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### **III. FINANCIAL SITUATION**

#### **STATEMENT OF INCOME AND EXPENDITURE**

The Statement of Income and Expenditure for 1973 (*Table II*) shows an excess of income over expenditure, indicating that for the third successive year the balance between the expenses and receipts of the ICRC's permanent structure has been maintained.

#### **Expenditure**

Substantial cuts in expenditure were made during the year under review. Some of these were the result of measures taken since separate budgets were introduced in 1971 for each department, thus making it easier to exercise greater control over the expenses.

Other reductions on the expenditure side proceed from the transfer, as from October 1973, of Middle East action expenses to the occasional structure as a special budget was prepared for this particular action at the time when hostilities flared up again in that sector.

#### **Income**

As a result of contributions received in respect of operations in the Middle East (from October 1973) and Indo-China (covered by IOG), falling under those specific ICRC activities financed by the occasional structure, the ICRC had at its disposal relatively large amounts of cash, the short-term investment of which proved to be particularly profitable towards the end of 1973, as rates of interest for one-month bills often exceeded 10 per cent.

The income of the ICRC's own funds was further enhanced by several donations, including one for the sum of 150,000 francs.

Consequently, overall income has shown a significant increase, as compared with budgeted estimates based on the results of past years.

To summarize, the Income and Expenditure Account finally showed a deficit of 48,292 francs, instead of the deficit of 1,822,957 francs estimated in the 1973 budget in respect of the permanent

structure. This deficit was absorbed in the general profit and loss account, leaving a profit of 4,393 francs for 1973.

## ANALYSIS OF BALANCE SHEET

Figures relating to the IOG account are shown separately in the balance sheet (*Table I*). As IOG action was conducted jointly by the ICRC and the League of Red Cross Societies, the items relating to IOG do not form part of the assets and liabilities of the ICRC.

In *Table I*, therefore, the comparison between the 1973 figures and those of the 1972 balance sheet should be made in respect of the figures appearing in the third column, after deduction of the amounts relating to IOG operations.

The balance sheet as at 31 December 1973, like that of the previous year, gives a healthy picture of the financial situation. It does not contain any commitments, such as "expenses of operations still to be covered", and there are no pledges or charges attached to any of the assets.

## OTHER TABLES

*Table III*: Comparative figures for 1974 estimates and the two previous years have been established on the same pattern as in the table drawn up until the end of 1973, in order to make it easier to draw comparisons.

A new organization chart of the ICRC has been introduced in 1974. The basis on which subsequent comparisons will be made will therefore have to be modified and adapted to a different subdivision of expenses as a consequence of the revised chart.

*Tables IV and V*: These tables contain names of *all* governments signatories to the Geneva Conventions and of *all* National Red Cross Societies as at 31 December 1973, together with the amounts contributed by each to the financing of the permanent structure of the ICRC.

## AUDITORS' REPORT

The accounts of the ICRC have been audited as in former years by the *Société fiduciaire romande* OFOR S.A., a member of the

Chambre suisse des Sociétés fiduciaires et des experts comptables, while IOG accounts have been audited by the London firm of Peat, Marwick and Mitchell, under an agreement entered into by the ICRC and the League of Red Cross Societies.

The report issued by the *Société fiduciaire romande* OFOR S.A. may be found, reproduced in full, at the end of this Annual Report.

#### FINAL REMARK

The year's accounts have been closed without a deficit: but the same thing will not happen in 1974, for which a loss of 2 millions is expected.

The difficulty for an institution such as the ICRC is not only in the balancing of its budget for its permanent structure; it must be able to meet at a moment's notice the need for action on a large scale. At such times, the institution must appeal for commensurate aid to governments and National Red Cross Societies, as in the case of ICRC action in the Middle East.

The ICRC has practically no reserves; the development of its operations demands a healthy financial situation and balanced budgets, and it is not without apprehension that, in spite of all its efforts to economize, it anticipates a period of deficits which will compel it to cut its programme.

The Red Cross message must be uncompromising and clearly heard in a world of violence. It is inconceivable that, for lack of funds, the ICRC should fail those who look to it for help.



## INTERNATIONAL COMMITTEE

**Balance sheet as at**

<b>ASSETS</b>	(In thousands of Swiss francs, with			
	<b>1973</b>			<b>1972</b>
	Total	IOG Action	ICRC	ICRC
<b>CASH</b>	4,353	1,647	2,706	4,571
<b>OTHER CURRENT ASSETS</b>				
— Securities (market price) . . . . .	3,357	—	3,357	3,574
— Other investments. . . . .	13,365	6,883	6,482	4,448
— Accounts receivable . . . . .	6,770	4,345	2,425	3,815
— Accruals and prepaid expenses	184	18	166	700
— ICRC-IOG accounts . . . . .	—	(136)	136	—
	23,676	11,110	12,566	12,537
<b>FIXED ASSETS</b>				
— Buildings . . . . .	248	—	248	—
— Relief supplies . . . . .	86	—	86	103
— Furniture and equipment . . . . .	349	—	349	347
	683	—	683	450
<b>ADVANCES TO DELEGATIONS</b>	2,564	1,444	1,120	841
<b>BALANCE SHEET TOTALS</b>	31,276	14,201	17,075	18,399
<b>FUNDS IN TRUST</b>				
— Debtors . . . . .	12	—	12	—
— Trust funds in banks . . . . .	1,060	—	1,060	611
	1,072	—	1,072	611

**31 December 1973**

comparative figures for 1972)	1973			1972
	Total	IOG Action	ICRC	ICRC
<b>LIABILITIES</b>				
<b>SHORT-TERM LIABILITIES</b>				
— Accounts payable . . . . .	2,182	524	1,658	2,783
— Accrued liabilities . . . . .	384	—	384	377
	2,566	524	2,042	3,160
<b>SUNDRY PROVISIONS . . . . .</b>	1,510	—	1,510	2,076
<b>FUND FOR CURRENT OPERATIONS</b>				
— Reserve . . . . .	813	—	813	1,024
— Earmarked . . . . .	20,308	13,677	6,631	5,164
	21,121	13,677	7,444	6,188
<b>CAPITAL RESERVE FUNDS</b>				
— General reserve . . . . .	664	—	664	648
— Special reserve . . . . .	411	—	411	1,311
— Excess of income over expenditure . . . . .	4	—	4	16
	1,079	—	1,079	1,975
Reserve in case of widespread conflict . . . . .	5,000	—	5,000	5,000
	6,079	—	6,079	6,975
<b>BALANCE SHEET TOTALS . . . . .</b>	31,276	14,201	17,075	18,399
<b>FUNDS IN TRUST . . . . .</b>	1,072	—	1,072	611

# Summary statement of income and expenditure

In Swiss

EXPENDITURE for activities by:	Permanent structure	Temporary structure	Total	Occasional structure
COMMITTEE, SECRETARIAT OF THE PRESIDENCY . . . . .	1,034,769		1,034,769	
SECRETARY-GENERAL . . . . .	188,734		188,734	
DEPARTMENT OF PRINCIPLES AND LAW				
Management, Memorialist and In- ternational Review . . . . .	624,634		624,634	
Delegates to international organ- izations . . . . .	171,893		171,893	
Legal Division . . . . .	581,777	260,308	842,085	
Documentation and Dissemination Division . . . . .	721,696		721,696	
	2,100,000	260,308	2,360,308	
OPERATIONS DEPARTMENT				
Management, Logistics, Delega- tion Servicing, I.T.S. . . . .	1,291,237	3,267	1,294,504	
Europe and North America . . . .	193,611	3,942	197,553	
Africa . . . . .	487,864	397,316	885,180	
Asia-Oceania . . . . .	866,979	1,118,876	1,985,855	6,601,560
Middle East . . . . .	393,855	1,934,317	2,328,172	1,495,656
Latin America . . . . .	566,819	158,630	725,449	488,022
	3,800,365	3,616,348	7,416,713	8,585,238
CENTRAL TRACING AGENCY . . . .	1,038,959		1,038,959	
OTHER DIVISIONS				
Press and Information Division . .	937,883		937,883	
Personnel . . . . .	587,760		587,760	
Finance and Administration Division . . . . .	3,637,686	83,827	3,721,513	
	5,163,329	83,827	5,247,156	
COST OF ACTIVITIES . . . . .	13,326,156	3,960,483	17,286,639	8,585,238
OTHER EXPENDITURE				
Cost of organizing public collec- tion in Switzerland . . . . .	162,339		162,339	
New premises, 1973 budget alloca- tion for construction of Annex II . . . . . 1,200,404 less 1972/1973 budget allocation. . . . . 400,000	800,404		800,404	
General organizational study . .	50,000		50,000	
Exhibition completely written off .	200,000		200,000	
Miscellaneous expenses . . . . .	122,206		122,206	
Cost of "School textbook", print- ing, etc. . . . .	225,134		225,134	
	1,710,083		1,710,083	
<b>TOTAL . . . . .</b>	<b>15,036,239</b>	<b>3,960,483</b>	<b>18,996,722</b>	<b>8,585,238</b>
RESULT				
Excess income:				
— transferred to general reserve .	4,393		4,393	
— carried forward to 1974 . . . .		464,290	464,290	
— excess income carried forward				1,884,043
<b>TOTAL</b>	<b>15,040,632</b>	<b>4,424,773</b>	<b>19,465,405</b>	<b>10,469,281</b>

# of departments and structures in 1973

TABLE II

francs

INCOME	Permanent structure	Temporary structure	Total	Occasional structure
<b>CONTRIBUTIONS FROM GOVERNMENTS</b>				
— annual . . . . .	9,692,055		9,692,055	
— complementary from Swiss Government . . . . .		5,191,773	5,191,773 <sup>1</sup>	
— extraordinary from US Government . . . . .	900,000		900,000	
— extraordinary from two governments . . . . .	335,000		335,000 <sup>2</sup>	
<b>CONTRIBUTIONS FROM NATIONAL SOCIETIES</b>				
— annual . . . . .	928,910		928,910	
<b>PRIVATE CONTRIBUTIONS . . . . .</b>	380,647		380,647	
<b>OTHER DONATIONS AND LEGACIES . . . . .</b>	345,193		345,193	
<b>REVENUE FROM INVESTMENTS</b>	1,123,303		1,123,303	
<b>OTHER INCOME</b>				
— To finance School Textbook . . . . .	225,134		225,134	
— Net appreciation of investments . . . . .	310,390		310,390	
— Annex II: subsidy for construction from State of Geneva . . . . .	800,000		800,000	
<b>FINANCING OF OCCASIONAL STRUCTURE</b>				
<b>India-Pakistan action</b>				
— from Governments . . . . .				2,020,216
— from Swiss Government, complementary contribution . . . . .		(767,000)	(767,000)	767,000
— from National Societies . . . . .				311,038
— other sources . . . . .				727,343
				<b>3,825,597</b>
<b>Special Middle East action</b>				
— from Governments . . . . .				5,130,990
— from National Societies . . . . .				778,405
— other sources . . . . .				7,499
				<b>5,916,894</b>
<b>Amazon action. . . . .</b>				<b>726,790</b>
<sup>1</sup> To cover 1972 expenses . . . . .	220,000			
To cover 1973 expenses . . . . .	4,779,332			
Contributions received in 1973 . . . . .	4,999,332			
Carried forward from 1972 . . . . .	192,441			
	<u>5,191,773</u>			
<sup>2</sup> Abu Dhabi . . . . .	325,000			
Tunisia . . . . .	10,000			
	<u>335,000</u>			
<b>TOTAL</b>	<b>15,040,632</b>	<b>4,424,773</b>	<b>19,465,405</b>	<b>10,469,281</b>

## Summary statement of income with comparative figures for 1972

EXPENDITURE — for activities by:	1972	1973	Budget 1974
COMMITTEE, SECRETARIAT OF THE PRESIDENCY . . . . .	748,196	<b>1,034,769</b>	1,113,250
SECRETARY-GENERAL . . . . .	229,805	<b>188,734</b>	—
DEPARTMENT OF PRINCIPLES AND LAW Management, Memorialist and International Review . . . . .	443,783	<b>624,634</b>	673,890
Delegates to international organizations . . . . .	150,778	<b>171,893</b>	235,930
Legal Division . . . . .	648,570	<b>842,085</b>	721,750
Documentation and Dissemination Division . . . . .	632,557	<b>721,696</b>	756,540
	<b>1,875,688</b>	<b>2,360,308</b>	2,388,110
OPERATIONS DEPARTMENT Management, Logistics, Delegation Servicing, I.T.S. . . . .	1,116,140	<b>1,294,504</b>	1,515,195
Europe and North America . . . . .	449,276	<b>197,553</b>	309,340
Africa . . . . .	810,112	<b>885,180</b>	921,385
Asia-Oceania . . . . .	2,769,164	<b>1,985,855</b>	1,790,100
Middle East . . . . .	2,833,715	<b>2,328,172</b>	3,167,195
Latin America . . . . .	486,526	<b>725,449</b>	688,510
	<b>8,464,933</b>	<b>7,416,713</b>	8,391,725
CENTRAL TRACING AGENCY . . . . .	796,456	<b>1,038,959</b>	1,239,060
OTHER DIVISIONS Press and Information Division . . . . .	913,962	<b>937,883</b>	891,830
Personnel . . . . .	480,378	<b>587,760</b>	785,600
Finance and Administration Division . . . . .	3,574,042	<b>3,721,513</b>	3,749,895
	<b>4,968,382</b>	<b>5,247,156</b>	5,427,325
COST OF ACTIVITIES . . . . .	17,083,460	<b>17,286,639</b>	18,559,470
OTHER EXPENDITURE Cost of organizing public collection in Switzerland New installations: budget allocation . . . . .	166,672	<b>162,339</b>	150,000
Construction of Annex II . . . . .	250,000	<b>150,000</b>	100,000
General organizational study . . . . .	150,000	<b>800,404</b>	
Exhibition completely written off . . . . .		<b>50,000</b>	
Provision for future pension fund problems . . . . .	756,128	<b>200,000</b>	
Deficit Second Conference of Experts . . . . .	397,534		
Provision for salary increases tied to cost-of- living index . . . . .			350,000
Sundry expenses . . . . .	47,465	<b>122,206</b>	
Cost of "School Textbook", printing, etc. . . . .	402,713	<b>225,134</b>	
	<b>2,170,512</b>	<b>1,710,083</b>	600,000
TOTAL . . . . .	19,253,972	<b>18,996,722</b>	19,159,470
RESULT : Excess income transferred to General Reserve . . . . .	16,490	<b>4,393</b>	
Excess income carried forward to 1973/1974 . . . . .	412,442	<b>464,290</b>	
TOTAL	19,682,904	<b>19,465,405</b>	19,159,470

# and expenditure for 1973 and budget for 1974

TABLE III

(Swiss francs)

INCOME	1972	1973	Budget 1974
<b>CONTRIBUTIONS FROM GOVERNMENTS</b>			
— annual . . . . .	9,818,070	<b>9,692,055</b>	9,800,000
— complementary from Swiss Government . . .	4,788,282	<b>5,191,773</b>	4,418,785
— extraordinary from US Government . . . . .	1,600,000	<b>900,000</b>	
— extraordinary from two governments . . . . .		<b>335,000</b>	
<b>CONTRIBUTIONS FROM NATIONAL SOCIETIES</b>			
— annual . . . . .	858,285	<b>928,910</b>	900,000
<b>PRIVATE CONTRIBUTIONS . . . . .</b>	338,090	<b>380,647</b>	375,000
<b>OTHER DONATIONS AND LEGACIES . . . . .</b>	162,625	<b>345,193</b>	165,000
<b>REVENUE FROM INVESTMENTS . . . . .</b>	958,711	<b>1,123,303</b>	439,000
<b>OTHER INCOME</b>			
— To finance School Textbook. . . . .	402,713	<b>225,134</b>	
— Construction of Annex II, subsidy received from State of Geneva . . . . .		<b>800,000</b>	
— Net appreciation of investments . . . . .		<b>310,390</b>	
— Profit share on insurance premiums . . . . .	756,128		
<b>COMPLEMENTARY CONTRIBUTION FROM SWISS GOVERNMENT</b>			
— In respect of India-Pakistan action (occasional structure) . . . . .		<b>(767,000)</b>	
Allocation from occasional structure for expansion of permanent activities . . . . .			502,390
<b>RESULT :</b>			
Budget deficit to be appropriated from General Reserve . . . . .			2,559,295
<b>TOTAL</b>	<b>19,682,904</b>	<b>19,465,405</b>	<b>19,159,470</b>

TABLE IV

**Governments signatories to the Geneva Conventions  
as at 31 December 1973 and their contributions to the  
financing of the permanent structure of the ICRC  
for 1973**

COUNTRIES	In Swiss francs	
	Received	Receivable
Afghanistan . . . . .	—	—
Albania . . . . .	—	—
Algeria . . . . .	—	—
Argentina . . . . .	—	—
Australia . . . . .	—	94,600
Austria . . . . .	24,930	—
Bahrain . . . . .	—	—
Bangladesh . . . . .	—	—
Barbados . . . . .	—	—
Belgium . . . . .	—	15,800
Botswana . . . . .	—	—
Brazil . . . . .	—	9,750
Bulgaria . . . . .	—	6,000
Burma . . . . .	12,800	—
Burundi . . . . .	—	—
Byelorussian Soviet Socialist Republic . . . . .	—	—
Cameroon . . . . .	3,800	—
Canada . . . . .	—	97,500
Central African Republic . . . . .	—	—
Chad . . . . .	—	—
Chile . . . . .	—	11,375
China, People's Republic of . . . . .	—	—
Colombia . . . . .	10,090	—
Congo, People's Republic of the . . . . .	—	—
Costa Rica . . . . .	—	—
Cuba . . . . .	—	—
Cyprus . . . . .	3,020	—
Czechoslovakia . . . . .	—	—
Dahomey . . . . .	—	—
Denmark . . . . .	79,050	—
Dominican Republic . . . . .	—	—
Ecuador . . . . .	1,350	—
Egypt, Arab Republic of . . . . .	—	41,150
El Salvador . . . . .	—	—
Ethiopia . . . . .	—	—
Fiji . . . . .	—	—
Finland . . . . .	37,595	—
France . . . . .	—	126,000
Gabon . . . . .	—	—
Gambia . . . . .	—	—
German Democratic Republic . . . . .	—	5,000
Germany, Federal Republic of . . . . .	374,700	—
Ghana . . . . .	—	5,900
Greece . . . . .	27,410	—
Guatemala . . . . .	—	—
Guyana . . . . .	4,510	—

COUNTRIES	In Swiss francs	
	Received	Receivable
Haiti . . . . .	—	—
Holy See . . . . .	—	—
Honduras . . . . .	3,150	—
Hungary . . . . .	2,000	—
Iceland . . . . .	2,500	—
India . . . . .	—	32,700
Indonesia . . . . .	15,000	—
Iran . . . . .	30,000	—
Iraq . . . . .	—	—
Ireland . . . . .	10,000	—
Israel . . . . .	41,925	—
Italy . . . . .	—	62,500
Ivory Coast . . . . .	3,160	—
Jamaica . . . . .	—	3,320
Japan . . . . .	—	78,700
Jordan . . . . .	—	20,100
Kenya . . . . .	—	—
Khmer Republic . . . . .	—	—
Korea, Democratic People's Republic of . . . . .	—	—
Korea, Republic of . . . . .	25,060	—
Kuwait . . . . .	—	50,000
Laos . . . . .	—	—
Lesotho . . . . .	—	—
Lebanon . . . . .	14,600	—
Liberia . . . . .	—	16,250
Libyan Arab Republic . . . . .	—	—
Liechtenstein . . . . .	15,000	—
Luxembourg . . . . .	4,000	—
Malagasy Republic . . . . .	1,740	—
Malawi . . . . .	—	—
Malaysia . . . . .	—	11,000
Mali . . . . .	—	—
Malta . . . . .	2,525	—
Mauritania . . . . .	—	—
Mauritius . . . . .	—	—
Mexico . . . . .	13,000	—
Monaco . . . . .	4,780	—
Mongolia . . . . .	—	—
Morocco . . . . .	—	15,000
Nepal . . . . .	2,000	—
Netherlands . . . . .	—	50,000
New Zealand . . . . .	37,715	—
Nicaragua . . . . .	—	—
Niger . . . . .	—	—
Nigeria . . . . .	—	—
Norway . . . . .	32,760	—
Pakistan . . . . .	—	—
Paraguay . . . . .	—	—
Peru . . . . .	—	—
Philippines . . . . .	—	30,000
Poland . . . . .	30,000	—
Portugal . . . . .	15,000	—
Provisional Revolutionary Government of South Vietnam . . . . .	—	—
Romania . . . . .	—	—
Rwanda . . . . .	—	—
San Marino . . . . .	—	—
Saudi Arabia . . . . .	—	—
Senegal . . . . .	—	2,000
Sierra Leone . . . . .	4,900	—

COUNTRIES	In Swiss francs	
	Received	Receivable
Singapore . . . . .	—	—
Somalia . . . . .	—	—
South Africa . . . . .	36,045	—
Spain . . . . .	14,500	—
Sri Lanka . . . . .	3,630	—
Sudan . . . . .	—	—
Swaziland . . . . .	—	—
Sweden . . . . .	—	140,000
Switzerland . . . . .	7,500,000	—
Syrian Arab Republic . . . . .	11,000	—
Tanzania . . . . .	—	2,370
Thailand . . . . .	18,000	—
Togo . . . . .	—	—
Trinidad and Tobago . . . . .	—	—
Tunisia . . . . .	2,000	—
Turkey . . . . .	—	—
Uganda . . . . .	2,085	—
Ukrainian Soviet Socialist Republic . . . . .	—	—
Union of Soviet Socialist Republics . . . . .	—	—
United Arab Emirates . . . . .	—	—
United Kingdom . . . . .	120,975	—
United States of America . . . . .	157,500	—
Upper Volta . . . . .	—	—
Uruguay . . . . .	—	—
Venezuela . . . . .	—	—
Vietnam, Democratic Republic of . . . . .	—	—
Vietnam, Republic of . . . . .	—	—
Yemen . . . . .	—	—
Yugoslavia . . . . .	2,500	—
Zaire . . . . .	—	9,750
Zambia . . . . .	—	—
	<b>8,758,305</b>	<b>936,765</b>
Settlements for previous years . . . . .	(3,015)	—
	<b>8,755,290</b>	<b>936,765</b>

## SETTLEMENTS FOR PREVIOUS YEARS

<b>COUNTRIES</b>	<b>In Swiss francs</b>
Belgium . . . . .	5,305
Egypt, Arab Republic of . . . . .	(365)
France . . . . .	(27,515)
Guyana . . . . .	4,680
India . . . . .	(9,680)
Israel . . . . .	(195)
Ivory Coast . . . . .	3,160
Jamaica . . . . .	3,735
Korea, Republic of . . . . .	(4,500)
Malta . . . . .	2,630
Senegal . . . . .	1,195
Sweden . . . . .	(755)
Tanzania . . . . .	(600)
Trinidad and Tobago . . . . .	1,570
Turkey . . . . .	1,615
Uganda . . . . .	2,085
Venezuela . . . . .	14,620
	(3,015)
	(3,015)

**NOTE : RESOLUTION NO. 11 OF THE DIPLOMATIC CONFERENCE OF GENEVA, 1949**

Whereas the Geneva Conventions require the International Committee of the Red Cross to be ready at all times and in all circumstances to fulfil the humanitarian tasks entrusted to it by these Conventions,

the Conference recognizes the necessity of providing regular financial support for the International Committee of the Red Cross.

TABLE V

**Recognized National Red Cross Societies as at  
31 December 1973 and their contributions to the finan-  
cing of the permanent structure of the International  
Committee of the Red Cross for 1973**

COUNTRIES	In Swiss francs	
	Received	Receivable
Afghanistan . . . . .	—	—
Albania . . . . .	700	—
Algeria . . . . .	—	—
Argentina . . . . .	—	—
Australia . . . . .	47,620	—
Austria . . . . .	—	14,000
Bahrain . . . . .	—	—
Bangladesh . . . . .	—	—
Belgium . . . . .	12,500	—
Bolivia . . . . .	—	—
Botswana . . . . .	—	1,625
Brazil . . . . .	—	—
Bulgaria . . . . .	6,250	—
Burma . . . . .	—	3,000
Burundi . . . . .	—	—
Cameroon . . . . .	—	—
Canada . . . . .	56,360	—
Central African Republic . . . . .	—	—
Chile . . . . .	—	—
China, People's Republic of . . . . .	20,000	—
Colombia . . . . .	—	—
Costa Rica . . . . .	—	—
Cuba . . . . .	—	—
Czechoslovakia . . . . .	3,000	—
Dahomey . . . . .	—	—
Denmark . . . . .	—	4,000
Dominican Republic . . . . .	3,200	—
Ecuador . . . . .	3,200	—
Egypt, Arab Republic of . . . . .	—	—
El Salvador . . . . .	1,995	—
Ethiopia . . . . .	3,765	—
Fiji . . . . .	—	—
Finland . . . . .	3,000	—
France . . . . .	52,715	—
German Democratic Republic . . . . .	6,000	—
Germany, Federal Republic of . . . . .	73,980	—
Ghana . . . . .	—	—
Greece . . . . .	—	14,000
Guatemala . . . . .	—	1,625
Guyana . . . . .	—	—
Haiti . . . . .	2,380	—
Honduras . . . . .	1,625	—
Hungary . . . . .	5,000	—
Iceland . . . . .	2,000	—
India . . . . .	—	—
Indonesia . . . . .	—	2,680
Iran . . . . .	25,475	—

COUNTRIES	In Swiss francs	
	Received	Receivable
Iraq . . . . .	5,540	—
Ireland . . . . .	5,760	—
Italy . . . . .	—	—
Ivory Coast . . . . .	—	—
Jamaica . . . . .	—	—
Japan . . . . .	69,995	—
Jordan . . . . .	—	2,720
Kenya . . . . .	—	—
Khmer Republic . . . . .	—	—
Korea, Democratic People's Republic of . . . . .	—	—
Korea, Republic of . . . . .	9,575	—
Kuwait . . . . .	—	—
Laos . . . . .	—	—
Lebanon . . . . .	4,650	—
Lesotho . . . . .	890	—
Liberia . . . . .	—	—
Libyan Arab Republic . . . . .	—	—
Liechtenstein . . . . .	—	—
Luxembourg . . . . .	—	6,000
Malagasy Republic . . . . .	—	—
Malaysia . . . . .	—	—
Mali . . . . .	—	—
Mauritania . . . . .	—	—
Mexico . . . . .	—	—
Monaco . . . . .	3,500	—
Mongolia . . . . .	—	—
Morocco . . . . .	—	—
Nepal . . . . .	—	—
Netherlands . . . . .	36,000	—
New Zealand . . . . .	12,845	—
Nicaragua . . . . .	3,590	—
Niger . . . . .	—	—
Nigeria . . . . .	—	2,700
Norway . . . . .	—	—
Pakistan . . . . .	5,315	—
Panama . . . . .	—	—
Paraguay . . . . .	—	—
Peru . . . . .	—	4,250
Philippines . . . . .	—	32,780
Poland . . . . .	15,000	—
Portugal . . . . .	—	1,000
Romania . . . . .	14,620	—
San Marino . . . . .	—	—
Saudi Arabia . . . . .	—	—
Senegal . . . . .	—	2,000
Singapore . . . . .	—	—
Somalia . . . . .	—	—
South Africa . . . . .	10,840	—
Spain . . . . .	—	12,000
Sri Lanka . . . . .	—	—
Sudan . . . . .	—	—
Sweden . . . . .	10,000	—
Switzerland . . . . .	—	—
Syrian Arab Republic . . . . .	2,260	—
Tanzania . . . . .	—	—
Thailand . . . . .	—	6,000
Togo . . . . .	—	—
Trinidad and Tobago . . . . .	1,000	—
Tunisia . . . . .	—	3,400

COUNTRIES	In Swiss francs	
	Received	Receivable
Turkey . . . . .	—	16,300
Uganda . . . . .	—	—
Union of Soviet Socialist Republics . . . . .	16,250	—
United Kingdom . . . . .	39,325	—
United States of America . . . . .	152,500	—
Upper Volta . . . . .	—	—
Uruguay . . . . .	—	—
Venezuela . . . . .	—	—
Vietnam, Democratic Republic of . . . . .	2,435	—
Vietnam, Republic of . . . . .	—	—
Yugoslavia . . . . .	3,000	—
Zaire . . . . .	—	—
Zambia . . . . .	—	—
	755,655	130,080
Settlements for previous years . . . . .	43,175	
	798,830	130,080

**SETTLEMENTS FOR PREVIOUS YEARS**

COUNTRIES	Swiss francs
Denmark . . . . .	13,720
India . . . . .	1,145
Liechtenstein . . . . .	(600)
Luxembourg . . . . .	1,000
Malaysia . . . . .	3,015
Nicaragua . . . . .	3,590
Pakistan . . . . .	20,905
Tunisia . . . . .	400
	43,175

TABLE VI

## Governments and National Red Cross Societies that have made cash contributions towards the financing of ICRC occasional structure operations in 1973

	In Swiss francs		
	India-Pakistan-Bangladesh special action	Middle East special action	Amazon special action
<b>Governments</b>			
Abu Dhabi (United Arab Emirates) . . . . .		315,000	
Australia . . . . .		115,825	
Botswana . . . . .		943	
Canada . . . . .	396,366	157,250	30,897
Denmark . . . . .		133,837	208,540
Germany, Federal Republic of . . . . .	37,950		
Japan . . . . .		3,000,000	
Netherlands . . . . .		174,135	
Norway . . . . .		280,000	
Pakistan . . . . .	225,900		
Sweden . . . . .	500,000		
Switzerland . . . . .	767,000		
United Kingdom . . . . .	860,000	324,000	
United States of America . . . . .		630,000	
	2,787,216	5,130,990	239,437
<b>National Societies</b>			
Australia . . . . .	17,854	10,268	
Belgium . . . . .	80,100		
Canada . . . . .	30,000	50,000	14,397
Denmark . . . . .	90,244	110,095	
Germany, Federal Republic of . . . . .		125,250	114,350
Greece . . . . .		36,500	
Haiti . . . . .		1,575	
Honduras . . . . .		450	
Ireland . . . . .		11,027	
Liechtenstein . . . . .		7,000	
Luxembourg . . . . .		3,000	
Monaco . . . . .		7,120	
Netherlands . . . . .		72,375	67,200
New Zealand . . . . .	20,090	22,000	
Norway . . . . .		10,000	
Philippines . . . . .	750	4,725	
Portugal . . . . .			12,306
South Africa . . . . .		11,257	
Sweden . . . . .		220,000	179,100
Switzerland . . . . .			100,000
Thailand . . . . .		763	
United Kingdom . . . . .	72,000		
United States of America . . . . .		75,000	
	311,038	778,405	487,353
<b>Other contributions and sundry receipts . . . . .</b>	412,343	7,499	
<b>U.N. High Commissioner for Refugees . . . . .</b>	315,000		
	727,343	7,499	
	3,825,597	5,916,894	726,790

The special "International Red Cross Assistance" action in Indo-China, jointly carried out by the League of Red Cross Societies and the ICRC, will form the subject of a separate report.

TABLE VII

## Special Fund for Current Operations

<b>SUMMARY OF MOVEMENTS IN 1973</b>			Swiss francs	
			Expenses	Receipts
1. BALANCE CARRIED FORWARD FROM 31 DECEMBER 1972 . . . . .				2,620,202
2. RECEIPTS IN 1973				
2.1. Product of public collection in Switzerland	804,240			
2.2. Allocation from Benedict Fund . . . . .	431,750			
2.3. Donations for specific actions. . . . .	1,153,021			
2.4. Other receipts . . . . .	4,909			2,393,920
				5,014,122
3. EXPENDITURE IN 1973				
3.1. Purchases and forwarding of relief:				
	Disburse- ments	Commit- ments		
— Europe . . . . .	27,265	47,213	74,478	
— Africa . . . . .	341,990	106,248	448,238	
— Latin America . . . . .	533,164	90,889	624,053	
— South-East Asia . . . . .	754,208	145,898	900,106	
— Middle East . . . . .	1,187,648	546,405	1,734,053	
— Sundry relief operations	4,421	144,705	149,126	
	2,848,696	1,081,358	3,930,054	
— Storage costs, etc., of emergency stores . . . . .	120,241	—	120,241	
	2,968,937	1,081,358	4,050,295	
— Lampropoulos Trust Fund . . . . .			151,409	(4,201,704)
				812,418
AMOUNT AVAILABLE AT 31 DECEMBER 1973 . . . . .				
4. AMOUNTS EARMARKED FOR SPECIAL ACTIONS AND PROGRAMMES				
4.1. On-going actions in various zones . . . . .	1,081,358			
4.2. India-Pakistan-Bangladesh action . . . . .	768,140			
4.3. Middle East action . . . . .	4,421,238			
4.4. Chile action . . . . .	127,365			
4.5. School textbook . . . . .	233,222			6,631,323
SPECIAL FUND FOR CURRENT OPERATIONS . . . . .				7,443,741

## Special Funds

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

BALANCE SHEET AS AT 31 DECEMBER 1973

ASSETS		LIABILITIES	
	Sw.fr.	Sw.fr.	
Public securities:			
— Swiss Funds (market value Fr. 1,040,950.—) . . . . .	1,130,000.—		Inalienable capital . . . . .
— West German Funds (market value Fr. 83,490.—) . . . . .	90,800.—		1,028,252.52
	1,220,800.—		Inalienable reserve:
Deposit with Swiss National Bank, Geneva . . . . .	48,922.27		— b/f from 1972 . . . . .
Accounts receivable:			197,978.10
Administration Fédérale des Contributions, Berne (prepaid tax to be refunded) . . . . .	15,030.—		— Statutory allocation of 15% of net revenue in 1973 . . . . .
	1,284,752.27		8,778.25
	1,284,752.27		206,756.35
			Total capital . . . . .
			1,235,008.87
			International Committee of the Red Cross:
			Funds in current account . . . . .
			49,743.40
			1,284,752.27

### RECEIPTS AND EXPENDITURE ACCOUNT FOR 1973

RECEIPTS		Sw.fr.
Income from securities . . . . .		57,024.75
Income from difference in exchange rates . . . . .		3,450.—
		60,474.75
EXPENDITURE		
Difference between purchase price and nominal value of securities purchased in 1973 . . . . .		227.—
Expenses on dealings in securities . . . . .		679.15
Safekeeping charges . . . . .		565.—
Audit fees . . . . .		350.—
Sundry . . . . .		131.95
		1,953.10
RESULT		
Excess of receipts over expenditure . . . . .		58,521.65
STATUTORY ALLOCATION		
Statutory allocation to inalienable reserve: 15% of net revenue (Art. 8 of the Statutes) . . . . .		8,778.25
Statutory allocation to the ICRC of balance of net revenue (Article 7 of the Statutes) . . . . .		49,743.40
		58,521.65

## 2. AUGUSTA FUND

### BALANCE SHEET AS AT 31 DECEMBER 1973

ASSETS	<b>Sw.fr.</b>	LIABILITIES	<b>Sw.fr.</b>
Swiss and other Government securities . . .	89,000.—	Inalienable capital . . . . .	100,000.—
Other Swiss securities . . . . .	25,224.45	Reserve for price fluctuations . . . . .	75.75
	114,224.45		100,075.75
Less: Provision for price fluctuations (adjustment of value) . . . . .	18,269.45		
Total market value of securities . . . . .	95,955.—	ICRC	
Cash in banks . . . . .	7,114.15	— Florence Nightingale Medal Fund, current account . . . . .	1,850.75
Administration fédérale des contributions, Berne (tax paid in advance to be refunded)	857.35	— Creditor (allocation still to be withdrawn)	2,000.—
	103,926.50		103,926.50
	103,926.50		103,926.50

### RECEIPTS AND EXPENDITURE ACCOUNT FOR 1973

RECEIPTS		<b>Sw.fr.</b>
Income from securities . . . . .		2,802.45
Interest on bank deposit . . . . .		4.30
		2,806.75
EXPENDITURE		
Auditors' fees . . . . .		660.—
Safekeeping and bank charges . . . . .		296.—
		956.—
RESULT		
Excess of receipts over expenditure in 1973 allocated to the Florence Nightingale Medal Fund, pursuant to resolution VI of the XX1st International Conference of the Red Cross in 1969 at Istanbul . . . . .		1,850.75

### 3. FLORENCE NIGHTINGALE MEDAL FUND

#### BALANCE SHEET AS AT 31 DECEMBER 1973

ASSETS	Sw.fr.	LIABILITIES	Sw.fr.
Swiss Government securities (market value Fr. 30,400.—) . . . . .	32,000.—	Capital . . . . .	25,000.—
Deposit with Swiss National Bank, Geneva	14,796.60	Reserve:	
Administration fédérale des contributions, Berne (tax paid in advance to be refunded)	288.—	— Balance brought forward	
ICRC, Augusta Fund a/c. . . . .	1,850.75	from 1972 . . . . .	23,562.10
	<u>48,935.35</u>	— Excess of receipts over ex- penditure . . . . .	373.25
			<u>23,935.35</u>
			<u>48,935.35</u>

#### RECEIPTS AND EXPENDITURE ACCOUNT FOR 1973

RECEIPTS		Sw.fr.
Income from securities . . . . .		960.—
Transfer of balance as at 31 December 1973 of Augusta Fund Receipts and Ex- penditure Account, pursuant to resolution VI of the XXIst International Conference of the Red Cross, Istanbul 1969 . . . . .		1,850.75
		<u>2,810.75</u>
EXPENDITURE		
Cost of engraving medals . . . . .		1,178.—
Printing charges . . . . .		1,008.—
Audit fees . . . . .		215.—
Safekeeping charge and sundries . . . . .		36.50
		<u>2,437.50</u>
RESULT		
Excess of receipts over expenditure in 1973 . . . . .		<u>373.25</u>

**4. THE CLARE R. BENEDICT FUND**

**BALANCE SHEET AS AT 31 DECEMBER 1973**  
(expressed in US \$: appropriations of revenue not included)

<b>ASSETS</b>		<b>US \$</b>	<b>LIABILITIES</b>		<b>US \$</b>
Securities (Market value \$1,067,526.—) . . .		1,050,096.53	Capital . . . . .		1,000,000.—
Cash in bank . . . . .		<u>85,084.64</u>	Reserve for market fluctuations . . . . .		72,111.06
			Receipts and Expenditure Account: balance for distribution . . . . .		<u>63,070.11</u>
		<u>1,135,181.17</u>			<u>1,135,181.17</u>

**RECEIPTS AND EXPENDITURE ACCOUNT FOR 1973**

<b>RECEIPTS</b>		<b>US \$</b>
Income from securities . . . . .		62,979.83
Interest on bank deposits . . . . .		<u>4,616.44</u>
		<u>67,596.27</u>
<b>EXPENDITURE</b>		
Safekeeping charges, fees and other administrative expenses . . . . .		<u>4,881.71</u>
<b>RESULT</b>		
Excess of revenue over expenses in 1973 . . . . .		<u>62,714.56</u>

**BALANCE FOR DISTRIBUTION AS AT 31 DECEMBER 1973 :**

Balance bt/fwd from 1972 . . . . .	355.55
Excess revenue over expenses in 1973, as above . . . . .	<u>62,714.56</u>
Balance for distribution as at 31 December 1973 . . . . .	<u>63,070.11</u>

# SOCIÉTÉ FIDUCIAIRE ROMANDE OFOR S.A., GENÈVE

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COMITE INTERNATIONAL DE LA CROIX-ROUGE (C.I.C.R.)

G e n è v e

## R A P P O R T

relatif au contrôle des comptes annuels  
arrêtés au 31 décembre 1973

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En notre qualité d'organe de contrôle du Comité International de la Croix-Rouge, Genève, nous avons vérifié les comptes annuels, arrêtés au 31 décembre 1973, du C.I.C.R. proprement dit, à l'exception des comptes qui concernent le groupe I.O.G. (Indochina Operational Group) qui, bien qu'incorporés dans les comptes d'ensemble du C.I.C.R., feront l'objet d'un mandat spécial de contrôle (voir note 1).

Nous avons constaté ce qui suit :

- le bilan et le compte de résultat du C.I.C.R. concordent avec la comptabilité,
- les comptes sont tenus avec exactitude,
- les comptes reproduits ci-après, dont les notes 1 à 3 font partie intégrante, reflètent bien la situation financière du Comité International de la Croix-Rouge au 31 décembre 1973 et le résultat de ses opérations pour l'exercice 1973.

Sur la base de notre examen, nous proposons d'approuver les comptes qui vous sont soumis.

Genève, le 1er mars 1974

SOCIÉTÉ FIDUCIAIRE ROMANDE OFOR S.A.



Annexes :

Bilan au 31 décembre 1973

Compte de résultat de l'exercice 1973

Notes relatives au bilan au  
31 décembre 1973





COMITE INTERNATIONAL DE LA CROIX-ROUGE (C.I.C.R.), GENEVE

COMPTE DE RESULTAT DE L'EXERCICE 1973 PAR CENTRE D'ACTIVITES ET STRUCTURES

**DEPENSES**

	Structure permanente	Structure temporaire	Structure occa- sionnelle	Total
	Fr.	Fr.	Fr.	Fr.
COMITE, SECRETARIAT DE LA PRESIDENCE	1.034.769	-	-	1.034.769
SECRETARIAT GENERAL	188.734	-	-	188.734
DEPARTEMENT DES PRINCIPES ET DU DROIT				
Direction, Mémorialiste et Revue Internationale	624.634	-	-	624.634
Délégués organisations internationales	171.893	-	-	171.893
Division juridique	581.777	260.308	-	842.085
Division diffusion et documentation	721.696	-	-	721.696
	<u>2.100.000</u>	<u>260.308</u>	-	<u>2.360.308</u>
DEPARTEMENT DES OPERATIONS				
Direction, division de logistique, service des délégations	1.291.237	3.267	-	1.294.504
Zone Europe et Amérique du Nord	193.611	3.942	-	197.553
Zone Afrique	487.864	397.316	-	885.180
Zone Asie-Océanie	866.979	1.118.876	6.601.560	8.587.415
Zone Moyen-Orient	393.855	1.934.317	1.495.656	3.823.828
Zone Amérique latine	566.819	158.630	488.022	1.213.471
	<u>3.800.365</u>	<u>3.616.348</u>	<u>8.585.238</u>	<u>16.001.951</u>
AGENCE CENTRALE DE RECHERCHES	1.038.959	-	-	1.038.959
AUTRES FONCTIONS				
Division presse et information	937.883	-	-	937.883
Division du personnel	587.760	-	-	587.760
Division finances et administration	3.637.686	83.827	-	3.721.513
	<u>5.163.329</u>	<u>83.827</u>	-	<u>5.247.156</u>
COUT DES ACTIVITES	<u>13.326.156</u>	<u>3.960.483</u>	<u>8.585.238</u>	<u>25.871.877</u>
AUTRES DEPENSES				
Frais d'organisation de la collecte suisse	162.339	-	-	162.339
Etude générale d'organisation	50.000	-	-	50.000
Nouvelle construction : allocation budgétaire 1973	150.000	-	-	150.000
Bâtiment Annexe II   Fr. 1.200.404.-- Moins : Allocation				
budgétaire 1972/73   "   400.000.--	800.404	-	-	800.404
Exposition, amortissement total	200.000	-	-	200.000
Autres dépenses	122.206	-	-	122.206
Dépenses action manuel scolaire	225.134	-	-	225.134
	<u>1.710.083</u>	-	-	<u>1.710.083</u>
TOTAL DES DEPENSES	15.036.239	3.960.483	8.585.238	27.581.960
Excédent de recettes par rapport aux dépenses des structures temporaire et occasionnelle, reporté à nouveau	-	464.290	1.884.043	2.348.333
Excédent de recettes par rapport aux dépenses de la structure permanente, affecté à la réserve générale	4.393	-	-	4.393
	<u>15.040.632</u>	<u>4.424.773</u>	<u>10.469.281</u>	<u>29.934.686</u>

## ANNEXE II

## R E C E T T E S

	Structure permanente	Structure temporaire	Structure occa- sionnelle	Total
	Fr.	Fr.	Fr.	Fr.
<b>CONTRIBUTIONS</b>				
annuelles régulières gouvernementales	9.692.055	-	-	9.692.055
complémentaires de la Confédération suisse extraordinaire du Gouvernement USA (quote-part)	-	5.191.773	-	5.191.773
annuelles régulières des sociétés nationales de source privée	900.000	-	-	900.000
extraordinaires de deux autres gouvernements	928.910	-	-	928.910
	380.647	-	-	380.647
	335.000	-	-	335.000
	<u>12.236.612</u>	<u>5.191.773</u>	-	<u>17.428.385</u>
<b>DONS ET LEGS NON ASSIGNES</b>	<u>345.193</u>	-	-	<u>345.193</u>
<b>REVENUS FINANCIERS</b>	<u>1.123.303</u>	-	-	<u>1.123.303</u>
<b>FINANCEMENT STRUCTURE OCCASIONNELLE</b>				
<b>Action Indes-Pakistan</b>				
Gouvernements	-	-	2.020.216	2.020.216
Sociétés nationales	-	-	311.038	311.038
Autres provenances	-	-	727.343	727.343
Confédération Suisse, contribution complémentaire	-	( 767.000)	767.000	-
	-	( 767.000)	3.825.597	3.058.597
<b>Action spéciale Moyen-Orient</b>				
Gouvernements	-	-	5.130.990	5.130.990
Sociétés nationales	-	-	778.405	778.405
Autres provenances	-	-	7.499	7.499
	-	-	5.916.894	5.916.894
<b>Action Amazonie</b>	-	-	726.790	726.790
<b>AUTRES RECETTES</b>				
Financement action manuel scolaire	225.134	-	-	225.134
Plus value nette sur placements	310.390	-	-	310.390
Bâtiment annexe II, subvention Etat de Genève	800.000	-	-	800.000
	<u>1.335.524</u>	-	-	<u>1.335.524</u>
	<u>15.040.632</u>	<u>4.424.773</u>	<u>10.469.281</u>	<u>29.934.686</u>

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**SOCIÉTÉ FIDUCIAIRE ROMANDE OFOR S.A., GENÈVE**


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COMITE INTERNATIONAL DE LA CROIX-ROUGE (C.I.C.R.)

GenèveNOTES RELATIVES AU BILAN AU 31 DECEMBRE 1973Note 1 - Action I.O.G. (Indochina Operational Group)

Conformément aux instructions de notre mandant, confirmées par sa lettre du 1er mars 1974, le bilan au 31 décembre 1973 de l'action I.O.G. n'a fait l'objet d'aucune vérification de notre part. Notre responsabilité a été dérogée. Les comptes I.O.G., qui font cependant partie du bilan global du Comité International de la Croix-Rouge, Genève, seront contrôlés par Peat, Marwick, Mitchell & Co., Londres.

Note 2 - Réserve générale Fr. 664.557

Voici le mouvement de l'exercice 1973 :

Solde au 1er janvier 1973	Fr. 648.067
<u>Plus :</u>	
Affectation de l'excédent de recettes par rapport aux dépenses de l'exercice 1972, selon décision du Comité (séance plénière du 28 février 1973)	" 16.490
<b>Total comme ci-dessus</b>	<b>Fr. 664.557</b>

Note 3 - Réserve spéciale Fr. 410.461

Voici le mouvement de l'exercice 1973 :

Solde au 1er janvier 1973	Fr. 1.310.461
<u>Moins :</u>	
Utilisation d'une part de la contribution extraordinaire du Gouvernement des Etats-Unis, reçue en 1971 (durée d'utilisation trois ans)	" 900.000
<b>Solde comme ci-dessus</b>	<b>Fr. 410.461</b>

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