Government for:

- action El Salvador 514,500

- action Iran/Iraq 343,000

# MOVEMENT OF FUNDS FOR

(in Swiss francs)

	Cash contributions		
	Governments	National Societies	Other sources
<b>OPERATIONS</b>			
<b>Europe</b> – Cyprus . . . . .	–	–	–
– Poland . . . . .	–	–	143,878
	–	–	143,878
<b>Africa</b> – Southern Africa . . . . .	–	515,200	1,939
– West Africa . . . . .	–	–	–
– East Africa . . . . .	862,104	800,440	358,082
– Chad . . . . .	–	9,080	111,002
– General Africa . . . . .	29,782,642	821,163	394
– General Africa Appeal . . . . .	30,644,746	2,145,883	471,417
<b>Asia-Oceania</b> – Viet Nam . . . . .	–	–	–
– Cambodia-Thailand . . . . .	24,417,982	1,490,026	11,887,897
– East Timor . . . . .	1,869,732	115,663	197
– East Timor, repatriation of families . . . . .	10,800	–	190,835
– Afghan refugees in Pakistan . . . . .	2,850,135	846,236	2,271,711
– Viet Nam (formerly INDSEC) . . . . .	–	–	128,129
	29,148,649	2,451,925	14,478,769
<b>Middle East</b> – Lebanon . . . . .	4,514,527	757,503	740,003
– Iran/Iraq . . . . .	2,283,316	1,237,696 <sup>8</sup>	1,494,169
	6,797,843	1,995,199	2,234,172
<b>Latin America</b> – Nicaragua . . . . .	792,727	543,763	21
– Salvador . . . . .	4,594,990	964,441 <sup>8</sup>	1,155,984
	5,387,717	1,508,204	1,156,005
<b>ACTIVITIES</b>			
School textbook . . . . .	–	–	–
<b>RESERVE FUNDS</b>			
Reserve funds for emergencies . . . . .	–	–	–
Working capital . . . . .	–	–	–
	–	–	–
<b>TOTAL</b> . . . . .	71,978,955	8,101,211	18,484,241

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

<sup>2</sup> Transfer to fund for current operations

<sup>3</sup> Adjustment for previous year

Deficit taken over by ordinary account as at 31.12.81 . . . . .

3,689

1,358,455

1,362,144

<sup>4</sup> Balance as at 01.01.81 transferred to "accounts payable" item of balance sheet

<sup>5</sup> Appropriation from provision for insufficient receipts in future set up on 31.12.80

## SPECIALLY FINANCED OPERATIONS IN 1981

TABLE VI

(in Swiss francs)

Total receipts	Total expenditure	Surplus or deficit	Transfers and/or reimbursements	Balance carried forward from 1980	Balance brought forward to 1982
—	—	—	—	34,271	34,271
143,878	143,878	—	—	—	—
143,878	143,878	—	—	34,271	34,271
517,139	17,339,568	(16,822,429)	16,822,429	—	—
—	813,814	(813,814)	813,814	—	—
2,020,626	9,726,826	(7,706,200)	7,706,200	—	—
120,082	1,397,463	(1,277,381)	1,277,381	—	—
30,604,199	—	30,604,199	(26,601,938)	4,688,915	8,691,176
33,262,046	29,277,671	3,984,375	17,886 <sup>1</sup>	4,688,915	8,691,176
—	—	—	(170,314) <sup>2</sup>	170,314	—
37,795,905	34,228,573	3,567,332	—	6,852,046	10,419,378
1,985,592	2,537,481	(551,889)	(3,302) <sup>1</sup>	1,171,091	615,900
201,635	10,604	191,031	—	—	191,031
5,968,082	3,728,301	2,239,781	—	—	2,239,781
128,129	304,724	(176,595)	(198,907) <sup>2</sup>	1,723,043	1,347,541
46,079,343	40,809,683	5,269,660	(372,523)	9,916,494	14,813,631
6,012,033	5,034,139	977,894	—	(1,125,361)	(147,467)
5,015,181	5,474,694	(459,513)	—	(312,824)	(772,337)
11,027,214	10,508,833	518,381	—	(1,438,185)	(919,804)
1,336,511	1,836,112	(499,601)	1,362,144 <sup>3</sup>	(862,543)	—
6,715,415	5,620,245	1,095,170	—	(623,705)	471,465
8,051,926	7,456,357	595,569	1,362,144	(1,486,248)	471,465
—	—	—	(185,695) <sup>4</sup>	185,695	—
—	—	—	750,000 <sup>5</sup>	—	750,000
—	—	—	146,047 <sup>6</sup>	182,040	328,087
—	—	—	896,047	182,040	1,078,087
98,564,407	88,196,422	10,367,985	1,717,859	12,082,982	24,168,826 <sup>7</sup>

<sup>6</sup> Reconveyance through ordinary account of financing advanced to Bolivia operation in 1980  
 Financing of Poland operation (operational expenses incl. relief) . . . . .

287,970  
 (141,923)

146,047

<sup>7</sup> I.e.: operation with credit balances: . . . . .  
 Less: operations with temporary deficit . . . . .

25,088,630  
 919,804

24,168,826

<sup>8</sup> See note 2 TABLE V

# CONTRIBUTIONS FOR SPECIALLY

(in Swiss francs)

Donors	Africa				Sub-total Africa	Middle East		Sub-total Middle East
	Southern Africa	East Africa	Chad	General Africa account		Lebanon	Iran/ Iraq	
<b>Governments</b>								
Australia . . . . .						118,000		118,000
Belgium . . . . .								
Canada . . . . .				3,124,649	3,124,649	171,057	87,889	258,946
Denmark . . . . .		408,104			408,104	96,989	138,289	235,278
Finland . . . . .								
Germany (F.R.G.) . . . . .		454,000		798,500	1,252,500	367,160	378,900	746,060
Italy . . . . .								
Japan . . . . .								
Malaysia . . . . .								
Malta . . . . .						257		257
Netherlands . . . . .				1,976,250	1,976,250	229,950	155,038	384,988
New Zealand . . . . .								
Norway . . . . .				1,842,978	1,842,978	749,214		749,214
Philippines . . . . .								
Portugal . . . . .								
Saudi Arabia . . . . .							188,000	188,000
Singapore . . . . .								
Spain . . . . .								
Sweden . . . . .				3,046,500	3,046,500	320,900	413,000	733,900
Switzerland . . . . .				600,000	600,000	350,000	500,000	850,000
United Kingdom . . . . .				4,815,375	4,815,375			
United States . . . . .				13,578,390	13,578,390	2,111,000	422,200	2,533,200
<b>TOTAL crd/fwd . . . . .</b>	—	862,104	—	29,782,642	30,644,746	4,514,527	2,283,316	6,797,843

## FINANCED OPERATIONS IN 1981

TABLE VII

(in Swiss francs)

Asia				Sub-total Asia	Latin America		Sub-total Latin America	Europe	TOTAL
Viet Nam ex INDSEC	Cambodia Thailand	Pakistan Afghan refugees	East Timor		Nicaragua	Salvador		Poland	
	2,225,200		684,000	2,909,200					3,027,200
	104,000	222,491		326,491					326,491
	2,808,139	258,844	40,611	3,107,594	64,977	747,989	812,966		7,304,155
	190,213	203,800		394,013		226,478	226,478		1,263,873
			96,108	96,108		177,508	177,508		273,616
	3,067,500		64,425	3,131,925		257,700	257,700		5,388,185
			27,332	27,332					27,332
	5,516,165			5,516,165					5,516,165
	70,875			70,875					70,875
									257
	802,122		409,836	1,211,958					3,573,196
	40,035			40,035					40,035
						507,115	507,115		3,099,307
	6,333			6,333					6,333
			10,800	10,800					10,800
									188,000
	19,000			19,000					19,000
	101,500			101,500					101,500
	833,400		125,220	958,620		400,200	400,200		5,139,220
	450,000			450,000	200,000		200,000		2,100,000
						390,000	390,000		5,205,375
	8,183,500	2,165,000	422,200	10,770,700	527,750	1,888,000	2,415,750		29,298,040
—	24,417,982	2,850,135	1,880,532	29,148,649	792,727	4,594,990	5,387,717	—	71,978,955

## CONTRIBUTIONS FOR SPECIALLY

(in Swiss francs)

Donors	Africa				Sub-total Africa	Middle East		Sub-total Middle East
	Southern Africa	East Africa	Chad	General Africa account		Lebanon	Iran/ Iraq	
<b>Governments</b>								
Bt/fwd . . . . .	—	862,104	—	29,782,642	30,644,746	4,514,527	2,283,316	6,797,843
<b>National Societies</b>								
Australia . . . . .		23,590		68,856	92,446	31,306	13,182	44,488
Belgium . . . . .						10,960	4,215	15,175
Canada . . . . .				40,375	40,375	12,311	7,569	19,880
Denmark . . . . .						101,166	136,180	237,346
Egypt . . . . .						27,260		27,260
Finland . . . . .	515,200	515,200		91,300	1,121,700	97,600		97,600
France . . . . .						36,700	15,600	52,300
Germany (F.R.G.) . . . .			9,080		9,080		490,018	490,018
Iran . . . . .						3,000		3,000
Ireland . . . . .				16,500	16,500	16,605		16,605
Italy . . . . .				34,185	34,185			
Japan . . . . .				1,617	1,617	21,286		21,286
Libya . . . . .						6,165		6,165
Luxembourg . . . . .				612	612	2,500	4,180	6,680
Monaco . . . . .						1,850	3,840	5,690
Netherlands . . . . .						81,961		81,961
New Zealand . . . . .				66,587	66,587	12,508	2,584	15,092
Norway . . . . .		72,910		349,250	422,160	98,675	68,653	167,328
South Africa . . . . .								
Spain . . . . .				5,000	5,000			
Sweden . . . . .				86,940	86,940	94,530	343,000	437,530
Switzerland . . . . .		50,000			50,000	50,000	110,500	160,500
Thailand . . . . .				481	481			
United Kingdom . . . . .		138,740		59,460	198,200	51,120	38,175	89,295
United States . . . . .								
<b>TOTAL . . . . .</b>	515,200	800,440	9,080	821,163	2,145,883	757,503	1,237,696	1,995,199
<b>Other</b>								
EEC . . . . .		329,768			329,768	662,273		662,273
LRCS . . . . .								
HCR . . . . .								
Clare R. Benedict Fund . .								
Other organizations . . . .		19,485			19,485	75,600		75,600
Individual donors . . . . .	1,939	8,829	111,002	394	122,164	2,130	2,244	4,374
Other income . . . . .								
Ordinary budget share . .							1,491,925	1,491,925
Drawn from reserve funds . . . . .								
<b>TOTAL . . . . .</b>	1,939	358,082	111,002	394	471,417	740,003	1,494,169	2,234,172
<b>GENERAL TOTAL . . . . .</b>	517,139	2,020,626	120,082	30,604,199	33,262,046	6,012,033	5,015,181	11,027,214

## FINANCED OPERATIONS IN 1981

TABLE VII (continued)

(in Swiss francs)

Asia				Sub-total Asia	Latin America		Sub-total Latin America	Europe	TOTAL
Viet Nam ex INDSEC	Cambodia Thailand	Pakistan Afghan refugees	East Timor		Nicaragua	Salvador		Poland	
—	24,417,982	2,850,135	1,880,532	29,148,649	792,727	4,594,990	5,387,717	—	71,978,955
		7,072	12,438	19,510	2,135	4,569	6,704		163,148
			7,569	7,569	7,569	7,569	15,138		15,175
		98,601		98,601					82,962
			35,925	35,925	81,400	93,700	175,100		335,947
	34,100			34,100					27,260
	3,549			3,549					1,430,325
	33,526			33,526					86,400
									502,647
									3,000
									66,631
									34,185
									22,903
	4,000	1,994		5,994					6,165
					3,840	3,840	7,680		13,286
	342,785	156,869		499,654	72,500	79,869	152,369		13,370
			6,628	6,628	4,184	8,024	12,208		733,984
	74,500	180,100	36,428	291,028	61,285	145,910	207,195		100,515
	2,783			2,783					1,087,711
		355,000		355,000	204,500	514,500	719,000		2,783
	79,033	25,000	5,500	109,533	67,000	17,000	84,000		5,000
									1,598,470
	534,750	21,600	11,175	567,525	39,350	89,460	128,810		404,033
	381,000			381,000					481
									983,830
									381,000
—	1,490,026	846,236	115,663	2,451,925	543,763	964,441	1,508,204	—	8,101,211
	11,087,717	2,169,086		13,256,803		951,910	951,910		15,200,754
	321,298			321,298					321,298
		100,000	190,835	190,835					190,835
				100,000					100,000
	127,662	2,625	197	130,484	21	37,674	37,695	1,955	95,085
128,129	351,220			479,349		166,400	166,400		296,672
									645,749
									1,491,925
								141,923	141,923
128,129	11,887,897	2,271,711	191,032	14,478,769	21	1,155,984	1,156,005	143,878	18,484,241
128,129	37,795,905	5,968,082	2,187,227	46,079,343	1,336,511	6,715,415	8,051,926	143,878	98,564,407

# FUNDS FOR CURRENT OPERATIONS

TABLE VIII

(Summary of movements in 1981)

				Swiss francs	
				Expenditure	Receipts
<b>I. FUNDS FOR RELIEF OPERATIONS</b>					
1. Balance bt/fwd from 31 December 1980					939,829
2. Receipts in 1981					
2.1. Proceeds of public collection in Switzerland	465,466				
2.2. Donations for specific relief operations	966,145				
2.3. Transfer from ordinary account	196,515				
2.4. Transfers for specially financed operations	369,221 <sup>1</sup>				
2.5. Other receipts	97,200				2,094,547
3. Total available					3,034,376
4. Expenditure in 1981					
Purchase and forwarding of relief:					
	Disburse- ments	Commit- ments			
- Europe	13,837	504		14,341	
- Africa	35,411	19,477		54,888	
- Latin America	218,411	290,809		509,220	
- South-East Asia	565,059	36,257		601,316	
- Middle East	757,222	201,784		959,006	
- Sundry relief operations	82,265	116,802		199,067	
- Upkeep of emergency stores	59,704	85,060		144,764	
	1,731,909	750,693		2,482,602	
- Programmes continued from 1980		(245,917)		(245,917)	
	1,731,909	504,776		2,236,685	2,236,685
5. Amount available on 31 December 1981 (shown under liabilities in balance-sheet, funds for current operations, relief operations)					797,691
<b>II. FUNDS FOR SPECIALLY FINANCED OPERATIONS</b>					
1. Balance bt/fwd from 31 December 1980					12,328,899
2. Receipts in 1981					
Sundry contributions	98,564,407 <sup>2</sup>				
Transfers and reimbursements	1,717,859 <sup>2</sup>				100,282,266
3. Total available					112,611,165
4. Expenditure in 1981	88,196,422 <sup>2</sup>				
Variation of current commitments	(504,776) <sup>3</sup>				87,691,646
5. Amount available at 31 December 1981					24,919,519*
* This amount is composed as follows:					
- Special operations with credit balance	25,088,630 <sup>2</sup>				
- Current commitments in relief operations (in acc. with item I/4)	750,693				
	(See liabilities, Table I)	25,839,323			
MINUS operations with temporary deficit in financing	919,804 <sup>2</sup>				24,919,519
	(See assets, Table I)				

<sup>1</sup> Details in TABLE VI, note 2

<sup>2</sup> Details in TABLE VI

<sup>3</sup> I.e.: - programmes continued from 1980 to 1981 (245,917)  
- programmes continued from 1981 to 1982 750,693

Carried out in 1981 504,776

## SPECIAL FUNDS

### 1. FOUNDATION FOR THE INTERNATIONAL COMMITTEE OF THE RED CROSS

#### BALANCE SHEET AS AT 31 DECEMBER 1981

ASSETS		LIABILITIES	
	Sw.fr.		Sw.fr.
Securities:		Inalienable capital . . . . .	1,028,252.52
– Swiss bonds (market value Sw.fr. 1,175,790.—) . . . . .	1,257,000.—	Inalienable reserve:	
Deposit with Swiss Nat. Bank, Geneva	78,148.62	– brought forward from 1980 . . . . .	269,287.10
Administration fédérale des contribu- tions, Berne, (withholding tax) . . . . .	21,166.30	– Statutory allocation of 15% of net revenue in 1981 . . . . .	8,816.30
		Total capital . . . . .	1,306,355.92
		International Committee of the Red Cross, Geneva, current account . . . . .	49,959.—
	<u>1,356,314.92</u>		<u>1,356,314.92</u>

#### RECEIPTS AND EXPENDITURE ACCOUNT FOR 1981

RECEIPTS	
Income from securities . . . . .	Sw.fr. <u>60,475.—</u>
EXPENDITURE	
Safekeeping charges . . . . .	639.70
Audit fees . . . . .	<u>1,060.—</u>
	<u>1,699.70</u>
RESULT	
Excess of receipts over expenditure in 1981 . . . . .	<u>58,775.30</u>
STATUTORY ALLOCATION	
Statutory allocation to inalienable reserve: 15% of net revenue (Art. 8 of the Statutes) . . . . .	8,816.30
Statutory allocation to the ICRC of balance of net revenue (art. 7 of the Statutes) . . . . .	<u>49,959.—</u>
Total . . . . .	<u>58,775.30</u>

## 2. AUGUSTA FUND

### BALANCE SHEET AS AT 31 DECEMBER 1981

ASSETS		LIABILITIES	
	Sw.fr.		Sw.fr.
Swiss securities . . . . .	90,000.—	Inalienable capital . . . . .	100,000.—
Other Swiss investments (purchase price) . . . .	24,931.95		
	<u>114,931.95</u>		
Less provision for price fluctuations . . . . .	18,470.20	ICRC, Florence Nightingale Medal Fund, current account . . . . .	3,975.10
(Market value Sw.fr. 93,990.—) . . . . .	96,461.75		
Cash at banks . . . . .	5,924.95		
Administration fédérale des contributions, Berne (withholding tax) . . . . .	1,588.40		
	<u>103,975.10</u>		<u>103,975.10</u>

### RECEIPTS AND EXPENDITURE ACCOUNT FOR 1981

EXPENDITURE		RECEIPTS	
	Sw.fr.		Sw.fr.
Audit fees . . . . .	500.—	Income from securities and bank interest . . . .	4,538.30
Safekeeping and other bank charges . . . . .	63.20		
	<u>563.20</u>		<u>4,538.30</u>

### RESULT

Excess of receipts over expenditure for 1981 allocated to the Florence Nightingale Medal Fund pursuant to Resolution VI of the Twenty-First International Red Cross Conference . . . . .

Sw.fr.

3,975.10

### 3. FLORENCE NIGHTINGALE MEDAL FUND

#### BALANCE SHEET AS AT 31 DECEMBER 1981

ASSETS		LIABILITIES	
	Sw.fr.		Sw.fr.
Swiss Government securities (market value Sw.fr. 73,200.—) . . . . .	75,000.—	Capital . . . . .	25,000.—
Stock of medals . . . . .	3,290.—	Reserve:	
Swiss National Bank, Geneva . . . . .	7,499.90	Balance brought forward from 1980 . . . . .	68,765.—
Administration fédérale des contributions, Berne (withholding tax) . . . . .	1,477.—	Excess of expenditure over receipts in 1981 . . . . .	2,523.—
ICRC, Augusta Fund, current account . . . . .	3,975.10		
	<u>91,242.—</u>		<u>91,242.—</u>

#### RECEIPTS AND EXPENDITURE ACCOUNT FOR 1981

EXPENDITURE		RECEIPTS	
	Sw.fr.		Sw.fr.
Allowance in favour of St Margarets Wellow Appeal Fund . . . . .	4,040.—	Income from securities . . . . .	4,220.—
Delivery of medals, printing and dispatch of circulars, sundries . . . . .	6,129.70	Transfer of balance as at 31 December 1981 of Augusta Fund receipts and expenditure account pursuant to Resolution VI of the Twenty-first International Red Cross Conference . . . . .	3,975.10
Audit fees . . . . .	500.—		
Safekeeping and bank charges . . . . .	48.40		
	<u>10,718.10</u>		<u>8,195.10</u>
<b>RESULT</b>			
Excess of expenditure over receipts in 1981, taken over by the reserve . . . . .		Sw.fr. <u>2,523.—</u>	

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

##### BALANCE SHEET AS AT 31 DECEMBER 1981 (in US dollars)

ASSETS		LIABILITIES	
	US. \$		US. \$
Securities (market value: US \$ 1,544,208.74) . . .	1,433,546.20	Inalienable capital . . . . .	1,000,000.—
Short-term investments . . . . .	187,777.78	Excess of income over expenses	
Accounts receivable . . . . .	5,851.31	on receipts and expenditure ac-	
Banks . . . . .	13,825.53	count apportioned as follows:	
Accruals and prepaid expenses . . . . .	1,575.12	— Brought forward from 1980 .	339,895.13
		— Excess of receipts over ex-	
		penditure in 1981 . . . . .	249,400.71
		Total capital . . . . .	1,589,295.84
		Banks . . . . .	51,124.30
		Accrued liabilities . . . . .	2,155.80
	<u>1,642,575.94</u>		<u>1,642,575.94</u>

##### RECEIPTS AND EXPENDITURE ACCOUNT FOR 1981 (in US dollars)

EXPENDITURE		RECEIPTS	
	US. \$		US. \$
Charges re purchase and sale of securities . . .	14,918.49	Income from securities and investments . . . . .	91,753.29
Bank charges . . . . .	1,341.46	Net profit from purchase and sale of securities . .	154,931.72
Safekeeping charges and audit fees . . . . .	3,958.91	Interest on bank deposits . . . . .	9,661.85
	<u>20,218.86</u>	Net profit from foreign rates of exchange . . . . .	13,272.71
			<u>269,619.57</u>

##### RESULT

Excess of receipts over expenditure in 1981 . . . . .	US. \$ <u>249,400.71</u>
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##### DETERMINATION OF EXCESS OF INCOME OVER EXPENSES AS AT 31 DECEMBER 1981 FOR APPROPRIATION

Balance brought forward from 1980 before appro-	US. \$
priation . . . . .	451,006.23
Appropriation of 1980 income . . . . .	<u>111,111.10</u>
	339,895.13
Excess of receipts over expenditure in 1981 (as	
above) . . . . .	<u>249,400.71</u>
Excess of income over expenses as at 31 December	
1981, for appropriation . . . . .	<u>589,295.84</u>

## 5. MAURICE DE MADRE FRENCH FUND

### BALANCE SHEET AS AT 31 DECEMBER 1981

ASSETS	Sw.fr.	LIABILITIES	Sw.fr.	Sw.fr.
Securities:		Capital:		
Bonds and bank certificates (market value Sw.fr. 1,977,200.—) . . . . .	2,120,000.—	Balance bt/fwd from 1980 . . .	2,126,356.98	
		Excess of receipts over expenditure in 1981 . . . . .	<u>53,970.10</u>	
Administration Fédérale des contributions, Berne (withholding tax) . . . . .	25,096.35	Total capital . . . . .		2,180,327.08
Banks . . . . .	35,230.73			
	<u>2,180,327.08</u>			<u>2,180,327.08</u>

### RECEIPTS AND EXPENDITURE ACCOUNT FOR 1981

EXPENDITURE	Sw.fr.	RECEIPTS	Sw.fr.
Payments to five beneficiaries . . . . .	38,250.—	Income from securities . . . . .	95,265.20
Charges re purchase of securities and other bank charges . . . . .	1,212.75	Interest from bank accounts . . . . .	153.95
Safekeeping charges . . . . .	1,915.50	Adjustment to show nominal value securities acquired in 1981 . . . . .	1,887.50
Audit fees . . . . .	1,490.—		
Sundry . . . . .	468.30		
	<u>43,336.55</u>		<u>97,306.65</u>
<b>RESULT</b>			
Excess of receipts over expenditure in 1981, transferred to capital account . . . . .		Sw.fr.	
		<u>53,970.10</u>	

## 6. OMAR EL MUKTAR FUND

### BALANCE SHEET AS AT 31 DECEMBER 1981

(in US dollars)

ASSETS	US \$	LIABILITIES	US \$
Securities (market value US \$ 519,275.—) . . . .	520,000.—	Capital . . . . .	600,000.—
Short-term investments . . . . .	111,111.10	Accrued liabilities . . . . .	2,530.40
Banks . . . . .	17,960.96	International Committee of the Red Cross, Geneva . . . . .	48,342.24
Administration Fédérale des contributions, Berne . . . . .	28.97		
Accruals and prepaid expenses . . . . .	1,771.61		
	<u>650,872.64</u>		<u>650,872.64</u>

### RECEIPTS AND EXPENDITURE ACCOUNT

(First financial period from 12 December 1980 to 31 December 1981)

EXPENDITURE	US \$	RECEIPTS	US \$
Charges re purchase and sale of securities . . .	5,152.38	Income from securities and investments . . . . .	42,160.31
Safekeeping and bank charges . . . . .	562.20	Net profit from purchase and sale of securities . .	2,000.—
	<u>5,714.58</u>	Net profit from foreign rates of exchange . . . .	9,896.51
			<u>54,056.82</u>
 <b>RESULT</b>			
Excess of receipts over expenditure allocated to ICRC according to article 2 of the Regulations . . . . .			<u>48,342.24</u>

# *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, 1981.

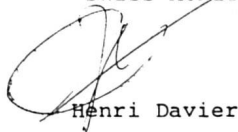
We have come to the conclusion that

- 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. 52.614.551,00, including the funds held on behalf of third parties as shown separately, and the annual statement of income showing, after taking account of various complementary charges, an excess of expenditure over income in the amount of Sw.Fr. 62.607,00, present fairly the financial position as at December 31, 1981 and the result of operations for the year then ended.

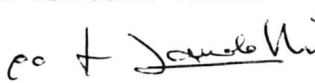
Based upon our examination, we recommend that the accounts submitted to you be approved.

Geneva, March 3, 1982

SWISS AUDITING AND FIDUCIARY COMPANY



Henri Davier



po Jean-Alfred Candolfi