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X. FINANCIAL POSITION

As is customary, the ICRC submitted its annual accounts to a firm of official auditors accredited by the Swiss Federal Council and the Commission fédérale des Banques.

Reproduced in the following pages are the report on the audit by this firm, the Balance Sheet as on December 31, 1957 for the ICRC funds and for the special funds entrusted to it, as well as the Expenditure and Receipts Accounts for 1957. The other tables annexed include a list of contributions to the ICRC, from Governments and National Red Cross Societies in 1957, a Summary of General Account and a Summary estimate of Expenditure and Receipts for 1958.

Once again the ICRC wishes to record its thanks to all those who, by making generous donations year after year, enable it to continue to perform its task in the world.

REPORT ON THE AUDIT OF THE ANNUAL ACCOUNTS AS ON DECEMBER 31, 1957.

Mr. President,
Gentlemen,

In execution of the task entrusted to us, we have verified the annual accounts for 1957, as on December 31, 1957, of the International Committee of the Red Cross (ICRC) in Geneva.

This auditing has been done in accordance with the regulations and principles governing the verification of accounts. Both during the year and after the books were closed, we have carried out numerous checks

on the figures entered in the books for 1957, assuring ourselves, in particular, that the expenditure was proven by the relevant documents.

We have also checked the figures of the general balance of accounts as on December 31, 1957, annexed to this report (Table I) and we have ascertained the existence of the assets, in particular available and realisable assets.

In Table II we give the General Account of Ordinary Expenditure and Receipts for 1957, which, after the establishment of a provision of Fr. 200,000.— for special expenses, shows a *deficit of Fr. 239,966.90*, written off by withdrawal from " Reserve for General Risks ".

As in previous years, extraordinary commitments and expenditure, as well as sundry receipts and refunds, have been placed directly to the " Reserve for General Risks ". A summary of this account is given in Table III, showing a total of Fr. 1,819,175.94 as on December 31, 1957, after carrying over the deficit for 1957 (Fr. 239,966.90) resulting from the General Account of Ordinary Expenditure and Receipts.

Table IV gives a summary of the General Account for Relief Actions in 1957, of which the total as on December 31, 1957 (Fr. 2,682,391.33) is divided as follows :

Funds not yet assigned	Fr. 933,131,70
Funds earmarked	Fr. 353,566.87
Funds for current relief actions	Fr. 1,395,692.76
Total	<u>Fr. 2,682,391.33</u>

As a result of our audit, we are in a position to declare that the annual accounts of the ICRC, as on December 31, 1957, are in accordance with the books submitted for our inspection.

All documents and information necessary for our work were made available and were found to be entirely satisfactory.

We have also verified the annual accounts for 1957 of the various special funds entrusted to the ICRC, i.e. :

- Fund for the ICRC Foundation
- Augusta Fund
- Empress Shôken Fund
- Florence Nightingale Medal Fund

The existence of assets constituting the capital of these funds was proved, and on February 4, 1958, we certified that the balance sheet and accounts as on December 31, 1957 were correct for each Fund concerned.

Geneva, June 7, 1958.

SOCIÉTÉ FIDUCIAIRE ROMANDE OFOR S. A.

BALANCE SHEET
AND
GENERAL ACCOUNTS

BALANCE SHEET AS ON

ASSETS	Fr.	Fr.
AVAILABLE AND REALISABLE		
Cash in hand	19,741.86	
Postal Cheque Account	131,986.82	
Balance at Banks :		
— Swiss francs	3,413,063.87	
— Foreign currency holdings	526,485.75	
Public Securities and other deposits	10,935,005.60	15,026,283.90
FUNDS EARMARKED		
Advanced to ICRC Delegations and Delegates abroad . .	362,307.77	
National Red Cross Societies, Governments and official organisations	673,992.65	
Sundry debtors, advances and repayable costs, tempo- rary assets	332,552.56	
Commodities and relief supplies :		
— current stocks	15,256.—	
— reserve stocks	220,451.26	1,604,560.24
OTHER ASSETS (nominal)		
Capital share in the " Foundation for the Organisation of Red Cross Transports "	1.—	
Furniture and equipment	1.—	2.—
TRUST FUND		
Funds received in connection with the Peace Treaty with Japan (assets in foreign currency)		21,580,100.91
MEMO-ACCOUNT		
Allocation to ICRC Personnel Provident Fund	953,483.34	
Debtor for security	400,000.—	1,353,483.34
		39,564,430.39

TABLE I

DECEMBER 31, 1957

<i>LIABILITIES</i>	Fr.	Fr.
COMMITMENTS		
<i>Funds for relief actions</i>		
Funds not yet assigned	933,131.70	
Funds earmarked	353,566.87	
Funds for current relief actions	1,395,692.76	2,682,391.33
CREDITORS		
ICRC Delegations and Delegates	23,760.90	
National Red Cross Societies, Governments and official organisations	200,214.12	
Sundry creditors and temporary liabilities	484,852.59	
Swiss Confederation Loan	3,000,000.—	3,708,827.61
		6,391,218.94
RESERVES AND PROVISIONS		
Guarantee Fund	3,000,000.—	
Reserve for action in case of conflict	5,000,000.—	
Reserve for General Risks	1,819,175.95	
Provision for amortization of reserve stocks	220,451.26	
Provision for special expenditure	200,000.—	10,239,627.20
TRUST FUND		
Funds in connection with the Peace Treaty with Japan .		21,580,100.91
MEMO-ACCOUNT		
Allocations to ICRC Personnel Provident Fund (to be refunded by annual allocations to the Reserve for General Risks)	953,483.34	
Guarantee in favour of the " Foundation for the Organisa- tion of Red Cross Transports "	400,000.—	1,353,483.34
		39,564,430.39

GENERAL ACCOUNT OF ORDINARY

	Fr.	Fr.
<i>EXPENDITURE</i>		
OVERHEAD EXPENSES AT GENEVA HEADQUARTERS		
Allowances, salaries and wages	1,524,883.55	
Family allowances, insurance and other social charges	412,987.45	
Postage, telegrams, telephone	65,481.83	
Equipment, maintenance and general supplies	180,048.30	
Upkeep of cars and lorries	11,319.—	
Reception of visitors and travelling expenses in Switzerland	17,853.25	
Sundry expenditure	53,920.51	2,266,493.89
SPECIAL EXPENSES		
Publication, information and documentation	195,402.99	
Allowances for expenses, Members of the Presidential Council	41,400.—	
Red Cross Conferences and Meetings	43,069.60	
Missions from Geneva	64,273.57	344,146.16
DELEGATIONS ABROAD		
Delegates' salaries, allowances and insurance	123,685.95	
Delegates' travelling expenses and maintenance, overhead expenses of delegations	153,551.67	277,237.62
Provision for special expenditure		200,000.—
		<u>3,087,877.67</u>

TABLE II

EXPENDITURE AND RECEIPTS FOR 1957

	Fr.	Fr.
<i>RECEIPTS</i>		
CONTRIBUTIONS AND GIFTS TOWARDS THE FINANCING OF THE GENERAL WORK		
Contributions by Governments	1,205,240.07 ¹	
Contributions by National Red Cross Societies	365,460.31 ¹	
Sundry donations	336,764.96	1,907,465.34
INCOME FROM INVESTMENTS		
Income from Public Securities and Bank Interest . . .	179,425.73	
Income from ICRC Foundation	31,130.30	210,556.03
SUMS RECOVERED AND SUNDRY RECEIPTS		
Sums recovered	361,778.64	
Sundry receipts	368,110.76	729,889.40
<i>Total Receipts</i>		2,847,910.77
DEFICIT FOR 1957		
written off by withdrawal from Reserve for General Risks		239,966.90
		3,087,877.67

¹ For detailed list see Table A.

TABLE III

SUMMARY OF THE RESERVE FOR GENERAL RISKS ACCOUNT IN 1957

	Fr.	Fr.
Balance as on December 31, 1956		701,307.09
<i>plus</i> <i>Receipts and refunds in 1957</i>		
Remittance from the Government of the German Federal Republic for the refund of costs incurred by the ICRC during the last world conflict on behalf of German nationals, i.e. :		
— balance of yearly payment for 1956	633,842.58	
— on account of yearly payment for 1957	635,000.—	1,268,842.58
Contributions received for previous years from Governments and National Red Cross Societies		488,143.37
Special gift from the Banque Nationale Suisse on the occasion of its 50th Anniversary		250,000.—
Sixth annual amortization of funds allocated to the ICRC Personnel Provident Fund (included in the expenditure account for 1957 under the heading " Social Charges ")		68,100.—
Summary amounts recovered		10,046.40
Gain on exchange		2,265.25
		<hr/> 2,788,704.69
<i>less</i> <i>Expenditure and commitments in 1957</i>		
Remittance to the " Rentenanstalt " Zurich and the insurance company " La Genevoise-Vie " (additional premium for readjustment of insurance contributions on behalf of the ICRC staff in connection with its Personnel Provident Fund)	412,942.80	
Compensation for termination of employment paid to ICRC personnel	48,310.—	
Allocations for extra-budgetary expenditure	47,850.—	
Sundry allocations and amortization of irrecoverable debts	15,257.95	
Estimated decrease in value of securities at the end of 1957	204,161.—	
Loss on foreign currency	1,040.10	
	<hr/> 729,561.85	
Taking over of deficit from the General Account of Ordinary Receipts and Expenditure (Table II)	239,966.90	969,528.75
<i>Total as on December 31, 1957 . . .</i>		<hr/> 1,819,175.94

TABLE IV

SUMMARY OF GENERAL ACCOUNT FOR RELIEF ACTIONS IN 1957

	Fr.	Fr.
BALANCE CARRIED FORWARD AS FROM DECEMBER 31, 1956		2,987,977.56
i.e.		
Funds not yet assigned	828,945.38	
Funds earmarked	384,631.42	
Funds for current relief actions	1,774,400.76	
Total as above . . .	2,987,977.56	
RECEIPTS IN 1957		
Funds received by the ICRC or placed at its disposal for relief actions of various descriptions :		
(a) Donations not allocated for specific purposes :		
— Net product of the collection in Switzerland (1957)	558,529.51	
— Other gifts and refunds	13,191.30	
	571,720.81	
(b) Funds received by the ICRC from various donors (communities or individuals) for specific actions	8,386,303.09	8,958,523.90
		11,946,501.46
EXPENDITURE IN 1957		
Expenditure incurred in 1957 for relief actions		9,264,110.13
		2,682,391.33
TOTAL AS ON DECEMBER 31, 1957		
(Balance of funds for relief actions) apportioned as follows :		
Funds not yet assigned	933,131.70	
Funds earmarked	353,566.87	
Funds for current relief actions	1,395,692.76	
Total as above . . .	2,682,391.33	

Note: See summary table of relief supplies, pp. 17 and 18.

TABLES A AND B
SPECIAL FUNDS

TABLE A

CONTRIBUTIONS TO THE ICRC FROM GOVERNMENTS
AND NATIONAL RED CROSS SOCIETIES IN 1957

Countries	Governments	Red Cross Societies
	Fr.	Fr.
Afghanistan	3,000.—	
Australia	48,853.45	38,788.—
Austria	10,080.—	2,100.—
Belgium	10,000.—	2,500.—
Brazil	6,588.65	
Bulgaria		2,000.—
Burma	6,400.—	
Canada	65,700.—	33,262.50
Ceylon	3,057.50	
Chile		2,251.10
China		10,000.—
Colombia	14,830.—	
Cuba		2,141.25
Czechoslovakia		2,000.—
Denmark	10,000.—	2,000.—
Dominican Republic		600.—
Ecuador	4,241.25	700.—
Egypt	30,000.—	
Ethiopia		1,080.—
Finland	5,000.—	3,480.—
France	32,950.—	
German Democratic Republic		3,000.—
German Federal Republic		13,000.—
Greece	10,000.—	2,280.—
Guatemala		600.—
Iceland		500.—
India	68,529.75	1,374.38
Indonesia	15,000.—	
Iran	20,000.—	2,000.—
Iraq	8,000.—	2,160.—
Ireland	5,500.—	1,560.—
Israel	5,000.—	
Italy	60,000.—	
Japan		10,000.—
Jordan	3,660.—	
Jugoslavia	7,000.—	
Korea Democratic Republic		2,000.—
Lebanon	4,947.55	840.—
Liechtenstein	2,500.—	
Luxemburg	2,000.—	
Mexico	17,130.—	
Netherlands	10,000.—	20,000.—
New Zealand	24,438.90	6,054.35
c/f	514,407.05	168,371.58

Countries	Governments	Red Cross Societies
	Fr.	Fr.
b/f . . .	514,407.05	168,371.58
Northern Rhodesia	2,138.50	
Norway	10,000.—	3,000.—
Pakistan		903.75
Philippines	2,140.—	3,840.—
Poland	15,000.—	6,000.—
Portugal	8,000.—	
Rumania		5,000.—
San Salvador		132.—
South Africa	49,040.—	14,616.—
Southern Rhodesia	3,062.50	
Spain		2,500.—
Sweden	25,188.92	
Switzerland	500,000.—	
Thailand	12,000.—	1,649.48
Turkey	15,463.10	11,880.—
United Kingdom	48,800.—	24,472.50
United States		107,125.—
USSR		16,070.—
	1,205,240.07	365,460.31

Moreover in 1957 the ICRC received, in connection with previous years, the following supplementary amounts (total Fr. 488,143.37) which were placed to the Reserve for General Risks Account:

	Fr.	Fr.
Belgium		2,500.—
Cuba		2,142.—
Egypt	29,763.53	
Greece	10,000.—	
Iran	40,000.—	
Israel	5,000.—	
Italy	361,400.—	
	(for 1951/56)	
Sweden	25,337.84	
Thailand	12,000.—	

SUMMARY ESTIMATE OF ORDINARY EXPENDITURE

ESTIMATED EXPENDITURE	for 1958 Fr.
OVERHEAD EXPENSES	
Allowances, salaries and wages	1,683,600.—
Family allowances, social charges	383,300.—
Postage, telegrams, telephone	64,000.—
Equipment, maintenance and general supplies . .	135,500.—
Upkeep of cars and lorries	13,000.—
Reception of visitors and travelling expenses in Switzerland	15,000.—
Sundry expenses	46,500.—
 OTHER EXPENSES	
Publications, information	181,000.—
Allowance for expenses, Members of the Presidential Council	41,400.—
Red Cross Conferences and Meetings	33,000.—
Experts Commissions and Consultations	10,000.—
Missions from Geneva	100,000.—
Delegations abroad	279,800.—
Study-visits, translations	17,000.—
	3,003,100.—

Note : The estimates of expenditure have been drawn up and studied with the most careful attention. They do not include any margin for extraordinary expenditure which international circumstances might make it necessary for the I.C.R.C. to assume during the budgetary period and would, in that case, be subject to appropriate revision.

TABLE B

AND RECEIPTS FOR 1958

ESTIMATED RECEIPTS		for 1958 Fr.
RECEIPTS CONCERNING THE CURRENT YEAR		
Contributions from Governments		960,600.—*
Contributions from National Red Cross Societies .		349,200.—*
Sundry donations		350,000.—
Income from invested funds		249,000.—
Sundry refunds and receipts		349,900.—
Total		2,258,700.—
RECEIPTS CONCERNING PREVIOUS YEARS		
Contributions from Governments		283,000.—
Contributions from National Red Cross Societies .		11,700.—
Sundry refunds and receipts		12,000.—
Total		306,700.—
Grand Total		2,565,400.—
The deficit would thus amount to		437,700.—
		3,003,100.—

* Contributions from Governments and National Red Cross Societies for 1958 have been estimated, in principle, at Fr. 1,604,500.

Experience has shown, however, that certain contributions are received by the I.C.R.C. in the course of the following year.

In order to take these delays in receipt into account, the estimated amount has been reduced to Fr. 1,309,800 for 1958.

1. FOUNDATION FOR THE INTERNATIONAL COMMITTEE OF THE RED CROSS

BALANCE SHEET AS ON DECEMBER 31, 1957

<i>ASSETS</i>	Sw. Fr.	<i>LIABILITIES</i>	Sw. Fr.
Public securities :		Inalienable Capital	1,028,252.52
Credit entered in the Swiss Confederation National Debt Register (nominal value Fr. 875,000.—) . .	851,510.—	Statutory and inalienable reserve	62,570.55
Public securities deposited at the Swiss National Bank (nominal value Fr. 238,500.—)	220,060.—	Total	1,090,823.07
	1,071,570.—	International Committee of the Red Cross :	
Deposit at the Swiss National Bank	50,445.37	Funds in current account .	31,192.30
	1,122,015.37		1,122,015.37

RECEIPTS AND EXPENDITURE ACCOUNT FOR 1957

<i>EXPENDITURE</i>	Sw. Fr.	<i>RECEIPTS</i>	Sw. Fr.
Deposit fees for safe custody of securities, auditing of accounts	296.50	Revenue from securities in 1957	36,920.40
Statutory allocation to Reserve Fund : 15 % of the net revenue in 1957 (Art. 8 of the statutes)	5,493.60		
Allocation to the ICRC of balance of net revenue for 1957 (Art. 7 of the statutes)	31,130.30		
	36,920.40		36,920.40

2. AUGUSTA FUND

BALANCE SHEET AS ON DECEMBER 31, 1957

<i>ASSETS</i>	Sw. Fr.	<i>LIABILITIES</i>	Sw. Fr.
Swiss Government securities (nominal value Fr. 134,000.—)	127,120.—	Inalienable capital	100,000.—
Funds in the Swiss National Bank	10,015.80	Reserve for fluctuation in value	11,163.65
		Creditors	6,000.—
		Funds available as on De- cember 31, 1957	19,972.15
	137,135.80		137,135.80

RECEIPTS AND EXPENDITURE ACCOUNT FOR 1957

<i>EXPENDITURE</i>	Sw. Fr.	<i>RECEIPTS</i>	Sw. Fr.
Deposit fees for safe custody of securities, auditing of accounts	129.50	Balance on December 31, 1956, carried forward . .	16,268.40
Balance available as on De- cember 31, 1957	19,972.15	Income from securities in 1957	3,833.25
	20,101.65		20,101.65

3. EMPRESS SHÔKEN FUND

BALANCE SHEET AS ON DECEMBER 31, 1957

<i>ASSETS</i>	Sw. Fr.	<i>LIABILITIES</i>	Sw. Fr.
Swiss public securities (nominal value Sw. Fr. 458,000.—)	436,240.—	Inalienable capital	346,250.—
Credit balance at the Swiss National Bank	18,959.85	Reserve for fluctuation in value	90,672.80
	<u>455,199.85</u>	Funds available as on December 31, 1957	18,277.05
			<u>455,199.85</u>

RECEIPTS AND EXPENDITURE ACCOUNT FOR 1957

<i>EXPENDITURE</i>	Sw. Fr.	<i>RECEIPTS</i>	Sw. Fr.
Cost of printing circular, bank charges for custody of securities, cost of auditing accounts and telegrams	686.35	Credit balance on December 31, 1956, carried forward	13,185.40
36th distribution of income to Red Cross Societies, in accordance with the Joint Commission's decision of February 26, 1957 . . .	7,500.—	Income received from securities in 1957	13,278.—
Credit balance as on December 31, 1957	18,277.05		
	<u>26,463.40</u>		<u>26,463.40</u>

4. FLORENCE NIGHTINGALE MEDAL

BALANCE SHEET AS ON DECEMBER 31, 1957

<i>ASSETS</i>	Sw. Fr.	<i>LIABILITIES</i>	Sw. Fr.
Swiss Government securities (nominal value Fr. 32,000)	29,120.—	Inalienable capital	25,000.—
Funds in the Swiss National Bank	2,091.19	Funds available as on De- cember 31, 1957	6,211.19
	<u>31,211.19</u>		<u>31,211.19</u>

RECEIPTS AND EXPENDITURE ACCOUNT FOR 1957

<i>EXPENDITURE</i>	Sw. Fr.	<i>RECEIPTS</i>	Sw. Fr.
Engraving of 31 silver medals and purchase of 48 medal- cases	1,034.50	Balance on December 31, 1956	8,547.19
Printing costs, circular No. 414	203.—	Income from securities in 1957	912.—
Deposit fees for safe custody of securities, auditing of accounts, etc.	138.25	Various	47.75
Estimated loss on securities as on December 31, 1957	1,920.—		
Balance available as on De- cember 31, 1957	6,211.19		
	<u>9,506.94</u>		<u>9,506.94</u>

XI. RESIDENT DELEGATES AND CORRESPONDENTS OF THE ICRC AS ON DECEMBER 31, 1957 ¹

H. ANGST	Japan
E. ARBENZ	Spain
A. BEHN	Mexico
L. BIAGGI DE BLASYS	Italy
L. BOSSARD	New Zealand
N. BURCKHARDT	Germany ²
P. BURKHARD	Italy
P. CALDERARA	Hong Kong
L. DE CHAMBRIER	Argentine Republic
A. DE COCATRIX	Germany ²
E. DICKENMANN	Thailand
P. GACON	Bolivia
E. HAEGLER	Brazil
G. HOFFMANN	Germany ²
G. JOUBERT	Austria
H. JUNOD	South Africa
A. LEUENBERGER	Viet Nam (Republic of)
W. MICHEL	France
J. MITTNER	Philippines
J. DE MORSIER	France
E. MULLER	Egypt
H. PFRUNDER	Malaya
W. ROETHLISBERGER	Colombia
W. SALZMANN	Thailand
A. SAUDAN	Tangier
H. SCHWEIZER	Australia
G. SENN	British Central Africa
D. DE TRAZ	Lebanon and Near East
H. J. TSCHOPP	Israel
C. VAUTIER	Morocco
R. VUST	Algeria

¹ The majority of these delegates were recruited locally among the Swiss communities, abroad, and give their services voluntarily to the ICRC.

² International Tracing Service, Arolsen.

XII. STATISTICAL FIGURES

STAFF - ICRC AND CENTRAL PRISONERS OF WAR AGENCY

		In Switzerland	Abroad	Total
31.12.1956	Salaried staff	152	18	170
	Voluntary workers . .	20	30	50
31.12.1957	Salaried staff	175	12	187
	Voluntary workers . .	12	31	43

MAIL RECEIVED AND DESPATCHED BY THE ICRC

	Mail received	Mail despatched	Total
1955	100,611	119,626	220,237
1956	173,598	174,462	348,060
1957	467,555	296,723	764,278

