



REPORTING AND ACCOUNTABILITY



At the end of each year, the ICRC launches two budget appeals – one for the field and one for headquarters – to finance its activities during the coming year. And each year, operational information and statistical and financial tables (based on the appeals for the year under review) are presented together in an *Annual Report*.

To ensure that donors' contributions are put to the best possible use, the ICRC uses elaborate management tools. Planning, monitoring and evaluative procedures are subject to constant review. ICRC auditors, both internal and external (Ernst & Young), keep a sharp eye on finances. The organization's accounts are prepared in accordance with the International Financial Reporting Standards.

ADMINISTRATIVE COSTS

There is no agreed-upon definition of the concept of administrative costs for international organizations. The ICRC has therefore taken as its yardstick the US fiscal and accounting criteria applicable to non-governmental and international organizations.

In 2009, for example, the ICRC's administrative costs (calculated using the method mentioned above) represented 9.69% of total operational expenditure. The costs considered to be "administrative" are those associated with headquarters,, that is, with the president's office, the directorate, human resources, fundraising, finance and administration, information systems and archives. It is important to note that administrative costs in no way affect the purpose for which your donation is used – it will be assigned to the field operation of your choice.



ICRC

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THE INTERNATIONAL COMMITTEE OF THE RED CROSS IN A NUTSHELL

MISSION

The International Committee of the Red Cross (ICRC) is an impartial, neutral and independent organization whose exclusively humanitarian mission is to protect the lives and dignity of victims of armed conflict and other situations of violence and to provide them with assistance.

The ICRC also endeavours to prevent suffering by promoting and strengthening humanitarian law and universal humanitarian principles.

Established in 1863, the ICRC is at the origin of the Geneva Conventions and the International Red Cross and Red Crescent Movement. It directs and coordinates the international activities conducted by the Movement in armed conflicts and other situations of violence.



ICRC



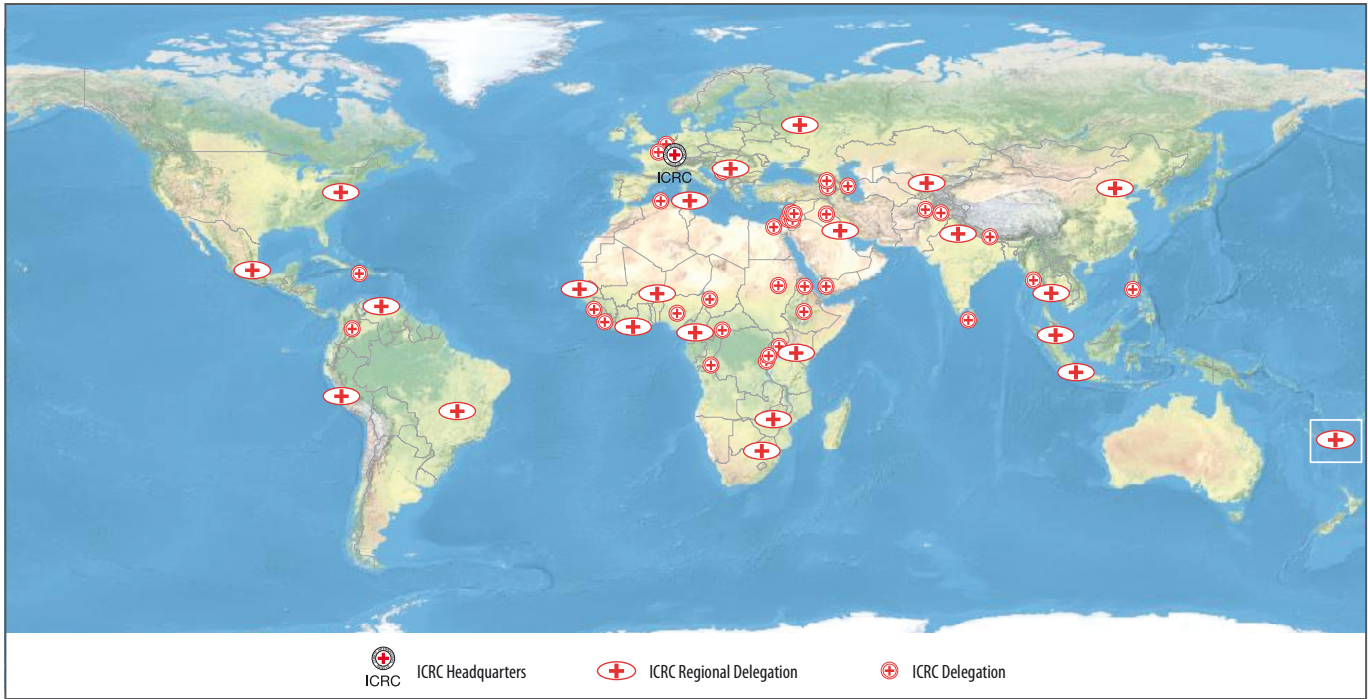
ICRC/VON TOGGENBURG, Christoph



ICRC/MAJEED, Abdul

A WORLDWIDE PRESENCE

The ICRC has a total of more than 12,000 staff representing it in 80 countries. Its headquarters are in Geneva, Switzerland.



DECISION-MAKING STRUCTURE

The ICRC is run by its Assembly (the supreme governing body), the Assembly Council (a subsidiary body of the Assembly, to which the Assembly delegates certain powers) and the Directorate (the executive body). The Assembly and the Assembly Council are both chaired by the President of the ICRC, Jakob Kellenberger.

FUNDING



ICRC/MILTCHIEVA, Olga

The ICRC is funded by contributions from the States party to the Geneva Conventions (governments); National Red Cross and Red Crescent Societies; supranational organizations (such as the European Commission); and public and private sources. All funding is voluntary.

The ICRC does not wait to receive funds before it responds to urgent needs in the field. It counts on the goodwill of its contributors to provide those funds as quickly as possible.

FUND ALLOCATION AND EARMARKING

The ICRC's operational flexibility is enhanced by the fact that a number of donors do not earmark their contributions for particular operations. Experience has shown that the ICRC's operational flexibility decreases when earmarking is demanded by donors, to the detriment of the people the ICRC is trying to help. Your donation will help us meet the most important needs in the conflict zone. You have the opportunity to specify which country or programme you want to support.

The ICRC undertakes to allocate your donation in its entirety to the operation that you have chosen. The cost of the operational support provided by headquarters in Geneva to the field delegations is calculated at 6.5% of the delegation's expenditure. In other words, from a donation of 100 Swiss francs, 93.5 francs are used directly to finance our field operations to protect and assist people affected by armed conflict and other violence.



ICRC/BÖRGVINSSON, Jon