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## FINANCE AND ADMINISTRATION

The Finance and Administration Department incorporated two divisions in 1992, the Computer Division and the Telecommunications Division. These joined the Accounting and Treasury Division, the Division for Budgets and Field Management, the Administrative Division and the Buildings Division, bringing the number of posts in the department from 72 to 128. The additional 56 posts were all transfers and involved no increase in ICRC staff. The department was able to cope with the extra workload resulting from the sharp increase in field operations by making more systematic use of data-processing techniques and streamlining its activities. This increase had repercussions on the volume of transfers of funds, accounting entries, financial reporting and cash management. More staff specialized in financial and administrative management, additional data-processing and telecommunications equipment, and other forms of logistic support had to be sent to the field.

Efforts in the management of financial resources focused on close monitoring of field expenses. For example, qualified accountants were hired by the ICRC in Manila (Philippines) to check expenditure in the Asia/Pacific region, thus doing away with the need for additional accountants in Geneva to examine all documents justifying expenditure at delegations. This successful experiment will be repeated on other continents.

Moreover, owing to the growing number and complexity of field operations, the Division for Budgets and Field Man-

agement had to take on additional delegation administrators. After a recruitment drive and preliminary training of recruits at headquarters, the staff of administrative coordinators, administrators and secretary-administrators had risen from 95 to 105 by the end of 1992.

In 1992 the Buildings Division brought into service a new unit with a floor space of 2,500 sq.m. The building comprises maintenance workshops, a warehouse for receiving and dispatching supplies and telecommunications equipment, store-rooms, offices and meeting rooms used for training purposes.

The Administration Division, which among other things deals with insurance, saw an increase in the incidence and seriousness of losses in the field (destruction of equipment, theft, looting, etc.), attributable to the proliferation of armed conflicts and to widespread banditry.

The Telecommunications Division continued to extend its radio network in 1992, reaching a record number of 150 fixed stations, of which around 30 were in direct contact with headquarters. The Division had a staff of 20 in Geneva.

The number of satellite links, used to back up the radio network since 1991, also increased sharply from 12 to 40 stations, located almost exclusively in Africa, the former Yugoslavia and Eastern Europe (see map, pages 192-193). Some 50,000 messages were exchanged in this way between Geneva and the field, and 90,000 locally between delegations

and other ICRC outposts. The ICRC telecommunications centre in Geneva dealt with a total of 240,000 messages in 1992.

Maintenance of equipment used at headquarters and in the field covered 2,620 fixed, mobile (vehicle-borne) or portable transceivers.

The division initiated a programme to computerize telecommunications facilities, both at headquarters (a project to set up an electronic mailing system) and in the field (computer-controlled radio stations).

The Computer Division continued to provide technical support for the activities of the Central Tracing Agency (CTA), equipping it with a data-processing system tailored to its new working methods.

This new approach and the equipment necessary to implement it were used in the context of large-scale CTA operations in the former Yugoslavia, Somalia, Israel and the occupied territories. The data bases containing the information to be processed were transferred to the field, allowing for rapid processing of information as events occurred and hence greater efficiency.

A system to facilitate the electronic exchange of information among the various computer systems used by the

ICRC was also initiated. This involved systematic wiring of all ICRC buildings in Geneva.

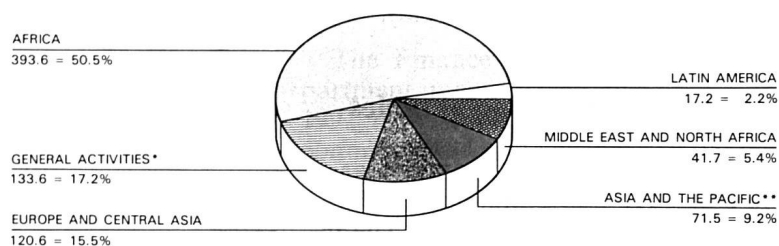
At the end of the year, the number of computer workstations totalled 1,412 (670 in Geneva and 742 in the field).

### Comments on the financial tables

In 1992, ICRC activities taken as a whole cost CHF 778.2 million, i.e. 7.8% or 57 million more than in 1991. The increase was largely due to new emergencies in Somalia, the former Yugoslavia and the southern part of the Commonwealth of Independent States (CIS). As in previous years, ICRC activities in Africa topped the list, totalling CHF 393.6 million (269.8 million in 1991), followed by Europe (the former Yugoslavia, CIS) with CHF 120.6 million (28.6 million in 1991). Expenditure for the other operational zones was lower than in the previous year. With the end of the Gulf war, activities in the Middle East cost CHF 41.7 million, as compared with 218.7 million in 1991. There was a slight decline in activities in the Asia/Pacific region (CHF 71.5 million as against 84.2 million in 1991) and in Latin America (17.2 million as against 20.6 million in 1991).

<b>EXPENDITURE AND CHARGES</b> (including contributions in kind and services)	1992                      1991 (in millions of CHF)	
<b>Headquarters financial structure</b>	<b>133.7</b>	<b>115.5</b>
<b>Field financial structure</b>	<b>644.5</b>	<b>606.1</b>
<b>Total</b>	<b>778.2</b>	<b>721.6</b>

**EXPENDITURE BY REGION IN 1992**  
(including contributions in kind and services)  
in millions of CHF



**Total: CHF 778.2 million**

\* This heading includes all the following activities when carried out at or from ICRC headquarters:

- ☐ protection activities for victims of conflicts (Detention Division), Central Tracing Agency work;
- ☐ medical and material assistance, aid to National Red Cross and Red Crescent Societies;
- ☐ promotion and dissemination of international humanitarian law, information;
- ☐ operational management, support and management activities for ICRC work at headquarters and in the field, special extrabudgetary expenses.

\*\* Except Central Asia.

Donor response to the ICRC's increasing needs was remarkable in spite of the gloomy economic situation. Cash income in 1992 amounted to CHF 645.8 million, and services and assistance in kind to 177.8 million, totalling CHF 823.6 million. This represents an increase of 105.2 million (14.5%) over the figure for 1991. The difference of 45.3 million between income and expenditure in 1992 is accounted for by contributions earmarked for the continuation of specific operations in 1993.

On the whole, the situation in terms of funding for operations improved considerably in 1992, but the problem of uneven distribution remained. Appeals for contributions covering all the operations conducted on an entire continent or in a large region had only limited success, since 73% of the funds received were earmarked for certain countries or even for

specific activities within a country. Therefore some operations, although falling within the mandate conferred on the ICRC by the international community, remained underfunded (see Table V below). These operations (Peru, Thailand and Cambodia, the territories occupied by Israel, Afghanistan and Sri Lanka) showed a deficit of CHF 18.9 million at the end of 1992. However, this was an improvement over the situation at the end of 1991, when the deficit for practically the same operations amounted to CHF 54.2 million. Moreover, large-scale operations, such as those carried out in Africa and in the Caucasus, benefited from funding that kept pace with expenditure and ensuing commitments.

The breakdown of ICRC expenditure by type of activity is shown on p. 191 and Table III.

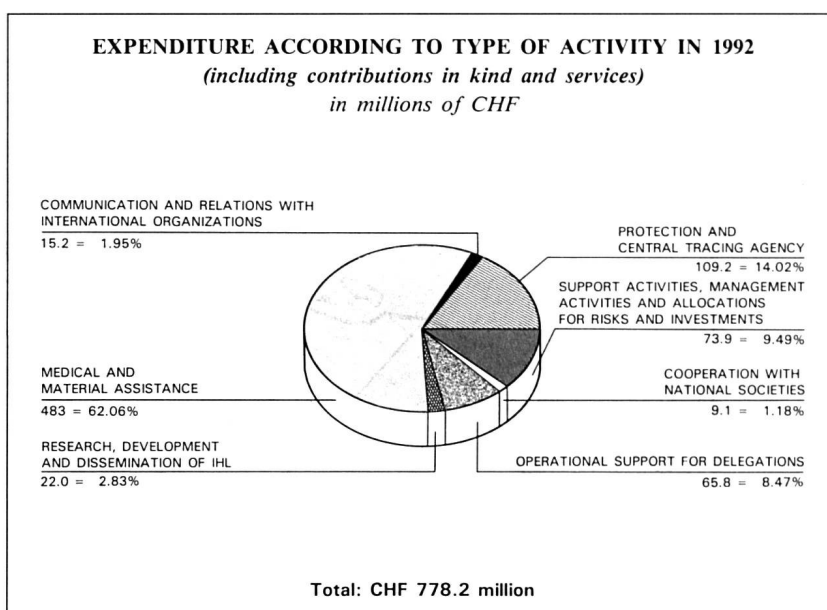
Medical and material assistance, as in 1991, accounted for almost two-thirds of activities, totalling CHF 483 million (457.7 million in 1991). Protection and Central Tracing Agency work came next with 109.2 million, i.e. 14.02% of the total, a slight increase as compared with 1991 (107.4 million). Research, development and dissemination of international humanitarian law cost approximately CHF 22 million, a 5.4% increment over the previous year. The 1991 figure was already 14% higher than in 1990.

Support and management activities and allocations for risks, commitments and investments, which are covered entirely by the headquarters budget, totalled CHF 73.9 million, as against 57.4 million in 1991. This figure shows the effort the ICRC had to make to allow for greater financial risks and to cater for increasingly complex humanitarian operations. The greater risks result from the expansion of the ICRC's major operations, the need for rapid deployment of staff and ma-



terial resources on a large scale, and the fact that financial commitments have to be made before the corresponding funds are raised. The ICRC is obliged to take such risks in performing the tasks set out in its mandate, while at the same time maintaining its balance and ensuring that its capacity for taking action is not compromised. The necessary provisions are made by annual allocations from the headquarters budget. A detailed account of these provisions is given in the ICRC's balance sheet.

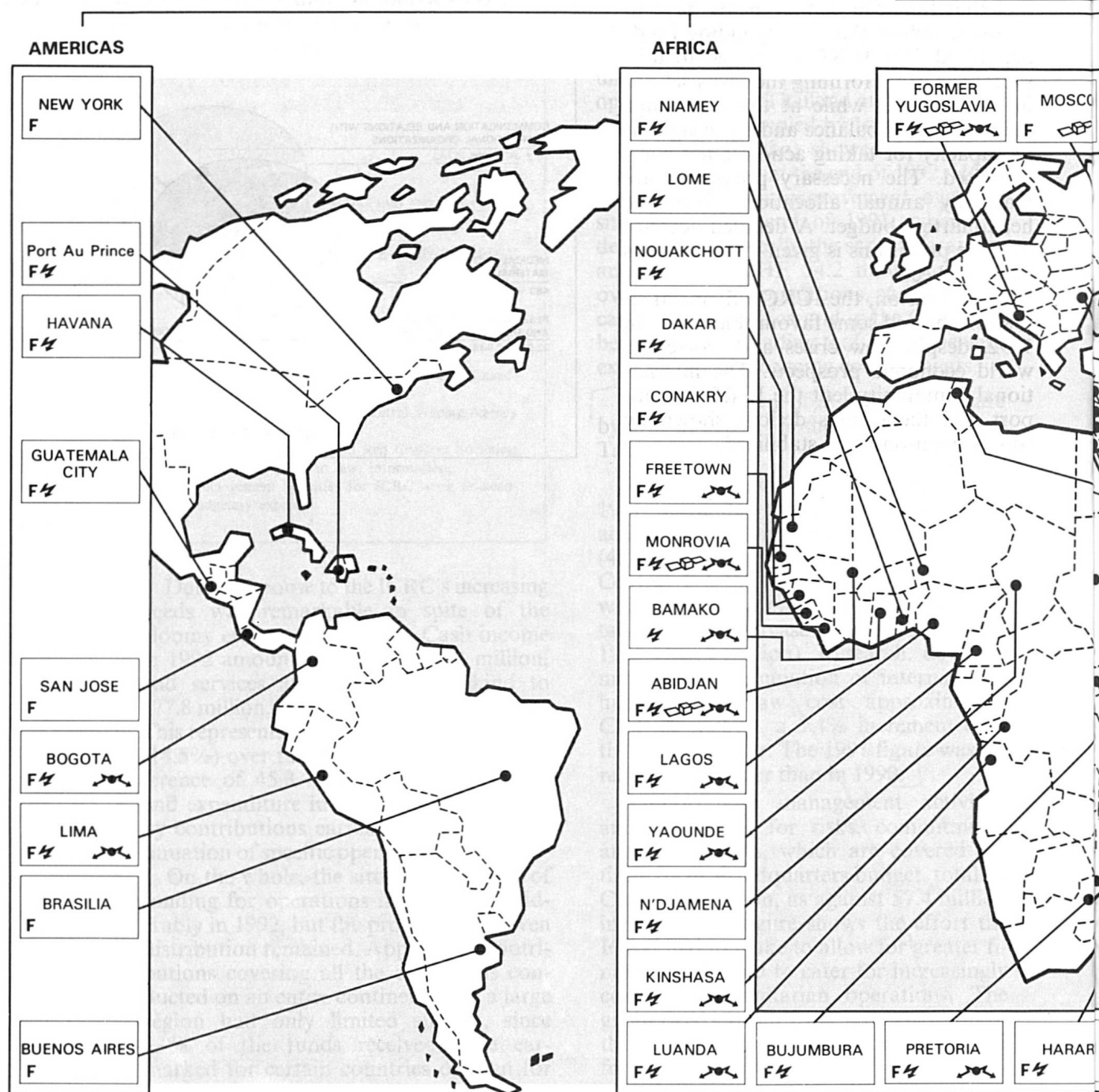
In conclusion, the ICRC's financial situation showed some favourable trends in 1992, despite new crises and worsening world economic prospects. The international community lent the ICRC its support and the serious deficits shown by some operations were stabilized.



with direct links to Geneva

ICRC TELECOMMUNICATIONS

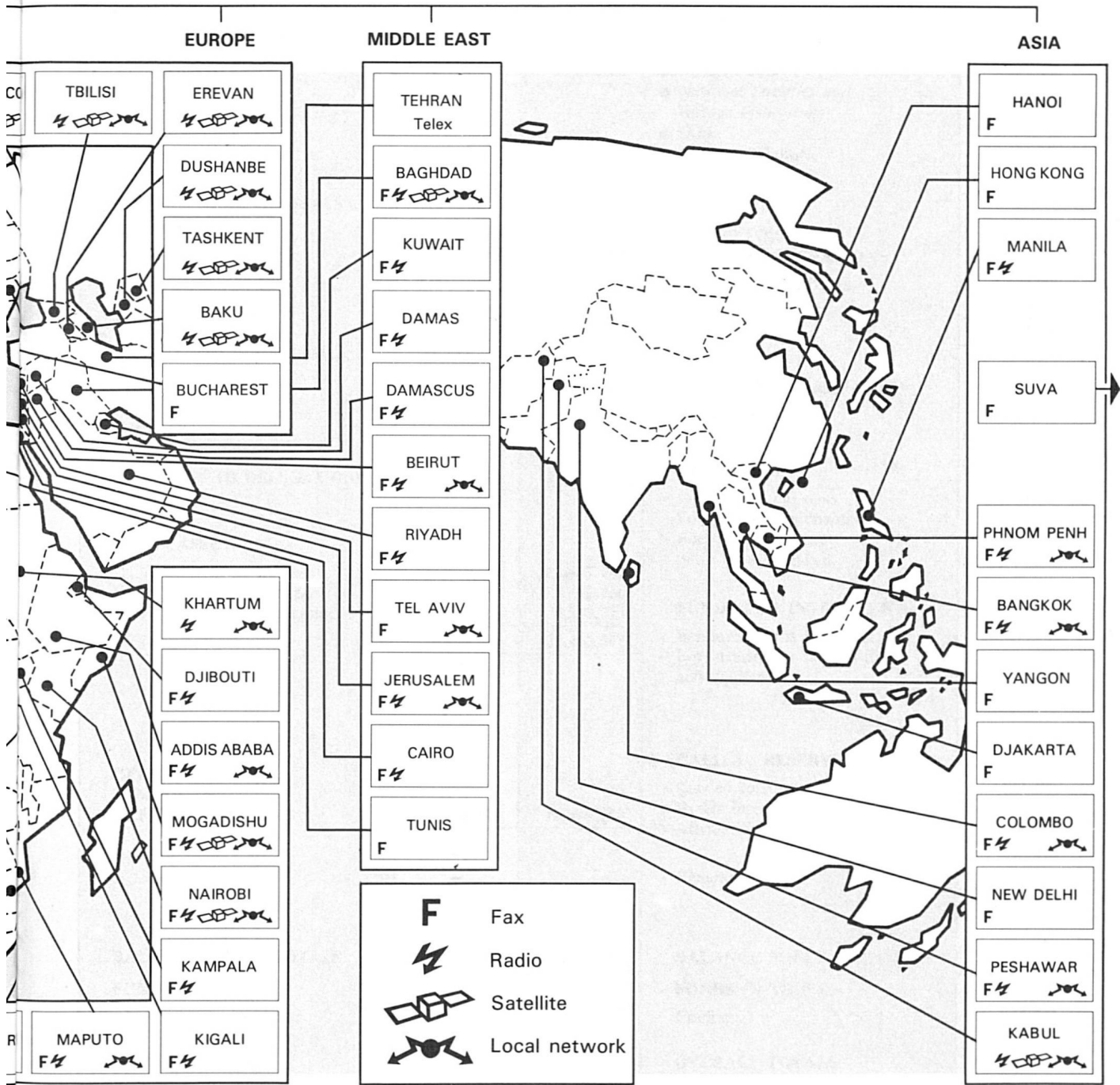
DISPATCH

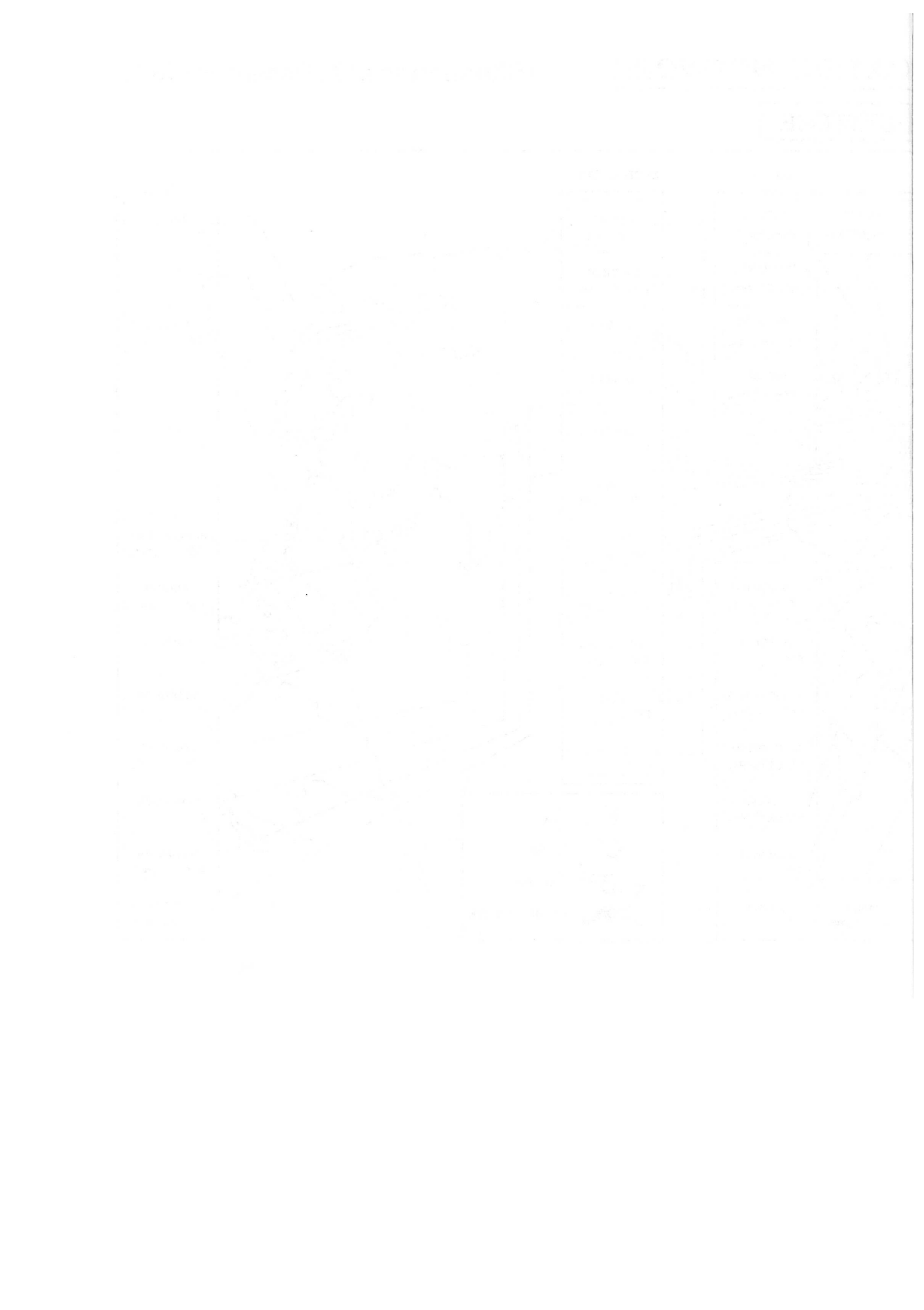


COMMUNICATION NETWORK

(Situation as at 31 December 1992)

COMMUNICATION CENTRE





## COMPARATIVE BALANCE SHEET AS AT 31 DECEMBER 1991/1992

ASSETS (in CHF)	1991	1992	LIABILITIES (in CHF)	1991	1992
<b>CASH</b>			<b>SHORT-TERM LIABILITIES</b>		
– Cash, postal cheque account, bank deposits	10,202,297	518,788	– Accounts payable	7,229,407	9,323,832
			● <i>Governments</i>		
			● <i>National Societies and various institutions</i>	76,117	157,396
			● <i>Other</i>	22,980,390	31,755,813
			– Accrued liabilities	22,574,558	32,453,297
				52,860,472	73,690,338
<b>OTHER CURRENT ASSETS</b>			<b>FUNDS FOR CURRENT OPERATIONS</b>		
– Securities	13,292,154	13,070,411	– Headquarters activities	2,500,000	1,600,104
– Other investments	21,032,898	132,430,609	– Field activities	44,044,531	53,408,301
– Accounts receivable				46,544,531	55,008,405
● <i>National Societies and various institutions</i>	5,601,379	5,384,131			
● <i>Other</i>	1,834,132	2,601,325	<b>LONG-TERM LIABILITIES</b>		
– Accruals and prepaid expenses	55,654,589	30,136,242	– Building loans	10,200,000	9,950,000
	97,415,152	183,622,718			
<b>ADVANCES TO DELEGATIONS</b>	18,511,983	29,123,936	<b>PROVISIONS</b>		
			– For operational risks	49,395,005	56,895,004
<b>FIXED ASSETS</b>			– For staff commitments	9,746,709	14,307,098
– Buildings	23,423,152	23,447,981	– For work in progress or to be undertaken	2,737,469	5,292,470
– Emergency relief supplies	2,210,764	1,662,566			
– Furniture and other equipment	3,260,919	4,352,724	<b>FUNDS FOR INVESTMENTS</b>		
	28,894,835	29,463,271	– For investments in real estate	16,652,263	24,027,263
			– For investments in furniture and equipment	8,500,793	9,546,271
				87,032,239	110,068,106
<b>OPERATIONS WITH TEMPORARY DEFICIT FINANCING</b>	54,230,473	18,939,250	<b>CAPITAL RESERVE FUNDS</b>		
			– Carried forward	861,606	117,498
			– Excess income	505,892	333,616
			– Attribution to general reserve	(1,250,000)	
				117,498	451,114
			– General reserve	12,500,000	12,500,000
				12,617,498	12,951,114
<b>BALANCE SHEET TOTALS</b>	209,254,740	261,667,963	<b>BALANCE SHEET TOTALS</b>	209,254,740	261,667,963
<b>FUNDS IN TRUST</b>			<b>FUNDS IN TRUST</b>		
– Trust funds in bank	132,943	111,826	– Creditors	132,943	111,826
<b>OVERALL TOTALS</b>	209,387,683	261,779,789	<b>OVERALL TOTALS</b>	209,387,683	261,779,789



# SUMMARY STATEMENT OF INCOME

EXPENDITURE (in CHF)	IN CASH			CONTRI- BUTIONS IN KIND AND/OR SERVICES
	HEADQUARTERS	FIELD	TOTAL	
SECRETARIAT OF THE ASSEMBLY AND THE EXECUTIVE BOARD	3,932,036		3,932,036	
MANAGEMENT CONTROLLER	682,968		682,968	
<b>GENERAL DIRECTORATE</b>	1,256,150		1,256,150	
– Communication	14,805,698		14,805,698	
– Finance and administration	15,566,386		15,566,386	
– Organization and information systems	13,232,151		13,232,151	
– Human resources	9,098,397		9,098,397	
– External resources	3,431,448		3,431,448	
	57,390,230		57,390,230	
<b>OPERATIONS</b>	1,576,599		1,576,599	
– Zones:				
<i>Africa</i>	2,482,305	266,967,203	269,449,508	126,657,651
<i>Asia and the Pacific*</i>	1,580,336	64,542,556	66,122,892	6,970,807
<i>Europe and Central Asia</i>	2,275,781	83,126,659	85,402,440	37,343,270
<i>Latin America</i>	641,470	17,159,537	17,801,007	36,268
<i>Middle East and North Africa</i>	1,744,126	34,967,968	36,712,094	6,739,423
– Central Tracing Agency	8,205,419		8,205,419	
– Detention	1,864,841		1,864,841	
– Medical	5,378,314		5,378,314	2,702
– Relief	4,591,978		4,591,978	10,922
– Relations with International Organizations	3,292,234		3,292,234	
– Management of operational personnel	2,021,943		2,021,943	
	35,655,346	466,763,923	502,419,269	177,761,043
<b>PRINCIPLES, LAW AND RELATIONS WITH THE MOVEMENT</b>	3,508,805		3,508,805	
– Doctrine and relations with the Movement	1,687,843		1,687,843	
– Dissemination and co-operation with the National Red Cross and Red Crescent Societies	2,697,034		2,697,034	
– Legal Division	2,653,896		2,653,896	
	10,547,578		10,547,578	
<b>OTHER ACTIVITIES UNDER ICRC AUSPICES:</b>				
International Tracing Service, Arolsen	196,184		196,184	
<b>OTHER EXPENDITURE</b>				
– Cancellation of provisions for work in progress	(300,000)		(300,000)	
– Allocation to provisions for operational risks	7,500,000		7,500,000	
– Allocation to provisions for staff commitments	4,875,105		4,875,105	
– Allocation to provisions for work in progress	2,855,000		2,855,000	
– Allocation to the fund for investments in real estate	7,000,000		7,000,000	
– Allocation to the fund for investments in furniture and other equipment	1,000,000		1,000,000	
– Adjustment for previous financial years	81,233		81,233	
– Other expenditure	2,281,943		2,281,943	
	25,293,281		25,293,281	
<b>TOTAL EXPENDITURE</b>	133,697,623	466,763,923	600,461,546	177,761,043
– Excess income for programmes to be carried out in 1993		45,003,181	45,003,181	
<b>RESULT</b>				
– Excess income over expenditure	333,616		333,616	
<b>GRAND TOTAL</b>	134,031,239	511,767,104	645,798,343	177,761,043**

\*) Except Central Asia.

## AND EXPENDITURE/CHARGES IN 1992

INCOME (in CHF)	IN CASH			CONTRI- BUTIONS IN KIND AND/OR SERVICES
	HEADQUARTERS	FIELD	TOTAL	
<b>CONTRIBUTIONS</b>				
– Governments	89,990,492	346,164,138	436,154,630	86,514,670
– Supranational organizations		103,364,718	103,364,718	23,242,848
– National Societies	4,052,275	29,951,999	34,004,274	60,068,828
– Public sources	3,563,342	1,028,682	4,592,024	
– Non-governmental organizations		2,210,835	2,210,835	4,934,999
– Private sources				
<i>Support association</i>	408,000		408,000	
<i>Swiss companies</i>	139,418		139,418	
<i>Gifts and legacies</i>	3,711,398	8,478,765	12,190,163	140,039
<i>Direct Mail in Switzerland</i>		2,490,766	2,490,766	
– Various Donors		7,586,332	7,586,332	2,859,659
– Transfer of contribution of Swiss Government	(5,000,000)	5,000,000		
	96,864,925	506,276,235	603,141,160	177,761,043
<b>FINANCIAL INCOME</b>	4,841,751		4,841,751	
<b>PARTICIPATION FROM FIELD BUDGETS</b>	28,487,939		28,487,939	
<b>OTHER INCOME</b>				
– Payment for services	437,904		437,904	
– Adjustment for previous financial years	479,962		479,962	
– Other income	2,918,758	5,490,869	8,409,627	
	3,836,624	5,490,869	9,327,493	
<b>TOTAL INCOME</b>	134,031,239	511,767,104	645,798,343	177,761,043
<b>GRAND TOTAL</b>	134,031,239	511,767,104	645,798,343	177,761,043**

\*\* ) Of which CHF 13,624 for Headquarters and CHF 177,747,419 for the Field.



## EXPENDITURE IN 1992

(including gifts in kind and services)

(in 1,000 CHF)

TYPE OF ACTIVITY		HEADQUARTERS BUDGET AND EXTRA-BUDGETARY EXPENSES	FIELD BUDGETS	TOTAL	%
1.	<b>OPERATIONAL AND DIRECTLY RELATED ACTIVITIES</b>				
1.1.	<b>PROTECTION ACTIVITIES AND CO-ORDINATION OF OPERATIONS</b>				
	EUROPE AND CENTRAL ASIA .....	2,276	12,294	14,570	
	AFRICA .....	2,482	20,747	23,229	
	ASIA AND THE PACIFIC* .....	1,580	17,905	19,485	
	MIDDLE EAST AND NORTH AFRICA .....	1,744	16,055	17,799	
	LATIN AMERICA .....	642	7,281	7,923	
	HEADQUARTERS .....	3,637		3,637	
		12,361	74,282	86,643	11.13
1.2.	<b>CENTRAL TRACING AGENCY</b>				
	EUROPE AND CENTRAL ASIA .....	659	1,701	2,360	
	AFRICA .....	956	4,245	5,201	
	ASIA AND THE PACIFIC* .....	779	3,923	4,702	
	MIDDLE EAST AND NORTH AFRICA .....	1,313	4,288	5,601	
	LATIN AMERICA .....	304	410	714	
	HEADQUARTERS .....	3,925		3,925	
		7,936	14,567	22,503	2.89
1.3.	<b>RELATIONS WITH INTERNATIONAL ORGANIZATIONS .....</b>	3,020		3,020	0.39
1.4.	<b>MEDICAL ACTIVITIES</b>				
	EUROPE AND CENTRAL ASIA .....		12,448	12,448	
	AFRICA .....		32,916	32,916	
	ASIA AND THE PACIFIC* .....		33,801	33,801	
	MIDDLE EAST AND NORTH AFRICA .....		10,466	10,466	
	LATIN AMERICA .....		3,530	3,530	
	HEADQUARTERS .....	5,381		5,381	
		5,381	93,161	98,542	12.66
1.5.	<b>RELIEF ACTIVITIES</b>				
	EUROPE AND CENTRAL ASIA .....		82,549	82,549	
	AFRICA .....		293,656	293,656	
	ASIA AND THE PACIFIC* .....		2,435	2,435	
	MIDDLE EAST AND NORTH AFRICA .....		955	955	
	LATIN AMERICA .....		294	294	
	HEADQUARTERS .....	4,603		4,603	
		4,603	379,889	384,492	49.41
1.6.	<b>CO-OPERATION WITH THE NATIONAL RED CROSS AND RED CRESCENT SOCIETIES</b>				
	EUROPE AND CENTRAL ASIA .....		248	248	
	AFRICA .....		5,410	5,410	
	ASIA AND THE PACIFIC* .....		562	562	
	MIDDLE EAST AND NORTH AFRICA .....		2,430	2,430	
	LATIN AMERICA .....		497	497	
			9,147	9,147	1.18
	Carry forward	33,301	571,046	604,347	

\*) Except Central Asia.

# ACCORDING TO TYPE OF ACTIVITY

(including gifts in kind and services)

(in 1,000 CHF)

TYPE OF ACTIVITY		HEADQUARTERS BUDGET AND EXTRA-BUDGETARY EXPENSES	FIELD BUDGETS	TOTAL	%
	Brought forward	33,301	571,046	604,347	
1.7.	RESEARCH INTO AND DEVELOPMENT OF INTERNATIONAL HUMANITARIAN LAW .....	6,224		6,224	0.80
1.8.	DISSEMINATION OF INTERNATIONAL HUMANITARIAN LAW				
	EUROPE AND CENTRAL ASIA .....		1,169	1,169	
	AFRICA .....		3,280	3,280	
	ASIA AND THE PACIFIC* .....		1,331	1,331	
	MIDDLE EAST AND NORTH AFRICA .....		614	614	
	LATIN AMERICA .....		1,223	1,223	
	HEADQUARTERS .....	8,184		8,184	
		8,184	7,617	15,801	2.03
1.9.	COMMUNICATIONS .....	12,148		12,148	1.56
2.	OPERATIONAL SUPPORT AT DELEGATIONS				
	EUROPE AND CENTRAL ASIA .....		10,062	10,062	
	AFRICA .....		33,371	33,371	
	ASIA AND THE PACIFIC* .....		11,556	11,556	
	MIDDLE EAST AND NORTH AFRICA .....		6,899	6,899	
	LATIN AMERICA .....		3,960	3,960	
			65,848	65,848	8.46
3.	HEADQUARTERS SUPPORT FUNCTIONS				
3.1.	GENERAL POLICY AND COORDINATION OF FIELD OPERATIONS .....	4,109		4,109	
3.2.	HUMAN RESOURCES:				
	RECRUITMENT, TRAINING AND MANAGEMENT .....	11,645		11,645	
3.3.	FUNDRAISING AND REPORTING TO DONORS .....	3,635		3,635	
3.4.	ORGANIZATION, INFORMATION SYSTEMS, ARCHIVES AND TELECOMMUNICATIONS .....	13,335		13,335	
		32,724		32,724	4.20
4.	MANAGEMENT ACTIVITIES				
4.1.	FINANCIAL MANAGEMENT .....	4,459		4,459	
4.2.	AUDITING OF ACCOUNTS AND MANAGEMENT CONTROL .....	1,439		1,439	
4.3.	GENERAL SERVICES .....	9,940		9,940	
		15,838		15,838	2.04
5.	ALLOCATIONS FOR RISKS, COMMITMENTS AND INVESTMENTS				
5.1.	ALLOCATION TO PROVISIONS FOR OPERATIONAL RISKS .....	7,500		7,500	
5.2.	ALLOCATION TO PROVISIONS FOR STAFF COMMITMENTS .....	4,875		4,875	
5.3.	USE OF PROVISIONS FOR WORK IN PROGRESS .....	(300)		(300)	
5.4.	ALLOCATION TO PROVISIONS FOR WORK IN PROGRESS .....	2,855		2,855	
5.5.	ALLOCATION TO THE FUND FOR INVESTMENTS IN REAL ESTATE ...	7,000		7,000	
5.6.	ALLOCATION TO THE FUND FOR INVESTMENTS IN FURNITURE AND EQUIPMENT .....	1,000		1,000	
5.7.	OTHER EXPENSES .....	2,363		2,363	
		25,293		25,293	3.25
	<b>TOTAL FOR ALL ACTIVITIES</b>	<b>133,712</b>	<b>644,511</b>	<b>778,223</b>	<b>100.00</b>

\*) Except Central Asia.

## CONTRIBUTIONS IN 1992

(in CHF)

## Governments

COUNTRY (in French alphabetical order)	HQ budget	Field budget	Total in cash	Contributions in kind and services
South Africa, Republic of	53,000		53,000	
Algeria	14,050		14,050	
Germany	1,101,600	16,538,187	17,639,787	9,227,268
Andorra	13,657		13,657	
Saudi Arabia, Kingdom of	290,000		290,000	
Argentina	164,079		164,079	
Australia	605,261	2,561,632	3,166,893	
Austria	386,000	2,334,900	2,720,900	
Bahamas	12,087		12,087	
Bahrain	74,492		74,492	
Bangladesh	5,233		5,233	
Belgium	865,045	214,364	1,079,409	6,002,052
Belize	13,792		13,792	
Botswana		372,500	372,500	
Brazil		148,595	148,595	
Burkina Faso	29,577		29,577	
Burundi	3,798		3,798	
Canada	1,817,892	20,317,275	22,135,167	8,465,040
Chile	13,300	12,592	25,892	
China	400,000		400,000	
Colombia	111,080		111,080	
Korea, Republic of	287,992		287,992	
Cuba	7,550		7,550	
Denmark	1,411,200	8,431,788	9,842,988	
Egypt	86,450		86,450	
United Arab Emirates	74,492		74,492	
Ecuador	5,248		5,248	
Spain	1,300,000	894,169	2,194,169	
United States of America	11,276,459	122,986,929	134,263,388	49,669,850
Fiji	16,641		16,641	
Finland	679,980	9,009,715	9,689,695	1,254,282
France	1,500,000	4,523,325	6,023,325	7,689,331
Greece	200,000		200,000	
Honduras	1,312		1,312	
Hungary	10,000		10,000	
India	14,979		14,979	
Indonesia	138,062		138,062	
Ireland	197,520	131,455	328,975	
Iceland	64,969	47,576	112,545	
Israel	111,750		111,750	
Italy	2,400,000	9,647,771	12,047,771	1,002,282
Japan	1,200,000	16,205,992	17,405,992	
Jordan	56,700		56,700	

COUNTRY (in French alphabetical order)	HQ budget	Field budget	Total in cash	Contributions in kind and services
Kuwait	2,660,000		2,660,000	
Lebanon	8,887		8,887	
Libya		380,000	380,000	
Liechtenstein	120,000	120,000	240,000	
Luxembourg	132,720	2,869,525	3,002,245	
Madagascar	294		294	
Malaysia	28,849	129,129	157,978	
Malta	4,967		4,967	
Morocco	40,000		40,000	
Mexico	151,984		151,984	
Monaco	34,500		34,500	
Myanmar	16,560		16,560	
Nigeria	5,479		5,479	
Norway	858,789	8,388,120	9,246,909	63,662
New Zealand	211,200	35,804	247,004	
Oman	5,511		5,511	
Pakistan	14,014		14,014	
Panama	36,693		36,693	
Netherlands	798,743	28,076,777	28,875,520	
Philippines	67,672		67,672	
Portugal	175,000	75,000	250,000	
United Kingdom	675,000	17,022,313	17,697,313	825,434
San Marino	21,450		21,450	
El Salvador	27,181		27,181	
São Tome and Principe	10,895		10,895	
Singapore	14,492		14,492	
Sri Lanka	6,040		6,040	
Sweden	1,596,000	49,215,802	50,811,802	
Switzerland	55,000,000	25,472,903	80,472,903	1,913,273
Thailand	44,904		44,904	
Tunisia	15,000		15,000	
Turkey	97,287		97,287	
Uruguay	37,742		37,742	
Zimbabwe	27,392		27,392	
Cyprus	30,000		30,000	
Various Gvts				402,196
Total from governments	89,990,492	346,164,138	436,154,630	86,514,670

## Supranational organizations

EC food aid		48,153,935	48,153,935	17,283,510
EC emergency aid		55,012,133	55,012,133	
UN agencies		198,650	198,650	5,959,338
Total from supranational organizations		103,364,718	103,364,718	23,242,848



## CONTRIBUTIONS IN 1992

(in CHF)

## National Societies

COUNTRY (in French alphabetical order)	HQ budget	Field budget	Total in cash	Contributions in kind and services
South Africa, Republic of	13,855		13,855	
Germany	683,578	3,195,919	3,879,497	9,864,879
Australia	149,533	1,369,231	1,518,764	837,222
Austria	53,405	110,000	163,405	2,590,819
Bahamas	2,848		2,848	
Bangladesh	3,560		3,560	
Barbados	694		694	
Belgium	68,940	2,532,251	2,601,191	3,082,736
Belize	570		570	
Benin	741		741	
Bolivia	1,852		1,852	
Botswana	1,424		1,424	36,195
Brazil		20,745	20,745	
Bulgaria	10,681		10,681	
Canada	140,039	2,076,519	2,216,558	740,007
Cape Verde	712		712	
Chile	7,120		7,120	
China	64,085	68,979	133,064	
Colombia	42,298		42,298	
Korea, Republic of	66,726	25,429	92,155	
Denmark		1,253,500	1,253,500	5,772,966
Dominica	1,058		1,058	
Ecuador	992		992	
Spain	201,037	129,481	330,518	249,575
United States of America	519,486	1,391,961	1,911,447	920,250
Ethiopia	8,545		8,545	
Fiji		117,652	117,652	
Finland	72,716	1,068,528	1,141,244	2,549,642
France	312,240	6,600	318,840	1,753,055
Ghana	1,424		1,424	
Greece	20,000	10,000	30,000	539,432
Honduras	2,249		2,249	
Hungary	5,000		5,000	145,514
Indonesia	16,214		16,214	
Ireland	10,681	1,366,013	1,376,694	615,054
Iceland	14,232	327,633	341,865	387,780
Italy	147,000	49,079	196,079	312,974
Japan	650,162	2,095,041	2,745,203	258,780
Jordan	2,130		2,130	
Kenya	817		817	

COUNTRY (in French alphabetical order)	HQ budget	Field budget	Total in cash	Contributions in kind and services
Liechtenstein	14,038	80,000	94,038	
Luxembourg	24,913	88,417	113,330	152,529
Macao		893	893	
Malaysia	7,120	21,778	28,898	69,140
Morocco	1,622		1,622	
Mauritius	712		712	
Monaco	15,665	28,175	43,840	
Nigeria	1,677		1,677	
Norway	62,288	3,723,073	3,785,361	4,455,917
New Zealand	30,619	214,321	244,940	286,249
Pakistan	7,833		7,833	
Paraguay	2,848		2,848	
Netherlands	138,588	985,361	1,123,949	6,195,524
Philippines	10,681		10,681	
Poland	25,634	9,000	34,634	
Portugal	17,089	81,518	98,607	233,069
Qatar	4,272		4,272	
United Kingdom	297,124	4,267,331	4,564,455	10,012,210
Sweden	20,150	1,856,886	1,877,036	1,868,706
Switzerland		966,000	966,000	5,477,887
Surinam	712		712	
Swaziland	712		712	
Syrian Arab Republic	6,593		6,593	
Czechoslovakia	8,000		8,000	96,299
Thailand	35,603		35,603	8,835
Trinidad & Tobago		134,261	134,261	
Tunisia	1,981		1,981	
Turkey				158,850
Vietnam	2,848		2,848	
Yugoslavia	10,104		10,104	
Zaire	1,989		1,989	
Zimbabwe	2,216		2,216	
Cyprus		3,006	3,006	
Taipei, RC Society		277,418	277,418	
Various NS				396,733
Total from National Societies	4,052,275	29,951,999	34,004,274	60,068,828

## CONTRIBUTIONS IN 1992

(in CHF)

## Public sources

	HQ budget	Field budget	Total in cash	Contributions in kind and services
Basle, Canton of	100,000		100,000	
Bellinzona	5,000	5,000	10,000	
Bernex	30,000		30,000	
Burgdorf	250		250	
Cartigny	100		100	
Céligny	3,000		3,000	
Chêne- Bougeries		10,000	10,000	
Cologny		50,000	50,000	
Fribourg, Canton of	30,000		30,000	
Geneva, Canton of	3,000,000	500,000	3,500,000	
Geneva, City of	250,000		250,000	
Hombrechtikon		1,000	1,000	
Jussy		1,000	1,000	
Lausanne	10,000		10,000	
Locarno	20,000		20,000	
Manitoba		26,198	26,198	
Meyrin		29,992	29,992	
Nidwald	5,000		5,000	
Pontresina		2,500	2,500	
Schwyz, Canton of	4,992		4,992	
Taipei, Taiwan		350,000	350,000	
Thurgau	100,000		100,000	
Vandoeuvres	5,000	24,992	29,992	
Versoix		10,000	10,000	
Vevey		18,000	18,000	
Total from public sources	3,563,342	1,028,682	4,592,024	

## Non-governmental Organizations

	HQ budget	Field budget	Total in cash	Contributions in kind and services
Action Aid		724,479	724,479	
Agfund		125,962	125,962	
Aga Khan Dvpt Network		36,000	36,000	
Care				145,899
Caritas				2,305,479
CRS				144,646
Lutheran World Federation				2,058,000
Oxfam		1,324,394	1,324,394	55,038
Various NGO's				225,937
Total from Non-gvtal Organizations		2,210,835	2,210,835	4,934,999

## Private sources

Support association	408,000		408,000	
Swiss companies	139,418		139,418	
Gifts and legacies	3,711,398	8,478,765	12,190,163	140,039
Direct Mail in Switzerland		2,490,766	2,490,766	
Total from private sources	4,258,816	10,969,531	15,228,347	140,039

## Various Donors

Swiss Solidarity Chain		7,145,000	7,145,000	
Islamic Development Bank		441,332	441,332	
Various Donors				2,859,659
Total from Various Donors		7,586,332	7,586,332	2,859,659

Transfer of Swiss Government contribution	(5,000,000)	5,000,000		
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Grand total	96,864,925	506,276,235	603,141,160	177,761,043
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# **MOVEMENT OF FUNDS FOR ICRC EMERGENCY OPERATIONS IN 1992** (in CHF)

	FINANCIAL MOVEMENTS					CONTRIBUTIONS IN KIND AND/OR SERVICES
	BALANCE CARRIED FORWARD FROM 1991	CORRECTIONS/ TRANSFERS	RECEIPTS	EXPENDITURE	BALANCE AT 31.12.1992	
<b>EUROPE AND CENTRAL ASIA</b>						
With surplus financing .....	3,418,193				5,547,629	37,343,270
With deficit financing .....		(20,414)	84,803,752	(83,126,659)	(472,757)	
	3,418,193				5,074,872	
<b>AFRICA</b>						
With surplus financing .....	7,491,900				20,812,035	126,657,651
With deficit financing .....	(28,721,838)	(30,509)	305,871,362	(266,967,203)	(3,168,323)	
	(21,229,938)				17,643,712	
<b>ASIA AND THE PACIFIC*</b>						
With surplus financing .....	1,976,471				1,680,508	6,970,807
With deficit financing .....	(9,002,157)	(12,225)	67,844,840	(64,542,556)	(5,416,135)	
	(7,025,686)				(3,735,627)	
<b>MIDDLE EAST</b>						
With surplus financing .....	28,573,771				22,756,567	6,739,423
With deficit financing .....	(14,676,991)	285,479	36,349,738	(34,967,968)	(7,192,538)	
	13,896,780				15,564,029	
<b>LATIN AMERICA</b>						
With surplus financing .....	340,728				215,924	36,268
With deficit financing .....	(1,829,487)		16,174,723	(17,159,537)	(2,689,497)	
	(1,488,759)				(2,473,573)	
<b>CONTRIBUTIONS TO BE ALLOCATED</b>						
With surplus financing .....	2,243,468				2,395,638	
With deficit financing .....		(570,519)	722,689			
	2,243,468				2,395,638	
<b>TOTAL</b>						
With surplus financing .....	44,044,531				53,408,301	177,747,419
With deficit financing .....	(54,230,473)				(18,939,250)	
	(10,185,942)	(348,188)	511,767,104	(466,763,923)	34,469,051	

\*) Except Central Asia.

Report of the auditors  
for the year ended December 31, 1992  
to the general meeting of the  
**International Committee of the Red Cross, Geneva**

As auditors of your association, by virtue of article 11 paragraph 2 of the articles of incorporation and articles 43 and 45 of the internal governing regulations, we have examined the books of account and the financial statements for the year ended December 31, 1992 in accordance with the provisions of the law and the articles of association. Our audit was conducted in accordance with auditing standards promulgated by the profession. We confirm that we meet the legal requirements concerning professional qualification and independence.

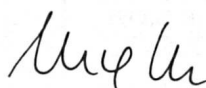
On the basis of our audit and the reports of KPMG Peat Marwick, who were responsible for reviewing that the income and expenditure relating to the operations of the ICRC in the field have been correctly accounted for, we conclude that the books of account and the financial statements are in accordance with articles 957 and onwards of the Swiss Code of Obligations and the articles of incorporation.

We recommend that the financial statements submitted to you be approved.

The account of income and expenditure/charges includes a column which sets out the gifts in kind or of services received by the ICRC. This consists of statistical information not recorded in the books of account. We have not examined this information. This data has been reviewed, however, as part of the review work performed by KPMG Peat Marwick.

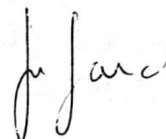
Geneva, May 7, 1993  
GGA/rmn

**ATAG Ernst & Young SA**



**M. Maglock**

Swiss Certified Accountant  
(Auditor in Charge)



**G. Gard**

Swiss Certified Accountant



# SPECIAL FUNDS

## FOUNDATION FOR THE INTERNATIONAL COMMITTEE OF THE RED CROSS

### BALANCE SHEET AS AT 31 DECEMBER 1992

#### ASSETS

CHF

Securities:	
(market value: CHF 1,203,042).....	1,253,688
Time deposits .....	420,000
Federal Tax Administration, Bern,	
(withholding tax refund).....	25,449
Banks .....	8,959
	<u>1,708,096</u>

#### LIABILITIES

CHF

Inalienable capital .....	1,391,628
Inalienable reserve.....	347,094
Excess of expenditure brought forward	
from 1992 .....	(70,340)
Total capital.....	1,668,382
International Committee of the	
Red Cross, Geneva, current account .....	39,714
	<u>1,708,096</u>

### RECEIPTS AND EXPENDITURE ACCOUNT FOR 1992

#### EXPENDITURE

CHF

Bank charges .....	1,975
Safekeeping charges.....	1,008
Audit fees .....	2,404
Charges on purchase and sale of securities ..	2,298
Loss on sale of securities.....	155,193
Other expenses .....	180
	<u>163,058</u>

#### RECEIPTS

CHF

Income from securities .....	45,471
Income from time deposits.....	29,137
Bank interest.....	937
Net profit on purchase and	
sale of securities .....	17,173
	<u>92,718</u>

### RESULT

CHF

Excess of expenditure over receipts in 1992.....	<u>70,340</u>
--	---------------

#### ESTABLISHMENT

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:*

- one member nominated by the Swiss Federal Council,
- four members appointed by the International Committee of the Red Cross.

## AUGUSTA FUND

### BALANCE SHEET AS AT 31 DECEMBER 1992

#### ASSETS

	CHF
Securities	
(market value: CHF 124,342).....	112,357
Federal Tax Administration, Bern,	
(withholding tax refund).....	1,895
International Committee of the Red,	
Cross, current account.....	1,983
Banks.....	8,488
	<hr/>
	124,723
	<hr/>

#### LIABILITIES

	CHF
Inalienable capital .....	100,000
Reserve for fluctuations	
in the price of securities .....	18,470
Florence Nightingale Medal Fund,	
current account .....	6,253
	<hr/>
	124,723
	<hr/>

### RECEIPTS AND EXPENDITURE ACCOUNT FOR 1992

#### EXPENDITURE

	CHF
Safekeeping and other bank charges .....	174
Charges on purchase and sale of securities ..	388
Audit fees .....	158
	<hr/>
	720
	<hr/>

#### RECEIPTS

	CHF
Income from securities .....	4,552
Discount on purchase of securities .....	1,400
Bank interest.....	391
	<hr/>
	6,343
	<hr/>

#### RESULT

	CHF
Excess of receipts over expenditure in 1992.....	5,623
	<hr/>

#### *ESTABLISHMENT*

*In 1980, at the initiative of the ICRC, to commemorate the services rendered to the Red Cross by the German Empress Augusta, wife of Wilhelm I.*

#### *OBJECT*

*Modified on several occasions.*

*At the Twenty-first International Conference of the Red Cross, held in Istanbul in 1969, it was decided that, pending*

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

#### *ADMINISTRATION*

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

## FLORENCE NIGHTINGALE MEDAL FUND

### BALANCE SHEET AT 31 DECEMBER 1992

#### ASSETS

	CHF
Securities	
(market value: CHF 90,660).....	92,159
Stock of medals .....	7,648
Federal Tax Administration, Bern	
(withholding tax refund).....	596
Banks .....	11,179
Augusta Fund, current account.....	6,253
	<u>117,835</u>

#### LIABILITIES

	CHF	CHF
Capital .....		25,000
Reserve:		
Balance brought forward from 1991 .....	74,135	
Excess of receipts over		
expenditure in 1992 .....	8,107	82,242
		<u>10,593</u>
International Committee of the,		
Red Cross, current account.....		<u>117,835</u>

### RECEIPTS AND EXPENDITURE ACCOUNT FOR 1992

#### EXPENDITURE

	CHF
Presentation of medals, printing and	
dispatching circulars.....	1,411
Safekeeping charges.....	86
Audit fees .....	148
	<u>1,645</u>

#### RECEIPTS

	CHF
Income from securities .....	3,848
Bank interest.....	281
Partial allocation of the excess balance as	
at 31 December 1992 of the receipts and	
expenditure account of the Augusta Fund	
in accordance with the decision of the	
Twenty-first International Conference of	
the Red Cross.....	5,623
	<u>9,752</u>

#### RESULT

	CHF
Excess of receipts over expenditure in 1992.....	<u>8,107</u>

#### *ESTABLISHMENT*

*In accordance with the recommendations of the Eighth International Conference of the Red Cross, held in London in 1907, and with the decision of the Ninth Conference held in Washington in 1912, a fund was established by contributions from National Red Cross Societies.*

*The regulations were revised by the Eighteenth International Conference of the Red Cross, 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 aides for having distinguished themselves by their service to sick and wounded people in time of peace or war.*

*The medal is awarded every two years by the ICRC on the basis of proposals made to it by the National Societies.*

*Only 36 medals may be distributed at any one time.*

#### *ADMINISTRATION*

*A Commission composed of five ICRC representatives, including four Committee members..*

# CLAIRE R. BENEDICT FUND

## BALANCE SHEET AS AT 31 DECEMBER 1992

ASSETS		LIABILITIES		
	USD		USD	USD
Securities		Capital .....		1,395,409
(market value: USD 2,999,734) .....	2,578,035	<i>Provision for portfolio variation:</i>		
Time deposits .....	461,626	– Balance brought forward		
Federal Tax Administration, Bern,		from 1991.....	1,054,499	
(withholding tax refund).....	25,900	– Purchase and sale		
Banks.....	100,918	of securities in 1992.....	48,705	1,103,204
				<u>2,498,613</u>
		<i>For allocation:</i>		
		– Brought forward from 1991 .....	198,403	
		– Allocation decided in 1992.....	(198,403)	
		– Excess of receipts over		
		expenditure in 1992 .....	189,178	189,178
		International Committee of the		
		Red Cross, current account.....		478,688
	<u>3,166,479</u>			<u>3,166,479</u>

## RECEIPTS AND EXPENDITURE ACCOUNT FOR 1992

EXPENDITURE		RECEIPTS	
	USD		USD
Bank charges .....	1,482	Income from securities and time deposits ...	169,784
Safekeeping charges.....	19,749	Bank interest.....	3,302
Audit fees .....	3,931	Net profit on exchange rates.....	41,254
Charges on purchase and sale of securities.....	5,019	Discount on purchase of bonds	
Loss on sale of securities.....	74,563	and profit on sale of securities.....	128,287
Allocation to provision for variations .....	48,705		
	<u>153,449</u>		<u>342,627</u>

## RESULT

	USD
Excess of receipts over expenditure in 1992 for attribution.....	<u>189,178</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 1992

ASSETS	CHF	LIABILITIES	CHF	CHF
Securities (market value: CHF 2,228,597).....	2,244,125	<i>Capital:</i> Balance brought forward from 1991 ..	2,812,832	
Time deposits .....	590,000	Excess of receipts over expenditure as at 31 December 1992 .	73,020	
Federal Tax Administration, Bern, (withholding tax refund).....	76,997			
Banks .....	9,557	Total capital.....		2,885,852
		Dependant's allowance .....		20,021
		International Committee of the Red Cross, current account.....		14,806
	<u>2,920,679</u>			<u>2,920,679</u>

### RECEIPTS AND EXPENDITURE FOR 1992

EXPENDITURE	CHF	RECEIPTS	CHF
Payments to beneficiaries.....	85,679	Income from securities and time deposits .	168,083
Charges on purchase and sale of securities ..	80	Bank interest.....	332
Bank charges .....	746	Discount on purchase and profit on refund of securities .....	455
Safekeeping charges .....	3,642		
Audit fees .....	3,850		
Other expenses .....	1,853		
	<u>95,850</u>		<u>168,870</u>

### RESULT

	CHF
Excess of receipts over expenditure in 1992.....	<u>73,020</u>

#### ESTABLISHMENT

ICRC Assembly decision of 19 December 1974

#### OBJECT

*To assist temporary or permanent staff, such as delegates and nurses, of international or national Red Cross or Red Crescent 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.*

*In the event that the persons specified above should lose*

*their lives in the course of the said humanitarian activities payments may be made to their families.*

#### ADMINISTRATION

*A Board composed of five persons appointed by the ICRC, currently:*

- two ICRC members or staff;*
- one representative of the International Federation;*
- one representative of the de Madre family;*
- one Swiss lawyer.*

## OMAR EL MUKTAR FUND

### BALANCE SHEET AS AT 31 DECEMBER 1992

#### ASSETS

USD

Securities	
(market value: USD 797,650) .....	658,170
Time deposits .....	81,084
Federal Tax Administration, Bern, (withholding tax refund).....	1,347
Banks.....	14,529
	<u>755,130</u>

#### LIABILITY

USD

Initial capital.....	650,000
1992 result to be allocated.....	37,299
International Committee of the Red Cross, current account.....	67,831
	<u>755,130</u>

### RECEIPTS AND EXPENDITURE ACCOUNT FOR 1992

#### EXPENDITURE

USD

Safekeeping charges .....	802
Bank charges .....	61
Audit fees .....	964
Loss on exchange rates.....	6,239
	<u>8 066</u>

#### RECEIPTS

USD

Income from securities and time deposits.....	45,137
Bank interest.....	228
	<u>45,365</u>

#### RESULT

USD

Excess of receipts over expenditure in 1992.....	<u>37,299</u>
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#### ESTABLISHMENT

*Pursuant to decision No. 5 of the Executive Board of 20 November 1980, 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 1992

ASSETS	CHF	LIABILITIES	CHF	CHF
Securities		Initial capital.....		200,000
(market value: CHF 247,550).....	245,000	<i>Receipts and expenditure account:</i>		
Federal Tax Administration, Bern,		Balance brought forward		
(withholding tax refund).....	5,455	from 1991 .....	40,507	
		Excess of expenditure over		
		receipts as at 31 December 1992.....	(6,114)	34,393
		Reserve .....		15,356
		Banks .....		142
		International Committee of the		
		Red Cross, current account.....		564
	250,455			250,455

### RECEIPTS AND EXPENDITURE ACCOUNT FOR 1992

EXPENDITURE	CHF	RECEIPTS	CHF
Loss on sale of securities and discount		Income from securities .....	18,089
on purchase .....	13,300	Bank interest.....	2,141
Safekeeping and bank charges .....	4,610	Discount on purchase of bonds .....	1,800
Audit fees .....	376		
Other expenses .....	9,858		
	28,144		22,030

### RESULT

	CHF
Excess of expenditure over receipts in 1992 .....	6,114

#### ESTABLISHMENT

Pursuant to decision No. 1 of the Executive Board of 6 January 1983.

#### PURPOSE

The Fund's initial capital of 200,000 Swiss francs donated by Prof. Paul Reuter (his Balzan prize) may be augmented by gifts or bequest. 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 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 outside the ICRC who, with the Committee members, shall compose the Paul Reuter Prize jury.



## SPECIAL FUND FOR THE DISABLED

### BALANCE SHEET AS AT 31 DECEMBER 1992

#### ASSETS

CHF

Securities	
(market value: CHF 2,261,236).....	1,903,318
Time deposits .....	747,350
Federal Tax Administration, Bern, (withholding tax refund).....	13,267
Banks .....	20,633

2,684,568

#### LIABILITIES

CHF

CHF

Initial capital .....		1,000,000
<i>Receipts and expenditure account:</i>		
Balance brought forward		
from 1991 .....	1,312,299	
Excess of expenditure over		
receipts in 1992 .....	(114,051)	1,198,248
<i>Total capital</i> .....		<u>2,198,248</u>
Reserve funds (Cambodia project) .....		200,000
International Committee of the		
Red Cross, current account .....		286,320

2,684,568

### RECEIPTS AND EXPENDITURE ACCOUNT FOR 1992

#### EXPENDITURE

CHF

Operational and relief expenditure,	
Colombia project .....	253,881
Charges on purchase and sale of	
securities and other bank charges .....	8,169
Loss on sale of securities .....	15,250
Loss on exchange rates .....	11,056
Safekeeping charges .....	1,969
Audit fees .....	3,481

293,806

#### RECEIPTS

CHF

Gift .....	30,000
Income from securities and time deposits ..	147,817
Bank interest .....	367
Profit on purchase and sale of securities ...	1,571

179,755

#### RESULT

CHF

Excess of expenditure over receipts in 1992 ..... 114,051

#### ESTABLISHMENT

*Pursuant to the Assembly's decision No.2 of 19/20 October 1983.*

#### OBJECT

- 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 centers for rehabilitation and occupational retraining
- To participate not only in ICRC and National Society projects, but also in 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 shall act as chairman;
- the Chief Medical Officer;
- one representative of the Finance and Administration Department and one representative of the Department of Principles, Law and Relations with the Movement;
- the person in charge of programmes in aid of disabled persons at the General Medical Division;
- one representative of the Operations Department appointed by the Director of Operations