

## IASC Results Group 5 on Humanitarian Financing

Reports enhancing the visibility of flexible funding  
Annotated bibliography, January 2021

*In the context of global economic downturn and uncertainty created by COVID-19, there is a continuous demand from donors for humanitarian actors to provide greater transparency, visibility, and strong evidence on the added value of flexible funding. The annotated bibliography seeks to provide a catalogue of reports for policymakers and practitioners, both Grand Bargain signatories and non-signatories, with examples of how different organizations provide visibility of humanitarian flexible funding and report on its impact on the ground. It is not intended as an exhaustive catalogue of best practices but as an initial, indicative summary.*

### FAO



Every year, FAO publishes an Annual Report on its [Special Fund for Emergency and Rehabilitation Activities \(SFERA\)](#). The Fund was established in 2004 to enhance FAO's capacity to rapidly respond to emergency situations and allows resource partners to allocate flexible funding. SFERA plays a critical role in strengthening the operational, anticipatory, preparedness and response capacities of country offices. The Fund enables the Organization to be in a position to play its role in Scale-Up emergencies. Moreover, access to SFERA funding enables FAO to successfully deliver its Resilience Strategic Objective, i.e., "Increase the resilience of livelihoods to threats and crisis", which aims to improve the capacities of highly vulnerable populations to anticipate, prepare for, withstand/cope and adapt to shocks.

### ICRC



Since 2017, the ICRC has been publishing an annual report on unearmarked funding received from its Donor Support Group members. The report provides information on the allocation of flexible funding and includes operational examples to illustrate its impact.

In June 2020, the ICRC also published a [case studies report](#) showcasing the added-value of flexible funding to its operations. The report demonstrates how flexible funding enables ICRC to independently and impartially allocate funds based on needs.

### IOM



[The Annual Report on the use of unearmarked funding 2019](#) provides with an overview of how IOM, through the Migration Resource Allocation Committee, allocated unearmarked funding received in 2019 to support the implementation of its Strategic Vision and Internal Governance Framework.

Through this report, IOM hope to have demonstrated the responsible allocation and management of these funds. The report includes all unearmarked funding, including unearmarked humanitarian funding. As it covers 2019, it does not include COVID-19 funding.

## OCHA



[OCHA Annual Reports 2019](#) includes an overview of flexible/unearmarked funding for OCHA's programme budget, CERF and Country-Based Pooled Funds (CBPF). Concrete examples showcase its critical role in ensuring the continuation of OCHA's operations in prolonged – and often forgotten – crises, as well as in new emergencies. Specific donors who provided unearmarked funding are highlighted in the report. The 2020 Annual Report will also include this section.

The [CERF Annual Results Reports](#) and [Annual Reports for the Country-Based Pooled Funds](#) contain additional information about CERF and CBPF donors and the use of the unearmarked funding provided to CERF and CBPF flexible funding at the country level. Current information and visibility of CERF and CBPF donors is available here: [CERF](#); [CBPF](#).

## UNFPA



UNFPA [Humanitarian Thematic Fund Annual Report 2019](#) and the consolidated Emergency (EF) and Humanitarian Thematic Funding (HTF) Reports describe how UNFPA utilized core and non-core funding for various humanitarian crises and the results achieved from the field in 2019. EF and HTF, the most flexible humanitarian funding mechanisms in UNFPA, have supported rapid humanitarian response, preparedness and strengthening the humanitarian-development-peace nexus in more than 33 country and regional offices.

These two important financing mechanisms are working together, as a key source of initial seed funding, to complement country and regional offices' funds in providing humanitarian support for emergencies around the world.

## UNHCR



UNHCR's report on [Use of flexible funding 2019](#) acknowledges the generosity of those donors which provided UNHCR with flexible funding. It goes into detail and adds depth on how UNHCR used this valuable funding to kick-start emergency responses, to bolster underfunded operations, and to enable operations to implement their programmes as fully as possible. Flexible funding (unearmarked, softly earmarked, and particularly multi-year funding) was one of the most important resources at UNHCR's disposal. Those mechanisms were critical throughout the year, particularly flexible at the beginning and end of the year, as they provided the bedrock of UNHCR's humanitarian and solutions work worldwide, enabling it to meet the needs of people of concern.

UNHCR's [Global Report](#) also provides visibility of flexible funding. These reports along with various other operational, situational, thematic and funding updates are posted at the UNHCR's transparency and reporting portal – [the Global Focus](#). In its [dedicated page for government donors](#), the Global Focus provides further visibility for flexible funding donors. The Global Focus is directly linked to UNHCR's income recording system and provides most up to date financial data, through its interactive dashboard.

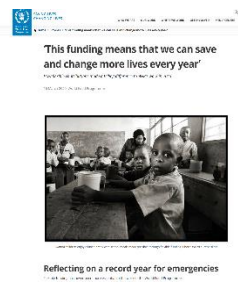
## UNICEF



UNICEF produces several reports that enhance the visibility of flexible funding: the [Annual Regular Resources Report](#) explores the impact that Regular Resources (RR) have had on children, including UNICEF's ability to prepare and respond rapidly in emergencies and to rebuild thereafter. In particular, the Emergency Programme Fund (EPF – RR) is the 'first responder' in most emergency situations, used within the first 24–48 hours of a sudden onset emergency in a country. The EPF is a revolving fund providing reimbursable loans to offices that require immediate financing of emergency programmes. This timely and flexible funding allows UNICEF to scale up lifesaving humanitarian action for children within hours of a disaster.

The [Annual Results Report on Humanitarian Action](#) highlights the results achieved and challenges faced at the global, regional, and country levels, including UNICEF's future work plan for humanitarian action. It provides a specific annex focusing on visibility of Global Humanitarian [Thematic Funding](#) (GHTF) and of those that support it. GHTF is, after Regular Resources, the most flexible form of funding – allowing rapid and strategic responses by UNICEF to humanitarian crises. [Other Resources](#) (emergency) are funds earmarked for specific emergency response needs and projections. The [Funding Compendium 2019](#) contains financial information on contributions to UNICEF from public and private sector resource partners. It outlines the various funding streams to UNICEF including Regular Resources (RR), thematic, earmarked and emergencies. The report draws on official financial data and is predominantly intended as a practical and illustrative report for partners, and to provide strong visibility. In 2020, UNICEF has also issued a [special report on use of flexible funding for COVID-19 response](#).

## WFP



WFP's [Use of Flexible \(former Multilateral\) and Immediate Response Account Funding 2019](#) demonstrates how flexible contributions have made a telling difference to WFP's work to save and change lives. The contribution of each donor is highly valued. It also reflects strong partnerships with countries, forged through working together towards the shared goal of a zero-hunger world. In 2019, WFP dealt with a record number of emergencies fuelled primarily by conflict and climate change. Flexible funding is critical to WFP's work in the humanitarian, development and peace nexus, providing food assistance that helped create and promote ongoing stability rather than recurring conflict. The report presents examples of key WFP's interventions.

[The Immediate Response Account \(IRA\)](#) is WFP's life-saving funding facility, which allows WFP to rapidly respond to emergencies. IRA-financed assistance can be deployed within 24 hours of the onset of a crisis. Contributions to the IRA have the highest degree of flexibility and are non-earmarked. This allows WFP's executive leadership to identify priority operations. As it consists of multilateral funding, the IRA reinforces the principles of timeliness, predictability and flexibility. WFP's Strategic Resource Allocation Committee (SRAC) is critical in ensuring that flexible contributions are used in the most effective way, taking into account factors including food security indicators, the level of emergency, and the current resourcing and estimated shortfall of the operation. Flexible funding also supports critical and core, strategic work of WFP to ensure its sustainability.