



Survey of UN Agency¹ Sub-Granting Procedures to Implementing Partners under CERF Grants

CERF secretariat
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1. INTRODUCTION AND BACKGROUND

The sub-granting of CERF funds to non-governmental organizations (NGOs) and other implementing partners (IPs) has been a priority issue for the CERF secretariat for a number of years. UN agencies receiving CERF grants rely to a significant extent on partners, such as NGOs, for the implementation of CERF-funded projects. Therefore, the speed at which agencies sub-grant funds to NGOs and other implementing partners (IPs) is considered to be a factor in determining the timeliness and effectiveness of CERF-funded projects and, to a degree, of the CERF. This concern is not exclusive to the CERF but part of the broader UN/NGO partnership issue.

Starting with the annual reports of resident and humanitarian coordinators (RC/HCs) on the use of CERF funds in 2009, which were submitted in March 2010, the CERF secretariat has requested agencies to list sub-grants to NGOs in an annex. As agencies are also requested to outline intended sub-grants to IPs in their CERF proposals this allows for a comparison between anticipated and actual sub-granting. Under the revised format for the narrative reports on the use of CERF funds in 2011, which were submitted in March 2012, agencies were also requested to list sub-grants to governmental IPs as well as the start date of activities by the IPs.

The CERF secretariat has previously provided analytical papers to the Advisory Group (AG) at its April and October 2011 meetings. At the last meeting in October 2011:

“The Group praised the efforts made and by the CERF secretariat to continuously and systematically reduce the time needed to allocate and disburse funds to recipient United Nations agencies, but – as in previous meetings – expressed serious concern about the pace of disbursement from recipient United Nations agencies to implementing partners. Acknowledging the possible difficulty in determining what proportion of funds are allocated to implementing partners, the Advisory Group requested that the CERF secretariat continue working with United Nations agencies and IOM to better measure the speed at which these funds are disbursed to their implementing partners. The Group also asked the secretariat to approach NGO implementing partners to collect data on the timeliness of disbursements of funds from UN agencies and IOM.²”

While significant improvements in the reporting of sub-grants to IPs were registered this year, the data cannot fully capture how agencies interact with IPs and what the operational significance of disbursement dates is. For example, some agencies are unable to assign payments to IPs to any individual donor

¹ The terms “UN agencies”, “UN agencies and IOM” and “agencies” are used interchangeably in this paper.

² Note to the Secretary-General: Central Emergency Response Fund Meeting of the CERF Advisory Group 26 to 27 October 2011, November 2011.

contributions. Others operate on the basis of annual funding agreements with IPs with payment schedules that are independent of agreements with any particular donor. Others still fund their IP on a reimbursement basis long after the initial CERF proposal was approved. In order to complement the quantitative information on disbursement and implementation dates collected in the annual reports, the CERF secretariat conducted a survey of the six largest recipients of CERF Funds: IOM, FAO, UNHCR, UNICEF, WFP and WHO.

The CERF secretariat also contacted a selected number of NGOs implementing CERF-supported sub-grants in Cote d'Ivoire and Liberia, namely Catholic Relief Services (DRC), the Danish Refugee Council (DRC), the International Rescue Committee (IRC) and the Norwegian Refugee Council (NRC). The organizations were given the opportunity to provide feedback on their experience implementing sub-grant, including their role in the proposal development process, the working relationship with the funding agency, reporting arrangements as well as the overall timeliness of the process. Unfortunately, no responses were received by the CERF secretariat.

2. SURVEY OF AGENCIES AND NGOS

As part of a qualitative review of sub-granting procedures, the CERF secretariat selected 11 sub-grants under CERF-funded projects in Cote d'Ivoire and Liberia that could make for suitable case studies. As all of the selected projects aimed to address a common crisis in the form of displacement resulting from the Ivorian post-election violence, a common context was present which facilitated comparison. In addition, both countries had submitted their 2011 RC/HC narrative reports and will be visited by a consultant conducting a country-level review under the CERF's Performance and Accountability Framework (PAF) in June of 2012 who will be able to follow up directly with staff in country if necessary.

Specifically, agencies were requested to describe:

- General sub-granting policies, procedures and processes relevant for understanding the selected case-studies as well as any sub-granting issues that are specific to CERF grants.
- How the implementing partner was selected and its role in the implementation of the project.
- The timing and sequencing of partner contracting and involvement in the project.
- Any measures that enabled the implementing partner to start activities rapidly, such as the use of internal advance mechanisms (i.e. pre-financing).
- The reasons for any delays between the approval of the CERF project and disbursement of funds to implementing partners and the measure taken to mitigate programmatic risks.

FAO

For FAO, the CERF secretariat requested information on two sub-grants in Liberia, one for \$61,000 to a national NGO called "Agriculture Relief Services" (ARS) and another for \$3,500 to the Ministry of Agriculture (MoA). The sub-grants took place under CERF project 11-FAO-012 entitled "Emergency food security assistance to Ivorian refugees and host families in Nimba County, Liberia" approved on 7 March 2011 and disbursed on 25 March 2011. According to information submitted by FAO as part of the 2011 Liberia report, ARS started work on the sub-grant on 1 April 2011 with the first instalment being disbursed on 12 April 2011. The sub-grant to the MoA was disbursed on 23 May 2011, the same day that was reported as the start for MoA implementation.

General sub-granting procedures

FAO responded that, under its standard sub-granting procedures, the selection of NGO partners followed a formal procurement process. This entailed a tender published in the local media for interested partners to apply through submission of an expression of interest. Subsequently, two committees steer the process:

- A bid opening committee which opens the expressions of interests, signs each of them and submits them to
- The procurement committee which analyses the expressions of interest against set criteria which takes into account project implementation/emergency experience, financial management experience, geographical location, legality etc.

Following this analysis a suitable partner is selected and a letter of agreement (LoA) signed.

Case Study observations

In the above example, Agriculture Relief Services' (ARS) role in the project involved the identification and selection of 2,600 beneficiaries, the distribution of agriculture implements to the beneficiaries, the training of farmers in rice production as well as the provision of technical backstopping support to farmers. As ARS was already implementing a project in for FAO before the start of the Ivorian refugee situation, it could provide baseline information to inform the CERF proposal. Given, however, that the CERF-funded sub-project would constitute a new project, ARS was obliged to undergo a competitive procurement/bidding process as per FAO guidelines. Following its selection, ARS started implementation on 1 April 2011 with the first disbursement of funds taking place on 12 April 2011.

Given its mandate and relationship with the Ministry of Agriculture (MoA), FAO did not go through the above procurement and bidding process with the MoA, but awarded it a sub-grant directly. The role of the MOA was to provide extension services to selected farmers, to train of farmers and to continue monitoring the farmers at the end of the project. FAO also provided support to the MoA at county level to facilitate technical backstopping support to FAO project farmers. This was to ensure sustainability of the project after FAO activities/donors' funding phases out.

IOM

For IOM, a sub-grant of \$277,000 to Solidarités International for shelter work in Cote d'Ivoire served as a case study. This was made under CERF project 11-IOM-026 entitled "Provision of semi-durable shelter and water and sanitation to IDPs families and local communities in area of origins" approved on 29 July 2011 and disbursed on 5 August 2011. According to information submitted by IOM as part of the 2011 Cote d'Ivoire report, Solidarités started work on the sub-grant on 10 October 2011 and the first instalment was disbursed on 29 December 2012.

General sub-granting procedures

IOM's Procurement Manual of May 2010 governs the procurement of goods and services in all IOM projects. This includes services provided by implementing partners, such as NGOs, international organizations or other non-profit agencies. In line with the manual, IOM generally pays implementing partners in instalments following receipt of reports demonstrating achievement of project milestones. Any type of procurement for goods, services or works above \$250,000 has to undergo a competitive bidding process. In light of the emergency nature of IOM's work, IOM is reviewing this manual and other internal instructions to better and more efficiently allow IOM to meet the humanitarian needs of the affected populations on the ground.

Case Study observations

IOM selected Solidarités International as an implementing partner due to its extensive experience in shelter rehabilitation in Cote d'Ivoire. IOM and Solidarités International collaborated on the development of the CERF proposal based on the results of an inter-agency assessment mission in May 2011. First drafts of IOM's CERF proposal listed Solidarités International as the implementing partner.

This collaboration involved the first ever memorandum of understanding (MoU) between the two organizations in Cote d'Ivoire. The MoU was being prepared during the same time as the drafting of the CERF proposal. While the MoU negotiations began before the CERF was approved on 29 July, it was only signed on 3 October 2011. According to IOM, the delay was due to the multiple exchanges of communication and necessary internal controls.

Payments to Solidarités took place in two instalments on a reimbursement basis. The first disbursement was made on 17 December 2011 after interim narrative and financial reports had been approved. Solidarités ability to pre-finance activities starting in August 2011 from its own resources facilitated timely implementation. The second and final payment was still outstanding as of writing since the final financial and narrative reports received in March 2012 were still under review.

UNHCR

For UNHCR, the CERF secretariat selected two sub-grants as case studies. The first was a \$667,000 sub-grant to the Norwegian Refugee Council (NRC) in Liberia under project 11-HCR-10 entitled "Shelter construction in refugee camps and relocation villages and strengthening of NFI stocks" which was approved on 7 March 2011 and disbursed on 18 March 2011. UNHCR reported disbursal of the sub-grant and start of activities by NRC as early January 2011 in the 2011 Liberia report.

The second one consisted of a \$50,000 sub-grant to Caritas in Cote d'Ivoire under project 11-HCR017 entitled "Provision of NFIs for IDPs transferred in camps in Cote d'Ivoire" which was approved 16 March 2011 and disbursed on 25 March 2011. No disbursal or start dates were provided for this sub-grant in the Cote d'Ivoire report.

General sub-granting procedures

UNHCR implements most of its activities through implementing partners, who are selected as part of the yearly planning/implementation cycle. This process is on the whole de-linked from the receipt of specific grants or contributions. It is rare for UNHCR to set up new partnerships to implement activities solely on the basis on one particular contribution.

UNHCR pre-finances its implementing partners on the basis of sub-agreements which, in a typical non-emergency operation, are signed at the start of the year. The sub-agreement clearly defines activities, locations, budget and staffing as well as reporting requirements.

Instalments are usually paid in four quarters. The first instalment is paid upon the signature of the sub-agreement. Partners are required to provide quarterly reports detailing progress on implementation as well as financial expenditures. Subsequent instalments are disbursed on the basis of these reports. The mid-year review in June provides an opportunity for revising sub-agreements to reflect changing operational needs.

This procedure can be adapted to meet operational constraints. The first disbursement, for example, can be higher to meet logistic/supply needs which may be greater at the start of a project. Similarly,

procedures in emergencies are more flexible. For example, partners may be able to start operations on the basis of a Letter of Instruction rather than a full sub-agreement.

To pre-finance its implementing partners, UNHCR uses funds that come either through annual budget contributions made through UNHCR HQ or earmarked contributions made by donors to specific operations, sometimes on the basis of a Supplementary Appeal. The annual budget is fixed on the basis of comprehensive needs analysis and approved by UNHCR's Executive Committee every year in October. UNHCR also keeps a centrally managed operational reserve for use during emergencies, which is replenished on the basis of fresh contributions coming in during the year.

Case Study observations

In Liberia, NRC was only one of 30 IPs, albeit the largest, with whom UNHCR was working at the height of the Ivorian refugee crisis. The partnership, however, went back a number of years. For example, NRC had been UNHCR's implementing partner during the voluntary repatriation of Liberian refugees from 2003-2009.

In December 2010 UNHCR signed an MoU with NRC at the start of the Ivorian crisis. This was subsequently extended and the scope expanded based on NRC's operational capacity, experience in the area of activities, reliability, accountability and proven financial control mechanisms. NRC was fully involved in the preparation of the CERF proposal, which reflected previous operational needs analysis carried out by UNHCR and partners.

As NRC was already a UNHCR implementing partner under an existing sub-agreement for the whole of 2011 no agreement or payment schedule specific to the CERF grant was required and UNHCR pre-financed NRC from its own regular resources disbursing the first tranche to NRC on 3 January 2011.

Similarly, in Cote d'Ivoire, UNHCR already had an annual sub-agreement with Caritas to assist IDPs with the returns process when the news crisis started. The agreement was then amended to cover the new response required, such as IDP camp development and non food item distribution. The initial agreement was signed on 1 March 2011 and was amended on 1 August 2011. According to UNHCR's response to the case study, the first disbursement took place on 11 March 2011. Using UNHCR emergency stocks to assist about 2,800 families activities started on 7 April 2012. While Caritas was not directly involved in the preparation of the CERF proposal, its narrative and financial reports were used in CERF reporting.

UNICEF

For UNICEF, the CERF secretariat selected two sub-grants in Cote d'Ivoire as case studies. The first consisted of a \$168,260 sub-grant to the International Rescue Committee (IRC) under project 11-CEF-018C entitled "Lifesaving WASH activities for IDPs and host families affected by the post election political violence in the West of Ivory Coast" approved on 23 March 2011 and disbursed on 31 March 2011. In the report of RC/HC of Cote d'Ivoire, UNICEF listed this sub-grant as disbursed on 15 March 2011 and 31 June 2011 as the start date for activities by the IP.

The second sub-grant went to Solidarités International under project 11-CEF-035-A entitled "Emergency WASH Assistance to Vulnerable Returnees and Host Families Affected by Post-election Violence in Western Côte d'Ivoire". This was approved by the ERC on 29 July 2011 and disbursed on 5 August 2011. UNICEF reported \$141,000 disbursed to Solidarités on 1 September 2011 and a start date of 7 February 2012.

General sub-granting procedures

UNICEF has two main instruments for transferring funds to IPs, Project Cooperation Agreements (PCAs) and Small Scale Funding Agreements (SSFAs).

PCAs govern the implementation of a jointly-developed programme or set of humanitarian interventions. In such collaborations, UNICEF will provide support through the transfer of supplies, equipment or cash. A PCA can take two forms: (a) PCA for complex collaborations (usually indicated by a grant of US\$100,000 or more); or (b) a lighter version of the PCA for simpler, shorter collaborations (usually indicated by grants of up to US\$100,000).

SSFAs can support engagements that are similar in scope to PCAs but do not have a value that exceeds \$20,000 in terms of funding and/or the equivalent value of supplies as a single or cumulative set of transfers related to the partnership to an individual IP in a calendar year. In addition, the total amount of a Country Office's SSFAs cannot exceed 10 per cent of the total programme budget within a year.

UNICEF revised its PCA guidelines in 2009 to address challenges contributing to a lengthy PCA development process at the country level. Under the revised guidelines, UNICEF no longer works with IPs on the basis of a proposal for funding that has to be reviewed and approved. Instead, the UNICEF Country Office identifies parts of its programme that will be implemented collaboratively, selects the appropriate partner and then jointly develops a detailed programme document, work plan and budget. In addition, the duration of the PCA is no longer limited to two years. Any time period may be agreed within the country programme cycle or emergency funding cycle. Responsibility for approving PCAs no longer rests with the Contracts Review Committee, but with a PCA Review Committee in the UNICEF Country Office.

Case Study observations

UNICEF selected IRC on the basis of IRC's experience implementing WASH activities in Cote d'Ivoire in collaboration with UNICEF. In addition, IRC had an existing project in the regional Emergency Humanitarian Action Plan (EHAP). The release of CERF funds to UNICEF in March 2011 coincided with the most active phase of the armed confrontation from mid-February to mid April 2011. As a result, some partner NGO activities were put on hold following armed confrontations in the west of the country and resumed after the fighting ended in April 2011.

Due to the security situation, the operational capacity of many humanitarian organizations was limited during this time. For example, for UNICEF only essential staff were working while others were evacuated or working from home. Given these challenges the PCA with IRC took some time to finalize. IRC submitted their finalized proposal on 30 April 2011 and the project was approved on 4 May which was also the effective day of the start-up of the project. Due to the breakdown in banking services in Cote d'Ivoire, IRC pre-financed the start-up of activities. The first payment to IRC was subsequently made on 16 June.

During a second allocation of CERF funding later in the year, Solidarités International was selected on the basis on the basis of its capacity in the WASH sector as well as its presence in the geographic areas of concern, such as the Moyen-Cavally region. Following the release of CERF funding in July 2011, UNICEF discussed the draft PCA with the NGO partner. Several issues required back and forth consultation in order to improve the quality of the proposal as well as negotiate operational and staffing costs of the NGO which were deemed very high. The project was ultimately approved on September 2011. The first tranche to Solidarités International was disbursed on 25 October 2011.

It should be noted that there is a discrepancy between the disbursement and start dates for sub-grants as reported by UNICEF in the annex to the report of the RC/HC and the disbursement and start dates as reported during in response the to case study questionnaire. For example, in the annual report UNICEF stated that the sub-grant to IRC was disbursed in March 2011, but the case study stated this as having taken place in June 2011. Similarly, the annual report provides 13 June 2011 as start date for the CERF funded activities by IRC and 7 February 2012 for Solidarités, whereas the case study response indicates earlier start dates for the activities under the two sub-grants with 4 May 2011 and 25 October 2011 respectively. When following up on such discrepancies with agencies, the CERF secretariat found that the dates provided in the case studies response were generally the accurate ones.

WHO

WHO provided information on the general sub-granting procedures and relationships with IPs with regard to project 11-WHO-041 entitled “Provision of basic health care services to crisis affected people in the West of Cote D’Ivoire” which was approved on 27 July 2011 and disbursed on 5 August 2011.

General sub-granting procedures

WHO revised its sub-granting procedures in April 2010. Until then, WHO treated the portions of CERF and other contributions earmarked for NGOs as "pass-through" funds and transferred them directly to NGOs, without recording the money as WHO income. However, because of subsequent difficulties reconciling WHO's accounts, WHO decided to record the full amount of humanitarian contributions as WHO income as of 1 May 2010. Amounts sub-granted to NGO partners were now budgeted in WHO work plans, recorded and reported as project expenditures.

While this improved transparency and accountability, it came at some cost to timeliness. WHO must now conclude agreements with NGOs, register NGO partners in its Global Management System (GSM) and arrange payments to NGOs through WHO’s Global Service Centre (GSC) in Kuala Lumpur.

WHO has since attempted to reduce processing times through several measures, for example by negotiating special fast-track procedures for its GCS. It has also developed guidance materials for its IPs and Country Offices.

Case Study observations

When the decision was reached to pursue CERF funding at country level, WHO contacted NGOs with projects in the EHAP to jointly develop a project. Following approval of the CERF project proposal in late July 2011, WHO received proposals from possible NGO cooperating partners in August. WHO reports that agreements with NGOs were signed and funds disbursed later in the month. In order to ensure a quick start to implementation, WHO provided NGOs with pre-positioned drugs. Once the CERF grant had been approved, these stocks could be replenished. This enabled NGOs activities to start activities before the funds were transferred.

WFP

As WFP is unable to directly track the movement of funds to an IP from one specific source, a detailed study of a particular CERF sub-grant was not feasible. The CERF secretariat, therefore, requested that WFP describe the timeline for the development of agreements with IPs for its Emergency Operation (EMOP) 200255 in Cote d’Ivoire entitled “Emergency Assistance to Displaced Populations in Response to the Political -Crisis in Côte d’Ivoire”. This was supported by the CERF through a \$2.9 million grant

under project reference 11-WFP-020, which was approved on 23 March 2011 and disbursed on 12 April 2011.

General sub-granting procedures:

WFP formalises its collaboration with NGO cooperating partners through standard project-specific agreement Field Level Agreements (FLAs), drawn up between and signed by the WFP country office and the NGO representation in the country.

WFP's operational collaboration with NGOs at the field level is guided by a set of partnership principles and cost-sharing arrangements, distinguishing them from pure service providers, whose engagement follow procurement rules and regulations. The principle underlying to FLAs is that WFP would only cover/"reimburse" for the "costs" incurred by the NGO to perform the services. Payment modalities (i.e. payment of regular invoices received throughout the partnership period) as well as the provision of start-up costs/advance of funds at the onset of the partnership are outlined in the FLA and its related guidance.

Case Study observations

In Cote d'Ivoire, cooperating partners are selected through sub-offices after an analysis of their implementation capacity and technical expertise. These cooperating partners are evaluated annually. Their roles in the implementation of the project are project implementation, sensitization and food distribution to beneficiaries, support in beneficiary selection, monitoring of activities, compiling monthly distribution reports and drafting end of activities reports.

Following selection and the signature of the FLA, cooperating partners submit a request for an advance of 30 per cent of the total amount of the agreement should they require funds to start activities. Subsequent payments to cooperating partners are made on the basis on invoices submitted.

For the general food distribution activities under the above EMOP, the initial cooperating partners were those who had worked with WFP in the past and had signed FLAs under a previous EMOP. As the needs increased and WFP needed to work with additional partners to meet the needs of the increased numbers of displaced populations and vulnerable households, WFP selected cooperating partners based on their past relationships with WFP, reliability in the community, and proposals submitted for the activity. In Cote d'Ivoire, WFP had started implementing activities before CERF funds arrived. WFP, therefore, used its own resources while awaiting CERF funding.

In addition, while it is not possible for WFP to track funds from a specific source to a cooperating partner, WFP does review the timeliness of payments of invoices. A recent review of larger WFP Country Offices found that payments were made to NGOs an average of 16 days after submission of invoices.

3. CONCLUSIONS AND NEXT STEPS

In a paper prepared for the October 2011 meeting of the Advisory Group, the CERF secretariat had reviewed findings from the CERF five-year evaluation and the country-level reviews conducted under CERF's Performance and Accountability Framework (PAF) addressing questions of agencies' sub-granting of CERF funds. It was found that in addition to disbursement dates for sub-grants, other factors also influence the timeliness of activities. These included the presence or absence of longer, broader range funding agreements, pre-financing on the part of IPs and in-kind support. This has also been borne out in the case studies:

- **Longer-range, multi-source funding agreements:** In the above case studies, UNHCR and WFP, two of the largest recipients of CERF funds, both maintained agreements whose timeline and disbursement dates were independent of any particular funding source, such as CERF. In the case of UNHCR, annual sub-project agreements were concluded with IPs on a calendar year basis that could be modified for emergency needs as necessary. Similarly, WFP concluded field-level agreements with its IPs as part of its larger emergency operation not linked to any particular CERF application. These practices enable the organizations to fund IPs from their own resources without having to wait for other donor contributions to arrive.
- **IP pre-financing:** There were also instances of pre-financing IPs that were important for timely project implementation. For example, IRC in the UNICEF case study was able to pre-finance some operations for a while awaiting the agency's disbursement which had been delayed due to an interruption of banking services.
- **In-kind support:** There is also substantial in-kind support provided by some agencies, such as the distribution of drugs from emergency stocks by WHO to its partners in Cote d'Ivoire in the above case study. Such pre-positioned emergency stocks have proven to be an effective measure towards facilitating a timely emergency response and CERF has traditionally funded the replenishment of contingency stocks. In kind contributions to IPs are, however, difficult to track and quantify and are, therefore, not included in the RC/HC reports in a systematic way.
- **Diversity of practices:** The case studies illustrated a diversity of funding practices with regard to implementing partners. While a number of agencies developed specific sub-projects for CERF-funded projects, others maintained separate schedules and agreements independent of the CERF contribution. Similarly, some pre-financed IPs while others operated on a reimbursement modality. This would seem to suggest that the average date of disbursement is itself not a sufficient indicator for measuring timeliness of the response, but that it is one of several factors that have to be taken into consideration in the assessment of the timeliness of an emergency response.
- **Reform of sub-granting arrangements:** A number of agencies have taken measures to improve the management of the sub-granting process. Examples of this include UNICEF's 2009 revision of its PCA and WHO's 2010 efforts at improving the management of funds previously considered "pass through". Similarly, WFP is reviewing disbursement times for IP invoices.

The survey has confirmed the complexity of partnership arrangements surrounding the implementation of CERF grants. As such, it has supported the notion that disbursement times alone are not always a sufficient metric when assessing timeliness of implementing partners' involvement in CERF projects and that timeliness data may need to be supplemented with context specific information about partnership modalities. The findings will also help support a more accurate interpretation by CERF of the sub-granting information provided by agencies through the annual RC/HC reports. The introduction in the RC/HC reporting template of start dates of implementing partners' activities under CERF projects (as opposed to only sub-grant disbursement dates) starting with the reports for 2011 may have gone some way in addressing some of the issues highlighted in this paper.

The CERF secretariat will continue to review sub-grants through the RC/HC reports and will incorporate partnership issues in its annual country-level reviews under the Performance and Accountability Framework (PAF). As a CERF consultant is expected to visit Cote d'Ivoire, Ghana and Liberia in June 2012, this will also be an opportunity to follow up directly with the NGOs in country that the CERF secretariat had contacted for this study.

It should be noted that the survey revealed a number of cases of discrepancies between disbursement and activity start dates as reported in the annual reports by the RC/HCs and the responses gathered through the case studies. While small in some cases, these discrepancies caution against drawing far-reaching conclusions on agencies' performance based solely on this dataset. The CERF secretariat will continue to work with agencies to increase the accuracy and completeness of reporting on funding towards IPs.

ANNEX 1 – SUB-GRANTS SELECTED FOR REVIEW

Agency	Country	CERF Project Code	Amount Approved US\$	Sector	Date Submitted to CERF	Date Approved by ERC	Date CERF Grant Disbursed	Amount US\$ and Implementing Partner	Date Sub-Grant Disbursed	Date IP implementation start
FAO	Liberia	11-FAO-012	498,930	Agriculture	23/02/2011	07/03/2011	25/03/2011	61,800 Agriculture Relief Services	12/04/2011	01/04/2011
FAO	Liberia	11-FAO-012	498,930	Agriculture	23/02/2011	07/03/2011	25/03/2011	3,500 Ministry of Agriculture	23/05/2011	23/05/2011
IOM	Cote d'Ivoire	11-IOM-026	750,100	Shelter/WASH	22/07/2011	29/07/2011	05/08/2011	277,358 Solidarités	29/12/2011	10/10/2011
UNHCR	Liberia	11-HCR-010	1,787,409	Shelter/NFI	23/02/2011	07/03/2011	18/03/2011	667,800 NRC	03/01/2011	01/01/2011
UNHCR	Cote d'Ivoire	11-HCR-017	500,000	NFI	08/03/2011	16/03/2011	25/03/2011	50,000 Caritas	Missing	Missing
UNICEF	Cote d'Ivoire	11-CEF-018C	991,355	WASH	08/03/2011	23/03/2011	31/03/2011	168,260 IRC	15/03/2011	31/06/2011
UNICEF	Cote d'Ivoire	11-CEF-035-A	740,594	WASH	22/07/2011	29/07/2011	05/08/2011	141,000 Solidarités	01/09/2011	07/02/2012
WHO	Cote d'Ivoire	11-WHO-041	250,000	Health	22/07/2011	27/07/2011	05/08/2011	52,332 Save the Children	15/05/2011	15/05/2011

WHO	Cote d'Ivoire	11-WHO-041	250,000	Health	22/07/2011	27/07/2011	05/08/2011	COOPI 123,708	15/05/2011	15/05/2011
WHO	Cote d'Ivoire	11-WHO-041	250,000	Health	22/07/2011	27/07/2011	05/08/2011	IRC 59,598	01/06/2011	01/06/2011
WHO	Cote d'Ivoire	11-WHO-041	250,000	Health	22/07/2011	27/07/2011	05/08/2011	Caritas Man 30,362	01/06/2011	01/07/2011
WFP	Cote d'Ivoire	11-WFP-023	940,321	Food	08/03/2011	23/03/2011	12/04/2011	-	-	-