

Finance

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VI. FINANCE

FUND-RAISING

In 1973 the operational resources of the ICRC had been put to a severe strain. Various events, in particular those taking place in the Asian sub-continent, the Middle East and Chile, had led the ICRC to maintain, reinforce or create substantial delegations, whose tasks proved to be of a continuing character. To be ready to act efficaciously on behalf of victims, prepare relief operations and train delegates, the ICRC must be able to count upon regular material support. The tasks incumbent upon it under the Geneva Conventions are of a delicate nature, and it is firmly resolved to carry them out in every circumstance to the satisfaction of all the States signatories to the Conventions, of which it is by definition the trustee.

To achieve the purpose it has set itself the ICRC found it necessary to increase its ordinary budget and for that purpose to request the Governments parties to the Geneva Conventions to readjust their annual contributions. This measure had become all the more necessary as the contributions of many Governments were remitted in dollars, the value of which, compared to the Swiss franc, had declined by nearly one half through currency movements. The ICRC saw its revenues falling, while at the same time its operational costs were increasing. A methodical approach to a number of Governments made it possible in 1974 to balance the budget in part.

As may be seen from a perusal of the chapters in this Report dealing with operations, the ICRC's activities and responsibilities did not cease to grow. The quest must therefore be pursued; for the ICRC, in order to keep its character as a neutral and impartial institution, must be able to count upon the regular support of all Governments as well as on that of National Societies. It is encouraged to do so by the undertakings made at international Red Cross Conference by the representatives of the States signatories to the Conventions. In particular, Resolution II (1) adopted by the Teheran Conference in November 1973, states *inter alia*:

The XXIIInd International Conference of the Red Cross,

....

recalling the very important task which is being performed by the ICRC and which, in view of the international situation, is constantly increasing,

requests all National Red Cross Societies to support the permanent activities of the ICRC through regular contributions,

urges all Governments signatories of the Geneva Conventions to support more systematically and substantially the regular financing of the ICRC.

BALANCE SHEET AND STATEMENT OF INCOME AND EXPENDITURE

The presentation of the balance sheet and statement of income and expenditure is similar to that used in the 1973 Annual Report.

AUDITORS' REPORT

The Auditors' Report has been drawn up by the *Société fiduciaire romande OFOR S.A.*, a member of the "Chambre suisse des Sociétés fiduciaires et des experts-comptables", which audited the accounts, and may be found, in full at the end of this Report.

Balance sheet as at

	(summary in thousands)	
	1974	1973
ASSETS		
CASH	1,904	2,706
OTHER CURRENT ASSETS		
— Securities (market price)	3,364	3,357
— Other investments	9,448	6,482
— Accounts receivable	2,055	2,561
— Accruals and prepaid expenses	591	166
	15,458	12,566
FIXED ASSETS		
— Buildings	405	248
— Relief supplies	71	86
— Furniture and equipment	274	349
	750	683
ADVANCES TO DELEGATIONS	1,222	1,120
BALANCE SHEET TOTALS	19,334	17,075
FUNDS IN TRUST		
— Debtors	19	12
— Trust funds in banks	1,066	1,060
	1,085	1,072

31 December 1974

of Swiss francs, with comparative figures for 1973)

	1974	1973
LIABILITIES		
SHORT-TERM LIABILITIES		
— Accounts payable	2,466	1,658
— Accrued liabilities	371	384
	2,837	2,042
SUNDRY PROVISIONS	2,177	1,510
FUND FOR CURRENT OPERATIONS		
— Reserve	812	813
— Earmarked	7,425	6,631
	8,237	7,444
CAPITAL RESERVE FUNDS		
— Extraordinary reserve	1,080	664
— Special reserve	—	411
— Excess of income over expenditure	3	4
	1,083	1,079
— Reserve against widespread conflict	5,000	5,000
	6,083	6,079
BALANCE SHEET TOTALS	19,334	17,075
FUNDS IN TRUST	1,085	1,072
	1,085	1,072

Summary statement of income and expenditure

(In Swiss francs)

EXPENDITURE	Permanent structure	Temporary structure	Total	Occasional structure
on activities of:				
ASSEMBLY, EXECUTIVE BOARD *	1,272,774		1,272,774	
DEPARTMENT OF PRINCIPLES AND LAW				
Management group	250,272		250,272	
Legal Division	396,062	214,880	610,942	371,900
Documentation and Dissemination Division	820,697		820,697	
International Review	338,373		338,373	
	1,805,404	214,880	2,020,284	371,900
OPERATIONS DEPARTMENT				
Management group	293,216		293,216	
Relief Division	813,873		813,873	
Europe and North America	204,291	2,233	206,524	4,015,523
Africa	488,113	483,176	971,289	
Asia-Oceania	665,104	930,058	1,595,162	3,206,121
Middle East	654,919	2,809,775	3,464,694	585,956
Latin America	425,053	37,109	462,162	2,483,756
	3,544,569	4,262,351	7,806,920	10,291,356
CENTRAL TRACING AGENCY AND I.T.S.	1,289,896		1,289,896	
PERSONNEL DEPARTMENT	1,040,267		1,040,267	
FINANCE AND ADMINISTRATION DEPARTMENT	3,956,517	80,482	4,036,999	
PRESS AND INFORMATION DIVISION	630,814		630,814	
DELEGATES TO INTERNATIONAL ORGANIZATIONS	204,107		204,107	
COST OF ACTIVITIES	13,744,348	4,557,713	18,302,061	10,663,256
OTHER EXPENDITURE				
Cost of organizing public collection	159,628		159,628	
New premises:				
— headquarters	278,462		278,462	
— radio station	200,383		200,383	
Provision for currency fluctuations	500,000		500,000	
Net depreciation on investments	45,700		45,700	
General organizational study	133,500		133,500	
Provision for fund-raising	80,000		80,000	
Other expenses	109,135		109,135	
School Textbook expenses	76,176		76,176	
TOTAL	15,327,332	4,557,713	19,885,045	10,663,256
RESULT				
Excess income 1974	3,138		3,138	
Advance to 1975		905,749	905,749	
Carried forward				338,697
TOTAL	15,330,470	5,463,462	20,793,932	11,001,953

* This figure includes expenses in respect of the preparatory work for the Diplomatic Conference and other conferences of experts organized by the ICRC.

of departments and structures in 1974

TABLE II

(In Swiss francs)

INCOME	Permanent structure	Temporary structure	Total	Occasional structure
CONTRIBUTIONS FROM GOVERNMENTS				
Annual	9,905,295		9,905,295	
Complementary from Swiss Government		4,316,065	4,316,065	
Extraordinary from US Government	605,000		605,000	
Extraordinary from Saudi Arabian Government	810,000		810,000	
CONTRIBUTIONS FROM NATIONAL SOCIETIES				
Annual	1,123,960		1,123,960	
PRIVATE CONTRIBUTIONS	314,237		314,237	
FREE DONATIONS AND LEGACIES	217,365		217,365	
REVENUE FROM INVESTMENTS	1,542,264		1,542,264	
OTHER INCOME				
To finance School Textbook	76,177		76,177	
Subsidy from State of Geneva for construction of radio station	200,000		200,000	
Miscellaneous	34,000		34,000	
FINANCING OF OCCASIONAL STRUCTURE				
Chile action				
— from Governments				1,571,062
— from Swiss Government, complementary contribution		(875,000)	(875,000)	875,000
— from National Societies				121,355
— other sources				40,172
				2,607,589
Cyprus action				
— from Governments				6,386,204
— from National Societies				276,286
— other sources				1,151,563
				7,814,053
India-Pakistan-Bangladesh action				
— from Governments				253,115
— from National Societies				88,680
— other sources				2,124,470
				2,466,265
Special Middle East action				
— from Governments				239,892
— from National Societies				82,929
— other sources				9,440
— participation of occasional structure	502,172	2,122,397	2,624,569	332,261
				(2,624,569)
				(2,292,308)
Lucerne Conference of Government Experts				
— from Governments				296,354
— from Swiss Government		(100,000)	(100,000)	100,000
— from National Societies				10,000
				406,354
TOTAL	15,330,470	5,463,462	20,793,932	11,001,953

Summary statement of income with comparative figures for 1973

(Swiss francs)

EXPENDITURE — on activities of:	1973	1974	Budget 1975
ASSEMBLY, EXECUTIVE BOARD *	1,034,769	1,272,774	1,606,950
SECRETARY-GENERAL	188,734		
DEPARTMENT OF PRINCIPLES AND LAW			
Management group	317,388	250,272	263,320
Legal Division	842,085	610,942	948,920
Documentation and Dissemination Division	721,696	820,697	873,610
International Review	307,246	338,373	363,770
	2,188,415	2,020,284	2,449,620
OPERATIONS DEPARTMENT			
Management group	309,921	293,216	653,255
Relief Division	708,358	813,873	946,350
Europe and North America	197,553	206,524	333,950
Africa	885,180	971,289	1,174,070
Asia-Oceania	1,985,855	1,595,162	2,141,225
Middle East	2,328,172	3,464,694	3,634,995
Latin America	725,449	462,162	974,915
	7,140,488	7,806,920	9,858,760
CENTRAL TRACING AGENCY AND I.T.S.	1,150,865	1,289,896	1,545,495
PERSONNEL DEPARTMENT	752,079	1,040,267	1,365,060
FINANCE AND ADMINISTRATION DEPARTMENT	3,721,513	4,036,999	4,592,970
PRESS AND INFORMATION DIVISION	937,883	630,814	766,490
DELEGATES TO INTERNATIONAL ORGANIZATIONS	171,893	204,107	235,950
COST OF ACTIVITIES	17,286,639	18,302,061	22,421,295
OTHER EXPENDITURE			
Cost of organizing public collection	162,339	159,628	175,000
New installations — at headquarters	950,404	278,462	
— at radio station		200,383	
Provision for currency fluctuations		500,000	
Net appreciation on investments		45,700	
General organizational study	50,000	133,500	
Exhibition completely written off	200,000		
Provision for fund-raising		80,000	
Other expenses	122,206	109,135	
School Textbook expenses	225,134	76,176	
	18,996,722	19,885,045	22,596,295
RESULT			
Excess income	4,393	3,138	
Carried forward to 1974 and/or 1975	464,290	905,749	
TOTAL	19,465,405	20,793,932	22,596,295

* This figure includes expenses in respect of the preparatory work for the Diplomatic Conference and other conferences of experts organized by the ICRC.

and expenditure for 1974 and budget for 1975

TABLE III

(Swiss francs)

INCOME	1973	1974	Budget 1975
CONTRIBUTIONS FROM GOVERNMENTS			
Annual	9,692,055	9,905,295	11,250,000
Complementary from Swiss Government	5,191,773	4,316,065	4,599,470
Extraordinary from Governments	1,235,000	1,415,000	
CONTRIBUTIONS FROM NATIONAL SOCIETIES			
Annual	928,910	1,123,960	1,100,000
PRIVATE CONTRIBUTIONS			
PRIVATE CONTRIBUTIONS	380,647	314,237	375,000
FREE DONATIONS AND LEGACIES			
FREE DONATIONS AND LEGACIES	345,193	217,365	260,000
REVENUE FROM INVESTMENTS			
REVENUE FROM INVESTMENTS	1,123,303	1,542,264	800,000
OTHER INCOME			
To finance School Textbook	225,134	76,177	
Net appreciation of investments	310,390		
Subsidies received from State of Geneva:			
— for premises at headquarters	800,000		
— for radio station		200,000	
Other receipts		34,000	
COMPLEMENTARY CONTRIBUTION FROM SWISS GOVERNMENT			
— In respect of India-Pakistan action (occasional structure)	(767,000)		
— In respect of Chile action (occasional structure)		(875,000)	
— In respect of Lucerne Conference of Government Experts (occasional structure)		(100,000)	
Allocation from occasional structure		2,624,569	2,217,635
RESULT			
Budget deficit to be appropriated from General Reserve			1,994,190
	19,465,405	20,793,932	22,596,295

TABLE IV

Contributions from Governments to the financing of the permanent structure of the Red Cross in 1974

COUNTRIES	Swiss francs	
	Received	Receivable
Australia	—	78,750
Austria	—	22,500
Bahrain	94,500	—
Belgium	—	34,500
Brazil	—	11,700
Bulgaria	—	6,000
Burma	—	6,400
Cameroon	—	2,900
Canada	—	75,900
Chile	—	8,925
Colombia	9,355	—
Denmark	95,925	—
Ecuador	2,230	—
Egypt, Arab Republic of	—	41,150
Finland	36,795	—
France	—	174,000
German Democratic Republic	—	5,000
Germany, Federal Republic of	340,800	—
Greece	25,735	—
Guyana	—	3,450
Honduras	2,650	—
Hungary	2,000	—
Iceland	—	2,500
India	—	18,170
Indonesia	29,045	—
Iran	30,000	—
Iraq	29,150	—
Ireland	10,000	—
Israel	45,750	—
Italy	—	48,125
Ivory Coast	6,400	—
Jamaica	—	2,820
Japan	78,700	—
Jordan	—	15,300
Korea, Republic of	—	15,300
Kuwait	50,000	—
Lebanon	16,240	—
Liberia	14,250	—
Liechtenstein	—	15,000
Luxembourg	—	3,500
Malaysia	—	11,000
Malta	—	1,800
Mexico	11,800	—
Monaco	—	4,060
Mongolia *	—	—
Morocco	13,400	—
Nepal	—	1,020

* See under "Contributions from National Red Cross Societies".

COUNTRIES	Swiss francs	
	Received	Receivable
Netherlands	50 000	—
New Zealand	66 560	—
Norway	35 555	—
Oman	18,300	—
Pakistan	13,250	—
Philippines	—	30,000
Poland	30,000	—
Portugal	—	15,000
San Marino	—	2,720
Saudi Arabia *	—	—
Senegal	—	2,000
Sierra Leone	—	4,900
South Africa	—	24,000
Spain	8,000	—
Sri Lanka	3,100	—
Sweden	—	122,000
Switzerland	7,500,000	—
Syrian Arab Republic **	13,250	—
Tanzania	—	1,920
Thailand	18,000	—
Trinidad and Tobago	1,600	—
Tunisia	4,000	—
Uganda	3,920	—
United Kingdom	142,750	—
United States of America *	157,500	—
Upper Volta	290	—
Yugoslavia	—	2,500
Zaire	—	9,750
Total for 1974	9,010,800	824,560
Adjustments for previous years, net amount received in 1974	69,935	—
Total	9,080,735	824,560

* See under "Extraordinary contributions".

** Contribution earmarked to Cyprus special action.

EXTRAORDINARY CONTRIBUTIONS

	US Dollars	Swiss francs
Saudi Arabia (received in settlement of contributions due prior to 1974)	270,000	810,000
United States of America (in addition to annual contribution, fixed at US \$ 500,000 as from 1975)	200,000	605,000
	470,000	1,415,000

ADJUSTMENTS FOR PREVIOUS YEARS

COUNTRIES	Swiss francs
Australia	16,650
Belgium	3,365
Brazil	(1,105)
Canada	(4,950)
Chile	4,600
Ecuador	465
France	54,000
Iraq	16,000
Italy	(2,905)
Monaco	(605)
Morocco	(695)
San Marino	2,720
Spain	8,000
Sweden	(4,800)
Tanzania	(80)
Venezuela	26,540
Zaire	35
Unpaid contributions in respect of previous years written off	(47,300)
Net amount received in 1974	<u>69,935</u>

TABLE V

Contributions from National Red Cross Societies to the financing of the permanent structure in 1974

COUNTRIES	Swiss francs	
	Received	Receivable
Afghanistan	3,000	—
Albania	700	—
Australia	63,505	—
Austria	—	14,900
Belgium	12,500	—
Bulgaria	6,250	—
Cameroon	2,760	—
Canada	48,900	—
China, People's Republic of	30,000	—
Czechoslovakia	3,000	—
Denmark	22,090	—
Dominican Republic	4,030	—
Ecuador	3,200	—
El Salvador	1,625	—
Ethiopia	4,140	—
Finland	3,000	—
France	65,715	—
German Democratic Republic	6,000	—
Germany, Federal Republic of	119,830	—
Greece	23,190	—
Guatemala	5,455	—
Haiti	3,030	—
Honduras	—	1,275
Hungary	5,000	—
Iceland	—	2,000
India	—	970
Indonesia	—	2,680
Iran	31,755	—
Iraq	6,075	—
Ireland	7,180	—
Ivory Coast	3,315	—
Japan	114,855	—
Jordan	—	2,720
Khmer Republic	2,760	—
Korea, Republic of	11,870	—
Lebanon	5,800	—
Liechtenstein	5,800	—
Luxembourg	10,490	—
Malaysia	4,140	—
Monaco	6,350	—
Mongolia *	—	1,000
Netherlands	36,000	—
New Zealand	16,015	—
Nicaragua	—	1,275
Nigeria	—	6,940
Pakistan	6,075	—
Peru	—	4,970
Philippines	36,720	—
Poland	15,000	—

* In fact a government contribution.

COUNTRIES	Swiss francs	
	Received	Receivable
Romania	12,900	—
San Marino	—	2,720
Senegal	—	3,710
South Africa	10,525	—
Spain	15,525	—
Sweden	10,000	—
Syrian Arab Republic	2,225	—
Thailand	14,350	—
Togo	—	1,170
Trinidad and Tobago	1,000	—
Tunisia	4,140	—
Turkey	—	16,300
Union of Soviet Socialist Republics	21,250*	—
United Kingdom	36,000	—
United States of America	152,500	—
Vietnam, Democratic Republic of	2,760	—
Yugoslavia	3,000	—
Total for 1974	1,043,295	62,630
Adjustments for previous years, net amount received in 1974	18,035	—
Total	1,061,330	62,630

* Includes Swiss francs 5,000 extraordinary contribution.

ADJUSTMENTS FOR PREVIOUS YEARS

COUNTRIES	Swiss francs
Denmark	12,080
Liechtenstein	3,000
Mongolia*	2,000
Peru	400
San Marino	2,720
Thailand	4,410
Unpaid contributions in respect of previous years written off	(6,575)
Net amount received in 1974	18,035

* In fact a government contribution.

TABLE VI

**Governments, National Red Cross Societies
and other bodies that have made cash contributions
towards the financing of ICRC occasional
structure operations in 1974**

	Swiss francs			
	Chile special action	Cyprus special action	India- Pakistan- Bangladesh special action	Middle East special action
Governments				
Austria		220,000		
Belgium		76,269		
Canada	166,290	301,665		
Denmark	48,528	106,922		
Finland	160,000			
Germany, Federal Republic of		787,400		
Greece		115,931		
Iran		300,000		
Iraq				2,706
Ireland		69,400	15,115	37,787
Israel				4,102
Italy		102,779		48,000
Japan		374,018		
Liechtenstein			10,000	
Luxembourg		7,600	4,000	
Morocco				2,669
Netherlands	336,000	556,200	224,000	
New Zealand		58,520		
Norway	138,250			
Sweden	357,565	305,750		
Switzerland	875,000	500,000		
Syrian Arab Republic		*		87,015
United Kingdom	138,179	340,000		57,613**
United States	226,250	2,163,750		
	2,446,062	6,386,204	253,115	239,892

* The Government of the Syrian Arab Republic paid a contribution of Swiss francs 13,250—See page 101.

** Total contribution as in 1973 Annual Report:		£65,000
page 16	£12,214	
page 18	£45,000	
Balance received in 1974	£ 7,786	
	<u>£65,000</u>	<u>£65,000</u>

TABLE VI

	Swiss francs			
	Chile special action	Cyprus special action	India-Pakistan-Bangladesh special action	Middle East special action
National Societies				
Australia		8,702		
Bahrain				10,000
Belgium	7,480	20,000		
Canada	29,992	29,625		
Denmark			59,695	
Germany, Federal Republic of	16,875	37,000		
Iceland		1,700		
Ireland			28,985	
Japan		8,343		
Liberia				6,250
Liechtenstein		1,000		
Luxembourg	3,000	8,000		
Mauritania		2,587		13,307
Monaco		3,099		
Nepal				1,572
Netherlands		100,000		
New Zealand		29,662		
Poland	10,000			
South Africa		2,162		
Spain	9,208	6,906		
Switzerland	30,000			
United Kingdom	14,800	17,500		51,800
	121,355	276,286	88,680	82,929
Other contributions and miscellaneous income	40,172	30,204	101,970	9,440
Council of Europe		721,359		
United Nations High Commissioner for Refugees		400,000		
— from United States Government			1,870,000	
— from Australian Government			152,500	
	40,172	1,151,563	2,124,470	9,440
	2,607,589	7,814,053	2,466,265	332,261

TABLE VI

**Conference of government experts on the use of certain conventional
weapons (Lucerne, 24 Sept. to 18 Oct. 1974)**

	Swiss francs	
	Expenditure	Income
INCOME		
Voluntary contributions from Governments		
Austria		16,393
Belgium		10,000
Canada		30,000
Denmark		10,000
Egypt, Arab Republic of		3,000
Finland		10,000
France		18,000
Germany, Federal Republic		34,740
Ghana		1,310
India		12,750
Iran		5,000
Iraq		5,705
Ireland		3,000
Italy		15,000
Japan		30,000
Luxembourg		1,000
Mexico		2,320
Netherlands		15,000
New Zealand		10,000
Norway		20,000
Pakistan		3,510
Sweden		30,000
Switzerland		100,000
United Kingdom		7,626
Vietnam, Republic of		2,000
		396,354
Voluntary contributions from National Societies		
Union of Soviet Socialist Republics		10,000
EXPENDITURE		
Documentation, Report of the Conference	42,478	
Expenses for experts	18,223	
Expenses for staff	232,636	
Hire of conference rooms, equipment	46,881	
Miscellaneous expenses	31,682	
	371,900	
Balance In hand for second session	34,454	
	406,354	406,354

TABLE VII

Special Fund for Current Operations

			Swiss francs	
			Expenses	Receipts
SUMMARY OF MOVEMENTS IN 1974				
1. Balance carried forward from 31 December 1973				1,893,776
2. Receipts in 1974				
2.1. Product of public collection in Switzerland	801,193			
2.2. Allocation from Benedict Fund	185,000			
2.3. Allocation from Middle East special action	392,430			
2.4. Donations for specific relief actions	<u>1,836,118</u>			3,214,741
Total available				<u>5,108,517</u>
3. Expenditure in 1974				
3.1. Purchases and forwarding of relief:				
	<u>Disbursements</u>	<u>Commitments</u>		
— Europe	7,487	33,684	41,171	
— Africa	448,567	68,978	517,545	
— Latin America	272,637	79,188	351,825	
— South-East Asia	557,968	408,176	966,144	
— Middle East	897,463	948,969	1,846,432	
— Sundry relief operations	25,756	149,048	174,804	
— Upkeep of emergency stores	<u>47,285</u>	<u>10,703</u>	57,988	
	2,257,163	1,698,746	3,955,909	
— Allocation to Chile relief action	<u>340,889</u>		340,889	
	2,598,052	1,698,746	4,296,798	4,296,798
Amount available at 31 December 1974				<u>811,719</u>
4. Amounts earmarked for special actions and programmes				
4.1. On-going actions in active zones	1,698,746			
4.2. India-Pakistan-Bangladesh action	28,285			
4.3. Middle East action	1,150,544			
4.4. Chile action	592,086			
4.5. Cyprus action	3,798,530			
4.6. School Textbook	<u>157,046</u>			7,425,237
SPECIAL FUND FOR CURRENT OPERATIONS				<u><u>8,236,956</u></u>

Special Funds

1. FOUNDATION FOR THE INTERNATIONAL COMMITTEE OF THE RED CROSS

BALANCE SHEET AS AT 31 DECEMBER 1974

ASSETS		LIABILITIES			
	Sw. fr.	Sw. fr.		Sw. fr.	Sw. fr.
Securities:			Inalienable capital		1,028,252.52
- Swiss bonds (market value Sw. fr. 980,600.)	1,130,000.—		Inalienable reserve:		
- West German bonds (market value Sw. fr. 74,850.—)	90,800.—		- b/f from 1973	206,756.35	
	<hr/>		- Statutory allocation of 15% of net revenue in 1974	9,352.10	216,108.45
		1,220,800.—	Total capital.		<hr/> 1,244,360.97
Deposit with Swiss National Bank, Geneva		59,726.27	International Committee of the Red Cross:		
Accounts receivable:			Funds in current account		52,995.30
Administration Fédérale des Contributions, Berne (prepaid tax to be refunded)		16,830.—			<hr/> 1,297,356.27
		<hr/> <u>1,297,356.27</u>			<hr/> <u>1,297,356.27</u>

RECEIPTS AND EXPENDITURE ACCOUNT FOR 1974

RECEIPTS

Income from securities	Sw. fr. <u>63,993.10</u>
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EXPENDITURE

Safekeeping charges	616.—
Audit fees	1,000.—
Sundry	29.70
	<hr/> <u>1,645.70</u>

RESULT

Excess of receipts over expenditure	<hr/> <u>62,347.40</u>
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STATUTORY ALLOCATION

Statutory allocation to inalienable reserve: 15% of net revenue (Art. 8 of the Statutes)	9,352.10
Statutory allocation to the ICRC of balance of net revenue (Art. 7 of the Statutes)	52,995.30
	<hr/> <u>62,347.40</u>

2. AUGUSTA FUND

BALANCE SHEET AS AT 31 DECEMBER 1974

ASSETS		LIABILITIES	
	Sw. fr.		Sw. fr.
Swiss and other Government securities . . .	89,000 —	Inalienable capital	100,000.—
Other Swiss securities	25,224.45		
	<u>114,224.45</u>		
Less: Provision for price fluctuations (adjustment of value)	18,345 20		
	<u>95,879.25</u>	ICRC	
Book value of portfolio (market value of securities Sw fr. 85,385.—)	9,394.15	— Florence Nightingale Medal Fund, current account	4,723.50
Cash at banks	1,450.10	— Creditor (allocation still to be withdrawn)	2,000.—
Administration fédérale des contributions, Berne (tax paid in advance, to be refunded)	<u>106,723.50</u>		<u>106,723.50</u>

RECEIPTS AND EXPENDITURE ACCOUNT FOR 1974

RECEIPTS

Income from securities	Sw. fr.
Interest on bank deposit	4,772.50
	<u>61.20</u>
	<u>4,833.70</u>

EXPENDITURE

	Sw. fr.
Auditors' fees for 1974	355.—
less: adjustment of 1973 fee	<u>310.—</u>
	45.—
Safekeeping charges	<u>65.20</u>
	<u>110.20</u>

RESULT

Excess of receipts over expenditure in 1974 allocated to the Florence Nightingale Medal Fund pursuant to resolution VI of the XXIst International Conference of the Red Cross	<u>4,723.50</u>
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3. FLORENCE NIGHTINGALE MEDAL FUND

BALANCE SHEET AS AT 31 DECEMBER 1974

ASSETS		LIABILITIES		
	Sw. fr.		Sw. fr.	Sw. fr.
Swiss Government securities (market value Sw. fr. 31,680)	32,000.—	Capital		25,000.—
Deposit with Swiss National Bank, Geneva	16,138.20	Reserve:		
Administration fédérale des contributions, Berne (tax paid in advance to be refunded)	288.—	— Balance brought forward from 1973	23,935.35	
ICRC, Augusta Fund a/c.	4,723.50	— Excess of receipts over expenditure	4,214.35	28,149.70
	<u>53,149.70</u>		<u>4,214.35</u>	<u>53,149.70</u>

RECEIPTS AND EXPENDITURE ACCOUNT FOR 1974

RECEIPTS

	Sw. fr.
Income from securities	960.—
Transfer of balance as at 31 December 1974 of Augusta Fund Receipts and Expenditure Account, pursuant to resolution VI of the XXIst International Conference of the Red Cross	4,723.50
	<u>5,683.50</u>

EXPENDITURE

Printing charges	1,000.15
Audit fees	450.—
Safekeeping charges	19.—
	<u>1,469.15</u>

RESULT

Excess of receipts over expenditure in 1974	<u>4,214.35</u>
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4. THE CLARE R. BENEDICT FUND

BALANCE SHEET AS AT 31 DECEMBER 1974
(expressed in US\$ before appropriation of revenue)

ASSETS		LIABILITIES	
	US \$		US \$
Securities (market value \$783,232.—)	1,050,096.53	Capital	1,000,000
Cash at bank	<u>89,883.02</u>	Reserve for market fluctuations	72,110
		Receipts and Expenditure Account: balance for distribution	67,860
	<u>1,139,979.55</u>		<u>1,139,970</u>

RECEIPTS AND EXPENDITURE ACCOUNT FOR 1974

RECEIPTS

	US \$
Income from securities	66,024.70
Interest on bank deposits	4,186.51
	<u>70,211.21</u>

EXPENDITURE

Safekeeping charges, fees and other administrative expenses	<u>4,157.83</u>
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RESULT

Excess of revenue over expenses in 1974	<u>66,053.38</u>
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BALANCE FOR DISTRIBUTION AS AT 31 DECEMBER 1974

Balance bt/fwd from 1973, after distribution	1,815.11
Excess revenue over expenses in 1974 as above	66,053.38
Balance for distribution as at 31 December 1974	<u>67,868.49</u>

SOCIÉTÉ FIDUCIAIRE ROMANDE OFOR S.A., GENÈVE

COMITE INTERNATIONAL DE LA CROIX-ROUGE (C.I.C.R.)

G e n è v e

R A P P O R T

relatif à la vérification des comptes
arrêtés au 31 décembre 1974
après adoption par l'Assemblée du C.I.C.R.
réunie les 9 et 10 avril 1975

En notre qualité d'organe de contrôle statutaire du Comité International de la Croix-Rouge, Genève, nous avons vérifié les comptes annuels arrêtés au 31 décembre 1974.

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 reflètent bien la situation financière du Comité International de la Croix-Rouge au 31 décembre 1974 et le résultat de ses opérations pour l'exercice en question.

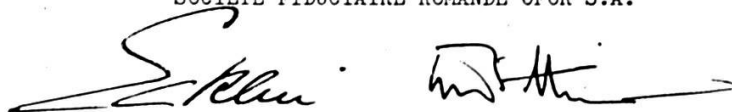
Sur la base de notre examen, nous approuvons les comptes tels qu'ils sont reproduits en annexes.

Genève, le 16 avril 1975

SOCIETE FIDUCIAIRE ROMANDE OFOR S.A.

Annexes :

- I. Bilan au 31 décembre 1974
- II. Compte de résultat de l'exercice 1974
- III. Mouvement de la Réserve générale pour 1974





SOCIÉTÉ FIDUCIAIRE ROMANDE OFOR S.A., GENÈVE

COMITE INTERNATIONAL DE LA CROIX-ROUGE (C.I.C.R.)

Genève

BILAN AU 31 DECEMBRE 1974

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(après adoption par l'Assemblée du C.I.C.R.)

A C T I F

	Fr.
DISPONIBILITES	1.903.619
ACTIFS REALISABLES A COURT TERME	
Placements en titres (valeur boursière)	3.364.212
Autres placements	9.447.938
Débiteurs	2.054.537
Actifs transitoires	591.364
	<u>15.458.051</u>
ACTIFS IMMOBILISES	
Immeubles (valeur d'assurance-incendie, valeur à neuf : <u>Fr. 1.400.000.--</u>)	405.000
Matériel de premiers secours	70.739
Mobilier et matériel	274.757
	<u>750.496</u>
AVANCES DE FRAIS AUX DELEGATIONS	1.221.855
	<u>19.334.021</u>
	=====

P A S S I F

DETTES A COURT TERME	
Créanciers	2.466.218
Passifs transitoires	371.066
	<u>2.837.284</u>
PROVISIONS DIVERSES	2.177.232
FONDS POUR ACTIONS EN COURS	
à disposition	811.719
réservés	7.425.237
	<u>8.236.956</u>
FONDS PROPRES	
Réserve générale - Annexe III	1.079.411
Excédent de revenus par rapport aux charges pour l'exercice 1974	3.138
Réserve pour actions en cas de conflit généralisé	5.000.000
	<u>6.082.549</u>
	<u>19.334.021</u>
	=====
FONDS FIDUCIAIRES	
Avoirs en banques à disposition des ayants droit	1.085.329
	<u>1.085.329</u>

COMITE INTERNATIONAL DE LA CROIX-ROUGE (C.I.C.R.)

G e n è v e

COMpte DE RESULTAT DE L'EXERCICE 1974 PAR CENTRE D'ACTIVITES ET STRUCTURES

(après adoption par l'Assemblée du C.I.C.R.)

D E P E N S E S

	Structure permanente	Structure temporaire	Structure occa- sionnelle	Total
	Fr.	Fr.	Fr.	Fr.
ASSEMBLEE ET CONSEIL EXECUTIF	1.272.774	-	-	1.272.774
DEPARTEMENT DE LA DOCTRINE ET DU DROIT				
Groupe de direction	250.272	-	-	250.272
Division juridique	396.062	214.880	371.900	982.842
Division diffusion et documentation	820.697	-	-	820.697
Revue Internationale	338.373	-	-	338.373
	<u>1.805.404</u>	<u>214.880</u>	<u>371.900</u>	<u>2.392.184</u>
DEPARTEMENT DES OPERATIONS				
Groupe de direction	293.216	-	-	293.216
Division des secours	813.873	-	-	813.873
Zone Europe et Amérique du Nord	204.291	2.233	4.015.523	4.222.047
Zone Afrique	488.113	483.176	-	971.289
Zone Asie-Océanie	665.104	930.058	3.206.121	4.801.283
Zone Moyen-Orient	654.919	2.809.775	585.956	4.050.650
Zone Amérique latine	425.053	37.109	2.483.756	2.945.918
	<u>3.544.569</u>	<u>4.262.351</u>	<u>10.291.356</u>	<u>18.098.276</u>
AGENCE CENTRALE DE RECHERCHES ET S.I.R.	1.289.896	-	-	1.289.896
DEPARTEMENT DU PERSONNEL	1.040.267	-	-	1.040.267
DEPARTEMENT FINANCES ET ADMINISTRATION	3.956.517	80.482	-	4.036.999
DIVISION PRESSE ET INFORMATION	630.814	-	-	630.814
DELEGUES AUPRES DES ORGANISATIONS INTERNATIONALES	204.107	-	-	204.107
COUT DES ACTIVITES	<u>13.744.348</u>	<u>4.557.713</u>	<u>10.663.256</u>	<u>28.965.317</u>
AUTRES DEPENSES				
Frais d'organisation de la collecte en Suisse	159.628	-	-	159.628
Nouvelles constructions :				
- Bâtiment du siège	278.462	-	-	278.462
- Bâtiment station radio	200.383	-	-	200.383
Provision pour variations monétaires	500.000	-	-	500.000
Moins-value nette sur placements	45.700	-	-	45.700
Etude générale d'organisation	133.500	-	-	133.500
Provision pour recherches de fonds	80.000	-	-	80.000
Autres dépenses	109.135	-	-	109.135
Dépenses action manuel scolaire	76.176	-	-	76.176
	<u>1.582.984</u>	<u>-</u>	<u>-</u>	<u>1.582.984</u>
TOTAL DES DEPENSES	<u>15.327.332</u>	<u>4.557.713</u>	<u>10.663.256</u>	<u>30.548.301</u>
Excédent de recettes par rapport aux dépenses des structures temporaire et occasionnelle, reporté à nouveau	-	905.749	338.697	1.244.446
Excédent de recettes par rapport aux dépenses de la structure permanente à affecter à la réserve générale	3.138	-	-	3.138
	<u>15.330.470</u>	<u>5.463.462</u>	<u>11.001.953</u>	<u>31.795.885</u>

R E C E T T E S

	Structure permanente	Structure temporaire	Structure occa- sionnelle	Total
	Fr.	Fr.	Fr.	Fr.
CONTRIBUTIONS				
annuelles régulières gouvernementales	9.905.295	-	-	9.905.295
complémentaires de la Confédération suisse	-	4.316.065	-	4.316.065
extraordinaire du Gouvernement USA	605.000	-	-	605.000
extraordinaire du Gouvernement d'Arabie Saoudite	810.000	-	-	810.000
annuelles régulières des sociétés nationales	1.123.960	-	-	1.123.960
de source privée	314.237	-	-	314.237
	<u>12.752.492</u>	<u>4.316.065</u>	<u>-</u>	<u>17.074.557</u>
DONS ET LEGS NON ASSIGNES	<u>217.365</u>	<u>-</u>	<u>-</u>	<u>217.365</u>
REVENUS FINANCIERS	<u>1.542.264</u>	<u>-</u>	<u>-</u>	<u>1.542.264</u>
FINANCEMENT STRUCTURE OCCASIONNELLE				
Action Chili				
Gouvernements	-	-	1.571.062	1.571.062
Confédération Suisse, contribution complémentaire	-	(875.000)	875.000	-
Sociétés nationales	-	-	121.355	121.355
Autres provenances	-	-	40.172	40.172
	<u>-</u>	<u>(875.000)</u>	<u>2.607.589</u>	<u>1.732.589</u>
Action Chypre				
Gouvernements	-	-	6.386.204	6.386.204
Sociétés nationales	-	-	276.286	276.286
Autres provenances	-	-	1.151.563	1.151.563
	<u>-</u>	<u>-</u>	<u>7.814.053</u>	<u>7.814.053</u>
Action Inde - Pakistan - Bangladesh				
Gouvernements	-	-	253.115	253.115
Sociétés nationales	-	-	88.680	88.680
Autres provenances	-	-	2.124.470	2.124.470
	<u>-</u>	<u>-</u>	<u>2.466.265</u>	<u>2.466.265</u>
Action spéciale Moyen-Orient				
Gouvernements	-	-	239.892	239.892
Sociétés nationales	-	-	82.929	82.929
Autres provenances	-	-	9.440	9.440
Participation de la structure occasionnelle	502.172	2.122.397	(2.624.569)	-
	<u>502.172</u>	<u>2.122.397</u>	<u>(2.292.308)</u>	<u>332.261</u>
CONFERENCE EXPERTS GOUVERNEMENTAUX, LUCERNE				
Gouvernements	-	-	296.354	296.354
Confédération Suisse	-	(100.000)	100.000	-
Sociétés nationales	-	-	10.000	10.000
	<u>-</u>	<u>(100.000)</u>	<u>406.354</u>	<u>306.354</u>
AUTRES RECETTES				
Financement action manuel scolaire	76.177	-	-	76.177
Bâtiment station radio, subvention	-	-	-	-
Etat de Genève	200.000	-	-	200.000
Autres recettes	34.000	-	-	34.000
	<u>310.177</u>	<u>-</u>	<u>-</u>	<u>310.177</u>
	<u>15.330.470</u>	<u>5.463.462</u>	<u>11.001.953</u>	<u>31.795.885</u>

SOCIÉTÉ FIDUCIAIRE ROMANDE OFOR S.A., GENÈVE

COMITE INTERNATIONAL DE LA CROIX-ROUGE (C.I.C.R.)

Genève
MOUVEMENT DE LA RESERVE GENERALE POUR 1974
 =====
 (après adoption par l'Assemblée du C.I.C.R.)

Solde au 1er janvier 1974		Fr.	664.557
<u>Plus :</u>			
Affectation de l'excédent de recettes par rapport aux dépenses de l'exercice 1973, selon décision de l'Assemblée du 6 mars 1974		Fr.	4.393
Intégration de la Réserve spéciale (qui figurait en compte séparé) dans la Réserve générale, selon décision de l'Assemblée des 9 et 10 avril 1975		"	410.461
		"	414.854
<u>Solde au 31 décembre 1974, selon bilan</u>		Fr.	<u>1.079.411</u>
