

ANNUAL REPORT 2007

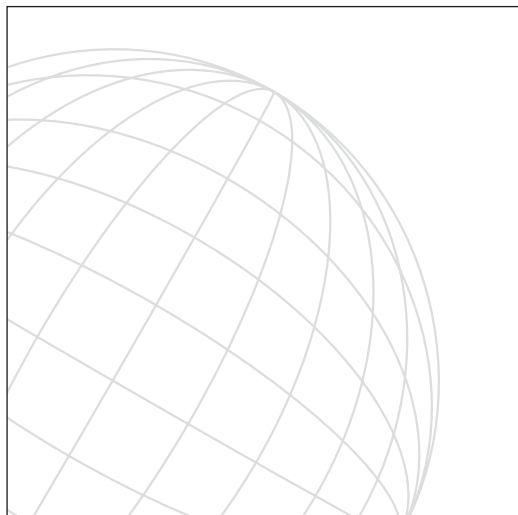


International Committee of the Red Cross
External Resources Division
19, Avenue de la Paix
CH-1202 Geneva, Switzerland
T +41 22 734 60 01 F +41 22 733 20 57
E-mail: rex.gva@icrc.org www.icrc.org



ICRC

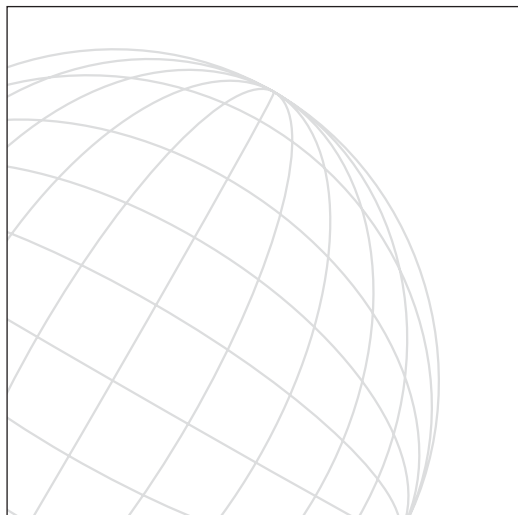
© ICRC, May 2008



contents

Abbreviations and definitions	4	Human resources	53
Message from the president	8	Meeting ongoing challenges	53
ICRC operational framework and programme descriptions	10	Consolidating the recruitment base	53
ICRC operational framework	10	Staff diversity	53
Programme descriptions	12	Training	54
ICRC field structure	16	Resources and operational support	55
Contributions	18	Department of resources and operational support	55
Description of the accounting model	19	Finance and administration	55
Annex: The ICRC's operational approach to women and girls	20	Funding	55
HEADQUARTERS	27	Information systems	58
ICRC governing and controlling bodies	28	Logistics	59
Meetings and decisions of the governing bodies	28	OPERATIONS	61
Missions	29	The ICRC around the world	62
Directorate	30	Operational highlights	64
Management priorities for 2007–2010	30	ICRC operations in 2007: a few facts and figures	67
Office of the director-general	32	AFRICA	73
Operations	34	Introduction	74
Department of operations	34	Delegations	
Protection and Central Tracing Agency	34	Angola	76
Assistance	36	Burundi	80
Relations with international organizations	38	Chad	85
International law and cooperation within the Movement	41	Congo	90
Policy-making	41	Congo, Democratic Republic of the	95
International review of the Red Cross	41	Eritrea	100
Movement coordination and cooperation	41	Ethiopia	105
International humanitarian law	43	African Union	110
Archives	46	Guinea	113
Communication	47	Liberia	118
Communication department	47	Rwanda	123
Relations with the media	47	Sierra Leone	127
Dialogue with armed, security and police forces, and other weapon bearers	48	Somalia	131
Reaching out to decision-makers and opinion-formers	49	Sudan	136
Communication research and methodology	50	Uganda	141
Mine action	50	Regional delegations	
Support for communication in the field	50	Abidjan	146
Research service, library and information management	51	Abuja	151
Production, web and distribution	51	Dakar	154
Marketing	52	Harare	159
Multilingual communication	52	Nairobi	164
		Pretoria	169
		Yaoundé	173

ASIA AND THE PACIFIC	179	FINANCE AND ADMINISTRATION	387
Introduction	180	The financial year 2007	388
Delegations		Consolidated financial statements of the ICRC 2007	389
Afghanistan	182	Consolidated balance sheet	390
Myanmar	187	Consolidated statement of income and expenditure	391
Nepal	191	Consolidated cash flow statement	392
Pakistan	196	Consolidated statement of changes in reserves	393
Philippines	201	Notes to the consolidated financial statements	394
Sri Lanka	205	Ernst & Young letter	413
Regional delegations		Financial and statistical tables	415
Bangkok	210	Income and expenditure related to the 2007	
Beijing	214	Emergency and Headquarters Appeals	416
Jakarta	218	Income and expenditure by delegation related	
Kuala Lumpur	223	to the 2007 Emergency Appeals	418
New Dehli	226	Contributions in 2007	422
Suva	230	Contributions in kind, in services and to integrated	
Tashkent	233	projects (IPs) 2007	428
EUROPE AND THE AMERICAS	239	Comparative balance sheet and statement of income	
Introduction	240	and expenditure for the last five years	430
Delegations		Assistance supplies figures	431
Armenia	243	Funds and foundations	437
Azerbaijan	247	Foundation for the International Committee of the Red Cross	438
Bosnia and Herzegovina	252	Augusta Fund	440
Georgia	256	Florence Nightingale Medal Fund	441
Regional delegations		Clare Benedict Fund	442
Belgrade	261	Maurice de Madre French Fund	443
Budapest	266	Omar el Mukhtar Fund	444
Kyiv	270	Paul Reuter Fund	445
Moscow	273	ICRC Special Fund for the Disabled	446
Ankara	278	ANNEX	451
Brussels	281	Organizational chart	452
International Tracing Service	284	ICRC decision-making structures	453
London	286	International advisers	455
Paris	288	Advisers for the period 2004–2007 (6th group)	455
Delegations		The ICRC and the International Red Cross and	
Colombia	290	Red Crescent Movement	456
Haiti	295	Legal bases	457
Regional delegations		Universal acceptance of the Geneva conventions	
Buenos Aires	299	and their additional protocols	457
Caracas	303	States party to the Geneva Conventions and	
Lima	306	their Additional Protocols	458
Mexico City	310		
Washington	314		
New York	318		
MIDDLE EAST AND NORTH AFRICA	323		
Introduction	324		
Delegations			
Algeria	326		
Egypt	329		
Iran, Islamic Republic of	333		
Iraq	336		
Israel, the Occupied and Autonomous Territories	341		
Jordan	346		
Lebanon	350		
Syrian Arab Republic	355		
Yemen	359		
Regional delegations			
Kuwait	363		
Tunis	367		
MAIN FIGURES AND INDICATORS	373		
Protection figures and indicators and explanations	374		
Assistance figures and indicators and explanations	378		



abbreviations and definitions

A	Additional Protocol I	Protocol Additional to the Geneva Conventions of 12 August 1949, and Relating to the Protection of Victims of International Armed Conflicts (Protocol I), 8 June 1977
	Additional Protocol II	Protocol Additional to the Geneva Conventions of 12 August 1949, and Relating to the Protection of Victims of Non-International Armed Conflicts (Protocol II), 8 June 1977
	Additional Protocol III	Protocol Additional to the Geneva Conventions of 12 August 1949, and Relating to the Adoption of an Additional Distinctive Emblem (Protocol III), 8 December 2005
	1977 Additional Protocols	Additional Protocols I and II
	AIDS	acquired immune deficiency syndrome
C	CHF	Swiss francs
	Convention on Certain Conventional Weapons	Convention on Prohibitions or Restrictions on the Use of Certain Conventional Weapons Which May be Deemed to be Excessively Injurious or to Have Indiscriminate Effects, 10 October 1980
F	Fundamental Principles	Fundamental Principles of the International Red Cross and Red Crescent Movement: humanity, impartiality, neutrality, independence, voluntary service, unity, universality
G	1949 Geneva Conventions	<p>Convention (I) for the Amelioration of the Condition of the Wounded and Sick in Armed Forces in the Field, 12 August 1949</p> <p>Convention (II) for the Amelioration of the Condition of Wounded, Sick and Shipwrecked Members of Armed Forces at Sea, 12 August 1949</p> <p>Convention (III) relative to the Treatment of Prisoners of War, 12 August 1949</p> <p>Convention (IV) relative to the Protection of Civilian Persons in Time of War, 12 August 1949</p>

H	Hague Convention on Cultural Property	Convention for the Protection of Cultural Property in the Event of Armed Conflict, 14 May 1954
	HF	high frequency
	HIV	human immunodeficiency virus
I	ICRC	International Committee of the Red Cross, founded in 1863
	IDPs	internally displaced people
	International Federation	The International Federation of Red Cross and Red Crescent Societies, founded in 1919, works on the basis of the Fundamental Principles, carrying out relief operations in aid of the victims of natural disasters and health emergencies, poverty brought about by socio-economic crises, and refugees; it combines this with development work to strengthen the capacities of its member National Societies.
	IHL	international humanitarian law
	IOM	International Organization for Migration
K	KCHF	thousand Swiss francs
M	Movement	The International Red Cross and Red Crescent Movement comprises the ICRC, the International Federation and the National Red Cross and Red Crescent Societies. These are all independent bodies. Each has its own status and exercises no authority over the others.
N	National Society	The National Red Cross or Red Crescent Societies embody the Movement's work and Fundamental Principles in about 180 countries. They act as auxiliaries to the public authorities of their own countries in the humanitarian field and provide a range of services, including disaster relief and health and social programmes. In times of conflict, National Societies assist the affected civilian population and, where appropriate, support the army medical services.

N	NATO	North Atlantic Treaty Organization
	NGO	non-governmental organization
O	OHCHR	Office of the United Nations High Commissioner for Human Rights
	Ottawa Convention	Convention on the Prohibition of the Use, Stockpiling, Production and Transfer of Anti-personnel Mines and on their Destruction, 18 September 1997
	Optional Protocol to the Convention on the Rights of the Child	Optional Protocol to the Convention on the Rights of the Child on the involvement of children in armed conflict, 25 May 2000
P	POWs	prisoners of war
R	Restoring Family Links Strategy for the Movement	In November 2007, the Movement's Council of Delegates adopted the Restoring Family Links Strategy proposed by the ICRC after three years of consultation within the Movement. The strategy, which covers a ten-year period, aims to strengthen the Movement's family-links network by enhancing the capacity of its components to respond to the needs of those without news of family members owing to armed conflict, other situations of violence, natural disasters or other circumstances, such as migration.
	RCMs	Red Cross messages
	Rome Statute	Rome Statute of the International Criminal Court, 17 July 1998
S	Safer Access approach	An approach developed by the ICRC to help National Societies better their response to the needs of conflict victims while enhancing the safety of their workers.
	San Remo	The International Institute of Humanitarian Law, in San Remo, Italy, is a non-governmental organization set up in 1970 to spread knowledge and promote the development of IHL. It specializes in organizing courses on IHL for military personnel from around the world.

S	Seville Agreement	The Seville Agreement of 1997 provides a framework for effective cooperation and partnership between the members of the International Red Cross and Red Crescent Movement.
	Study on customary international humanitarian law	A 5,000-page text that is the outcome of eight years of research by ICRC legal staff and other experts who reviewed State practice in 47 countries and consulted international sources such as the United Nations and international tribunals.
U	UN	United Nations
	UNDP	United Nations Development Programme
	UNESCO	United Nations Educational, Scientific and Cultural Organization
	UNHCR	Office of the United Nations High Commissioner for Refugees
	UNICEF	United Nations Children's Fund
V	VHF	very high frequency
W	WFP	World Food Programme
	WHO	World Health Organization

message from the president

Afghanistan, Colombia, the Democratic Republic of the Congo (DRC), Iraq, Somalia, Sri Lanka and Sudan were among the many countries in which countless women, men and children had their lives torn apart by armed conflicts in 2007. The ICRC worked relentlessly to bring protection and assistance to these vulnerable people, its sole aim being to meet their most urgent needs without discrimination.

In 2007, direct attacks on civilian communities, general insecurity and the destruction of livelihoods forced innumerable civilians to flee their homes. Assisting and protecting internally displaced people (IDPs), who are protected under international humanitarian law (IHL), remained one of the ICRC's priorities throughout the year.

Worldwide, more than 4 million IDPs benefited from ICRC relief activities. In the Darfur region of Sudan, the ICRC responded to the changing situation by taking over the management of several IDP camps in which other organizations were unable to work. It helped vulnerable rural communities cope with the additional hardship brought about by the conflict so that they would not be obliged to join the multitude of IDPs. In Colombia, people continued to be forced to abandon their homes, land, crops and livestock and flee to big cities, where the conditions they encountered fell short of needs. Since 1997, the ICRC and the Colombian Red Cross Society have assisted over 1 million displaced Colombians, 53% of them minors. The relief provided has ranged from food and essential household items to vouchers and inputs for the production of short-cycle organic crops and poultry raising. Worldwide, the ICRC distributed food to 2.5 million people, mainly IDPs and residents, and essential household and hygiene items to close to 4 million people in 2007. Around 2.8 million people benefited from sustainable food-production programmes or micro-economic initiatives.

Throughout the year, ICRC water, sanitation and construction activities met the needs of more than 14 million people around the world. In Iraq, for example, the ICRC provided more than 3 million IDPs and vulnerable residents with improved access to water and sanitation facilities in the areas worst affected by the hostilities or those hosting large numbers of IDPs. In the DRC, it restored part of the water distribution system in Goma and worked on Bukavu's largest pumping station, enabling drinking water to flow to over half a million people.

Close to 3 million people worldwide benefited from ICRC health-related activities such as the provision of supplies for large hospitals, as in Afghanistan, or the deployment of mobile surgical teams, as in Chad and Sudan.

In 2007, the ICRC also visited around 2,400 places of detention with more than half a million detainees, more than 36,000 of whom were monitored individually. The aim of such visits, based on a confidential dialogue with detainees and the detaining authorities, is to prevent detainees from disappearing or being ill-treated, and to ensure that they have decent conditions of detention. The ICRC has been carrying out such visits for more than a century in conflict-affected and violence-prone areas. In further recognition of the importance of the organization's work in this field, UNESCO added the ICRC's archives on the fate of about 2 million First World War prisoners to its Memory of the World Register, on the grounds that they provided "testimony to the extent of human suffering during the First World War, but also of the [ICRC's] pioneering action to protect civilians".

The ICRC's neutral and independent humanitarian status and action enabled it on several occasions to offer its services as a neutral intermediary, in particular to facilitate the release of captured civilians or fighters or handover of human remains, as in Afghanistan, Colombia, Ethiopia and Niger.

IHL balances legitimate military necessity against the basic requirements of humanity, which hold good even in war. It is a finely crafted body of law specifically designed to be applied in armed conflicts. Its tenets are rooted in values common to all civilizations and religions, and are therefore universal. Enhanced respect for IHL in the midst of the fighting would undoubtedly prevent many civilians from being killed or wounded, many women and girls from being raped and many people from being displaced. I deeply deplore the innumerable violations of IHL that ICRC delegates witness throughout the world.

The ICRC's experience and studies show that a key means of ensuring better compliance with the law is to penalize the perpetrators of violations. This was reaffirmed at an expert meeting on the subject organized by the ICRC in November 2007. Though visible steps have been taken at the international level for more than a decade, much remains to be done by the belligerents and the international community to combat impunity. The ICRC appeals to all States to fulfil their obligations to that end.

When its delegates witness violations of IHL, the ICRC does all it can to engage in a confidential dialogue with the belligerents, governments or armed groups concerned, asking for measures to be taken to put an end to the abuse. The ICRC also strives to prevent violations through specifically designed assistance activities. In Darfur, for example, it initiated a project to provide IDPs with water, food rations requiring less cooking time and fuel-efficient stoves, reducing the need for women to venture out to the fields on the outskirts of villages and hence the risks to their physical safety. More generally, building a well or a borehole in a village, as the ICRC does in Afghanistan, Chad, the Philippines or Somalia, among others, can have the dual effect of providing safe drinking water and avoiding the need for residents to venture out of their villages, sometimes great distances, to fetch water, which at times can be a very risky endeavour.

Through dialogue with the authorities in Myanmar, for more than two years the ICRC had tried, but to no avail, to overcome the difficulties that prevented it from visiting detainees and working for the benefit of civilians affected by the violence in the sensitive border areas. In June 2007, the ICRC took the exceptional step of denouncing publicly the Government of Myanmar's grave and repeated violations of IHL against civilians and detainees. It demanded that the Government take immediate steps to bring them to an end and ensure they did not reoccur.

Throughout 2007, the ICRC continued to reassert the undiminished relevance of IHL. It welcomed the adoption by the 30th International Conference of the Red Cross and Red Crescent, in November 2007, of a strongly worded resolution on the reaffirmation and implementation of IHL. However, IHL is not a static body of law. Normative developments and clarification of key notions are necessary. In October, I called for the adoption of a new IHL treaty to address the unacceptable humanitarian consequences of the use of cluster munitions for civilians and their communities.

The 30th International Conference was also an opportunity for the Movement's components and the States party to the 1949 Geneva Conventions to demonstrate their commitment to stronger collaborative humanitarian action. It highlighted the specific role of the Movement's components in dealing with the humanitarian challenges posed by environmental degradation, including climate change, international migration, violence, in particular in urban settings, emerging and recurrent diseases and other public health challenges, such as access to health care.

At the Council of Delegates held just before the International Conference, the Movement adopted the Restoring Family Links Strategy (2008–2018). Separation is one of the many hardships that arise in armed conflicts, and it is a source of immense relief for families torn apart by the hostilities to be able to remain in touch with their loved ones and to know that they are alive and well. The extensive network of Red Cross and Red Crescent volunteers and the expertise acquired by the Movement's components in restoring family links in emergency situations are assets upon which the strategy builds to make the Movement even more effective in this field. In 2007, the ICRC, together with National Red Cross and Red Crescent Societies around the world, delivered or collected close to half a million Red Cross messages and ascertained the whereabouts of some 5,500 people separated from their next-of-kin. In the same period, it reunited with close relatives more than 750 children who had become separated from their families.

In 2007, the ICRC also renewed its Group of International Advisers for the period 2008 to 2011 and took leave of its permanent vice-president for eight years, Mr Jacques Forster, who remains a member of the ICRC Assembly. I would like to pay tribute to Mr Forster's outstanding commitment to the ICRC and to welcome his successor, Ms Christine Beerli, who took office on 1 January 2008.



Jakob Kellenberger
President



Thierry Gassmann/ICRC



ICRC operational framework and programme descriptions

ICRC OPERATIONAL FRAMEWORK

The ICRC endeavours to respond to the humanitarian needs engendered by today's complex armed conflicts and other situations of violence in the most timely, human and professional way possible. Each situation thus requires thorough analysis, a sensitive but objective assessment of the needs and human suffering, and the design and implementation of specific and efficient humanitarian responses.

Today more than ever, situations have to be considered holistically, in a way that integrates local, regional and global elements and takes into account the broad range of problems and needs of the populations the ICRC wants to help. It is important as well to ensure the coherence of ICRC activities both in the medium and long term, as well as between comparable contexts.

To this end, the ICRC works with a dynamic network of multi-disciplinary teams composed of both specialized and non-specialized staff who are led and coordinated by a competent management with clear policies and priorities. Effective monitoring and critical evaluation, drawing on lessons learned from past experience, are also crucial to this process, as is coordination with the numerous actors present on the increasingly complex and critical humanitarian scene.

The ICRC operational framework is characterized by a diverse range of activities requiring varied skills and expertise, a focus on different target populations, and the strategic use of various modes of action at different levels of intervention.

MODES OF ACTION

The modes of action used by the ICRC depend on the situation, the problems encountered and the objectives to be achieved.

- ▶ **persuasion:** confidential representations addressed to the authorities and aimed at convincing them to enhance respect for IHL and/or other fundamental rules protecting persons in situations of violence and to take measures which improve the circumstances of people affected by such situations

- ▶ **support:** activities aimed at providing assistance to the authorities so that they are better able to carry out their functions and fulfil their responsibilities
- ▶ **direct services/substitution:** activities to provide direct services to people in need, often in place of authorities who are not able or not willing to do so
- ▶ **mobilization:** activities aimed at prevailing on third parties to influence the behaviour or action of the authorities, to support them, or to provide direct services to people in need
- ▶ **denunciation (resorted to by the ICRC only in exceptional circumstances and under strict conditions):** public declarations regarding violations of IHL or other fundamental rules protecting persons in situations of violence committed by specific actors, for the purpose of bringing a halt to such violations or preventing their reoccurrence

LEVELS OF INTERVENTION

The activities carried out under the ICRC's programmes are conducted at the following **complementary** levels to reach common objectives in aid of the affected populations:

- ▶ **preventing or alleviating the immediate effects** of an emerging or established pattern of abuse or problem (responsive action)
- ▶ **restoring dignified living conditions** through rehabilitation, restitution and reparation (remedial action)
- ▶ **fostering a social, cultural, institutional and legal environment** conducive to full respect for IHL and/or other fundamental rules protecting persons in situations of violence (environment-building action)

RESULT-BASED MANAGEMENT

At least once a year, on the basis of an analysis of the given situation and of the humanitarian issues, the ICRC defines objectives and plans of action for the coming year for each context in which it operates. The plans of action describe how the ICRC aims to work towards the objectives in question. Changes in situations and humanitarian issues may require objectives and plans of action to be revised during the year. Objectives and plans of action are

organized according to target populations and list activities according to programme (see descriptions below). The accounting system is structured accordingly (see description below).

ICRC Appeals provide donors with information about these objectives and plans of action and their corresponding budget.

The ICRC also produces its *Annual Report*, which provides information – descriptive, quantitative and financial – regarding those objectives and plans of action.

Whenever possible the reporting is result-oriented. It includes a description of the products and services resulting from processes that use a combination of resources, and their effect or results – at output, outcome or impact level – once consumed by a given target population.

The ICRC works according to the following definitions of the terminology used, adopted on the basis of a common understanding in existing literature:

- ▶ **input:** resources that enable a person/organization to do something
- ▶ **activity:** any action or process
- ▶ **output:** the products, capital goods and services that are **generated** by an activity, including changes resulting from the activity that are expected to **lead** to the achievement of outcomes
- ▶ **outcome:** the likely, or achieved, medium-term (1–5 year) effects of the output of one or several activities or interventions
- ▶ **impact:** positive and negative, primary and secondary, long-term effects produced by interventions (a combination of factors), directly or indirectly, intended or unintended. The ICRC, as any other actor, is likely only to **contribute** to an impact. Many factors will come into play: some man-made, others occurring naturally

TARGET POPULATIONS

In setting its objectives, the ICRC has drawn up a standard list of seven target groups, divided into two broad categories. These are defined as follows:

1) **Affected populations/persons** are individuals or segments of the population suffering the direct and/or indirect effects of a confirmed or emerging situation of armed conflict or violence, who do not or no longer take a direct part in the hostilities or violence. The aim of ICRC action for such people is to ensure that they are respected and protected and to alleviate the suffering caused by the situation, in accordance with the provisions of IHL and internationally accepted standards. The ICRC distinguishes between three different groups of people:

- ▶ **civilians:** all people who do not take a direct part in hostilities or violence but whose physical or mental integrity and dignity are either threatened or affected during a conflict or another situation of violence
- ▶ **people deprived of their freedom:** all individuals deprived of their freedom in connection with a situation of armed conflict or violence, such as prisoners of war, civilian internees and security detainees
- ▶ **the wounded and sick:** people injured or suffering from disease in a situation of armed conflict or violence

2) Then there are **influential individuals or institutions** that, because of their roles and functions, may directly or indirectly take action to curb, avoid or put an end to violations of IHL or other fundamental rules protecting persons in situations of violence, and protect or aid those affected when humanitarian problems arise. The ICRC endeavours to persuade them to take action, in the manner most conducive to promoting full respect for those fundamental rules and to ensuring that the people in need receive protection and assistance. This second broad category comprises the following:

- ▶ **the authorities:** political decision-makers (civil, administrative or legislative authorities, whether official or unofficial)
- ▶ **armed forces and other weapon bearers:** armed, police and security forces, and all State and non-State actors involved in armed violence
- ▶ **civil society:** the public at large, representatives of civil society or other actors exerting influence, such as the media, associations of various kinds, NGOs, religious authorities or opinion-makers, economic entities, young people, university students and academic institutions
- ▶ **the Movement:** besides the ICRC, the Movement comprises the National Societies and their International Federation. There is a National Society in almost every country in the world, carrying out humanitarian services for the benefit of the community. For the ICRC, the existence of a local partner in each country is a valuable asset and one of the distinguishing features of cooperation within the Movement

Particular concerns

The ICRC devotes particular attention to certain individual characteristics and situations which further increase vulnerability. As the civilian population becomes increasingly caught up in armed conflicts, specific problems may engender or exacerbate vulnerability among women, children, the elderly or minorities.

As warring parties fight for territorial control, more and more civilians are displaced. Forced displacement could aim to weaken enemy forces by targeting communities considered to be supportive of them, or to facilitate appropriation of property or access to natural resources. **Internally displaced people** are those compelled to flee their homes, leaving most of their personal belongings behind, often to resettle in over-populated areas in conditions of extreme poverty, without gainful employment and seldom having the benefit of services such as a clean water supply, sewage systems, health care or education.

Children are not spared in conflict, as they not only represent a large segment of the population but are also more vulnerable than adults. They should benefit both from the general protection guaranteed by law as people not taking a direct part in hostilities and from specific protection as a particularly vulnerable group (children are covered by 25 articles in the 1949 Geneva Conventions and their 1977 Additional Protocols). Yet three out of every five war victims assisted by the ICRC are children. They are often the powerless witnesses of atrocities committed against their relatives. Many of them are killed, wounded or imprisoned, torn from their families, forcibly recruited into combat, compelled to flee or left without even an identity.

Women and girls mostly experience armed conflict as civilians, and as such are often exposed to acts of violence. Such acts include

death or injury from indiscriminate attacks and mine explosions, but also direct assaults. Sexual violence, including rape, is widespread and often used as a method of warfare against the civilian population, with women and girls as the main victims. In addition, the loss of male relatives, deprivation of access to the basic means of survival and health care makes women and girls vulnerable. It is therefore imperative to understand in which way, owing to their status and role in a given context, women and girls are affected by a situation of violence and how best humanitarian programmes can contribute to alleviating their plight.

As the ICRC aims to provide a comprehensive response to all populations affected by armed conflict or violence, neither its programmes (protection, assistance, prevention and cooperation with National Societies) nor their corresponding budgets are designed in such a way as to cater solely to one or another of the specific groups described above. Donors wishing to help the ICRC manage contributions to its programmes in the most efficient way possible are referred to the proposed criteria for levels of earmarking set out in the “Contributions” section of this chapter.

In late 2001, the ICRC launched the “Missing” project to heighten awareness of the tragic fate of people who are unaccounted for as a result of armed conflict and other situations of violence and to seek ways of alleviating the anguish suffered by their families. In the wake of the International Conference of Governmental and Non-Governmental Experts on the missing and their families, convened by the ICRC in Geneva in February 2003, and the pledge made at the 28th International Conference of the Red Cross and Red Crescent in December 2003, operational guidelines have been established to prevent disappearances and to respond to the needs and suffering of the families left behind. They are currently being implemented on the ground by the relevant ICRC delegations worldwide. Moreover, the ICRC continues to heighten concern about the issue of missing persons and their relatives among governments, NGOs, UN agencies and relevant segments of civil society and to emphasize the importance of addressing and ultimately resolving the issue.

PROGRAMME DESCRIPTIONS

PROTECTION

Programmes in this area cover all activities designed to ensure protection of the victims of armed conflicts and other situations of violence. The beneficiaries are resident and displaced civilians, people deprived of their freedom (in particular prisoners of war, security detainees, internees and other vulnerable people), people separated from their relatives by conflict, and missing people and their families.

Protection is the mainstay of ICRC activities. It lies at the heart of the ICRC’s mandate and IHL. As a neutral and independent humanitarian organization, the ICRC seeks to ensure that all the parties to a conflict and all authorities provide individuals and groups with the full respect and protection that are due to them under IHL and other fundamental rules protecting persons in situations of violence. In response to violations of these rules, the ICRC endeavours, as much as possible through constructive and confidential dialogue, to encourage the authorities concerned to take corrective action and to prevent any recurrence. Delegations monitor the situation and the treatment of the civilian population and persons deprived of their freedom, discuss their findings with the authorities concerned, recommend measures and conduct follow-up activities.

Respect for persons deprived of their freedom

The objective of the ICRC’s activities for persons deprived of their freedom is purely humanitarian, namely to ensure that their physical and mental integrity is fully respected and that their conditions of detention are in keeping with IHL and/or internationally recognized standards. As circumstances dictate, the ICRC strives to prevent forced disappearances or extrajudicial executions, ill-treatment and failure to respect fundamental judicial guarantees, and, whenever necessary, takes action to improve conditions of detention. This involves in particular:

- ▶ negotiating with the authorities to obtain access to persons deprived of their freedom wherever they may be held, in accordance with procedures that guarantee the effectiveness and consistency of ICRC action
- ▶ visiting all detainees, assessing their conditions of detention and identifying any shortcomings and humanitarian needs
- ▶ monitoring individual detainees (for specific protection, medical or other purposes)
- ▶ maintaining family links (such as facilitating family visits or forwarding RCMs)
- ▶ under specific conditions, providing material and medical relief supplies to detainees or engaging in cooperation on specific projects with the detaining authorities
- ▶ fostering a confidential and meaningful dialogue with the authorities at all levels regarding any problems of a humanitarian nature that may arise

Visits to places of detention are carried out by the ICRC in accordance with strict conditions:

- ▶ delegates must be provided with full and unimpeded access to all detainees falling within the ICRC’s mandate and to all places where they are held
- ▶ delegates must be able to hold private interviews with the detainees of their choice
- ▶ delegates must be able to repeat their visits
- ▶ detainees falling within the ICRC’s mandate must be notified individually to the ICRC, and the ICRC must be able to draw up lists of their names

Respect for civilians

Protection activities for the civilian population are intended to ensure that individuals and groups not or no longer taking a direct part in hostilities are fully respected and protected, in accordance with IHL or other fundamental rules protecting persons in situations of violence. This involves in particular:

- ▶ engaging in dialogue with the authorities to obtain access to individuals or groups needing protection and/or assistance
- ▶ deploying delegates in the field, assessing the living conditions of these individuals or groups and their means of subsistence, analysing cases of abuse and violations and identifying any shortcomings or needs arising from the violations
- ▶ monitoring individuals who are particularly vulnerable
- ▶ establishing and maintaining a dialogue – preventive and corrective – with the relevant parties, including civil and military authorities, at all levels regarding humanitarian issues, and reminding them of their legal obligations

Restoring family links

These activities aim to restore or maintain contact between members of families separated by armed conflict or other situations

of violence, including persons deprived of their freedom, with a view to relieving their mental anguish. This involves in particular:

- ▶ forwarding family news (through various means, such as RCMs, radio broadcasts, the telephone and the Internet) via the worldwide Red Cross and Red Crescent network (National Societies and ICRC delegations)
- ▶ collecting information on detentions, disappearances and deaths, collecting tracing requests from the families of missing people and submitting them to the relevant authorities for clarification
- ▶ organizing repatriations and family reunifications
- ▶ facilitating family visits to detainees or across front lines
- ▶ issuing ICRC travel documents for people who, owing to a conflict, do not or no longer have identity papers and are about to be repatriated or resettled in a third country

Missing persons

Activities for missing persons are intended to shed light on the fate and/or whereabouts of people who are unaccounted for as a consequence of armed conflict or other situations of violence, to respond to the suffering of their relatives caused by the uncertainty surrounding the fate of their loved ones. This involves establishing and supporting mechanisms to facilitate dialogue between the authorities and the families of missing people in order to speed up the tracing process, which can include the exhumation and identification of human remains, and responding to the needs of the families left behind.

ASSISTANCE

Assistance programmes are designed to preserve or restore acceptable living conditions for people affected by armed conflict or other situations of violence, to enable them to maintain an adequate standard of living in their respective social and cultural context until their basic needs are met by the authorities or through their own means. The beneficiaries are primarily resident or displaced civilians, vulnerable groups such as minorities and the families of people who are unaccounted for, the sick and the wounded (both military and civilian) and people deprived of their freedom.

Assistance activities are based on the “health pyramid” approach, whereby priorities are set in such a way as to reduce as rapidly and effectively as possible the risks of disease and death among the populations concerned. The health pyramid shows that precedence must be given to ensuring access to food, water and other vital necessities, and to restoring satisfactory hygiene conditions through the adoption of public health measures. Assistance must not lead to dependency. The ICRC’s strategy aims to restore self-sufficiency, which helps those affected to preserve their dignity.

Economic security

Economic security programmes are designed to ensure that households and communities have access to the services and resources required to meet their essential economic needs, as defined by their physical condition and social and cultural environment. In practice, this translates into three different types of intervention:

- ▶ *relief interventions*: to protect lives and livelihoods by providing persons in need with the goods and/or services essential for their survival when they can no longer obtain these through their own means

- ▶ *production interventions*: to protect or enhance a household’s or community’s asset base – its means of production – so that it can maintain or recover its livelihood
- ▶ *structural interventions*: to protect livelihoods by influencing processes, institutions and policies that have a direct impact on a target population’s capacity to maintain its livelihood over time (such as agricultural or livestock services)

Water and habitat

Water and habitat programmes are designed to ensure access to safe water (for both drinking and household use) and to a safe living environment.

In situations of acute crisis, infrastructure may have been damaged by fighting and basic services may not work or be inaccessible. People may be forced to leave their homes to look for water in a hostile environment. By monitoring the situation and implementing projects when and where necessary, in both urban and rural contexts, the ICRC ensures access to water and safe environmental sanitation conditions, and promotes basic health care by taking emergency action and supporting existing facilities.

In emerging crises, chronic crises and post-crisis situations, the priority is to support and strengthen existing structures through initiatives taken in conjunction with the authorities and/or through specific programmes that meet the needs of the population in a viable, sustainable manner.

Health services

Health-related activities are designed to give people affected by conflict access to appropriate preventive and curative health care that meets universally recognized standards, a task which entails assisting local or regional health services and sometimes stepping in for them on a temporary basis. This involves in particular:

- ▶ implementing activities, supporting existing structures, organizations and programmes or mobilizing others in order to foster access to health care, especially in the following key areas: health in detention; pre-hospital care (first aid and medical evacuations); emergency hospital care; hospital management; basic health care and support for victims of sexual violence
- ▶ negotiating with the authorities in order to guarantee safe access to quality health care for the affected population and a safe working environment for medical personnel

Physical rehabilitation

Physical rehabilitation projects are designed to provide physically disabled people with prosthetic/orthotic appliances so that they can recover their mobility and play an active role in society. This involves in particular:

- ▶ manufacturing prosthetic/orthotic appliances and components
- ▶ providing national technicians with theoretical and practical training in accordance with recognized standards
- ▶ engaging in dialogue with the authorities, especially on questions concerning the handover and continuation of projects

PREVENTION

Preventive action covers all pre-emptive steps taken to limit violence and to prevent human suffering, by influencing the attitudes and behaviour of those who determine the plight of people affected by armed conflicts or other situations of violence, and/or who can

influence the ICRC's ability to gain access to these persons and to operate efficiently in their favour. This covers a range of activities that are carried out as appropriate both in peacetime and in times of war.

Implementation of IHL

Implementation activities aim to promote the universal ratification of humanitarian treaties and the adoption by States of legislative, administrative and practical measures and mechanisms to give effect to these instruments at national level. It is also important to ascertain that proposals to develop domestic laws do not undermine existing IHL norms. Implementation activities also aim to foster compliance with IHL during armed conflicts and to ensure that national authorities, international organizations, the armed forces and other bearers of weapons correctly understand the law applicable in such situations. This involves in particular:

- ▶ promoting humanitarian treaties among the relevant authorities by making representations to governments, providing training in IHL and drafting technical documents and guidelines to further national implementation
- ▶ providing technical advice and support for the implementation of IHL, undertaking studies and carrying out technical assessments of the compatibility of national legislation with this body of law
- ▶ translating existing IHL and human rights texts and materials into different languages
- ▶ encouraging and helping authorities to integrate IHL into the doctrine, education and training of national armed, police and security forces, and into the training and education programmes for future leaders and opinion-makers in universities and schools

Development of IHL

These activities aim to promote the adoption of new treaties to make IHL more effective and to respond to needs which arise as a result of technological progress and the changing nature of armed conflict. At the same time, the ICRC furthers the development of customary international humanitarian law by encouraging constructive State practice. This involves in particular:

- ▶ taking part in meetings of experts and diplomatic conferences held to develop new treaties or other legal instruments, and formulating bilateral and multilateral initiatives to promote their acceptance by governments and relevant organizations
- ▶ monitoring new developments, carrying out studies, organizing meetings of experts and drafting proposals

Communication

The following complementary communication approaches constitute a key component of preventive action and facilitate ICRC access to the victims of armed conflict and violence:

- ▶ public communication which aims to inform and mobilize key stakeholders on priority general humanitarian issues and to promote greater understanding of and support for IHL and the work of the ICRC
- ▶ processes to scan the humanitarian environment at the global, regional and local levels with a view to identifying, understanding and addressing perceptions and issues having an impact on the ICRC's ability to operate
- ▶ developing and implementing strategies to influence the attitudes and actions of other political authorities or weapon bearers

- ▶ developing communication strategies and tools to mobilize key target groups – such as leaders and opinion-makers – in favour of respect for IHL and acceptance of ICRC action on behalf of victims of armed conflict
- ▶ supporting the implementation of the youth education programme – Exploring Humanitarian Law – to help young people embrace humanitarian principles and the social and legal norms intended to protect life and human dignity
- ▶ reinforcing links with academic circles to consolidate a network of IHL experts and developing partnerships with institutes and research centres specializing in IHL
- ▶ responding to public information requests on humanitarian norms, issues and action in situations of armed conflict

Mine action and other weapons issues

The ICRC devotes particular attention to promoting measures to restrict or prohibit the use of weapons that have indiscriminate effects or cause superfluous injury or unnecessary suffering. This includes promoting the application of existing IHL norms on the use of weapons and the development, when appropriate, of additional norms in response to the field realities witnessed by the ICRC or the emergence of new technology.

The ICRC, working closely with National Societies, also implements preventive mine-action activities in situations where mines and other explosive remnants of war represent a danger to the population. These programmes are adapted to each individual situation and can comprise a range of activities that seek to define the problem, facilitate a flexible and effective response and take into account the activities of others in this field. This involves in particular:

- ▶ making representations to governments and other weapon bearers
- ▶ providing an IHL perspective on weapons issues in national and international fora
- ▶ holding meetings of military, legal, technical and foreign affairs experts to consider, *inter alia*, issues relating to emerging weapons technology and the impact in humanitarian terms of the use of certain weapons
- ▶ promoting the full and faithful implementation of treaties such as the Ottawa Convention and the Convention on Certain Conventional Weapons, and providing IHL perspectives in meetings on relevant arms treaties
- ▶ providing policy guidance and technical support on mines and other arms issues to National Societies and representing the Movement internationally on these matters
- ▶ attending meetings with key mine-action organizations that contribute to the development of mine-action policy, methodologies and systems
- ▶ planning and implementing preventive mine-action activities, often in cooperation with National Societies, to limit the physical, social and economic impact of mines and other explosive remnants of war
- ▶ deploying a mine-action rapid response team to provide technical support to ICRC delegations working in emergencies where mines and explosive remnants of war pose a threat to the ICRC and/or the population

COOPERATION WITH NATIONAL SOCIETIES

It is vital to ensure that all the Movement's components provide assistance and services to beneficiaries as effectively and efficiently as possible, acting in accordance with the Movement's Statutes, policies and Fundamental Principles. The ICRC's cooperation activities aim to reinforce National Society capacity to provide humanitarian services in situations of armed conflict or internal strife and to foster coordination between the Movement's components to achieve mutually supportive and effective action.

The ICRC shares its expertise with the National Societies in their domestic and international activities, not only in times of conflict or internal strife, but also in peacetime. It does this by:

- ▶ strengthening the National Societies' capacity to take action and provide appropriate services in times of conflict or internal strife in their own country
- ▶ promoting operational partnerships with National Societies in their own countries and with those working internationally in order to respond to the needs of people affected by conflicts or internal strife
- ▶ promoting dialogue and having regular communication on issues of common concern with National Societies and the International Federation Secretariat

The sections below describe these activities, distinguishing between cooperation with a National Society working in its own country and cooperation between the ICRC and National Societies working internationally. The final section discusses overall Movement coordination in the field.

Building the response capacity of National Societies in their own countries

The ICRC provides expertise in certain areas to all National Societies in order to strengthen their capacity to conduct activities domestically in accordance with their own priorities and plans. These areas include:

- ▶ promoting IHL and spreading knowledge of the Movement's principles, ideals and activities among both internal and external target groups
- ▶ preparing for and providing health care and relief services in situations of conflict and internal strife
- ▶ restoring family links through the worldwide Red Cross/Red Crescent tracing network
- ▶ developing activities to prevent the danger posed by mines and other explosive remnants of war
- ▶ supporting National Societies in relevant legal matters, such as recognizing or reconstituting a National Society, drawing up or amending statutes, and preparing for statutory meetings of the Movement

The National Society remains responsible for designing, managing, implementing and monitoring all the activities it carries out. The ICRC facilitates the implementation of planned activities by:

- ▶ providing National Societies with technical expertise
- ▶ making available material and financial assistance in order to help National Societies to fulfil their humanitarian role in situations of armed conflict and internal strife

- ▶ mobilizing support from sister National Societies and retaining a monitoring and support role with respect to the achievement of agreed objectives
- ▶ seconding ICRC delegates to National Societies so that they can exercise executive, managerial or support responsibilities in areas agreed with the National Society

Whatever forms the ICRC's support may take, it is offered in the spirit of a mutually beneficial partnership. Written agreements between the ICRC and each National Society ensure that the objectives are clear to each partner and that the working relationship is based on a common understanding of respective roles and responsibilities. The ICRC provides capacity-building support in close consultation and coordination with the International Federation, as activities are carried out with a long-term perspective and are part of each National Society's development process.

Operational partnerships with National Societies in their own countries

The ICRC and National Societies in their own countries often join forces and choose to implement activities together for the benefit of people affected by conflict or internal strife. Activities selected for joint implementation are those which best fit within the National Society's own plan, preserve its ability to function as an independent institution and contribute to further strengthening its operational capacity. The National Society's autonomy in managing such activities may vary, and is contingent on its operational capacity and conditions on the ground.

Written agreements formalize the operational partnership and specify the objectives to be achieved, respective roles and responsibilities, and corresponding plans of action and budgets. Financial, administrative and reporting procedures form an integral part of such agreements.

This form of cooperation involves meeting the ICRC's own objectives within its budget and consequently the ICRC retains principal responsibility.

Operational partnerships with National Societies working internationally

Many National Societies have the resources and willingness to work internationally together with the ICRC, and contribute in cash, in kind or by providing personnel and operational management. This section focuses on how this kind of operational partnership functions and on the form of projects implemented in the field.

In order to make its operational partnerships with National Societies working internationally more effective, and in line with its Cooperation policy of May 2003, the ICRC developed and tested between 2004 and 2006 new forms of partnership and management procedures that aim to bring added value to the Movement's overall humanitarian response. The first – **Integrated Partnerships** – has been designed for situations where a project carried out by a National Society working internationally forms an integral part of the ICRC's own objectives, and the National Society is integrated into the ICRC's operational management framework. The second – **Coordinated Activities** – has been designed for contexts where work carried out by a National Society working internationally is not part of the ICRC's objectives, but is under the ICRC's leadership and coordination in conformity with the Seville Agreement.

In the future, the ICRC will further invest in the development of partnerships with National Societies that have recently expanded their international work.

Coordination within the Movement

In a given context today, all the types of cooperation outlined above may occur simultaneously. They have to be carefully organized, coordinated and managed in order to achieve their respective objectives. More broadly, the resources made available to the Movement must be coordinated and managed in ways that ensure maximum benefit is derived for the beneficiaries.

The ICRC is responsible for promoting and directing the contribution and involvement of other Movement components in international relief operations in countries affected by armed conflict, internal strife and their direct consequences. It assumes the role of “lead agency” for the Movement operation in accordance with the Movement’s Statutes and the Seville Agreement, and in consultation with the National Society of the country concerned.

In such situations, coordination mechanisms are established that cover all the Red Cross and Red Crescent institutions active on the ground.

When the ICRC assumes the role of lead agency, it implements its own activities while also taking responsibility for coordinating the response of other Movement components. It is currently working to improve its practice as lead agency, by working with the National Society of the country as its natural “primary partner”. Country-level memoranda of understanding, defining the roles and responsibilities of each Movement component in emergency and normal situations, during periods of conflict, transition and peace, have been developed in a number of contexts and have proven effective in preparing the ground for well coordinated Movement action.

In cooperation with other Movement partners, the ICRC has dedicated further resources to learning from the experience of coordinating the Movement’s humanitarian response in a number of contexts. Revised operational guidelines to enhance coordination are under development.

GENERAL

This programme covers all activities related to the functioning of ICRC delegations, but which cannot be allocated to another programme, such as strategy, management, internal control and certain strategic negotiations.

OVERHEADS

The budget and expenditure for each operation comprises a 6.5% overhead charge on cash and services as a contribution to the costs of headquarters support for operations in the field. This support is for services essential to an operation’s success, such as human resources, finance, logistics, information technology and other support as described in the Headquarters Appeal for the same year. The contribution covers approximately 30% of the actual cost of support provided by headquarters to field operations.

CONTINGENCY

The overall amount of the Emergency Appeals includes a budgetary reserve of 5% of the total field budget (including overheads). The reserve enables the ICRC to meet unforeseen needs arising from the intensification of armed conflicts or other situations of violence where the total expenditure for its work does not justify a Budget Extension or Special Appeal.

ICRC FIELD STRUCTURE

The ICRC has developed a broad network of delegations around the world. The ultimate purpose of such a network is to enable the ICRC to fulfill its mandate in favour of those affected by armed conflict or other situations of violence, by responding in a timely, efficient and adequate manner to the resulting humanitarian needs.

ICRC delegations adapt to the specific needs of the contexts in which they are active and endeavour to develop the most appropriate strategies and effective means of responsive, remedial and/or environment-building action. They also act as early-warning systems with regard to political violence or nascent armed conflicts and their potential consequences in humanitarian terms.

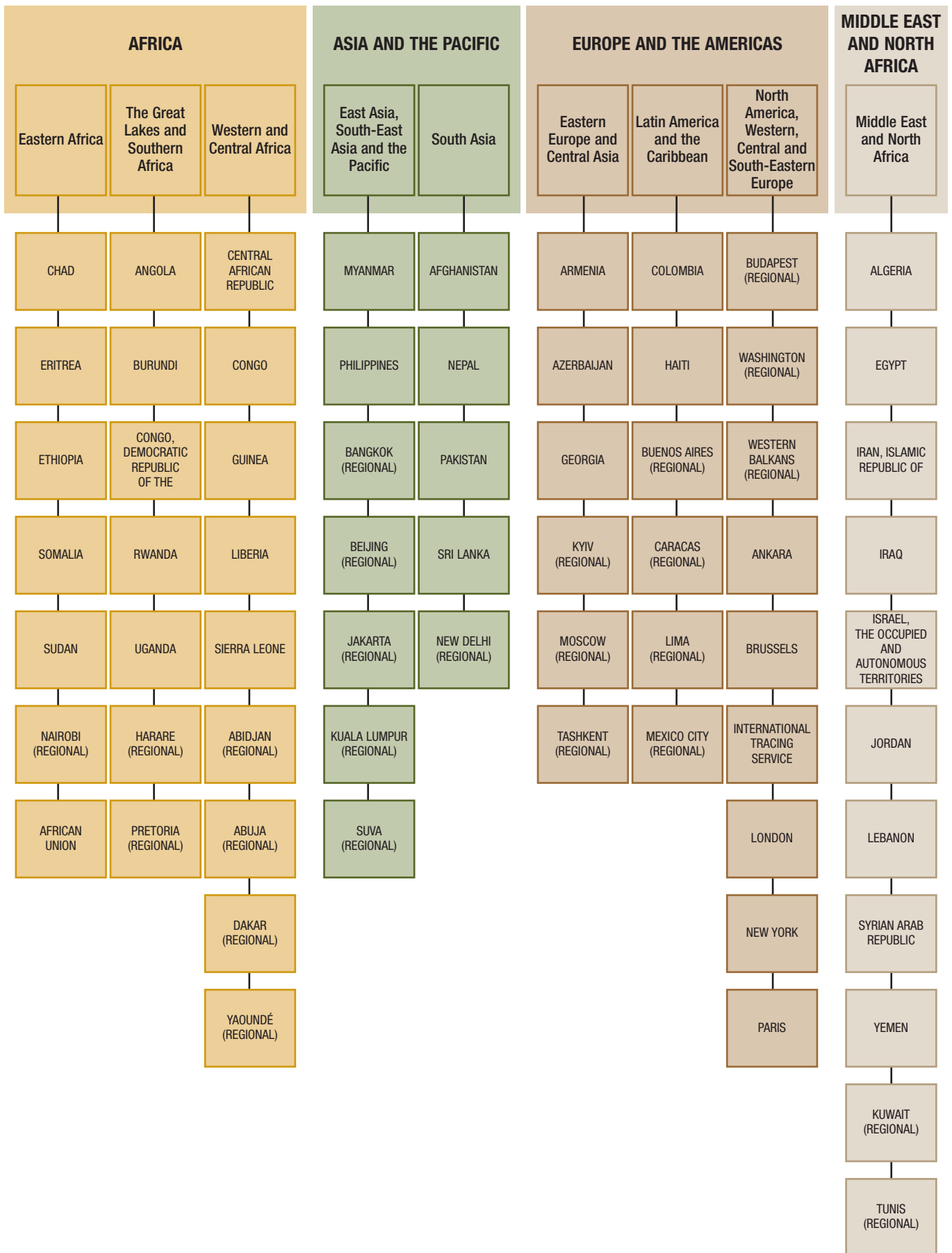
In ongoing or emerging situations of armed conflict or violence, the delegations focus on operational activities such as protection, assistance, cooperation and preventive action at the responsive and remedial levels, for the direct benefit of victims – civilians, people deprived of their freedom and the wounded and sick.

In other situations, the delegations focus primarily on environment-building preventive action, cooperation with National Societies and humanitarian diplomacy, while remaining poised to become more operational should the need arise.

Many delegations cover only one country. Others cover several countries and are called “regional delegations”. Certain delegations are tending more and more to provide regional services for their respective regions, such as the Cairo delegation in terms of communication, Amman in terms of logistics and Colombo as a training provider.

The ICRC’s presence in the field can also take the form of a mission or other form of representation adapted to the particularities of the context or the specific functions assigned to the ICRC staff on the ground.

OPERATIONS WORLDWIDE



DELEGATIONS AND MISSIONS IN MORE THAN 80 COUNTRIES AROUND THE WORLD

As at 01.01.2008

REGIONAL BREAKDOWN

Delegations are grouped by geographic regions covering the following geographical entities:

- ▶ **Africa**
- ▶ **Asia and the Pacific**
- ▶ **Europe and the Americas**
- ▶ **Middle East and North Africa**

There are 9 regions in all:

- ▶ **Africa**
 - Eastern Africa
 - The Great Lakes and Southern Africa
 - Western and Central Africa
- ▶ **Asia and the Pacific**
 - East Asia, South-East Asia and the Pacific
 - South Asia
- ▶ **Europe and the Americas**
 - Eastern Europe and Central Asia
 - Latin America and the Caribbean
 - North America, Western, Central and South-Eastern Europe
- ▶ **Middle East and North Africa**
 - Middle East and North Africa

At headquarters, a head of region is in charge of the day-to-day management of and support for field operations in each region. The head of region answers to the director of Operations and is also in charge of a regional multidisciplinary team representing headquarters services such as Protection, Assistance, Logistics, Law, Communication, Cooperation within the Movement, Humanitarian Diplomacy, External Resources, Human Resources and Finance and Administration, which are involved as needed. The aim is to enhance relations between headquarters and field delegations, and to better coordinate and focus the support provided by these various services.

CONTRIBUTIONS

LEVELS OF EARMARKING

“Earmarking” is the practice whereby donors require that their funds be attributed to a particular region, country, programme or project, or for the purchase of specific goods. Experience has shown that the ICRC’s operational flexibility decreases in direct proportion to the degree of earmarking demanded by donors, to the detriment of the people that the ICRC is trying to help. Coming to terms with specific earmarking and reporting requirements generates an additional administrative workload, both in

the field and at headquarters. Existing standard reporting procedures have to be duplicated to meet individual requests, specific reporting, audit and evaluation requirements.

The ICRC has formulated guidelines to ensure greater uniformity and coherence in managing earmarked funds. These standards are designed to maximize the ICRC’s effectiveness in the field, by limiting the number of financing and reporting constraints. The guidelines include rules on contributions which cannot be accepted on principle. These include:

- ▶ contributions which are in contradiction with the Movement’s Fundamental Principles
- ▶ contributions which seek to support only a specific category of beneficiary (e.g. an ethnic or religious minority, a specific age group or a specific gender)
- ▶ contributions which seek to support only a specific sub-region of a country
- ▶ visibility requirements which impinge on the security of beneficiaries or ICRC staff

Earmarking is one of the issues raised in the Donor Support Group (DSG), a discussion forum made up of governments contributing over 10 million Swiss francs annually to the ICRC’s Emergency Appeals. The DSG has successfully assisted the ICRC in its efforts to decrease the levels of earmarking on contributions and to improve its standard reporting system. In addition, the majority of DSG members have accepted that the ICRC’s standard reporting meets the reporting requirements related to their donations. The ICRC continues to try to encourage donors to ease their constraints, while maintaining its commitment to use funds as efficiently as possible. In 2001, the ICRC adapted its standard reporting system to its internal annual planning exercise (known in-house as the PfR, or Planning for Results). This commitment to improve reporting to donors has been further reinforced through, for instance, external audits and enhanced internal planning, monitoring and evaluation procedures.

The table below shows the overall framework agreed with donors for the earmarking level of cash contributions to the ICRC:

▶ Level of earmarking	Range/restrictions	Example
None	overall ICRC field budget	ICRC operations worldwide
Region	one of the four geographical entities	ICRC operations in Africa
Programme	one of the four programmes	ICRC prevention worldwide
Programme/region	one of the four programmes for one of the four geographical entities	ICRC protection activities in Asia and the Pacific
Operation	one of the operational delegations	ICRC activities in Colombia

Contributions which lead to double or over-financing (e.g. two different donors wishing to fund the same programme in the same country) cannot be accepted as this would run counter to recognized audit standards. The ICRC can make exceptions in accepting earmarking to programme or sub-programme level for a specific operation when standard reporting requirements are agreed.

Earmarking guidelines not only seek increased uniformity and coherence in managing contributions, but also establish a correlation between earmarking and reporting. Indeed, greater flexibility on the donor side regarding narrative and financial reporting enables the ICRC to manage tighter earmarking more effectively.

CONTRIBUTIONS IN KIND

Contributions in kind refer to assistance provided in the form of food, non-food items or specific goods needed for the ICRC's assistance activities. The customary procedure for the acquisition of contributions in kind is as follows: the ICRC makes a request for specific goods needed for a particular field operation; that request is matched by a specific donor offer of goods. Once the offer has been accepted, the goods are delivered by the donor directly to the ICRC's local or regional warehouses.

CONTRIBUTIONS IN SERVICES

Contributions in services refer to support given to the ICRC in the form of logistics or staff on loan. The heading "in services" in the regional budget table indicates the portion of the budget that the ICRC estimates will be covered by this sort of contribution.

DESCRIPTION OF THE ACCOUNTING MODEL

The accounting model draws a clear distinction between financial accounting and cost accounting. Cost accounting enhances the information available for internal management and reporting to donors. Financial accounting illustrates how human, material and financial resources are used, while cost accounting focuses on the use of those resources for the implementation of operational objectives by country, programme and target population, as defined in the PfR methodology. The aim of the system is to enhance understanding of the resources needed to achieve operational results and to determine the reasons for, and the objectives of, the costs incurred.

OVERVIEW

The objective of the financial accounting system is to record expenses and to report on financial transactions in accordance with legal requirements. The purpose of cost accounting, which is based on financial accounting, is to promote understanding of processes and transactions, to respond to management requirements in terms of detailed information and – in particular for the ICRC – to facilitate general and specific reporting to donors.

The financial accounting system is composed of different data-entry modules that supply the basic information to the cost accounting system (comprising *cost centre accounting* and *cost units accounting*). The costs are allocated from the cost centres to the cost units according to where and by whom the objectives are being implemented. For the system to function, staff must report on the time they spend working on different objectives.

Financial accounting system

The financial accounting system consists of a number of *modules* (*general ledger, payroll, accounts payable, accounts receivable, stocks, fixed assets*). Information recorded in the peripheral modules is stored within the main module, the *general ledger*, and incorporated into a balance sheet and a profit-and-loss statement. As financial accounting does not provide information about the origin of and the reason for costs, it does not in itself serve to assess results. In other words, it does not provide the information needed for reporting purposes. This task is performed by cost accounting.

Cost or analytical accounting system

The cost accounting system allocates all costs in two different ways: to the *cost centre*, which explains the origin of the costs, and to the *cost units*, which indicate the reason for or the objective of the costs. Thus it not only explains the type and origin of costs (e.g. salary, purchase, communications), but also creates a link between the internal service supplier (operations, management, warehouse, logistics, administration, etc.) and the beneficiary, thereby providing reliable and meaningful information for both internal and external performance assessment and reporting.

COST TYPE ACCOUNTING

Personnel costs are initiated directly by employees and comprise salaries, social benefits, training and all other expenses directly related to staff remuneration.

Workplace costs comprise all costs incurred in connection with the space and infrastructure necessary for the work of staff, and are therefore directly correlated to the number of employees within the cost centre initiating the costs. Examples of such costs are office furniture, IT infrastructure, all types of material and equipment and their maintenance, depreciation of assets, rent for work space and storage space, consumables such as electricity and water, means of transport and communication fees.

Direct costs represent all direct costs that bear no direct relation to the number of employees and that can therefore be allocated directly to cost units accounting (see below). Examples are the purchase of goods and services for distribution to beneficiaries or for immediate consumption.

Financial accounting and cost categories

The chart of accounts comprises three cost categories that serve to allocate costs between cost centres and to cost units accounting.

Cost centre accounting

Any unit (department or unit at headquarters or delegation in the field) within the organization generates costs as it consumes goods and services. It is important to identify the initiator of these costs and to specify his or her responsibility for the type, quality and dimension of the transactions concerned. This is the purpose of the *cost centre accounting* system. The cost centre reflects the structure of the unit to which the costs incurred within a given period are initially charged. The person who is answerable for the origin of the relevant costs always manages the cost centre.

Cost units accounting

Cost units accounting responds to the information requirements of management and donors, providing greater insight into the financial resources consumed. It is an essential tool for management since it describes the reason for or purpose of the costs. Cost units accounting and reporting is based on the operational objectives defined using the PfR methodology and gives a clearer indication of the purpose for which the costs were incurred.

To make it possible to produce all the reports required, a three-dimensional cost units structure is used. The three dimensions, outlined below, are independent from one another. Set together they are the parameters of the PfR system. The total costs found in cost unit accounting are equal to the total costs found in cost centre accounting. In all three of the dimensions described there are different levels of aggregation in order to monitor activities adequately.

a) Financial “organizational unit” dimension

The financial organizational unit (OU) reflects the hierarchy of the organization in terms of responsibility for operational results. As most ICRC field operations are designed for and implemented in a specific geographical area, the OU dimension also reflects the geographical structure of field operations. It serves to determine the costs and income of a delegation, region or geographical entity and to compare those costs and that income with the pre-defined objectives and results to be achieved.

At headquarters, the OU dimension corresponds to directorates, departments and units.

b) Programme dimension

Programmes are slices of institutional objectives cut along the lines of the ICRC’s core activities. They therefore represent the ICRC’s areas of competence translated into products and services delivered to the beneficiaries (see *Programme Descriptions* above).

c) Target populations dimension

With the introduction of the PfR methodology, it has become necessary to identify target populations as relevant cost units and hence to incorporate them into the project dimension (for the definition of target populations see *Target Populations* above).

Objectives and plans of action

The objectives are a general statement of intent used for planning purposes on a timescale of one to several years. Via plans of action, this process clearly identifies a result or a measurable change for a target target population.

CONCLUSION

The ICRC has an ambitious accounting model that has implications not only for financial and data-processing procedures but also for the organization and working methods of the relevant support units. In this connection, it has started to work on performance indicators which aim at enhancing the financial information obtained with operational key indicators.

ANNEX: THE ICRC’S OPERATIONAL APPROACH TO WOMEN AND GIRLS

BACKGROUND AND APPROACH

Owing to its unique mandate, the ICRC implements an “all victims” approach aimed at protecting the life and dignity of victims of armed conflict and providing them with assistance. Within this approach, the ICRC acknowledges that women’s experience of war is multifaceted (separation, loss of loved ones, loss of sources of livelihood and coping mechanisms, increased risks of sexual violence, greater responsibility for dependants, wounding, detention, even death) and often differs from that of men. The ICRC approaches gender as a means of fostering a better understanding of the respective social and cultural roles of men and women (such as division of labour, productive and reproductive activities, access to and control over resources and benefits) and of the social and economic factors influencing them. It endeavours thereby to obtain a more sensitive and holistic grasp of women’s roles, responsibilities and experience, and therefore to provide a more adequate response to their needs in times of conflict. In accordance with its principles of neutrality and impartiality, the ICRC does not claim to reform gender relations.

Often, women and children are lumped together in the same category of vulnerability. Such hasty categorization overlooks the fact that women’s needs, experiences and roles in armed conflicts and situations of internal violence differ from those of children and that women often display remarkable strength, as evidenced by the part they play as combatants or agents for peace, or by the roles they assume in wartime to protect and support their

families. The relevant question is not who is more vulnerable but rather who is vulnerable to which particular risks (which are context-related and depend on individual circumstances, resources and available coping mechanisms). Different groups face different factors of vulnerability and it is an oversimplification to see one gender as active (male combatants) and the other as passive (female victims).

The ICRC's main objective is therefore to ensure that the needs, situations and perspectives of women and girls are integrated into all activities and programmes, and that special programmes are developed when necessary to respond adequately to their specific social, medical, psychological, economic and protection needs.

Recognizing that armed conflicts have a different impact on men, women, children and the elderly, and that the needs of women are often overlooked, the ICRC pledged in 1999 to better assess and address the needs of women and girls, and to promote the respect to which they are entitled, with a specific focus on situations involving sexual violence. It launched a four-year "Women and War" project (from 1999 to 2003), during which it conducted an in-depth study of the impact on women of armed conflict or internal violence, focusing on issues such as physical safety, sexual violence, displacement, access to health care and hygiene, food, water and shelter, and the problem of missing relatives and its repercussions on survivors, and produced *Addressing the needs of women affected by armed conflict: an ICRC guidance document*, to translate the study's findings into practical guidelines for staff involved in the planning and implementation of humanitarian programmes. At the end of the four years, the ICRC renewed its commitment to the issue by appointing a focal point for the operational implementation of the study's findings and recommendations.

In armed conflicts and other situations of violence, sexual violence is a widespread phenomenon that affects mostly women and girls. The overall consequences are serious, but given that the stigma associated with sexual violence may prevent victims from coming forward, the true extent of the problem is often concealed. It affects not only the victims, but also their families, and sometimes entire communities. The ICRC has therefore developed the *Frame of reference for sexual violence in armed conflict and other situations of violence*, which gives a comprehensive and detailed overview of the various aspects of sexual violence and defines the ICRC's multidisciplinary approach to the problem. It encompasses preventive action, awareness-raising activities and protection strategies aimed at addressing the causes and consequences of sexual violence while providing victims with timely medical and psychological support.

The development of the ICRC's stance on women and war is reflected today in its operational strategies, programmes and activities.

Below is a description, by target population, of how ICRC programmes take into account the specific situations and needs of women and girls in times of armed conflict. These descriptions are valid in any ICRC operation. They are not repeated explicitly under each context section, unless specifically required, but they may be cited to enhance understanding of the information therein.

CIVILIANS

Protection

Protecting the civilian population

- ▶ the ICRC monitors the situation of individuals and groups not or no longer taking part in hostilities, the large majority of whom are women and their children. Where documented, allegations of abuse committed against women and girls, such as sexual violence and enforced enrolment by armed groups, are raised in the ICRC's discussions with all parties on alleged IHL violations and the measures to be taken to stop them. In some contexts, dialogue with women is possible only owing to the presence of female ICRC staff, both national and expatriate
- ▶ in addition to formal and informal oral and written representations to the authorities concerned about alleged incidents, preventive dissemination activities are conducted for all kinds of weapon bearers to raise their awareness of their responsibilities under IHL to protect and respect at all times, in particular, women and children not taking part in hostilities

Restoring family links

- ▶ enabling women to restore and maintain contact with their husbands and families contributes to their psychological well-being and can also help ensure their safety and respect for others. In certain contexts, where for social and cultural reasons women are less visible or less accessible, awareness-raising sessions to promote existing tracing services are held specifically for women
- ▶ the ICRC family reunification programme aims to reunite vulnerable people with their families, including children with their mothers, thus preserving the family unit. Similarly, when organizing repatriations, the ICRC pays special attention to enabling families to stay together, with particular emphasis on keeping children with their mothers

Unaccompanied girls/girls formerly associated with fighting forces

- ▶ boys and girls who have become separated from their parents, including those who have formerly been associated with fighting forces, are registered by the ICRC and their mothers and fathers, or their closest relatives, sought
- ▶ working closely with the authorities concerned and other organizations active in child protection, the ICRC pays special attention to the treatment of unaccompanied girls living in host or foster families; whenever necessary, it directs them to the appropriate referral structures
- ▶ the ICRC advocates that children formerly associated with fighting forces, in particular girls, be provided with adequate care, in particular in disarmament, demobilization and reintegration processes
- ▶ family reunifications are organized according to the best interests of the child and only if all parties – the child and the family – want to be reunited
- ▶ special attention is paid to the treatment of boys and girls reunited with their families, and to how the children readapt to family life; whenever necessary the families and the children concerned receive material support and are directed to referral structures. The children are often checked on several months after being reunited with their families to ensure that they do not face new protection problems, especially if they were formerly associated with fighting forces or are girls with children of their own

Missing persons

- ▶ ICRC action in relation to missing persons benefits mainly women as they are overwhelmingly the ones left behind after a loved one has disappeared during an armed conflict or other situation of violence
- ▶ whenever possible, the ICRC works closely with the relevant authorities and organizations to accelerate the tracing process. It provides support for ante-mortem data collection and the forensic process, and covers the transport costs of families – mainly women – of the missing to visit mass graves or exhumation sites. On its website it updates and publishes lists of persons reported missing. It provides women with administrative help in dealing with matters of inheritance, pensions, legal status, custody of children and property rights
- ▶ the ICRC organizes meetings with family associations, whose members are chiefly women, to ensure that their interests are represented in various fora and provides the associations with financial and technical support
- ▶ directly or through associations or institutions, the ICRC contributes towards the psychological support of relatives of missing persons, principally women and their children, and towards their education and occupational training
- ▶ it also encourages governments to enact or implement legislation to prevent people from becoming unaccounted for (by establishing an information bureau, for example), to ascertain the fate of missing persons through appropriate measures and to protect and support the families – mainly women who have become heads of household, and children – of those who are missing, notably by making it easier for them to undertake legal proceedings

Assistance*Economic security – emergency aid: food and essential household items*

- ▶ when distributing aid, the ICRC gives priority to the most vulnerable households, many of which have been deprived of their main breadwinner and are headed by women. Women and girls are often, therefore, the main beneficiaries of the relief provided to IDPs, returnees and residents
- ▶ if the need exists, the ICRC provides food rations and essential household items, such as blankets, tarpaulins, jerrycans, kitchen sets and hygiene kits, to enable women to take care of their families. Other items, such as clothes or fabric to make clothing, are also distributed according to need
- ▶ ICRC food parcels in the Middle East include baby food
- ▶ hygiene kits increasingly include specific products for women and their children, such as sanitary towels, baby powder or washable cotton and plastic nappies. This is already the case in the Middle East

Economic security – livelihood support

- ▶ in addition to providing relief, the ICRC also aims to help destitute or very poor families, mainly households headed by women or girls, recover their ability to earn a living. Its micro-economic initiatives provide victims of sexual violence who have lost their sources of livelihood and victims of conflict, such as widows and the wives of missing persons, with social and economic support

- ▶ livelihood support programmes help women and girls in their endeavour to ensure the family's self-sufficiency. Seed and tool distributions, vouchers to hire tractor-ploughing services, livestock replenishment and vaccination, cash-for-work projects to rehabilitate community infrastructure, and other, smaller, income-boosting projects, to give but a few examples, directly improve the standard of living of many women and their children
- ▶ occupational training often forms part of livelihood support programmes. Particular attention is paid to increasing the participation of women, who perform most of the activities that provide the household with food or income

Water supply, sanitation and shelter

- ▶ ICRC water, sanitation and habitat projects (trucking of clean drinking water during emergencies; rehabilitation or building of water sources and infrastructure) give displaced and resident women safe access to a source of water for household purposes, ensure better sanitation practices for the whole family, and free up for other tasks time once spent fetching water. They also reduce the incidence of sickness caused by inadequate hygiene and prevent long journeys to water points during which the women may be at risk of attack
- ▶ in some contexts, the provision of fuel-saving stoves reduces the need for women and girls to go out in search of firewood, thus leaving them more time for other household tasks and reducing their risk of being attacked
- ▶ as women are in charge of the water resources and bear most of the burden for the household in many contexts, ICRC engineers systematically involve them in the design, implementation and management of water and habitat projects

Health care

- ▶ the majority of the people treated in outpatient departments and referral hospitals in violence-affected areas are women and children, and thus are the main beneficiaries of ICRC support to such facilities, which provide comprehensive reproductive health and delivery services and care for children under five
- ▶ in many contexts the ICRC trains female community health workers and traditional birth attendants/midwives so that they can treat female patients effectively. The women are trained in the prevention and management of sexual violence, attend home deliveries and play a decisive role in health education (basic care and breastfeeding and the prevention of sexually transmitted diseases, including HIV/AIDS). Health workers and those offering psychological support are also trained in counselling techniques for the victims of sexual violence and to work at community level, using mediation to facilitate the reintegration of victims of sexual violence, who are often rejected by their families and communities
- ▶ women and children are the primary target of health and hygiene promotion sessions. Most of the time, for social and cultural reasons, the ICRC uses teams of female health and hygiene promoters, who are especially trained for this task. The teams also play a crucial role in raising awareness among women, especially pregnant women and those with small children, of how malaria is transmitted, and distribute mosquito nets to help contain the disease

- ▶ ICRC support for immunization programmes (cold chain, transport, supervision) run by governments, NGOs or international organizations benefits mostly women of child-bearing age and children under five, who receive vital vaccinations against, for example, tetanus and polio
- ▶ in emergencies, the ICRC may also support therapeutic feeding centres to help malnourished children and their mothers
- ▶ on the basis of its field experience, in 2005 the ICRC produced the *Antenatal guidelines for primary health care in crisis conditions*

Prevention

Mine action

- ▶ mine-risk education sessions target primarily children, but also women. They are conducted in schools, places of prayer and community fora and aim to ensure the safety of civilians by informing them of the dangers of mines
- ▶ communities are given support in creating safe, mine-free play areas for their children

PEOPLE DEPRIVED OF THEIR FREEDOM

Protection

- ▶ during its visits to people deprived of their freedom, the ICRC pays special attention to the conditions of detention of any women or girls being held, in particular to their accommodation, which should include dedicated cells and sanitation facilities, and their access to health services, including to female nurses and gynaecological care when needed. It drafts its confidential reports and recommendations to the authorities concerned accordingly
- ▶ as infants often stay with their detained mothers, their needs are also addressed, in terms, for example, of food, health care, clothing and play
- ▶ in certain societies, women who are detained are often ostracized and sometimes even abandoned by their families, especially when they are held for so-called moral offences. The ICRC places special emphasis on their plight in its dialogue with the relevant authorities and in its assistance programmes
- ▶ ICRC support for the penitentiary administration and training for penitentiary staff (medical personnel included) includes, whenever relevant, action regarding or consideration of the particular needs of women and children
- ▶ ICRC family news services allow detained women in particular to communicate with their families and detained men to communicate with their wives and mothers outside. This contributes to the psychological well-being of all concerned
- ▶ the ICRC enables detained women to receive family visits and family members, who are mainly women and children, to visit their detained relatives, either by organizing the visits itself or by covering the cost of transport. Family visits are not only essential for the psychological well-being both of the detainees and of their relatives outside, they are also a vital channel for the detainees in obtaining food and essential items. Family visits can also help ensure respect from other detainees, as in the absence of such visits, women may become more vulnerable to prostitution or sexual exploitation and abuse

Assistance

- ▶ ICRC assistance programmes for detainees are adapted to the specific needs of women and girls whenever necessary. For example, women detainees may receive female hygiene items, clothing and recreational materials for themselves and for their children. Occupational training (in sewing, weaving, literacy, for example) aims to break the isolation of imprisoned women and improve their prospects for reintegration into society after release

Water and habitat

- ▶ as part of its efforts to improve environmental health conditions for detainees, the ICRC often carries out maintenance, rehabilitation or construction projects in places of detention. These projects always take into consideration the needs of women and children, such as separate accommodation for men and women, separate access to toilets and showers and adequate facilities for women with babies and/or small children

WOUNDED AND SICK

Assistance

Medical care

- ▶ women and children take priority in operations to evacuate the wounded and sick from areas affected by fighting
- ▶ the specific needs of women and girls are included in training on first aid and medical evacuations and the support provided to ambulance services
- ▶ ICRC support for hospitals focuses as a priority on emergency surgical, obstetric and paediatric services, as well as medical services for patients in general and women in particular. This support may include the provision of equipment, medical supplies and training, for example in obstetric surgery

Physical rehabilitation

- ▶ women benefit from physical rehabilitation programmes supported by the ICRC. They may receive artificial limbs, walking aids, wheelchairs and physiotherapy. The ICRC pays particular attention to ensuring that women and men have equal access to physical rehabilitation programmes
- ▶ women also benefit from projects – education, vocational training or micro-credit schemes – to help them reintegrate into society
- ▶ many disabled women are also offered employment in ICRC-run or ICRC-supported physical rehabilitation centres

Water and habitat

- ▶ the renovation or construction of health facilities such as hospitals, health centres and physical rehabilitation centres always takes into account the specific needs of women and children. In most cases, women and children are given special accommodation in line with local customs and international standards

AUTHORITIES, ARMED FORCES AND OTHER BEARERS OF WEAPONS, CIVIL SOCIETY

Prevention

- ▶ preventive activities targeting political authorities, armed forces, other bearers of weapons and civil society (e.g. the media, schools, universities, NGOs) always emphasize the need to take measures to respect the physical integrity and dignity of all people who are not, or no longer, participating in the armed conflict or other situation of violence. The target groups are systematically made aware that not only do women and children (those under 18 years) more often than not form the majority of that group, their position in society may make them particularly vulnerable and their specific needs must be recognized and addressed. Depending on the target group, preventive activities comprise highlighting the existing provisions of IHL that focus on women, examining legal and practical measures to protect women from abuse and meet their specific needs, and case studies
- ▶ the ICRC endeavours to raise awareness of the situation of women affected by armed conflict and internal disturbances – and of the international law that accords them protection – among governments, representatives of the diplomatic, political, military and academic communities, international organizations and NGOs. It is often invited to speak about the issue at relevant conferences hosted by donors and regional organizations. The ICRC also provides input when new international resolutions and policies are drafted and encourages their enforcement
- ▶ the ICRC makes a particular effort to engage with different sectors of society and circles of influence, including women's associations or networks, to help sustain the organization's activities for victims of conflict
- ▶ the ICRC has improved its staff training courses by adding key messages consistent with the policies, recommendations and guidelines relative to women affected by armed conflict and internal disturbances, including those related to specific issues, such as sexual violence, and by disseminating the ICRC guidance document. Role playing, which is part of the introductory training course for new delegates, highlights specific aspects related to women and war
- ▶ in carrying out its activities, the ICRC encourages the use of teams that comprise both men and women. It also promotes the participation of local women as a means of fostering direct contact and dialogue with women, the better to define and respond to their needs

RED CROSS AND RED CRESCENT MOVEMENT

Cooperation

National Societies

- ▶ the ICRC provides support for the development of National Society training, first-aid and emergency-preparedness capacities, the better to enable National Society staff and volunteers to meet the specific needs of women in situations of armed conflict or internal violence. It provides training in the Safer Access approach, including the analysis of risk and vulnerability factors affecting National Society staff and volunteers, such as the participation of female workers in certain operations

ICRC employment policy

- ▶ the ICRC's employment policy promotes equitable conditions for male and female staff through gender mainstreaming and affirmative action. The ICRC believes there is a strong link between the improvement of women's status within the organization and progress in the protection of and delivery of assistance to women in situations of armed conflict or internal violence