

Zeitschrift: Annual report / International Committee of the Red Cross
Band: - (1954)
Rubrik: Financial position of the ICRC

Nutzungsbedingungen

Die ETH-Bibliothek ist die Anbieterin der digitalisierten Zeitschriften. Sie besitzt keine Urheberrechte an den Zeitschriften und ist nicht verantwortlich für deren Inhalte. Die Rechte liegen in der Regel bei den Herausgebern beziehungsweise den externen Rechteinhabern. [Siehe Rechtliche Hinweise.](#)

Conditions d'utilisation

L'ETH Library est le fournisseur des revues numérisées. Elle ne détient aucun droit d'auteur sur les revues et n'est pas responsable de leur contenu. En règle générale, les droits sont détenus par les éditeurs ou les détenteurs de droits externes. [Voir Informations légales.](#)

Terms of use

The ETH Library is the provider of the digitised journals. It does not own any copyrights to the journals and is not responsible for their content. The rights usually lie with the publishers or the external rights holders. [See Legal notice.](#)

Download PDF: 18.10.2024

ETH-Bibliothek Zürich, E-Periodica, <https://www.e-periodica.ch>

The *Welfare Service*, which deals with social questions of a difficult nature and cares for the sick or incapacitated members of the staff, and those who have reached the age of retirement, was actively engaged throughout the year.

10. MAIL

From the beginning of the year until the end of December 1954, the mail registered at the ICRC headquarters amounted to 225,376 letters, postcards, telegrams, lists of prisoners, enquiry cards for missing persons, family messages and various documents. The incoming and outgoing figures were as follows:—

Mail received : 106,626 Mail despatched : 118,750

Total : 225,376

II. Financial position of the ICRC

The financial position of the ICRC at the end of December 1954, and information in connection with the accounts and budget are indicated in the following tables :

Table I. Balance Sheet as on December 31, 1954.

Table II. General Income and Expenditure Account for 1954.

Table III. Contributions for the regular financing of the ICRC made in 1954 by Governments and National Red Cross Societies.

Table IV. Reserves and Provisions in 1954.

Table V. Summary estimate of ordinary ICRC expenditure and receipts for 1955.

Table VI. General Account for Relief Actions.

The annual accounts of the ICRC have been verified by a firm of official auditors, as certified at the foot of Tables I and II.

It will be noted from Table II that—

| | |
|---|-----------------------------|
| — <i>expenditure</i> for 1954 amounting to . . . Sw. Fr. 3,573,984.14 (estimated expenditure for 1954 Sw. Fr. 3,592,800) was only covered | |
| — by <i>receipts</i> to the extent of | " " 1,867,597.99 |
| — and in consequence the <i>deficit</i> amounts to | <u>Sw. Fr. 1,706,386.15</u> |

The receipts in 1954, concerning previous budgetary years, nevertheless amounted to Sw. Fr. 258,920.80.

These amounts were transferred to the Reserve for General Risks (See Table IV), which was also credited with sundry refunds for actions undertaken in previous years, amounting to Sw. Fr. 1,270,000. The balance of this account thus shows a decrease of Sw. Fr. 208,705.45 as compared to the position on December 31, 1953.

The funds under Reserves and Provisions Account constitute the essential working capital required by the ICRC in order to meet current expenditure and, in particular, to enable it to undertake unforeseen activities which international events may make it necessary to assume, in some cases well before the necessary funds have been placed at its disposal.

The International Committee's intervention in Korea, for instance, required the advance by the Committee of considerable amounts, which contributed in part to the budgetary deficits of the past few years.

This example reveals the gravity of the financial problem with which the ICRC may be faced at any moment, when called upon to assume immediately, and in any place, the duties conferred upon it by the Geneva Conventions of 1949.

Table V gives a summary estimate for 1955. By careful calculation, the estimated expenditure has been again reduced, but leaves

no margin for any unforeseen expenditure which the ICRC may be called upon to assume in the course of the financial year.

In regard to the General Account for Relief Actions (Table VI), a summary of the relief supplies distributed by the ICRC in 1954 will be found on page 44.

The ICRC thanks the donors again most sincerely for the tangible and generous proof of their interest in its work which it receives from them year after year.

TABLES I - II - III - IV - V - VI

(Financial and budgetary position of the ICRC as on December 31, 1954)

BALANCE SHEET AS ON

ASSETS

| | Sw. Fr. | Sw. Fr. |
|---|----------------------|----------------------|
| AVAILABLE AND REALISABLE | | |
| Cash in hand | 18,223.21 | |
| Postal Cheque Account | 31,932.08 | |
| Balance at Swiss Banks | 1,238,884.28 | |
| Foreign currency holdings | 396,527.45 | |
| Public Securities and other deposits at the Swiss National Bank | 11,285,451.05 | |
| | <u>12,971,018.07</u> | |
| Funds received in connection with the Japanese Peace Treaty, deposited in various banks (Trust Fund) . . | 11,063,756.70 | 24,034,774.77 |
| | | <u>24,034,774.77</u> |
| EARMARKED | | |
| Advances to ICRC Delegations and Delegates abroad . . | 207,794.90 | |
| National Red Cross Societies, Governments and official Organisations | 708,443.05 | |
| Sundry debtors, advances and repayable costs | 436,535.74 | |
| Temporary assets (costs paid in advance) | 33,617.10 | |
| Pharmaceutical and other stocks for relief | 51,071.04 | |
| Reserve stocks | 239,804.50 | |
| | | 1,677,266.33 |
| OTHER ASSETS (nominal) | | |
| Capital share in " Foundation for the Organisation of Red Cross Transports " | 1.— | |
| Furniture and office equipment | 1.— | 2.— |
| | | <u>2.—</u> |
| MEMO-ACCOUNT | | |
| Allocation to ICRC Personnel Provident Fund | | 1,157,783.34 |
| | | <u>26,869,826.44</u> |
| Debtor for security | | 400,000.— |

Table I

DECEMBER 31, 1954

LIABILITIES

| | Sw. Fr. | Sw. Fr. |
|--|---------------|---------------|
| COMMITMENTS | | |
| General account for relief work | 2,022,121.74 | |
| ICRC Delegations and Delegates abroad | 4,666.90 | |
| National Red Cross Societies, Governments and official Organisations | 69,250.01 | |
| Sundry creditors and temporary liabilities | 741,313.54 | |
| Swiss Confederation Loan | 3,000,000.— | |
| | 5,837,352.19 | |
| Deposit (Trust Fund: Art. 16 of the Japanese Peace Treaty) | 11,063,756.70 | 16,901,108.89 |
| RESERVES AND PROVISIONS | | |
| Guarantee Fund | 3,000,000.— | |
| Reserve for action in case of conflict | 5,000,000.— | |
| Reserve for general risks | 521,129.71 | |
| Provision for amortization of reserve stocks | 239,804.50 | |
| Provision for the XIXth International Red Cross Conference | 50,000.— | 8,810,934.21 |
| MEMO-ACCOUNT | | |
| Allocations to ICRC Personnel Provident Fund (to be refunded by annual allocations to the Reserve for general risks) | | 1,157,783.34 |
| | | 26,869,826.44 |
| Guarantee in favour of the "Foundation for the Organisation of Red Cross Transports" | | 400,000.— |

We have verified the annual accounts for 1954 of the International Committee of the Red Cross, and certify that the above Balance Sheet as on December 31, 1954, is an accurate record of the financial situation of the ICRC on the date mentioned. The existence of the asset items recorded has been duly justified and all documents and information necessary for the investigation entrusted to our care have been readily supplied.

Geneva, March 2, 1955.

SOCIÉTÉ FIDUCIAIRE ROMANDE OFOR S.A.
E. ILG P. HAENNI

GENERAL INCOME AND EXPENDITURE

EXPENDITURE

| | To 1954 | Total |
|---|--------------|--------------|
| | Sw. Fr. | Sw. Fr. |
| OVERHEAD EXPENSES AT GENEVA HEADQUARTERS | | |
| Allowances, salaries and wages | 1,906,657.55 | |
| Family and cost of living allowances, insurance and other social charges | 617,471.75 | |
| Postage, telegrams, telephone | 74,419.30 | |
| Equipment, maintenance and general supplies | 121,743.55 | |
| Upkeep of cars and lorries | 49,014.30 | |
| Reception of visitors and travelling expenses in Switzerland | 41,157.60 | |
| Sundry expenditure | 80,872.95 | |
| | | 2,891,337.— |
| SPECIAL EXPENSES | | |
| Publication, information | 129,753.82 | |
| Allowance for expenses, Members of the Presidential Council | 49,416.— | |
| Red Cross Conferences and Meetings | 38,798.95 | |
| Commission of Experts | 23,415.25 | |
| Missions from Geneva | 80,233.80 | |
| | | 321,617.82 |
| DELEGATIONS ABROAD | | |
| Salaries and insurance of delegates | 104,411.90 | |
| Maintenance and travelling expenses | 97,783.20 | |
| Overhead expenses | 158,834.22 | |
| | | 361,029.32 |
| | | 3,573,984.14 |
| | | 258,920.80 |
| | | 3,832,904.94 |
| <i>Total Expenses</i> | | |
| Transfer to the Reserve for general risks of receipts in 1954 concerning previous years | | |

Table II

ACCOUNT AS ON DECEMBER 31, 1954

RECEIPTS

| | To 1954 | To previous years | Total |
|--|--------------|-------------------|--------------|
| | Sw. Fr. | Sw. Fr. | Sw. Fr. |
| CONTRIBUTIONS AND GIFTS TOWARDS FINANCING OF THE GENERAL WORK | | | |
| Contributions by Governments | 841,434.90 | 218,115.97 | 1,059,550.87 |
| Contributions by National Red Cross Societies | 286,474.44 | 17,333.75 | 303,808.19 |
| Sundry donations | 337,913.18 | 380.04 | 338,293.22 |
| INCOME FROM INVESTMENTS | | | |
| Interests from Public Securities and Banks . | 67,569.16 | 108.30 | 67,677.46 |
| Income from ICRC Foundation | 28,047.— | | 28,047.— |
| SUMS RECOVERED AND SUNDRY RECEIPTS | | | |
| Sums recovered | 269,668.03 | 19,210.19 | 288,878.22 |
| Sundry receipts | 36,491.28 | 3,772.55 | 40,263.83 |
| <i>Total Receipts</i> | 1,867,597.99 | 258,920.80 | 2,126,518.79 |
| DEFICIT FOR 1954 | 1,706,386.15 | | 1,706,386.15 |
| (Written off by withdrawal from Reserve for General Risks) | | | |
| | 3,573,984.14 | 258,920.80 | 3,832,904.94 |

We certify that the above General Income and Expenditure Account of the International Committee of the Red Cross for 1954, has been drawn up on the basis of the Annual Accounts for 1954, which have been audited by us and found true.

Geneva, March 2, 1955.

SOCIÉTÉ FIDUCIAIRE ROMANDE OFOR S.A.

E. ILG

P. HAENNI

Table III

CONTRIBUTIONS TOWARDS THE REGULAR FINANCING OF THE ICRC
MADE IN 1954 BY GOVERNMENTS AND NATIONAL RED CROSS SOCIETIES

| Countries | For 1954 | | For previous years | |
|-------------------------|-------------|---------------------|------------------------|---------------------|
| | Governments | Red Cross Societies | Governments | Red Cross Societies |
| | Sw.Fr. | Sw.Fr. | Sw.Fr. | Sw.Fr. |
| Australia | 48,822.35 | 25,680.— | | |
| Austria | 8,375.— | 2,100.— | | |
| Belgium | | 2,628.— | | |
| Brazil | 3,300.— | | | |
| Burma | | | 12,800.— (52/53) | |
| Canada | 66,225.— | 32,587.50 | | |
| Ceylon | 3,046.10 | | | |
| Columbia | 13,601.— | | 1,235.— (balance 1953) | |
| Costa Rica | | 480.— | | |
| Cuba | | | | 2,143.75 (1953) |
| Denmark | | 2,000.— | 10,000.— (1953) | |
| Dominican Republic | | 600.— | | |
| Ecuador | 3,575.— | 700.— | | |
| Egypt | | | 30,000.— (1953) | |
| Ethiopia | | 1,080.— | | |
| Finland | | 3,480.— | | |
| France | 34,500.— | | | |
| Germany (Fed. Rep.) | | 13,513.50 | | |
| Greece | | | 5,093.02 (1953) | |
| Guatemala | | 600.— | | |
| Haiti | 1,800.— | | | |
| Honduras | | 480.— | | |
| Iceland | | 500.— | | |
| India | | 1,366.87 | 68,531.25 (1953) | |
| Ireland | | 1,560.— | | |
| Israel | | | 2,000.— (balance 1953) | |
| Japan | | | | 10,000.— (1953) |
| Jugoslavia | 7,000.— | | | |
| Lebanon | | | 3,289.50 (1953) | |
| Liechtenstein | 2,500.— | | 2,500.— (1953) | |
| Luxemburg | 2,000.— | 600.— | | |
| Mexico | 17,150.— | | | |
| Netherlands | | 20,000.— | | |
| New Zealand | | 6,039.45 | | |
| Norway | 10,000.— | 3,000.— | 10,000.— (1953) | |
| Pakistan | 12,900.— | | | |
| Philippines | | 3,840.— | | |
| Portugal | 10,000.— | | | |
| San Salvador | | 132.— | | |
| C.F. | 244,794.45 | 122,967.32 | 145,448.77 | 12,983.75 |

| Countries | For 1954 | | For previous years | |
|---------------------|-------------|---------------------|--------------------|---------------------|
| | Governments | Red Cross Societies | Governments | Red Cross Societies |
| | Sw. Fr. | Sw. Fr. | Sw. Fr. | Sw. Fr. |
| B.F. | 244,794.45 | 122,967.32 | 145,448.77 | 12,983.75 |
| Saudi Arabia . . . | 8,580.— | | | |
| South Africa . . . | 48,760.— | 14,628.— | | |
| Spain | | 2,500.— | | |
| Sweden | 25,170.— | | | |
| Switzerland | 500,000.— | | | |
| Syria | | 1,560.— | | |
| Thailand | 12,000.— | 1,371.62 | | |
| Turkey | | 11,880.— | | |
| United Kingdom : | | | | |
| London | | 24,380.— | 48,800.— (1953) | |
| North. Rhodesia . | 2,130.45 | | 3,052.20 (1953) | |
| South. Rhodesia . | | | | |
| United States . . . | | 107,187.50 | 20,815.— (1953) | 4,350.— (1953) |
| Venezuela | | | | |
| | 841,434.90 | 286,474.44 | 218,115.97 | 17,333.75 |

N. B. Various contributions for 1954 which were received after the closing of the accounts for this fiscal year will be included in the report for 1955.

Table IV

RESERVES AND PROVISIONS AS ON DECEMBER 31, 1954

| | Movement in 1954 | | Credit Balances |
|--|------------------|--------------|-----------------|
| | Debit | Credit | |
| | Sw. Fr. | Sw. Fr. | Sw. Fr. |
| RESERVE FOR GENERAL RISKS : | | | |
| Balance as on December 31, 1953 | | | 729,835.16 |
| Remittance from the Government of the German Federal Republic for partial refund of costs incurred by the ICRC in connection with its activities on behalf of German nationals | | 1,270,000.— | |
| Transfer of receipts in 1954 concerning previous years | | 258,920.80 | |
| Sundry | 31,240.10 | | |
| Withdrawal for writing off the deficit for 1954 | 1,706,386.15 | | |
| | 1,737,626.25 | 1,528,920.80 | |
| Debit balance | 208,705.45 | | 208,705.45 |
| RESERVE FOR GENERAL RISKS, Credit balance | | | 521,129.71 |
| GUARANTEE FUND | | | 3,000,000.— |
| RESERVE FOR ACTION IN CASE OF CONFLICT. | | | 5,000,000.— |
| PROVISION FOR AMORTIZATION OF RESERVE STOCKS | | | 239,804.50 |
| PROVISION FOR THE XIXTH INTERNATIONAL RED CROSS CONFERENCE | | | 50,000.— |
| Position as on December 31, 1954 (See Table I, Liabilities) | | | 8,810,934.21 |

SUMMARY ESTIMATE OF ORDINARY EXPENDITURE

| ESTIMATED EXPENDITURE | For 1955 | (Estimates for 1954) |
|---|-------------|-------------------------|
| | Sw. Fr. | Sw. Fr. |
| OVERHEAD EXPENSES | | |
| Allowances, salaries and wages | 1,733,100.— | (1,866,000.—) |
| Family and cost-of-living allowances, social charges | 552,500.— | (591,400.—) |
| Postage, telegrams, telephone | 77,000.— | (65,000.—) |
| Equipment, maintenance and general supplies . | 125,900.— | (128,800.—) |
| Upkeep of cars and lorries | 48,600.— | (54,300.—) |
| Reception of visitors and travelling expenses in Switzerland | 40,000.— | (44,000.—) |
| Sundry expenses | 77,300.— | (82,800.—) |
| OTHER EXPENSES | | |
| Publications, information | 170,000.— | (168,000.—) |
| Allowances for expenses, Members of the Presidential Council | 49,500.— | (50,900.—) |
| Red Cross Conferences and meetings | 28,000.— | (32,000.—) |
| Expert commissions and consultations | 35,000.— | (30,000.—) |
| Missions from Geneva | 100,000.— | (95,000.—) |
| Delegations abroad | 385,200.— | (354,600.—) |
| Sundry expenses | 23,000.— | (30,000.—) |
| | 3,445,100.— | (3,592,800.—) |

The above estimates of expenditure have been established and studied with the most careful attention. They do not include any margin for extraordinary expenditure, and would be subject to appropriate revision in the event of any important change of the situation in the course of the fiscal year.

Table V

AND RECEIPTS OF THE ICRC FOR 1955

| ESTIMATED RECEIPTS | For 1955 |
|--|-------------|
| | Sw. Fr. |
| RECEIPTS CONCERNING THE CURRENT YEAR | |
| Contributions from Governments | 832,300.—* |
| Contributions from National Red Cross Societies | 284,700.—* |
| Sundry donations | 335,000.— |
| Income from invested funds | 104,600.— |
| Sundry refunds and receipts | 319,300.— |
| Total . . . | 1,875,900.— |
| RECEIPTS CONCERNING PREVIOUS YEARS | |
| Contributions from Governments | 333,700.— |
| Contributions from National Red Cross Societies | 25,300.— |
| Sundry refunds and receipts | 12,000.— |
| Total . . . | 371,000.— |
| <i>Grand total</i> | 2,246,900.— |
| <i>The deficit between receipts and expenditure therefore amounts to . . .</i> | 1,198,200.— |
| | 3,445,100.— |

* The amount of contributions from Governments and National Red Cross Societies for 1955 is estimated at Sw.Fr. 1,476,000.—.

Experience having shown, however, that a certain percentage of the contributions do not reach the ICRC before the first months of the following year, the estimation has been adjusted to Sw.Fr. 1,117,000.—.

Table VI

GENERAL ACCOUNT FOR RELIEF ACTIONS

| | Sw. Fr. |
|--|---------------------|
| Position as on December 31, 1954 (see Table I, Liabilities) | 2,022,121.74 |
| This amount includes the net product of the collection in Switzerland, amounting to Sw.Fr. 646,356.90. | |
| Commitments at the present date amount to | <u>1,372,457.87</u> |
| Available for future commitments | 649,663.87 |