



FIXED ASSET POLICY

Introduction

International Blue Cross (IBC) has a mission to prevent, treat and reduce substance use, abuse and dependency among the most vulnerable people around the world. Headquartered in Bern Switzerland, IBC is an international actor in the field of development cooperation and serves as the umbrella organization for its national member organizations. IBC has no regional offices but works with in-country partners.

The members are independent, non-political and non-denominational Christian associations that form a network to assist marginalised populations and people harmed by, or at risk to be harmed by, alcohol and drugs.

As a global organisation, IBC also implements international development cooperation programmes in the field of substance abuse in line with the United Nations 2030 Agenda. Project activities are run in grass roots settings in various locations and include alcohol and drug prevention, treatment and counselling for people with substance abuse problems, as well as international policy advice and lobbying.

The seven core values of the International Blue Cross are: love, solidarity, excellence, respect, empowerment, inclusiveness and good governance.

Purpose

This document defines the policy for fixed assets purchased by projects funded by the International Blue Cross (IBC) or any donor whose funds are managed by IBC (exemption: regulations of donor apply if requested and agreed by IBC).

Definition of a fixed asset

IBC defines a fixed asset as tangible property which will benefit the project for a period of more than one year.

Capitalization Method

All assets are recorded at historical cost as of the date acquired or constructed. If historical cost information is not available, assets are recorded at estimated historical cost by calculating current replacement cost.



Capitalization thresholds

The IBC establishes the following minimum capitalization thresholds for capitalizing fixed assets:

Land	CHF 2'000
Buildings	CHF 2'000
Improvement of buildings	CHF 2'000
Machinery/equipment/IT/vehicles	CHF 500

Detailed records shall be maintained for all fixed assets above the established thresholds. Equipment that is bought in sets (e.g. chairs/beds etc.) shall be recorded in the fixed asset inventory as a set even if the unit price is less than CHF 500. IBC has determined that **land and buildings** having a value under the above stated amounts have to be entered in the fixed asset inventory for control purposes only.

Useful economic life of asset

Asset category	Useful economic life
Land – not built over	indefinite
Buildings	indefinite
Furniture and fixtures, machinery, general motor vehicles	8 years
Special purpose vehicles (trucks etc.)	10 years
IT and communication systems	4 years

Maintenance costs are in the responsibility of the local partner organisation.

Theft or damage: All thefts and damage must be reported to Police with a crime reference number and IBC must be informed. If an asset is damaged or stolen due to negligence the negligent person is liable. Due diligence must be observed at all times.

The useful economic life of an asset which is renovated or improved by funds of IBC or any donor whose funds are managed by IBC will be assessed newly at the time of renovation or improvement. In addition to the table above items that are considered



permanent value such as brass instrument, art etc. are considered having indefinite economic life and should be maintained and stored in appropriate manner.

IBC principles of how to manage projects assets

- During the useful economic life of an asset IBC is the owner of the asset.
- For land or buildings, IBC shall be entered as owner into the local land register or equivalent. In cases where, due to mandatory local legal requirements, immovable property such as land or buildings has to be owned by the local Blue Cross organization rather than IBC, the permission of IBC is required for any decision affecting the value of the property (sale, building projects, mortgage decisions, rental etc.).
- At the end of the useful economic life of each asset the project implementing partner organisation acquires ownership of it.
- In case the project is terminated before the end of the useful economic life of an asset the subsequently following regulations are applied. IBC's general principle is to enable IBC member organisation to continue their work even when project funding has been terminated.

IBC Regulations of how to manage project assets at the end of a project

1. If – at the moment when project funding ends – the local Blue Cross organisation is active and project activities continue, then IBC will donate vehicles, machinery, furniture, audio-visual devices, computers and communication devices purchased by project funds and will not claim them back from the Member Organisation. The organisation has to prove continuation of the project by annual reporting during the useful economic life of the assets.
2. If – at the moment when project funding ends – the local Blue Cross organisation is active but project activities do not continue, then IBC will donate furniture, audio-visual devices, computers and communication devices purchased by project funds and will not claim them back from the Member Organisation. The further use of vehicles and machinery has to be negotiated between IBC and the Member Organisation.
3. If – at the moment when project funding ends – project activities are not continued and the local Blue Cross organisation is not active, then all assets have to be sold and the earnings have to be returned to IBC.
4. In case project funds have been used to buy land and/or to buy or construct a building IBC will claim back the net sell proceed in case the land or building is sold.



5. Before transferring the last payment to a project during a funding period IBC will
 - a. check the asset list
 - b. assess the current situation of the implementing Member Organisation and will decide on how to proceed with the assets based on this policy.

Complaints Procedure

IBC seeks to provide a safe environment through which stakeholders can voice a concern, without fear of reprisal or unfair treatment (Non-retaliation/ whistleblowing principle). These instructions will apply to the handling of complaints unless they are in conflict with compulsory Swiss legislation in which case IBC complies with mandatory legislation. The Swiss law supplements the complaint procedure as necessary for handling the complaint. Complaints can be made in **English or in French** by filling in an online form, by e-mail, phone, in person, or by post. IBC website contains details of how to complain, including a sample complaints letter format. IBC implements a fast-track process for dealing with complaints about Sexual Exploitation and Abuse (SEA) and other gross misconduct issues.

IBC Secretariat

Complaints

Lindenrain 5a

3012 Bern, Switzerland

Tel.: +41 31 301 9804

Email: complaints@internationalbluecross.org,

Webpage:

www.internationalbluecross.org

The complainant shall receive confirmation of receipt of the complaint, within 5 working days after IBC receives the complaint. The email, letter or phone call should give the following information:

- when and how the complaint was received;
- how the IBC has responded to the complaint so far and what it will do next;
- the name of the focal point or person responsible for the complaint;
- the person to contact with questions or feedback.

IBC is committed to responding to all complaints and concerns of abuse in English or in French. IBC has responsibility for this work, and carries out investigations, and delivers support to survivors of and victims according to the IBC complaints policy. IBC will communicate the preliminary outcome of an investigation to the complainant(s), where possible, within 60 days after acknowledgment of the complaint. In complex or exceptional cases, the investigation period may take longer.



Any investigation may result in disciplinary hearings and disciplinary action. Thereby, IBC applies the disciplinary guidelines of ACAS (Advisory, Conciliation and Arbitration Service) and the national employment law. Allegation of gross misconduct will result in immediate suspension of this person from work until investigation is concluded. Gross misconduct includes issues such as corruption, sexual or any other form of exploitation, violence, abuse and criminal acts (<http://www.acas.org.uk/media/pdf/f/m/Acas-Code-of-Practice-1-on-disciplinary-and-grievance-procedures.pdf>).

If the complainant(s) or subject(s) of complaint does not accept the outcome of the investigation, he/she/it/they can appeal the decision to the Network Committee (NC) using the IBC Complaints procedure as explained above. For a more detailed overview of the good practice on handling complaints we adapt the ACT Alliance Complaints Procedure (2016). Its guidelines are the basis for our process (<https://actalliance.org/wp-content/uploads/2015/11/Complaints-and-Investigation-Guidelines-July-2010-1.pdf>)

Responsibilities

The Network Committee (NC) is the driving force behind this policy and its members are informed of all logged complaints without confidential details. NC provides the **secretariat** with the assistance to drive the IBC strategy, statutes and vision. All IBC employees are responsible for upholding, respecting and acting in accordance with this policy and committing to it by signing the code of conduct.

Management provides direction, training and support to ensure employees and contracted partners understand their responsibilities and can apply this policy in their areas of work. The **Code of Conduct** states that it is the duty and the responsibility of all managers, employees and IBC representatives **to report** in line with this policy any suspicions or incidences of inappropriate behavior. IBC arranges case-by-case support for victims. Victims have access to medical and psychological support. **Survivors and victims** can choose if and when they would like to take up the support options available to them.



Policy Review

This policy will be reviewed every 4 years, or as necessary. IBC will review the operation of this policy in consultation with the NC, employees and other stakeholders, where appropriate, in light of changing best practice and the law, amending the policy where required. IBC will take into account any lessons learned from handling complaints and to take into consideration any feedback received. IBC secretariat staff is responsible for the effective implementation of this policy in all IBC work.

This policy is valid from: Sep 4, 2013
Updates Dec 12, 2017, 5 Mar, 2019. Mar 15, 2024.

Signed:

A handwritten signature in blue ink, appearing to read "Reinhard Jahn".

Reinhard Jahn
President IBC

A handwritten signature in blue ink, appearing to read "Anne Babb".

Anne Babb
General Secretary IBC