

To the Director of Financial Resources and Logistics of
The International Committee of the Red Cross, Geneva

Lancy, 11 April 2013

**Report on review of summary of contributions and expenditure
to the project Health Care In Danger**

In accordance with your instructions, we have reviewed the attached summary of contributions and expenditure related to the project Health Care In Danger for the year ended 31 December 2012.

This summary of contributions and expenditure is the responsibility of the Directorate. Our responsibility is to perform a review on this summary of contributions and expenditure.

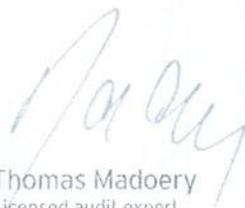
We conducted our review in accordance with Swiss Auditing Standard 910 applicable to review engagements. This standard requires that we plan and perform the review to obtain assurance that the summary of contributions and expenditure is free from material misstatements, although not with the same level of assurance obtained from an audit. A review is limited primarily to inquiries of personnel and analytical procedures applied to financial data. We have performed a review and not an audit and, accordingly, we do not express an audit opinion.

Based on our review, nothing has come to our attention that causes us to believe that the summary of contributions and expenditure do not comply with the accounting policies as set out in the notes.

Ernst & Young Ltd



Laurent Bludzien
Licensed audit expert
(Auditor in charge)



Thomas Madoery
Licensed audit expert

Enclosures

- Summary of contributions and expenditure
- Notes to the summary of contributions and expenditure for 2012

HEALTH CARE IN DANGER, GENEVA
SUMMARY OF CONTRIBUTIONS AND EXPENDITURE AS AT 31 DECEMBER 2012
In KCHF

HEALTH CARE IN DANGER: ICRC PROJECT COSTS	Budget	Expenditure	Contributions
HQ Project team and support	2'296	798	
Four workshops (Cairo, London, Oslo, Washington)	240	70	13
HEALTH CARE IN DANGER: COSTS IN SOME OPERATIONS			
Afghanistan	22'279	20'871	
Colombia	4'680	4'570	44
Libyan Arab Jamahiriya	779	1'733	
Sudan	5'423	3'360	
Yemen	4'930	3'892	
TOTAL ICRC SPECIAL APPEAL – 2012	40'627	35'294	57

These activities, along with others, are also included in the funding requirements outlined in the ICRC's *Emergency Appeals 2012* and *ICRC Headquarters Appeal 2012*, both issued in November 2011.

NOTES TO THE SUMMARY OF CONTRIBUTIONS AND EXPENDITURE FOR 2012

1. 2012 ANNUAL CONSOLIDATED FINANCIAL STATEMENTS

The consolidated financial statements of the International Committee of the Red Cross ("ICRC"), Geneva have been prepared in accordance with International Financial Reporting Standards, Swiss law, and the organization's Statutes. The attached Summary of contributions and expenditure are based on these consolidated financial statements.

In its capacity as independent auditor for ICRC, Ernst & Young examined the consolidated IFRS financial statements (consolidated balance sheet, consolidated statement of income and expenditure, consolidated cash flow statement, consolidated statement of changes in reserves and notes) for the year ended 31 December 2012.

In its report dated 4 April 2013, Ernst & Young stated "the consolidated financial statements for the year ended 31 December 2012 present a true and fair view of the financial position, the results of operations and the cash flows in accordance with IFRS, comply with Swiss law, and the organization's Statutes".

2. BASIS OF ACCOUNTING

Revenues are recorded as restricted or unrestricted depending on donor designation.

The consolidated financial statements have been prepared using the accrual method of accounting for revenue, administrative expenses and program expenses.

ICRC use a cost or analytical accounting system which allocates all costs to the cost centre, which explains the origin of the costs, and to the cost units, which indicate the reason for or the objective of the costs.

3. FUNCTIONAL CURRENCY AND FOREIGN CURRENCY TRANSLATION

ICRC maintains its accounts in Swiss francs ("CHF"). Transactions in currencies other than CHF are converted into CHF at rates which approximate the actual rates at the transaction dates.

4. SUMMARY OF CONTRIBUTIONS AND EXPENDITURE FORMAT

The Summary of contributions and expenditure presentation is aligned with the consolidated financial statements of ICRC. All these documents are based on the ICRC chart of accounts and budget template.