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III. FINANCIAL POSITION

1. Balance sheet (Table I)

The important commitments which the ICRC had to face in 1967 are reflected in the following major changes in asset items by comparison with the situation as at December 31, 1966:

— <i>Cash (in hand and in cheque accounts)</i>	decrease	fr.	386,084.—
— <i>Investments (public securities)</i>	decrease	»	1,390,540.—
— <i>Accounts receivable :</i>			
<i>governments</i>	increase	»	1,101,443.—
<i>National Red Cross Societies</i>	»	»	130,336.—
— <i>Advances to delegations</i>	increase	»	137,585.—
— <i>Stocks (relief goods)</i>	increase	»	245,137.—
— <i>Deficit on relief actions :</i>			
carried forward		»	6,138,821.—
i.e. an increase of		»	1,936,219.—
the increase is shared by the following relief actions:			
<i>Nepal</i>	fr.	12,918.—	
<i>Yemen</i>	»	733,447.—	
<i>Vietnam</i>	»	478,093.—	
<i>Middle East (new)</i>	»	711,761.—	
	fr.	<u>1,936,219.—</u>	

Four items on the liabilities side show wide variations from the situation as at December 31, 1966:

- *Unappropriated Funds for Relief Action* have decreased from fr. 1,267,415 to fr. 1,044,544.—
- *Advances from Swiss Government* total fr. 6,346,138.—, i.e. an increase of fr. 2,147,918.—
- *Accrued Liabilities* up to the end of 1967 amounted to fr. 836,033.—, an increase of fr. 708,753.—
- *General Reserve* was reduced to fr. 3,350,406.— after absorbing the deficit on the year amounting to fr. 690,390.—.

2. Statement of expenditure and income (Table II)

Activities in the field were an outstanding feature of expenditure in 1967, as a result of events which made heavy demands on the ICRC's staff. Consequently, Legal Affairs and Administrative personnel were assigned to the Foreign Affairs Division much more so than in past years. This resulted in the redistribution of personnel costs.

These arrangements, although consistent with the ICRC's objectives and actions, do not permit of a comparison of 1967 results with those of 1968, the basic premises for computation having been considerably changed from one year to the other. It will be observed simply that the administrative expenditure includes fr. 557,274.— social insurance charges, of which fr. 469,251.— consists of pension premiums and retirement payments, the balance being indirect social charges not attributable to specific activities.

Receipts show a slow but steady increase, particularly of government and National Society contributions. However, an analysis of the balance sheet and the deficit on the expenditure and income account shows clearly the ICRC's need for more resources if it is to prove equal to the tasks expected of it.

3. Contributions to the ICRC in 1967 from Governments and National Red Cross Societies, allocated to the financing of Expenditure in 1967 (Table III)

4. Relief Actions Fund (Table IV)

This fund's source of income is the annual collection in Switzerland and donations. It is quite separate from the ordinary expenditure and income account. The Fund's expenses and receipts affect the ICRC's general capital but not the deficit on the year's operation.

5. Balance Sheets and Receipts and Expenditure Accounts of Special Funds as at December 31, 1967 (Table V)

- Foundation for the International Committee of the Red Cross
- Augusta Fund
- Empress Shôken Fund
- Florence Nightingale Medal Fund

INTERNATIONAL COMMITTEE

BALANCE SHEET AS AT

ASSETS	Sw. Fr.	Sw. Fr.
1. CURRENT ASSETS AND MARKETABLE SECURITIES		
1.1 Cash in hand and in cheque accounts	727,757.—	
1.2 Public securities	7,628,517.—	
1.3 Other deposits	1,022,341.—	
		9,378,615.—
2. ACCOUNTS RECEIVABLE		
2.1 Governments	1,280,645.—	
2.2 National Societies and League of Red Cross Societies	196,368.—	
2.3 Prepaid income tax (refundable)	80,603.—	
2.4 Foundation in favour of ICRC (interest)	43,099.—	
2.5 Sundry debtors	134,164.—	
		1,734,879.—
3. ADVANCES TO ICRC DELEGATIONS		398,305.—
4. ACCRUALS AND PREPAID EXPENSES		
4.1 Interest earned in 1967 receivable in 1968 . . .	131,826.—	
4.2 Other accrued receivables and prepaid expenses	140,130.—	
		271,956.—
5. CLOSING STOCKS		
5.1 Relief supplies	327,593.—	
5.2 Equipment, furniture, vehicles	130,000.—	
		457,593.—
6. FUNDS HELD IN TRUST		443,217.—
7. DEFICIT ON RELIEF ACTIONS		
still outstanding:		
7.1 Action in Nepal	1,373,443.—	
7.2 Action in Yemen	3,217,297.—	
7.3 Action in Vietnam		4,590,740.—
7.4 Action in Middle East		836,320.—
		711,761.—
<i>Total assets</i>		18,823,386.—
8. SURETY		
Foundation for the organization of ICRC transports		400,000.—

OF THE RED CROSS

DECEMBER 31, 1967

Table I

<i>LIABILITIES</i>	Sw. Fr.	Sw. Fr.
1. RELIEF ACTIONS		
1.1 Unappropriated funds	1,044,544.—	
1.2 Appropriated funds not yet disbursed	37,821.—	
1.3 Relief actions under way	596,270.—	
1.4 Advances for the financing of relief actions in:		
1. Nepal	1,311,138.—	
2. Yemen	3,400,000.—	
3. Vietnam	300,000.—	
4. Middle East	1,125,000.—	
5. Textbook for African schools	210,000.—	
2. ACCOUNTS PAYABLE		
2.1 Red Cross Societies and other institutions	194,084.—	
2.2 Others	493,269.—	
2.3 Unexpired ICRC certificates of deposit	48,000.—	735,353.—
3. ACCRUED LIABILITIES		
3.1 Expenses incurred in 1967 payable in 1968	836,033.—	
3.2 Other accrued liabilities	1,804.—	837,837.—
4. FUNDS HELD IN TRUST		443,217.—
5. PROVISIONS		
5.1 For ICRC pension insurance annuities	237,407.—	
5.2 For the XXI International Conference of the Red Cross	100,000.—	
5.3 For various expenses	94,393.—	431,800.—
6. RESERVES		
General Reserve		3,350,406.—
7. GUARANTEE FUND		5,000,000.—
<i>Total liabilities</i>		18,823,386.—
8. SURETY		
Foundation for the organization of ICRC transports		400,000.—

INTERNATIONAL COMMITTEE
STATEMENT OF EXPENDITURE

<i>EXPENDITURE</i>	Sw. Fr.
I. ACTIVITIES ABROAD	
(Delegations and missions, relief programmes, Central Tracing Agency)	
1. Staff at ICRC headquarters, Geneva	1,223,288.—
2. Permanent delegations in the field	180,851.—
3. Missions from Geneva	199,329.—
4. Central Tracing Agency	706,650.—
5. Equipment, organization and overheads	209,299.—
	<hr/> 2,519,417.—
II. HUMANITARIAN LAW AND INFORMATION	
(Geneva Conventions and humanitarian law, information, publications, translations, archives)	
1 Staff at ICRC headquarters, Geneva	718,108.—
2. Commissions of experts, Red Cross Conferences	130,278.—
3. Publications and documents, information	97,067.—
4. International Review of the Red Cross	80,077.—
	<hr/> 1,025,530.—
III. ADMINISTRATION	
(General administrative services, finance and accounting, personnel and travel, technical services, premises)	
1. Staff at ICRC headquarters, Geneva	506,904.—
2. Technical equipment	25,134.—
3. Administrative expenses	210,729.—
4. Buildings	171,507.—
5. Pension insurance premiums and social security charges	557,274.—
	<hr/> 1,471,548.—
<i>Total expenditure</i>	<hr/> 5,016,495.—

OF THE RED CROSS

STATEMENT OF INCOME FOR 1967

Table II

<i>INCOME</i>	Sw. Fr.
I. CONTRIBUTIONS AND GIFTS TOWARDS THE FINANCING OF FIXED COSTS:	
1. Government contributions	2,630,335.—
2. National Red Cross Society Contributions	580,840.—
3. Other donations	398,356.—
	<hr/> 3,609,531.—
II. INTEREST AND INVESTMENTS	
1. Interest from securities and bank deposits	314,812.—
2. Income from the Foundation in favour of the ICRC	41,811.—
	<hr/> 356,623.—
III. PARTICIPATION FROM THE GENERAL ACCOUNT FOR RELIEF ACTIONS	
<i>Total income</i>	359,951.—
	<hr/> 4,326,105.—
DEFICIT FOR 1967	
Written off by withdrawal from General Reserve	690,390.—
	<hr/> 5,016,495.—

Contributions to the ICRC in 1967 from Governments Financing of

<i>Countries</i>	<i>Governments</i>	<i>Red Cross Societies</i>
	<i>Sw.Fr.</i>	<i>Sw.Fr.</i>
Afghanistan	4,000.—	—
Albania	—	700.—
Algeria	5,013.—	—
Australia	72,750.—	27,500.—
Austria	20,064.—	15,000.—
Belgium	10,000.—	12,500.—
Brazil	12,960.—	—
Bulgaria	3,000.—	4,500.—
Burma	6,400.—	2,250.—
Cameroon	4,380.—	2,000.—
Canada	80,500.—	40,025.—
Ceylon	3,020.—	—
Chile	8,600.—	4,287.—
Colombia	11,517.—	3,550.—
Congo (Kinshasa)	—	2,000.—
Costa Rica	—	480.—
Cyprus	1,206.—	—
Czechoslovakia	—	3,000.—
Denmark	31,295.—	2,000.—
Dominican Republic	—	2,160.—
Ecuador	1,778.—	2,150.—
El Salvador	(3,000.—) ¹⁾	386.—
Ethiopia	—	2,750.—
Finland	13,421.—	3,000.—
France	84,660.—	30,000.—
Gambia	600.—	—
German Democratic Republic	5,000.—	6,000.—
German Federal Republic	162,136.—	30,000.—
Greece	18,000.—	8,000.—
Guatemala	—	2,145.—
Honduras	4,320.—	—
Hungary	(1,000.—) ¹⁾	3,985.—
Iceland	2,000.—	2,000.— ²⁾
India	44,824.—	1,704.—
Indonesia	15,000.—	5,000.— ³⁾
Iran	20,000.—	10,000.—
Iraq	8,000.—	3,500.—
Ireland	7,500.—	3,500.—
Israel	7,500.—	—
Italy	85,659.— ⁴⁾	—
Ivory Coast	—	2,000.—
Jamaica	3,005.—	—
Japan	43,200.—	30,000.—
Jordan	4,537.—	—
Korea, Democratic Republic of	—	2,000.—
Korea, Republic of	10,800.—	5,000.—
Kuwait	30,000.—	—

¹⁾ Adjustment for 1966. ²⁾ On account 1966. ³⁾ Of which 2,500 for 1966. ⁴⁾ Of which 1,025 to settle for 1966.

Table III

and National Red Cross Societies and allocated to the expenditure in 1967.

<i>Countries</i>	<i>Governments</i>	<i>Red Cross Societies</i>
	<i>Sw.Fr.</i>	<i>Sw.Fr.</i>
Laos	—	1,975.—
Lebanon	17,350.—	2,500.—
Liberia	—	2,650.—
Liechtenstein	7,500.—	3,000.—
Luxembourg	2,000.—	4,500.—
Malagasy Republic	2,186.—	—
Malaysia	5,500.—	2,000.—
Mexico	17,280.—	—
Monaco	4,000.—	3,000.—
Morocco	15,037.—	—
Nepal	—	2,000.—
Netherlands	15,000.—	25,000.—
New Zealand	29,229.—	7,389.—
Nicaragua	216.—	2,160.—
Nigeria	—	2,000.—
Norway	16,000.—	—
Pakistan	2,700.— ⁵⁾	2,500.—
Peru	—	3,550.—
Philippines	15,026.—	8,000.—
Poland	15,000.—	6,000.—
Portugal	15,000.—	—
Rumania	—	6,000.—
San Marino	6,955.—	2,000.—
Saudi Arabia	13,000.—	—
Senegal	2,107.— ¹⁾ (2,000.—) ¹⁾	—
Sierra Leone	4,038.—	—
South Africa, Republic of	48,280.—	15,000.—
Spain	8,000.—	10,000.— ⁶⁾
Sweden	83,000.—	10,000.—
Switzerland	1,000,000.— ⁷⁾	—
Syria	—	2,000.—
Tanzania	2,010.—	—
Thailand	18,000.—	4,500.—
Togo	1,759.—	2,000.—
Tunisia	2,000.—	2,000.—
Turkey	9,650.—	11,000.—
United Arab Republic	49,837.— ⁸⁾	—
United Kingdom	120,600.—	36,244.—
United States	216,000.—	108,000.—
Uruguay	—	(500.—) ¹⁾
U.S.S.R.	—	16,300.—
Venezuela	19,430.—	—
Vietnam, Republic	4,000.—	—
Yugoslavia	2,000.—	3,000.—
	2,630,335.—	580,840.—

⁵⁾ Of which 1,350 for 1966. ⁶⁾ Of which 2,000 as extra payment for 1966. ⁷⁾ The Federal Council's proposal to Parliament was for 2,500,000. ⁸⁾ Of which 9,095 as extra payment for 1966.

INTERNATIONAL COMMITTEE OF THE RED CROSS

Table IV

SPECIAL FUND FOR RELIEF ACTIONS

<i>Summary of movements in 1967</i>	Sw. Fr.	Sw. Fr.
1. BALANCE CARRIED FORWARD FROM DECEMBER 31, 1966		2,102,993.—
2. RECEIPTS IN 1967:		
Net product of public collection in Switzerland	828,494.—	
Other donations for specific actions	5,969,055.—	6,797,549.—
		8,900,542.—
3. EXPENDITURE IN 1967:		
Purchases of relief material and supplies	6,476,461.—	
Forwarding and distribution costs	566,346.—	
Contribution to the expenses of the Central Tracing Agency . . .	179,100.—	7,221,907.—
4. BALANCE AS AT DECEMBER 31, 1967.		1,678,635.—

Table V

SPECIAL FUNDS

1. FOUNDATION FOR THE INTERNATIONAL COMMITTEE
OF THE RED CROSS

BALANCE SHEET AS AT DECEMBER 31, 1967

ASSETS	Sw. Fr.	CAPITAL AND LIABILITIES	Sw. Fr.
Public securities, at par:			
— Swiss Funds	965,000.—	Inalienable capital	1,028,252.52
(market value Fr. 927,600.—)		Inalienable reserve fund: b/fwd from 1966	153,040.25
— Foreign Funds	<u>172,410.—</u>	Statutory alloca- tion of 15% from net reve- nue in 1967	<u>7,375.25</u> <u>160,415.50</u>
(market value Fr.171,730.—)	1,137,410.—	<i>Total value of funds</i>	1,188,668.02
Deposit with Swiss National Bank, Geneva	73,225.57	International Committee of the Red Cross: Funds in current account	42,147.20
Administration fédérale des contributions, Berne (tax paid in advance to be re- funded)	20,179.65		<u>1,230,815.22</u>
	<u>1,230,815.22</u>		

RECEIPTS AND EXPENDITURE ACCOUNT FOR 1967

EXPENDITURE	Sw. Fr.	RECEIPTS	Sw. Fr.
Fees for safe custody of secu- rities, auditors' fees and various expenses	779.30	Income from securities in 1967	49,947.75
Statutory allocation to ina- lienable reserve fund: 15% of net revenue in 1967 (Art. 8 of the Statutes)	7,375.25		
Allocation to the ICRC of balance of net revenue for 1967 (Art. 7 of the Statutes)	<u>41,793.20</u>		<u>49,947.75</u>
	<u>49,947.75</u>		

2. AUGUSTA FUND

BALANCE SHEET AS AT DECEMBER 31, 1967

ASSETS	Sw. Fr.	CAPITAL AND LIABILITIES	Sw. Fr.
Swiss Government Securities (market value Fr. 116,120.- at par	120,000.—	Inalienable capital	100,000—
Deposit at Swiss National Bank, Geneva	11,928.25	Reserve for fluctuation in value	18,318.45
Administration fédérale des contributions, Berne (tax paid in advance to be re- funded)	2,171.70	Funds available on Dec. 31, 1967	13,720.70
			132,039.15
		ICRC's balance on current account	60.80
		Creditors (allocations to be withdrawn)	2,000.—
	<u>134,099.95</u>		<u>134,099.95</u>

RECEIPTS AND EXPENDITURE ACCOUNT FOR 1967

	Sw. Fr.
B/fwd. from Dec. 31, 1966	10,361.50
Income from securities in 1966	3,810.—
<i>Less: Fees for auditors, safe- keeping of securities and miscellaneous expenses . . .</i>	<u>450.80</u>
	3,359.20
<i>Balance available on December 31, 1967</i>	<u>13,720.70</u>

3. EMPRESS SHŌKEN FUND

BALANCE SHEET AS AT DECEMBER 31, 1967

ASSETS	Sw. Fr.	CAPITAL AND LIABILITIES	Sw. Fr.
Swiss Public Securities valued at par (market value fr. 185,020.—)	199,000.—	Inalienable capital bt/fwd from 1966 . . .	508,313.79
Foreign securities (market value fr. 231,070.—)	257.320.—	Extraordinary contribution by Japanese Govt. in 1967	119,889.71 628,203.50
Deposit for 3 months (due 9.2.68) with League of Red Cross Societies	304,998.55	Reserve for fluctuation in value	101,392.60
Cash in Bank:		Reserve for overheads, bt/fwd from 1966	(36.10)
Swiss National Bank, Geneva	19,276.30	Statutory allocation from 1967 income	1,793.85 1,757.75
Bordier & Co., Geneva	5,631.—	Less 1967 overheads	1,435.60
Administration fédérale des contributions, Berne (tax at source to be reclaimed)	3,809.10	Balance at 31 Dec. 1967	322.15
	<u>790,034.95</u>	Funds available as at Dec. 31, 1967	<u>34,988.10</u>
		Total amount of fund	<u>764,906.35</u>
		Creditors (allocations to be withdrawn)	<u>25,128.60</u>
			<u>790,034.95</u>

RECEIPTS AND EXPENDITURE ACCOUNT FOR 1967

	Sw. Fr.
Balance brought forward from December 31, 1966	25,904.70
<i>Less</i> : 46th distribution of revenue to three National Societies, pursuant to the Joint Commission's decision of March 17, 1967 (Circ. No. 58, April 11, 1967)	<u>25,000.—</u>
Undistributed balance	904.70
Income from securities in 1967	22,926.25
Appreciation of securities purchased in 1967	<u>12,951.—</u>
	35,877.25
<i>Less</i> : Allocation of 5% of 1967 income for administrative expenses in accordance with Art. 7 of the Fund regulations	<u>1,793.85 34,083.10</u>
Balance available on December 31, 1967	<u>34,988.40</u>

4. FLORENCE NIGHTINGALE MEDAL FUND

BALANCE SHEET AS AT DECEMBER 31, 1967

ASSETS	Sw. Fr.	CAPITAL AND LIABILITIES	Sw. Fr.
Swiss Government securities valued at par (market value fr. 28,800)	32,000.—	Capital	25,000.—
Deposit at Swiss National Bank, Geneva	3,828.50	Reserve:	
Administration fédérale des contributions, Berne (tax paid in advance to be refunded)	547.20	Balance brought forward from 1966	451.04
		Plus:	
		Excess receipts over expenditure in 1967	10,032.96
			10,484.—
		<i>Total value of funds</i>	35,484.—
		International Committee of the Red Cross:	
		Funds in current account .	891.70
			36,375.70

RECEIPTS AND EXPENDITURE ACCOUNT FOR 1967

EXPENDITURE	Sw. Fr.	RECEIPTS	Sw. Fr.
Printing costs, circ. No. 467 .	250.—	Income from securities in 1967	960.—
Reprinting of Florence Nightingale plate	940.50	Due to but waived by ICRC	11,330.86
Printing of diplomas	196.—		
Engraving of medals	316.—		
Postage.	379.70		
Fees for auditors and safe-keeping of securities, etc...	175.70		
Excess of receipts over expenses 1967	10,032.96		
	12,290.86		12,290.86