

# Financial position

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### III. FINANCIAL POSITION

The financial position of the ICRC at the end of December 1962, and the accounts for the year have been audited by the Société fiduciaire romande OFOR S.A. (auditors recognized by the Swiss Federal Council and the Commission fédérale des banques) which lodged its detailed report on May 24, 1963.

On the conclusion of their investigation, these auditors certify that the annual accounts of the ICRC, closed as on December 31, 1962, reflect the position as shown in the Books of Account and that the balance sheet on that date gives the exact financial position of our institution.

The following is the list of the statements reproduced in the Tables given hereafter :

*Table I.*—Balance Sheet as on December 31, 1962.

*Table II.*—General Account of Ordinary Expenditure and Receipts in 1962.

During the course of the year under review, the ICRC has had to meet increased charges whereas the receipts were lower than those of the previous year. The resultant deficit of Fr. 942,777.47 has appreciably exceeded expectations and has resulted in a corresponding reduction in the Reserve for General Risks.

*Table III.*—List of Contributions to the ICRC in 1962 from Governments and National Red Cross Societies.

This source of funds which constitutes the very basis of the ICRC financial resources made up for some 43 % of the expenses incurred in 1962 by our Committee.

*Table IV.*—Summary of General Account for Relief Actions in 1962.

This statement shows, in particular, the net result of the ICRC's appeal to the people of Switzerland in 1962, which amounted to Fr. 736,225.95.

*Table V.*—Summary of Estimated Ordinary Expenditure and Receipts for 1963.

As in previous years, this estimate makes no allowance for extraordinary expenditure which international circumstances might make it necessary for the ICRC to assume in the course of the year.

*Table VI.*—Balance Sheet and Receipts and Expenditure Account in 1962 relative to Special Funds, i.e. : Foundation for the International Committee of the Red Cross ; Augusta Fund ; Empress Shôken Fund ; and the Florence Nightingale Medal Fund. The accounts relative to these Funds and the position thereof as shown in this Table have been duly audited and confirmed as correct by the Société fiduciaire OFOR.

The International Committee of the Red Cross takes this opportunity to reiterate the expression of its sincere gratitude to all donors and in particular to the governments and National Red Cross Societies and to the people of Switzerland who, year in year out, help the ICRC to pursue its numerous and diverse activities throughout the world.

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## **TABLES**

**I - II - III - IV - V - VI**

## INTERNATIONAL COMMITTEE

## BALANCE SHEET AS ON

	Fr.	Fr.
<i>ASSETS</i>		
AVAILABLE AND REALISABLE		
Cash in hand . . . . .	98,848.76	
Postal Cheque Account . . . . .	346,675.74	
Balance at Banks :		
— Swiss francs . . . . .	657,902.65	
— Foreign currency holdings . . . . .	97,641.30	
Public Securities and other deposits . . . . .	14,584,455.—	15,785,523.45
FUNDS EARMARKED		
Advanced to ICRC Delegations and Delegates abroad .	299,534.07	
National Red Cross Societies, Governments and official organisations . . . . .	335,064.02	
Sundry debtors, advances and repayable costs, tempo- rary assets . . . . .	519,756.09	
Commodities and relief supplies :		
— current stocks . . . . .	1,575.40	1,155,929.58
OTHER ASSETS (nominal)		
Capital share in the " Foundation for the Organisation of Red Cross Transports " . . . . .	1.—	
Reserve stocks . . . . .	1.—	
Furniture and equipment . . . . .	1.—	3.—
TRUST FUND		
Funds received in connection with the Peace Treaty with Japan (assets in foreign currency) . . . . .		373,026.26
MEMO-ACCOUNT		
Debtor for security . . . . .		400,000.—
		<u>17,714,482.29</u>

DECEMBER 31, 1962

	Fr.	Fr.
<i>LIABILITIES</i>		
COMMITMENTS		
<i>Funds for relief actions :</i>		
Funds not yet assigned . . . . .	697,889.97	
Funds earmarked . . . . .	294,092.12	
Funds for current relief actions . . . . .	561,825.89	1,553,807.98
<i>Creditors</i>		
ICRC Delegations and Delegates . . . . .	53,123.46	
National Red Cross Societies, Governments and official organisations . . . . .	1,819,755.09	
Sundry creditors and temporary liabilities . . . . .	782,775.83	2,655,654.38
PROVISIONS		
Provision for the XXth International Conference of the Red Cross . . . . .	150,000.—	
Provision for special expenditure . . . . .	267,289.10	417,289.10
RESERVES		
Reserve for action in case of conflict . . . . .	5,000,000.—	
less : transfer of deficit on relief action in Nepal as at end Dec. 1962 . . . . .	1,300,730.21	
	3,699,269.79	
Reserve for General Risks . . . . .	3,615,434.78	
Guarantee Fund . . . . .	5,000,000.—	12,314,704.57
TRUST FUND		
Funds in connection with the Peace Treaty with Japan		373,026.26
MEMO-ACCOUNT		
Guarantee in favour of the " Foundation for the Organi- sation of Red Cross Transports " . . . . .		400,000.—
		17,714,482.29

## INTERNATIONAL COMMITTEE

## GENERAL ACCOUNT OF ORDINARY

	Fr.	Fr.
<i>EXPENDITURE</i>		
OVERHEAD EXPENSES AT GENEVA HEADQUARTERS		
Allowances, salaries and wages . . . . .	2,634,252.90	
Family allowances, insurance and other social charges .	458,857.05	
Postage, telegrams, telephone . . . . .	63,870.34	
Equipment, maintenance and general supplies . . . . .	224,620.90	
Upkeep of cars and lorries . . . . .	10,411.40	
Reception of visitors and travelling expenses in Switzerland . . . . .	21,102.90	
Sundry expenditure . . . . .	61,818.22	3,474,933.71
SPECIAL EXPENSES		
Publication, information and documentation . . . . .	213,153.43	
Allowances for expenses, Members of the Presidential Council . . . . .	43,400.—	
Red Cross Conferences and Meetings . . . . .	32,128.20	
Committees of experts . . . . .	24,656.05	
Missions from Geneva . . . . .	202,805.61	516,143.29
DELEGATIONS ABROAD		
Delegates' salaries, allowances and insurance . . . . .	85,187.25	
Delegates, travelling expenses and maintenance, overhead expenses of delegations . . . . .	36,069.55	121,256.80
Allocation to Fund for special expenditure . . . . .		30,000.—
		<u>4,142,333.80</u>

## EXPENDITURE AND RECEIPTS FOR 1962

	Fr.	Fr.
RECEIPTS		
CONTRIBUTIONS AND GIFTS TOWARDS THE FINANCING OF THE GENERAL WORK		
Contributions by Governments . . . . .	1,371,397.01	2,152,831.55
Contributions by National Red Cross Societies . . . . .	415,221.11	
Sundry donations . . . . .	366,213.43	
INCOME FROM INVESTMENTS		
Income from Public Securities and Bank Interest . . . . .	363,466.15	394,648.10
Income from ICRC Foundation . . . . .	31,181.95	
SUMS RECOVERED AND SUNDRY RECEIPTS		
Recovered outlays . . . . .	624,450.45	652,076.68
Sundry receipts . . . . .	27,626.23	
Total Receipts . . . . .		3,199,556.33
DEFICIT FOR 1962		
Written off by withdrawal from Reserve for General Risks		942,777.47
		4,142,333.80



Table III

**Contributions to the ICRC in 1962 from Governments and  
National Red Cross Societies allocated to the Financing  
of Expenditure in 1962**

Countries	Governments	Red Cross Societies
	Fr.	Fr.
Afghanistan . . . . .	3,000.—	
Albania . . . . .		700.—
Australia . . . . .	72,263.20	24,057.50
Austria . . . . .	16,700.—	3,000.—
Belgium . . . . .	10,000.—	4,000.—
Brazil . . . . .	9,920.35	
Bulgaria . . . . .		2,000.—
Burma . . . . .	6,400.—	1,000.—
Cambodia . . . . .	4,283.44	
Canada . . . . .	59,243.75	30,862.50
Ceylon . . . . .	3,025.—	
Chile . . . . .		4,000.—
China . . . . .		5,000.—
Columbia . . . . .	17,330.—	2,021.75
Costa Rica . . . . .		480.—
Czechoslovakia . . . . .		3,000.—
Denmark . . . . .	10,000.—	2,000.—
Dominican Republic . . . . .		1,994.10
Ecuador . . . . .	3,564.55	700.—
El Salvador . . . . .	3,060.35	395.45
Ethiopia . . . . .		2,250.—
Finland . . . . .	5,000.—	3,480.—
France . . . . .	52,300.—	20,000.—
German Democratic Republic . . . . .		6,000.—
German Federal Republic . . . . .	53,890.90	20,000.—
Ghana . . . . .		1,526.75
Greece . . . . .	15,000.—	4,000.—
Guatemala . . . . .		600.—
Hungary . . . . .	1,000.—	1,500.—
Iceland . . . . .		500.—
India . . . . .	67,800.—	
Indonesia . . . . .	15,000.—	
Iran . . . . .	20,000.—	
Iraq . . . . .	8,000.—	3,000.—
Ireland . . . . .	5,500.—	3,500.—
Israel . . . . .	7,500.—	
Italy . . . . .	59,805.29	
Japan . . . . .	21,863.24	20,000.—
Jordan . . . . .	3,600.—	
Jugoslavia . . . . .	2,000.—	2,000.—
Korea, Democratic Republic of . . . . .		2,000.—
Korea, Republic of . . . . .	7,566.50	3,227.30
Lebanon . . . . .	5,869.10	1,700.—
Liechtenstein . . . . .	2,500.—	

Countries	Governments	Red Cross Societies
	Fr.	Fr.
Luxemburg . . . . .	2,000.—	3,000.—
Madagascar . . . . .	880.—	
Mexico . . . . .	17,298.05	
Monaco . . . . .		2,000.—
Morocco . . . . .		2,500.—
Netherlands . . . . .		24,000.—
New Zealand . . . . .	24,250.—	6,500.70
Nicaragua . . . . .		1,616.70
Nigeria . . . . .	5,000.—	
Norway . . . . .	10,000.—	3,000.—
Pakistan . . . . .	3,000.—	2,000.—
Peru . . . . .		2,156.85
Philippines . . . . .	6,480.—	3,750.—
Poland . . . . .	15,000.—	6,000.—
Portugal . . . . .	10,000.—	
Rhodesia and Nyasaland . . . . .	3,023.45	
Rumania . . . . .		4,000.—
San Marino . . . . .	1,000.—	500.—
South Africa, Republic of . . . . .	36,360.—	15,000.—
Spain . . . . .	8,000.—	2,160.—
Sweden . . . . .	24,990.—	
Switzerland . . . . .	500,000.—	
Thailand . . . . .	15,000.—	2,750.—
Tunisia . . . . .	1,500.—	1,500.—
Turkey . . . . .	14,503.54	
United Arab Republic . . . . .	30,000.—	
United Kingdom . . . . .	48,720.—	24,340.—
United States . . . . .		107,937.—
USSR . . . . .		16,268.—
Venezuela . . . . .	19,407.85	
Vietnam, Democratic Republic of . . . . .		1,750.—
Vietnam, Republic of . . . . .	1,998.45	1,996.51
	1,371,397.01	415,221.11

In addition, the ICRC received in 1962 the following amounts concerning previous years, which were passed to the Reserve for General Risks Account :

Countries	Governments	Red Cross Societies
	Fr.	Fr.
Cambodia . . . . .	4,283.44	
Lebanon . . . . .	5,903.05	
Venezuela . . . . .	19,396.60	
Vietnam, Republic of . . . . .	1,998.45	
	31,581.54	—

Table IV

## SUMMARY OF GENERAL ACCOUNT FOR RELIEF ACTIONS IN 1962

	Sw. Fr.	Sw. Fr.
BALANCE CARRIED FORWARD AS FROM DECEMBER 31, 1961 . . . . . <i>i.e.</i>		1,875,843.77
Funds not yet assigned . . . . .	752,313.39	
Funds earmarked . . . . .	243,969.61	
Funds for current relief actions . . . . .	879,560.77	
<i>Plus :</i> . . . . . Total as above . . .	1,875,843.77	
RECEIPTS IN 1962		
Funds received by the ICRC or placed at its disposal for relief actions of various descriptions :		
(a) Donations not allocated for specific purposes :		
Net product of the collection in Switzerland (1962) . . . . .	736,225.96	
(b) Funds received by the ICRC from various donors (communities or individuals) for specific actions . . . . .	1,307,369.42	2,043,595.37
<i>to be deducted :</i>		3,919,439.14
EXPENDITURE IN 1962		
Sundry purchases, expenditure on delegations, missions and administration for relief actions . . . . .		3,666,361.37
<i>to be added :</i>		
Deficit as of 31.12.61 on relief action in Nepal (Tibetan refugees) transferred to " Reserve for action in case of conflict " . . . . .		253,077.77
		1,300,730.21
BALANCE AS ON DECEMBER 31, 1962 . . . . .		1,553,807.98
(Balance of funds for relief actions apportioned as follows) :		
Funds not yet assigned . . . . .	697,889.97	
Funds earmarked . . . . .	294,092.12	
Funds for current relief actions . . . . .	561,825.89	
<i>Total as above . . .</i>	1,553,807.98	

**ESTIMATES OF RECEIPTS AND EXPENDITURE FOR 1963**

**SPECIAL FUNDS**

## INTERNATIONAL COMMITTEE

## SUMMARY ESTIMATE OF ORDINARY

ESTIMATED EXPENDITURE	Sw. Fr.
<b>OVERHEAD EXPENSES</b>	
Allowances, salaries and wages . . . . .	2,405,600.—
Family allowances and social charges . . . . .	445,300.—
Postage, telegrams, telephone . . . . .	68,500.—
Equipment, maintenance and general supplies . . . . .	188,900.—
Upkeep of cars and lorries . . . . .	10,000.—
Reception of visitors and travelling expenses in Switzerland . . . . .	24,200.—
Sundry expenses . . . . .	60,000.—
<b>OTHER EXPENSES</b>	
Publications, Information . . . . .	167,400.—
Allowances for expenses, members of the Presidential Council . . . . .	43,800.—
Red Cross Conferences and Meetings . . . . .	63,000.—
Expert Committees . . . . .	15,000.—
Study-visits and special translations . . . . .	15,000.—
Missions from Geneva . . . . .	150,000.—
Delegations abroad . . . . .	199,900.—
	<u>3,856,600.—</u>

NOTE : The above estimates do not include any margin for extraordinary expenditure which international circumstances might make it necessary for the ICRC to assume during the budgetary period.

## EXPENDITURE AND RECEIPTS FOR 1963

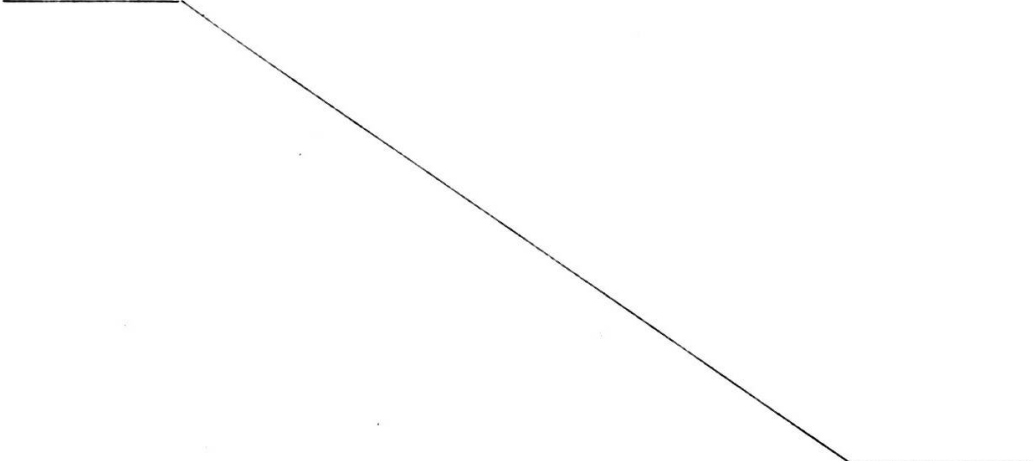
ESTIMATED RECEIPTS	Sw. Fr.
Contributions from Governments . . . . .	1,935,000.—
Contributions from National Red Cross Societies . . . . .	435,000.—
Donations and reimbursements . . . . .	493,000.—
Income from funds invested . . . . .	399,100.—
Sundry receipts . . . . .	16,000.—
	<u>3,278,100.—</u>
The insufficiency of receipts would thus amount to . . . . .	578,500.—
	<u>3,856,600.—</u>

Table VI

## SPECIAL FUNDS

1. FOUNDATION FOR THE INTERNATIONAL COMMITTEE  
OF THE RED CROSS

## BALANCE SHEET AS ON DECEMBER 31, 1962

ASSETS		LIABILITIES	
	Sw. Fr.		Sw. Fr.
Public securities :		Inalienable capital . . . . .	1,028,252.52
Credit entered in the Swiss Confederation National Debt Register valued at par (Market value : Sw. Fr. 834,070.—)	827,000.—	Inalienable reserve fund :	
Public securities deposited at the Swiss National Bank, Geneva, valued at par (market value Sw. Fr. 286,300.—)	285,000.—	B/fwd from 1961	124,387.65
	1,112,000.—	Statutory allocation of 15% from net revenue in 1962 . . . . .	5,502.70
			129,890.35
		Total value of funds . . . . .	1,158,142.87
Deposit at the Swiss National Bank, Geneva . . . . .	69,422.82	International Committee of the Red Cross :	
Administration fédérale des contributions, Berne (tax paid in advance to be refunded) . . . . .	8,102.—	Funds in current account . . . . .	31,381.95
	1,189,524.82		1,189,524.82

## RECEIPTS AND EXPENDITURE ACCOUNT FOR 1962

EXPENDITURE		RECEIPTS	
	Sw. Fr.		Sw. Fr.
Deposit fees for safe custody of securities, office supplies and auditors' fees . . . . .	297.55	Revenue from securities in 1962	36,982.20
Statutory allocation to inalienable reserve fund : 15 % of the net revenue in 1962 (Art. 8 of the Statutes) . . . . .	5,502.70		
Allocation to the ICRC of balance of net revenue for 1962 (Art. 7 of the Statutes)	31,181.95		
	36,982.20		36,982.20

## 2. AUGUSTA FUND

### BALANCE SHEET AS ON DECEMBER 31, 1962

ASSETS	Sw. Fr.	LIABILITIES	Sw. Fr.
Swiss Government securities (market value Fr. 118,800.—) at par . . . . .	120,000.—	Inalienable capital . . . . .	100,000.—
Deposit at the Swiss National Bank, Geneva . . . . .	11,960.55	Reserve for fluctuation in value Funds available on December 31, 1962 . . . . .	18,178.45 10,644.10
Administration fédérale des contributions, Berne (tax paid in advance to be re- funded) . . . . .	972.—	<i>Total available funds</i> . . .	128,822.55
	<hr/>	Creditors (Allocations to be withdrawn) . . . . .	4,000.—
	132,932.55	International Committee of the Red Cross : Funds in current account . . . . .	110.—
	<hr/>		<hr/>
			132,932.55

### RECEIPTS AND EXPENDITURE ACCOUNT FOR 1962

EXPENDITURE	Sw. Fr.	RECEIPTS	Sw. Fr.
Deposit fees for safe custody of securities, audi- tors' fees and various expenses . . . . .	153.50	Income from securities in 1962	3,492.00
Balance available on December 31, 1962 : Balance brought forward from the pre- vious year . . . . .	7,305.60	Balance carried forward from the previous year . . . . .	7,305.60
Receipts in excess of expenditure in 1962 . . . . .	3,338.50		
	10,644.10		
	<hr/>		
	10,797.60		<hr/>
			10,797.60



### 3. EMPRESS SHÔKEN FUND

#### BALANCE SHEET AS ON DECEMBER 31, 1962

ASSETS		LIABILITIES	
	Sw. Fr.		Sw. Fr.
Swiss Public Securities estimated at par (Stock Exchange value Fr. 455,430.—)	458,000.—	Inalienable capital	346,250.—
Cash at the Swiss National Bank, Geneva . . . . .	25,061.60	Reserve for fluctuation in value . . . . .	106,747.10
Administration fédérale des contributions, Berne (Tax at source, to be reclaimed) . . . . .	3,861.70	Provision for administrative expenses : Balance carried forward from 1961 . . . . .	332.55
		Statutory allocation from 1962 income . . . . .	693.70
		<i>Less :</i>	1,026.25
		Actual administrative expenses in 1962 . . . . .	518.80
			507.45
		Funds available according to accounts as on December 31, 1962 . . . . .	14,651.75
		Total amount of fund . . . . .	468,156.30
		Creditors (allocations to be withdrawn) . . . . .	16,000.—
		International Committee of Red Cross Assets on Current a/c . . . . .	2,767.—
	<u>486,923.30</u>		<u>486,923.30</u>

#### INCOME AND EXPENDITURE ACCOUNT FOR 1962

EXPENDITURE		RECEIPTS	
	Sw. Fr.		Sw. Fr.
41st distribution of allocations to four National Red Cross Societies, in accordance with the decision of the Joint Commission, April 11, 1962 . . . . .	12,000.—	Income in 1962 on investments . . . . .	13,873.40
Allocation of 5% of 1962 income to administration of Fund, in accordance with Article 7 of the Regulations . . . . .	693.70	Plus balance brought forward from 1961 . . . . .	13,472.05
Funds available as on December 31, 1962 :			
Balance brought forward from 1961 . . . . .	13,472.05		
Surplus receipts over expenditure in 1962 . . . . .	1,179.70		
	<u>14,651.75</u>		
	<u>27,345.45</u>		<u>27,345.45</u>

## 4. FLORENCE NIGHTINGALE MEDAL FUND

### BALANCE SHEET AS ON DECEMBER 31, 1962

ASSETS	Sw. Fr.	LIABILITIES	Sw. Fr.
Swiss Government securities, valued at par (Market value Fr. 31,360) . . . . .	32,000.—	Capital . . . . .	25,000.—
Deposit at the Swiss National Bank, Geneva . . . . .	1,856.10	Reserve :	
Administration fédérale des contributions, Berne (tax paid in advance to be re- funded) . . . . .	259.20	Balance brought forward from 1961 . . . . .	2,400.39
		Excess of re- ceipts over ex- penditure in 1962 . . . . .	398.80
			2,799.19
		<i>Total value of funds . . .</i>	27,799.19
		International Committee of the Red Cross :	
		Funds in current account .	6,316.11
	<u>34,115.30</u>		<u>34,115.30</u>

### RECEIPTS AND EXPENDITURE ACCOUNT FOR 1961

EXPENDITURE	Sw. Fr.	RECEIPTS	Sw. Fr.
Printing costs, Circular No. 437	337.—	Income from securities in 1962	931.20
Auditors' fees, deposit fees for safe custody of securities, bank fees and various ex- penses . . . . .	195.40		
<i>Total expenses . . .</i>	532.40		
Excess of receipts over expendi- ture in 1962 . . . . .	398.80		
	<u>931.20</u>		<u>931.20</u>

