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- 14 CTA delegates
- 13 administrators
- 14 secretaries
- 24 radio operators
- 53 technicians, including 12 (compared with 7 in 1975) from National Societies.

It will be observed that National Red Cross Societies increased the number of persons made available to the ICRC to bring aid to the victims of armed conflicts and internal disturbances. Most of them were the physicians, surgeons, pediatricians, anaesthetists and male and female nurses sent to run the ICRC field hospital set up early in 1976 in West Beirut.

On an average there were 78 delegates working at the same moment in the ICRC's various delegations throughout the world, plus 200 local staff.

### Delegate recruitment

Of the 575 applications for the post of delegate (521 in 1975) 200 came from non-Swiss persons, who could not be considered for a delegate's post and were advised to apply to their own National Society.

Of the 375 Swiss applicants, 70 were accepted and 305 (81 per cent) rejected.

### Training courses: 78 participants

The introductory course for prospective delegates, after which the final selection is made, was held three times in 1976 at the Conference Centre at Cartigny (Geneva). The courses were attended by altogether 78 persons (of whom nine were women) and included:

- the candidates who were short-listed by the Delegations Service;
- some ICRC staff;
- 8 persons invited to the course (2 trainees from the Federal Political Department and 6 voluntary workers in the Swiss Relief Corps in the event of disasters abroad);
- 20 persons from the ICRC Group for International Missions (the GIM, set up in 1962, is responsible for recruiting specialized personnel, such as doctors, radio operators, drivers, etc., who agree to accept missions of at least two months every two years).

One of the courses was designed for training technical personnel (administrators, radio operators, technicians, secretaries, drivers, etc.).

## VIII. FINANCE

### Fund-Raising

In 1976, the ICRC based its fund-raising campaign on various commitments made on several occasions by the States parties to the Geneva Conventions and by the National Societies:

- At the Diplomatic Conference in Geneva in 1949, the representatives of the signatory governments adopted the following resolution:

“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 recognized the necessity of providing regular financial support for the International Committee of the Red Cross.”

- In November 1973, the Twenty-second International Conference of the Red Cross unanimously voted a resolution (II) designed to strengthen support for the ICRC. In this resolution, the Conference:

“... recalling the very important task which is being performed by the ICRC and which, in view of the international situation, is constantly increasing,

requests all National Red Cross Societies to support the permanent activities of the ICRC through regular contributions,

urges all Governments signatories of the Geneva Conventions to support more systematically and substantially the regular financing of the ICRC...”

Since the Twenty-second Conference, several conflicts have occurred: Cyprus (1974), Angola (1975), Timor (1975) and Lebanon (1975-1976). The ICRC engaged in large-scale operations and it protected and assisted thousands of victims. During the same period, its delegates in Africa, especially in southern Africa, in Latin America, Asia and the Middle East continued their activities.

While some of these operations were the subjects of special appeals to which the international community responded generously, many others were charged against the ordinary budget of the ICRC. In addition, the need to perfect the training of delegates and develop logistic structures called for considerable expenditure.

However, the States parties to the Conventions made only a minimal response to the appeal launched at Teheran in 1973, with the total of their contributions rising from 9,692,055 Swiss francs to 11,151,950—an increase of 1,459,895 francs, over a period of three years.

In the attempt to balance the budget, special appeals were made to European governments and those of Canada and Japan.

The President of the ICRC and the President of the Executive Board took part in these negotiations at the highest level. In addition, the events in Lebanon provided the occasion for numerous contacts with Arab governments in the effort to obtain from them, along with ad hoc support, more regular contributions to the general activities of the ICRC. These negotiations continued into 1977, in which year they should be concluded.

Overall, the approaches made in 1976 to the States signatories to the Geneva Conventions produced positive results, in particular from the governments of Canada, the United Arab Emirates, Greece, Ireland, Liechtenstein, Norway and the Netherlands.

A general appeal to National Societies was also launched in 1976, based on a resolution by the Commission for the Financing of the ICRC, consisting of representatives of nine Red Cross and Red Crescent Societies. This resolution called upon National Societies to make contributions amounting to 50% of those paid to the League. The general reaction was positive, with total contributions from the National Societies increasing from 1,245,720 Swiss francs in 1975 to 1,482,425 Swiss francs in 1976.

Lastly, the delegate responsible for fund raising continued his efforts in the private sector, especially among American foundations, from which he obtained annual payments totalling about 300,000 dollars.

All public and private contributions to the ICRC are made with total respect for the independence and neutrality of the institution.

## 1976 Balance Sheet and Results

The ICRC, in 1971, adopted a financial structure divided into three parts:

1. *The permanent structure*, with accounts recording all income and expenditure relating to the traditional and permanent tasks regularly carried out by the ICRC.

In the interests of efficiency, this structure must be kept within strict limits and have a highly trained and experienced personnel.

This structure requires continuity.

2. *The temporary structure*, with accounts recording income from supplementary contributions from the Swiss Confederation and the expenditure financed by these contributions.

The purpose of this structure is to provide for temporary expansion, in dimensions or in time, of traditional and regular tasks. It involves the employment of personnel for limited periods of time. This structure, for example, provided for the financing of all work related to the Diplomatic Conference on the Reaffirmation and Development of Humanitarian Law.

The accounts for the two foregoing structures constitute the ordinary budget of the ICRC.

3. *The occasional structure*, consisting of special accounts opened by the ICRC when it is required to mobilize major resources to meet emergency situations, often unforeseeable, whose dimensions go far beyond the institution's regular activities.

The accounts in this occasional structure constitute the ICRC's extraordinary budget.

### Balance sheet

The balance sheet as of 31 December 1976 has two significant aspects:

1. *A very large increase in short-term capital investments, derived from the funds provided to finance operations in Lebanon in response to the appeal launched by the ICRC in October.*

This increase is naturally reflected in the great increase of the item "funds earmarked for current operations" in the Liabilities.

2. *The stability of the ICRC's general reserves which fortunately, due to the balance achieved in the year's accounts, were not drawn upon to cover a deficit.*

The efforts made over the past several years have thus continued to show results. It must be emphasized however that the basis for the permanent financing of the ICRC continues to be fragile, and will be so until there is a definite increase in regular contributions from governments.

### Expenditure and Income

Whereas the budget predicted a deficit of 3,369,000 Swiss francs, in round figures, the results showed a slight surplus of 4,478 Swiss francs.

This favorable reversal was due mainly to three factors:

- a reduced inflation rate in Switzerland in 1976, with a rise of only 1.27%;
- employment of a larger number of permanent ICRC professional staff members in the prolonged action in Lebanon, which was financed from the occasional structure. The expenditures and activities originally planned under the ordinary budget were correspondingly reduced;
- the assumption by the temporary structure of all expenditure directly related to the Diplomatic Conference on Humanitarian Law.

For special actions, financed by ad hoc budgets, the ICRC obtained not only from governments and National Societies but also from some specialized institutions such as the Office of the

United Nations High Commissioner for Refugees, the funds that it needed, along with major donations in kind and in services. The budgets for all these actions were therefore covered (see Table VII).

### **Expenditure by branches of activity**

The innovation made in the 1975 Annual Report (Table IV) was maintained in 1976 and internal measures made it possible to determine more precisely than in the previous year the costs of various ICRC activities.

With regard to the costs of personnel recruitment, training and management, and of financial management, it should be noted that these activities are also for the benefit of all the special actions financed by ad hoc budgets.

Consequently, if we take into account all ICRC activities during the year—including the special actions—management costs amounted to only about 5% of total expenditures.

### **Special fund for current operations (Table IX)**

This includes:

- *the special ICRC fund supported by the annual public collection in Switzerland, which raised 693,790 Swiss francs in 1976 (Table IX, item 2.1.).*

- *funds received to finance all special actions and whose use, due to the normal lapse between the time they are received and the time when the programmes can be carried out, are carried over from one accounting period to the next.*

Thanks to the rationalization instituted some years ago, the ICRC assumes all the costs of organizing and managing the collection, so that, as in the past few years, the money received in 1976 will be wholly devoted to relief programmes in 1977.

### **Miscellaneous**

Tables for the balance sheet and for income and expenditure (Tables I to IV and VII to XI) are supplemented by two tables (V and VI) showing the contributions received in 1976 from governments and National Societies to finance the permanent structure of the ICRC and by the balance sheets and statements of income and expenditure of all the funds and foundations managed by the ICRC.

The audit by the Société fiduciaire OFOR, S.A., which is by statute responsible for verification of the accounts of the ICRC, concludes the financial section of this Annual Report for 1976.

# Comparative balance sheets as at 31 December 1976 and 1975

TABLE I

(Summary in thousands of Swiss francs, with comparative figures for 1975)			(Summary in thousands of Swiss francs, with comparative figures for 1975)		
	1976	1975		1976	1975
<b>ASSETS</b>			<b>LIABILITIES</b>		
CASH .....	3,214	4,547	<b>SHORT-TERM LIABILITIES</b>		
OTHER CURRENT ASSETS			– Accounts payable .....	3,077	3,151
– Securities (market value) .....	4,741	4,230	– Accrued liabilities .....	656	541
– Other investments .....	17,114	3,202		3,733	3,692
– Accounts receivable .....	1,671	3,747	<b>FUND FOR CURRENT OPERATIONS</b>		
– Accruals and prepaid expenses .....	180	136	– Reserve .....	697	863
	23,706	11,315	– Earmarked .....	16,986	5,664
<b>FIXED ASSETS</b>				17,683	6,527
– Buildings .....	304	435	<b>SUNDRY PROVISIONS</b> .....	2,461	2,011
– Relief supplies .....	85	73	<b>CAPITAL RESERVE FUNDS</b>		
– Furniture and equipment .....	58	218	– General reserve .....	893	1,083
	447	726	– Excess of receipts over expenditure ..	4	—
<b>ADVANCES TO DELEGATIONS</b> ...	2,407	1,535	– Deficit for 1975 .....	—	(190)
			– Reserve in case of widespread conflict .	897	893
<b>BALANCE SHEET TOTALS</b> .....	29,774	18,123		5,000	5,000
<b>FUNDS IN TRUST</b>				5,897	5,893
– Debtors .....	1	1	<b>BALANCE SHEET TOTALS</b> .....	29,774	18,123
– Trust funds in banks .....	58	258			
	59	259	<b>FUNDS IN TRUST</b> .....	59	259

# Summary statement of income and expenditure

(In Swiss francs)

EXPENDITURE (in Swiss francs)	Ordinary budget				Extra-ordinary budget	General total
	Permanent structure	Diplomatic Conference	Temporary structure	Total	Occasional structure	
<b>On activities of:</b>						
ASSEMBLY, EXECUTIVE BOARD <sup>1</sup> .....	1,504,318	440,927		1,945,245		1,945,245
<b>DEPARTMENT OF PRINCIPLES AND LAW</b>						
Management group .....	204,717	111,353	53,578	369,648		369,648
Legal Division .....		348,357	322,124	670,481	590,382	1,260,863
Documentation and Dissemination Division .....	594,392		18,180	612,572		612,572
National Societies and Principles Division .....	391,019	10,864		401,883		401,883
International Review .....	413,522			413,522		413,522
	1,603,650	470,574	393,882	2,468,106	590,382	3,058,488
<b>OPERATIONS DEPARTMENT</b>						
Management group .....	707,391	19,090		726,481		726,481
Relief Division .....	833,256			833,256		833,256
Europe and North America .....	279,455			279,455	1,650,299	1,929,754
Africa .....	615,471		628,466	1,243,937	2,289,089	3,533,026
Asia-Oceania .....	144,531		207,077	351,608	464,600	816,208
Middle East <sup>2</sup> .....	695,366	15,542	2,357,905	3,068,813	14,726,014	17,794,827
Latin America .....	449,902		365,863	815,765	1,059,947	1,875,712
	3,725,372	34,632	3,559,311	7,319,315	20,189,949	27,509,264
<b>CENTRAL TRACING AGENCY AND INTERNATIONAL TRACING SERVICE</b> .....	1,626,495	12,304		1,638,799		1,638,799
<b>PERSONNEL DEPARTMENT</b> .....	1,223,447			1,223,447		1,223,447
<b>FINANCE AND ADMINISTRATION DEPARTMENT</b> .....	4,351,769	4,120	50,341	4,406,230		4,406,230
<b>PRESS AND INFORMATION DIVISION</b> .....	986,716			986,716		986,716
<b>DELEGATE TO INTERNATIONAL ORGANIZATIONS</b> .....	239,332	19,203		258,535		258,535
<b>COST OF ACTIVITIES</b> .....	15,261,099	981,760	4,003,534	20,246,393	20,780,331	41,026,724
<b>OTHER EXPENDITURE</b>						
Cost of organizing public collection .....	147,106			147,106		147,106
Extraordinary depreciation .....	250,000			250,000		250,000
Provision for replacement of equipment .....	242,250			242,250		242,250
Other expenses .....	31,701			31,701		31,701
School textbook expenses .....					316,585	316,585
<b>TOTAL</b> .....	15,932,156	981,760	4,003,534	20,917,450	21,096,916	42,014,366
<b>RESULT</b>						
Surplus of income over expenditure 1976 .....	4,478			4,478		4,478
Advance to 1977 .....			587,019	587,019		587,019
Carried forward .....					11,003,555	11,003,555
<b>TOTAL</b> .....	15,936,634	981,760	4,590,553	21,508,947	32,100,471	53,609,418

<sup>1</sup> This figure includes expenses in respect of the preparatory work for international conferences and for other meetings of experts and consultations organized by the ICRC.

<sup>2</sup> Including North Africa and the Asian sub-continent.

# of departments and structures in 1976

(In Swiss francs)

TABLE II

	Ordinary budget				Extra-ordinary budget	
INCOME (in Swiss francs)	Permanent structure	Diplomatic Conference	Temporary structure	Total	Occasional structure	General total
ANNUAL INCOME:						
Contributions from:						
– Governments .....	11,151,950			11,151,950		11,151,950
– National Societies .....	1,482,425			1,482,425		1,482,425
– Complementary from Swiss Government .....		981,760	4,355,923	5,337,683 <sup>3</sup>		5,337,683
Private contributions .....	309,500			309,500		309,500
Free donations and legacies .....	714,392			714,392		714,392
Revenue from investments .....	1,283,601			1,283,601		1,283,601
	14,941,868	981,760	4,355,923	20,279,551		20,279,551
OTHER INCOME						
Contributions						
– from Netherlands Government .....	452,500			452,500		452,500
– from Swedish Government .....	202,323		234,630	436,953 <sup>4</sup>		436,953
US Foundations .....	89,675			89,675		89,675
Donation for specific purpose .....	30,000			30,000		30,000
	774,498		234,630	1,009,128		1,009,128
OCCASIONAL INCOME						
Contributions for special actions .....					32,773,239	32,773,239
Transfers from special actions accounts to permanent structure (for management, administration, information) .	672,768			672,768	(672,768)	
	16,389,134	981,760	4,590,553	21,961,447	32,100,471	54,061,918
Extraordinary contribution from Netherlands Government, earmarked for 1977 activities .....	(452,500)			(452,500)		(452,500)
TOTAL .....	15,936,634	981,760	4,590,553	21,508,947	32,100,471	53,609,418

<sup>3</sup> This amount consists of Sw. frs. 4,603,969.— (complementary contribution for 1976) and Sw. frs. 733,714.— (carried over from 1975).

<sup>4</sup> The Swedish Government's contribution amounted to Sw. kr. 1 million, or Sw. frs. 582,400.—, of which Sw. frs. 145,447.— were earmarked for 1977 activities.

# ORDINARY

## Summary statement of income and expenditure for 1976

(Swiss francs)

	1975	1976	Budget 1977
<b>EXPENDITURE</b>			
<b>on activities of:</b>			
ASSEMBLY, EXECUTIVE BOARD .....	1,692,812	1,945,245 <sup>1</sup>	1,693,530
<b>DEPARTMENT OF PRINCIPLES AND LAW</b>			
Management group .....	261,648	369,648	349,150
Legal Division .....	649,616	670,481	721,680
Documentation and Dissemination Division .....	533,713	612,572	597,690
National Societies and Principles Division .....	287,435	401,883	421,890
International Review <sup>2</sup> .....	365,006	413,522	—
	2,097,418	2,468,106	2,090,410
<b>OPERATIONS DEPARTMENT</b>			
Management group .....	432,066	726,481	943,135 <sup>3</sup>
Relief Division .....	816,103	833,256	931,930
Europe and North America .....	253,135	279,455	441,665
Africa .....	1,059,343	1,243,937	1,221,200
Asia-Oceania .....	1,500,238	351,608	545,090
Middle East <sup>4</sup> .....	3,563,976	3,068,813	2,799,890
Latin America .....	787,804	815,765	595,444
	8,412,665	7,319,315	7,478,354
<b>CENTRAL TRACING AGENCY AND INTERNATIONAL TRACING SERVICE</b> .....	1,465,120	1,638,799	2,029,360
<b>PERSONNEL DEPARTMENT</b> .....	1,173,476	1,223,447	1,282,095
<b>FINANCE AND ADMINISTRATION DEPARTMENT</b> .....	4,734,359	4,406,230	4,766,421
<b>PRESS AND INFORMATION DIVISION<sup>2</sup></b> .....	753,072	986,716	1,372,845
<b>DELEGATE TO INTERNATIONAL ORGANIZATIONS</b> .....	241,811	258,535	265,640
<b>COST OF ACTIVITIES</b> .....	20,570,733	20,246,393	20,978,655
<b>OTHER EXPENDITURE</b>			
Cost of organizing public collection .....	154,146	147,106	146,000
General organizational study .....	175,105		
Extraordinary depreciation .....		250,000	
Provision for replacement of equipment .....		242,250	
Other expenses .....	37,066	31,701	
School textbook expenses .....	364,668 <sup>5</sup>		
	21,301,718	20,917,450	21,124,655
<b>RESULT</b>			
Excess income .....		4,478	
Carried forward to 1976 and 1977 .....	1,002,574	587,019	
	22,304,292	21,508,947	21,124,655

<sup>1</sup> See Note 1, Table II.

<sup>2</sup> The International Review budget for 1977, amounting to Sw. frs. 399,110, has been transferred to the Press and Information Division.

<sup>3</sup> The amount of Sw. frs. 943,135.— includes Sw. frs. 193,540.— in respect of the Medical Division set up at the end of 1976.

<sup>4</sup> Including North Africa and the Asian sub-continent.

<sup>5</sup> School textbook expenses in 1976 and estimates for 1977 are included under the extraordinary budget.

<sup>6</sup> See Note 3, Table II.

# BUDGET

with comparative figures for 1975 and budget for 1977

TABLE III

	(Swiss francs)		
	1975	1976	Budget 1977
<b>INCOME</b>			
CONTRIBUTIONS FROM GOVERNMENTS			
Annual .....	11,043,450	11,151,950	11,386,265
Complementary from Swiss Government .....	5,905,749	5,337,683 <sup>6</sup>	5,030,995
CONTRIBUTIONS FROM NATIONAL SOCIETIES			
Annual .....	1,245,720	1,482,425	1,467,030
PRIVATE CONTRIBUTIONS .....	329,800	309,500	300,000
FREE DONATIONS AND LEGACIES .....	1,184,684	714,392	400,000
REVENUE FROM INVESTMENTS .....	1,120,166	1,283,601	815,100
	20,829,569	20,279,551	19,399,390
<b>OTHER INCOME</b>			
Contribution from Netherlands Government .....		452,500	100,000
Contribution from Swedish Government .....		436,953	150,000
Contributions from other Governments .....	51,200		
American Foundations .....		89,675	150,000
Donation for specific purpose .....		30,000	
To finance school textbooks .....	364,668		
	415,868	1,009,128	400,000
<b>OCCASIONAL INCOME</b>			
Contributions from special actions funds .....	1,069,113	672,768	660,000
<b>TRANSFERS TO THE OCCASIONAL STRUCTURE</b> .....	(200,000)		
<b>RESULT</b>			
Excess of expenditure over receipts .....	189,742		
Extraordinary contribution from Netherlands Government c/fwd to 1977 .....		(452,500)	
Budget deficit for 1977 .....			665,265
	22,304,292	21,508,947	21,124,655

## Budget of expenditure for each branch of activity

TABLE IV

ACTIVITIES	1977 ordinary budget	1976 amounts actually spent	1976 ordinary budget
(Swiss francs)			
<b>1. ACTIVITIES UNDER THE CONVENTIONS</b>			
PROTECTION AND ASSISTANCE			
Setting-up and preparation .....	1,455,862	1,471,054	2,078,086
Application of Conventions .....	3,012,564	3,020,505	3,044,598
Medical and material aid .....	997,311	714,912	856,662
Tracing and family re-uniting .....	2,182,738	1,817,066	2,044,659
	7,648,475	7,023,537	8,024,005
LEGAL ACTIVITIES			
Reaffirmation and development of humanitarian law .....	1,307,051	1,296,834	1,288,280
Dissemination of Red Cross principles and humanitarian law .....	763,285	754,150	810,700
	2,070,336	2,050,984	2,098,980
<b>2. ACTIVITIES OTHER THAN THOSE UNDER THE CONVENTIONS</b>			
Setting-up and preparation .....	1,148,365	1,205,128	1,634,477
Political detainees .....	688,791	715,406	1,055,848
	1,837,156	1,920,534	2,690,325
<b>3. PROBLEMS RELATING TO RED CROSS PRINCIPLES</b> .....	128,550	122,240	174,283
<b>4. INFORMATION AND PUBLIC RELATIONS</b>			
National Societies .....	318,801	267,514	541,417
International organizations .....	287,723	272,508	302,236
Mass media and visitors .....	1,227,600	1,426,348	1,201,813
	1,834,124	1,966,370	2,045,466
<b>5. MANAGEMENT</b>			
PERSONNEL .....	1,347,162	1,293,097	1,391,555
FINANCE .....	1,011,899	1,009,003	1,268,360
ADMINISTRATION .....	211,922	202,726	237,615
Records and distribution of documents .....	776,415	599,233	597,840
Documents production .....	1,209,625	1,056,811	927,150
Services and maintenance .....	260,523	249,770	692,203
Office equipment and supplies .....	231,627	355,360	171,900
Fixed equipment and buildings .....	727,799	878,243	361,800
Provision for replacement of equipment .....	—	242,250	—
	5,776,972	5,886,493	5,648,423
<b>6. INSTITUTIONAL EXPENSES</b> .....	292,970	352,080	288,000
<b>7. ASSEMBLY, EXECUTIVE BOARD</b> .....	1,536,072	1,595,212	1,260,135
<b>TOTAL</b> .....	21,124,655	20,917,450	22,229,617

# Contributions from Governments to the financing of the permanent structure in 1976

TABLE V

COUNTRIES	Swiss francs		COUNTRIES	Swiss francs	
	Received	Expected		Received	Expected
Algeria .....		15,000	Poland .....	30,000	
Australia .....		133,760	Portugal .....	15,000	
Austria .....	16,300		Rwanda .....	5,225	
Bahrain .....		24,500	San Marino .....		2,760
Belgium .....	33,970		Senegal .....	15,000	
Brazil .....	15,060		South Africa .....	38,460	
Bulgaria .....	6,000		Spain .....	8,000	
Burma .....		6,400	Sri Lanka .....	2,325	
Burundi .....	2,440		Sweden .....	169,650	
Canada .....	126,125		Switzerland .....	7,500,000	
Chile <sup>1</sup> .....	8,505		Tanzania .....	3,700	
Colombia .....	6,765		Thailand .....	18,000	
Cyprus .....	3,555		Trinidad and Tobago .....	1,000	
Denmark .....	83,010		Tunisia .....	6,350	
Ecuador .....	1,870	730	Turkey .....		50,000
Egypt .....	40,695		Uganda .....	2,965	
Finland .....	38,250		United Arab Emirates .....	124,000	
France .....	177,390		United Kingdom .....	91,175	
German Democratic Republic .....	5,000		United States of America .....	1,081,240	
Germany, Federal Republic of .....	290,360		Upper Volta .....	240	
Greece .....	46,460		Venezuela .....		135,000
Guyana .....	2,875		Yugoslavia .....		2,500
Honduras .....	2,450				
Hungary .....	2,000		Total for 1976 .....	10,496,775	616,485
Iceland .....	2,500		Adjustments for previous years, net amount received in 1976 .....	38,690	
India .....		23,465			
Indonesia .....		23,330	Total .....	10,535,465	616,485
Iran .....	50,000				
Iraq .....		24,500			
Ireland .....	15,000				
Israel .....	37,295				
Italy .....		67,200			
Ivory Coast .....		6,400			
Jamaica .....	2,630				
Japan .....	72,600				
Jordan .....	15,420				
Korea, Republic of .....	19,600				
Kuwait .....		50,000			
Lebanon .....		16,240			
Liberia .....	25,000				
Liechtenstein .....	20,000				
Luxembourg .....	4,600				
Madagascar .....		1,750			
Malta .....	2,525				
Mexico .....	10,000				
Monaco .....	3,635				
Mongolia .....	1,000				
Morocco .....	15,000				
Nepal .....	2,000				
Netherlands .....	50,000				
New Zealand .....	58,620				
Nigeria .....		6,000			
Norway .....	67,940				
Oman .....		14,700			
Pakistan .....		12,250			

<sup>1</sup> Received in 1976 on account of 1974 contribution.

## ADJUSTMENTS FOR PREVIOUS YEARS

COUNTRIES	Swiss francs
Australia .....	29,345
Burma .....	12,800
India .....	(2,685)
Indonesia .....	(5,235)
Iran .....	20,000
Israel .....	(1,180)
Jamaica .....	425
Pakistan <sup>1</sup> .....	(13,250)
Senegal .....	(3,195)
Singapore .....	2,560
South Africa .....	(4,460)
Sweden .....	41,750
Tanzania .....	3,600
Tunisia .....	2,000
United States of America .....	(43,680)
Sundry adjustments .....	(105)
	38,690

<sup>1</sup> This amount has been allocated to the special action in Indo-China.

## TABLE VI

58



## Movement of Funds for Special

(in Swiss francs)

	Angola	Chile	Cyprus	Iraqi Kurdistan
Cash contributions from governments .....	1,730,542	1,000,988	634,680	
Cash contributions from National Societies .....	69,188	227,074	7,225	
Other cash contributions .....	76,504	17,504	736	
1976 receipts .....	1,876,234	1,245,566	642,641	
Allocated to the permanent structure for management and admin- istration expenses in connection with special actions .....	(201,835)		(33,634)	
<b>Net 1976 receipts</b> .....	<b>1,674,399</b>	<b>1,245,566</b>	<b>609,007</b>	
<b>Net 1976 expenses</b> .....	<b>(2,289,089)</b>	<b>(1,059,947)</b>	<b>(1,650,298)</b>	<b>4,058</b>
Surplus or deficit in 1976 .....	(614,690)	185,619	(1,041,291)	4,058
Allocations and/or refunds to other operations funds .....				
Transfers and/or reimbursements .....	981,197	71,814	927,487	239,061
Balances brought forward from 1975 .....				
Balances carried forward to 1977 .....	366,507	257,433	(113,804) <sup>6</sup>	243,119

<sup>1</sup> 1975 expenses paid in 1976: Sw. frs. 2,607.— *plus* transfer to temporary structure: Sw. frs. 33,100.—.

<sup>2</sup> Allocated to specific relief programmes in Asia, with donors' agreement.

<sup>3</sup> Reimbursements to donors.

<sup>4</sup> See 1975 Annual Report, Table IX.

<sup>5</sup> Transferred to sundry provision accounts.

<sup>6</sup> Temporary deficit; contribution expected beginning of 1977.

TABLE VII

**Operations in 1976**

Lebanon	Rwanda	Western Sahara	Timor East+ West	School Textbook	Conference on weapons		Totals
					Lucerne 1974	Lugano 1976	
26,129,679 841,462 1,003,564		441,750 76,031 120,220	27,502 43,733			309,857 15,000	30,247,496 1,263,482 1,262,261
27,974,705 (336,387)		638,001 (67,278)	71,235 (33,634)			324,857	32,773,239 (672,768)
<b>27,638,318</b> <b>(14,433,126)</b>		<b>570,723</b> <b>(296,946)</b>	<b>37,601</b> <b>(464,600)</b>	<b>(316,585)</b>		<b>324,857</b> <b>(590,383)</b>	<b>32,100,471</b> <b>(21,096,916)</b>
13,205,192  250,816	  (35,707) <sup>1</sup> 35,707	273,777	(426,999) (134,006) <sup>2</sup> (255,976) <sup>3</sup> 923,532	(316,585)  379,901 <sup>4</sup>	 (85,009)  85,009	(265,526)  85,009 (29,942) <sup>5</sup> 210,459	11,003,555  (134,006) (321,625) 4,104,983
13,456,008	—	273,777	106,551	63,316	—	—	14,652,907

# Contributions for Special List of

(in Swiss francs)

Donors	Angola	Chile	Cyprus	Lebanon	Western Sahara	Timor East+ West	Conference on weapons Lugano 1976	Total
<b>Governments</b>								
Algeria .....					30,000			<b>30,000</b>
Argentina .....							10,000 <sup>3</sup>	<b>10,000</b>
Austria .....				141,500			14,245	<b>155,745</b>
Belgium .....		<sup>1</sup>		456,328			15,000	<b>471,328</b>
Canada .....	390,000	127,545		1,670,780	109,750		38,000	<b>2,336,075</b>
Denmark .....		41,093		205,182				<b>246,275</b>
Finland .....		64,600						<b>64,600</b>
France .....							20,000	<b>20,000</b>
Germany, Federal Rep. of				748,169			10,060	<b>758,229</b>
Ghana .....				10,800				<b>10,800</b>
Holy See .....				5,000				<b>5,000</b>
Iceland .....				3,332				<b>3,332</b>
India .....							12,250 <sup>3</sup>	<b>12,250</b>
Iran .....				74,371				<b>74,371</b>
Ireland .....				61,087			3,000	<b>64,087</b>
Italy .....							17,570	<b>17,570</b>
Japan .....							38,000	<b>38,000</b>
Liechtenstein .....				5,000				<b>5,000</b>
Luxembourg .....				6,090				<b>6,090</b>
Madagascar .....				2,438				<b>2,438</b>
Mexico .....							1,984	<b>1,984</b>
Morocco .....				136,369				<b>136,369</b>
Netherlands .....	479,500			965,125			24,325	<b>1,468,950</b>
Nigeria .....							4,116	<b>4,116</b>
Norway .....	351,042			1,313,058	46,000			<b>1,710,100</b>
Qatar .....				150,000				<b>150,000</b>
Saudi Arabia .....				924,000			70,000	<b>994,000</b>
Spain .....							5,000	<b>5,000</b>
Sweden .....		283,750		436,800				<b>720,550</b>
Switzerland .....				500,000				<b>500,000</b>
Thailand .....				2,500				<b>2,500</b>
United Kingdom .....				1,156,750			26,307	<b>1,183,057</b>
United States of America .	510,000	484,000	634,680	17,155,000	256,000			<b>19,039,680</b>
<b>TOTAL .....</b>	<b>1,730,542</b>	<b>1,000,988</b>	<b>634,680</b>	<b>26,129,679</b>	<b>441,750</b>		<b>309,857</b>	<b>30,247,496</b>

## Operations in 1976 donors

TABLE VIII

(in Swiss francs)

Donors	Angola	Chile	Cyprus	Lebanon	Western Sahara	Timor East+West	Conference on weapons Lugano 1976	Total
<b>National Societies</b>								
Australia .....	8,008			44,408		15,445		67,861
Bahrain .....				5,000				5,000
Belgium .....				30,500	5,000			35,500
Canada .....	1,453			55,783	16,640	201		74,077
Finland .....		6,460	7,225	10,000				23,685
France .....				8,700				8,700
Germany, Federal Rep. of		24,750		96,350				121,100
Iceland .....				3,332				3,332
Ireland .....	1,032			5,814				6,846
Japan .....				8,295				8,295
Libyan Arab Republic ...				65,092				65,092
Liechtenstein .....	3,000							3,000
Monaco .....					1,731			1,731
Netherlands .....				114,188				114,188
New Zealand .....		4,906		11,001	2,688			18,595
Norway .....		46,450			12,500	11,856 <sup>2</sup>		70,806
Philippines .....				1,250				1,250
Singapore .....				1,000				1,000
Spain .....	3,755			3,621	9,627			17,003
Sweden .....		428		289,550				289,978
Switzerland .....		30,000		75,000	20,000			125,000
Thailand .....				1,250				1,250
United Kingdom .....	51,940			11,328	7,845			71,113
USSR .....		114,080					15,000	129,080
<b>TOTALS</b> .....	69,188	227,074	7,225	841,462	76,031	27,502	15,000	1,263,482
<b>Other contributions</b> .....	76,504	17,504	736	1,003,564 <sup>4</sup>	120,220	43,733		1,262,261
<b>Grand total</b> .....	1,876,234	1,245,566	642,641	27,974,705	638,001	71,235	324,857	32,773,239

<sup>1</sup> Belgium Government's contribution of 1 million Belgian francs (=67,577 Swiss francs) was received in 1977.

<sup>2</sup> Total contribution was 23,250 Swiss francs, of which 11,394 Swiss francs were transferred to other specific relief programmes in Asia.

<sup>3</sup> Contributions receivable announced in 1976.

<sup>4</sup> This total includes the sum of 17,615 Swiss francs, sent by the Palestine Red Crescent in Gaza.

## Indo-China Bureau (INDSEC)

## COMPARATIVE BALANCE SHEETS AS AT 31 DECEMBER 1976 AND 31 MARCH 1976

ASSETS			LIABILITIES		
	Interim Balance Sheet as at 31.12.1976	Balance Sheet as at 31.3.1976		Interim Balance Sheet as at 31.12.1976	Balance Sheet as at 31.3.1976
	Swiss francs	Swiss francs		Swiss francs	Swiss francs
CASH .....	433,661	2,439,252	SHORT-TERM LIABILITIES		
OTHER CURRENT ASSETS			- Accounts payable .....	353,806	484,923
- Investments .....	13,095,725	17,557,750	- Accrued liabilities .....		152,681
- Accounts receivable .....	273,210	1,179,775		353,806	637,604
- Accruals and prepaid expenses ...	—	13,401	SUNDRY PROVISIONS		
	13,368,935	18,750,926	- I.O.G. Programmes taken over by INDSEC .....	451,794	307,528
ADVANCES TO DELEGATIONS	205,614	374,955	CAPITAL FUNDS		
			- Surplus receipts, year 1.4.75 to 31.3.76 .....	20,620,001	20,620,001
			- Excess expenditure 1.4.76 to 31.12.76 .....	(7,417,391)	
				13,202,610	
	14,008,210	21,565,133		14,008,210	21,565,133

Capital funds available at 31.12.1976 required for fulfilment of projects drawn up in Hanoi in January 1977.

TABLE X

**Indo-China Bureau (INDSEC)**  
**RECEIPTS AND EXPENDITURE ACCOUNT**

	Period from 1.4.76 to 31.12.76	Period from 1.4.75 to 31.3.76 <sup>1</sup>		
		Book entries	Commitments	Auditor's report Peat, Marwick, Mitchell & Co.
<b>RECEIPTS</b>				
– Contributions from Governments .....	1,252,250	33,228,428	255,000 <sup>2</sup>	33,483,428
– Contributions from National Societies .....	751,149	10,002,466	471,300 <sup>2</sup>	10,473,766
– Contributions from organizations and private contributors .....	7,657	699,038		699,038
– Other receipts .....	43,328	38,101		38,101
<b>TOTAL</b> .....	2,054,384	43,968,033	726,300	44,694,333
Balance transferred from I.O.G. account .....		10,192,625		10,192,625
<b>TOTAL RECEIPTS</b> .....	2,054,384	54,160,658	726,300	54,886,958
<b>EXPENDITURE</b>				
– Relief expenses .....	7,721,456	30,214,890	2,770,513 <sup>3</sup>	32,985,403
– I.O.G. expenses, not provided for .....	76,656			
– Operational expenses .....	1,673,663	3,325,767	22,462 <sup>3</sup>	3,348,229
<b>TOTAL EXPENDITURE</b> .....	9,471,775	33,540,657	2,792,975	36,333,632
<b>EXCESS RECEIPTS/EXPENDITURE</b> .....	(7,417,391)	20,620,001	(2,066,675)	18,553,326

<sup>1</sup> INDSEC financial year: 1st of April to 31st of March.

<sup>2</sup> Contributions promised.

<sup>3</sup> Provisions for future programmes.

# Special fund for current operations

TABLE XI

				Swiss francs	
				Expenses	Receipts
<b>Summary of movements in 1976</b>					
1. Balance carried forward from 31 December 1975					2,422,134
2. Receipts in 1976					
2.1. Product of public collection in Switzerland	693,790				
2.2. Donations for specific relief actions	808,036 <sup>1</sup>				
2.3. Other receipts	24,657				1,526,483
Total available					3,948,617
3. Expenditure in 1976					
3.1. Purchases and forwarding of relief:					
	Disburse- ments	Commit- ments			
— Europe	38,756	25,897	64,653		
— Africa	722,459	493,254	1,215,713		
— Latin America	120,174	277,457	397,631		
— South-East Asia	67,026	392,249	459,275		
— Middle East	549,531	440,594	990,125		
— Sundry relief operations	1,736	36,828	38,564		
— Upkeep of emergency stores	16,606	68,878	85,484		
	1,516,288	1,735,157	3,251,445	3,251,445	
Amount available at 31 December 1976					697,172 <sup>2</sup>
4. Amounts earmarked for special actions and programmes					
4.1. On-going actions in active zones	1,735,157				
4.2. Angola action	366,507				
4.3. Chile action	257,433				
4.4. Cyprus action	(113,804)				
4.5. Iraqi Kurdistan action	243,119				
4.6. Lebanon action	13,456,008				
4.7. Western Sahara action	273,777				
4.8. Timor action	106,551				
4.9. School textbook	63,316				
4.10. Netherlands Government donation	452,500				
4.11. Balance of Swedish Government donation	145,447				16,986,011 <sup>3</sup>
<b>Special fund for current operations</b>					17,683,183

<sup>1</sup> Including Sw. fr. 134,006.— (Table VII) and Sw. fr. 11,394.— (Table VIII) allocated from Timor action.

<sup>2</sup> Appears on Liabilities side of Balance Sheet, Fund for current operations, reserve.

<sup>3</sup> Appears on Liabilities side of Balance Sheet, Fund for current operations, earmarked.

## Special Funds

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

BALANCE SHEET AS AT 31 DECEMBER 1976

ASSETS		LIABILITIES	
	Sw. fr.		Sw. fr.
SECURITIES:		Inalienable capital .....	1,028,252.52
– Swiss bonds (market value		Inalienable reserve:	
Sw. fr. 1,223,010.—) .....	1,171,000.—	– b/f from 1975 .....	225,406.85
– West German bonds (market value		– Statutory allocation of 15% of net	
Sw. fr. 83,224.—) .....	90,800.—	revenue in 1976 .....	8,629.40
Deposit with Swiss National Bank,		Total capital .....	1,262,288.77
Geneva .....		International Committee of the Red	
Administration fédérale des contri-	29,753.57	Cross:	
butions, Berne (prepaid tax to be		Funds in current account .....	48,899.85
refunded) .....	19,635.05		
	<u>1,311,188.62</u>		<u>1,311,188.62</u>

### RECEIPTS AND EXPENDITURE ACCOUNT FOR 1976

#### RECEIPTS

Income from securities .....	Sw. fr. 61,947.45
------------------------------	----------------------

#### EXPENDITURE

Difference between purchase price and nominal price of bonds purchased in 1976 .....	2,735.—
Safekeeping charges .....	616.80
Audit fees .....	725.—
Sundry .....	341.40
	<u>4,418.20</u>

#### RESULT

Excess of receipts over expenditure .....	<u>57,529.25</u>
---	------------------

#### STATUTORY ALLOCATION

Statutory allocation to inalienable reserve: 15% of net revenue (Art. 8 of the Statutes) .....	8,629.40
Statutory allocation to the ICRC of balance of net revenue (Art. 7 of the Statutes) .....	48,899.85
Total .....	<u>57,529.25</u>

## 2. AUGUSTA FUND

### BALANCE SHEET AS AT 31 DECEMBER 1976

ASSETS		LIABILITIES	
	Sw. fr.		Sw. fr.
Swiss and other government securities .....	89,000.—	Inalienable capital .....	100,000.—
Other Swiss securities .....	25,224.45	Reserve for price fluctuations .....	8,525.75
	<u>114,224.45</u>	Total capital .....	<u>108,525.75</u>
Less: Provision for price fluctuations .....	(9,819.45)		
Market value of portfolio .....	104,405.—		
Cash at banks .....	8,843.75	ICRC, Florence Nightingale Medal Fund, current	
Administration fédérale des contributions, Berne		account .....	4,416.60
(tax paid in advance, to be refunded) .....	1,693.60	Creditor (allocation still to be withdrawn) .....	2,000.—
	<u>114,942.35</u>		<u>114,942.35</u>

### RECEIPTS AND EXPENDITURE ACCOUNT FOR 1976

RECEIPTS		EXPENDITURE	
	Sw. fr.		Sw. fr.
Income from securities .....	4,772.50	Audit fees and safekeeping and other bank charges	422.30
Interest on bank deposit .....	66.40		
	<u>4,838.90</u>		<u>422.30</u>

### RESULT

	Sw. fr.
Excess of receipts over expenditure in 1976 allocated to the Florence Nightingale Medal Fund pursuant to resolution VI of the XXIst International Conference of the Red Cross .....	<u>4,416.60</u>

### 3. FLORENCE NIGHTINGALE MEDAL FUND

#### BALANCE SHEET AS AT 31 DECEMBER 1976

ASSETS		LIABILITIES	
	Sw. fr.		Sw. fr.
Swiss Government securities (market value Sw. fr. 57,440.—) .....	50,000.—	Capital .....	25,000.—
Deposit with Swiss National Bank, Geneva .....	4,555.05	Reserve:	
Administration fédérale des contributions, Berne (tax paid in advance to be refunded) .....	812.—	— Balance brought forward from 1975 .....	29,912.65
ICRC, Augusta Fund a/c .....	4,416.60	— Excess of receipts over expenditure .....	4,871.—
	<u>59,783.65</u>		<u>34,783.65</u>
			<u>59,783.65</u>

#### RECEIPTS AND EXPENDITURE ACCOUNT FOR 1976

RECEIPTS		EXPENDITURE	
	Sw. fr.		Sw. fr.
Income from securities .....	2,320.—	Printing and delivery charges .....	1,830.60
Difference between purchase price and nominal value of securities purchased in 1976 .....	360.—	Audit fees .....	375.—
Transfer of balance as at 31 December 1976 of Augusta Fund Receipts and Expenditure Account, pursuant to resolution VI of the XX1st International Conference of the Red Cross .....	4,416.60	Safekeeping charges .....	20.—
	<u>7,096.60</u>		<u>2,225.60</u>

#### RESULT

	Sw. fr.
Excess of receipts over expenditure in 1976 .....	<u>4,871.—</u>

#### 4. THE CLARE R. BENEDICT FUND

##### BALANCE SHEET AS AT 31 DECEMBER 1976 (expressed in US \$ before appropriation of revenue)

ASSETS		LIABILITIES	
	US \$		US \$
Securities (market value \$1,111,845.38) .....	921,499.74	Capital .....	1,000,000.—
Cash at bank .....	143,737.87	Receipts and Expenditure Account: balance for distribution .....	65,237.61
	<u>1,065,237.61</u>		<u>1,065,237.61</u>

##### RECEIPTS AND EXPENDITURE ACCOUNT FOR 1976

RECEIPTS		EXPENDITURE	
	US \$		US \$
Income from securities .....	70,082.20	Safekeeping charges, fees and other administrative expenses .....	7,284.98
Interest on bank deposits .....	6,181.56	Net loss from sale of securities:	
	<u>76,263.76</u>	— book loss from sales .....	8,165.40
		— less: book profit from sales .....	5,073.93
			<u>3,091.47</u>
			<u>10,376.45</u>

RESULT	US \$
Excess of revenue over expenses in 1976 .....	<u>65,887.31</u>

BALANCE FOR DISTRIBUTION AS AT 31 DECEMBER 1976	
	US \$
Balance bt/fwd from 1975, before distribution .....	49,350.30
Distribution of 1975 income .....	<u>50,000.—</u>
	(649.70)
Excess income over expenses in 1976 as above .....	<u>65,887.31</u>
Balance for distribution as at 31 December 1976 ...	<u>65,237.61</u>

## 5. MAURICE DE MADRE FUND

### BALANCE SHEET AS AT 31 DECEMBER 1976

ASSETS			LIABILITIES	
	Sw. fr.	Sw. fr.		Sw. fr.
50 Shares S.I. Léman-Pelouse S.A., val. nom. Sw. fr. 1,000.— each . . . . .	50,000.—		Balance bt/fwd from 1975 . . . . .	1,030,127.17
Bonds and bank certificates (market value Sw. fr. 648,000.—) . . . . .	600,000.—	650,000.—	Surplus receipts over expenditure in 1976 . . . . .	29,598.70
			Total capital . . . . .	1,059,725.87
Debtors:				
— S.I. Léman-Pelouse S.A., in current account . . . . .	283,230.12			
— AFC, Berne, tax paid in advance, to be refunded . . . . .	14,707.30	297,937.42		
Banks:				
— Current account . . . . .	178.—			
— Savings account . . . . .	111,610.45	111,788.45		
		1,059,725.87		1,059,725.87

### RECEIPTS AND EXPENDITURE ACCOUNT FOR 1976

RECEIPTS		EXPENDITURE	
	Sw. fr.		Sw. fr.
Interest on loan to S.I. Léman-Pelouse S.A. . . . .	8,249.40	Net charges in respect of S.I. Léman-Pelouse S.A.	12,400.—
Interest from securities . . . . .	37,250.—	Fees . . . . .	2,650.—
Interest from savings account . . . . .	4,770.90	Safekeeping and bank charges . . . . .	359.50
	50,270.30	Sundry . . . . .	262.10
			15,671.60

RESULT	Sw. fr.
Excess of receipts over expenditure in 1976 . . . . .	34,598.70

BALANCE FOR DISTRIBUTION	Sw. fr.
Excess of receipts over expenditure in 1976, as above . . . . .	34,598.70
Sum distributed in 1976 (one recipient) . . . . .	(5,000.—)
	29,598.70

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 1976

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En notre qualité d'organe de contrôle statutaire du Comité International de la Croix-Rouge, Genève, nous avons vérifié les comptes annuels arrêtés au 31 décembre 1976.

Nous avons constaté ce qui suit :

- le bilan et le compte de résultat concordent avec la comptabilité,
- les comptes sont tenus avec exactitude,
- les comptes reproduits ci-après reflètent bien la situation financière du Comité International de la Croix-Rouge au 31 décembre 1976 et le résultat de ses opérations pour l'exercice 1976.

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

Genève, le 23 mars 1977

FIDUCIAIRE OFOR S.A.



Annexes :

Bilan au 31 décembre 1976

Compte de résultat de l'exercice 1976

Mouvement de la Réserve générale pour 1976

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

GenèveBILAN AU 31 DECEMBRE 1976

<u>A C T I F</u>	Fr.
DISPONIBILITES	<u>3.214.246</u>
ACTIFS REALISABLES A COURT TERME	
Placements en titres	4.741.314
Autres placements	17.113.498
Débiteurs	1.671.100
Actifs transitoires	180.325
	<u>23.706.237</u>
ACTIFS IMMOBILISES	
Immeubles (valeur d'assurance-incendie, valeur à neuf : <u>Fr. 1.400.000</u> )	304.000
Matériel de premiers secours	85.170
Mobilier et matériel	57.649
	<u>446.819</u>
AVANCES DE FRAIS AUX DELEGATIONS	<u>2.407.210</u>
	<u>29.774.512</u>
	<u>=====</u>
<u>P A S S I F</u>	
DETTES A COURT TERME	
Créanciers	3.076.949
Passifs transitoires	656.216
	<u>3.733.165</u>
FONDS POUR ACTIONS EN COURS	
à disposition	697.172
réservés	16.986.011
	<u>17.683.183</u>
PROVISIONS DIVERSES	<u>2.460.879</u>
FONDS PROPRES	
Réserve générale	892.807
Excédent de recettes pour 1976	4.478
Réserve pour actions en cas de conflit généralisé	5.000.000
	<u>5.897.285</u>
	<u>29.774.512</u>
	<u>=====</u>
FONDS FIDUCIAIRES	
Avoirs en banques et créances à disposition des ayants droit	58.532

# FIDUCIAIRE OFOR S.A., GENÈVE

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

G e n è v e

COMPTÉ DE RESULTAT DE L'EXERCICE 1976 PAR CENTRES D'ACTIVITES ET STRUCTURES

## DEPENSES

	Structure permanente	Conférence diplomatique droit humanitaire	Structure temporaire	Structure occa- sionnelle	Total
	Fr.	Fr.	Fr.	Fr.	Fr.
ASSEMBLEE, CONSEIL EXECUTIF	1.504.318	440.927	-	-	1.945.245
DEPARTEMENT DE LA DOCTRINE ET DU DROIT					
Groupe de direction	204.717	111.353	53.578	-	369.648
Division juridique	-	348.357	322.124	590.382	1.260.863
Division diffusion et documentation	594.392	-	18.180	-	612.572
Division sociétés natio- nales et doctrine	391.019	10.864	-	-	401.883
Revue internationale	413.522	-	-	-	413.522
	1.603.650	470.574	393.882	590.382	3.058.488
DEPARTEMENT DES OPERATIONS					
Groupe de direction	707.391	19.090	-	-	726.481
Division des secours	833.256	-	-	-	833.256
Zone Europe, Amérique du Nord	279.455	-	-	1.650.299	1.929.754
Zone Afrique	615.471	-	628.466	2.289.089	3.533.026
Zone Asie-Océanie	144.531	-	207.077	464.600	816.208
Zone Moyen-Orient	695.366	15.542	2.357.905	14.726.014	17.794.827
Zone Amérique latine	449.902	-	365.863	1.059.947	1.875.712
	3.725.372	34.632	3.559.311	20.189.949	27.509.264
AGENCE CENTRALE DE RECHER- CHES ET S.I.R.	1.626.495	12.304	-	-	1.638.799
DEPARTEMENT DU PERSONNEL	1.223.447	-	-	-	1.223.447
DEPARTEMENT DES FINANCES ET ADMINISTRATION	4.351.769	4.120	50.341	-	4.406.230
DIVISION PRESSE ET INFORMATION	986.716	-	-	-	986.716
DELEGUES AUPRES DES ORGA- NISATIONS INTERNATIONALES	239.332	19.203	-	-	258.535
COÛT DES ACTIVITES	15.261.099	981.760	4.003.534	20.780.331	41.026.724

(à reporter)

## R E C E T T E S

	Structure permanente	Conférence diplomatique droit humanitaire	Structure temporaire	Structure occa- sionnelle	Total
	Fr.	Fr.	Fr.	Fr.	Fr.
CONTRIBUTIONS					
- annuelles régulières gou- vernementales	11.151.950	-	-	-	11.151.950
- complémentaires de la Confédération Suisse	-	981.760	4.355.923	-	5.337.683
- extraordinaire du gou- vernement néerlandais	452.500	-	-	-	452.500
- extraordinaire du gou- vernement suédois	202.323	-	234.630	-	436.953
- annuelles régulières des sociétés nationales	1.482.425	-	-	-	1.482.425
- de source privée	429.175	-	-	-	429.175
	13.718.373	981.760	4.590.553	-	19.290.686
DONS ET LEGS NON ASSIGNES	714.392	-	-	-	714.392
REVENUS FINANCIERS	1.283.601	-	-	-	1.283.601
FINANCEMENT STRUCTURE OCCASIONNELLE					
Dons et recettes diverses actions	-	-	-	32.773.239	32.773.239
TOTAL DES RECETTES	15.716.366	981.760	4.590.553	32.773.239	54.061.918
Part de la structure occa- sionnelle aux dépenses permanentes	672.768	-	-	(672.768)	-
Report de contribution pour 1977	(452.500)	-	-	-	(452.500)
	15.936.634	981.760	4.590.553	32.100.471	53.609.418

(à reporter)

# FIDUCIAIRE OFOR S.A., GENÈVE

## DEPENSES

	Structure permanente	Conférence diplomatique droit humanitaire	Structure temporaire	Structure occa- sionnelle	Total
	Fr.	Fr.	Fr.	Fr.	Fr.
reports	15.261.099	981.760	4.003.534	20.780.331	41.026.724
AUTRES DEPENSES					
Frais d'organisation de la collecte en Suisse	147.106	-	-	-	147.106
Amortissements extraor- dinaires	250.000	-	-	-	250.000
Provisions pour renou- vellement des équipements	242.250	-	-	-	242.250
Autres dépenses	31.701	-	-	-	31.701
Action manuel scolaire				316.585	316.585
	671.057	-	-	316.585	987.642
TOTAL DES DEPENSES	15.932.156	981.760	4.003.534	21.096.916	42.014.366
Excédent de recettes pour 1976	4.478	-	-	-	4.478
Avances pour 1977	-	-	587.019	-	587.019
Report à compte nouveau	-	-	-	11.003.555	11.003.555
	15.936.634	981.760	4.590.553	32.100.471	53.609.418

ANNEXE II

-2-

R E C E T T E S

	Structure permanente	Conférence diplomatique droit humanitaire	Structure temporaire	Structure occa- sionnelle	Total
	Fr.	Fr.	Fr.	Fr.	Fr.
reports	15.936.634	981.760	4.590.553	32.100.471	53.609.418

<u>15.936.634</u>	<u>981.760</u>	<u>4.590.553</u>	<u>32.100.471</u>	<u>53.609.418</u>
=====	=====	=====	=====	=====

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

GenèveMOUVEMENT DE LA RESERVE GENERALE POUR 1976

Solde au 1er janvier 1976	Fr. 1.082.549
Affectation de l'excédent de dépenses par rapport aux recettes de l'exercice 1975, selon décision de l'Assemblée générale du 25 février 1976	" (189.742)
Solde selon bilan au 31 décembre 1976	<u>Fr. 892.807</u>