

Financial position

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III. FINANCIAL POSITION

As in previous years the annual accounts of the ICRC 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 certified the financial position of the International Committee for 1963 to be correct, as shown in the annexed Tables I to VI.

The manifold activities undertaken by the ICRC during the course of the past year entailed a certain increase of expenditure in excess of estimates. The events of the Centenary, the Exhibition and the Congress, in particular, overran the item " Allowances, salaries and wages " by an amount of approximately 215,000 Sw.frs. in relation to the budget. Furthermore, extraordinary expenditure, resulting from the ICRC medico-surgical relief mission in the Yemen, by itself reached a total of nearly 614,000 Sw.frs.

The regular financing of the ICRC depends, it should be recalled, on the generosity of the States parties to the Geneva Conventions, as well as of the National Red Cross Societies. For its relief actions, the ICRC is pleased to be able to count on the proceeds of its annual collection in Switzerland and on special payments made to it by governments, National Red Cross Societies and private donors.

The efforts made during the centenary year by all who contributed to the financing of the Committee's activities entitle one to hope for a readjustment of contributions, which the ever-increasing rise in the cost of living and the decrease in purchasing power has rendered indispensable.

The ICRC once more expresses its gratitude to all those who assure its financial support without which it could not continue to carry out its mission.

Examination of the financial results :

Table I.—ICRC Balance Sheet as on December 31, 1963

As the Balance Sheet shows, on the one hand, the increase of expenditure over ordinary receipts for the year, viz. 704,727.70 Sw.frs., has been placed in the Reserve for General Risks, and, on the other hand, the deficit outstanding at the end of 1963, for the ICRC relief action in Nepal (1,496,738.61 Sw.frs of which 1,300,730.21 was brought forward from 1962) and in the Yemen (613,840.89 Sw.frs.) has been provisionally transferred to assets.

Table II.—General Account of Ordinary Expenditure and Receipts in 1963

The budget for 1963 estimated a deficit of 580,000 Sw.frs. which the expenses incurred during the period brought to 704,724.70 Sw.frs., in spite of an increase in contributions registered in the Centenary Year.

Table III.—List of contributions to the ICRC in 1963 from Governments and National Red Cross Societies.

Total receipts, which we would emphasize constitute the very basis of the International Committee's regular financing, only covered approximately half of the institution's ordinary expenditure.

Table IV.—Summary of General Account for Relief Actions in 1963

Amongst other items under the heading of receipts is shown the net product of the ICRC's appeal in Switzerland (annual collection) which showed an increase over previous years and amounted to 766,933.20 Sw.frs.

Table V.—Summary Estimate of Ordinary Expenditure and Receipts of the ICRC for 1964

This estimate has been based on the actual current requirements of the ICRC. In other words, any change in the international

situation can oblige the International Committee to face unexpected extensions to its activities and consequently to its financial needs.

Table VI.—Balance Sheet and Receipts and Expenditure Account in 1963 relative to Special Funds :

1. Foundation of the International Committee of the Red Cross
2. Augusta Fund
3. Empress Shôken Fund

Desiring to mark the year preceding the fiftieth anniversary of this Fund at the same time as the Red Cross Centenary, H.M. The Empress of Japan graciously made a personal donation to the Shôken Fund amounting to 3,600,000 Yen (approximately 43,000 Sw.frs.)

4. Florence Nightingale Medal Fund.
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INTERNATIONAL COMMITTEE

BALANCE SHEET AS OF

<i>ASSETS</i>	Sw. Fr.	Sw. Fr.
AVAILABLE AND REALISABLE		
Cash in hand :		
— in Swiss francs	32,077.08	
— in Foreign currency	4,262.48	
Balance at Postal Cheque Account	107,344.33	
Bank Balances :		
— in Swiss francs	395,996.28	
— in Foreign currency	65,822.45	
Public securities	10,609,001.—	
Other deposits	3,016,700.70	14,231,204.32
DEBTORS		
Governments	508,719.—	
National Red Cross Societies	32,409.72	
Sundry organisations	1,558.90	
ICRC Delegations	170,466.08	
Delegates and other ICRC staff members	51,819.45	
Special funds administered by ICRC	47,201.96	
Other debtors and refundable costs	330,024.53	1,142,199.64
TEMPORARY ASSETS		308,534.91
COMMODITIES, current stocks		38,993.60
OTHER ASSETS (nominal)		
Capital share in the " Foundation for the Organisation of Red Cross Transports "	1.—	
Furniture, machines, equipment	1.—	2.—
TRUST FUND		
Balance of interest on funds received in connection with the Peace Treaty with Japan (assets in foreign currency)		381,088.78
<i>Total assets</i>		16,102,023.25
DEFICIT, STILL TO BE COVERED, ON RELIEF ACTIONS IN :		
Nepal	1,496,738.61	
Yemen	613,840.89	2,110,579.50
		18,212,602.75
Debtor for security		400,000.—

DECEMBER 31, 1963

<i>LIABILITIES</i>	Sw. Fr.	Sw. Fr.
FUNDS FOR RELIEF ACTIONS		
Funds not yet assigned	750,836.75	
Funds earmarked	403,731.32	
Funds for current relief actions	525,938.96	1,680,507.03
CREDITORS		
Governments	1,514,541.25	
National Red Cross Societies	69,007.65	
Sundry organisations	14,894.05	
Delegates and other ICRC staff members	48,830.40	
Others	368,117.21	2,015,390.56
TEMPORARY LIABILITIES		316,732.45
TRUST FUND		
Funds in connection with the Peace Treaty with Japan		381,088.78
PROVISIONS		
Provision for future International Conferences and meetings of the Red Cross	180,000.—	
Provision for the Centenary celebrations & Congress .	247,289.10	427,289.10
RESERVES		
Reserve for action in case of conflict	5,000,000.—	
Reserve for General Risks. 4,096,319.53		
less :		
Deficit for 1963 704,724.70	3,391,594.83	
GUARANTEE FUND		8,391,594.83
		5,000,000.—
Guarantee in favour of the " Foundation for the Organisation of Red Cross Transports "		18,212,602.75
		400,000.—

INTERNATIONAL COMMITTEE

GENERAL ACCOUNT OF ORDINARY

<i>EXPENDITURE</i>	Sw. Fr.	Sw. Fr.
OVERHEAD EXPENSES AT GENEVA HEADQUARTERS		
Allowances, salaries and wages	3,017,260.45	
Family allowances, insurance and other social charges	477,468.70	
Postage, telegrams, telephone	68,818.91	
Equipment and maintenance of premises, general supplies	260,365.54	
Reception of visitors and travelling expenses in Switzerland	38,479.95	
Upkeep of cars and lorries	10,187.55	
Sundry expenditure	122,061.18	
		3,994,642.28
 SPECIAL EXPENSES		
International Review of the Red Cross	85,266.90	
General publications	72,212.65	
Radio and films	132,859.40	
Allowances for expenses, Members of the Presidential Council	39,000.—	
Red Cross Conferences and Meetings	33,072.45	
Missions from Geneva	89,348.35	
Miscellaneous expenses	36,018.59	
		487,778.34
 DELEGATIONS ABROAD		190,835.26
 ALLOCATION TO PROVISION FOR FUTURE INTERNATIONAL CONFERENCES AND MEETINGS OF THE RED CROSS .		30,000.—
		4,703,255.88

EXPENDITURE AND RECEIPTS FOR 1963

	Sw. Fr.	Sw. Fr.
<i>RECEIPTS</i>		
CONTRIBUTIONS AND GIFTS TOWARDS THE FINANCING OF THE GENERAL WORK		
Contributions by Governments	1,875,853.98	
Contributions by National Red Cross Societies	501,263.44	
Sundry donations from Switzerland and abroad	566,384.56	
		2,943,501.98
INCOME FROM INVESTMENTS		
Income from Public Securities and Bank Interest	350,706.30	
Income from ICRC Foundation	31,110.50	
		381,816.80
SUMS RECOVERED AND SUNDRY RECEIPTS		
Recovered outlays	641,383.75	
Sundry receipts	31,828.65	673,212.40
<i>Total Receipts</i>		3,998,531.18
DEFICIT FOR 1963		
Written off by withdrawal from Reserve for General Risks		704,724.70
		<u>4,703,255.88</u>

Table III

**Contributions to the ICRC in 1963 from Governments and
National Red Cross Societies allocated to the Financing
of Expenditure in 1963**

Countries	Governments	Red Cross Societies
	Sw. Fr.	Sw. Fr.
Albania		700.—
Australia	72,143.55	30,021.87
Austria	16,700.—	4,000.—
Belgium	10,000.—	5,000.—
Brazil	9,908.85	
Bulgaria	1,000.—	3,250.—
Burma	6,400.—	1,000.—
Canada	59,717.55	30,075.—
Ceylon	3,025.—	
Chile		5,000.—
China		5,000.—
Colombia	17,200.—	3,726.—
Costa Rica		480.—
Czechoslovakia		3,000.—
Denmark	18,759.38	
Dominican Republic		2,496.60
Ecuador	1,486.35	905.—
El Salvador	3,053.25	386.20
Ethiopia		2,250.—
Finland	5,000.—	3,480.—
France	61,600.—	25,000.—
German Democratic Republic		6,000.—
German Federal Republic	54,179.95	25,000.—
Ghana		2,100.—
Greece	18,000.—	5,000.—
Hungary	1,000.—	2,500.—
India	67,800.—	2,700.—
Iran	20,000.—	
Iraq	8,000.—	3,750.—
Ireland	5,500.—	4,000.—
Israel	7,500.—	
Italy	60,000.—	
Ivory Coast	1,600.—	
Japan	21,606.25	20,000.—
Jordan	3,624.—	
Korea, Republic of	7,566.55	4,051.85
Laos		1,875.—
Lebanon	5,859.45	2,000.—
Liberia	2,511.35	
Liechtenstein	2,500.—	
Luxemburg	2,000.—	3,750.—
Madagascar	1,600.—	
Malaya	4,800.—	
Mexico	17,290.—	
Monaco		2,500.—

Countries	Governments	Red Cross Societies
	Sw. Fr.	Sw. Fr.
Morocco	1,800.—	2,500.—
Netherlands	13,000.—	26,400.—
New Zealand	24,120.—	8,155.17
Nicaragua		1,726.—
Norway	12,000.—	5,000.—
Pakistan		2,500.—
Peru		3,000.—
Philippines	11,160.—	4,800.—
Poland	15,000.—	7,500.—
Portugal	10,000.—	
Rumania		4,000.—
San Marino	1,000.—	1,875.—
Saudi Arabia	12,941.25	
Senegal, Republic of	2,000.—	
Sierra Leone	2,057.—	
South Africa, Republic of	36,180.—	17,125.—
Sweden	41,511.—	
Switzerland	1,000,000.—	
Syria		500.—
Tanganyika	6,010.—	
Thailand		3,437.50
Tunisia	1,500.—	1,900.—
Turkey		10,625.—
United Kingdom	60,475.—	36,341.25
United States		129,825.—
Upper Volta	1,762.—	
Uruguay		500.—
USSR		16,306.—
Venezuela	14,456.50	
Vietnam, Democratic Republic		1,750.—
Vietnam, Republic of	3,949.75	2,000.—
Yugoslavia	6,000.—	2,500.—
	1,875,853.98	501,263.44

In addition, the ICRC received in 1963 the following amounts concerning previous years, which were passed to the Reserve for General Risks Account :

Countries	Governments	Red Cross Societies
	Sw. Fr.	Sw. Fr.
India		1,350.—
Netherlands	10,000.—	
	54,000.—*	
Saudi Arabia	25,882.50	
Turkey		8,500.—
Yugoslavia	4,000.—	
	93,882.50	9,850.—

* Special contribution.

Table IV

SUMMARY OF GENERAL ACCOUNT FOR RELIEF ACTIONS IN 1963

	Sw. Fr.	Sw. Fr.
BALANCE CARRIED FORWARD AS FROM DECEMBER 31, 1962		1,553,807.98
<i>i.e.</i>		
Funds not yet assigned	697,889.97	
Funds earmarked	294,092.12	
Funds for current relief actions	561,825.89	
	<u>1,553,807.98</u>	
<i>Plus :</i>		
RECEIPTS IN 1963		
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 (1963)	766,933.20	
(b) Funds received by the ICRC from various donors (communities or individuals) for specific actions	473,423.68	1,240,356.88
		<u>2,794,164.86</u>
<i>to be deducted :</i>		
EXPENDITURE IN 1963		
Sundry purchases, expenditure on delegations, missions and administration for relief actions		1,923,507.12
		<u>870,657.74</u>
<i>to be added :</i>		
Deficit for 1963 on relief actions still to be covered and provisionally included in the Balance Sheet :		
— Nepal (Tibetan refugees)	196,008.40	
— Yemen (field hospital)	613,840.89	809,849.29
		<u>1,680,507.03</u>
BALANCE AS ON DECEMBER 31, 1963		
Apportioned as follows :		
Funds not yet assigned	750,836.75	
Funds earmarked	403,731.32	
Funds for current relief actions	525,938.96	
	<u>1,680,507.03</u>	

ESTIMATES OF RECEIPTS AND EXPENDITURE FOR 1964
SPECIAL FUNDS

INTERNATIONAL COMMITTEE

SUMMARY ESTIMATE OF ORDINARY

ESTIMATED EXPENDITURE	Sw. Fr.
OVERHEAD EXPENSES	
Allowances, salaries and wages	2,804,000.—
Family allowances and social charges	433,900.—
Postage, telegrams, telephone	72,500.—
Equipment, maintenance and general supplies	240,500.—
Upkeep of cars and lorries	10,000.—
Reception of visitors and travelling expenses in Switzerland	15,000.—
Sundry expenses	53,000.—
OTHER EXPENSES	
Publications, Information	149,100.—
Allowances for expenses, members of the Presidential Council	43,800.—
Expert Committees	25,000.—
Study-visits and special translations	13,000.—
Missions from Geneva	200,000.—
Delegations abroad	416,900.—
	<hr/> 4,476,700.— <hr/>

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 1964

ESTIMATED RECEIPTS		Sw. Fr.
Contributions from Governments		2,047,000.—
Contributions from National Red Cross Societies		487,000.—
Donations and reimbursements		710,000.—
Income from funds invested		376,900.—
Sundry receipts		6,000.—
		<hr/> 3,626,900.—
The insufficiency of receipts would thus amount to		849,800.—
<hr/>		
		<hr/> 4,476,700.—

Table VI

SPECIAL FUNDS

1. FOUNDATION FOR THE INTERNATIONAL COMMITTEE
OF THE RED CROSS

BALANCE SHEET AS ON DECEMBER 31, 1963

ASSETS		LIABILITIES	
	Sw. Fr.		Sw. Fr.
Public securities :		Inalienable capital	1,028,252.52
Credit entered in		Inalienable reserve fund :	
the Swiss Confed-		B/fwd from 1962	129,890.35
eration National		Statutory alloca-	
Debt Register		tion of 15% from	
valued at par .	827,000.—	net revenue in	
(Market value :		1963	5,490.10 135,380.45
Fr. 819,550.—)		<i>Total value of funds</i> . . .	<i>1,163,632.97</i>
Securities depos-		International Committee of the	
ited at the Swiss		Red Cross :	
National Bank,		Funds in current account . .	31,391.10
Geneva, valued			
at par	284,600.— 1,111,600.—		
(Market value :			
Fr. 283,992.—)			
Deposit at the Swiss National			
Bank, Geneva	75,322.07		
Administration fédérale des			
contributions, Berne (tax paid			
in advance to be refunded) .	8,102.—		
	<u>1,195,024.07</u>		<u>1,195,024.07</u>

RECEIPTS AND EXPENDITURE ACCOUNT FOR 1963

EXPENDITURE		RECEIPTS	
	Sw. Fr.		Sw. Fr.
Deposit fees for safe custody of		Income from securities in 1963	36,982.20
securities, auditors' fees and			
various expenses	381.60		
Statutory allocation to in-			
alienable reserve fund : 15%			
of the net revenue in 1963			
(Art. 8 of the Statutes) . . .	5,490.10		
Allocation to the ICRC of			
balance of net revenue for			
1963 (Art. 7 of the Statutes)	31,110.50		
	<u>36,982.20</u>		<u>36,982.20</u>

2. AUGUSTA FUND

BALANCE SHEET AS ON DECEMBER 31, 1963

ASSETS	Sw. Fr.	LIABILITIES	Sw. Fr.
Swiss Government securities (market value Fr. 117,600.—) at par	120,000.—	Inalienable capital	100,000.—
		Reserve for fluctuation in value	18,178.45
		Funds available on December 31, 1963	13,708.55
		<i>Total available funds</i> . . .	131,887.—
Deposit at the Swiss National Bank, Geneva	15,299.55	Creditors (Allocations to be withdrawn)	2,000.—
Administration fédérale des contributions, Berne (tax paid in advance to be refunded) .	972.—	International Committee of the Red Cross ; Funds in current account	2,384.55
	<u>136,271.55</u>		<u>136,271.55</u>

RECEIPTS AND EXPENDITURE ACCOUNT FOR 1963

EXPENDITURE	Sw. Fr.	RECEIPTS	Sw. Fr.
Fees for circulars, auditors' fees, deposit fees for safe custody of securities, vari- ous expenses . .	427.55	Income from securities in 1963	3,492.—
Balance available on December 31, 1963 : Balance brought forward from the previous year .	10,644.10	Balance carried forward from the previous year	10,644.10
Receipts in ex- cess of expend- iture in 1963 . .	<u>3,064.45</u>		
	<u>13,708.55</u>		
	<u>14,136.10</u>		<u>14,136.10</u>

3. EMPRESS SHÔKEN FUND

BALANCE SHEET AS ON DECEMBER 31, 1963

ASSETS		LIABILITIES	
	Sw. Fr.		Sw. Fr.
Swiss Public Securities valued at par (Stock Exchange value Fr. 498,120.—)	508,000.—	Inalienable capital :	
Cash at the Swiss National Bank, Geneva	28,680.99	On 31 December 1962	346,250.—
Administration fédérale des contributions, Berne (Tax at source, to be reclaimed) . .	3,861.70	<i>plus</i>	
		Gift of H.M. the Empress of Japan on the occasion of the Centenary of the International Red Cross (Yen 3.600.000.—)	42,831.64
			389,081.64
		Reserve for fluctuation in value .	106,747.10
		Provision for administrative expenses :	
		Balance brought forward from 1962	507.45
		Statutory allocation from 1963 income	685.80
			1,193.25
		<i>Less :</i>	
		Actual administrative expenses in 1963	830.65
			362.60
		Funds available according to accounts as on December 31, 1963	18,682.20
		<i>Total amount of fund . . .</i>	514,873.54
		Creditors (allocations to be withdrawn)	21,500.—
		International Committee of Red Cross Assets on Current a/c	4,169.15
	<u>540,542.69</u>		<u>540,542.69</u>

INCOME AND EXPENDITURE ACCOUNT FOR 1963

EXPENDITURE		RECEIPTS	
	Sw. Fr.		Sw. Fr.
42nd distribution of allocations to two National Red Cross Societies, in accordance with the decision of the Joint Commission, April 11, 1963 . . .	9,000.—	Income on investments in 1963	13,716.25
Allocation of 5% of 1963 income to administration of Fund, in accordance with Article 7 of the Regulations	685.80	Balance brought forward from 1962	14,651.75
Funds available as on December 31, 1963 :			
Balance brought forward from 1962	14,651.75		
Surplus receipts over expenditure in 1963	4,030.45		
	18,682.20		
	<u>28,368.—</u>		<u>28,368.—</u>

4. FLORENCE NIGHTINGALE MEDAL FUND

BALANCE SHEET AS ON DECEMBER 31, 1963

ASSETS		LIABILITIES	
	Sw. Fr.		Sw. Fr.
Swiss Government securities valued at par (market value Fr. 30,080.—)	32,000.—	Capital	25,000.—
Deposit at Swiss National Bank, Geneva	2,774.80	Reserve : Balance brought forward from 1963	2,799.19
Administration fédérale des contributions, Berne (tax paid in advance to be refunded) .	259.20	Less Excess expendi- ture over receipts in 1963	2,022.35
			776.84
		Total value of funds . . .	25,776.84
		International Committee of the Red Cross : Funds in current account .	9,257.16
	<u>35,034.—</u>		<u>35,034.—</u>

RECEIPTS AND EXPENDITURE ACCOUNT FOR 1963

EXPENDITURE		RECEIPTS	
	Sw. Fr.		Sw. Fr.
Type setting and printing of new Florence Nightingale diploma	1,594.65	Income from securities in 1963	931.20
Printing costs, Circular No. 441	629.—	Excess expenditure over receipts in 1963	2,022.35
Engraving of medals	310.—		
Postage, Auditors' fees, fees for safe custody of securities and sundry charges	419.90		
	<u>2,953.55</u>		<u>2,953.55</u>