

## ICRC Financial Situation

The Expenditure and Receipts Account for 1965 shows a deficit of Sw.fr. 843,643.30 for a total expenditure of Sw.fr. 5,138,598.75, whereas the deficit forecast for the same period amounted to Sw.fr. 1,061,500.—. The improvement on the estimates reflects the International Committee's unremitting efforts to ensure constant economy in administration. None the less, the scope of the tasks incumbent upon it and their continual recurrence as a result of fresh conflicts each year reveal the Committee's inadequate financial basis which consistently threatens the institution's very existence.

Such a situation was recognized by the representatives of the governments and National Societies at the XXth International Conference of the Red Cross in Vienna in October 1965, which adopted a Resolution (No. XIII) in this respect.<sup>1</sup> A pressing appeal was addressed to all States parties to the Geneva Conventions urging them to include in their budgets a voluntary annual contribution to the International Committee of the Red Cross.

The International Committee trusts that this appeal, the gravity of which will not go unnoticed by the Powers signatories to the Geneva Conventions, will lead to a sufficient increase of government contributions to enable it at least to balance its budget.<sup>2</sup>

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<sup>1</sup> See *International Review*, November 1965.

<sup>2</sup> The accounts as at December 31, 1965, summarized in the following tables, have been audited and approved by the Société fiduciaire romande Ofor SA, an auditing company recognized by the Swiss Federal Council and the Federal Banking Commission.

INTERNATIONAL COMMITTEE

BALANCE SHEET AS AT

<i>ASSETS</i>	Sw. Fr.	Sw. Fr.
<b>1. CURRENT ASSETS AND MARKETABLE SECURITIES :</b>		
1.1 Cash on hand and in cheque accounts . . . . .	979,801	
1.2 Public securities . . . . .	8,753,001	
1.3 Other deposits . . . . .	3,019,787	
		12,752,589
<b>2. ACCOUNTS RECEIVABLE :</b>		
2.1 From Governments . . . . .	189,400	
2.2 From National Societies and League of Red Cross Societies . . . . .	70,658	
2.3 From Swiss Revenue Dept. (refundable tax) . . . . .	80,600	
2.4 From others . . . . .	211,727	
		552,385
<b>3. ADVANCES TO ICRC DELEGATIONS :</b>		134,642
<b>4. ACCRUALS AND PREPAID EXPENSES :</b>		
4.1 Accrued interest . . . . .	135,912	
4.2 Accrued receivables and prepaid expenses . . . . .	32,645	
		168,557
<b>5. CLOSING STOCKS :</b>		
5.1 Relief supplies and equipment . . . . .	40,690	
5.2 Office furniture and equipment, vehicles . . . . .	63,012	
		103,702
<b>6. OTHER ASSETS, for the record</b>		1
<b>7. FUNDS HELD IN TRUST . . . . .</b>		405,044
<b>8. DEFICIT ON SPECIAL RELIEF ACTIONS, still out- standing :</b>		
8.1 Action in Nepal . . . . .	1,385,442	
8.2 Action in Yemen. . . . .	2,399,634	
		3,785,076
<i>Total assets . . . . .</i>		17,901,996
<b>9. SURETY :</b>		
Foundation for the organization of ICRC trans- ports. . . . .		400,000

INTERNATIONAL COMMITTEE

Table I

DECEMBER 31, 1965

<i>LIABILITIES</i>	Sw. Fr.	Sw. Fr.
1. RELIEF ACTIONS :		
1.1 Unappropriated funds . . . . .	1,030,488	
1.2 Appropriated funds . . . . .	397,277	
1.3 Relief actions under way . . . . .	581,080	
		2,008,845
1.4 Advances for the financing of certain relief actions :		
1. Action in Nepal . . . . .	1,298,220	
2. Action in Yemen . . . . .	2,900,000	
		4,198,220
TOTAL FUNDS MADE AVAILABLE FOR RELIEF ACTIONS . . . . .		6,207,065
2. ACCOUNTS PAYABLE :		
2.1 To Red Cross Societies and other Institutions	91,373	
2.2 To others . . . . .	150,432	
2.3 For unexpired ICRC certificates of deposit	48,000	
		289,805
3. ACCRUED LIABILITIES :		
3.1 Expenses payable in 1966 . . . . .	162,505	
3.2 Other accrued liabilities . . . . .	43,208	
		205,713
4. FUNDS HELD IN TRUST . . . . .		405,044
5. PROVISIONS :		
5.1 For ICRC Pension insurance annuities . .	86,089	
5.2 For the 21st International Conference of the Red Cross . . . . .	60,000	
5.3 For general repairs to ICRC headquarters building . . . . .	477,450	
5.4 For other commitments . . . . .	37,800	
		661,339
6. RESERVES FOR CONTINGENCIES :		
6.1 Appropriated for the case of a major international intervention . . . . .	5,000,000	
6.2 Unappropriated, for general contingencies .	133,030	
		5,133,030
7. GUARANTEE FUND . . . . .		5,000,000
TOTAL LIABILITIES . . . . .		17,901,996
8. SURETY :		
Foundation for the organization of ICRC transports		400,000

INTERNATIONAL COMMITTEE

STATEMENT OF INCOME AND

<i>EXPENDITURE</i>	Sw. Fr. 1965	Sw. Fr. 1966 (Budget)
<b>I. ACTIVITIES ABROAD :</b>		
<i>(Executive Division : delegations and missions, international relief operations, Central Tracing Agency)</i>		
1. Staff at ICRC headquarters in Geneva . . . . .	671,328.87	775,212.—
2. Permanent delegations in the field. . . . .	472,107.20	360,000.—
3. Missions from Geneva . . . . .	146,040.—	180,000.—
4. Central Tracing Agency . . . . .	616,025.20	459,743.—
5. Equipment and organisation . . . . .	76,011.65	74,200.—
	1,981,512.92	1,849,155.—
<b>II. HUMANITARIAN LAW AND INFORMATION :</b>		
<i>(Division of General Affairs : Geneva Conventions and humanitarian law, Information, Publications, Translations, Archives)</i>		
1. Staff at ICRC headquarters in Geneva . . . . .	1,269,738.75	1,221,711.—
2. Commissions of experts, Red Cross Conferences . .	39,276.76	103,000.—
3. Publications and documentation, information. . .	62,573.33	103,200.—
4. International Review of the Red Cross. . . . .	75,566.37	73,500.—
	1,447,155.21	1,501,411.—
<b>III. ADMINISTRATION :</b>		
<i>(General administrative services : Finance and Accounting, Personnel and Travel, Technical Services, Premises)</i>		
1. Staff at ICRC headquarters in Geneva . . . . .	1,213,067.95	1,191,477.—
2. Technical equipment . . . . .	63,180.20	50,500.—
3. Postal expenses, stationery and office supplies . .	206,514.51	163,200.—
4. ICRC headquarters premises (insurance, heating, water, electricity, repairs, upkeep and maintenance).	227,167.94	173,000.—
	1,709,930.60	1,578,177.—
<i>Total expenditure</i>	5,138,598.73	4,928,743.—

## INTERNATIONAL COMMITTEE

Table II

## EXPENDITURE FOR 1965

<i>INCOME</i>	Sw. Fr. 1965	Sw. Fr. 1966 (Budget)
<b>I. CONTRIBUTIONS AND GIFTS TOWARDS THE FINANCING OF GENERAL OVERHEADS :</b>		
1. Government contributions . . . . .	2,229,895.74	2,450,600.—
2. National Red Cross Society contributions . . . . .	534,858.30	532,400.—
3. Other donations. . . . .	412,308.08	343,200.—
	3,177,062.12	3,326,200.—
<b>II. INTEREST EARNED ON INVESTMENTS :</b>		
1. Interest earned on public securities and bank deposits . . . . .	315,928.01	249,000.—
2. Income from the Foundation in favour of the ICRC . . . . .	30,574.10	30,000.—
	346,502.11	279,000.—
<b>III. PARTICIPATION FROM THE GENERAL ACCOUNT FOR RELIEF ACTIONS . . . . .</b>		
	771,391.20	692,000.—
<i>Total income</i>	4,294,955.43	4,297,200.—
<b>DEFICIT FOR 1965</b>		
(Written off by withdrawal from Reserve for General Contingencies). . . . .	843,643.30	631,543.—
	5,138,598.73	4,928,743.—

## INTERNATIONAL COMMITTEE

Table III

**Contributions to the ICRC in 1965 from Governments and  
National Red Cross Societies and allocated to the Financing  
of Expenditure in 1965**

Countries	Governments	Red Cross Societies
	Sw. Fr.	Sw. Fr.
Afghanistan . . . . .	3,000.—	
Albania . . . . .		700.—
Australia . . . . .	72,203.40	32,305.50
Austria . . . . .	20,040.—	5,000.—
Belgium . . . . .	10,000.—	12,500.—
Brazil . . . . .	17,405.05	
Bulgaria . . . . .	1,000.—	4,500.—
Burma . . . . .	6,400.—	2,250.—
Cambodia . . . . .		2,000.—
Canada . . . . .	59,700.—	40,150.—
Ceylon . . . . .	3,020.—	
Chile . . . . .	25,900.—	4,300.—
China . . . . .		10,000.—
Colombia . . . . .	17,314.—	3,562.95
Costa Rica . . . . .		480.—
Czechoslovakia . . . . .		3,000.—
Denmark . . . . .	18,782.87	
Dominican Republic . . . . .		2,165.—
Ecuador . . . . .	891.50	1,000.—
El Salvador . . . . .	3,058.55	385.55
Ethiopia . . . . .		2,250.—
Finland . . . . .	8,000.—	3,000.—
France . . . . .	61,600.—	30,000.—
German Democratic Republic . . . . .		6,000.—
German Federal Republic . . . . .	161,298.90	30,000.—
Ghana . . . . .		2,000.—
Greece . . . . .	18,000.—	5,500.—
Guatemala . . . . .		1,629.30
Hungary . . . . .	1,000.—	2,500.—
Iceland . . . . .		1,000.—
India . . . . .	67,425.—	2,721.—
Indonesia . . . . .	45,000.—	
Iran . . . . .	20,000.—	20,000.—
Iraq . . . . .	8,000.—	3,500.—
Ireland . . . . .	7,500.—	3,500.—
Israel . . . . .	7,500.—	
Italy . . . . .	60,000.—	
Japan . . . . .	21,860.—	26,200.—*
Jordan . . . . .	3,630.60	
Korea, Democratic Republic of . . . . .		2,000.—

\* The Japanese Red Cross also remitted the ICRC in 1965 an additional amount of Sw. Fr. 3,800.—. This was incorporated into the Reserve for General Risks.

## INTERNATIONAL COMMITTEE

Countries	Governments	Red Cross Societies
	Sw. Fr.	Sw. Fr.
Korea, Republic of . . . . .	14,560.—	3,500.—
Laos . . . . .		2,000.—
Lebanon . . . . .	4,222.—	2,500.—
Liechtenstein . . . . .	4,000.—	
Luxemburg . . . . .	2,000.—	3,000.—
Madagascar . . . . .	1,590.60	
Malaysia . . . . .	4,800.—	
Mexico . . . . .	17,280.—	
Monaco . . . . .	3,500.—	2,000.—
Mongolia . . . . .	1,086.—	
Morocco . . . . .	3,000.—	
Netherlands . . . . .	15,000.—	25,000.—
New Zealand . . . . .	36,240.—	7,500.—
Nicaragua . . . . .	215.60	
Nigeria . . . . .	4,848.—	2,000.—
Norway . . . . .	16,000.—	
Pakistan . . . . .		2,500.—
Peru . . . . .		3,550.—
Philippines . . . . .	15,000.—	5,000.—
Poland . . . . .	15,000.—	6,000.—
Portugal . . . . .	13,000.—	
Rumania . . . . .		5,000.—
San Marino . . . . .	2,000.—	2,000.—
Senegal . . . . .	2,114.40	
Sierra Leone . . . . .	2,000.—	
South Africa, Republic of . . . . .	36,120.—	15,000.—
Spain . . . . .	8,042.26	
Sweden . . . . .	41,666.67	
Switzerland . . . . .	1,000,000.—	
Syria . . . . .		2,000.—
Tanzania . . . . .	6,020.—	
Thailand . . . . .	18,000.—	3,000.—
Togo . . . . .	1,700.—	2,156.25
Tunisia . . . . .	1,800.—	1,500.—
Turkey . . . . .	4,334.28	11,000.—
United Arab Republic . . . . .	39,876.06	
United Kingdom . . . . .	121,500.—	30,243.75
United States . . . . .		108,250.—
Upper Volta . . . . .		1,759.—
USSR . . . . .		16,300.—
Venezuela . . . . .	19,400.—	
Viet Nam, Democratic Republic . . . . .		2,000.—
Viet Nam, Republic of . . . . .		2,000.—
Yugoslavia . . . . .	4,450.—	2,000.—
Totals . . . . .	2,229,895.74	534,858.30

Table IV

INTERNATIONAL COMMITTEE OF THE RED CROSS  
SPECIAL FUND FOR RELIEF ACTIONS

	Sw. Fr.	Sw. Fr.
<i>Summary of movements in 1965</i>		
1. BALANCE CARRIED FORWARD FROM DECEMBER 31, 1964 . . . . .		2,167,772
2. RECEIPTS IN 1965 :		
2.1 Net product of 1965 public collection in Switzerland . . . . .	848,590	
2.2 Other donations for specific actions . . . . .	919,734	1,768,324
		3,936,096
3. EXPENDITURE IN 1965 :		
3.1 Purchases of relief material and supplies . . . . .	1,064,155	
3.2 Forwarding and distribution costs . . . . .	563,811	
3.3 Contribution to the expenses of the Central Tracing Agency . . . . .	299,284	(1,927,250)
		2,008,846
4. BALANCE AS AT DECEMBER 31, 1965 . . . . .		



INTERNATIONAL COMMITTEE

Table V

SPECIAL FUNDS

1. FOUNDATION FOR THE INTERNATIONAL COMMITTEE  
OF THE RED CROSS

BALANCE SHEET AS AT DECEMBER 31, 1965

ASSETS	Sw. Fr.	CAPITAL AND LIABILITIES	Sw. Fr.
Public securities, at par :		Inalienable capital . . . . .	1,028,252.52
— Swiss Funds . . . . .	1,000,000.—	Inalienable reserve fund :	
(market value		b/fwd from 1964 . . . . .	140,717.65
Fr. 982,550.—)		Statutory allocation of 15% from net revenue in 1965 . . . . .	5,473.—
— Foreign Funds . . . . .	154,710.—		146,190.65
(market value		<i>Total value of funds.</i> . . . .	<i>1,174,443.17</i>
Fr. 152,310.—)	1,154,710.—	International Committee of the Red Cross :	
Deposit with Swiss National Bank, Geneva . . . . .	42,075.32	Funds in current account . . . . .	30,834.60
Administration fédérale des contributions, Berne (tax paid in advance to be refunded) . . . . .	8,492.45		<u>1,205,277.77</u>
	<u>1,205,277.77</u>		

RECEIPTS AND EXPENDITURE ACCOUNT FOR 1965

EXPENDITURE	Sw. Fr.	RECEIPTS	Sw. Fr.
Deposit fees for safe custody of securities, auditors' fees and various expenses . . . . .	439.50	Income from securities in 1965 . . . . .	36,486.60
Statutory allocation to inalienable reserve fund: 15 % of the net revenue in 1965 (Art. 8 of the Statutes) . . . . .	5,473.—		
Allocation to the ICRC of balance of net revenue for 1965 (Art. 7 of the Statutes) . . . . .	30,574.10		
	<u>36,486.60</u>		<u>36,486.60</u>

INTERNATIONAL COMMITTEE

2. AUGUSTA FUND

BALANCE SHEET AS AT DECEMBER 31, 1965

ASSETS		CAPITAL AND LIABILITIES	
	Sw. Fr.		Sw. Fr.
Swiss Government securities (market value Fr. 117,600.—) at par . . . . .	120,000.—	Inalienable capital . . . . .	100,000.—
Deposit at the Swiss National Bank, Geneva . . . . .	6,356.95	Reserve for fluctuation in value	18,318.45
Administration fédérale des contributions, Berne (tax paid in advance to be refunded) .	915.30	Funds available on December 31, 1965 . . . . .	6,833.80
	<u>127,272.25</u>		<u>125,152.25</u>
		Creditors (Allocations to be withdrawn) . . . . .	2,000.—
		International Committee of the Red Cross : Funds in current account . . . . .	120.—
			<u>127,272.25</u>

RECEIPTS AND EXPENDITURE ACCOUNT FOR 1965

EXPENDITURE		RECEIPTS	
	Sw. Fr.		Sw. Fr.
Fees for auditors, safekeeping of securities and miscellaneous expenses . . . . .	163.50	B/fwd from December 31, 1965	3,709.—
Excess of receipts over expendi- ture : balance available on December 31, 1965 . . . . .	6,833.80	Income from securities in 1965 .	3,288.30
	<u>6,997.30</u>		<u>6,997.30</u>

## INTERNATIONAL COMMITTEE

## 3. EMPRESS SHÖKEN FUND

## BALANCE SHEET AS AT DECEMBER 31, 1965

ASSETS	Sw. Fr.	CAPITAL AND LIABILITIES	Sw. Fr.
Swiss Public Securities valued at par (Market value Fr. 187,120.—) . . . . .	199,000.—	Inalienable capital . . . . .	389,081.64
Deposit for 3 months (due 9.2.66) with League of Red Cross Societies . . . . .	304,998.55	Reserve for fluctuation in value: B/fwd from 1964 . . . . .	106,747.10
Cash at the Swiss National Bank, Geneva . . . . .	26,710.39	<i>Less:</i> Loss on sale of securities in 1965 . . . . .	5,354.50
Cash deposit with the International Committee of the Red Cross . . . . .	7,843.45		101,392.60
Administration fédérale des contributions, Berne (tax at source, to be reclaimed) . . . . .	1,804.30	Reserve for overheads: B/fwd from 1964 . . . . .	326.85
		Statutory allocation from 1965 income . . . . .	916.85
			1,243.70
		<i>Less:</i> 1965 overheads . . . . .	1,431.55
		Excess of 1965 overheads over reserve . . . . .	(187.85)
		Funds available according to accounts as at December 31, 1965 . . . . .	19,070.30
	<u>540,356.69</u>	<i>Total amount of fund</i> . . . . .	509,356.69
		Creditors (allocations to be withdrawn) . . . . .	31,000.—
			<u>540,356.69</u>

## RECEIPTS AND EXPENDITURE ACCOUNT FOR 1965

EXPENDITURE	Sw. Fr.	RECEIPTS	Sw. Fr.
44th distribution of revenue to two National Red Cross Societies, pursuant to the Joint Commission's decision of March 18, 1965 (circular No. 56 of April 11, 1965) . . . . .	22,000.—	Balance brought forward from December 31, 1964 . . . . .	23,649.85
Allocation of 5% of 1965 income for administrative expenses, in accordance with Art. 7 of the Fund regulations . . . . .	916.85	Income from securities in 1965 . . . . .	18,337.30
Excess of receipts over expenditure: balance available on December 31, 1965 . . . . .	19,070.30		
	<u>41,987.15</u>		<u>41,987.15</u>

## INTERNATIONAL COMMITTEE

## 4. FLORENCE NIGHTINGALE MEDAL FUND

BALANCE SHEET AS AT DECEMBER 31, 1965

ASSETS		CAPITAL AND LIABILITIES	
	Sw. Fr.		Sw. Fr.
Swiss Government securities valued at par (market value Fr. 29,440) . . . . .	32,000.—	Capital . . . . .	25,000.—
Deposit at Swiss National Bank, Geneva . . . . .	4,612.20	Reserve :	
Administration fédérale des contributions, Berne (tax paid in advance to be refunded) .	259.20	Balance brought forward from 1964 . . . . .	656.09
		Less :	
		Excess expendi- ture over receipts in 1965 . . . . .	115.55      540.54
		<u>Total value of funds . . . . .</u>	<u>25,540.54</u>
	<u>36,871.40</u>	International Committee of the Red Cross :	
		Funds in current account . . .	11,330.86
			<u>36,871.40</u>

## RECEIPTS AND EXPENDITURE ACCOUNT FOR 1965

EXPENDITURE		RECEIPTS	
	Sw. Fr.		Sw. Fr.
Printing costs, circular No. 460	340.—	Income from securities in 1965	931.20
Engraving of 27 medals . . . .	292.—	Excess of expenditure over receipts in 1965 . . . . .	115.55
Postage, fees for auditors and safekeeping of securities, sun- dry charges . . . . .	414.75		
	<u>1,046.75</u>		<u>1,046.75</u>