



**International Federation of Red Cross and Red  
Crescent Societies (IFRC), Geneva**

**Independent Auditor's Report**

To the Management of IFRC  
On the IFRC's Financial Statements for the  
IFRC – Combined Caribbean Emergency Appeals  
[Antigua and Barbuda and Saint Kitts & Nevis: Hurricane  
Irma (MDR49009), Cuba: Hurricane Irma (MDRCU004),  
Dominica: Hurricane Maria (MDRDM003)]  
for the period from 8 September 2017 to 31 January 2020



**KPMG SA**  
Esplanade de Pont-Rouge 6  
PO Box 1571  
CH-1211 Geneva 26

+41 58 249 25 15  
kpmg.ch

**Independent Auditor's Report on the IFRC's Financial Statements for the Combined Caribbean Emergency Appeals [Antigua and Barbuda and Saint Kitts & Nevis: Hurricane Irma (MDR49009), Cuba: Hurricane Irma (MDRCU004), Dominica: Hurricane Maria (MDRDM003)] to the Management of**

**International Federation of Red Cross and Red Crescent Societies (IFRC), Geneva**

**Opinion**

We have audited the accompanying grant financial statements for the Combined Caribbean Emergency Appeals [Antigua and Barbuda and Saint Kitts & Nevis: Hurricane Irma (MDR49009), Cuba: Hurricane Irma (MDRCU004), Dominica: Hurricane Maria (MDRDM003)] of the International Federation of Red Cross and Red Crescent Societies ("IFRC"), which comprise the income and expenditure statement and notes to the financial statements, including a summary of significant accounting policies ('the financial statements') for the period from 8 September 2017 to 31 January 2020.

In our opinion, the accompanying financial statements for the Combined Caribbean Emergency Appeals [Antigua and Barbuda and Saint Kitts & Nevis: Hurricane Irma (MDR49009), Cuba: Hurricane Irma (MDRCU004), Dominica: Hurricane Maria (MDRDM003)] for the period from 8 September 2017 to 31 January 2020 are prepared, in all material respects, in accordance with the IFRC accounting policies as described in the notes to the financial statements.

**Basis of Opinion**

We conducted our audit in accordance with International Standards on Auditing (ISAs). Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are independent of the IFRC in accordance with the requirements of the International Ethics Standards Board for Accountants (IESBA) Code of Ethics for Professional Accountants, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

**Emphasis of Matter - Basis of Accounting**

We draw attention to Notes 2 and 3 to the financial statements, which describes the basis of accounting. The financial statements are prepared to assist the IFRC to comply with the financial reporting provisions of the IFRC.

**Responsibilities of the Management for the Financial Statements**

The Management of the IFRC is responsible for the preparation of the financial statements in accordance with the basis of accounting described in the notes and for such internal control as Management determines is necessary to enable the preparation of the financial statements that are free from material misstatement, whether due to fraud or error.



**International Federation of Red Cross and Red Crescent Societies (IFRC), Geneva**

Independent Auditor's Report to the Management of IFRC on the IFRC's  
Financial Statements for the Combined Caribbean Emergency Appeals [Antigua and Barbuda  
and Saint Kitts & Nevis: Hurricane Irma (MDR49009), Cuba: Hurricane Irma (MDRCU004),  
Dominica: Hurricane Maria (MDRDM003)]  
for the period from 8 September 2017 to 31 January 2020

**Auditor's Responsibilities for the Audit of the Financial Statements**

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with International Standards on Auditing (ISAs) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

As part of an audit in accordance with ISAs, we exercise professional judgement and maintain professional scepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis of our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the IFRC's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Management.

We communicate with the Management and those charged with governance of IFRC regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

KPMG SA

Hélène Béguin  
Licensed Audit Expert  
Auditor in Charge

Jordan Chassard

Geneva, 12 October 2021

Enclosure:

- Financial statements (income and expenditure statement and explanatory notes) for the period from 8 September 2017 to 31 January 2020

**INTERNATIONAL FEDERATION OF RED CROSS AND RED CRESCENT SOCIETIES  
 COMBINED CARIBBEAN EMERGENCY APPEALS [ANTIGUA AND BARBUDA AND SAINT KITTS &  
 NEVIS: HURRICANE IRMA (MDR49009), CUBA: HURRICANE IRMA (MDRCU004), DOMINICA:  
 HURRICANE MARIA (MDRDM003)]**

**COMBINED INCOME AND EXPENDITURE STATEMENT  
 FOR THE PERIOD FROM 8 SEPTEMBER 2017 TO 31 JANUARY 2020**

		<b>Period from 8-Sep-2017 to 31-Jan-2020 TOTAL</b>
<b>OPERATING INCOME</b>	<b>Notes</b>	<b>CHF</b>
Voluntary contributions	4	11,315,012
Donations	5	7,901,715
<b>Total INCOME</b>		<u>19,216,727</u>
<b>OPERATING EXPENDITURE</b>		
<b>Other resources: Humanitarian Response</b>		
Employee benefits		2,371,956
Relief supplies, transportation and storage		11,466,046
Contributions to National Societies		133,397
Supplementary services cost recoveries		547,690
Other costs & allocations	7	<u>2,088,468</u>
<b>Total direct costs</b>		<u>16,607,557</u>
Indirect cost recovery		1,073,081
Pledge fees		117,144
<b>Total OPERATING EXPENDITURE</b>	6	<u>17,797,782</u>
<b>NET SURPLUS FROM OPERATING ACTIVITIES</b>		<u>1,418,945</u>
Finance expense, net		(81,642)
<b>NET SURPLUS FOR THE PERIOD</b>		<u>1,337,303</u>
<b>FUNDS HELD FOR OPERATIONS</b>		
Net surplus for the period		1,337,303
<b>FUNDS HELD FOR OPERATIONS</b>		<u>1,337,303</u>

The notes on pages 4 to 11 are an integral part of these Appeals Financial Statements.

**INTERNATIONAL FEDERATION OF RED CROSS AND RED CRESCENT SOCIETIES  
COMBINED CARIBBEAN EMERGENCY APPEALS [ANTIGUA AND BARBUDA AND SAINT KITTS &  
NEVIS: HURRICANE IRMA (MDR49009), CUBA: HURRICANE IRMA (MDRCU004), DOMINICA:  
HURRICANE MARIA (MDRDM003)]**

**NOTES TO THE COMBINED APPEALS FINANCIAL STATEMENTS  
FOR THE PERIOD FROM 8 SEPTEMBER 2017 TO 31 JANUARY 2020**

**1. Activities**

Founded in 1919, the International Federation of Red Cross and Red Crescent Societies (IFRC) is a membership organisation comprising 192 member Red Cross and Red Crescent societies governed by a Governing Board and with management support provided by a Secretariat with more than 60 delegations to support activities around the world. The Secretariat headquarters' address is 17, Chemin des Crêts, Petit-Saconnex, 1209 Geneva, Switzerland.

The IFRC's mission is to improve the lives of vulnerable people by mobilizing the power of humanity. Working through its 192 member National Societies, the IFRC acts before, during and after disasters and health emergencies to meet the needs and improve the lives of vulnerable people. It does so with impartiality as to nationality, race, gender, religious beliefs, class and political opinions.

The IFRC coordinates international support for large-scale disasters and health crises, strengthens the capacities and leadership of its member National Societies, and acts at the international level to raise resources and persuade decision makers to act at all times in the interests of vulnerable people.

Guided by *Strategy 2020* – a collective plan of action for the IFRC and its member National Societies to tackle the major humanitarian and development challenges of this decade – the IFRC is committed to 'saving lives and changing minds'.

In September 2017, Hurricane Irma hit the Caribbean islands of Anguilla, Antigua and Barbuda, British and United States Virgin Islands, Puerto Rico, Cuba, Saint Kitts and Nevis, and Saint Martin/Sint Maarten; and Hurricane Maria hit Dominica. Both hurricanes were classified as category 5 hurricane, the most powerful hurricane ever recorded in the Atlantic, with wind speeds of more than 250 km/hour and torrential rainfall that caused significant impact.

*Antigua and Barbuda and Saint Kitts & Nevis: Hurricane Irma (MDR49009)*

The appeal was launched on 8 September 2017 to assist 2,795 people, in the sectors of shelter, livelihoods and basic needs, health, water, sanitation and hygiene. The final budget was CHF 3.4 million. The final report was issued on 27 February 2020.

*Cuba: Hurricane Irma (MDRCU004)*

The appeal was launched on 15 September 2017 to assist 48,885 people, in the sectors of shelter, health, water, sanitation and hygiene, and migration. The final budget was CHF 9.8 million. The final report was issued on 13 December 2019.

*Dominica: Hurricane Maria (MDRDM003)*

The appeal was launched on 21 September 2017 to assist 19,155 people, in the sectors of shelter, livelihoods and basic needs, health, water, sanitation and hygiene, disaster risk reduction and migration. The final budget of the appeal was CHF 7.6 million. The final report was issued on 5 March 2020.

These combined appeal financial statements comprise the Income and Expenditure Statement and supporting notes of the Antigua and Barbuda and Saint Kitts & Nevis: Hurricane Irma (MDR49009), Cuba: Hurricane Irma (MDRCU004), and Dominica: Hurricane Maria (MDRDM003); and are hereto referred to as the Combined Appeal Financial Statements.

**2. Basis of accounting**

The Combined Appeals Financial Statements are presented in Swiss Francs and have been prepared using the accrual basis of accounting, under which, the effects of transactions and other events are recognised when they occur (and not as cash or its equivalent is received or paid) and they are recorded in the accounting records and reported in the financial statements of the periods to which they relate.

The Consolidated Financial Statements of the IFRC are prepared in accordance with International Financial Reporting Standards (IFRS). The information contained in these appeals financial statements has been extracted from the Consolidated Financial Statements of the IFRC, except for the following:

- a) payments made under leases, as covered by IFRS 16 Leases, are included in operating expenditure in the appeals financial statements and are recognised on a straight-line basis over the periods of the leases;

**INTERNATIONAL FEDERATION OF RED CROSS AND RED CRESCENT SOCIETIES  
COMBINED CARIBBEAN EMERGENCY APPEALS [ANTIGUA AND BARBUDA AND SAINT KITTS &  
NEVIS: HURRICANE IRMA (MDR49009), CUBA: HURRICANE IRMA (MDRCU004), DOMINICA:  
HURRICANE MARIA (MDRDM003)]**

**NOTES TO THE COMBINED APPEALS FINANCIAL STATEMENTS  
FOR THE PERIOD FROM 8 SEPTEMBER 2017 TO 31 JANUARY 2020**

**2. Basis of accounting (continued)**

- b) obligations for contributions to post-employment benefit plans (the IFRC's pension fund), as covered by IAS 19 Employee benefits, are included within operating expenditure in the appeals financial statements and are recognised as contributions fall due for payment;
- c) exchange gains and losses related to foreign currency pledges are included under voluntary contributions and donations.

The IFRC has concluded that with respect to these appeals financial statements the adopted bases of accounting for leases, post-employment benefit plan contributions, and exchange gains and losses relating to foreign currency pledges provide more relevant and useful information to users of these appeals financial statements, notably contributors and donors to the Antigua and Barbuda and Saint Kitts & Nevis: Hurricane Irma (MDR49009), Cuba: Hurricane Irma (MDRCU004), and Dominica: Hurricane Maria (MDRDM003) Emergency Appeals.

The Combined Appeals Financial Statements present operating expenditure by function (see note 3.3(a)). All operating expenditure included within the combined appeals financial statements is classified under the Humanitarian Response functional category. For information purposes, the Income and Expenditure Statement provides further analysis of operating expenditure.

**3. Significant accounting policies**

**3.1 Foreign currency transactions**

The presentation and functional currency of the IFRC is the Swiss Franc, as operating cash flows are primarily denominated in, and influenced by, the Swiss Franc. The IFRC's operations are not concentrated in any one economic environment, but appeals, including these Combined Appeals Financial Statements, are always launched in Swiss Francs and expenditure is budgeted and managed in Swiss Francs.

Foreign currency transactions are translated into Swiss Francs using rates which approximate to the rates prevailing on the dates of the transactions.

**3.2 Income**

Income comprises voluntary contributions in cash or in-kind from member National Societies, and donations in cash or in-kind from donors.

Voluntary contributions and donations are identified according to the level of earmarking. National Societies and donors can earmark contributions for use in field operations at the appeals, programme, project or sub-project level. Such earmarked contributions are fully under the control of the IFRC, and, unless they are also subject to specific contractual obligations or earmarked for use in a future period (see paragraph below), are recognised in the Income and Expenditure Statement when pledged. At the end of the accounting period, unspent earmarked contributions are included in Funds held for operations.

Government grants and contributions that are based on contracts for specific projects, akin to government grants, are recognised as expenditure is incurred and contractual obligations are fulfilled. The IFRC typically receives such contributions from diplomatic missions, United Nations (UN) agencies, European Community Humanitarian Office (ECHO) and other government agencies such as the United States Agency for International Development (USAID). Amounts received, but not recognised, are deferred for recognition in future periods as expenditure is incurred and contractual obligations are fulfilled. Government grants that are not for specific projects but are earmarked at appeals level are recognised when a confirmed written pledge has been received from the donor and accepted by the IFRC.

Contributions and donations that are subject to specific contractual obligations or earmarked for use in a future period are not fully under control of the IFRC. Donations that are subject to specific contractual obligations are recognised in income as expenditure is incurred and contractual obligations are fulfilled, similar to government grants. Amounts received, but not recognised, are deferred for recognition in future periods as expenditure is incurred and contractual obligations are fulfilled. Contributions and donations which are earmarked for use in a future period are deferred for recognition in income in the future period for which they are earmarked.

**INTERNATIONAL FEDERATION OF RED CROSS AND RED CRESCENT SOCIETIES  
COMBINED CARIBBEAN EMERGENCY APPEALS [ANTIGUA AND BARBUDA AND SAINT KITTS &  
NEVIS: HURRICANE IRMA (MDR49009), CUBA: HURRICANE IRMA (MDRCU004), DOMINICA:  
HURRICANE MARIA (MDRDM003)]**

**NOTES TO THE COMBINED APPEALS FINANCIAL STATEMENTS  
FOR THE PERIOD FROM 8 SEPTEMBER 2017 TO 31 JANUARY 2020**

**3. Significant accounting policies (continued)**

In-kind contributions or donations of goods (comprising relief supplies) and services (in the form of staff or transport) are recognised on the date of receipt of the goods or service and are recognised equally as both income and expenditure in the Income and Expenditure Statement. In-kind goods and services received in response to the Appeals are measured at fair value.

The fair value of in-kind goods is taken as the value indicated by the contributing National Society or other donor. This value is tested for reasonableness by comparing it to the cost that the IFRC would incur if it were to buy in the open market similar goods for the same intended use. If the market value is found to be significantly different to the value indicated by the donor, the value is revised to the market value. The fair value of in-kind staff is taken as the average cost that would be incurred by the IFRC, if it were to employ a person in a similar position.

The IFRC sometimes agrees with a contributing National Society or other donor that the value of a confirmed written pledge previously received shall be changed - either increased or decreased. Such changes are recognised as additions to, or reductions of, income, during the period in which the change was agreed. The IFRC is not able to evaluate the potential impact of such changes on voluntary contribution and donation income reported in these Combined Appeals Financial Statements.

**3.3 Expenditure**

***(a) Functional expenditure categories***

All IFRC expenditure is classified under functional expense categories that aggregate costs related to each category. Expenditure incurred as part of these Combined Appeals Financial Statements is classified under the Other resources: Humanitarian response programmes functional expense category, which comprises: Coordination during the immediate response phase of disasters and crises which require international assistance, in order to ensure adequate resources are available to meet the needs of disaster affected people. Within this functional expense category, the classification of operational expenditures by nature has been aligned with the Consolidated Financial Statements of the IFRC.

***(b) Costing principles***

The costing principle of the IFRC is one of full cost recovery, therefore each appeal, including these Combined Appeals Financial Statements, includes all associated direct costs, indirect costs and pledge fees.

*Direct costs*

Direct costs are those costs that can be readily and specifically identified with a particular project or service. Direct costs include employee benefits including salary and benefit costs of international delegates and national staff.

In keeping with the IFRC's principle of full cost recovery, costs are recovered from operations for specific services provided in addition to the essential services funded by indirect cost recovery (below). Such recoveries include specific logistics services recoveries based on the value of procurement services provided, global fleet services including provision of the vehicle rental scheme and country level services related to the basic costs of having a presence (an IFRC office) in a given country.

*Indirect costs*

The direct costs of programmes and services are subject to 6.5% indirect cost recovery to fund the costs of providing indirect support services, essential to the success of operations. Such indirect support services include management and leadership, information and communication technology and professional and services functions in the areas of programme quality, reporting, resource mobilisation, finance, information technology and human resources.

*Pledge fees*

Costs are incurred to meet specific donor requirements. These requirements may include the tracking of expenses where a donation has been given for a specific activity or needs to be spent within a specific timeframe, or requires customised financial and / or narrative reports. Pledge fees are charged to donations to cover the costs associated with meeting these specific donor requirements.

**INTERNATIONAL FEDERATION OF RED CROSS AND RED CRESCENT SOCIETIES  
COMBINED CARIBBEAN EMERGENCY APPEALS [ANTIGUA AND BARBUDA AND SAINT KITTS &  
NEVIS: HURRICANE IRMA (MDR49009), CUBA: HURRICANE IRMA (MDRCU004), DOMINICA:  
HURRICANE MARIA (MDRDM003)]**

**NOTES TO THE COMBINED APPEALS FINANCIAL STATEMENTS  
FOR THE PERIOD FROM 8 SEPTEMBER 2017 TO 31 JANUARY 2020**

**3. Significant accounting policies (continued)**

*(c) Working with National Society partners*

In implementing its activities in the ordinary course of its business, the IFRC advances funds to member Red Cross and Red Crescent National Societies. Two mechanisms are used to advance funds to member National Societies for the implementation of activities – cash working advances and cash contributions.

*Working advances to National Societies*

The IFRC provides cash working advances to National Societies for them to implement activities on behalf of the IFRC. An expense is recognised for the value of working advances which has not been reported on by the recipient National Societies and is recorded in Operating expenditure - Other costs & allocations. When recipient National Societies report on their use of the funds, this expense is reclassified according to its nature.

*Contributions to National Societies*

The IFRC makes cash contributions to fund the activities of member National Societies. Such contributions are recognised as operational expenditure as they are incurred.

**3.4 Finance expense, net**

Exchange gains and losses resulting from the settlement of foreign currency transactions and from translation are included under Finance expense, net, in the Income and Expenditure Statement, with the exception of all exchange gains and losses pertaining to foreign currency pledges, which are included under Voluntary contributions and Donations.

**3.5 Funds held for operations**

The cumulative excess of income received over operating expenditure incurred is recorded as Funds held for operations. In the event that the funds cannot be spent, the IFRC obtains agreement from the donors to reallocate the unspent funds for a different use or reimburses them to the donors.

**INTERNATIONAL FEDERATION OF RED CROSS AND RED CRESCENT SOCIETIES  
COMBINED CARIBBEAN EMERGENCY APPEALS [ANTIGUA AND BARBUDA AND SAINT KITTS &  
NEVIS: HURRICANE IRMA (MDR49009), CUBA: HURRICANE IRMA (MDRCU004), DOMINICA:  
HURRICANE MARIA (MDRDM003)]**

**NOTES TO THE COMBINED APPEALS FINANCIAL STATEMENTS  
FOR THE PERIOD FROM 8 SEPTEMBER 2017 TO 31 JANUARY 2020**

**4. Voluntary contributions**

	<b>Cash</b>	<b>Goods</b>	<b>Services</b>	<b>Period from</b>
	<b>CHF</b>	<b>In-Kind</b>	<b>In-Kind</b>	<b>8-Sep-2017 to</b>
		<b>CHF</b>	<b>CHF</b>	<b>31-Jan-2020</b>
				<b>TOTAL</b>
				<b>CHF</b>
American Red Cross	993,667	-	-	993,667
Antigua and Barbuda Red Cross (from United States Government - USAID)	90,619	-	-	90,619
Australian Red Cross (from Australian Government)	370,755	-	-	370,755
Barbados Red Cross Society	57,550	-	-	57,550
British Red Cross	110,043	28,267	21,626	159,936
British Red Cross (from British Government)	3,969,124	-	-	3,969,124
Canadian Red Cross	1,591,656	-	-	1,591,656
Canadian Red Cross (from Canadian Government)	231,365	-	-	231,365
China Red Cross, Hong Kong branch	23,485	-	-	23,485
Danish Red Cross	47,500	-	51,484	98,984
Danish Red Cross (from Danish Government)	200,000	-	-	200,000
Dominica Red Cross Society (from Italian Red Cross)	42,454	-	-	42,454
Finnish Red Cross	58,368	-	-	58,368
Italian Red Cross	122,371	-	-	122,371
Japanese Red Cross Society	212,419	-	-	212,419
Liechtenstein Red Cross	60,000	-	-	60,000
Netherlands Red Cross	590,930	109,035	17,192	717,157
Netherlands Red Cross (from Netherlands)	437,763	-	-	437,763
Norwegian Red Cross (from Norwegian Government)	1,277,734	-	-	1,277,734
Red Cross of Monaco	82,733	-	-	82,733
Swedish Red Cross	237,801	-	-	237,801
Swiss Red Cross	250,000	-	-	250,000
Trinidad and Tobago Red Cross Society	29,071	-	-	29,071
	<u>11,087,408</u>	<u>137,302</u>	<u>90,302</u>	<u>11,315,012</u>

The Cash column includes realised gains and losses from settlement of foreign currency pledges during the period and unrealised gains and losses from translation of outstanding foreign currency pledges as at reporting date (see note 3.4).

**INTERNATIONAL FEDERATION OF RED CROSS AND RED CRESCENT SOCIETIES  
 COMBINED CARIBBEAN EMERGENCY APPEALS [ANTIGUA AND BARBUDA AND SAINT KITTS &  
 NEVIS: HURRICANE IRMA (MDR49009), CUBA: HURRICANE IRMA (MDRCU004), DOMINICA:  
 HURRICANE MARIA (MDRDM003)]**

**NOTES TO THE COMBINED APPEALS FINANCIAL STATEMENTS  
 FOR THE PERIOD FROM 8 SEPTEMBER 2017 TO 31 JANUARY 2020**

**5. Donations**

	<b>Period from 8-Sep-2017 to 31-Jan-2020 Cash and Total CHF</b>
Australian Government	80,787
Belgian Federal Government	450,756
Center for Disaster Philanthropy	24,946
Czech Government	98,034
DELTA AIR LINES INC	30,843
ELMA Relief Foundation	500,000
Estonia Government	28,622
European Commission - DG ECHO	3,302,726
European Investment Bank Institute	36,320
Government of Malta	46,123
Irish Government	174,841
Italian Government Bilateral Emergency Fund	456,653
Mondelez International Foundation	15,422
Pfizer Inc	30,843
Republic of Korea Government	299,149
Spanish Government	58,077
Swiss Government	800,000
The Government of Portugal	76,630
Ultimate Software Group	50,942
United States Government - USAID	1,340,320
UPS Oasis Supply Corp	50,010
Western Union Foundation	37,937
Other donations (including online donations and contributions less than CHF 10,000)	(88,266)
	<u><u>7,901,715</u></u>

The figures include realised gains and losses from settlement of foreign currency pledges during the period and unrealised gains and losses from translation of outstanding foreign currency pledges as at reporting date (see note 3.4).

**INTERNATIONAL FEDERATION OF RED CROSS AND RED CRESCENT SOCIETIES  
 COMBINED CARIBBEAN EMERGENCY APPEALS [ANTIGUA AND BARBUDA AND SAINT KITTS & NEVIS: HURRICANE IRMA (MDR49009),  
 CUBA: HURRICANE IRMA (MDRCU004), DOMINICA: HURRICANE MARIA (MDRDM003)]**

**NOTES TO THE COMBINED APPEALS FINANCIAL STATEMENTS  
 FOR THE PERIOD FROM 8 SEPTEMBER 2017 TO 31 JANUARY 2020**

**6. Operating expenditure by Emergency Appeal**

	<b>Antigua and Barbuda and Saint Kitts &amp; Nevis: Hurricane Irma CHF</b>	<b>Cuba: Hurricane Irma CHF</b>	<b>Dominica: Hurricane Maria CHF</b>	<b>Period from 8-Sep-2017 to 31-Jan-2020 TOTAL CHF</b>
<b>OPERATING EXPENDITURE</b>				
Employee benefits	658,545	294,831	1,418,580	2,371,956
Relief supplies, transportation and storage	1,196,806	6,221,904	4,047,336	11,466,046
Contributions to National Societies	18,750	77,139	37,508	133,397
Supplementary services cost recoveries	59,098	335,300	153,292	547,690
Other costs & allocations	813,870	484,885	789,713	2,088,468
<b>Total direct costs</b>	<b>2,747,069</b>	<b>7,414,059</b>	<b>6,446,429</b>	<b>16,607,557</b>
Indirect cost recovery	172,295	485,709	415,077	1,073,081
Pledge fees	18,475	52,204	46,465	117,144
<b>Total OPERATING EXPENDITURE</b>	<b>2,937,839</b>	<b>7,951,972</b>	<b>6,907,971</b>	<b>17,797,782</b>

**INTERNATIONAL FEDERATION OF RED CROSS AND RED CRESCENT SOCIETIES  
COMBINED CARIBBEAN EMERGENCY APPEALS [ANTIGUA AND BARBUDA AND SAINT KITTS &  
NEVIS: HURRICANE IRMA (MDR49009), CUBA: HURRICANE IRMA (MDRCU004), DOMINICA:  
HURRICANE MARIA (MDRDM003)]**

**NOTES TO THE COMBINED APPEALS FINANCIAL STATEMENTS  
FOR THE PERIOD FROM 8 SEPTEMBER 2017 TO 31 JANUARY 2020**

**7. Other costs & allocations**

	<b>Period from 8-Sep-2017 to 31-Jan-2020 TOTAL CHF</b>
Administration, office and general	245,858
Consultancy fees	229,135
Information	52,835
Travel	610,428
Vehicles and equipment	349,247
Workshops & training	249,372
Other costs and allocations	351,593
	<hr/>
	2,088,468

At the end of the appeals, there were no outstanding provisions of working advance to National Societies.