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IV. FINANCIAL POSITION

INTRODUCTION

I. In the Annual Report for 1971, the ICRC announced that the presentation of the accounts for 1972 would for the first time reflect the new financial structure. The ICRC has to take into account two imperatives, namely, *continuity* for the financing of its permanent activities and *flexibility* in respect of its fluctuating activities. In order that these two imperatives be reconciled, a financial structure divided into three parts has been adopted:

1. The *permanent structure* consists of the professional personnel required for the ICRC's permanent tasks and of the equipment available to that personnel. If it is to function efficiently, this structure must be contained within strict limits and must be of a high professional standard. Continuity in this case is essential.
2. The *temporary (or supplementary) structure* consists of additional personnel, mainly delegates and staff recruited locally for a fixed period to work in ICRC delegations; a few jurists and translators required for the preparation of texts in connection with the development of humanitarian law also form part of the temporary structure. The fairly quick replacement of delegation staffs confers upon it a certain degree of flexibility and consequently avoids overburdening the permanent structure.
3. The *occasional structure* consists of the special accounts opened by the ICRC when it has to mobilize large-scale resources in order to come to the assistance of victims of sudden emergency situations or to undertake some task which lies considerably beyond its regular activities. In these cases, flexibility is of paramount importance.

The cost of the permanent and temporary structures can be estimated sufficiently ahead for them to be budgeted regularly from one year to the next, with the result that both structures are included

together in our annual accounts. The account for 1972 (Table II) shows expenditure according to departments and structure. Table III shows the comparative annual expenditure for 1971 and 1972, subdivided under the various departments, in addition to the budget estimates for 1973.

The occasional structure is reflected in special accounts opened for the financing of specific activities which, because of their occasional nature, give rise to expenditure that can vary a great deal from one year to the next. In addition, such expenditure is very often quite unforeseeable, with the result that it cannot be included in the annual accounts and has to be covered by special appeals.

The accounts in respect of these activities may be found in Table V.

II. In the course of this first year, the overall expenditure in respect of temporary structure activities was under 5 million Swiss francs, this being the amount to the extent of which this structure is financed by the Swiss Government.

On the other hand, the financing of the permanent structure for the future is not assured. This has meant that efforts to seek further regular financial resources have been pursued in 1972, the general objective being to raise the total annual contributions received from Governments, other than the Swiss Government, from 2.3 million obtained in 1972 to 7.5 million Swiss francs, that is to say, an amount equal to the fixed contribution remitted annually by the Swiss Government.

This general objective should be attained not later than the end of 1972, in order that the actual needs of the ICRC might be met, after taking into account the rise in the cost of living that is bound to take place during this present era of inflation and monetary instability.

III. In 1971, the United States Government granted an extraordinary contribution of one million dollars. Of the equivalent in Swiss francs of this sum, 1.5 million Swiss francs were utilized in 1971, 1.6 million Swiss francs in 1972 and the balance of 900,000 Swiss francs carried over for the financing of the permanent structure in 1973. As a result of this support, the ICRC, as in the previous

year, found it possible to close without any deficit its 1972 accounts in respect of its permanent structure.

ANALYSIS OF BALANCE SHEET AND EXPENDITURE AND INCOME ACCOUNT (Table I)

For the first time in many years, no figure in respect of long-term or middle-term conditional commitments appears in the balance sheet. The account "*Advance from the Swiss Government*", which showed a balance of 10 million francs at 31 December 1971, has been written off, after a vote was passed by the Swiss Parliament in March 1972 converting this advance into a non-recurring subvention. Thus, the account headed "*Relief expenses covered by special advances*" which appeared under Assets as the counterpart of advances received has also been written off.

The permanent structure account having been balanced, current assets, securities in particular, have been kept at their previous values, notwithstanding rising prices, which in some cases were quite considerable, during 1972. This has permitted the creation of a hidden reserve of about 625,000 Swiss francs. For an institution such as the ICRC, whose operations are subject to large and unforeseeable fluctuations in the volume of its activities, the constitution of such a reserve is an elementary precaution.

Under "*Capital Reserve Funds*", the balance carried over from the United States Government's extraordinary contribution received in 1971, amounting to 1.6 million Swiss francs, has been deducted, and the result of the permanent structure account has been added; the balance of "*Capital Reserve Funds*" at 31 December 1972 thus stands at 1,975,017.56 Swiss francs.

To sum up, the balance sheet submitted by the ICRC at 31 December 1972 is among the most favourable it has managed to present for the last ten years, during which period it had to overcome many difficulties.

Statement of Income and Expenditure

It should be pointed out that only the permanent structure can show an accounting result, i.e. an excess of expenditure over income (deficit) or the contrary (surplus). In the case of the temporary

structure, if the expenditure is less than the total advances received, the excess receipts constitute a balance which must be carried over to the following year. This was the case in 1972, and this manner of treating the accounts is in harmony with the nature of financial structures.

Table IV gives supplementary information about the Statement of Income and Expenditure as it lists the total of contributions received or expected from Governments and National Red Cross Societies as they appear in the Statement.

Occasional structure

This structure includes all the special accounts that have to be opened for those activities which, because of their high cost and their occasional, and in most cases unforeseeable, nature, have to be financed by funds raised for that particular purpose.

This was the case in the Nigerian operation in which the ICRC was engaged from July 1967 to January 1970, the outstanding problems concerning which were settled only in 1972. The action undertaken by the ICRC in 1970 in Jordan was definitively brought to a close in 1972. Those two operations therefore still appear in the occasional structure accounts for 1972.

The extraordinary expenses incurred by the ICRC in connection with the second session of the Conference of Government Experts on the Reaffirmation and Development of International Humanitarian Law were almost entirely covered by contributions from Governments and National Societies.

During 1972, operations in the Asian sub-continent had particular incidence on the occasional structure. ICRC action in this area was in two phases: at first, joint action was conducted with the League of Red Cross Societies and lasted until 18 April 1972; during the second phase, the ICRC and the League each resumed its own particular activities. The separate ICRC action began on 19 April 1972 and was still in progress at the beginning of 1973.

An essential aspect of the occasional structure may be seen here: the accounts under this heading are not included in the yearly accounts and the expenditure and income relating to them are car-

ried over from one year to the next as long as the activities concerning them are financed by funds assigned to that purpose.

In December 1972, a special account was opened for financing the preparation and implementation of the action stemming from the cease-fire in Indo-China.

Some expenditure arose in connection with the planning of a large-scale operation in the Amazon area, which will start in 1973.

Table V gives details of the expenses and receipts relating to the accounts of the occasional structure in respect of the various actions referred to above.

Funds for relief actions

Table VI summarizes the movement of this Fund which is essentially maintained out of the public collection in Switzerland and by gifts specified by the donors for relief operations. The expenditure shown here was for purchases of medical and material relief supplies to be distributed by delegates in the course of their regular activities.

It should be pointed out, in connection with the Swiss public collection, that the total amount collected was assigned to the special fund for relief actions, without any deduction for overheads.

Other funds administered by the ICRC

As in previous years, the last table shows the balance sheets and the receipts and expenditure accounts of various funds administered by the ICRC and which, under their respective statutes, are available to the ICRC.

Auditors' Report

The accounts have been audited by the *Société fiduciaire romande OFOR SA*, a member of the *Chambre suisse des Sociétés fiduciaires et des Experts-comptables*, which on 30 March 1973, issued the report reproduced hereafter in full.

Balance Sheet as

(In thousands of Swiss francs and

ASSETS	1972	1971
CASH	4,571	4,749
OTHER CURRENT ASSETS		
— Securities	3,574	3,478
— Other investments	4,448	4,018
— Accounts receivable	3,815	1,859
— Accruals and prepaid expenses	700	387
	12,537	9,742
FIXED ASSETS		
— Relief supplies	103	146
— Equipment	347	381
	450	527
ADVANCES TO DELEGATIONS	841	532
RELIEF EXPENSES COVERED BY SPECIAL ADVANCES		
— Yemen	—	2,050
— Vietnam	—	3,036
— Middle East	—	6,014
— Aden	—	723
— Greece	—	763
— Textbook	—	256
— Donation from Swiss Gov't	—	(2,842)
	—	10,000
BALANCE SHEET TOTALS.	18,399	25,550
FUNDS IN TRUST		
— Receivable	—	3,244
— Bank Securities	611	536
	611	3,780
SURETY FOR GUARANTEE	—	400

at 31 December 1972

with comparative figures for 1971)

LIABILITIES AND OWN FUNDS

	1972	1971
SHORT-TERM LIABILITIES		
— Sundry creditors	2,783	1,740
— Accrued liabilities	377	556
	3,160	2,296
OTHER DEBTS		
— Advance from Swiss Federal Government	—	10,000
SUNDRY PROVISIONS	2,076	488
FUND FOR RELIEF ACTION		
— Reserve	1,024	806
— Earmarked	5,164	3,402
	6,188	4,208
CAPITAL RESERVE FUNDS		
— General Reserve	648	644
— Special Reserve	1,311	2,911
— Excess of income over expenditure	16	3
	1,975	3,558
— Reserve for general conflict	5,000	5,000
	6,975	8,558
BALANCE SHEET TOTALS.	18,399	25,550
FUNDS IN TRUST		
— Banks and suppliers.	—	3,244
— Others	611	536
	611	3,780
GUARANTEE	—	400

Summary Statement of Income and Expenditure of

in Swiss francs

	Permanent Structure	Temporary Structure	Total
EXPENDITURE - for activities by:			
COMMITTEE, SECRETARIAT OF THE PRESIDENCE	748,196		748,196
SECRETARY-GENERAL	229,805		229,805
DEPARTMENT OF PRINCIPLES AND LAW			
Management, Memorialist, International Review	443,783		443,783
Delegates to International Organizations	150,778		150,778
Legal Division	517,095	131,475	648,570
Documentation & Dissemination Division	1 035,270		1 035,270
	2,146,926	131,475	2,278,401
OPERATIONS DEPARTMENT			
Management, Logistics, Delegations Servicing	980,775		980,775
Europe and North America	572,718	11,923	584,641
Africa	518,654	291,458	810,112
Asia-Oceania	1,201,420	1,567,744	2,769,164
Middle East	542,795	2,290,920	2,833,715
Latin America	475,276	11,250	486,526
	4,291,638	4,173,295	8,464,933
CENTRAL TRACING AGENCY	796,456		796,456
OTHER DIVISIONS			
Press and Information Division	913,962		913,962
Personnel Division	480,378		480,378
Finance and Administration Division	3,502,972	71,070	3,574,042
	4,897,312	71,070	4,968,382
COST OF ACTIVITIES	13,110,333	4,375,840	17,486,173
OTHER EXPENDITURE			
Cost of organizing public collection in Switzerland	166,672		166,672
New installations	250,000		250,000
General organizational study	150,000		150,000
Reserve for future pension fund problems	756,128		756,128
Sundry expenses	47,465		47,465
Deficit Second Conference of Experts	397,534		397,534
	1,767,799		1,767,799
TOTAL	14,878,132	4,375,840	19,253,972
RESULT			
Excess income transferred to General Reserve	16,490		16,490
Excess income carried forward to 1973		412,442	412,442
<u>TOTAL</u>	14,894,622	4,788,282	19,682,904

Departments and Structures in 1972

in Swiss francs

	Permanent Structure	Temporary Structure	Total
INCOME			
CONTRIBUTIONS FROM GOVERNMENTS			
— annual	9,818,070		9,818,070
— complementary from Swiss Government		4,788,282	4,788,282
— extraordinary from US Government (appropriation from)	1,600,000		1,600,000
CONTRIBUTIONS FROM NATIONAL SOCIETIES			
— annual	858,285		858,285
PRIVATE CONTRIBUTIONS			
	338,090		338,090
OTHER DONATIONS AND LEGACIES			
	162,625		162,625
REVENUE FROM INVESTMENTS			
	958,711		958,711
OTHER INCOME			
— To finance School Textbook and Soldier's Manual	402,713		402,713
— Profit share on insurance premiums	756,128		756,128
TOTAL	14,894,622	4,788,282	19,682,904

Summary Statement of Income and Expenditure for 1972

In Swiss francs

	1971	1972	Budget 1973
EXPENDITURE - for activities by:			
COMMITTEE, SECRETARIAT OF THE PRESI- DENCE	612,415	748,196	796,990
SECRETARY-GENERAL	247,549	229,805	231,395
DEPARTMENT OF PRINCIPLES AND LAW			
Management, Memorialist, International Review	407,476	443,783	567,025
Delegates to International Organizations	118,935	150,778	154,140
Legal Division	1,086,342*	648,570	775,885
Documentation & Dissemination Division	1,315,975	1,035,270	688,390
	2,928,728	2,278,401	2,185,440
OPERATIONS DEPARTMENT			
Management, Logistics, Delegations Servicing .	1,085,369	980,775	1,635,690
Europe and North America	321,421	584,641	346,763
Africa	871,732	810,112	1,036,945
Asia-Oceania	2,330,698	2,769,164	1,369,048
Middle East	3,377,122	2,833,715	2,892,912
Latin America	434,524	486,526	669,676
	8,420,866	8,464,933	7,951,034
CENTRAL TRACING AGENCY	666,441	796,456	945,310
OTHER DIVISIONS			
Press and Information Division	608,100	913,962	945,340
Personnel Division	768,871	480,378	677,380
Finance and Administration Division	3,130,884	3,574,042	4,016,735
	4,507,855	4,968,382	5,639,455
COST OF ACTIVITIES	17,383,854	17,486,173	17,749,624
OTHER EXPENDITURE			
Cost of organizing public collection in Switzer- land	145,672	166,672	180,000
New installations		250,000	150,000
General organizational study		150,000	50,000
Reserve for future pension fund problems		756,128	
Contingency reserve			550,000
Provision for salary indexing			300,000
Sundry expenses	129,556	47,465	
Deficit Second Conference of Experts		397,534	
EXTRAORDINARY DEPRECIATION	180,000		
TRANSFER TO SPECIAL RESERVE	410,461		
	865,689	1,767,799	1,230,000
TOTAL	18,249,543	19,253,972	18,979,624
RESULT			
Excess income transferred to General Reserve .	3,568	16,490	
Excess income carried forward to 1973		412,442	
TOTAL	18,253,111	19,682,904	18,979,624

TABLE IV

Contributions to the ICRC from Governments and National Societies for 1972

Countries	In Swiss francs			
	Governments		National Societies	
	received	receivable	received	receivable
Afghanistan	—	—	—	—
Albania	—	—	700	—
Algeria	—	—	—	—
Australia	—	89,895	43,215	—
Austria	24,600	—	14,000	—
Barbados	—	—	—	—
Belgium	—	10,800	12,500	—
Botswana	—	—	—	1,910
Brazil	—	11,700	—	—
Bulgaria	—	6,000	6,250	—
Burma	6,400	—	—	3,000
Burundi	—	—	—	—
Cameroon	—	3,750	—	—
Canada	115,915	—	57,000	—
Central African Republic	—	—	—	—
Chile	—	11,700	6,500	—
China (People's Republic)	—	—	—	—
Colombia	13,625	—	—	—
Congo	—	—	—	—
Costa Rica	—	—	480	—
Cyprus	3,020	—	—	—
Czechoslovakia	—	—	3,000	—
Denmark	82,735	—	—	4,000
Dominican Republic	—	—	3,130	—
Ecuador	1,130	185	3,200	—
Egypt, Arab Republic of	—	39,000	—	—
El Salvador	—	—	2,215	—
Ethiopia	—	—	3,415	—
Finland	27,185	—	3,000	—
France	—	171,515	47,840	—
Gambia	—	—	—	—
German Democratic Republic	—	5,000	6,000	—
Germany, Federal Republic of	355,725	—	67,135	—
Ghana	5,900	—	—	—
Greece	—	15,735	—	14,000
Guatemala	—	—	2,155	—
Guyana	—	—	—	—
Haiti	—	—	2,475	—
Honduras	3,750	—	185	—
Hungary	2,000	—	5,000	—
Iceland	2,500	—	2,000	—
India	—	42,700	—	—
Indonesia	—	15,000	—	3,200

Countries	In Swiss Francs			
	Governments		National Societies	
	received	receivable	received	receivable
Iran	30,000	—	23,115	—
Iraq	—	—	5,025	—
Ireland	10,000	—	5,225	—
Israel	—	15,025	—	—
Italy	81,000	—	—	—
Ivory Coast	—	—	—	—
Jamaica	—	—	—	—
Japan	78,700	—	63,515	—
Jordan	—	10,980	—	2,720
Kenya	—	—	—	—
Khmer Republic (Cambodia)	—	—	—	—
Korea, Dem. People's Republic of	—	—	—	—
Korea, Republic of	—	24,000	8,640	—
Kuwait	—	50,000	—	—
Laos	—	—	—	—
Lebanon	15,470	—	4,220	—
Liberia	18,750	—	—	—
Liechtenstein	—	15,000	—	3,600
Luxembourg	—	4,000	—	5,000
Madagascar	1,875	—	—	—
Malawi	—	—	—	—
Malaysia	—	11,000	—	—
Mali	—	—	—	—
Malta	—	—	—	—
Mexico	—	15,000	—	—
Monaco	—	5,045	3,500	—
Mongolia	—	—	—	—
Morocco	15,070	—	—	—
Nepal	1,525	—	—	—
Netherlands	50,000	—	35,000	—
New Zealand	32,365	—	11,645	—
Nicaragua	—	—	—	—
Nigeria	—	6,000	—	2,700
Norway	28,725	—	—	—
Pakistan	—	—	—	—
Paraguay	—	—	—	—
Peru	—	—	—	4,250
Philippines	—	30,695	21,665	—
Poland	30,000	—	15,000	—
Portugal	—	15,000	—	1,100
Romania	—	—	13,265	—
San Marino	—	2,720	—	2,720
Saudi Arabia	—	—	—	—
Senegal	—	2,000	—	2,000
Sierra Leone	—	5,880	—	—
South Africa, Republic of	26,880	—	12,850	—
Spain	8,000	—	—	12,000
Sri Lanka	2,315	—	—	—
Sweden	—	158,920	10,000	—
Switzerland	7,500,000	—	—	—

Countries	In Swiss francs			
	Governments		National Societies	
	received	receivable	received	receivable
Syria	—	—	2,225	—
Tanzania	—	3,115	—	—
Thailand	18,000	—	6,000	—
Togo	—	—	—	—
Trinidad and Tobago	—	—	—	—
Tunisia	2,000	—	—	3,000
Turkey	—	—	—	16,300
Uganda	—	—	—	—
United Kingdom	150,635	—	30,090	—
United States of America	187,500	—	187,500	—
Upper Volta	—	—	—	—
USSR	—	—	16,250	—
Venezuela	—	—	—	—
Vietnam, Democratic Republic of	—	—	2,205	—
Vietnam, Republic of	—	—	—	—
Yugoslavia	—	2,500	3,000	—
Zaire	—	9,750	—	—
1972 contributions	8,933,295	809,610	771,330	81,500
Settlements for previous years as shown in separate table below	75,165	—	5,455	—
Total of contributions	9,008,460	809,610	776,785	81,500

SETTLEMENTS FOR PREVIOUS YEARS

Countries	Governments Sw. frs.	National Societies Sw. frs.
Australia	(3,160)	
Belgium	135	
Cameroon	3,780	
Canada	34,600	
Chile		785
Colombia		5,070
Ecuador	765	
Gambia	1,000	
India	(2,015)	
Italy	(2,875)	
Japan	11,700	
Kuwait	30,000	
Liechtenstein		(600)
Malta	1,535	
Senegal	1,400	
Tunisia		200
Uganda	(170)	
Upper Volta	380	
Venezuela	(1,910)	
	75,165	5,455

TABLE V
1

Occasional Structure

SUMMARY OF MOVEMENTS IN 1972

A. Special Accounts	In Swiss francs	
	Expenditure	Receipts
PAST ACTION IN NIGERIA		
Transport and fuel costs (settlement disputed matter) . . .	292,901	
Sundry receipts		77,217
Funds carried forward from 31 December 1971 . . . 329,973		
Transfer various provisions 18,555		348,528
	292,901	425,745
Transfer balance to Special Fund for Relief Actions . . .	132,844	
	425,745	425,745
PAST ACTION IN JORDAN		
Miscellaneous	6,399	
Miscellaneous		115,698
Funds carried forward from 31 December 1971 . . . 66,253		
Allocation to Cheshire Homes, Amman 95,000	28,747	
	35,146	115,698
Transfer of balance to Cheshire Homes, Amman	80,552	
	115,698	115,698

TABLE V
2

Occasional Structure

SUMMARY OF MOVEMENTS IN 1972

	In Swiss francs	
	Expenditure	Receipts
INDIA/PAKISTAN/BANGLADESH		
Joint action from 1.1.72 to 18.4.1972		
Personnel (salaries, travel, subsistence, insurance)	2,851,368	
Operating expenses	1,061,633	
Relief purchases	2,233,864	
	<u>6,146,865</u>	
Distribution of balance of Fr. 1,906,205 (incl. amount bt/fwd from 31.12.71)		
— transfer 50 % to League	953,103	
	<u>7,099,968</u>	
Balance of excess receipts carried fwd to new ICRC action from 19.4 to 31.12.72	833,086	
	<u>7,933,054</u>	
Government contributions	5,849,496	
National Society Contributions	1,720,824	
Contributions from organizations and individuals	46,195	
Other receipts	316,539	7,933,054
	<u>7,933,054</u>	
New ICRC action from 19.4 to 31.12.72		
Personnel (salaries, travel, subsistence, insurance)	2,500,829	
Operating expenses	483,985	
Relief purchases	1,869,500	
	<u>4,854,314</u>	
Excess receipts carried forward to 1973	1,626,711	
	<u>6,481,025</u>	
Government contributions	4,872,333	
National Society contributions	1,476,744	
Contributions from organizations and individuals	27,038	
Other receipts	104,910	6,481,025
	<u>6,481,025</u>	
	<u>14,414,079</u>	<u>14,414,079</u>

Occasional Structure

SUMMARY OF MOVEMENTS IN 1972

	Swiss francs	
	Joint ICRC/ League action 1.1.72 to 18.4.72	New ICRC action 19.4.72 to 31.12.72
INDIA/PAKISTAN/BANGLADESH ACTION		
CONTRIBUTIONS IN FAVOUR OF RELIEF ACTIONS		
GOVERNMENTS		
Belgium	705,498	170,245
Canada	962,500	
Netherlands		118,300
Norway	900,000	
Sweden	401,123	
Switzerland		2,000,000
United Kingdom	1,005,375	708,788*
United States of America (USAID)	1,875,000	1,875,000
	5,849,496	4,872,333
NATIONAL RED CROSS SOCIETIES		
Australia	4,567	
Belgium	87,700	
Cyprus	998	
Denmark		549,186
France	154,430	
Germany (Fed. Rep.)	60,675	72,780
Ireland	60,231	
Japan	79,802	
Netherlands	400,000	707,400
New Zealand	68,520	
Norway		145,899
Philippines	1,950	
Portugal	1,000	—
Rhodesia	1,067	546
South Africa	8,164	
Swaziland		933
Switzerland	250,000	
Thailand	1,835	
League of Red Cross Societies	539,885	
	1,720,824	1,476,744
Sundry organizations and individuals	46,195	27,038
Totals	7,616,515	6,376,115

* The third allocation of £100,000 reached us after the closing of the accounts for 1972 and will be shown in the accounts for 1973.

Occasional Structure

SUMMARY OF MOVEMENTS IN 1972

	Swiss francs	
	Expenses	Receipts
INDO-CHINA ACTION (after signature of cease-fire)		
Advances from League of Red Cross and Red Crescent Societies		30,000
Donation from ICRC		200,000
Cost of preparation for future actions	24,507	
	24,507	230,000
Balance carried forward to 1973	205,493	
	230,000	230,000
AMAZON ACTION		
Sundry expenses	4,058	
Sundry receipts		4,584
Carried forward from 31.12.1971		8,710
	4,058	13,294
Balance carried forward to 1973	9,236	
	13,294	13,294

Occasional Structure

SUMMARY OF MOVEMENTS IN 1972

B. Second session of the Conference of Government Experts on the reaffirmation and development of international humanitarian law	Swiss francs	
	Expenses	Receipts
RECEIPTS		
Voluntary contributions from the governments of:		
Australia		91,912
Austria		14,634
Belgium		25,731
Canada		58,425
Cyprus		881
Germany (Fed. Rep.)		121,300
Greece		4,000
Israel		2,000
Japan		87,076
Lebanon		2,000
Netherlands		50,000
Norway		50,000
Portugal		2,000
Saudi Arabia		37,500
Sweden		58,000
Switzerland		220,000
United Kingdom		138,956
		964,415
Voluntary contributions from National Societies:		
Canada		5,000
Germany (Fed. Rep.)		24,200
Netherlands		10,000
		39,200
EXPENSES		
Preparatory meetings, consultations with various organizations	85,675	
Documentation, including Report on the Conference	337,169	
Personnel	688,771	
Hire of hall and equipment	227,182	
Miscellaneous	62,352	
	1,401,149	1,003,615
DEFICIT		
Borne by ICRC in the expense of its permanent structure		397,534
	1,401,149	1,401,149

TABLE VI

Special Fund for Relief Actions

	Swiss francs	
	Expenses	Receipts
SUMMARY OF MOVEMENTS IN 1972		
1. BALANCE CARRIED FORWARD FROM 31 DECEMBER 1971		2,551,053
2. RECEIPTS IN 1972		
2.1 Product of public collection in Switzerland	867,799	
2.2 Other donations for specific actions	1,408,635	
2.3 Balance Nigeria action	132,844	
2.4 Balance Jordan action	80,552	
		2,489,830
		5,040,883
3. EXPENDITURE IN 1972		
Purchases and forwarding of relief:		
— Europe	51,478	
— Africa	232,984	
— Latin America	270,569	
— South East Asia	626,568	
— Middle East	1,191,695	
— Sundry relief operations	14,632	
	2,387,926	
— Maintenance of emergency stores	24,045	
Transferred to Amazon action		
	2,411,971	
	8,710	(2,420,681)
		2,620,202
4. INDIA/PAKISTAN/BANGLADESH ACTION	*3,079,813	
5. INDO-CHINA ACTION	205,493	
6. AMAZON ACTION	9,236	
7. SPECIAL SCHOOL TEXTBOOK ACTION	273,617	
		3,568,159
		6,188,361

* Justification of balance: Balance carried fwd to 1.1.72
 Surplus receipts:
 — Joint action up to 18.4.72
 — New ICRC action starting 19.4.72

620,016
 833,086
 1,626,711
3,079,813

Special Funds

1. FOUNDATION FOR THE INTERNATIONAL COMMITTEE OF THE RED CROSS

BALANCE SHEET AS AT 31 DECEMBER 1972

ASSETS		LIABILITIES	
	Sw. fr.	Sw. fr.	
Public securities:			
— Swiss Funds (market value Fr. 1,002,800.—)	1,030,000.—		Inalienable capital 1,028,252.52
— West German Funds (market value Fr. 70,680.—)	<u>64,710.—</u>	1,094,710.—	Inalienable reserve:
Deposit with Swiss National Bank, Geneva		164,286.87	— b/f from 1971 189,583.10
Accounts receivable:			— Statutory allocation of 15 % of net revenue in 1972 <u>8,395.—</u>
— Administration Fédérale des Contributions, Berne (prepaid tax to be refunded)	11,122.50		Total capital <u>1,226,230.62</u>
— German Federal Government (tax deducted at source, to be refunded)	<u>3,682.85</u>	14,805.35	International Committee of the Red Cross:
		<u>1,273,802.22</u>	Funds in current account <u>47,571.60</u>
			<u>1,273,802.22</u>

RECEIPTS AND EXPENDITURE ACCOUNT FOR 1972

RECEIPTS	Sw. fr.	Sw. fr.
Income from securities		62,485,70
Income from realization of securities:		
— profit on sales	16,915.—	
— loss on sales	<u>900.—</u>	<u>16,015.—</u>
		78,500,70
EXPENDITURE		
Difference between purchase price and nominal value of securities purchased in 1972	15,288.—	
Expenses on dealings in securities	5,897.40	
Safekeeping charges	668.50	
Audit fees	420.—	
Sundry	<u>260.20</u>	<u>22,534.10</u>
RESULT		
Excess of receipts over expenditure		<u>55,966.60</u>

STATUTORY ALLOCATION

Statutory allocation to inalienable reserve: 15 % of net revenue (Art. 8 of the Statutes)	8,395.—
Statutory allocation to the ICRC of balance of net revenue (Article 7 of the Statutes)	<u>47,571.60</u>
	<u>55,966.60</u>

2. AUGUSTA FUND

BALANCE SHEET AS AT 31 DECEMBER 1972

ASSETS		LIABILITIES	
	Sw. fr.	Sw. fr.	
Swiss and other Government securities	89,000.—		Inalienable capital
Other Swiss securities	<u>23,945.45</u>		Reserve for price fluctuations
Less: Provision for price fluctuations (adjustment of value)	<u>2,575.45</u>		
Total market value of securities		110,370.—	ICRC
Cash in banks		7,668.—	— Florence Nightingale Medal Fund, current account
Administration fédérale des contributions, Berne (tax paid in advance to be refunded)		<u>817.95</u>	2,311.20
		<u>118,855.95</u>	— Creditor (allocation to Red Cross of the Republic of Vietnam still to be withdrawn)
			<u>2,000.—</u>
			<u>4,311.20</u>
			<u>118,855.95</u>

RECEIPTS AND EXPENDITURE ACCOUNT FOR 1972

RECEIPTS

	Sw. fr.
Income from securities	2,409.25
Interest on bank deposit	10.40
Sundry	<u>377.25</u>
	<u>2,796.90</u>

EXPENDITURE

Auditors' fee	300.—
Safekeeping and bank charges	<u>185.70</u>
	<u>485.70</u>

RESULT

Excess of receipts over expenditure in 1972 allocated to the Florence Nightingale Medal Fund, pursuant to resolution VI of the XXIst International Conference of the Red Cross in 1969 at Istanbul	<u>2,311.20</u>
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3. FLORENCE NIGHTINGALE MEDAL FUND

BALANCE SHEET AS AT 31 DECEMBER 1972

ASSETS		LIABILITIES		
	Sw. fr.		Sw. fr.	Sw. Fr.
Swiss Government securities (market value Fr. 30,720.—)	32,000.—	Capital		25,000.—
Deposit at Swiss National Bank, Geneva . .	13,962.90	Reserve:		
Administration fédérale des Contributions, Berne (tax paid in advance to be refunded)	288.—	— Balance brought forward from 1971	22,182.90	
ICRC, Augusta Fund a/c	<u>2,311.20</u>	— Excess of receipts over expen- diture in 1972	<u>1,379.20</u>	<u>23,562.10</u>
	<u>48,562.10</u>			<u>48,562.10</u>

RECEIPTS AND EXPENDITURE ACCOUNT FOR 1972

RECEIPTS

	Sw. Fr.
Income from securities	960.—
Transfer of balance as at 31 December 1972 of Augusta Fund Receipts and Expen- diture Account, pursuant to resolution VI of the XX1st International Conference of the Red Cross, Istanbul 1969	<u>2,311.20</u>
	<u>3,271.20</u>

EXPENDITURE

Safekeeping charge	17.—
Printing charges	1,575.—
Audit fees	<u>300.—</u>
TOTAL	<u>1,892.—</u>

RESULT

Excess of receipts over expenditure in 1972	<u>1,379.20</u>
---	-----------------

4. THE CLARE R. BENEDICT FUND

BALANCE SHEET AS AT 31 DECEMBER 1972

(expressed in US\$: appropriations of revenue not included)

ASSETS	\$		LIABILITIES	\$
Securities:			Capital	1,000,000.—
(Market value \$1,217,900)	1,050,096.53		Reserve for market fluctuations	72,111.06
Cash in bank	159,370.08		Receipts and Expenditure Account: balance for distribution	137,355.55
	1,209,466.61			1,209,466.61

RECEIPTS AND EXPENDITURE ACCOUNT FOR 1972

RECEIPTS

Income from securities		59,634.32
Interest on bank deposits		5,509.09
Net income on sales of securities:		
— book profit on sales	18,186.75	
— book loss on sales	17,498.49	688.26
		65,831.67

EXPENDITURE

Safekeeping charges, fees and other administrative expenses . . .	4,546.63	
Transfer of net profit on sale of securities to Reserve for market fluctuations	688.26	5,234.89

RESULT

Excess of revenue over expenses		60,596.78
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BALANCE FOR DISTRIBUTION AS AT 31 DECEMBER 1972:

Balance bt/fwd from 1971		76,758.77
Excess revenue over expenses in 1972, as above		60,596.78
Balance for distribution as at 31 December 1972		137,355.55

SOCIÉTÉ FIDUCIAIRE ROMANDE OFOR S.A., GENÈVE

COMITE INTERNATIONAL DE LA CROIX - ROUGE

G e n è v e

R A P P O R T

relatif à la vérification des comptes annuels
arrêtés au 31 décembre 1972

En notre qualité d'organe de contrôle du Comité International de la Croix-Rouge, Genève, nous avons vérifié les comptes annuels arrêtés au 31 décembre 1972.

Nous avons constaté ce qui suit :

- le bilan et le compte de résultat concordent avec la comptabilité,
- les comptes sont tenus avec exactitude,
- les comptes reproduits ci-après, dont les notes 1 à 4 font partie intégrante, reflètent bien la situation financière du Comité International de la Croix-Rouge au 31 décembre 1972 et le résultat de ses opérations pour l'exercice en question.

Sur la base de notre examen, nous proposons d'approuver les comptes qui vous sont soumis.

Genève, le 30 mars 1973

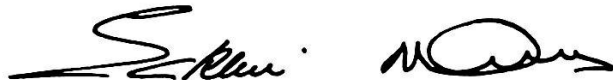
SOCIETE FIDUCIAIRE ROMANDE OFOR S.A.

Annexes :

Bilan au 31 décembre 1972

Compte de résultat pour l'exercice 1972

Notes relatives au bilan au 31 décembre
1972



 SOCIÉTÉ FIDUCIAIRE ROMANDE OFOR S.A., GENÈVE

COMITE INTERNATIONAL DE LA CROIX - ROUGE, GENEVE

 BILAN AU 31 DECEMBRE 1972

	Fr.
<u>A C T I F</u>	
<u>Disponibilités</u>	<u>4.570.973.--</u>
<u>Actifs réalisables à court terme</u>	
Titres - Note 1	3.574.292.--
Autres placements	4.448.433.--
Débiteurs	3.814.545.--
Actifs transitoires	<u>699.790.--</u>
	<u>12.537.060.--</u>
<u>Actifs immobilisés</u>	
Matériel de premier secours	102.681.--
Mobilier et matériel	<u>347.461.--</u>
	<u>450.142.--</u>
<u>Avances aux délégations</u>	<u>841.033.--</u>
	<u>18.399.208.--</u>
<u>P A S S I F</u>	
<u>Dettes à court terme</u>	
Créanciers	2.783.238.--
Passifs transitoires	<u>376.412.--</u>
	<u>3.159.650.--</u>
<u>Provisions diverses</u>	<u>2.076.180.--</u>
<u>Fonds pour actions de secours</u>	
- disponibles - Note 2	1.023.983.--
- réservés	<u>5.164.377.--</u>
	<u>6.188.360.--</u>
<u>Fonds propres</u>	
Réserve générale - Note 3	648.067.--
Réserve spéciale - Note 4	<u>1.310.461.--</u>
	1.958.528.--
Excédent de revenus par rapport aux charges pour l'exercice 1972	<u>16.490.--</u>
	1.975.018.--
Réserve pour actions en cas de conflit généralisé	<u>5.000.000.--</u>
	<u>6.975.018.--</u>
	<u>18.399.208.--</u>
<u>Fonds fiduciaires</u>	
Avoir en banques à disposition des ayants droit	<u>610.710.--</u>

COMITE INTERNATIONAL DE LA CROIX-ROUGE, GENEVE

COMPTE DE RESULTAT DE L'EXERCICE 1972
PAR CENTRE D'ACTIVITES ET STRUCTURES

D E P E N S E S

	<u>Structure permanente</u> Fr.	<u>Structure temporaire</u> Fr.	<u>Structure occasionnelle</u> Fr.
COMITE, SECRETARIAT DE LA PRESIDENCE	748.196.--	-	-
SECRETARIAT GENERAL	229.805.--	-	-
DEPARTEMENT DES PRINCIPES ET DU DROIT			
Direction, Mémorialiste et Revue Internationale	443.783.--	-	-
Délégués organisations internationales	150.778.--	-	-
Division juridique	517.095.--	131.475.--	-
Division diffusion et documentation	1.035.270.--	-	-
Deuxième Conférence experts Droit humanitaire	-	-	1.401.149.--
	<u>2.146.926.--</u>	<u>131.475.--</u>	<u>1.401.149.--</u>
DEPARTEMENT DES OPERATIONS			
Direction, division de logistique, service des délégations	980.775.--	-	-
Zone Europe et Amérique du Nord	572.718.--	11.923.--	-
Zone Afrique	518.654.--	291.458.--	292.901.--
Zone Asie-Océanie	1.201.420.--	1.567.744.--	11.025.686.--
Zone Moyen-Orient	542.795.--	2.290.920.--	6.400.--
Zone Amérique latine	475.276.--	11.250.--	4.058.--
	<u>4.291.638.--</u>	<u>4.173.295.--</u>	<u>11.329.045.--</u>
AGENCE CENTRALE DE RECHERCHES	796.456.--	-	-
AUTRES FONCTIONS			
Division presse et information	913.962.--	-	-
Division du personnel	480.378.--	-	-
Division finances et administration	3.502.972.--	71.070.--	-
	<u>4.897.312.--</u>	<u>71.070.--</u>	-
COUT DES ACTIVITES	<u>13.110.333.--</u>	<u>4.375.840.--</u>	<u>12.730.194.--</u>
AUTRES DEPENSES			
Frais d'organisation de la collecte en Suisse	166.672.--	-	-
Nouvelles constructions	250.000.--	-	-
Etude générale d'organisation	150.000.--	-	-
Provision pour futurs problèmes de retraite	756.128.--	-	-
Autres dépenses diverses	47.465.--	-	-
Déficit deuxième Conférence experts	397.534.--	-	(397.534.--)
	<u>1.767.799.--</u>	-	<u>(397.534.--)</u>
TOTAL DES DEPENSES	<u>14.878.132.--</u>	<u>4.375.840.--</u>	<u>12.332.660.--</u>
Excédent de recettes par rapport aux dépenses des structures temporaire et occasionnelle, reporté à nouveau	-	412.442.--	3.312.533.--
Excédent de recettes par rapport aux dépenses de la structure permanente, affecté à la réserve générale	16.490.--	-	-
	<u>14.894.622.--</u>	<u>4.788.282.--</u>	<u>15.645.193.--</u>

R E C E T T E S			
	Structure permanente	Structure temporaire	Structure occasionnelle
	Fr.	Fr.	Fr.
CONTRIBUTIONS			
- annuelles régulières gouvernementales	9.818.070.--	-	-
- complémentaires de la Confédération suisse	-	4.788.282.--	-
- extraordinaire du Gouvernement USA (quote-part)	1.600.000.--	-	-
- annuelles régulières des sociétés nationales	858.285.--	-	-
- de source privée	338.090.--	-	-
	<u>12.614.445.--</u>	<u>4.788.282.--</u>	<u>-</u>
DONS ET LEGS NON ASSIGNES			
	162.625.--	-	-
REVENUS FINANCIERS			
	958.711.--	-	-
FINANCEMENT STRUCTURE OCCASIONNELLE			
Deuxième Conférence d'experts			
- Gouvernements	-	-	964.415.--
- Sociétés nationales	-	-	39.200.--
	<u>-</u>	<u>-</u>	<u>1.003.615.--</u>
Action Indes-Pakistan			
- Gouvernements	-	-	10.603.530.--
- Sociétés nationales	-	-	3.315.867.--
- Autres provenances	-	-	494.682.--
	<u>-</u>	<u>-</u>	<u>14.414.079.--</u>
Action spéciale en Indochine			
- Sociétés nationales	-	-	30.000.--
Autres actions spéciales			
- Amazonie	-	-	4.584.--
- Reliquat Nigeria	-	-	77.217.--
- Reliquat Jordanie	-	-	115.698.--
	<u>-</u>	<u>-</u>	<u>197.499.--</u>
AUTRES RECETTES			
- Financement action manuel scolaire et manuel du soldat	402.713.--	-	-
- Participation aux bénéficiaires sur primes d'assurances	756.128.--	-	-
	<u>1.158.841.--</u>	<u>-</u>	<u>-</u>
	<u>14.894.622.--</u>	<u>4.788.282.--</u>	<u>15.645.193.--</u>

SOCIÉTÉ FIDUCIAIRE ROMANDE OFOR S.A., GENÈVE

COMITE INTERNATIONAL DE LA CROIX-ROUGE, GENEVE

NOTES RELATIVES AU BILAN AU 31 DECEMBRE 1972
 =====

Note 1 - Titres Fr. 3.574.292.--

La valeur comptable des titres en portefeuille se détermine comme suit :

Valeur d'acquisition Fr. 3.933.235.--

Moins :

Provision pour fluctuations de cours
affectée à un dossier particulier Fr. 45.600.--

Provision générale pour fluctuations
de cours " 313.343.-- " 358.943.--

Titres en portefeuille, à la valeur comptable, selon bilan Fr. 3.574.292.--
 =====

La valeur boursière de ces mêmes titres s'élève, au 31 décembre 1972, en chiffre rond, à Fr. 3.956.000.--, laissant apparaître une réserve latente de Fr. 382.000.--.

Note 2 - Fonds disponibles pour actions de secours Fr. 1.023.983.--

Les "Fonds disponibles pour actions de secours" ont, entre autres, été crédités du produit intégral de la collecte nationale 1972 de Fr. 867.799.--, sans aucune déduction pour frais généraux.

Note 3 - Réserve générale Fr. 648.067.--

En voici le mouvement de l'exercice 1972 :

Solde au 1er janvier 1972 Fr. 644.499.--

Plus :

Affectation de l'excédent de recettes par rapport aux dépenses de l'exercice 1971, selon décision du Comité dans sa séance plénière du 2 mars 1972 " 3.568.--

Total comme ci-dessus Fr. 648.067.--
 =====

SOCIÉTÉ FIDUCIAIRE ROMANDE OFOR S.A., GENÈVE

Note 4 - Réserve spéciale

Fr. 1.310.461.--

Le mouvement de l'exercice 1972 de cette rubrique du passif du bilan a été le suivant :

Solde au 1er janvier 1972

Fr. 2.910.461.--

Moins :

Utilisation d'une part de la contribution extraordinaire
du Gouvernement des Etats-Unis, reçue en 1971, pour être
utilisée sur une période de trois ans

" 1.600.000.--

Solde comme ci-dessus

Fr. 1.310.461.--
=====