

Finance

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Exhibitions

The second World Telecommunications Exhibition, *Telecom 75*, which was held in Geneva from 2 to 6 October, gave the ICRC a chance to show the public how it maintains radio contact between headquarters in Geneva and the delegates in the field. During the hours that the exhibition was open, all ICRC radio traffic came through the ICRC stand at the *Telecom 75*. This attraction was supplemented by a triple-screen film showing the importance of radio communications to ICRC operations and giving a summarized history of the ICRC Telecommunications Service (see p. 29).

The ICRC also played a more modest role in the Zurich, Boston, Montreal and Paris exhibitions (the last-mentioned being an exhibition on the Red Cross organised by the French Red Cross at French Broadcasting House).

VII. PERSONNEL

Despite the escalation of fighting in 1975, there was a slight reduction in ICRC personnel—not counting persons whose services were loaned by National Societies—as shown by the following figures:

		1975	(1974)
– headquarters	employees	238	(227)
– in the field	delegates	85	(126)
– total		323	(353)
– local staff		130	(220)

The reduction of staff in the field is accounted for mainly by the cutback from 45 to 3 in Cyprus as well as in Southeast Asia (activity in Cambodia ceased at the end of April) and in Latin America (with the reduction in relief work in Chile).

The fighting in Angola caused the figure for Africa to rise during 1975 from 5 to 25 delegates, not including scores of doctors, surgeons and nurses made available by the National Societies of Denmark, France, Great Britain, Sweden and Switzerland, for work in Angola.

Delegations: many applications

During 1975, there were more than 500 applications to become ICRC delegate, as compared with 360 in 1974. The economic recession probably contributed to this reawakening of interest in humanitarian work.

Of the 521 applications received, 129 came from non-Swiss who could not be considered as possible delegates. These applicants were advised to apply to their own National Societies.

Of the 392 Swiss applicants considered, 86 were accepted and 306 (78%) rejected.

Training course: 98 participants

The introductory course to initiate applicants into the function of a delegate, after which the final selection is made, was held in four sessions at the Conference Centre at Cartigny (Geneva). It was attended by 98 persons (of whom 17 were women) composed of applicants who had survived the preselection and some ICRC employees. Thirteen persons came from the ICRC Group for International Missions (GMI). The GMI, set up in Berne in 1962, is responsible for recruiting specialized staff to fill technical posts, doctors, radio operators, drivers, etc., who agree to accept missions of at least two months over a period of two years.

Personnel on mission

During the year, 179 posts in the field were filled or renewed, as follows:

- 11 heads of delegation
- 5 regional delegates
- 44 delegates
- 39 doctors, including 19 supplied by National Societies
- 11 agency delegates
- 7 administrators
- 29 male and female nurses, 21 from National Societies
- 5 secretaries
- 14 radio operators
- 14 technicians, including 7 from National Societies.

VIII. FINANCE

Fund-Raising

During 1975, the fund-raising delegate approached many governments to try to obtain either a considerable increase in existing contributions or regular contributions from governments which had not hitherto paid any.

These approaches formed part of an overall plan decided on by the Committee in 1972, the object of which is to obtain from the governments which have acceded to the Geneva Conventions regular annual contributions totalling 7.5 million Swiss francs so that the permanent structure of the ICRC may be financed half by the Swiss Confederation and half by other governments.

Although contributions are voluntary, they do nonetheless derive from Resolution XI of the 1949 Diplomatic Conference, which we quote below:

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

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

For the ICRC, the duty to stand ready becomes more imperative each year in view of the growing tension in the modern world.

It is therefore most important that governments adapt their contributions to the requirements of the times. As can be seen from Table II, total regular contributions from States parties to the Geneva Conventions (excluding Switzerland) came only to Sfr. 3,543,450 in 1975.

In round figures, this falls Sfr. 4 million short of the target set by the Committee in 1972.

The approaches so far made to the United States Government by the fund-raising delegate have met with obvious success—the US annual contribution is now US\$ 500,000 as against the US\$ 50,000 allocated until the end of 1973.

Pressing approaches have been made to the Scandinavian countries, the Netherlands and the Arab States, but by the end of 1975 the outcome was still unknown. In addition, overtures have been made to several governments, either through their Permanent Missions to the International Organisations in Geneva or by personal contact on the occasion of visits by the President of the ICRC to the highest dignitaries of State.

National Red Cross and Red Crescent Societies have also been asked to support the ICRC in its approaches to their governments and have, at the same time, been encouraged to increase their own financial contributions to the ICRC.

In this connection, let us recall that according to Resolutions adopted by Red Cross Conferences, National Society contributions to the permanent financing of the ICRC should be 50% of the scale set by the League for the contributions of its members.

Finally, mention should be made of the drive started in 1974 and intensively continued into 1975, to obtain funds from some of the largest American foundations. This is a new programme for the ICRC and the first tangible results appeared at the end of 1975, but its true worth will not be apparent for another three to five years.

In brief, fund-raising is a very important part of ICRC general policy. Its results will determine the future readiness of the ICRC “at all times and in all circumstances” and its ability to be present wherever the protection or assistance of victims requires.

1975 Results

Introduction

The appreciable expansion of operational activities was bound to affect the ICRC's ordinary budget (both permanent and temporary), even though specific actions were, as usual, financed by an *ad hoc* budget (occasional structure).

Nevertheless, despite this development, which could not be foreseen when the 1975 budget was prepared, the accounts for 1975 were closed with expenses greater than those for 1974 but less than the amount originally estimated. The deficit,

which had been estimated at the beginning of the year at 1.99 million Swiss francs, was revised in mid-year to 2.2 million, and was finally reduced to 190,000 Swiss francs.

The ICRC's “turnover” for 1975—if such a term may be employed for a humanitarian organization—amounted to about 100 million Swiss francs, divided as follows:

	million fr	
(a) operational and logistic expenses		
– ordinary budget (permanent and temporary structures)	21.3	
– actions supported by <i>ad hoc</i> financing (occasional structure)	12.1	33.4
(b) relief expenses		
– supplies purchased and delivered by the ICRC	4.0	
– food donated by the EEC and Swiss Confederation and delivered by the ICRC	25.3	29.3
	<hr/>	<hr/>
subtotal for actions carried out by the ICRC alone		62.7
(c) joint ICRC-League action in Indo-China		39.7
		<hr/>
Total		102.4
		<hr/> <hr/>

Expenditure and income, by departments and structures, and comparison with preceding years (Tables II and III)

A preliminary observation should be made: the totals of the expenditure and income columns of the occasional structure (12.1 million Swiss francs) do not include the special Indo-China action, on which a sum of nearly 40 million Swiss francs was spent in 1975. This has been a joint League-ICRC operation; its accounts are kept separate from those of the ICRC and are closed each year on 31 March. They will be published in the *International Review of the Red Cross* after approval by the League-ICRC co-ordinating body.

On the receipts side, there were increases in regular contributions from governments and a substantial expansion of “free donations and legacies”. Allocations to the ordinary budget from the occasional structure (contributions from governments, National Societies and others for financing specific actions) amounted to 1.07 million Swiss francs.

With regard to government contributions to the *ordinary budget*, it should be noted that payments by the Swiss Confederation accounted for 12.5 million Swiss francs (a regular contribution of 7.5 million and a supplementary contribution of 5 million Swiss francs) out of total income of 21.4 million Swiss francs.

The amount of 5,905,749 francs in contributions to the temporary structure includes the supplementary contribution of 5 million francs received in 1975 and the balance of 905,749 francs carried forward from 1974 (see Annual Report for 1974, p. 96).

Expenditure by branches of activity (Table IV)

An innovation in this year's accounts is Table IV, "Budget for Expenditure by Branches of Activity". It is a first step towards an attempt to give a clearer view of the actual costs of each branch of activity, and its examination leads to some interesting conclusions.

For instance, the ICRC's activities under the Geneva Conventions (protection and assistance, and its activities in the sphere of law) cost 9.39 million Swiss francs and constituted 45 per cent of its 1975 expenditure, while activities other than those under the Conventions (consisting mainly of aid to political detainees) amounted only to 11 per cent.

Activities ascribed to management accounted for a considerable proportion of 1975 expenditure, 6 million francs or 29%. It should be noted that costs under this heading refer to all the management activities of the ICRC, including those it carried out alone or jointly with the League for actions financed *ad hoc* by the occasional structure.

In comparison with the total volume of ICRC activity, in terms of the concept of "turnover" described earlier, management expenses constituted only 6% of the total.

Expenditure under the heading "Information and public relations" included not only the costs of the Press and Information Division but also all the liaison activities of the Division of National Societies and the delegate to international organizations.

Finally, we should make it clear that the expenditure under "Assembly and Executive Board" consists almost entirely of the cost of preparatory work for the Third Session of the Diplomatic Conference on the Reaffirmation and Development of Humanitarian Law. These expenses are additional to those relating to the Geneva Conventions under the heading "Affirmation and development of humanitarian law."

Special actions financed *ad hoc*

We have seen above that the occasional structure refers to special actions for which *ad hoc* funds have been raised from governments, National Societies and various bodies.

Table VII shows the amounts received for new operations (Angola, Lebanon, Timor) and for continuing operations begun before 1975 (Chile, Cyprus, Inpak, Iraqi Kurdistan, Middle East, Rwanda). It also includes contributions towards the Lucerne and Lugano Conferences of Experts on Weapons.

The table shows that without the balance brought forward from 1974 (5.76 million), there would have been a deficit of about 2 million francs in 1975. With that initial balance, the total carried forward at the end of 1975 amounted to 3.7 million Swiss francs, the largest figures being for Angola (reduced activities at the end of 1975) and Timor (activities suspended on 6 December).

As already mentioned, these figures do not include any expenditure for the special action in Indo-China.

For details on contributions to the occasional structure, see Table VIII.

Special fund for current operations (Table IX)

	Swiss francs
This fund had the following resources:	
— balance at the end of 1974	811,719
— commitments carried fwd.	1,698,746
	<hr/>
	2,510,465
— various donations and allocations	1,800,000
— results of collection campaign among the Swiss people	618,255
	<hr/>
Total	4,928,720
	<hr/> <hr/>

The fund thus had a total of 4,928,720 francs available to finance relief activities during 1975.

Of this amount, 3.7 million francs was spent or committed for relief activities connected with continuing operations in the field. Together with special allocations for activities in Chile and Angola and a transfer to the brief Iraqi Kurdistan action, expenditure totalled, in round figures, 4 million francs, leaving a balance of 862,977 francs as at 31 December.

The termination of these special operations does not coincide with the annual closing of the books of the ICRC. Substantial sums are therefore carried forward each year. These amounts represent the difference between the contributions available at the beginning of the operation and the expenses budgeted at that time.

Swiss public collection campaign

The whole proceeds of this campaign, 618,255 francs (Table IX, 2.1) were allocated to the Special fund for current operations.

As in previous years, the cost of organizing this collection was provided for in the ordinary budget as part of the permanent structure (Table II, first column).

Analysis of balance sheet (Table I)

The balance sheet as at 31 December 1975 has few substantial changes in comparison with that for 1974. We draw attention however to two headings: Cash, which shows a large increase, and Funds in trust, with a large decrease.

The reasons for these two changes were as follows:

— Cash

At the end of the year, the ICRC received major donations for special actions, Angola in particular, for which short-term investments could not be made before 31 December.

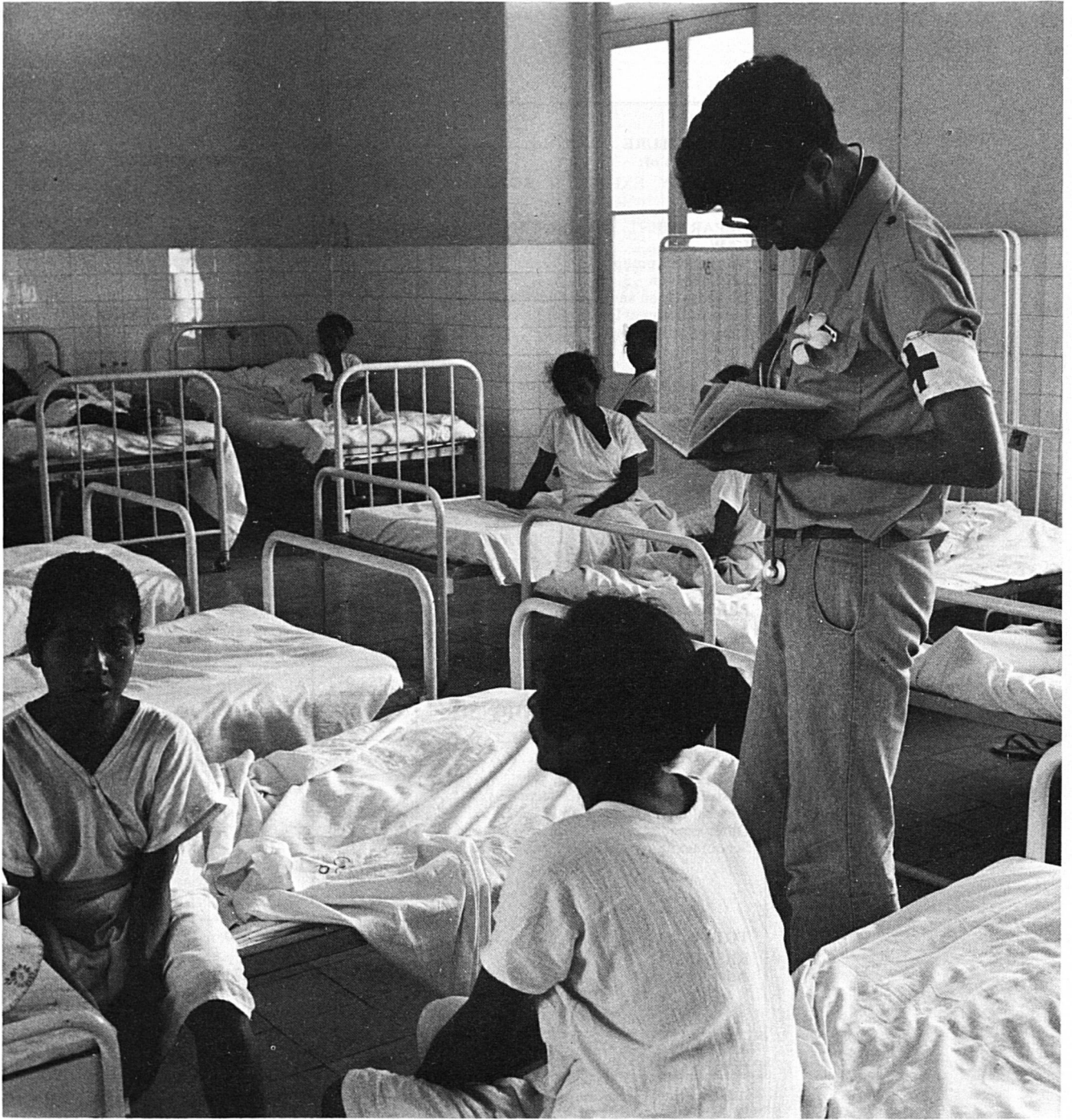
— Trust funds

The establishment at the beginning of 1975 of the Fonds Français Maurice de Madre as an independent foundation was attended by a reduction in the funds held in trust by the ICRC. The Fonds Français Maurice de Madre is managed by a Council consisting of representatives of the ICRC and the League. Its accounts will be published by the International Review of the Red Cross after their approval by the Council.

Comparative balance sheet as of 31 December 1974 and 1975

TABLE I

(summary in thousands of Swiss francs, with comparative figures for 1974)			(summary in thousands of Swiss francs, with comparative figures for 1974)		
	1975	1974		1975	1974
ASSETS			LIABILITIES		
CASH	4 547	1,904	SHORT-TERM LIABILITIES		
OTHER CURRENT ASSETS			— Accounts payable	3,151	2,466
— Securities (market price)	4,230	3,364	— Accrued liabilities	541	371
— Other investments	3,202	9,448		3,692	2,837
— Accounts receivable	3,747	2,055	FUND FOR CURRENT OPERATIONS		
— Accruals and prepaid expenses	136	591	— Reserve	863	812
	11,315	15,458	— Earmarked	5,664	7,425
FIXED ASSETS				6,527	8,237
— Buildings	435	405	SUNDRY PROVISIONS	2,011	2,177
— Relief supplies	73	71	CAPITAL RESERVE FUNDS		
— Furniture and equipment	218	274	— Extraordinary reserve	1,083	1,080
	726	750	— Excess of receipts over expenditure	—	3
ADVANCES TO DELEGATIONS ..	1,535	1,222	— Deficit for 1975	(190)	—
			— Reserve against widespread conflict .	893	1,083
				5,000	5,000
BALANCE SHEET TOTALS	18,123	19,334		5,893	6,083
FUNDS IN TRUST			BALANCE SHEET TOTALS	18,123	19,334
— Debtors	1	19	FUNDS IN TRUST	259	1,085
— Trust funds in banks	258	1,066		259	1,085
	259	1,085			



Summary statement of income and expenditure

(In Swiss francs)

EXPENDITURE on activities of:	Permanent structure	Temporary structure	Total	Occasional structure
ASSEMBLY, EXECUTIVE BOARD ¹	1,692,812		1,692,812	
DEPARTMENT OF PRINCIPLES AND LAW				
Management group	261,648		261,648	
Legal Division	398,486	251,130	649,616	14,196
Documentation and Dissemination Division . .	533,713		533,713	
National Societies Division	287,435		287,435	
International Review	365,006		365,006	
	1,846,288	251,130	2,097,418	14,196
OPERATIONS DEPARTMENT				
Management group	432,066		432,066	
Relief Division	816,103		816,103	
Europe and North America	250,051	3,084	253,135	4,849,127
Africa	531,357	527,986	1,059,343	4,111,465
Asia-Oceania	391,579	1,108,659	1,500,238	1,073,244
Middle East	725,878	2,838,098	3,563,976	416,880
Latin America	531,976	255,828	787,804	1,683,744
	3,679,010	4,733,655	8,412,665	12,134,460
CENTRAL TRACING AGENCY AND I.T.S.	1,465,120		1,465,120	
PERSONNEL DEPARTMENT	1,173,476		1,173,476	
FINANCE AND ADMINISTRATION DEPARTMENT	4,672,734	61,625	4,734,359	
PRESS AND INFORMATION DIVISION	753,072		753,072	
DELEGATES TO INTERNATIONAL ORGANIZATIONS	241,811		241,811	
COST OF ACTIVITIES	15,524,323	5,046,410	20,570,733	12,148,656
OTHER EXPENDITURE				
Cost of organizing public collection	154,146		154,146	
General organizational study	175,105		175,105	
Other expenses	37,066		37,066	
School textbook expenses	364,668		364,668	
TOTAL	16,255,308	5,046,410	21,301,718	12,148,656
RESULT				
Advance to 1976		1,002,574	1,002,574	
TOTAL	16,255,308	6,048,984	22,304,292	12,148,656

¹ This figure includes expenses in respect of the preparatory work for the Diplomatic Conference and other conferences of experts organized by the ICRC.

(In Swiss francs)

	Permanent structure	Temporary structure	Total	Occasional structure
INCOME				
CONTRIBUTIONS FROM GOVERNMENTS				
Annual	11,043,450		11,043,450	
Complementary from Swiss Government		5,905,749 ²	5,905,749	
Extraordinary from Kuwait Government	51,200		51,200	
CONTRIBUTIONS FROM NATIONAL SOCIETIES				
Annual	1,245,720		1,245,720	
PRIVATE CONTRIBUTIONS	329,800		329,800	
FREE DONATIONS AND LEGACIES	1,184,684		1,184,684	
REVENUE FROM INVESTMENTS	1,120,166		1,120,166	
OTHER INCOME				
To finance school textbook	364,668		364,668	
FINANCING OF OCCASIONAL STRUCTURE				
Gifts and income for special actions				11,055,437
Transfers to and from the occasional structure:				
– Lugano Conference on Weapons		(100,000)	(100,000)	100,000
– Rwanda action		(100,000)	(100,000)	100,000
– Iraqi Kurdistan action	29,831	48,106	77,937	(77,937)
– Middle East action	696,047	295,129	991,176	(991,176)
RESULT				
Excess of expenditure over receipts in 1975 ..	189,742		189,742	
Excess of expenditure borne by relief action funds				1,962,332
TOTAL	16,255,308	6,048,984	22,304,292	12,148,656

² This amount consists of 5,000,000 francs, a supplementary for 1975, and 905,749 francs carried over from 1974.

Summary statement of income and expenditure for 1975 with comparative figures for 1974

(Swiss francs)

	1974	1975	Budget 1976
EXPENDITURE			
on activities of:			
ASSEMBLY, EXECUTIVE BOARD	1,272,774	1,692,812	1,786,992
DEPARTMENT OF PRINCIPLES AND LAW			
Management group	250,272	261,648	411,652
Legal Division	610,942	649,616	731,045
Documentation and Dissemination Division	820,697	533,713	614,200
National Societies Division and Doctrine		287,435	369,915
International Review	338,373	365,006	397,133
	2,020,284	2,097,418	2,523,945
OPERATIONS DEPARTMENT			
Management group	293,216	432,066	655,146
Relief Division	813,873	816,103	951,198
Europe and North America	206,524	253,135	379,098
Africa	971,289	1,059,343	1,244,558
Asie-Oceania	1,595,162	1,500,238	1,304,243
Middle East	3,464,694	3,563,976	3,557,112
Latin America	462,162	787,804	888,054
	7,806,920	8,412,665	8,979,409
CENTRAL TRACING AGENCY AND I.T.S.	1,289,896	1,465,120	1,772,836
PERSONNEL DEPARTMENT	1,040,267	1,173,476	1,319,295
FINANCE AND ADMINISTRATION DEPARTMENT	4,036,999	4,734,359	4,448,858
PRESS AND INFORMATION DIVISION	630,814	753,072	973,961
DELEGATE TO INTERNATIONAL ORGANIZATIONS	204,107	241,811	264,321
COST OF ACTIVITIES	18,302,061	20,570,733	22,069,617
OTHER EXPENDITURE			
Cost of organizing public collection	159,628	154,146	160,000
New installations:			
— at headquarters	278,462		
— at radio station	200,383		
Provision for currency fluctuation	500,000		
Net appreciation on investments	45,700		
General organizational study	133,500	175,105	
Provision for fund-raising	80,000		
Other expenses	109,135	37,066	
School textbook expenses	76,176	364,668	
	19,885,045	21,301,718	22,229,617
RESULT			
Excess income	3,138		
Carried forward to 1975 and 1976	905,749	1,002,574	
	20,793,932	22,304,292	22,229,617

(Swiss francs)

	1974	1975	Budget 1976
INCOME			
CONTRIBUTIONS FROM GOVERNMENTS			
Annual	9,905,295	11,043,450	11,365,000
Complementary from Swiss Government	4,316,065	5,905,749	5,000,000
Extraordinary from Governments	1,415,000	51,200	
CONTRIBUTIONS FROM NATIONAL SOCIETIES			
Annual	1,123,960	1,245,720	1,250,000
PRIVATE CONTRIBUTIONS	314,237	329,800	300,000
FREE DONATIONS AND LEGACIES	217,365	1,184,684	400,000
REVENUE FROM INVESTMENTS	1,542,264	1,120,166	545,000
OTHER INCOME			
To finance school textbook	76,177	364,668	
Subsidies received from State of Geneva for radio station	200,000		
Other receipts	34,000		
TRANSFERS TO THE OCCASIONAL STRUCTURE			
- In respect of Chile action	(875,000)		
- In respect of Lucerne Conference on Weapons	(100,000)		
- Lugano Conference on Weapons 1976		(100,000)	
- Share allotted to Rwanda action		(100,000)	
ALLOCATION FROM OCCASIONAL STRUCTURE	2,624,569	1,069,113	
RESULT			
Excess of expenditure over receipts		189,742	
Budget deficit for 1976			3,369,617
	20,793,932	22,304,292	22,229,617



Budget of expenditure for each branch of activity

TABLE IV

ACTIVITIES	1976 ordinary budget	1975 amounts actually spent	1975 ordinary budget
(In Swiss francs)			
1. ACTIVITIES UNDER THE CONVENTIONS PROTECTION AND ASSISTANCE			
Setting-up and preparation	2 078 086		
Application of Conventions	3 044 598	5 454 949	5 863 421
Medical and material aid	856 662	659 712	826 477
Tracing and family re-uniting	2 044 659	1 565 882	1 613 136
	8 024 005	7 680 543	8 303 034
LEGAL ACTIVITIES			
Reaffirmation and development of humanitarian law	1 288 280	1 002 549	1 291 150
Dissemination of Red Cross principles and human- itarian law	810 700	712 171	785 570
	2 098 980	1 714 720	2 076 720
2. ACTIVITIES OTHER THAN THOSE UNDER THE CONVENTIONS			
Setting-up and preparation	1 634 477	1 364 508	1 507 794
Political detainees	1 055 848	949 471	1 655 829
	2 690 325	2 313 979	3 163 623
3. PROBLEMS RELATING TO RED CROSS PRINCIPLES	174 283	91 252	140 940
4. INFORMATION AND PUBLIC RELATIONS			
National Societies	541 417	465 920	486 380
International organizations	302 236	241 810	290 208
Mass media and visitors	1 201 813	1 010 493	1 015 765
	2 045 466	1 718 223	1 792 353
5. MANAGEMENT			
PERSONNEL			
Active staff	1 167 555	1 006 128	1 161 170
Pensions and allowances to retired staff ¹	224 000	211 821	214 200
FINANCE	1 268 360	1 460 052	1 394 950
ADMINISTRATION	237 615	198 125	166 185
Records and distribution of documents	597 840	610 950	675 850
Documents production	927 150	950 605	1 003 365
Services and maintenance	692 203	673 109	645 330
Office equipment and supplies	171 900	218 254	200 000
Fixed equipment and buildings	361 800	674 226	420 900
	5 648 423	6 003 270	5 881 950
6. INSTITUTIONAL EXPENSES	288 000	320 149	396 000
7. ASSEMBLY, EXECUTIVE BOARD²	1 260 135	1 094 914	1 099 400
	22 229 617	20 937 050	22 854 020

NB: The "School textbook" operation is not included in this table. That is why the total of expenses shown is 364 668 Swiss francs less than in Tables II and III.

¹ Not in receipt of pensions from the pension fund.

² See p. 42.



Movement of Funds for Special

(in Swiss francs)

	Angola	Chile	Cyprus	India Pakistan Bangladesh
Cash contributions from governments	4,121,267	829,461	1,862,312	
Cash contributions from National Societies	638,447	256,400	50,565	
Other cash contributions	149,229	111	65,207	
1975 receipts	4,908,943	1,085,972	1,978,084	
Transfers other structures				
Net 1975 receipts	4,908,943	1,085,972	1,978,084	
Net 1975 expenses	(4,047,171)	(1,683,744)	(4,849,127)	
Balances of movements in 1975	861,772	(597,772)	(2,871,043)	
Allocations and/or refunds operations funds	100,000	77,500		(28,285)
Transfers and/or reimbursements	19,425			
Balances brought forward from 1974		592,086	3,798,530	28,285
Balances carried forward to 1976	981,197	71,814	927,487	—

Operations in 1975

Iraqi Kurdistan	Lebanon	Middle East	Rwanda	Timor East + West	Conference on weapons		Totals
					Lucerne 1974	Lugano 1976	
57,448 45,084 367,945	343,917 101,905 127	5,460		1,657,903 267,204 71,670	40,000	123,775	9,036,083 1,365,065 654,289
470,477 (77,937)	445,949	5,460 (991,176)	100,000	1,996,777	40,000	123,775 100,000	11,055,437 (869,113)
392,540 (218,920)	445,949 (195,133)	(985,716) (2,828)	100,000 (64,293)	1,996,777 (1,073,245)	40,000 (879)	223,775 (13,316)	10,186,324 (12,148,656)
173,620 (50,000) (41,632) 157,073	250,816	(988,544) (162,000) 1,150,544	35,707	923,532	39,121 11,434 ¹ 34,454	210,459	(1,962,332) (62,785) (10,773) 5,760,972
239,061	250,816	—	35,707	923,532	85,009	210,459	3,725,082

¹ Appropriation of excess receipts over expenditure in 1974.

Movement of Funds for Special Operations in 1975

List of donors

TABLE VIII

(in Swiss francs)

Donors	Angola	Chile	Cyprus	India Pakistan Bangla- desh	Iraqi Kurdistan	Lebanon	Middle East	Rwanda	Timor East + West	Conference on weapons		Total
										Lucerne 1974	Lugano 1976	
Governments	4,121,267	829,461	1,862,312	—	57,448	343,917	—	—	1,657,903	40,000	123,775	9,036,083
Algeria										10,000		10,000
Australia									839,490	25,000	32,000	896,490
Austria			14,890									14,890
Belgium		71,297	214,475		57,448							343,220
Canada	1,257,912	182,820	66,344			193,027			481,781			2,181,884
Denmark		46,072							44,082		12,000	102,154
Finland											10,000	10,000
France			60,300								10,000	60,300
Germany, Federal Republic of ..	259,220					50,890						310,110
Ireland			18,053									18,053
Luxembourg		5,000	5,000									10,000
Morocco			15,000									15,000
Netherlands	499,785	101,300							99,550			700,635
New Zealand									143,000			143,000
Norway	99,100										20,370	119,470
Spain										5,000		5,000
Sweden		310,000									45,000	355,000
Switzerland	800,000		150,000			100,000			50,000			1,100,000
Syria ¹			13,250									13,250
United Kingdom	141,250	112,972										254,222
United States	1,064,000		1,305,000									2,369,000
Venezuela											4,405	4,405
National Societies	638,447	256,400	50,565	—	45,084	101,905	5,460	—	267,204	—	—	1,365,065
Australia			3,197			3,303						6,500
Austria			6,822									6,822
Belgium	16,750		346									36,446
Canada	55,216	32,301				19,350						153,603
Finland	23,500	40,948				19,469			46,617		10,000	74,448
Germany, Federal Republic of ..	103,450	42,525										145,975
Greece	5,000					5,000						10,000
Ireland	32,695		2,926			15,915						51,536
Israel						5,918						5,918
Japan	9,003											9,003
Liechtenstein						1,000						1,000
Luxembourg	20,000					4,000						24,000
Monaco	2,950					2,950						5,900
Netherlands	25,400											60,520
New Zealand	5,475	6,460							35,120			25,950
Norway	74,100								14,015			74,100
Singapore											1,065	1,065
South Africa			377									377
Spain		8,866	11,727									20,593
Sweden	183,600											350,284
Switzerland	75,000	20,000	25,170		45,084	25,000			121,600			175,170
Thailand	688								3,337			4,025
United Kingdom	5,620						5,460		5,450			16,530
USSR		105,300										105,300
Other contributions ²	149,229	111	65,207	—	367,945	127	—	—	71,670	—	—	654,289 ²

¹ See page 51.

² The "other contributions" heading includes a contribution of 367,789 Swiss francs from the HCR for Iraqi Kurds.

Special fund for current operations

TABLE IX

				Swiss francs	
				Expenses	Receipts
Summary of movements in 1975					
1. Balance carried forward from 31 December 1974					2,510,465
2. Receipts in 1975					
2.1.	Product of public collection in Switzerland	618,255			
2.2.	Allocation from Benedict Fund	75,000			
2.3.	Allocation from Middle East special action	162,000			
2.4.	Allocation from India - Pakistan - Bangladesh action	28,285			
2.5.	Refund by Iraqi Kurdistan action of allocation made in 1974	50,000			
2.6.	Donations for specific relief actions	1,480,434			2,413,974
Total available					4,924,439
3. Expenditure in 1975					
3.1. Purchases and forwarding of relief:					
		Disburse- ments	Commit- ments		
-	Europe	35,418	53,976	89,394	
-	Africa	360,437	547,593	908,030	
-	Latin America	219,239	31,582	250,821	
-	South-East Asia	137,157	289,375	426,532	
-	Middle East	1,340,797	513,722	1,854,519	
-	Sundry relief operations	18,611	84,910	103,521	
-	Upkeep of emergency stores	56,073	37,999	94,072	
		2,167,732	1,559,157	3,726,889	
-	Allocation to Chile relief action	77,500		77,500	
-	Allocation to Angola relief action	100,000		100,000	
		2,345,232	1,559,157	3,904,389	
-	Transfer to Iraqi Kurdistan action	157,073		157,073	
		2,502,305	1,559,157	4,061,462	4,061,462
Amount available at 31 December 1975					862,977 ¹
4. Amounts earmarked for special actions and programmes					
4.1.	On-going actions in active zones	1,559,157			
4.2.	Angola action	981,197			
4.3.	Chile action	71,814			
4.4.	Cyprus action	927,487			
4.5.	Iraqi Kurdistan action	239,061			
4.6.	Lebanon action	250,816			
4.7.	Rwanda action	35,707			
4.8.	Timor action	923,532			
4.9.	School textbook	379,901			
4.10.	Lucerne Conference on Weapons, 1974	85,009			
4.11.	Lugano Conference on Weapons, 1976	210,459			5,664,140 ²
Special fund for current operations					6,527,117

¹ Appears on Liabilities side of Balance Sheet, Fund for current operations, reserve.

² 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 1975

ASSETS		LIABILITIES	
	Sw. fr.		Sw. fr.
Securities:		Inalienable capital	1,028,252.52
– Swiss bonds (market value Sw. fr. 1,080,400.—)	1,130,000.—	Inalienable reserve:	
– West German bonds (market value Sw. fr. 77,277.—)	90,800.—	– b/f from 1974	216,108.45
	1,220,800.—	– Statutory allocation of 15% of net revenue in 1975	9,298.40
Deposit with Swiss National Bank, Geneva	68,720.32	Total capital	1,253,659.37
Accounts receivable:		International Committee of the Red Cross:	
Administration fédérale des contributions, Berne (prepaid tax to be refunded)	16,830.—	Funds in current account	52,690.95
	1,306,350.32		1,306,350.32
	1,306,350.32		1,306,350.32

RECEIPTS AND EXPENDITURE ACCOUNT FOR 1975

RECEIPTS

Income from securities	Sw. fr. 63,508.—
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EXPENDITURE

Safekeeping charges	615.50
Audit fees	830.—
Sundry	73.15
	1,518.65

RESULT

Excess of receipts over expenditure	61,989.35
---	-----------

STATUTORY ALLOCATION

Statutory allocation to inalienable reserve: 15% of net revenue (Art. 8 of the Statutes)	9,298.40
Statutory allocation to the ICRC of balance of net revenue (Art. 7 of the Statutes)	52,690.95
	61,989.35

2. AUGUSTA FUND

BALANCE SHEET AS AT 31 DECEMBER 1975

ASSETS	Sw. fr.	LIABILITIES	Sw. fr.
Swiss and other government securities	89,000.—	Inalienable capital	100,000.—
Other Swiss securities	25,224.45		
	114,224.45		
Less: Provision for price fluctuations (adjustment of value)	(18,345.20)		
	95,879.25	ICRC	
Book value of portfolio (market value of securities Sw. fr. 95,705.—)	8,987.85	– Florence Nightingale Medal Fund, current account	4,317.95
Cash at banks	1,450.85	– Creditor (allocation still to be withdrawn)	2,000.—
Administration fédérale des contributions, Berne (tax paid in advance, to be refunded)	106,317.95		106,317.95
	106,317.95		106,317.95

RECEIPTS AND EXPENDITURE ACCOUNT FOR 1975

RECEIPTS	Sw. fr.	EXPENDITURE	Sw. fr.
Income from securities	4,772.50	Audit fees for 1975	455.—
Interest on bank deposit	63.75	Safekeeping charges	63.30
	4,836.25		518.30

RESULT

Excess of receipts over expenditure in 1975 allocated to the Florence Nightingale Medal Fund pursuant to resolution VI of the XXIst International Conference of the Red Cross

Sw. fr.

4,317.95

4. THE CLARE R. BENEDICT FUND

BALANCE SHEET AS AT 31 DECEMBER 1975
(expressed in US \$ before appropriation of revenue)

ASSETS		LIABILITIES	
	US \$		US \$
Securities (market value \$978,379.25)	926,238.02	Capital	1,000,000.—
Cash at bank	123,112.28	Receipts and Expenditure Account: balance for distribution	49,350.30
	<u>1,049,350.30</u>		<u>1,049,350.30</u>

RECEIPTS AND EXPENDITURE ACCOUNT FOR 1975

RECEIPTS		EXPENDITURE	
	US \$		US \$
Income from securities	63,251.06	Safekeeping charges, fees and other administrative expenses	4,560.64
Interest on bank deposits	4,870.25	Net loss from sale of securities:	
	<u>68,121.31</u>	– book loss from sales	99,899.70
		– less: book profit from sales	(47,230.84)
			<u>52,668.86</u>
			57,229.50

RESULT	US \$
Excess of revenue over expenses in 1975	<u>10,891.81</u>

BALANCE FOR DISTRIBUTION AS AT 31 DECEMBER 1975	US \$
Balance bt/fwd from 1974, after distribution	38,458.49
Excess revenue over expenses in 1975 as above	<u>10,891.81</u>
Balance for distribution as at 31 December 1975 ..	<u>49,350.30</u>

SOCIÉTÉ FIDUCIAIRE ROMANDE OFOR S.A., GENÈVE

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 1975

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 1975.

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 et dont la note 1 fait partie intégrante, reflètent bien la situation financière du Comité International de la Croix-Rouge au 31 décembre 1975 et le résultat de ses opérations pour l'exercice 1975.

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

Genève, le 1er mars 1976

SOCIÉTÉ FIDUCIAIRE ROMANDE OFOR S.A.



Annexes :

Bilan au 31 décembre 1975
Compte de résultat de l'exercice 1975
Note relative au bilan au
31 décembre 1975

SOCIÉTÉ FIDUCIAIRE ROMANDE OFOR S.A., GENÈVE

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

G e n è v eBILAN AU 31 DECEMBRE 1975

<u>A C T I F</u>	Fr
DISPONIBILITES	4.547.157
ACTIFS REALISABLES A COURT TERME	
Placements en titres	4.229.913
Autres placements	3.201.728
Débiteurs	3.747.014
Actifs transitoires	135.764
	<u>11.314.419</u>
ACTIFS IMMOBILISES	
Immeubles (valeur d'assurance-incendie, valeur à neuf : <u>Fr. 1.400.000.--</u>)	435.000
Matériel de premiers secours	72.833
Mobilier et matériel	218.581
	<u>726.414</u>
AVANCES DE FRAIS AUX DELEGATIONS	1.535.307
	<u>18.123.297</u>
	=====
<u>P A S S I F</u>	
DETTES A COURT TERME	
Créanciers	3.150.689
Passifs transitoires	541.010
	<u>3.691.699</u>
FONDS POUR ACTIONS EN COURS	
à disposition	862.977
réservés	5.664.140
	<u>6.527.117</u>
PROVISIONS DIVERSES	2.011.674
FONDS PROPRES	
Réserve générale - Note 1	1.082.549
Excédent de dépenses pour 1975	(189.742)
Réserve pour actions en cas de conflit généralisé	5.000.000
	<u>5.892.807</u>
	18.123.297
FONDS FIDUCIAIRES	=====
Avoirs en banques et créances à disposition des ayants droit	<u>259.352</u>

SOCIÉTÉ FIDUCIAIRE ROMANDE OFOR S.A., GENÈVE

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

G e n è v e

COMpte DE RESULTAT DE L'EXERCICE 1975 PAR CENTRES D'ACTIVITES ET STRUCTURES

D E P E N S E S

	Structure permanente	Structure temporaire	Structure occa- sionnelle	Total
	Fr.	Fr.	Fr.	Fr.
ASSEMBLEE, CONSEIL EXECUTIF	<u>1.692.812</u>	-	-	<u>1.692.812</u>
DEPARTEMENT DE LA DOCTRINE ET DU DROIT				
Groupe de direction	261.648	-	-	261.648
Division juridique	398.486	251.130	14.196	663.812
Division diffusion et documentation	533.713	-	-	533.713
Division Sociétés nationales et doctrine	287.435	-	-	287.435
Revue internationale	365.006	-	-	365.006
	<u>1.846.288</u>	<u>251.130</u>	<u>14.196</u>	<u>2.111.614</u>
DEPARTEMENT DES OPERATIONS				
Groupe de direction	432.066	-	-	432.066
Division des secours	816.103	-	-	816.103
Zone Europe et Amérique du Nord	250.051	3.084	4.849.127	5.102.262
Zone Afrique	531.357	527.986	4.111.465	5.170.808
Zone Asie-Océanie	391.579	1.108.659	1.073.244	2.573.482
Zone Moyen-Orient	725.878	2.838.098	416.880	3.980.856
Zone Amérique latine	531.976	255.828	1.683.744	2.471.548
	<u>3.679.010</u>	<u>4.733.655</u>	<u>12.134.460</u>	<u>20.547.125</u>
AGENCE CENTRALE DE RECHERCHES ET S.I.R.	<u>1.465.120</u>	-	-	<u>1.465.120</u>
DEPARTEMENT DU PERSONNEL	<u>1.173.476</u>	-	-	<u>1.173.476</u>
DEPARTEMENT FINANCES ET ADMINISTRATION	<u>4.672.734</u>	<u>61.625</u>	-	<u>4.734.359</u>
DIVISION PRESSE ET INFORMATION	<u>753.072</u>	-	-	<u>753.072</u>
DELEGUES AUPRES DES ORGANISATIONS INTERNATIONALES	<u>241.811</u>	-	-	<u>241.811</u>
COUT DES ACTIVITES	<u>15.524.323</u>	<u>5.046.410</u>	<u>12.148.656</u>	<u>32.719.389</u>
AUTRES DEPENSES				
Frais d'organisation de la collecte en Suisse	154.146	-	-	154.146
Etude générale d'organisation	175.105	-	-	175.105
Autres dépenses	37.066	-	-	37.066
Dépenses action manuel scolaire	364.668	-	-	364.668
	<u>730.985</u>	-	-	<u>730.985</u>
TOTAL DES DEPENSES	<u>16.255.308</u>	<u>5.046.410</u>	<u>12.148.656</u>	<u>33.450.374</u>
Avance pour 1976	-	1.002.574	-	1.002.574
	<u>16.255.308</u>	<u>6.048.984</u>	<u>12.148.656</u>	<u>34.452.948</u>

R E C E T T E S

	Structure permanente	Structure temporaire	Structure occa- sionnelle	Total
	Fr.	Fr.	Fr.	Fr.
CONTRIBUTIONS				
- annuelles régulières gouvernementales	11.043.450	-	-	11.043.450
- complémentaires de la Confédération Suisse	-	5.905.749	-	5.905.749
- extraordinaire du Gouvernement de Koweït	51.200	-	-	51.200
- annuelles régulières des Sociétés nationales	1.245.720	-	-	1.245.720
- de source privée	329.800	-	-	329.800
	<u>12.670.170</u>	<u>5.905.749</u>	<u>-</u>	<u>18.575.919</u>
DONS ET LEGS NON ASSIGNES	<u>1.184.684</u>	<u>-</u>	<u>-</u>	<u>1.184.684</u>
REVENUS FINANCIERS	<u>1.120.166</u>	<u>-</u>	<u>-</u>	<u>1.120.166</u>
AUTRES RECETTES				
Financement action manuel scolaire	364.668	-	-	364.668
FINANCEMENT STRUCTURE OCCASIONNELLE				
Dons et recettes diverses actions	-	-	11.055.437	11.055.437
Participation de la structure occasion- nelle pour :				
Conférence sur les armes, Lugano 1976	-	(100.000)	100.000	-
Action Rwanda	-	(100.000)	100.000	-
Action Kurdistan	29.831	48.106	(77.937)	-
Action Moyen-Orient	696.047	295.129	(991.176)	-
	<u>725.878</u>	<u>143.235</u>	<u>10.186.324</u>	<u>11.055.437</u>
Excédent de dépenses pour 1975	<u>189.742</u>	<u>-</u>	<u>-</u>	<u>189.742</u>
Excédent de dépenses porté en diminution des fonds pour actions en cours	<u>-</u>	<u>-</u>	<u>1.962.332</u>	<u>1.962.332</u>
	<u><u>16.255.308</u></u>	<u><u>6.048.984</u></u>	<u><u>12.148.656</u></u>	<u><u>34.452.948</u></u>

SOCIÉTÉ FIDUCIAIRE ROMANDE OFOR S.A., GENÈVE

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

G e n è v e

NOTE RELATIVE AU BILAN AU 31 DECEMBRE 1975

Note 1 - Réserve générale

Mouvement intervenu en 1975:

Solde au 1er janvier 1975	Fr. 1.079.411
Affectation de l'excédent de recettes par rapport aux dépenses de l'exercice 1974, selon décision de l'Assemblée générale du 9 mars 1975	" 3.138
Solde selon bilan au 31 décembre 1975	Fr. 1.082.549

