

# Financial position

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## IV. FINANCIAL POSITION

### INTRODUCTION

I. In the Annual Report for 1971, the ICRC announced that the presentation of the accounts for 1972 would for the first time reflect the new financial structure. The ICRC has to take into account two imperatives, namely, *continuity* for the financing of its permanent activities and *flexibility* in respect of its fluctuating activities. In order that these two imperatives be reconciled, a financial structure divided into three parts has been adopted:

1. The *permanent structure* consists of the professional personnel required for the ICRC's permanent tasks and of the equipment available to that personnel. If it is to function efficiently, this structure must be contained within strict limits and must be of a high professional standard. Continuity in this case is essential.
2. The *temporary (or supplementary) structure* consists of additional personnel, mainly delegates and staff recruited locally for a fixed period to work in ICRC delegations; a few jurists and translators required for the preparation of texts in connection with the development of humanitarian law also form part of the temporary structure. The fairly quick replacement of delegation staffs confers upon it a certain degree of flexibility and consequently avoids overburdening the permanent structure.
3. The *occasional structure* consists of the special accounts opened by the ICRC when it has to mobilize large-scale resources in order to come to the assistance of victims of sudden emergency situations or to undertake some task which lies considerably beyond its regular activities. In these cases, flexibility is of paramount importance.

The cost of the permanent and temporary structures can be estimated sufficiently ahead for them to be budgeted regularly from one year to the next, with the result that both structures are included

together in our annual accounts. The account for 1972 (Table II) shows expenditure according to departments and structure. Table III shows the comparative annual expenditure for 1971 and 1972, subdivided under the various departments, in addition to the budget estimates for 1973.

The occasional structure is reflected in special accounts opened for the financing of specific activities which, because of their occasional nature, give rise to expenditure that can vary a great deal from one year to the next. In addition, such expenditure is very often quite unforeseeable, with the result that it cannot be included in the annual accounts and has to be covered by special appeals.

The accounts in respect of these activities may be found in Table V.

II. In the course of this first year, the overall expenditure in respect of temporary structure activities was under 5 million Swiss francs, this being the amount to the extent of which this structure is financed by the Swiss Government.

On the other hand, the financing of the permanent structure for the future is not assured. This has meant that efforts to seek further regular financial resources have been pursued in 1972, the general objective being to raise the total annual contributions received from Governments, other than the Swiss Government, from 2.3 million obtained in 1972 to 7.5 million Swiss francs, that is to say, an amount equal to the fixed contribution remitted annually by the Swiss Government.

This general objective should be attained not later than the end of 1972, in order that the actual needs of the ICRC might be met, after taking into account the rise in the cost of living that is bound to take place during this present era of inflation and monetary instability.

III. In 1971, the United States Government granted an extraordinary contribution of one million dollars. Of the equivalent in Swiss francs of this sum, 1.5 million Swiss francs were utilized in 1971, 1.6 million Swiss francs in 1972 and the balance of 900,000 Swiss francs carried over for the financing of the permanent structure in 1973. As a result of this support, the ICRC, as in the previous

year, found it possible to close without any deficit its 1972 accounts in respect of its permanent structure.

## ANALYSIS OF BALANCE SHEET AND EXPENDITURE AND INCOME ACCOUNT (Table I)

For the first time in many years, no figure in respect of long-term or middle-term conditional commitments appears in the balance sheet. The account "*Advance from the Swiss Government*", which showed a balance of 10 million francs at 31 December 1971, has been written off, after a vote was passed by the Swiss Parliament in March 1972 converting this advance into a non-recurring subvention. Thus, the account headed "*Relief expenses covered by special advances*" which appeared under Assets as the counterpart of advances received has also been written off.

The permanent structure account having been balanced, current assets, securities in particular, have been kept at their previous values, notwithstanding rising prices, which in some cases were quite considerable, during 1972. This has permitted the creation of a hidden reserve of about 625,000 Swiss francs. For an institution such as the ICRC, whose operations are subject to large and unforeseeable fluctuations in the volume of its activities, the constitution of such a reserve is an elementary precaution.

Under "*Capital Reserve Funds*", the balance carried over from the United States Government's extraordinary contribution received in 1971, amounting to 1.6 million Swiss francs, has been deducted, and the result of the permanent structure account has been added; the balance of "*Capital Reserve Funds*" at 31 December 1972 thus stands at 1,975,017.56 Swiss francs.

To sum up, the balance sheet submitted by the ICRC at 31 December 1972 is among the most favourable it has managed to present for the last ten years, during which period it had to overcome many difficulties.

### **Statement of Income and Expenditure**

It should be pointed out that only the permanent structure can show an accounting result, i.e. an excess of expenditure over income (deficit) or the contrary (surplus). In the case of the temporary

structure, if the expenditure is less than the total advances received, the excess receipts constitute a balance which must be carried over to the following year. This was the case in 1972, and this manner of treating the accounts is in harmony with the nature of financial structures.

Table IV gives supplementary information about the Statement of Income and Expenditure as it lists the total of contributions received or expected from Governments and National Red Cross Societies as they appear in the Statement.

### **Occasional structure**

This structure includes all the special accounts that have to be opened for those activities which, because of their high cost and their occasional, and in most cases unforeseeable, nature, have to be financed by funds raised for that particular purpose.

This was the case in the Nigerian operation in which the ICRC was engaged from July 1967 to January 1970, the outstanding problems concerning which were settled only in 1972. The action undertaken by the ICRC in 1970 in Jordan was definitively brought to a close in 1972. Those two operations therefore still appear in the occasional structure accounts for 1972.

The extraordinary expenses incurred by the ICRC in connection with the second session of the Conference of Government Experts on the Reaffirmation and Development of International Humanitarian Law were almost entirely covered by contributions from Governments and National Societies.

During 1972, operations in the Asian sub-continent had particular incidence on the occasional structure. ICRC action in this area was in two phases: at first, joint action was conducted with the League of Red Cross Societies and lasted until 18 April 1972; during the second phase, the ICRC and the League each resumed its own particular activities. The separate ICRC action began on 19 April 1972 and was still in progress at the beginning of 1973.

An essential aspect of the occasional structure may be seen here: the accounts under this heading are not included in the yearly accounts and the expenditure and income relating to them are car-

ried over from one year to the next as long as the activities concerning them are financed by funds assigned to that purpose.

In December 1972, a special account was opened for financing the preparation and implementation of the action stemming from the cease-fire in Indo-China.

Some expenditure arose in connection with the planning of a large-scale operation in the Amazon area, which will start in 1973.

Table V gives details of the expenses and receipts relating to the accounts of the occasional structure in respect of the various actions referred to above.

### **Funds for relief actions**

Table VI summarizes the movement of this Fund which is essentially maintained out of the public collection in Switzerland and by gifts specified by the donors for relief operations. The expenditure shown here was for purchases of medical and material relief supplies to be distributed by delegates in the course of their regular activities.

It should be pointed out, in connection with the Swiss public collection, that the total amount collected was assigned to the special fund for relief actions, without any deduction for overheads.

### **Other funds administered by the ICRC**

As in previous years, the last table shows the balance sheets and the receipts and expenditure accounts of various funds administered by the ICRC and which, under their respective statutes, are available to the ICRC.

### **Auditors' Report**

The accounts have been audited by the *Société fiduciaire romande OFOR SA*, a member of the *Chambre suisse des Sociétés fiduciaires et des Experts-comptables*, which on 30 March 1973, issued the report reproduced hereafter in full.

**Balance Sheet as**

(In thousands of Swiss francs and

<b>ASSETS</b>	<b>1972</b>	<b>1971</b>
CASH . . . . .	4,571	4,749
<b>OTHER CURRENT ASSETS</b>		
— Securities . . . . .	3,574	3,478
— Other investments . . . . .	4,448	4,018
— Accounts receivable . . . . .	3,815	1,859
— Accruals and prepaid expenses . . . . .	700	387
	<b>12,537</b>	<b>9,742</b>
<b>FIXED ASSETS</b>		
— Relief supplies . . . . .	103	146
— Equipment . . . . .	347	381
	<b>450</b>	<b>527</b>
ADVANCES TO DELEGATIONS . . . . .	841	532
<b>RELIEF EXPENSES COVERED BY SPECIAL ADVANCES</b>		
— Yemen . . . . .	—	2,050
— Vietnam . . . . .	—	3,036
— Middle East . . . . .	—	6,014
— Aden . . . . .	—	723
— Greece . . . . .	—	763
— Textbook . . . . .	—	256
— Donation from Swiss Gov't . . . . .	—	(2,842)
	<b>—</b>	<b>10,000</b>
<b>BALANCE SHEET TOTALS.</b> . . . . .	<b>18,399</b>	<b>25,550</b>
<b>FUNDS IN TRUST</b>		
— Receivable . . . . .	—	3,244
— Bank Securities . . . . .	611	536
	<b>611</b>	<b>3,780</b>
SURETY FOR GUARANTEE . . . . .	—	400

**at 31 December 1972**

with comparative figures for 1971)

**LIABILITIES AND OWN FUNDS**

	1972	1971
<b>SHORT-TERM LIABILITIES</b>		
— Sundry creditors . . . . .	2,783	1,740
— Accrued liabilities . . . . .	377	556
	3,160	2,296
<b>OTHER DEBTS</b>		
— Advance from Swiss Federal Government . . . . .	—	10,000
<b>SUNDRY PROVISIONS . . . . .</b>	2,076	488
<b>FUND FOR RELIEF ACTION</b>		
— Reserve . . . . .	1,024	806
— Earmarked . . . . .	5,164	3,402
	6,188	4,208
<b>CAPITAL RESERVE FUNDS</b>		
— General Reserve . . . . .	648	644
— Special Reserve . . . . .	1,311	2,911
— Excess of income over expenditure . . . . .	16	3
	1,975	3,558
— Reserve for general conflict . . . . .	5,000	5,000
	6,975	8,558
<b>BALANCE SHEET TOTALS. . . . .</b>	18,399	25,550
<b>FUNDS IN TRUST</b>		
— Banks and suppliers. . . . .	—	3,244
— Others . . . . .	611	536
	611	3,780
<b>GUARANTEE . . . . .</b>	—	400



# Summary Statement of Income and Expenditure of

in Swiss francs

	Permanent Structure	Temporary Structure	Total
<b>EXPENDITURE - for activities by:</b>			
COMMITTEE, SECRETARIAT OF THE PRESIDENCE . . . . .	748,196		748,196
SECRETARY-GENERAL . . . . .	229,805		229,805
<b>DEPARTMENT OF PRINCIPLES AND LAW</b>			
Management, Memorialist, International Review . . . . .	443,783		443,783
Delegates to International Organizations . . . . .	150,778		150,778
Legal Division . . . . .	517,095	131,475	648,570
Documentation & Dissemination Division . . . . .	1 035,270		1 035,270
	2,146,926	131,475	2,278,401
<b>OPERATIONS DEPARTMENT</b>			
Management, Logistics, Delegations Servicing . . . . .	980,775		980,775
Europe and North America . . . . .	572,718	11,923	584,641
Africa . . . . .	518,654	291,458	810,112
Asia-Oceania . . . . .	1,201,420	1,567,744	2,769,164
Middle East . . . . .	542,795	2,290,920	2,833,715
Latin America . . . . .	475,276	11,250	486,526
	4,291,638	4,173,295	8,464,933
<b>CENTRAL TRACING AGENCY . . . . .</b>	796,456		796,456
<b>OTHER DIVISIONS</b>			
Press and Information Division . . . . .	913,962		913,962
Personnel Division . . . . .	480,378		480,378
Finance and Administration Division . . . . .	3,502,972	71,070	3,574,042
	4,897,312	71,070	4,968,382
<b>COST OF ACTIVITIES . . . . .</b>	13,110,333	4,375,840	17,486,173
<b>OTHER EXPENDITURE</b>			
Cost of organizing public collection in Switzerland . . . . .	166,672		166,672
New installations . . . . .	250,000		250,000
General organizational study . . . . .	150,000		150,000
Reserve for future pension fund problems . . . . .	756,128		756,128
Sundry expenses . . . . .	47,465		47,465
Deficit Second Conference of Experts . . . . .	397,534		397,534
	1,767,799		1,767,799
<b>TOTAL . . . . .</b>	14,878,132	4,375,840	19,253,972
<b>RESULT</b>			
Excess income transferred to General Reserve . . . . .	16,490		16,490
Excess income carried forward to 1973 . . . . .		412,442	412,442
<b><u>TOTAL</u></b>	<b>14,894,622</b>	<b>4,788,282</b>	<b>19,682,904</b>

# Departments and Structures in 1972

in Swiss francs

	Permanent Structure	Temporary Structure	Total
<b>INCOME</b>			
<b>CONTRIBUTIONS FROM GOVERNMENTS</b>			
— annual . . . . .	9,818,070		9,818,070
— complementary from Swiss Government . . . . .		4,788,282	4,788,282
— extraordinary from US Government (appropriation from) . . . . .	1,600,000		1,600,000
<b>CONTRIBUTIONS FROM NATIONAL SOCIETIES</b>			
— annual . . . . .	858,285		858,285
<b>PRIVATE CONTRIBUTIONS . . . . .</b>	338,090		338,090
<b>OTHER DONATIONS AND LEGACIES . . . . .</b>	162,625		162,625
<b>REVENUE FROM INVESTMENTS . . . . .</b>	958,711		958,711
<b>OTHER INCOME</b>			
— To finance School Textbook and Soldier's Manual	402,713		402,713
— Profit share on insurance premiums . . . . .	756,128		756,128
<b>TOTAL</b>	<b>14,894,622</b>	<b>4,788,282</b>	<b>19,682,904</b>

# Summary Statement of Income and Expenditure for 1972

In Swiss francs

	1971	1972	Budget 1973
<b>EXPENDITURE - for activities by:</b>			
COMMITTEE, SECRETARIAT OF THE PRESI- DENCE . . . . .	612,415	<b>748,196</b>	796,990
SECRETARY-GENERAL . . . . .	247,549	<b>229,805</b>	231,395
DEPARTMENT OF PRINCIPLES AND LAW			
Management, Memorialist, International Review	407,476	<b>443,783</b>	567,025
Delegates to International Organizations . . . . .	118,935	<b>150,778</b>	154,140
Legal Division . . . . .	1,086,342*	<b>648,570</b>	775,885
Documentation & Dissemination Division . . . . .	1,315,975	<b>1,035,270</b>	688,390
	<b>2,928,728</b>	<b>2,278,401</b>	2,185,440
OPERATIONS DEPARTMENT			
Management, Logistics, Delegations Servicing .	1,085,369	<b>980,775</b>	1,635,690
Europe and North America . . . . .	321,421	<b>584,641</b>	346,763
Africa . . . . .	871,732	<b>810,112</b>	1,036,945
Asia-Oceania . . . . .	2,330,698	<b>2,769,164</b>	1,369,048
Middle East . . . . .	3,377,122	<b>2,833,715</b>	2,892,912
Latin America . . . . .	434,524	<b>486,526</b>	669,676
	<b>8,420,866</b>	<b>8,464,933</b>	7,951,034
CENTRAL TRACING AGENCY . . . . .	666,441	<b>796,456</b>	945,310
OTHER DIVISIONS			
Press and Information Division . . . . .	608,100	<b>913,962</b>	945,340
Personnel Division . . . . .	768,871	<b>480,378</b>	677,380
Finance and Administration Division . . . . .	3,130,884	<b>3,574,042</b>	4,016,735
	<b>4,507,855</b>	<b>4,968,382</b>	5,639,455
COST OF ACTIVITIES . . . . .	17,383,854	<b>17,486,173</b>	17,749,624
OTHER EXPENDITURE			
Cost of organizing public collection in Switzer- land . . . . .	145,672	<b>166,672</b>	180,000
New installations . . . . .		<b>250,000</b>	150,000
General organizational study . . . . .		<b>150,000</b>	50,000
Reserve for future pension fund problems . . . . .		<b>756,128</b>	
Contingency reserve . . . . .			550,000
Provision for salary indexing . . . . .			300,000
Sundry expenses . . . . .	129,556	<b>47,465</b>	
Deficit Second Conference of Experts . . . . .		<b>397,534</b>	
EXTRAORDINARY DEPRECIATION . . . . .	180,000		
TRANSFER TO SPECIAL RESERVE . . . . .	410,461		
	<b>865,689</b>	<b>1,767,799</b>	1,230,000
TOTAL . . . . .	18,249,543	<b>19,253,972</b>	18,979,624
RESULT			
Excess income transferred to General Reserve .	3,568	<b>16,490</b>	
Excess income carried forward to 1973 . . . . .		<b>412,442</b>	
<b>TOTAL</b>	<b>18,253,111</b>	<b>19,682,904</b>	18,979,624



TABLE IV

## Contributions to the ICRC from Governments and National Societies for 1972

Countries	In Swiss francs			
	Governments		National Societies	
	received	receivable	received	receivable
Afghanistan . . . . .	—	—	—	—
Albania . . . . .	—	—	700	—
Algeria . . . . .	—	—	—	—
Australia . . . . .	—	89,895	43,215	—
Austria . . . . .	24,600	—	14,000	—
Barbados . . . . .	—	—	—	—
Belgium . . . . .	—	10,800	12,500	—
Botswana . . . . .	—	—	—	1,910
Brazil . . . . .	—	11,700	—	—
Bulgaria . . . . .	—	6,000	6,250	—
Burma . . . . .	6,400	—	—	3,000
Burundi . . . . .	—	—	—	—
Cameroon . . . . .	—	3,750	—	—
Canada . . . . .	115,915	—	57,000	—
Central African Republic . . . . .	—	—	—	—
Chile . . . . .	—	11,700	6,500	—
China (People's Republic) . . . . .	—	—	—	—
Colombia . . . . .	13,625	—	—	—
Congo . . . . .	—	—	—	—
Costa Rica . . . . .	—	—	480	—
Cyprus . . . . .	3,020	—	—	—
Czechoslovakia . . . . .	—	—	3,000	—
Denmark . . . . .	82,735	—	—	4,000
Dominican Republic . . . . .	—	—	3,130	—
Ecuador . . . . .	1,130	185	3,200	—
Egypt, Arab Republic of . . . . .	—	39,000	—	—
El Salvador . . . . .	—	—	2,215	—
Ethiopia . . . . .	—	—	3,415	—
Finland . . . . .	27,185	—	3,000	—
France . . . . .	—	171,515	47,840	—
Gambia . . . . .	—	—	—	—
German Democratic Republic . . . . .	—	5,000	6,000	—
Germany, Federal Republic of . . . . .	355,725	—	67,135	—
Ghana . . . . .	5,900	—	—	—
Greece . . . . .	—	15,735	—	14,000
Guatemala . . . . .	—	—	2,155	—
Guyana . . . . .	—	—	—	—
Haiti . . . . .	—	—	2,475	—
Honduras . . . . .	3,750	—	185	—
Hungary . . . . .	2,000	—	5,000	—
Iceland . . . . .	2,500	—	2,000	—
India . . . . .	—	42,700	—	—
Indonesia . . . . .	—	15,000	—	3,200

Countries	In Swiss Francs			
	Governments		National Societies	
	received	receivable	received	receivable
Iran . . . . .	30,000	—	23,115	—
Iraq . . . . .	—	—	5,025	—
Ireland . . . . .	10,000	—	5,225	—
Israel . . . . .	—	15,025	—	—
Italy . . . . .	81,000	—	—	—
Ivory Coast . . . . .	—	—	—	—
Jamaica . . . . .	—	—	—	—
Japan . . . . .	78,700	—	63,515	—
Jordan . . . . .	—	10,980	—	2,720
Kenya . . . . .	—	—	—	—
Khmer Republic (Cambodia) . . . . .	—	—	—	—
Korea, Dem. People's Republic of . . . . .	—	—	—	—
Korea, Republic of . . . . .	—	24,000	8,640	—
Kuwait . . . . .	—	50,000	—	—
Laos . . . . .	—	—	—	—
Lebanon . . . . .	15,470	—	4,220	—
Liberia . . . . .	18,750	—	—	—
Liechtenstein . . . . .	—	15,000	—	3,600
Luxembourg . . . . .	—	4,000	—	5,000
Madagascar . . . . .	1,875	—	—	—
Malawi . . . . .	—	—	—	—
Malaysia . . . . .	—	11,000	—	—
Mali . . . . .	—	—	—	—
Malta . . . . .	—	—	—	—
Mexico . . . . .	—	15,000	—	—
Monaco . . . . .	—	5,045	3,500	—
Mongolia . . . . .	—	—	—	—
Morocco . . . . .	15,070	—	—	—
Nepal . . . . .	1,525	—	—	—
Netherlands . . . . .	50,000	—	35,000	—
New Zealand . . . . .	32,365	—	11,645	—
Nicaragua . . . . .	—	—	—	—
Nigeria . . . . .	—	6,000	—	2,700
Norway . . . . .	28,725	—	—	—
Pakistan . . . . .	—	—	—	—
Paraguay . . . . .	—	—	—	—
Peru . . . . .	—	—	—	4,250
Philippines . . . . .	—	30,695	21,665	—
Poland . . . . .	30,000	—	15,000	—
Portugal . . . . .	—	15,000	—	1,100
Romania . . . . .	—	—	13,265	—
San Marino . . . . .	—	2,720	—	2,720
Saudi Arabia . . . . .	—	—	—	—
Senegal . . . . .	—	2,000	—	2,000
Sierra Leone . . . . .	—	5,880	—	—
South Africa, Republic of . . . . .	26,880	—	12,850	—
Spain . . . . .	8,000	—	—	12,000
Sri Lanka . . . . .	2,315	—	—	—
Sweden . . . . .	—	158,920	10,000	—
Switzerland . . . . .	7,500,000	—	—	—

Countries	In Swiss francs			
	Governments		National Societies	
	received	receivable	received	receivable
Syria . . . . .	—	—	2,225	—
Tanzania . . . . .	—	3,115	—	—
Thailand . . . . .	18,000	—	6,000	—
Togo . . . . .	—	—	—	—
Trinidad and Tobago . . . . .	—	—	—	—
Tunisia . . . . .	2,000	—	—	3,000
Turkey . . . . .	—	—	—	16,300
Uganda . . . . .	—	—	—	—
United Kingdom . . . . .	150,635	—	30,090	—
United States of America . . . . .	187,500	—	187,500	—
Upper Volta . . . . .	—	—	—	—
USSR . . . . .	—	—	16,250	—
Venezuela . . . . .	—	—	—	—
Vietnam, Democratic Republic of . . . . .	—	—	2,205	—
Vietnam, Republic of . . . . .	—	—	—	—
Yugoslavia . . . . .	—	2,500	3,000	—
Zaire . . . . .	—	9,750	—	—
<b>1972 contributions</b>	<b>8,933,295</b>	<b>809,610</b>	<b>771,330</b>	<b>81,500</b>
Settlements for previous years as shown in separate table below . . . . .	75,165	—	5,455	—
<b>Total of contributions</b>	<b>9,008,460</b>	<b>809,610</b>	<b>776,785</b>	<b>81,500</b>

SETTLEMENTS FOR PREVIOUS YEARS

Countries	Governments Sw. frs.	National Societies Sw. frs.
Australia . . . . .	(3,160)	
Belgium . . . . .	135	
Cameroon . . . . .	3,780	
Canada . . . . .	34,600	
Chile . . . . .		785
Colombia . . . . .		5,070
Ecuador . . . . .	765	
Gambia . . . . .	1,000	
India . . . . .	(2,015)	
Italy . . . . .	(2,875)	
Japan . . . . .	11,700	
Kuwait . . . . .	30,000	
Liechtenstein . . . . .		(600)
Malta . . . . .	1,535	
Senegal . . . . .	1,400	
Tunisia . . . . .		200
Uganda . . . . .	(170)	
Upper Volta . . . . .	380	
Venezuela . . . . .	(1,910)	
	75,165	5,455



TABLE V  
1

## Occasional Structure

### SUMMARY OF MOVEMENTS IN 1972

A. Special Accounts	In Swiss francs	
	Expenditure	Receipts
<b>PAST ACTION IN NIGERIA</b>		
Transport and fuel costs (settlement disputed matter) . . .	292,901	
Sundry receipts . . . . .		77,217
Funds carried forward from 31 December 1971 . . . 329,973		
Transfer various provisions . . . . . 18,555		348,528
	292,901	425,745
Transfer balance to Special Fund for Relief Actions . . .	132,844	
	425,745	425,745
<b>PAST ACTION IN JORDAN</b>		
Miscellaneous . . . . .	6,399	
Miscellaneous . . . . .		115,698
Funds carried forward from 31 December 1971 . . . 66,253		
Allocation to Cheshire Homes, Amman . . . . . 95,000	28,747	
	35,146	115,698
Transfer of balance to Cheshire Homes, Amman . . . . .	80,552	
	115,698	115,698

TABLE V  
2

## Occasional Structure

SUMMARY OF MOVEMENTS IN 1972

	In Swiss francs	
	Expenditure	Receipts
<b>INDIA/PAKISTAN/BANGLADESH</b>		
<b>Joint action from 1.1.72 to 18.4.1972</b>		
Personnel (salaries, travel, subsistence, insurance) . . . . .	2,851,368	
Operating expenses . . . . .	1,061,633	
Relief purchases . . . . .	2,233,864	
	6,146,865	
Distribution of balance of Fr. 1,906,205 (incl. amount bt/fwd from 31.12.71)		
— transfer 50 % to League . . . . .	953,103	
	7,099,968	
Balance of excess receipts carried fwd to new ICRC action from 19.4 to 31.12.72 . . . . .	833,086	
	7,933,054	
Government contributions . . . . .	5,849,496	
National Society Contributions . . . . .	1,720,824	
Contributions from organizations and individuals	46,195	
Other receipts . . . . .	316,539	7,933,054
<b>New ICRC action from 19.4 to 31.12.72</b>		
Personnel (salaries, travel, subsistence, insurance) . . . . .	2,500,829	
Operating expenses . . . . .	483,985	
Relief purchases . . . . .	1,869,500	
	4,854,314	
Excess receipts carried forward to 1973 . . . . .	1,626,711	
	6,481,025	
Government contributions . . . . .	4,872,333	
National Society contributions . . . . .	1,476,744	
Contributions from organizations and individuals	27,038	
Other receipts . . . . .	104,910	6,481,025
	14,414,079	14,414,079

TABLE V  
3

## Occasional Structure

SUMMARY OF MOVEMENTS IN 1972

	Swiss francs	
	Joint ICRC/ League action 1.1.72 to 18.4.72	New ICRC action 19.4.72 to 31.12.72
<b>INDIA/PAKISTAN/BANGLADESH ACTION</b>		
CONTRIBUTIONS IN FAVOUR OF RELIEF ACTIONS		
<b>GOVERNMENTS</b>		
Belgium . . . . .	705,498	170,245
Canada . . . . .	962,500	
Netherlands . . . . .		118,300
Norway . . . . .	900,000	
Sweden . . . . .	401,123	
Switzerland . . . . .		2,000,000
United Kingdom . . . . .	1,005,375	708,788*
United States of America (USAID) . . . . .	1,875,000	1,875,000
	<b>5,849,496</b>	<b>4,872,333</b>
<b>NATIONAL RED CROSS SOCIETIES</b>		
Australia . . . . .	4,567	
Belgium . . . . .	87,700	
Cyprus . . . . .	998	
Denmark . . . . .		549,186
France . . . . .	154,430	
Germany (Fed. Rep.) . . . . .	60,675	72,780
Ireland . . . . .	60,231	
Japan . . . . .	79,802	
Netherlands . . . . .	400,000	707,400
New Zealand . . . . .	68,520	
Norway . . . . .		145,899
Philippines . . . . .	1,950	
Portugal . . . . .	1,000	—
Rhodesia . . . . .	1,067	546
South Africa . . . . .	8,164	
Swaziland . . . . .		933
Switzerland . . . . .	250,000	
Thailand . . . . .	1,835	
League of Red Cross Societies . . . . .	539,885	
	<b>1,720,824</b>	<b>1,476,744</b>
Sundry organizations and individuals . . . . .	46,195	27,038
<b>Totals</b>	<b>7,616,515</b>	<b>6,376,115</b>

\* The third allocation of £100,000 reached us after the closing of the accounts for 1972 and will be shown in the accounts for 1973.

## Occasional Structure

### SUMMARY OF MOVEMENTS IN 1972

	Swiss francs	
	Expenses	Receipts
<b>INDO-CHINA ACTION</b> (after signature of cease-fire)		
Advances from League of Red Cross and Red Crescent Societies . . . . .		30,000
Donation from ICRC . . . . .		200,000
Cost of preparation for future actions . . . . .	24,507	
	24,507	230,000
Balance carried forward to 1973 . . . . .	205,493	
	230,000	230,000
<b>AMAZON ACTION</b>		
Sundry expenses . . . . .	4,058	
Sundry receipts . . . . .		4,584
Carried forward from 31.12.1971 . . . . .		8,710
	4,058	13,294
Balance carried forward to 1973 . . . . .	9,236	
	13,294	13,294

TABLE V  
5

## Occasional Structure

### SUMMARY OF MOVEMENTS IN 1972

<b>B. Second session of the Conference of Government Experts on the reaffirmation and development of international humanitarian law</b>	Swiss francs	
	Expenses	Receipts
<b>RECEIPTS</b>		
Voluntary contributions from the governments of:		
Australia . . . . .		91,912
Austria . . . . .		14,634
Belgium . . . . .		25,731
Canada . . . . .		58,425
Cyprus . . . . .		881
Germany (Fed. Rep.) . . . . .		121,300
Greece . . . . .		4,000
Israel . . . . .		2,000
Japan . . . . .		87,076
Lebanon . . . . .		2,000
Netherlands . . . . .		50,000
Norway . . . . .		50,000
Portugal . . . . .		2,000
Saudi Arabia . . . . .		37,500
Sweden . . . . .		58,000
Switzerland . . . . .		220,000
United Kingdom . . . . .		138,956
		964,415
Voluntary contributions from National Societies:		
Canada . . . . .		5,000
Germany (Fed. Rep.) . . . . .		24,200
Netherlands . . . . .		10,000
		39,200
<b>EXPENSES</b>		
Preparatory meetings, consultations with various organizations . . . . .	85,675	
Documentation, including Report on the Conference . . . . .	337,169	
Personnel . . . . .	688,771	
Hire of hall and equipment . . . . .	227,182	
Miscellaneous . . . . .	62,352	
	1,401,149	1,003,615
<b>DEFICIT</b>		
Borne by ICRC in the expense of its permanent structure . . . . .		397,534
	1,401,149	1,401,149

TABLE VI

## Special Fund for Relief Actions

	Swiss francs	
	Expenses	Receipts
<b>SUMMARY OF MOVEMENTS IN 1972</b>		
1. BALANCE CARRIED FORWARD FROM 31 DECEMBER 1971 . . . . .		2,551,053
2. RECEIPTS IN 1972		
2.1 Product of public collection in Switzerland . . . . .	867,799	
2.2 Other donations for specific actions . . . . .	1,408,635	
2.3 Balance Nigeria action . . . . .	132,844	
2.4 Balance Jordan action . . . . .	80,552	
		2,489,830
		5,040,883
3. EXPENDITURE IN 1972		
Purchases and forwarding of relief:		
— Europe . . . . .	51,478	
— Africa . . . . .	232,984	
— Latin America . . . . .	270,569	
— South East Asia . . . . .	626,568	
— Middle East . . . . .	1,191,695	
— Sundry relief operations . . . . .	14,632	
	2,387,926	
— Maintenance of emergency stores . . . . .	24,045	
Transferred to Amazon action . . . . .		
	2,411,971	
	8,710	(2,420,681)
		2,620,202
4. INDIA/PAKISTAN/BANGLADESH ACTION . . . . .	*3,079,813	
5. INDO-CHINA ACTION . . . . .	205,493	
6. AMAZON ACTION . . . . .	9,236	
7. SPECIAL SCHOOL TEXTBOOK ACTION . . . . .	273,617	
		3,568,159
		6,188,361

\* Justification of balance: Balance carried fwd to 1.1.72  
 Surplus receipts:  
 — Joint action up to 18.4.72  
 — New ICRC action starting 19.4.72

620,016  
 833,086  
1,626,711  
3,079,813

# Special Funds

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

BALANCE SHEET AS AT 31 DECEMBER 1972

ASSETS		LIABILITIES	
	Sw. fr.	Sw. fr.	
Public securities:			
— Swiss Funds (market value Fr. 1,002,800.—) . . . . .	1,030,000.—		Inalienable capital . . . . . 1,028,252.52
— West German Funds (market value Fr. 70,680.—) . . . . .	<u>64,710.—</u>	1,094,710.—	Inalienable reserve:
Deposit with Swiss National Bank, Geneva . . . . .		164,286.87	— b/f from 1971 . . . . . 189,583.10
Accounts receivable:			— Statutory allocation of 15 % of net revenue in 1972 . . . . . <u>8,395.—</u>
— Administration Fédérale des Contributions, Berne (prepaid tax to be refunded) . . . . .	11,122.50		<b>Total capital</b> . . . . . <u>1,226,230.62</u>
— German Federal Government (tax deducted at source, to be refunded) . . . . .	<u>3,682.85</u>	14,805.35	International Committee of the Red Cross:
		<u>1,273,802.22</u>	Funds in current account . . . . . <u>47,571.60</u>
			<u>1,273,802.22</u>

### RECEIPTS AND EXPENDITURE ACCOUNT FOR 1972

RECEIPTS		Sw. fr.	Sw. fr.
Income from securities . . . . .			62,485,70
Income from realization of securities:			
— profit on sales . . . . .	16,915.—		
— loss on sales . . . . .	<u>900.—</u>		<u>16,015.—</u>
			78,500,70
<b>EXPENDITURE</b>			
Difference between purchase price and nominal value of securities purchased in 1972 . . . . .	15,288.—		
Expenses on dealings in securities . . . . .	5,897.40		
Safekeeping charges . . . . .	668.50		
Audit fees . . . . .	420.—		
Sundry . . . . .	<u>260.20</u>		<u>22,534.10</u>
<b>RESULT</b>			
Excess of receipts over expenditure . . . . .			<u>55,966.60</u>

### STATUTORY ALLOCATION

Statutory allocation to inalienable reserve: 15 % of net revenue (Art. 8 of the Statutes) . . . . .	8,395.—
Statutory allocation to the ICRC of balance of net revenue (Article 7 of the Statutes) . . . . .	<u>47,571.60</u>
	<u>55,966.60</u>

## 2. AUGUSTA FUND

### BALANCE SHEET AS AT 31 DECEMBER 1972

ASSETS		LIABILITIES	
	Sw. fr.	Sw. fr.	
Swiss and other Government securities . . . . .	89,000.—		Inalienable capital . . . . .
Other Swiss securities . . . . .	<u>23,945.45</u>		Reserve for price fluctuations . . . . .
<b>Less:</b> Provision for price fluctuations (adjustment of value) . . . . .	<u>2,575.45</u>		
Total market value of securities		110,370.—	ICRC
Cash in banks . . . . .		7,668.—	— Florence Nightingale Medal Fund, current account . . . . .
Administration fédérale des contributions, Berne (tax paid in advance to be refunded) . . . . .		<u>817.95</u>	2,311.20
		<u>118,855.95</u>	— Creditor (allocation to Red Cross of the Republic of Vietnam still to be withdrawn) . . . . .
			<u>2,000.—</u>
			<u>4,311.20</u>
			<u>118,855.95</u>

### RECEIPTS AND EXPENDITURE ACCOUNT FOR 1972

#### RECEIPTS

	Sw. fr.
Income from securities . . . . .	2,409.25
Interest on bank deposit . . . . .	10.40
Sundry . . . . .	<u>377.25</u>
	<u>2,796.90</u>

#### EXPENDITURE

Auditors' fee . . . . .	300.—
Safekeeping and bank charges . . . . .	<u>185.70</u>
	<u>485.70</u>

#### RESULT

Excess of receipts over expenditure in 1972 allocated to the Florence Nightingale Medal Fund, pursuant to resolution VI of the XXIst International Conference of the Red Cross in 1969 at Istanbul . . . . .	<u>2,311.20</u>
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### 3. FLORENCE NIGHTINGALE MEDAL FUND

#### BALANCE SHEET AS AT 31 DECEMBER 1972

ASSETS		LIABILITIES		
	Sw. fr.		Sw. fr.	Sw. Fr.
Swiss Government securities (market value Fr. 30,720.—) . . . . .	32,000.—	Capital . . . . .		25,000.—
Deposit at Swiss National Bank, Geneva . .	13,962.90	Reserve:		
Administration fédérale des Contributions, Berne (tax paid in advance to be refunded)	288.—	— Balance brought forward from 1971 . . . . .	22,182.90	
ICRC, Augusta Fund a/c . . . . .	<u>2,311.20</u>	— Excess of receipts over expen- diture in 1972 . . . . .	<u>1,379.20</u>	<u>23,562.10</u>
	<u>48,562.10</u>			<u>48,562.10</u>

#### RECEIPTS AND EXPENDITURE ACCOUNT FOR 1972

##### RECEIPTS

	Sw. Fr.
Income from securities . . . . .	960.—
Transfer of balance as at 31 December 1972 of Augusta Fund Receipts and Expen- diture Account, pursuant to resolution VI of the XX1st International Conference of the Red Cross, Istanbul 1969 . . . . .	<u>2,311.20</u>
	<u>3,271.20</u>

##### EXPENDITURE

Safekeeping charge . . . . .	17.—
Printing charges . . . . .	1,575.—
Audit fees . . . . .	<u>300.—</u>
TOTAL	<u>1,892.—</u>

##### RESULT

Excess of receipts over expenditure in 1972 . . . . .	<u>1,379.20</u>
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#### 4. THE CLARE R. BENEDICT FUND

##### BALANCE SHEET AS AT 31 DECEMBER 1972

(expressed in US\$: appropriations of revenue not included)

ASSETS	\$		LIABILITIES	\$
Securities:			Capital . . . . .	1,000,000.—
(Market value \$1,217,900) . . . . .	1,050,096.53		Reserve for market fluctuations . . . . .	72,111.06
Cash in bank . . . . .	159,370.08		Receipts and Expenditure Account: balance for distribution . . . . .	137,355.55
	1,209,466.61			1,209,466.61

##### RECEIPTS AND EXPENDITURE ACCOUNT FOR 1972

###### RECEIPTS

Income from securities . . . . .		59,634.32
Interest on bank deposits . . . . .		5,509.09
Net income on sales of securities:		
— book profit on sales . . . . .	18,186.75	
— book loss on sales . . . . .	17,498.49	688.26
		65,831.67

###### EXPENDITURE

Safekeeping charges, fees and other administrative expenses . . .	4,546.63	
Transfer of net profit on sale of securities to Reserve for market fluctuations . . . . .	688.26	5,234.89

###### RESULT

Excess of revenue over expenses . . . . .		60,596.78
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##### BALANCE FOR DISTRIBUTION AS AT 31 DECEMBER 1972:

Balance bt/fwd from 1971 . . . . .		76,758.77
Excess revenue over expenses in 1972, as above . . . . .		60,596.78
Balance for distribution as at 31 December 1972 . . . . .		137,355.55



SOCIÉTÉ FIDUCIAIRE ROMANDE OFOR S.A., GENÈVE

COMITE INTERNATIONAL DE LA CROIX - ROUGE

G e n è v e

R A P P O R T

relatif à la vérification des comptes annuels  
arrêtés au 31 décembre 1972

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 1972.

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, dont les notes 1 à 4 font partie intégrante, reflètent bien la situation financière du Comité International de la Croix-Rouge au 31 décembre 1972 et le résultat de ses opérations pour l'exercice en question.

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

Genève, le 30 mars 1973

SOCIETE FIDUCIAIRE ROMANDE OFOR S.A.

Annexes :

Bilan au 31 décembre 1972

Compte de résultat pour l'exercice 1972

Notes relatives au bilan au 31 décembre  
1972





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 SOCIÉTÉ FIDUCIAIRE ROMANDE OFOR S.A., GENÈVE
 

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## COMITE INTERNATIONAL DE LA CROIX - ROUGE, GENEVE

 BILAN AU 31 DECEMBRE 1972
 

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	Fr.
<u>A C T I F</u>	
<u>Disponibilités</u>	<u>4.570.973.--</u>
<u>Actifs réalisables à court terme</u>	
Titres - Note 1	3.574.292.--
Autres placements	4.448.433.--
Débiteurs	3.814.545.--
Actifs transitoires	<u>699.790.--</u>
	<u>12.537.060.--</u>
<u>Actifs immobilisés</u>	
Matériel de premier secours	102.681.--
Mobilier et matériel	<u>347.461.--</u>
	<u>450.142.--</u>
<u>Avances aux délégations</u>	<u>841.033.--</u>
	<u>18.399.208.--</u>
<u>P A S S I F</u>	
<u>Dettes à court terme</u>	
Créanciers	2.783.238.--
Passifs transitoires	<u>376.412.--</u>
	<u>3.159.650.--</u>
<u>Provisions diverses</u>	<u>2.076.180.--</u>
<u>Fonds pour actions de secours</u>	
- disponibles - Note 2	1.023.983.--
- réservés	<u>5.164.377.--</u>
	<u>6.188.360.--</u>
<u>Fonds propres</u>	
Réserve générale - Note 3	648.067.--
Réserve spéciale - Note 4	<u>1.310.461.--</u>
	1.958.528.--
Excédent de revenus par rapport aux charges pour l'exercice 1972	<u>16.490.--</u>
	1.975.018.--
Réserve pour actions en cas de conflit généralisé	<u>5.000.000.--</u>
	<u>6.975.018.--</u>
	<u>18.399.208.--</u>
<u>Fonds fiduciaires</u>	
Avoir en banques à disposition des ayants droit	<u>610.710.--</u>

COMITE INTERNATIONAL DE LA CROIX-ROUGE, GENEVE

COMPTE DE RESULTAT DE L'EXERCICE 1972  
PAR CENTRE D'ACTIVITES ET STRUCTURES

D E P E N S E S

	<u>Structure permanente</u> Fr.	<u>Structure temporaire</u> Fr.	<u>Structure occasionnelle</u> Fr.
COMITE, SECRETARIAT DE LA PRESIDENCE	748.196.--	-	-
SECRETARIAT GENERAL	229.805.--	-	-
DEPARTEMENT DES PRINCIPES ET DU DROIT			
Direction, Mémorialiste et Revue			
Internationale	443.783.--	-	-
Délégués organisations internationales	150.778.--	-	-
Division juridique	517.095.--	131.475.--	-
Division diffusion et documentation	1.035.270.--	-	-
Deuxième Conférence experts Droit humanitaire	-	-	1.401.149.--
	<u>2.146.926.--</u>	<u>131.475.--</u>	<u>1.401.149.--</u>
DEPARTEMENT DES OPERATIONS			
Direction, division de logistique, service des délégations	980.775.--	-	-
Zone Europe et Amérique du Nord	572.718.--	11.923.--	-
Zone Afrique	518.654.--	291.458.--	292.901.--
Zone Asie-Océanie	1.201.420.--	1.567.744.--	11.025.686.--
Zone Moyen-Orient	542.795.--	2.290.920.--	6.400.--
Zone Amérique latine	475.276.--	11.250.--	4.058.--
	<u>4.291.638.--</u>	<u>4.173.295.--</u>	<u>11.329.045.--</u>
AGENCE CENTRALE DE RECHERCHES	796.456.--	-	-
AUTRES FONCTIONS			
Division presse et information	913.962.--	-	-
Division du personnel	480.378.--	-	-
Division finances et administration	3.502.972.--	71.070.--	-
	<u>4.897.312.--</u>	<u>71.070.--</u>	-
COUT DES ACTIVITES	<u>13.110.333.--</u>	<u>4.375.840.--</u>	<u>12.730.194.--</u>
AUTRES DEPENSES			
Frais d'organisation de la collecte en Suisse	166.672.--	-	-
Nouvelles constructions	250.000.--	-	-
Etude générale d'organisation	150.000.--	-	-
Provision pour futurs problèmes de retraite	756.128.--	-	-
Autres dépenses diverses	47.465.--	-	-
Déficit deuxième Conférence experts	397.534.--	-	( 397.534.--)
	<u>1.767.799.--</u>	-	<u>( 397.534.--)</u>
TOTAL DES DEPENSES	<u>14.878.132.--</u>	<u>4.375.840.--</u>	<u>12.332.660.--</u>
Excédent de recettes par rapport aux dépenses des structures temporaire et occasionnelle, reporté à nouveau	-	412.442.--	3.312.533.--
Excédent de recettes par rapport aux dépenses de la structure permanente, affecté à la réserve générale	16.490.--	-	-
	<u>14.894.622.--</u>	<u>4.788.282.--</u>	<u>15.645.193.--</u>

## R E C E T T E S

	Structure permanente Fr.	Structure temporaire Fr.	Structure occasionnelle Fr.
<b>CONTRIBUTIONS</b>			
- annuelles régulières gouvernementales	9.818.070.--	-	-
- complémentaires de la Confédération suisse	-	4.788.282.--	-
- extraordinaire du Gouvernement USA (quote-part)	1.600.000.--	-	-
- annuelles régulières des sociétés nationales	858.285.--	-	-
- de source privée	338.090.--	-	-
	<u>12.614.445.--</u>	<u>4.788.282.--</u>	<u>-</u>
<b>DONS ET LEGS NON ASSIGNES</b>	162.625.--	-	-
<b>REVENUS FINANCIERS</b>	958.711.--	-	-
<b>FINANCEMENT STRUCTURE OCCASIONNELLE</b>			
Deuxième Conférence d'experts			
- Gouvernements	-	-	964.415.--
- Sociétés nationales	-	-	39.200.--
	<u>-</u>	<u>-</u>	<u>1.003.615.--</u>
Action Indes-Pakistan			
- Gouvernements	-	-	10.603.530.--
- Sociétés nationales	-	-	3.315.867.--
- Autres provenances	-	-	494.682.--
	<u>-</u>	<u>-</u>	<u>14.414.079.--</u>
Action spéciale en Indochine			
- Sociétés nationales	-	-	30.000.--
Autres actions spéciales			
- Amazonie	-	-	4.584.--
- Reliquat Nigeria	-	-	77.217.--
- Reliquat Jordanie	-	-	115.698.--
	<u>-</u>	<u>-</u>	<u>197.499.--</u>
<b>AUTRES RECETTES</b>			
- Financement action manuel scolaire et manuel du soldat	402.713.--	-	-
- Participation aux bénéfiques sur primes d'assurances	756.128.--	-	-
	<u>1.158.841.--</u>	<u>-</u>	<u>-</u>
	<u>14.894.622.--</u>	<u>4.788.282.--</u>	<u>15.645.193.--</u>



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


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COMITE INTERNATIONAL DE LA CROIX-ROUGE, GENEVE
NOTES RELATIVES AU BILAN AU 31 DECEMBRE 1972  
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Note 1 - Titres Fr. 3.574.292.--

La valeur comptable des titres en portefeuille se détermine comme suit :

Valeur d'acquisition Fr. 3.933.235.--

Moins :

Provision pour fluctuations de cours  
affectée à un dossier particulier Fr. 45.600.--

Provision générale pour fluctuations  
de cours " 313.343.-- " 358.943.--

Titres en portefeuille, à la valeur comptable, selon bilan Fr. 3.574.292.--  
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La valeur boursière de ces mêmes titres s'élève, au 31 décembre 1972, en chiffre rond, à Fr. 3.956.000.--, laissant apparaître une réserve latente de Fr. 382.000.--.

Note 2 - Fonds disponibles pour actions de secours Fr. 1.023.983.--

Les "Fonds disponibles pour actions de secours" ont, entre autres, été crédités du produit intégral de la collecte nationale 1972 de Fr. 867.799.--, sans aucune déduction pour frais généraux.

Note 3 - Réserve générale Fr. 648.067.--

En voici le mouvement de l'exercice 1972 :

Solde au 1er janvier 1972 Fr. 644.499.--

Plus :

Affectation de l'excédent de recettes par rapport aux dépenses  
de l'exercice 1971, selon décision du Comité dans sa séance  
plénière du 2 mars 1972 " 3.568.--

Total comme ci-dessus Fr. 648.067.--  
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SOCIÉTÉ FIDUCIAIRE ROMANDE OFOR S.A., GENÈVE

Note 4 - Réserve spéciale

Fr. 1.310.461.--

Le mouvement de l'exercice 1972 de cette rubrique du passif du bilan a été le suivant :

Solde au 1er janvier 1972

Fr. 2.910.461.--

Moins :

Utilisation d'une part de la contribution extraordinaire  
du Gouvernement des Etats-Unis, reçue en 1971, pour être  
utilisée sur une période de trois ans

" 1.600.000.--

Solde comme ci-dessus

Fr. 1.310.461.--  
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