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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	assi	igned						•		•	Fr.	933,131,70
Funds	earmark	$\operatorname{ed}$									•	Fr.	353,566.87
	for curr												1,395,692.76
				•	Го	tal		•		•		Fr.	2,682,391.33

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

ASSETS	Fr.	Fr.
Available and Realisable		,
Cash in hand	19,741.86 131,986.82 3,413,063.87 526,485.75 10,935,005.60	15,026,283.90
Funds Earmarked		8
Advanced to ICRC Delegations and Delegates abroad National Red Cross Societies, Governments and official	362,307.77	
organisations	673,992.65	4,
rary assets	332,552.56	9
— current stocks	15,256.— 220,451.26	1,604,560.24
OTHER ASSETS (nominal)		
Capital share in the "Foundation for the Organisation of Red Cross Transports"	1.— 1.—	2.—
Trust Fund		
Funds received in connection with the Peace Treaty with Japan (assets in foreign currency)	,	21,580,100.91
Memo-Account	n	
Allocation to ICRC Personnel Provident Fund Debtor for security	953,483.34 400,000.—	1,353,483.34
	(I) (MA)	39,564,430.39
		(

#### DECEMBER 31, 1957

LIABILITIES	Fr.	Fr.
COMMITMENTS	У	, , ,
Funds for relief actions		8
Funds not yet assigned	933,131.70 353,566.87 1,395,692.76	2,682,391.33
Creditors		i.
ICRC Delegations and Delegates	23,760.90	18
organisations	200,214.12 484,852.59 3,000,000.—	3,708,827.61
D		6,391,218.94
Reserves and Provisions		
Guarantee Fund	3,000,000.— 5,000,000.— 1,819,175.95 220,451.26 200,000.—	10,239,627.20
		× .
Trust Fund	" " = "	1
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	052 402 24	
Risks)	953,483.34 400,000.—	1,353,483.34
tion of ited cross fransports	400,000	39,564,430.39

#### GENERAL ACCOUNT OF ORDINARY

	Fr.	Fr.
EXPENDITURE		
Overhead Expenses at Geneva Headquarters		*
Allowances, salaries and wages	1,524,883.55 412,987.45	
Postage, telegrams, telephone	65,481.83 180,048.30	,
Upkeep of cars and lorries	11,319.— 17,853.25 53,920.51	2,266,493.89
	33,720.31	2,200,473.07
Special Expenses		
Publication, information and documentation	195,402.99	
Allowances for expenses, Members of the Presidential Council Red Cross Conferences and Meetings	41,400.— 43,069.60 64,273.57	344,146.16
Missions from Geneva	04,273.37	344,140.10
Delegations Abroad		
Delegates' salaries, allowances and insurance	123,685.95	
Delegates' travelling expenses and maintenance, overhead expenses of delegations		277,237.62
Provision for special expenditure	153,551.67	200,000.—
		3,087,877.67
	k	
	Ь	
		8
	1	

#### EXPENDITURE AND RECEIPTS FOR 1957

	Fr.	Fr.
RECEIPTS	% (60	
CONTRIBUTIONS AND GIFTS TOWARDS THE FINANCING OF THE GENERAL WORK		
Contributions by Governments	1,205,240.07 <sup>1</sup> 365,460.31 <sup>1</sup> 336,764.96	1,907,465.34
Income from Investments		
Income from Public Securities and Bank Interest Income from ICRC Foundation	179,425.73 31,130.30	210,556.03
	*	
Sums Recovered and Sundry Receipts		* .6
Sums recovered	361,778.64 368,110.76	729,889.40
Total Receipts		2,847,910.77
Deficit for 1957		x 8
written off by withdrawal from Reserve for General Risks		239,966.90
		3,087,877.67
		2
<sup>1</sup> 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	350 <sup>17</sup> 10	701,307.09
plus Receipts and refunds in 1957	Ng Ng	
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	633,842.58 635,000.—	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	2 F	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	100	2,265.25
less		2,788,704.69
Expenditure and commitments in 1957		
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	2 1
Estimated decrease in value of securities at the end of 1957	204,161.—	
Loss on foreign currency	1,040.10	
Taking over of deficit from the General Account of Ordinary	729,561.85	
Receipts and Expenditure (Table II)	239,966.90	969,528.75
Total as on December 31, 1957	N .	1,819,175.94
1		

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.	Į.	~ 1
Funds not yet assigned	828,945.38 384,631.42 1,774,400.76	*
Total as above	2,987,977.56	
Receipts in 1957	us S	
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)  — Other gifts and refunds	558,529.51 13,191.30	8
	571,720.81	(F)
(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		11,940,501.40
Expenditure incurred in 1957 for relief actions	æ	9,264,110.13 2,682,391.33
Total as on December 31, 1957	9	
(Balance of funds for relief actions) apportioned as follows: Funds not yet assigned	933,131.70 353,566.87 1,395,692.76 2,682,391.33	

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

TABLES A AND B SPECIAL FUNDS

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

Countries	Governments	Red Cross Societies
		1
	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	47 30 (00), 300 (344)0478	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.—	5
Cuba	100	2,141.25
Czechoslovakia		2,000.—
Denmark	10,000.—	2,000.—
Dominican Republic		600.—
Ecuador	4,241.25	700.—
Egypt	30,000.—	See Season Control total
Ethiopia		1,080.—
Finland	5,000.—	3,480.—
France	32,950.—	Service Servic
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.—	200 <b>2</b> (2007 - 2018) (2007)
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.—	- Charles
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
0,1	517,707.05	100,571.50
		70

TABLE A

Countries	Governments	Red Cross Societies
	Fr.	Fr.
b/f	514,407.05	168,371.58
Northern Rhodesia Norway Pakistan Philippines Poland Portugal Rumania San Salvador South Africa Southern Rhodesia Spain Sweden Switzerland Thailand Turkey United Kingdom United States USSR	2,138.50 10,000.— 2,140.— 15,000.— 8,000.— 49,040.— 3,062.50 25,188.92 500,000.— 12,000.— 15,463.10 48,800.—	3,000.— 903,75 3,840.— 6,000.— 5,000.— 132.— 14.616.— 2,500.—  1,649.48 11,880.— 24,472.50 107,125.— 16,070.— 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	ı										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	
Thailan	d	•		٠	•	•				12,000.—	

#### SUMMARY ESTIMATE OF ORDINARY EXPENDITURE

Estimated Expenditure	for 1958 Fr.
OVERHEAD EXPENSES  Allowances, salaries and wages	1,683,600.— 383,300.— 64,000.— 135,500.— 13,000.— 46,500.—
OTHER EXPENSES  Publications, information	181,000.— 41,400.— 33,000.— 10,000.— 100,000.— 279,800.— 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.

#### AND RECEIPTS FOR 1958

, <del></del>	
ESTIMATED RECEIPTS	for 1958 Fr.
Receipts concerning the current year	
Contributions from Governments	960,600.—* 349,200.—* 350,000.— 249,000.— 349,900.—
Total	2,258,700.—
Receipts concerning previous years	
Contributions from Governments	283,000.— 11,700.— 12,000.—
Total	306,700.—
Grand Total	2,565,400.—
The deficit would thus amount to	437,700.—
	3,003,100.—
	T T
	,

<sup>\*</sup> 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

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

EXPENDITURE	Sw. Fr.	RECEIPTS	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		8
tuccs)	36,920.40		36,920.40

#### 2. AUGUSTA FUND

#### BALANCE SHEET AS ON DECEMBER 31, 1957

ASSETS	Sw. Fr.	LIABILITIES	Sw. Fr.
Swiss Government securities (nominal value		Inalienable capital	100,000.—
Fr. 134,000.—)	127,120.—	Reserve for fluctuation in value	11,163.65
Funds in the Swiss National Bank	10,015.80	Creditors	6,000.—
		Funds available as on De-	
		cember 31, 1957	19,972.15
	137,135.80		137.135,80
l			j

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

#### 3. EMPRESS SHÔKEN FUND

#### BALANCE SHEET AS ON DECEMBER 31, 1957

ASSETS	Sw. Fr.	LIABILITIES	Sw. Fr.
Swiss public securities (no-	` »	Inalienable capital	346,250.—
minal value Sw. Fr. 458,000.—)	436,240.—	Reserve for fluctuation in value	90,672.80
Credit balance at the Swiss National Bank	18,959.85	Funds available as on December 31, 1957	18,277.05
β	455,199.85	2 8	455,199.85

EXPENDITURE  Cost of printing circular, bank charges for custody of securities, cost of auditing accounts and telegrams	Sw. Fr. 686.35	RECEIPTS  Credit balance on December 31, 1956, carried forward  Income received from securities in 1957	Sw. Fr.  13,185.40  13,278.—
Commission's decision of February 26, 1957	7,500.—		
Credit balance as on December 31, 1957	18,277.05		
	26,463.40		26,463.40

#### 4. FLORENCE NIGHTINGALE MEDAL

#### BALANCE SHEET AS ON DECEMBER 31, 1957

ASSETS	Sw. Fr.	LIABILITIES	Sw. Fr.
Swiss Government securities (nominal value Fr. 32,000)	29,120.—	Inalienable capital Funds available as on De-	25,000.—
Funds in the Swiss National Bank	2,091.19	cember 31, 1957	6,211.19
1	31,211.19	8	31,211.19
		a I	

EXPENDITURE	Sw. Fr.	RECEIPTS	Sw. Fr.
Engraving of 31 silver medals and purchase of 48 medalcases	1,034.50	Balance on December 31, 1956	8,547.19 912,—
414	203.—	Various	47.75
Deposit fees for safe custody of securities, auditing of accounts, etc	138,25		
Estimated loss on securities as on December 31, 1957	1,920.—		
Balance available as on December 31, 1957	6,211.19		
	9,506.94		9,506.94
,			

## XI. RESIDENT DELEGATES AND CORRESPONDENTS OF THE ICRC AS ON DECEMBER 31, 1957 <sup>1</sup>

A00000	
H. Angst	Japan
E. Arbenz	Spain
A. Behn	Mexico
L. Biaggi de Blasys	Italy
L. Bossard	New Zealand
N. Burckhardt	Germany <sup>2</sup>
P. Burkhard	Italy
P. CALDERARA	Hong Kong
L. DE CHAMBRIER	Argentine Republic
A. DE COCATRIX	Germany <sup>2</sup>
E. DICKENMANN	Thailand
P. GACON	Bolivia
E. Haegler	Brazil
G. HOFFMANN	Germany <sup>2</sup>
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
Н. Ј. Тѕснорр	Israel
C. VAUTIER	Morocco
R. Vust	Algeria
	0

<sup>&</sup>lt;sup>1</sup> The majority of these delegates were recruited locally among the Swiss communities, abroad, and give their services voluntarily to the ICRC.

<sup>&</sup>lt;sup>2</sup> International Tracing Service, Arolsen.

#### XII. STATISTICAL FIGURES

#### STAFF - ICRC AND CENTRAL PRISONERS OF WAR AGENCY

		In S	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

