

# Financial Position

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### III. FINANCIAL POSITION

#### 1. Balance sheet (Table I)

The important commitments which the ICRC had to face in 1967 are reflected in the following major changes in asset items by comparison with the situation as at December 31, 1966:

— <i>Cash (in hand and in cheque accounts)</i>	decrease	fr.	386,084.—
— <i>Investments (public securities)</i>	decrease	»	1,390,540.—
— <i>Accounts receivable :</i>			
<i>governments</i>	increase	»	1,101,443.—
<i>National Red Cross Societies</i>	»	»	130,336.—
— <i>Advances to delegations</i>	increase	»	137,585.—
— <i>Stocks (relief goods)</i>	increase	»	245,137.—
— <i>Deficit on relief actions :</i>			
carried forward		»	6,138,821.—
i.e. an increase of		»	1,936,219.—
the increase is shared by the following relief actions:			
Nepal	fr.	12,918.—	
Yemen	»	733,447.—	
Vietnam	»	478,093.—	
Middle East (new)	»	711,761.—	
	fr.	<u>1,936,219.—</u>	

Four items on the liabilities side show wide variations from the situation as at December 31, 1966:

- *Unappropriated Funds for Relief Action* have decreased from fr. 1,267,415 to fr. 1,044,544.—
- *Advances from Swiss Government* total fr. 6,346,138.—, i.e. an increase of fr. 2,147,918.—
- *Accrued Liabilities* up to the end of 1967 amounted to fr. 836,033.—, an increase of fr. 708,753.—.
- *General Reserve* was reduced to fr. 3,350,406.— after absorbing the deficit on the year amounting to fr. 690,390.—.

## 2. Statement of expenditure and income (Table II)

Activities in the field were an outstanding feature of expenditure in 1967, as a result of events which made heavy demands on the ICRC's staff. Consequently, Legal Affairs and Administrative personnel were assigned to the Foreign Affairs Division much more so than in past years. This resulted in the redistribution of personnel costs.

These arrangements, although consistent with the ICRC's objectives and actions, do not permit of a comparison of 1967 results with those of 1968, the basic premises for computation having been considerably changed from one year to the other. It will be observed simply that the administrative expenditure includes fr. 557,274.— social insurance charges, of which fr. 469,251.— consists of pension premiums and retirement payments, the balance being indirect social charges not attributable to specific activities.

Receipts show a slow but steady increase, particularly of government and National Society contributions. However, an analysis of the balance sheet and the deficit on the expenditure and income account shows clearly the ICRC's need for more resources if it is to prove equal to the tasks expected of it.

**3. Contributions to the ICRC in 1967 from Governments and National Red Cross Societies, allocated to the financing of Expenditure in 1967 (Table III)**

**4. Relief Actions Fund (Table IV)**

This fund's source of income is the annual collection in Switzerland and donations. It is quite separate from the ordinary expenditure and income account. The Fund's expenses and receipts affect the ICRC's general capital but not the deficit on the year's operation.

**5. Balance Sheets and Receipts and Expenditure Accounts of Special Funds as at December 31, 1967 (Table V)**

- Foundation for the International Committee of the Red Cross
  - Augusta Fund
  - Empress Shôken Fund
  - Florence Nightingale Medal Fund
-

## INTERNATIONAL COMMITTEE

## BALANCE SHEET AS AT

<i>ASSETS</i>	Sw. Fr.	Sw. Fr.
<b>1. CURRENT ASSETS AND MARKETABLE SECURITIES</b>		
1.1 Cash in hand and in cheque accounts . . . . .	727,757.—	
1.2 Public securities . . . . .	7,628,517.—	
1.3 Other deposits . . . . .	1,022,341.—	9,378,615.—
<b>2. ACCOUNTS RECEIVABLE</b>		
2.1 Governments . . . . .	1,280,645.—	
2.2 National Societies and League of Red Cross Societies . . . . .	196,368.—	
2.3 Prepaid income tax (refundable) . . . . .	80,603.—	
2.4 Foundation in favour of ICRC (interest) . . . . .	43,099.—	
2.5 Sundry debtors . . . . .	134,164.—	1,734,879.—
<b>3. ADVANCES TO ICRC DELEGATIONS</b>		398,305.—
<b>4. ACCRUALS AND PREPAID EXPENSES</b>		
4.1 Interest earned in 1967 receivable in 1968 . . . . .	131,826.—	
4.2 Other accrued receivables and prepaid expenses	140,130.—	271,956.—
<b>5. CLOSING STOCKS</b>		
5.1 Relief supplies . . . . .	327,593.—	
5.2 Equipment, furniture, vehicles . . . . .	130,000.—	457,593.—
<b>6. FUNDS HELD IN TRUST</b>		443,217.—
<b>7. DEFICIT ON RELIEF ACTIONS</b>		
still outstanding:		
7.1 Action in Nepal . . . . .	1,373,443.—	
7.2 Action in Yemen . . . . .	3,217,297.—	4,590,740.—
7.3 Action in Vietnam . . . . .		836,320.—
7.4 Action in Middle East . . . . .		711,761.—
<i>Total assets</i> . . . . .		18,823,386.—
<b>8. SURETY</b>		
Foundation for the organization of ICRC transports		400,000.—

<i>LIABILITIES</i>	Sw. Fr.	Sw. Fr.
<b>1. RELIEF ACTIONS</b>		
1.1 Unappropriated funds . . . . .	1,044,544.—	
1.2 Appropriated funds not yet disbursed . . . . .	37,821.—	
1.3 Relief actions under way . . . . .	596,270.—	1,678,635.—
1.4 Advances for the financing of relief actions in:		
1. Nepal . . . . .	1,311,138.—	
2. Yemen . . . . .	3,400,000.—	
3. Vietnam . . . . .	300,000.—	
4. Middle East . . . . .	1,125,000.—	6,136,138.—
5. Textbook for African schools . . . . .		210,000.—
<b>2. ACCOUNTS PAYABLE</b>		
2.1 Red Cross Societies and other institutions . . . . .	194,084.—	
2.2 Others . . . . .	493,269.—	
2.3 Unexpired ICRC certificates of deposit . . . . .	48,000.—	735,353.—
<b>3. ACCRUED LIABILITIES</b>		
3.1 Expenses incurred in 1967 payable in 1968 . . . . .	836,033.—	
3.2 Other accrued liabilities . . . . .	1,804.—	837,837.—
<b>4. FUNDS HELD IN TRUST</b>		443,217.—
<b>5. PROVISIONS</b>		
5.1 For ICRC pension insurance annuities . . . . .	237,407.—	
5.2 For the XXI International Conference of the Red Cross . . . . .	100,000.—	
5.3 For various expenses . . . . .	94,393.—	431,800.—
<b>6. RESERVES</b>		
General Reserve . . . . .		3,350,406.—
<b>7. GUARANTEE FUND</b>		5,000,000.—
<i>Total liabilities</i> . . . . .		18,823,386.—
<b>8. SURETY</b>		
Foundation for the organization of ICRC transports		400,000.—

INTERNATIONAL COMMITTEE  
STATEMENT OF EXPENDITURE

<i>EXPENDITURE</i>	Sw. Fr.
<b>I. ACTIVITIES ABROAD</b>	
(Delegations and missions, relief programmes, Central Tracing Agency)	
1. Staff at ICRC headquarters, Geneva . . . . .	1,223,288.—
2. Permanent delegations in the field . . . . .	180,851.—
3. Missions from Geneva . . . . .	199,329.—
4. Central Tracing Agency . . . . .	706,650.—
5. Equipment, organization and overheads . . . . .	209,299.—
	2,519,417.—
 <b>II. HUMANITARIAN LAW AND INFORMATION</b>	
(Geneva Conventions and humanitarian law, information, publications, translations, archives)	
1. Staff at ICRC headquarters, Geneva . . . . .	718,108.—
2. Commissions of experts, Red Cross Conferences . . . . .	130,278.—
3. Publications and documents, information . . . . .	97,067.—
4. International Review of the Red Cross . . . . .	80,077.—
	1,025,530.—
 <b>III. ADMINISTRATION</b>	
(General administrative services, finance and accounting, personnel and travel, technical services, premises)	
1. Staff at ICRC headquarters, Geneva . . . . .	506,904.—
2. Technical equipment . . . . .	25,134.—
3. Administrative expenses . . . . .	210,729.—
4. Buildings . . . . .	171,507.—
5. Pension insurance premiums and social security charges . . . . .	557,274.—
	1,471,548.—
<i>Total expenditure</i> . . . . .	5,016,495.—

## STATEMENT OF INCOME FOR 1967

Table II

<i>INCOME</i>	Sw. Fr.
<b>I. CONTRIBUTIONS AND GIFTS TOWARDS THE FINANCING OF FIXED COSTS:</b>	
1. Government contributions . . . . .	2,630,335.—
2. National Red Cross Society Contributions . . . . .	580,840.—
3. Other donations . . . . .	398,356.—
	3,609,531.—
 <b>II. INTEREST AND INVESTMENTS</b>	
1. Interest from securities and bank deposits . . . . .	314,812.—
2. Income from the Foundation in favour of the ICRC . . . . .	41,811.—
	356,623.—
 <b>III. PARTICIPATION FROM THE GENERAL ACCOUNT FOR RELIEF ACTIONS</b>	
	359,951.—
<i>Total income</i> . . . . .	4,326,105.—
 <i>DEFICIT FOR 1967</i>	
Written off by withdrawal from General Reserve . . . . .	690,390.—
	5,016,495.—

## Contributions to the ICRC in 1967 from Governments Financing of

<i>Countries</i>	<i>Governments</i>	<i>Red Cross Societies</i>
	<i>Sw.Fr.</i>	<i>Sw.Fr.</i>
Afghanistan . . . . .	4,000.—	—
Albania . . . . .	—	700.—
Algeria . . . . .	5,013.—	—
Australia . . . . .	72,750.—	27,500.—
Austria . . . . .	20,064.—	15,000.—
Belgium . . . . .	10,000.—	12,500.—
Brazil . . . . .	12,960.—	—
Bulgaria . . . . .	3,000.—	4,500.—
Burma . . . . .	6,400.—	2,250.—
Cameroon . . . . .	4,380.—	2,000.—
Canada . . . . .	80,500.—	40,025.—
Ceylon . . . . .	3,020.—	—
Chile . . . . .	8,600.—	4,287.—
Colombia . . . . .	11,517.—	3,550.—
Congo (Kinshasa) . . . . .	—	2,000.—
Costa Rica . . . . .	—	480.—
Cyprus . . . . .	1,206.—	—
Czechoslovakia . . . . .	—	3,000.—
Denmark . . . . .	31,295.—	2,000.—
Dominican Republic . . . . .	—	2,160.—
Ecuador . . . . .	1,778.—	2,150.—
El Salvador . . . . .	(3,000.—) <sup>1)</sup>	386.—
Ethiopia . . . . .	—	2,750.—
Finland . . . . .	13,421.—	3,000.—
France . . . . .	84,660.—	30,000.—
Gambia . . . . .	600.—	—
German Democratic Republic . . . . .	5,000.—	6,000.—
German Federal Republic . . . . .	162,136.—	30,000.—
Greece . . . . .	18,000.—	8,000.—
Guatemala . . . . .	—	2,145.—
Honduras . . . . .	4,320.—	—
Hungary . . . . .	(1,000.—) <sup>1)</sup>	3,985.—
Iceland . . . . .	2,000.—	2,000.— <sup>2)</sup>
India . . . . .	44,824.—	1,704.—
Indonesia . . . . .	15,000.—	5,000.— <sup>3)</sup>
Iran . . . . .	20,000.—	10,000.—
Iraq . . . . .	8,000.—	3,500.—
Ireland . . . . .	7,500.—	3,500.—
Israel . . . . .	7,500.—	—
Italy . . . . .	85,659.— <sup>4)</sup>	—
Ivory Coast . . . . .	—	2,000.—
Jamaica . . . . .	3,005.—	—
Japan . . . . .	43,200.—	30,000.—
Jordan . . . . .	4,537.—	—
Korea, Democratic Republic of . . . . .	—	2,000.—
Korea, Republic of . . . . .	10,800.—	5,000.—
Kuweit . . . . .	30,000.—	—

1) Adjustment for 1966.    2) On account 1966.    3) Of which 2,500 for 1966.    4) Of which 1,025 to settle for 1966.

Table III

and National Red Cross Societies and allocated to the expenditure in 1967.

<i>Countries</i>	<i>Governments</i>	<i>Red Cross Societies</i>
	<i>Sw.Fr.</i>	<i>Sw.Fr.</i>
Laos . . . . .	—	1,975.—
Lebanon . . . . .	17,350.—	2,500.—
Liberia . . . . .	—	2,650.—
Liechtenstein . . . . .	7,500.—	3,000.—
Luxembourg . . . . .	2,000.—	4,500.—
Malagasy Republic . . . . .	2,186.—	—
Malaysia . . . . .	5,500.—	2,000.—
Mexico . . . . .	17,280.—	—
Monaco . . . . .	4,000.—	3,000.—
Morocco . . . . .	15,037.—	—
Nepal . . . . .	—	2,000.—
Netherlands . . . . .	15,000.—	25,000.—
New Zealand . . . . .	29,229.—	7,389.—
Nicaragua . . . . .	216.—	2,160.—
Nigeria . . . . .	—	2,000.—
Norway . . . . .	16,000.—	—
Pakistan . . . . .	2,700.— <sup>5)</sup>	2,500.—
Peru . . . . .	—	3,550.—
Philippines . . . . .	15,026.—	8,000.—
Poland . . . . .	15,000.—	6,000.—
Portugal . . . . .	15,000.—	—
Rumania . . . . .	—	6,000.—
San Marino . . . . .	6,955.—	2,000.—
Saudi Arabia . . . . .	13,000.—	—
Senegal . . . . .	2,107.— <sup>1)</sup>	—
	(2,000.—) <sup>1)</sup>	
Sierra Leone . . . . .	4,038.—	—
South Africa, Republic of . . . . .	48,280.—	15,000.—
Spain . . . . .	8,000.—	10,000.— <sup>6)</sup>
Sweden . . . . .	83,000.—	10,000.—
Switzerland . . . . .	1,000,000.— <sup>7)</sup>	—
Syria . . . . .	—	2,000.—
Tanzania . . . . .	2,010.—	—
Thailand . . . . .	18,000.—	4,500.—
Togo . . . . .	1,759.—	2,000.—
Tunisia . . . . .	2,000.—	2,000.—
Turkey . . . . .	9,650.—	11,000.—
United Arab Republic . . . . .	49,837.— <sup>8)</sup>	—
United Kingdom . . . . .	120,600.—	36,244.—
United States . . . . .	216,000.—	108,000.—
Uruguay . . . . .	—	(500.—) <sup>1)</sup>
U.S.S.R. . . . .	—	16,300.—
Venezuela . . . . .	19,430.—	—
Vietnam, Republic . . . . .	4,000.—	—
Yugoslavia . . . . .	2,000.—	3,000.—
	2,630,335.—	580,840.—

<sup>1)</sup> Of which 1,350 for 1966.

<sup>6)</sup> Of which 2,000 as extra payment for 1966.

<sup>7)</sup> The Federal Council's

proposal to Parliament was for 2,500,000.

<sup>8)</sup> Of which 9,095 as extra payment for 1966.

## INTERNATIONAL COMMITTEE OF THE RED CROSS

Table IV

## SPECIAL FUND FOR RELIEF ACTIONS

<i>Summary of movements in 1967</i>	Sw. Fr.	Sw. Fr.
1. BALANCE CARRIED FORWARD FROM DECEMBER 31, 1966 . . . . .		2,102,993.—
2. RECEIPTS IN 1967:		
Net product of public collection in Switzerland . . . . .	828,494.—	
Other donations for specific actions	5,969,055.—	6,797,549.—
		8,900,542.—
3. EXPENDITURE IN 1967:		
Purchases of relief material and supplies . . . . .	6,476,461.—	
Forwarding and distribution costs	566,346.—	
Contribution to the expenses of the Central Tracing Agency . . . .	179,100.—	7,221,907.—
4. BALANCE AS AT DECEMBER 31, 1967.		1,678,635.—

Table V

## SPECIAL FUNDS

1. FOUNDATION FOR THE INTERNATIONAL COMMITTEE  
OF THE RED CROSS

BALANCE SHEET AS AT DECEMBER 31, 1967

ASSETS		CAPITAL AND LIABILITIES	
	Sw. Fr.		Sw. Fr.
Public securities, at par:		Inalienable capital . . . . .	1,028,252.52
— Swiss Funds . 965,000.—		Inalienable reserve fund:	
(market value		b/fwd from	
Fr. 927,600.—)		1966 . . . . .	153,040.25
— Foreign Funds <u>172,410.—</u>		Statutory allocation	
(market value		of 15%	
Fr. 171,730.—)	1,137,410.—	from net revenue	
		in 1967 . . . . .	<u>7,375.25</u> 160,415.50
Deposit with Swiss National		<i>Total value of funds</i> . . . . .	1,188,668.02
Bank, Geneva . . . . .	73,225.57	International Committee of	
Administration fédérale des		the Red Cross:	
contributions, Berne (tax		Funds in current account . . . . .	<u>42,147.20</u>
paid in advance to be re-			<u>1,230,815.22</u>
funded) . . . . .	20,179.65		
	<u>1,230,815.22</u>		

## RECEIPTS AND EXPENDITURE ACCOUNT FOR 1967

EXPENDITURE	Sw. Fr.	RECEIPTS	Sw. Fr.
Fees for safe custody of securities, auditors' fees and various expenses . . . . .	779.30	Income from securities in 1967	49,947.75
Statutory allocation to inalienable reserve fund: 15% of net revenue in 1967 (Art. 8 of the Statutes) . . . . .	7,375.25		
Allocation to the ICRC of balance of net revenue for 1967 (Art. 7 of the Statutes)	41,793.20		
	<u>49,947.75</u>		<u>49,947.75</u>

## 2. AUGUSTA FUND

### BALANCE SHEET AS AT DECEMBER 31, 1967

ASSETS	Sw. Fr.	CAPITAL AND LIABILITIES	Sw. Fr.
Swiss Government Securities (market value Fr. 116,120.- at par . . . . .)	120,000.—	Inalienable capital . . . . .	100,000.—
Deposit at Swiss National Bank, Geneva . . . . .	11,928.25	Reserve for fluctuation in value . . . . .	18,318.45
Administration fédérale des contributions, Berne (tax paid in advance to be re- funded) . . . . .	2,171.70	Funds available on Dec. 31, 1967 . . . . .	13,720.70
	134,099.95	ICRC's balance on current account . . . . .	132,039.15
		Creditors (allocations to be withdrawn) . . . . .	60.80
			2,000.—
			134,099.95

### RECEIPTS AND EXPENDITURE ACCOUNT FOR 1967

B/fwd. from Dec. 31, 1966		Sw. Fr.	10,361.50
Income from securities in 1966 . . . . .	3,810.—		
<i>Less:</i> Fees for auditors, safe-keeping of securities and miscellaneous expenses . .	450.80		3,359.20
<i>Balance available on December 31, 1967 . . . . .</i>			13,720.70

### 3. EMPRESS SHÔKEN FUND

#### BALANCE SHEET AS AT DECEMBER 31, 1967

ASSETS	Sw. Fr.	CAPITAL AND LIABILITIES	Sw. Fr.
Swiss Public Securities valued at par (market value fr. 185,020.—)	199,000.—	Inalienable capital bt/fwd from 1966 . . .	508,313.79
Foreign securities (market value fr. 231,070.—)	257,320.—	Extraordinary contribution by Japanese Govt. in 1967	119,889.71
Deposit for 3 months (due 9.2.68) with League of Red Cross Societies . . . . .	304,998.55	Reserve for fluctuation in value . . . . .	101,392.60
Cash in Bank:		Reserve for overheads, bt/fwd from 1966 . . . . .	(36.10)
Swiss National Bank, Geneva	19,276.30	Statutory allocation from 1967 income . . . . .	1,793.85
Bordier & Co., Geneva . . . . .	5,631.—		1,757.75
Administration fédérale des contributions, Berne (tax at source to be reclaimed)	3,809.10	Less 1967 overheads . . . . .	1,435.60
	790,034.95	Balance at 31 Dec. 1967 . . . . .	322.15
		Funds available as at Dec. 31, 1967 . . . . .	34,988.10
		<i>Total amount of fund</i> . . . . .	764,906.35
		Creditors (allocations to be withdrawn) . . . . .	25,128.60
			790,034.95

#### RECEIPTS AND EXPENDITURE ACCOUNT FOR 1967

Balance brought forward from December 31, 1966 . . . . .	Sw. Fr. 25,904.70
<i>Less</i> : 46th distribution of revenue to three National Societies, pursuant to the Joint Commission's decision of March 17, 1967 (Circ. No. 58, April 11, 1967) . . . . .	25,000.—
Undistributed balance . . . . .	904.70
Income from securities in 1967 . . . . .	22,926.25
Appreciation of securities purchased in 1967 . . . . .	12,951.—
	35,877.25
<i>Less</i> : Allocation of 5% of 1967 income for administrative expenses in accordance with Art. 7 of the Fund regulations . . . . .	1,793.85
Balance available on December 31, 1967 . . . . .	34,083.10 34,988.40

## 4. FLORENCE NIGHTINGALE MEDAL FUND

### BALANCE SHEET AS AT DECEMBER 31, 1967

ASSETS	Sw. Fr.	CAPITAL AND LIABILITIES	Sw. Fr.
Swiss Government securities valued at par (market value fr. 28,800) . . . . .	32,000.—	Capital . . . . .	25,000.—
Deposit at Swiss National Bank, Geneva . . . . .	3,828.50	Reserve:	
Administration fédérale des contributions, Berne (tax paid in advance to be refunded) . . . . .	547.20	Balance brought forward from 1966 . . . . .	451.04
	<u>36,375.70</u>	Plus:	
		Excess receipts over expenditure in 1967 . . . . .	10,032.96
		<i>Total value of funds</i> . . . . .	<u>35,484.—</u>
		International Committee of the Red Cross:	
		Funds in current account . . . . .	891.70
			<u>36,375.70</u>

### RECEIPTS AND EXPENDITURE ACCOUNT FOR 1967

EXPENDITURE	Sw. Fr.	RECEIPTS	Sw. Fr.
Printing costs, circ. No. 467 . . . . .	250.—	Income from securities in 1967 . . . . .	960.—
Reprinting of Florence Nightingale plate . . . . .	940.50	Due to but waived by ICRC . . . . .	11,330.86
Printing of diplomas . . . . .	196.—		
Engraving of medals . . . . .	316.—		
Postage. . . . .	379.70		
Fees for auditors and safe-keeping of securities, etc... . . . . .	175.70		
Excess of receipts over expenses 1967 . . . . .	10,032.96		
	<u>12,290.86</u>		<u>12,290.86</u>