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### III. FINANCIAL POSITION

The accounts for 1958 are shown, as customary, in Tables I and II giving the Balance Sheet and the General Account of Ordinary Expenditure and Receipts of the ICRC.

In its report dated May 14, 1958, the Société Fiduciaire OFOR S.A.\*, entrusted with the verification of the accounts, stated: (translation)

“ In execution of the task entrusted to us by your Committee, we have verified the annual accounts of the International Committee of the Red Cross (ICRC) in Geneva, as on December 31, 1958.

“ After having checked the opening Balance Sheet as on January 1, 1958 we made numerous checks to ascertain the correctness and accuracy of the figures entered in the books for the year 1958 and assured ourselves, in particular, that the expenditure was proven by relevant documents. We also checked the figures of the general balance of accounts as on December 31, 1958 shown in Table I annexed to this report. The existence on that date of the assets — the available and realisable assets in particular — was proved.

“ In Table II we give the general account of Ordinary Expenditure and Receipts for 1958 which, after a further allocation of Fr. 15,000 to the provision for special expenditure, shows a deficit of Fr. 239,086.54 written off by withdrawal from the Reserve for General Risks. ”

The auditors state at the end of their report:

“ As a result of our audit, carried out in accordance with the regulations and principles governing the verification of accounts, we are in a position to declare that the annual accounts of the ICRC, as on December 31, 1958, are in accordance with the books submitted for our inspection and that the balance sheet shows the exact financial situation of your institution. ”

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\* Official auditors accredited by the Swiss Federal Council and the Commission fédérale des Banques.

Table III gives the details of the contributions made to the ICRC in 1958 by the Governments and National Red Cross Societies, and the International Committee wishes to express once more its sincere thanks for the generous aid it has thus received in carrying out its work.

Table IV gives a summary of the General Account for Relief Actions in 1958, Table V shows a summary of estimated expenditure and receipts for 1959 and Table VI concerns the accounts for special Funds which the auditors have also verified and found to be correct according to their report of January 31, 1959.

## TABLES

## BALANCE SHEET AS ON

<i>ASSETS</i>	Fr.	Fr.
<b>AVAILABLE AND REALISABLE</b>		
Cash in hand . . . . .	31,459.67	
Postal Cheque Account . . . . .	132,425.44	
Balance at Banks:		
— Swiss francs . . . . .	3,485,764.84	
— Foreign currency holdings . . . . .	245,606.75	
Public Securities and other deposits . . . . .	13,278,447.80	17,173,704.50
<b>FUNDS EARMARKED</b>		
Advanced to ICRC Delegations and Delegates abroad . . . . .	344,071.72	
National Red Cross Societies, Governments and official organisations . . . . .	144,645.82	
Sundry debtors, advances and repayable costs, temporary assets . . . . .	412,841.92	
Commodities and relief supplies:		
— current stocks . . . . .	17,495.70	
— reserve stocks . . . . .	240,052.01	1,159,107.17
<b>OTHER ASSETS (nominal)</b>		
Capital share in the "Foundation for the Organisation of Red Cross Transports". . . . .	1.—	
Furniture and equipment. . . . .	1.—	2.—
<b>TRUST FUND</b>		
Funds received in connection with the Peace Treaty with Japan (assets in foreign currency) . . . . .		22,391,291.16
<b>MEMO-ACCOUNT</b>		
Allocation to ICRC Personnel Provident Fund . . . . .	885,383.34	
Debtor for security . . . . .	400,000.—	1,285,383.34
		42,009,488.17

TABLE I

DECEMBER 31, 1958

	Fr.	Fr.
<i>LIABILITIES</i>		
COMMITMENTS		
<i>Funds for relief actions</i>		
Funds not yet assigned . . . . .	502,052.89	
Funds earmarked . . . . .	422,095.25	
Funds for current relief actions . . . . .	839,523.62	1,763,671.76
CREDITORS		
ICRC Delegations and Delegates . . . . .	187,348.45	
National Red Cross Societies, Governments and official organisations . . . . .	1,179,093.59	
Sundry creditors and temporary liabilities . . . . .	398,179.09	
Swiss Confederation Loan . . . . .	3,000,000.—	4,764,621.13
		6,528,292.89
RESERVES AND PROVISIONS		
Guarantee Fund . . . . .	3,000,000.—	
Reserve for action in case of conflict . . . . .	5,000,000.—	
Reserve for General Risks . . . . .	3,319,468.77	
Provision for amortisation of reserve stocks . . . . .	240,052.01	
Provision for the XXth International Conference of the Red Cross . . . . .	30,000.—	
Provision for special expenditure . . . . .	215,000.—	11,804,520.78
TRUST FUND		
Funds in connection with the Peace Treaty with Japan . . . . .		22,391,291.16
MEMO-ACCOUNT		
Allocations to ICRC Personnel Provident Fund (to be refunded by annual allocations to the Reserve for General Risks) . . . . .	885,383.34	
Guarantee in favour of the "Foundation for the Organisation of Red Cross Transports" . . . . .	400,000.—	1,285,383.34
		42,009,488.17

# GENERAL ACCOUNT OF ORDINARY

	Fr.	Fr.
<i>EXPENDITURE</i>		
<b>OVERHEAD EXPENSES AT GENEVA HEADQUARTERS</b>		
Allowances, salaries and wages . . . . .	1,955,969.85	
Family allowances, insurance and other social charges . . . . .	411,860.35	
Postage, telegrams, telephone . . . . .	54,312.42	
Equipment, maintenance and general supplies. . . . .	152,187.90	
Upkeep of cars and lorries . . . . .	11,405.80	
Reception of visitors and travelling expenses in Switzerland . . . . .	17,766.35	
Sundry expenditure . . . . .	43,907.74	2,647,410.41
<b>SPECIAL EXPENSES</b>		
Publication, information and documentation . . . . .	170,031.50	
Allowances for expenses, Members of the Presidential Council . . . . .	41,400.—	
Red Cross Conferences and Meetings . . . . .	33,582.05	
Missions from Geneva . . . . .	50,366.07	295,379.62
<b>DELEGATIONS ABROAD</b>		
Delegates' salaries, allowances and insurance . . . . .	123,538.98	
Delegates' travelling expenses and maintenance, overhead expenses of delegations . . . . .	142,238.13	265,777.11
<b>ALLOCATION TO FUND FOR SPECIAL EXPENDITURE . . . . .</b>		15,000.—
		<b>3,223,567.14</b>

TABLE II

## EXPENDITURE AND RECEIPTS FOR 1958

	Fr.	Fr.
<i>RECEIPTS</i>		
CONTRIBUTIONS AND GIFTS TOWARDS THE FINANCING OF THE GENERAL WORK		
Contributions by Governments . . . . .	1,328,775.84	1,980,361.10
Contributions by National Red Cross Societies . . . . .	352,419.61	
Sundry donations . . . . .	299,165.65	
INCOME FROM INVESTMENTS		
Income from Public Securities and Bank Interest . . . . .	294,521.56	330,865.26
Income from ICRC Foundation . . . . .	36,343.70	
SUMS RECOVERED AND SUNDRY RECEIPTS		
Sums recovered . . . . .	617,702.95	673,254.24
Sundry receipts . . . . .	55,551.29	
<i>Total Receipts</i> . . . . .		2,984,480.60
DEFICIT FOR 1958		
written off by withdrawal from Reserve for General Risks . . . .		239,086.54
		3,223,567.14
<p><i>NOTE.</i> This account does not include receipts and expenditure in connection with relief actions which are shown in Table IV.</p>		



CONTRIBUTIONS TO THE ICRC IN 1958 FROM GOVERNMENTS AND NATIONAL RED CROSS SOCIETIES ALLOCATED TO THE FINANCING OF EXPENDITURE  
FOR 1958

Countries	Governments	Red Cross Societies
	Fr.	Fr.
Afghanistan . . . . .	3,000.—	
Australia . . . . .	48,693.95	29,130.—
Austria . . . . .	13,200.—	2,100.—
Belgium . . . . .	10,000.—	
Brazil . . . . .	6,592.50	
Bulgaria . . . . .		2,000.—
Burma . . . . .	6,400.—	
Canada . . . . .	66,288.95	32,812.50
Ceylon . . . . .	3,062.40	
Chile . . . . .	8,614.45	2,250.45
China . . . . .		10,000.—
Colombia . . . . .	14,997.80	2,000.—
Cuba . . . . .		2,141.90
Czechoslovakia . . . . .		2,000.—
Denmark . . . . .	10,000.—	2,000.—
Dominican Republic . . . . .		599.55
Ecuador . . . . .	2,598.90	700.—
Egypt . . . . .	30,000.—	
Ethiopia . . . . .		1,080.—
Finland . . . . .	5,000.—	3,480.—
France . . . . .	36,700.—	
German Democratic Republic . . . . .		4,000.—
German Federal Republic . . . . .		13,000.—
Greece . . . . .	15,000.—	2,280.—
Guatemala . . . . .		600.—
Hungary . . . . .	2,000.—	1,000.—
India . . . . .	68,437.50	1,363.12
Indonesia . . . . .	15,000.—	
Iran . . . . .	20,000.—	2,000.—
Iraq . . . . .	8,000.—	2,160.—
Ireland . . . . .	5,500.—	1,560.—
Israel . . . . .	5,000.—	
Italy . . . . .	59,680.78	
Japan . . . . .		10,000.—
Jordan . . . . .	3,666.—	
Jugoslavia . . . . .	7,000.—	
Korea, Democratic Republic of . . . . .		1,000.—
Korea, Republic of . . . . .		2,141.90
Lebanon . . . . .		840.—
Liechtenstein . . . . .	2,500.—	
Luxemburg . . . . .	2,000.—	600.—
Report . . . . .	478,933.23	134,839.42

TABLE III

Countries	Governments	Red Cross Societies
	Fr.	Fr.
Report . . .	478,933.23	134,839.42
Mexico . . . . .	17,135.—	100.—
Morocco . . . . .	5,170.50	1,034.—
Netherlands . . . . .	58,000.—	20,000.—
New Zealand . . . . .	24,400.—	6,020.—
Norway . . . . .	10,000.—	3,000.—
Philippines . . . . .	2,140.—	3,840.—
Poland . . . . .	15,000.—	
Portugal . . . . .	8,000.—	
Rhodesia, Northern . . . . .	2,145.50	
Rhodesia, Southern . . . . .	3,055.—	
Rumania . . . . .		5,000.—
San Salvador . . . . .		392.55
Spain . . . . .	8,000.—	2,500.—
Sweden . . . . .	25,316.46	
Switzerland . . . . .	500,000.—	
Syria . . . . .	4,761.90	
Thailand . . . . .	12,000.—	1,632.65
Turkey . . . . .	30,926.25	11,879.99
Union of South Africa . . . . .	36,630.—	14,610.—
United Kingdom . . . . .	48,800.—	24,410.—
United States . . . . .		107,095.—
USSR . . . . .		16,066.—
Venezuela . . . . .	38,362.—	
	1,328,775.84	352,419.61

In addition the ICRC received in 1958 the following amounts (total Fr. 71,030.—) concerning previous years, which were passed to the Reserve for General Risks Account:

Countries	Governments	Red Cross Societies
	Fr.	Fr.
Burma . . . . .	6,400.—	
Colombia . . . . .		8,000.—
Japan . . . . .		10,000.—
Netherlands . . . . .	10,000.—	
Union of South Africa . . . . .	36,630.—	

TABLE IV

## SUMMARY OF GENERAL ACCOUNT FOR RELIEF ACTIONS IN 1958

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	Fr.	Fr.
BALANCE CARRIED FORWARD AS FROM DECEMBER 31, 1957 . . . . .		2,682,391.33
<i>i.e.</i>		
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	
<i>to be deducted:</i>		
Refunds of unused contributions made by National Red Cross Societies for the executive costs of the relief action in Hungary:		
— balance of the first refund in 1957 . . . . .	13,991.—	
— refund of the balance available at the end of 1958 (balance of the second refund) . .	346,279.75	360,270.75
		2,322,120.58
RECEIPTS IN 1958		
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 (1958) . . . . .	548,254.97	
Sundry gifts and refunds . . . . .	26,728.65	
C/F . . . . .	574,983.62	
(b) Funds received by the ICRC from various donors (communities or individuals) for specific actions. . . . .	1,351,044.91	1,926,028.53
		4,248,149.11
EXPENDITURE IN 1958		
Expenditure incurred for relief actions . . . . .		2,484,477.35
TOTAL AS ON DECEMBER 31, 1958 . . . . .		1,763,671.76
Balance of funds for relief actions apportioned as follows:		
Funds not yet assigned . . . . .	502,052.89	
Funds earmarked . . . . .	422,095.25	
Funds for current relief actions . . . . .	839,523.62	
Total as above . . . . .	1,763,671.76	

**SUMMARY ESTIMATE OF ORDINARY EXPENDITURE  
AND RECEIPTS FOR 1959**

## SUMMARY ESTIMATE OF ORDINARY EXPENDITURE

ESTIMATED EXPENDITURE	Fr.
<b>OVERHEAD EXPENSES</b>	
Allowances, salaries and wages . . . . .	1,821,500.—
Family allowances and social charges . . . . .	396,700.—
Postage, telegrams, telephone . . . . .	64,500.—
Equipment, maintenance and general supplies . . . . .	120,700.—
Upkeep of cars and lorries . . . . .	9,500.—
Reception of visitors and travelling expenses in Switzerland .	10,000.—
Sundry expenses . . . . .	48,000.—
 <b>OTHER EXPENSES</b>	
Publications, information . . . . .	146,400.—
Allowance for expenses, Members of the Presidential Council .	41,400.—
Red Cross Conferences and meetings . . . . .	48,000.—
Missions from Geneva . . . . .	100,000.—
Study-visits, translations . . . . .	16,000.—
Delegations and relief actions abroad . . . . .	564,300.—
	3,387,000.—

*Note:* The estimates, which concern the net 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 ICRC to assume during the budgetary period and would, in that case, be subject to appropriate revision.

TABLE V

## AND RECEIPTS FOR 1959

	Fr.
ESTIMATED RECEIPTS	
RECEIPTS CONCERNING THE CURRENT YEAR	
Contributions from Governments . . . . .	988,600.—
Contributions from National Red Cross Societies . . . . .	378,900.—
Sundry donations and collection in Switzerland . . . . .	875,000.—
Income from invested funds . . . . .	376,400.—
Sundry receipts . . . . .	2,000.—
Total . . . . .	2,620,900.—
RECEIPTS CONCERNING PREVIOUS YEARS	
Contributions from Governments . . . . .	291,100.—
Grand Total . . . . .	2,912,000.—
The deficit would thus amount to . . . . .	475,000.—
	3,387,000.—

\* Contributions from Governments and National Red Cross Societies for 1959 have been estimated, in principle, at Fr. 1,658,600.—.

Experience has shown, however, that certain contributions are received by the ICRC in the course of the following years as the fiscal year in some States does not correspond to that of the ICRC.

In order to take these delays in receipt into account, the estimated amount of receipts concerning the current year is given as Fr. 1,367,500.— and the balance, i.e. Fr. 291,100.— has been placed to receipts for previous years.

## SPECIAL FUNDS

TABLE VI

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

*BALANCE SHEET AS ON DECEMBER 31, 1958*

ASSETS		LIABILITIES	
	Sw. Fr.		Sw. Fr.
Public securities:		Inalienable capital . . . . .	1,028,252.52
Credit entered in the Swiss Confederation National Debt Register, at par . . . . .	827,000.—	Statutory and inalienable reserve (balance carried forward from previous year). . . . .	62,570.55
Public securities deposited at the Swiss National Bank (nominal value Fr. 286,500.—) . . . . .	283,950.—	<i>Plus:</i>	
	1,110,950.—	Statutory allocation, 15% of the net revenue for 1958 . . . . .	6,413.60
Deposit at the Swiss National Bank . . . . .	52,732.82	Increase in estimated value of securities on December 31, 1958 . . . . .	38,655.25
Administration fédérale des contributions, Berne (tax paid in advance to be refunded) . . . . .	8,552.80		45,068.85
		Total value of funds . . . . .	1,135,891.92
		International Committee of the Red Cross:	
		Funds in current account . . . . .	36,343.70
	1,172,235.62		1,172,235.62

## RECEIPTS AND EXPENDITURE ACCOUNT FOR 1958

EXPENDITURE		RECEIPTS	
	Sw. Fr.		Sw. Fr.
Deposit fees for safe custody of securities, office supplies and auditors fees . . . . .	278.25	Revenue from securities in 1958 . . . . .	34,375.55
Statutory allocation to inalienable Reserve Fund: 15% of the net revenue in 1958 (Art. 8 of the Statutes) . . . . .	6,413.60	Refund in 1958 of tax paid in advance for 1957 . . . . .	8,660.—
Allocation to the ICRC of balance of net revenue for 1958 (Art. 7 of the Statutes). . . . .	36,343.70		
	<u>43,035.55</u>		<u>43,035.55</u>

## 2. AUGUSTA FUND

### BALANCE SHEET AS ON DECEMBER 31, 1958

ASSETS		LIABILITIES		
	Sw. Fr.		Sw. Fr.	Sw. Fr.
Swiss Government securities (nominal value Fr. 134,000.—) . . . . .	133,950.—	Inalienable capital . . . . .		100,000.—
Deposit at the Swiss National Bank . . . . .	7,699.30	Reserve for fluctuation in value:		
Administration fédérale des contributions, Berne (tax paid in advance to be refunded) . . . . .	1,008.75	Balance carried forward from the pre- vious year . . . . .	11,163.65	
		<i>Plus:</i>		
		Increase in estimated value of securi- ties on December 31, 1958 . . . . .	6,830.—	17,993.65
		Funds available on December 31, 1958 . . . . .		24,664.40
	<u>142,658.05</u>			<u>142,658.05</u>

### RECEIPTS AND EXPENDITURE ACCOUNT FOR 1958

EXPENDITURE			RECEIPTS	
	Sw. Fr.	Sw. Fr.		Sw. Fr.
Deposit fees for safe custody of securities, auditors fees and various expenses. . . . .		149.75	Income from securities in 1958 . . . . .	3,833.25
Balance available on December 31, 1958:			Refund in 1958 of tax paid in advance in 1957 . . . . .	1,008.75
Balance carried forward from the pre- vious year . . . . .	19,972.15		Total of receipts . . . . .	4,842.—
Receipts in excess of expenditure in 1958 . . . . .	4,692.25	24,664.40	Balance carried forward from the previous year . . . . .	19,972.15
		<u>24,814.15</u>		<u>24,814.15</u>



## 3. EMPRESS SHÔKEN FUND

## BALANCE SHEET AS ON DECEMBER 31, 1958

ASSETS		LIABILITIES	
	Sw. Fr.		Sw. Fr.
Swiss public securities, (at par) . . . . .	458,000.—	Inalienable capital . . . . .	346,250.—
Deposit at the Swiss National Bank . . . . .	11,670.15	Reserve for fluctuation in value:	
Administration fédérale des contributions, Berne (tax paid in advance to be refunded) . . . . .	4,247.65	Balance carried forward from the previous year . . . . .	90,672.80
		<i>Plus:</i>	
		Increase in estimated value of securi- ties on December 31, 1958 . . . . .	16,074.30 106,747.10
		Reserve for administrative expenses:	
		Allocation of 5% of income in 1958 . . . . .	981.90
		<i>Less:</i>	
		Cost of printing, reports and circulars, bank charges for custody of securities, auditors fees and office supplies . . . . .	994.10 ./ 12,20
		Funds available as on December 31, 1958 . . . . .	18,932.90
		Total . . . . .	471,917.80
		Creditor (Ethiopian Red Cross) . . . . .	2,000.—
	<u>473,917.80</u>		<u>473,917.80</u>

# *RECEIPTS AND EXPENDITURE ACCOUNT FOR 1958*

EXPENDITURE		RECEIPTS	
	Sw. Fr.		Sw. Fr.
37th distribution of income to eight National Red Cross Societies, in accordance with the Joint Commission's decision of February 18, 1958. . .	18,000.—	Income received from securities in 1958 . . . . .	16,140.25
Allocation of 5% of income to the reserve for administrative expenses . . . . .	981.90	Refund in 1958 of tax paid in advance in 1957 . . .	3,497.50
Credit balance as on December 31, 1958 . . . . .	18,932.90	Total income in 1958 . . . . .	19,637.75
	<u>37,914.80</u>	Balance carried forward from the previous year . .	18,277.05
			<u>37,914.80</u>

## 4. FLORENCE NIGHTINGALE MEDAL

*BALANCE SHEET AS ON DECEMBER 31, 1958*

ASSETS		LIABILITIES	
	Sw. Fr.		Sw. Fr.
Swiss Government securities (nominal value Fr. 32,000.—) . . . . .	31,680.—	Inalienable capital . . . . .	25,000.—
Deposit at the Swiss National Bank . . . . .	2,636.44	Reserve for fluctuation in value (increase in estimated value of securities on December 31, 1958). . .	2,560.—
Administration fédérale des contributions, Berne (tax paid in advance to be refunded). . . . .	240.—	Funds available on December 31, 1958 . . . . .	6,996.44
	<u>34,556.44</u>		<u>34,556.44</u>

*RECEIPTS AND EXPENDITURE ACCOUNT FOR 1958*

EXPENDITURE		RECEIPTS	
	Sw. Fr.		Sw. Fr.
Printing costs, Circular No 420 . . . . .	254.—	Income from securities in 1958 . . . . .	912.—
Deposit fees for safe custody of securities, auditors fees and office supplies . . . . .	112.75	Refund in 1958 of tax paid in advance in 1957. . .	240.—
	<u>366.75</u>		<u>1,152.—</u>
Balance as on December 31, 1958. . . . .	6,211.19	Balance carried forward from the previous year. . .	6,211.19
Receipts in excess of expenditure in 1958 . . . . .	785.25		
	<u>6,996.44</u>		
	<u>7,363.19</u>		<u>7,363.19</u>