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III. FINANCIAL SITUATION

The Expenditure and Receipts Account for 1965 shows a deficit of Sw. Fr. 843,643.30 for a total expenditure of Sw. Fr. 5,138,598.75, whereas the deficit forecast for the same period amounted to Sw. Fr. 1,061,500.—. The improvment on the estimates reflects the International Committee's unremitting efforts to ensure constant economy in administration. None the less, the scope of the tasks incumbent upon it and their continual recurrence as a result of fresh conflicts, each year reveal the Committee's inadequate financial basis which consistently threatens the institution's very existence.

Such a situation was recognized by the representatives of the governments and National Societies at the XXth International Conference of the Red Cross in Vienna in October 1965, who adopted Resolution No XIII, viz:

"The XXth International Conference of the Red Cross,

having taken note of the report submitted by the Commission for the Financing of the International Committee of the Red Cross,

thanks the members of the Commission and renews until the next International Conference of the Red Cross the mandate with which they have been entrusted,

having noted the constant lack of balance between the annual financial resources made available to the ICRC and the needs arising from the activities it is obliged to carry out in application of the Geneva Conventions,

having noted further that it is in the first place incumbent on Governments parties to the Geneva Conventions to furnish the ICRC with the financial resources essential to it in the fulfilment of its obligations, recalling the Resolution adopted by the 1949 Diplomatic Conference in the terms of which Governments represented at that Conference recognised the necessity of providing regular financial support for the ICRC,

makes an urgent appeal to all Governments of States parties to the Geneva Conventions that they include in their budgets a voluntary annual contribution to the ICRC. The amount of these contributions should be set or increased so as to represent a fair share of the total expenditure of the ICRC which, at present, exceeds five million Swiss francs per annum."

The International Committee trusts that this appeal, the gravity of which will not go unnoticed by the Powers signatories to the Geneva Conventions, will lead to a sufficient increase of government contributions to enable it at least to balance its budget.

The accounts as on December 31, 1965, attached hereto, have been audited and approved by the "Société fiduciaire romande Ofor S.A.", an auditing company recognized by the Swiss Federal Council and the Federal Banking Commission.

1. Balance sheet (Table I)

The 1965 balance sheet shows in the assets a considerable reduction in debit items as well as the realization of an appreciable proportion of the portfolio of public securities, which is reflected in the liabilities by a reduction of the "Contingency Reserve" (previously called "Reserve for General Risk"); the proceeds were required in 1965 to finance the revaluation of the staff Provident Fund and Pension Scheme and to cover the 1965 deficit.

The small amount carried forward illustrates the urgent need for a considerable increase in basic income, in order to cover ordinary expenditure, it being no longer possible henceforth to cover the deficit by appropriations out of general reserves.

The items under the heading "deficit, still to be covered, on relief actions" have only increased slightly as the ICRC has wound-up its relief action in Nepal, and in 1965 had the benefit of some very large donations, adding up to over 1,700,000 Sw. Fr. to cover expenditure on its action in the Yemen.

2. Expenditure and Receipts Account, and estimated Budget for 1966

Expenditure, classified according to the institution's main fields of activity, shows the concern to effect economy, as the overall estimates for 1966 are about Sw. Fr. 200,000.— lower than actual expenditure in 1965, in spite of the constant rise in the cost of living.

The amounts shown are net, all adjustments having been made, and represent accurate figures of actual expenses.

Receipts show not only revenue in the form of contributions, donations and investment earnings, but also the share assumed by the special Relief Fund in the general expenses for the Central Tracing Agency and for permanent delegations abroad, whose activities are one of the forms of relief given by the International Committee before, during and after armed conflicts and internal disturbances.

- 3. List of Contributions to the ICRC in 1965 from Governments and National Red Cross Societies (Table III)
- 4. Special Relief Fund (Table IV)

This Fund is quite distinct from the Ordinary Expenditure and Receipts Account. It is financed separately by an annual nationwide fund-raising campaign in Switzerland, and by donations for the International Committee's relief actions.

This Fund's expenditure does not therefore affect the ICRC's Expenditure and Receipts Account, but its over-all resources.

In addition, the figures given for relief as a whole only include amounts provided by the Fund without taking into account the relief administered by the ICRC but provided and forwarded direct by National Societies. Relief actions of this nature are, nevertheless, backed up by the ICRC's guarantee as a neutral intermediary, recognized by the Geneva Conventions, and in most cases the distribution in theatres of conflict is handled on the spot by the International Committee.

- 5. Balance Sheets and Receipts and Expenditure Accounts in 1965 relative to Special Funds: (Table V)
 - 1. Foundation of the International Committee of the Red Cross

- 2. Augusta Fund
- 3. Empress Shôken Fund
- 4. Florence Nightingale Medal Fund

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INTERNATIONAL COMMITTEE

BALANCE SHEET AS AT

ASSETS	Sw. Fr.	Sw. Fr.
1. Current assets and marketable securities:		
1.1 Cash on hand and in cheque accounts 1.2 Public securities	979,801 8,753,001 3,019,787	12,752,589
2. Accounts receivable:		
2.1 From Governments	189,400	
Cross Societies	70,658 80,600	
2.4 From Others	211,727	552,385
3. Advances to icrc delegations:		134,642
4. Accruals and prepaid expenses:		
4.1 Accrued interest	135,912 32,645	168,557
5. Closing stocks:		
5.1 Relief supplies and equipment 5.2 Office furniture and equipment, vehicles	40,690 63,012	103,702
6. Other assets, for the record		1
7. Funds held in trust		405,044
8. Deficit on special relief actions, still outstanding:		
8.1 Action in Nepal	1,385,442 2,399,634	3,785,076
Total accets t		17 004 004
Total assets:		17,901,996
Foundation for the organization of ICRC transports		400,000

DECEMBER 31, 1965

	Sw. Fr.	Sw. Fr.
LIABILITIES		
1. Relief actions:		
1.1 Unappropriated funds	1,030,488 397,277 581,080	2,008,845
1.4 Advances for the financing of certain relief actions: 1. Action in Nepal	1,298,220 2,900,000	
Total funds made available for relief		4,198,220
ACTIONS		6,207,065
2. Accounts payable:		
2.1 To Red Cross Societies and other Institutions 2.2 To Others	91,373 150,432 48,000	289,805
3. Accrued liabilities:		207,003
3.1 Expenses payable in 1966	162,505 43,208	205 713
4 7		205,713 405,044
4. Funds held in trust:		405,044
5. Provisions:	06,000	
5.1 For ICRC Pension insurance annuities 5.2 For the 21st International Conference of	86,089	
the Red Cross	60,000	
5.3 For general repairs to ICRC headquarters building	477,450 37,800	661,339
/ Despuis non continue indust :		001,557
6. RESERVES FOR CONTINGENCIES:		
6.1 Appropriated for the case of a major international intervention	5,000,000 133,030	F 122 020
GD - 201		5,133,030
7. Guarantee fund:		5,000,000
TOTAL LIABILITIES:		17,901,996
8. Surety:		
Foundation for the organization of ICRC transports		400,000

STATEMENT OF INCOME AND

	·	
EXPENDITURE	Sw. Fr. 1965	Sw. Fr. 1966 (Budget)
I. Activities abroad:		
(Executive Division: delegations and missions, international relief operations, Central Tracing Agency)		*
1. Staff at ICRC headquarters in Geneva	671,328.87 472,107.20 146,040.— 616,025.20 76,011.65	775,212.— 360,000.— 180,000.— 459,743.— 74,200.—
II. Humanitarian law and information:	1,981,512.92	1,849,155.—
(Division of General Affairs: Geneva Conventions and humanitarian law, Information, Publications, Translations, Archives)		
 Staff at ICRC headquarters in Geneva Commissions of experts, Red Cross Conferences Publications and documentation, information International Review of the Red Cross 	1,269,738.75 39,276.76 62,573.33 75,566.37	1,221,711.— 103,000.— 103,200.— 73,500.—
·	1,447,155.21	1,501,411.—
III. Administration:		
(General administrative services: Finance and Accounting, Personnel and Travel, Technical Services, Premises)		
 Staff at ICRC headquarters in Geneva Technical equipment Postal expenses, stationery & office supplies ICRC headquarters premises (insurance, heating, 	1,213,067.95 63,180.20 206,514.51	1,191,477.— 50,500.— 163,200.—
water, electricity, repairs, upkeep and maintenance).	227,167.94	173,000.—
	1,709,930.60	1,578,177.—
Total expenditure	5,138,598.73	4,928,743,—
∞		

EXPENDITURE FOR 1965

INCOME	Sw. Fr. 1965	Sw. Fr. 1966 (Budget)
INCOME		
I. Contributions and gifts towards the financing of general overheads:		
1. Government contributions	2,229,895.74	2,450,600.—
2. National Red Cross Society contributions	534,858.30	532,400.—
3. Other donations	412,308.08	343,200.—
	3,177,062.12	3,326,200.—
	3,177,002.12	3,320,200.—
II. Interest earned on investments:		
1. Interest earned on public securities and bank	245 000 04	240,000
deposits	315,928.01 30,574.10	249,000.— 30,000.—
2. Income from the Foundation in layour of the ICRC	30,374.10	30,000.—
	346,502.11	279,000.—
		(*0
III. Participation from the general account		
FOR RELIEF ACTIONS	771,391.20	692,000.—
		con the minima management
Total income	4,294,955.43	4.297,200.—
10/5		
Deficit for 1965		
(Written off by withdrawal from Reserve for General		
Contingencies)	843,643.30	631,543.—
<u> </u>	Ann as proved the agreem actival for	~
	5.138.598,73	4.928.743.—
I	l i	

Contributions to the ICRC in 1965 from Governments and National Red Cross Societies and allocated to the Financing of Expenditure in 1965

Countries	Governments	Red Cross Societies
	Sw. Fr.	Sw. Fr.
Afghanistan	3,000.—	7 00
Albania		700.—
Australia	72,203.40	32,305.50
Austria	20,040.—	5.000.—
Belgium	10,000.—	12,500.—
Brazil	17,405.05	
Bulgaria	1,000.—	4,500.—
Burma	6,400.—	2,250.—
Cambodia		2,000.—
Canada	59,700.—	40,150.—
Ceylon	3,020.—	
Chile	25,900.—	4,300.—
China		10,000.—
Colombia	17,314.—	3,562.95
Costa Rica		480.—
Czechoslovakia		3,000.—
Denmark	18,782.87	
Dominican Republic		2,165.—
Ecuador	891.50	1,000.—
El Salvador	3,058.55	385.55
Ethiopia		2,250.—
Finland	8,000.—	3,000.—
France	61,600.—	30,000.—
German Democratic Republic		6,000.—
German Federal Republic	161,298.90	30,000.—
Ghana		2,000.—
Greece	18,000.—	5,500.—
Guatemala		1,629.30
Hungary	1,000.—	2,500.—
Iceland		1,000.—
India	67,425.—	2,721.—
Indonesia	45,000.—	900000000000000000000000000000000000000
Iran	20,000.—	20,000.—
Iraq	8,000.—	3,500.—
Ireland	7,500.—	3,500.—
Israel	7,500.—	~~
Italy	60,000.—	TO SEE ALL SALES
Japan	21,860.—	26,200.—*
Jordan	3,630.60	
Korea, Democratic Republic of	100	2,000.—
Korea, Republic of	14,560.—	3,500.—
Laos		2,000.—
Lebanon	4,222.—	2,500.—
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^{*} The Japanese Red Cross also remitted the ICRC in 1965 an additional amount of Sw. Fr. 3,800.—. This was incorporated into the Reserve for General Risks.

Countries	Governments	Red Cross Societies
	Sw. Fr.	Sw. Fr.
Liechtenstein	4,000.— 2,000.— 1,590.60	3,000
Malaysia	4,800.— 17,280.— 3,500.—	2,000.—
Monaco	1,086.— 3,000.—	
New Zealand	15,000.— 36,240.— 215.60	25,000.— 7,500.—
Nigeria	4,848.— 16,000.—	2,000.— 2,500.—
Peru	15,000.—	3,550.— 5,000.—
Poland	15,000.— 13,000.—	6,000.— 5,000.—
San Marino	2,000.— 2,114.40 2,000.—	2,000.—
South Africa, Republic of	36,120.— 8,042.26 41,666.67	15,000.—
Sweden	1,000,000.—	2,000.—
Tanzania	6,020.— 18,000.— 1.700.—	3,000.— 2,156.25
Tunisia	1,800.— 4,334.28 39,876.06	1,500.— 11,000.—
United Kingdom	121,500.—	30,243.75 108,250.— 1,759.—
Upper Volta	19,400.—	16,300.—
Viet Nam, Democratic Republic Viet Nam, Republic of Yugoslavia	4,450.—	2,000.— 2,000.— 2,000.—
Totals	2,229,895.74	534,858.30

INTERNATIONAL COMMITTEE OF THE RED CROSS SPECIAL FUND FOR RELIEF ACTIONS

	Sw. Fr.	Sw. Fr.
Summary of movements in 1965		
1. Balance carried forward from december 31, 1964		2,167,772
2. Receipts in 1965:		
2.1 Net product of 1965 public collection in Switzerland	848,590 919,734	1,768,324
		3,936,096
3. Expenditure in 1965:		
3.1 Purchases of relief material and supplies	1,064,155 563,811 299,284	(1,927,250)
4. Balance as at december 31, 1965		2,008,846

Table V

SPECIAL FUNDS

1. FOUNDATION FOR THE INTERNATIONAL COMMITTEE OF THE RED CROSS

BALANCE SHEET AS AT DECEMBER 31, 1965

Assets Sw. Fr.	CAPITAL AND LIABILITIES
Public securities, at par:	Sw. Fr. Inalienable capital 1,028,252.52
— Swiss Funds 1,000,000.— (market value)	Inalienable reserve fund: b/fwd from 1964 140,717.65
Fr. 982,550.—)	Statutory alloca- tion of 15% from
— Foreign Funds. 154,710.— (market value	net revenue in 1965 5,473.— 146,190.65
Fr. 152,310.—)	Total value of funds 1,174,443.17
Deposit with Swiss National Bank, Geneva 42,075.32	International Committee of the Red Cross:
24111, 0011014	Funds in current account 30,834.60
Administration fédérale des contributions, Berne (tax paid	1,205,277.77
in advance to be refunded) . 8,492.45	
1,205,277.77	

RECEIPTS AND EXPENDITURE ACCOUNT FOR 1965

	RECEIPTS	
Sw. Fr. 439.50	Income from securities in 1965	Sw. Fr. 36,486.60
5,473.—		
30,574.10 36,486.60		36,486.60
	5,473.— 30,574.10	Sw. Fr. Income from securities in 1965 439.50 5,473.— 30,574.10

2. AUGUSTA FUND

BALANCE SHEET AS AT DECEMBER 31, 1965

Assets	Sw. Fr.	Capital and Liabilities Sw. Fr.	
Swiss Government securities (market value Fr. 117,600.—)		Inalienable capital 100,000.— Reserve for fluctuation in value 18,318.4 Funds available on December	
P	,	31, 1965 6,833.8	0
Deposit at the Swiss National		125,152.2	5
Bank, Geneva	6,356.95	Creditors (Allocations to be withdrawn) 2,000.—	_
Administration fédérale des contributions, Berne (tax paid		International Committee of the Red Cross: Funds in current	
in advance to be refunded) .	915.30	account	_
_	127,272.25	127,272.2	.5

RECEIPTS AND EXPENDITURE ACCOUNT FOR 1965

EXPENDITURE Fees for auditors, safekeeping of securities and miscellaneous expenses	Sw. Fr.	RECEIPTS B/fwd from December 31, 1965	Sw. Fr. 3,709.—
	163.50	Income from securities in 1965.	3,288.30
Excess of receipts over expenditure: balance available on December 31, 1965	6,833.80	_	
	6,997.30		6,997.30

3. EMPRESS SHÔKEN FUND

BALANCE SHEET AS AT DECEMBER 31, 1965

Assets		Capital and Liabilities	
Swiss Public Securities valued at par (Market value Fr.	Sw. Fr. 199,000.—	Sw. Fr. Inalienable capital 389,081.64 Reserve for fluctuation in value:	
187,120.—)		B/fwd from 1964 106,747.10 Less:	
Cross Societies	304,998.55	Loss on sale of securities in 1965 5,354.50 101,392.60	
Bank, Geneva	26,710.39	Reserve for overheads: B/fwd from 1964 326.85 Statutory alloca-	
national Committee of the Red Cross	7,843.45	tion from 1965 income 916.85	
Administration fédérale des contributions, Berne (tax at source, to be reclaimed)	1,804.30	1,243.70 Less: 1965 over- heads 1,431.55	
,		Excess of 1965 overheads over reserve (187.85) Funds available according to	
		accounts as at December 31, 1965 19,070.30	
,		Total amount of fund 509,356.69 Creditors (allocations to be	
_		withdrawn)	
	540,356.69	540,356.69	
RECEIPTS AN	D EXPENDI	TURE ACCOUNT FOR 1965	
Expenditure	Sw. Fr.	RECEIPTS Sw. Fr.	
44th distribution of revenue to two National Red Cross Socie- ties, pursuant to the Joint Commission's decision of	· ·	Balance brought forward from December 31, 1964 23,649.85 Income from securities in 1965 18,337.30	
March 18, 1965 (circular No. 56 of April 11, 1965 Allocation of 5% of 1965 income	22,000.—		
for administrative expenses, in accordance with Art. 7 of the Fund regulations	916.85	· ·	
Excess of receipts over expenditure: balance available on December 31, 1965	19,070.30		
_	41,987.15	41,987.15	

4. FLORENCE NIGHTINGALE MEDAL FUND

BALANCE SHEET AS AT DECEMBER 31, 1965

Assets		CAPITAL AND LIABILITIES	
	Sw. Fr.	1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1	Fr.
Swiss Government securities valued at par (market value Fr. 29,440)	32,000.—	Capital 25, Reserve: Balance brought forward from	000.—
Deposit at Swiss National Bank, Geneva	4,612.20	1964 656.09 Less: Excess expendi-	
Administration fédérale des contributions, Berne (tax paid in advance to be refunded).	259.20	ture over receipts in 1965 115.55	540.54
· · · · · · · · · · · · · · · · ·		Total value of funds 25,	540.54
		International Committee of the Red Cross:	
		Funds in current account 11	330.86
_	36,871.40	36,	871.40

RECEIPTS AND EXPENDITURE ACCOUNT FOR 1965

Expenditure		RECEIPTS
Printing costs, circular No. 460	Sw. Fr. 340.—	Income from securities in 1965 Sw. Fr. 931.20
Engraving of 27 medals	292.—	Excess of expenditure over receipts in 1965 115.55
Postage, fees for auditors and safekeeping of securities, sun-		· ×
dry charges	414.75	
_	1,046.75	1,046.75