

Financial situation

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III. FINANCIAL SITUATION

STATEMENT OF INCOME AND EXPENDITURE

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

Expenditure

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

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

Income

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

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

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

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

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

ANALYSIS OF BALANCE SHEET

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

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

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

OTHER TABLES

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

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

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

AUDITORS' REPORT

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

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

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

FINAL REMARK

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

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

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

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

INTERNATIONAL COMMITTEE

Balance sheet as at

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

31 December 1973

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

Summary statement of income and expenditure

In Swiss

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

of departments and structures in 1973

TABLE II

francs

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

Summary statement of income with comparative figures for 1972

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

and expenditure for 1973 and budget for 1974

TABLE III

(Swiss francs)

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

TABLE IV

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

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

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

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

SETTLEMENTS FOR PREVIOUS YEARS

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

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

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

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

TABLE V

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

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

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

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

SETTLEMENTS FOR PREVIOUS YEARS

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

TABLE VI

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

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

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

TABLE VII

Special Fund for Current Operations

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

TABLE VIII

Special Funds

1. FOUNDATION FOR THE INTERNATIONAL COMMITTEE OF THE RED CROSS

BALANCE SHEET AS AT 31 DECEMBER 1973

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

RECEIPTS AND EXPENDITURE ACCOUNT FOR 1973

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

2. AUGUSTA FUND

BALANCE SHEET AS AT 31 DECEMBER 1973

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

RECEIPTS AND EXPENDITURE ACCOUNT FOR 1973

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

3. FLORENCE NIGHTINGALE MEDAL FUND

BALANCE SHEET AS AT 31 DECEMBER 1973

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

RECEIPTS AND EXPENDITURE ACCOUNT FOR 1973

RECEIPTS	Sw.fr.
Income from securities	960.—
Transfer of balance as at 31 December 1973 of Augusta Fund Receipts and Expenditure Account, pursuant to resolution VI of the XX1st International Conference of the Red Cross, Istanbul 1969	1,850.75
	<u>2,810.75</u>
EXPENDITURE	
Cost of engraving medals	1,178.—
Printing charges.	1,008.—
Audit fees	215.—
Safekeeping charge and sundries	36.50
	<u>2,437.50</u>
RESULT	
Excess of receipts over expenditure in 1973	<u>373.25</u>

4. THE CLARE R. BENEDICT FUND

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

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

RECEIPTS AND EXPENDITURE ACCOUNT FOR 1973

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

BALANCE FOR DISTRIBUTION AS AT 31 DECEMBER 1973 :

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

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

Nous avons constaté ce qui suit :

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

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

Genève, le 1er mars 1974

SOCIÉTÉ FIDUCIAIRE ROMANDE OFOR S.A.



Annexes :

Bilan au 31 décembre 1973

Compte de résultat de l'exercice 1973

Notes relatives au bilan au
31 décembre 1973

SOCIÉTÉ FIDUCIAIRE ROMANDE OFOR S.A., GENÈVE

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

BILAN AU 31 DECEMBRE 1973

ACTIF	Global	I.O.G. (note 1)	C.I.C.R.
	Fr.	Fr.	Fr.
DISPONIBILITES	<u>4.352.844</u>	<u>1.647.111</u>	<u>2.705.733</u>
ACTIFS REALISABLES A COURT TERME			
Placements en titres (valeur boursière)	3.356.724	-	3.356.724
Autres placements	13.364.544	6.882.500	6.482.044
Débiteurs	6.770.509	4.345.264	2.425.245
Actifs transitoires	<u>184.386</u>	<u>18.847</u>	<u>165.539</u>
	<u>23.676.163</u>	<u>11.246.611</u>	<u>12.429.552</u>
ACTIFS IMMOBILISES			
Immeuble	248.000	-	248.000
Matériel de premiers secours	85.756	-	85.756
Mobilier et matériel	<u>348.930</u>	<u>-</u>	<u>348.930</u>
	<u>682.686</u>	<u>-</u>	<u>682.686</u>
AVANCES DE FRAIS AUX DELEGATIONS	<u>2.563.834</u>	<u>1.443.396</u>	<u>1.120.438</u>
	<u>31.275.527</u>	<u>14.337.118</u>	<u>16.938.409</u>
COMPTE DE LIAISON I.O.G./C.I.C.R.		-	136.273
		<u>14.337.118</u>	<u>17.074.682</u>
PASSIF			
DETTES A COURT TERME			
Créanciers	2.181.258	524.090	1.657.168
Passifs transitoires	<u>384.074</u>	<u>-</u>	<u>384.074</u>
	<u>2.565.332</u>	<u>524.090</u>	<u>2.041.242</u>
PROVISIONS DIVERSES	<u>1.510.289</u>	<u>-</u>	<u>1.510.289</u>
FONDS POUR ACTIONS EN COURS			
- disponibles	812.418	-	812.418
- réservés	<u>20.308.077</u>	<u>13.676.755</u>	<u>6.631.322</u>
	<u>21.120.495</u>	<u>13.676.755</u>	<u>7.443.740</u>
FONDS PROPRES			
Réserve générale - Note 2	664.557	-	664.557
Réserve spéciale - Note 3	<u>410.461</u>	<u>-</u>	<u>410.461</u>
	<u>1.075.018</u>	<u>-</u>	<u>1.075.018</u>
Excédent de revenus par rapport aux charges pour l'exercice 1973	<u>4.393</u>	<u>-</u>	<u>4.393</u>
	<u>1.079.411</u>	<u>-</u>	<u>1.079.411</u>
Réserve pour actions en cas de conflit généralisé	<u>5.000.000</u>	<u>-</u>	<u>5.000.000</u>
	<u>6.079.411</u>	<u>-</u>	<u>6.079.411</u>
	<u>31.275.527</u>	<u>14.200.845</u>	<u>17.074.682</u>
COMPTE DE LIAISON I.O.G./C.I.C.R.		136.273	-
		<u>14.337.118</u>	<u>17.074.682</u>
FONDS FIDUCIAIRES			
Avoir en banques à disposition des ayants droit	<u>1.072.096</u>	<u>-</u>	<u>1.072.096</u>

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

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

D E P E N S E S

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

ANNEXE II

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

SOCIÉTÉ FIDUCIAIRE ROMANDE OFOR S.A., GENÈVE

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

G e n è v e

NOTES RELATIVES AU BILAN AU 31 DECEMBRE 1973

Note 1 - Action I.O.G. (Indochina Operational Group)

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

Note 2 - Réserve générale

Fr. 664.557

Voici le mouvement de l'exercice 1973 :

Solde au 1er janvier 1973

Fr. 648.067

Plus :

Affectation de l'excédent de recettes par rapport aux
dépenses de l'exercice 1972, selon décision du Comité
(séance plénière du 28 février 1973)

" 16.490

Total comme ci-dessus

Fr. 664.557

Note 3 - Réserve spéciale

Fr. 410.461

Voici le mouvement de l'exercice 1973 :

Solde au 1er janvier 1973

Fr. 1.310.461

Moins :

Utilisation d'une part de la contribution extraordinaire
du Gouvernement des Etats-Unis, reçue en 1971
(durée d'utilisation trois ans)

" 900.000

Solde comme ci-dessus

Fr. 410.461