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## Funding to Syrian Humanitarian Actors. Between sub-contracting and partnership

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**Funding to national and local humanitarian actors in Syria:**

# **Between sub-contracting and partnerships**

L2GP, May 2016

*By Christian Els, Kholoud Mansour & Nils Carstensen*

L2GP is an initiative, which works to promote effective, efficient and sustainable responses and solutions to humanitarian and protection crises. L2GP has an explicit focus on enabling locally-led responses.

Contact us at [info@local2global.info](mailto:info@local2global.info) and read more at [www.local2global.info](http://www.local2global.info)



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## Executive Summary

*This new report from L2GP estimates, that while Syrian humanitarian actors were responsible for delivering 75% of the humanitarian assistance in 2014, they received only 0.3% of the direct and 9.3% of the indirect cash funding available for the overall Syria response. Despite their crucial role, Syrian NGO's struggled to get their most basic costs covered in the sub-contracting and partnership agreements they have with international agencies. While international actors are all committed to transparency, 30% of the known funding remains unknown in terms of which humanitarian actor actually received the funding. Private remittances and assistance from diaspora groups were found to play a crucial role in day-to-day survival but it remained impossible to estimate their exact volume.*

Based on available data, "Between sub-contracting and partnerships" approximates that the total known humanitarian funding for Syria was USD 2.1 billion in 2014. More than 70% of this funding came from just five large donors: The US, the Kuwaiti-based International Islamic Charity Organisation (IICO), the European Commission, the UK and Germany. Five UN agencies were reported to have received 50% of the known humanitarian assistance to Syria in 2014.

Syrian humanitarian actors were found to be responsible for delivering approximately 75% of the official humanitarian assistance to Syria that year.<sup>1</sup> At the same time, analysing more than 50% (USD 1.1 billion) of the funding, just 10% was made available as direct or indirect cash grants to Syrian humanitarian actors.

Syrian humanitarian actors were only known to have received USD 1.5 million directly from foreign government donors – along with USD 5 million via UN OCHA-managed pooled funds. In total, this amounted to just 0.3% of the total direct (first level) funding available in 2014. In 2015, the reported direct funding to Syrian NGOs (including diaspora groups) grew to approximately USD 20 million (0.9%) out of a total reported funding of USD 2.3 billion. While these figures would indicate that Syrian NGOs received more direct funding than other national and local responders elsewhere in the world, the level of direct funding is still just 1% of all available funding.

While UN/INGO counterparts received the bulk of the funding, and then subcontracted their Syrian "partners" to implement much of the actual assistance, Syrian humanitarian actors were found to be much less likely to obtain overheads. Frequently they were not even able to recover the full costs of the relief activities they implement on behalf of donors and their so-called partners. A standard 7% overhead coverage for Syrian NGOs, which is usual for international actors, was only allowed in a few cases such as the OCHA managed Humanitarian Pool Fund. High salary differences between UN agencies, INGOs and Syrian humanitarian actors were reported to hamper Syrian NGO's capacities as qualified staff leaves for better-paid jobs with international organisations.

Interviews with actors engaged in the Turkey Syria cross-border responses did identify examples of "good-practise partnerships" but also examples not unlike those found in the for-profit sector. Some of these contractual agreements resemble the kind of business deal where international companies possess the know-how, "owns" the design, and controls access to investors and markets, while local "business partners" deliver cheap labour and low production costs - even if this is not the intent of the UN/INGO in question.

Apart from analysing international humanitarian funding, the report also highlights how Syrian aid groups continue to raise very substantial private funds primarily from the Syrian diaspora. Despite war and conflict, individual remittances sent directly from Syrians abroad to family and friends at home also continue on a considerable scale. In 2010, the World Bank reported a total of USD 1.6 billion in remittances going into Syria. While unable to establish a current magnitude of remittances, this and other recent research confirm that they continue at very substantial levels.

In conclusion, while the available data was often scarce and inconsistent, it is evident that Syrian actors' share of international humanitarian funding in no way matches their role in the actual delivery of assistance. The case study illustrates how the global humanitarian enterprise can no longer escape addressing issues of funding and financing to national and local actors. Money - and access to it - is power. As suggested by for instance the High Level Panel on Humanitarian Financing and the Charter4Change initiative, access for local and national actors to funding needs to increase considerable - as must the levels of financial transparency at all levels in the humanitarian system.

The research for "Between sub-contracting and partnerships" was undertaken between October 2015 and April 2016 and consisted of analysis of data on funding flows, literature review and more than 50 interviews in the region along with extensive e-mail correspondence.

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## Acronyms

CBO	Community based Organization
CRS	Creditor Reporting System
DAC	Development Assistance Committee
ERF	Emergency Respond Fund
FTS	Financial Tracking Service
GMS	Grant Management System
HPF	Humanitarian Pooled Fund
ICRC	International Committee of the Red Cross
IFRC	International Federation of the Red Cross and Red Crescent Societies
IICO	International Islamic Charity Organisation
L2GP	Local to Global Protection
INGO	International Non-Governmental Organistaion
NGO	Non-Governmental Organistaion
OCHA	United Nations Office for the Coordination of Humanitarian Affairs
ODA	Official development assistance
OECD	Organisation for Economic Co-operation and Development
SARC	Syrian Arab Red Crescent
SNAP	Syria Needs Analysis Project
SNGO	Syrian Non-Governmental Organistaion
UNFPA	United Nations Population Fund
UNHCR	United Nations High Commissioner for Refugees
UNICEF	United Nations Children’s Emergency Fund
UNRWA	United Nations Relief and Works Agency for Palestine Refugees in the Near East
WFP	World Food Programme
WHO	World Health Organization

Note that the term “Syrian actors”, “Syrian humanitarian actors” and “national and local humanitarian actors” includes SARC and SNGOs. Financial data on “national and local NGOs” includes funding to diaspora group, since the OCHA’s HPF financial reporting does not distinguish between local, national NGOs and diaspora groups.

## 1 Introduction

“Between sub-contracting and partnerships” focuses on two aspects of the humanitarian response to Syria. First, the report tries to identify the most important sources of financing and their magnitude, and the associated funding channels from donors to the organisations, which deliver humanitarian assistance inside Syria. Secondly, the report analyses some of the collaborative modalities (partnerships and sub-contracting) between international and local humanitarian actors engaged in the Turkey – Syria cross-border responses.

Questions like “How much humanitarian funding has been allocated to Syria?” or “How much funding goes to international agencies and how much is available for Syrian organisations?” are complicated, not least given the dilemmas of the humanitarian imperative in a country plagued by violent war and conflict. Even after several months of dedicated research and analysis by agency-insiders, such basic questions continue to escape any kind of short and simple answer.

Despite the significant gaps and inconsistencies in much of the available financial data, a number of overall issues, trends, and magnitudes have emerged through this research. The first three sections of the report attempt to explain in some detail how - and how much - humanitarian funding flows from donors (governmental or private) to international and Syrian humanitarian actors involved with responding to needs inside Syria (both cross-border and internally). Following from that, sections 4 and 5 explore examples of implementing arrangements across the Turkey-Syria border. Contractual relationships and agreements between the large international donors and aid agencies, which control most of the first level funding and the Syrian organisations, which implement many of the actual activities on the ground are explored in detail. Sections 6 and 7 in particular look at issues such as trust, control, capacities and salaries based on the experiences and perceptions of international and Syrian aid workers engaged in the cross-border response.

The report does not cover in any detail the collaborative arrangements between international agencies and Syrian actors such as the Syrian Arab Red Crescent (SARC), the latter implementing a very significant portion of the response in government-controlled parts of Syria. This is not to downplay the crucial importance of national/local actors operating out of Damascus (or other government-controlled parts of Syria). It is simply due to lack of access as well as limited time and resources on the part of the authors of this paper. Equally, the paper does not attempt to cover funding and assistance to the wider regional refugee response in the region and beyond.

Research for this report was undertaken between October 2015 and April 2016. At the time, financial data for 2015 was still incomplete. The research therefore attempts to track and document financial data concerning 2014, with some specific references to 2015 for comparison purposes. It should be noted that the magnitude of funding flows as well as some cooperative modalities for cross-border response has changed since 2014. Where possible, major changes in 2015 have been acknowledged. The research consisted of examination and analysis of available data on magnitude and direction of funding flows, an extensive literature review, and more than 50 face-to-face in-depth interviews conducted during several research trips to southern Turkey. This was supplemented with a limited number of interviews conducted inside Syria. Skype and phone interviews as well as extensive e-mail correspondence were used where face-to-face interviews were not possible.

Apart from the extreme severity of human suffering due to war and conflict in Syria, the manner in which the humanitarian response has evolved since 2011 provides additional reasons to examine issues around financing, funding channels and contractual arrangements. As the conflict escalated in Syria, access for international humanitarian staff was severely limited – not least in besieged and opposition-controlled areas where needs were (and remain) very high. At the same time, Syrian humanitarian actors have – with incredible sacrifice, creativity and despite the dangers and difficulties – maintained a notable level of access and ability to assist many of those most in need.

As Syria had not experienced nationwide and large-scale humanitarian crises prior to 2011, many Syrian activists and aid groups had limited experience with international humanitarian principles and the structures and systems dominating today’s international humanitarian response. In a very short time span, such groups have become deeply involved with international humanitarian donors and agencies, as both parties tried to respond to dramatically growing needs in hard-to-reach areas. International agencies had access to funding from the large traditional donors but limited access to these areas. The rapidly evolving Syrian groups had access to some of these areas but limited access to international humanitarian funding.

Since 2012, this has forced a degree of collaboration and interdependency between local, national and international humanitarian actors rarely seen in large-scale humanitarian response, possibly helped by the fact that pre-conflict Syria was a middle-income country with high levels of education as well as the rapid development of large Syrian diaspora aid groups. This high degree of interdependency has put more than usual focus on the power dynamics and the actual contractual

agreements between local, national and international actors. Analysis of these issues in any country or crisis will always remain highly specific to the context. Nonetheless, there are similarities and some of the findings from this particular analysis in Syria will be relevant in other humanitarian responses.

A large number of humanitarians – independent individuals as well as staff within organisations – have spent their valuable time, sharing experiences, data and opinions relevant to the Syria response with the L2GP research team. Many have invested considerable time in giving feedback, critique and suggestions to earlier drafts of this paper. Without all of these contributions, this paper simply would not have been possible. Many of those who have contributed cannot (in the interest of their own security) be named here. Therefore, rather than mentioning some and leaving out many of the most important contributors, in this place just a huge thanks to all those who contributed with their time, insight, wisdom and passion.

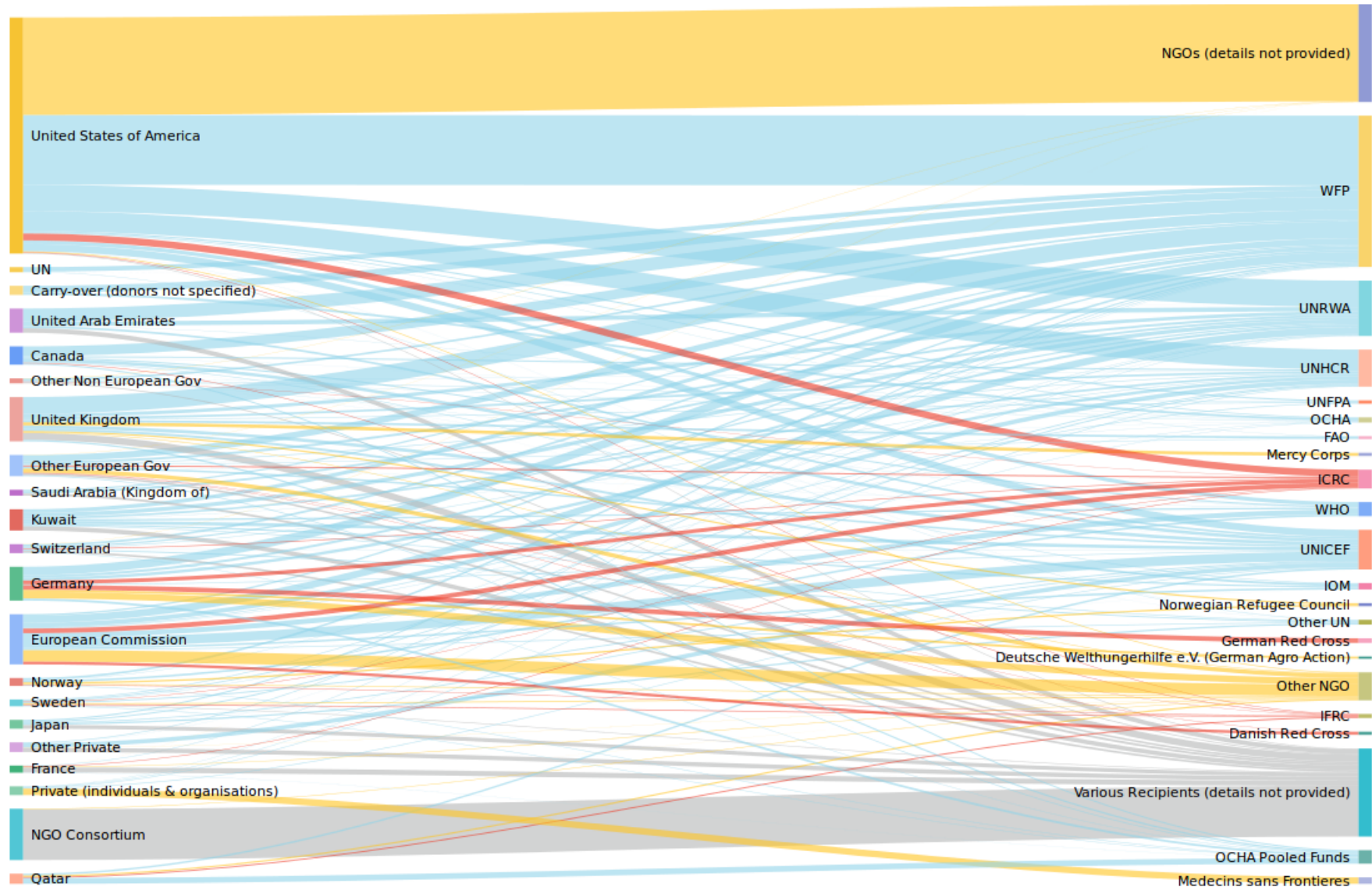
## 2 Funding for the humanitarian response in Syria

Data on humanitarian funding for the Syria response was primarily sourced from the Office for the Coordination of Humanitarian Affairs' Financial Tracking System (OCHA FTS) and the Organisation for Economic Co-operation and Development's Creditor Reporting System (OECD CRS). Please refer to Box 1 for some of the considerable limitations, gaps (unknowns) and uncertainties associated with using data from OCHA FTS and OECD CRS. Still, these data sets provide the best available information on funding from large institutional donors (governments and large foundations) for the Syria humanitarian response. In contrast, private and most corporate donations to Syrian NGOs (including diaspora groups) and INGOs are not captured in any one central register or database and few organisations make detailed information about their private fundraising available to the public.<sup>2</sup> Another very significant financial contribution to the everyday survival for many Syrians is the private remittances sent from Syrians abroad to family and friends at home. Significant as such remittances are likely to be; there is no 'hard data' available on these transfers since 2010.

Keeping these limitations in mind, OCHA FTS reports that humanitarian funding for the Syria crisis was in the magnitude of USD 2.1 billion<sup>3</sup> in 2014. Regardless of the figure one chooses, a relatively small number of large donors dominated the Syria response in 2014. In fact, more than 70% of the funding came from only five donors: The US, the European Commission, the UK and Germany (listed in descending order of magnitude). In addition to these "traditional" donors, the second largest donor (after the US) was a private Kuwait-based NGO consortium, managed by the International Islamic Charity Organisation (IICO). In 2014, IICO committed USD 175 million to the Syria response. Figures 1, 2 and [Annex 2](#) illustrate the flow and magnitude of all known major institutional humanitarian funding in 2014.

Not only did most of the reported funding come from a few donors, just five UN agencies (WFP, UNHCR, UNWRA, UNICEF and WHO) received more than 50% of the first level funding committed to the Syria in-country (including cross-border) response in 2014 - see figure 2 for more detail. In terms of first level recipients (also referred to as recipients of *direct funding*), there are major gaps in the data reported to OCHA FTS. One such gap is the fact that the largest single donor, the US, does not disclose the names of any of the NGOs they fund in Syria. Similarly, the IICO and several other donors did not always specify recipients in the data provided to OCHA FTS. Together this means that about 30% of the funding reported to OCHA FTS remains unknown in terms of first level recipients.

France was the only country that reported direct funding to Syrian NGOs to OCHA FTS. In 2014 this funding amounted to USD 1.5 million. Regardless of the lack of public data, based on direct consultation with several major donors, it seems safe to conclude that the Syrian national and local actors' share of first level (*direct*) funding by governments was very modest in 2014.

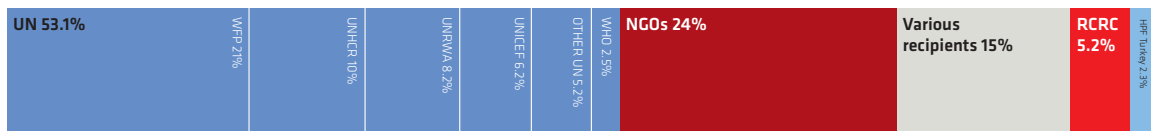


**Figure 1: Donors and first level recipients.** Based on OCHA FTS, recipients are categorized as UN (blue), Governments, International Red Cross/Red Crescent Movement (red), Others including unknown recipients (gray) and NGOs (yellow). Note that a large part of the recipients is unknown (30%). As previously mentioned, the donor with the largest unspecified recipients is the US, which does not specify the names of the NGOs they provide funding to (USD 336 million). The largest private donor, which does not publish data on its funding allocations, is the IICO (USD 175 million). Source: OCHA FTS

### DONORS SYRIA 2014



### RECIPIENTS SYRIA 2014



**Figure 2: Major donors and first level recipients of international humanitarian funding.** The figure shows donors and first level recipients of humanitarian funding to Syria in 2014. The size of the largest UN agencies (WFP, UNRWA, UNHCR, UNICEF, WHO) is based on expenditure or funding data obtained directly from the respective organisations. The size of other UN agencies and all other first level recipients is based on OCHA FTS data. Source: OCHA FTS and annual reports from respective UN agencies.

#### Box 1: Methodology – overall financial data

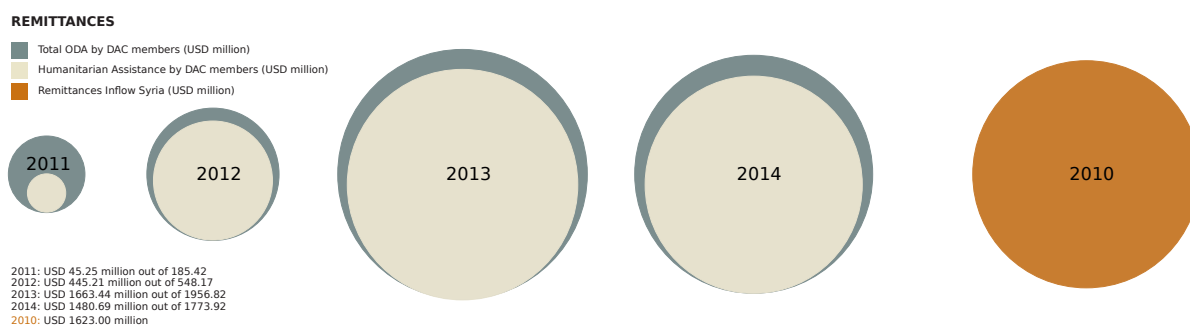
The two main global level and publically available sources for financial data on humanitarian funding flows to major humanitarian crisis are the Office for the Coordination of Humanitarian Affairs’ (OCHA) Financial Tracking Service (FTS) and the Organisation for Economic Co-operation and Development’s (OECD) Creditor Reporting System (CRS).<sup>4</sup> While these sources are likely to capture the majority of official Development Assistance Committee (DAC) donor funding,<sup>5</sup> they do not capture other funding flows accurately (private, corporate etc.). Unfortunately, they do not consistently provide precise information on where funding has been spent. Most countries provide detailed information on the exact location of the disbursed funding, while others only report regional expenses but no country details.

OCHA FTS reports donor “commitments/contributions” and to some extent indicates actual paid contributions from most major donor governments. CRS reports both “commitments” and actual “gross disbursements” from DAC countries (traditional large donor governments - or so-called developed economies). Actual payments in both cases are often considerably smaller than the initial commitment e.g. according to the CRS, the US only disbursed 60% of its committed amount.<sup>6</sup> In terms of who actually ends up implementing the activities funded, details of second or third level receivers and implementers are incomplete – and in most cases, altogether missing.

## 2.1 Private remittances, diaspora-groups and non-humanitarian funding flows

Other than official humanitarian funding, there have been significant funding flows by private donors, individuals and business people, especially the Syrian diaspora, starting in 2011. The contributions by Syrian diaspora groups translate to very important humanitarian action on the ground and have been highlighted by several sources.<sup>7</sup>

Interviews with Syrians both within and outside Syria indicate that private remittances continue to be extremely important for the day-to-day survival of many Syrians and are of considerable magnitude. Before the uprising in 2010, the Syrian government reported that USD 1.6 billion in private remittances was transferred into Syria.<sup>8</sup> Figure 3 shows the magnitude of the remittances in 2010 relative to DAC countries’ Overseas Development Assistance (ODA) to Syria between 2011 and 2014.



**Figure 3: Remittances in 2010 compared to DAC donor's ODA 2011 - 2014.** Remittances sent to Syria from abroad in 2010 alone are about equal to the humanitarian assistance provided by the 29 DAC countries and EU institutions in 2013 and 2014. No official data is available about remittances after 2010. Figure 3 also shows the evolution of ODA to Syria by DAC countries between 2011 and 2014. In 2011, the humanitarian share of funding was minor in relative and absolute size. Whereas, between 2012 and 2014 the majority of ODA to Syria was classified as humanitarian assistance. Sources: ODA: OECD CRS (constant prices 2013), Remittances: World Bank

The spread of war and conflict, as well as in-country regulations and international sanctions against Syria, has made it more difficult to transfer money to Syria via official channels. Despite these hindrances, formal and informal money transfer systems continue to function in both government and opposition-controlled areas.<sup>9</sup> Interviews with Syrians and with Western Union agents inside and outside of Syria confirm that it remains possible to send money from abroad to many parts of Syria. Less obvious, but probably still important, individuals travelling between Syria and neighbouring countries carry cash in amounts which when added up becomes significant. Informal *hawala* systems are widespread and continue to work also where official financial structures may not function. They appear to be an important channel for individual remittances as well as other economic transactions in many areas.<sup>10</sup>

Apart from the research which has gone into this paper, other published research confirms that the flow of private remittances continues despite the difficulties and appears to be of a significant magnitude.<sup>11</sup> Given the nature of these individual and often informal money transfers, it is impossible to determine if the size of private remittances has gone up or down since official Syrian data put it at USD 1.6 billion in 2010. That said, a 2015 report by the Reach Initiative, demonstrated that remittances are the main source of income in 67% of 304 communities in the 14 Syrian governorates investigated. This constitutes more than a fourfold increase in dependency on remittances compared to pre-crisis levels.<sup>12</sup> Given the likely magnitude of remittances, their relative importance considering the loss of other income, and the dramatic depreciation of the Syrian pound (more than 600% devaluation since 2011),<sup>13</sup> the role and importance of remittances would appear to warrant more research than what this paper has been able to provide.

Before concluding this section, one further type of funding to the Syria crisis response should be mentioned. Non-humanitarian ODA<sup>14</sup> from DAC countries amounted to approximately USD 270 million in 2014. A significant share of this funding was eventually channelled to a range of Syrian civil society actors, such as the Assistance Coordination Unit<sup>15</sup> and the Syria Recovery Trust Fund.<sup>16</sup>

Activities funded through non-humanitarian actors may overlap with those of humanitarian actors, but due to the nature of the organisations involved such funding is usually not considered humanitarian – even if the activities may include for example distribution of relief items, rehabilitation of water supplies or lifesaving civil defence activities such as saving survivors from bombed out ruins.

## 2.2 Lion's share of the implementation – but not the funding

Statements by senior international aid professionals like “*We fool ourselves if we think that the UN agencies and INGOs can do the work. We need the Syrian NGOs to do the work*”,<sup>17</sup> points to the crucial role played by Syrian NGOs and CBOs in the overall humanitarian response inside Syria. Independent observers such as the Syria Needs Analysis Project (SNAP) in 2013 reported that while most of the attention is focused on the assistance provided by international actors, much of the support for people in need and a significant part of the humanitarian aid in Syria come from the Syrian people themselves – through communities, informal governance structures, the diaspora or local organisations.<sup>18</sup>

While the presumption that Syrian humanitarian actors deliver the majority of relief inside Syria is very widespread, backing it up with quantitative data is a challenge. Tracking local actors' relative responsibilities for implementation is

done systematically by some, but far from all, international actors. That said, analysing available data and information, it appears that Syrian humanitarian actors do approximately 2/3 to 3/4 of the actual work given the following analysis:

- Information provided in interviews from WFP, ICRC and UNHCR in 2014 (together representing USD 750 million in expenditures or 1/3 of the total Syria funding), it appears that Syrian humanitarian actors delivered about 75% of their combined assistance.<sup>19</sup> On its website the IFRC states that the SARC distributes up to 60% of all UN relief channelled through Damascus.
- Analysing data from three of the largest INGO's engaged in cross-border assistance from Turkey (together representing a total expenditure of USD 150 million), Syrian humanitarian actors ultimately distributed 73% of their assistance in 2014.<sup>20</sup>
- Finally, based on an analysis of OECD data on DAC countries<sup>21</sup> humanitarian funding to Syria in 2014, about 2/3 of DAC humanitarian NGO funding<sup>22</sup> was implemented by national NGOs.<sup>23</sup> While OECD CRS data on DAC countries' funding usually is reliable, the risk of simple human error when donor employees enter data on this specific category necessitates that this data should be taken as indicative only. Keeping in mind this qualification, the OECD data points to the same conclusion as the other data referenced above. A large majority of all humanitarian assistance inside Syria is delivered by Syrian humanitarian actors.

Figure 4 illustrates how much of the actual implementation of the international response to the crisis in Syria was implemented by Syrian national and local actors contrasted with their share of direct and indirect funding (indirect funding is discussed further in section 3). The reported amounts of direct funding to Syrian NGOs<sup>24</sup> in 2014 were very small (0.3%) but slightly above the global average of direct funding for local and national NGOs (0.2%).<sup>25</sup> Other than funding reported by governments (USD 1.5 million), the only other source of direct funding to local actors in 2014 came from OCHA's Humanitarian Pooled Fund (HPF) in Turkey and amounted to USD 5 million.

In 2015, direct funding tripled from 0.3% to 0.9%, since the Turkey HPF was fully operational for the entire year and OCHA's pooled fund in Damascus also disbursed funding to Syrian humanitarian actors. Note that direct funding to Syrian NGOs in 2015 reached a total magnitude of about USD 20 million. This funding constituted almost 50% of the total direct funding to national and local NGOs *globally* in 2014 (USD 46.6 million).<sup>26</sup> Note that while these figures would indicate that Syrian NGOs received more direct funding than other national and local humanitarian responders elsewhere in the world, the level of direct funding is still just 1% of all available funding.

#### SYRIAN HUMANITARIAN ACTORS

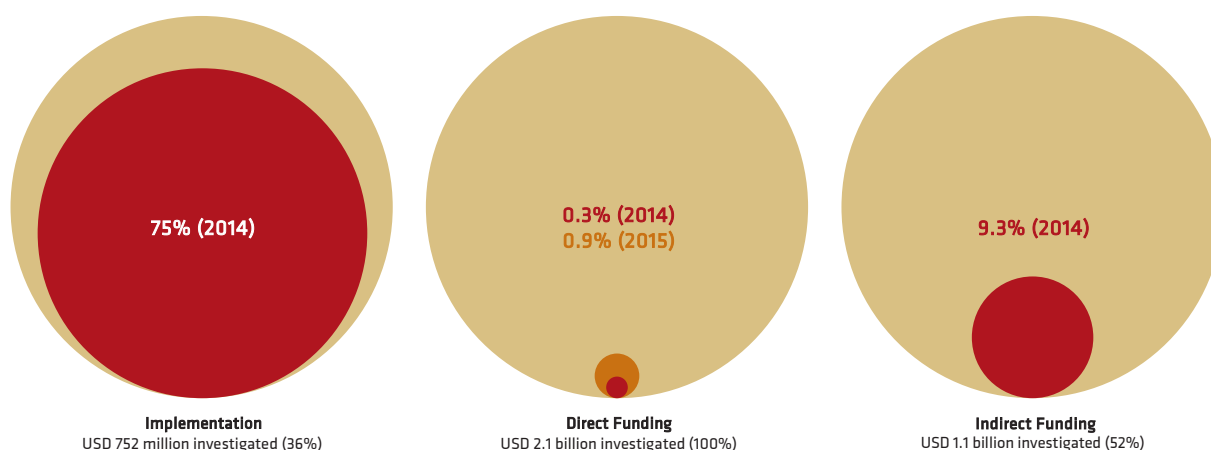


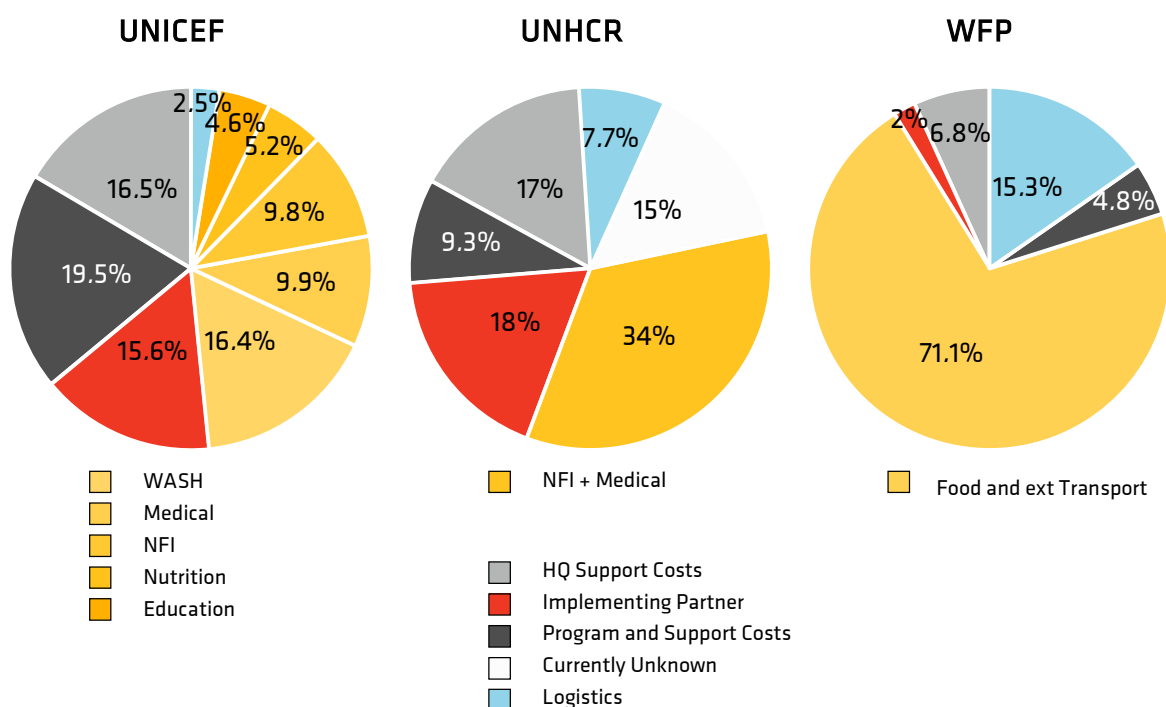
Figure 4: National actor project implementation vs direct and indirect funding The figure contrasts levels of implementation with direct and indirect funding for Syrian humanitarian actors. Source: OCHA: GMS and FTS , ICRC, UNHCR, SNAP, WFP

### 2.3 Breaking down humanitarian spending

This section attempts to unpack the costs of WFP, UNHCR and UNICEF and to demonstrate "where the money goes" e.g. the cost components of these operations, including goods and services to the end-user. These three UN Agencies' operations had a combined expenditure of more than USD 700 million, which amounts to one third of the reported overall funding in 2014.

In order to unpack how funds flow from donors through aid agencies and eventually to the end user or consumer of their goods and services, a transparent full-cost analysis is presented. This analysis does not focus on individual projects, but on breaking down the total in-country expenses as well as the proportional share of agencies' total headquarter expenses. The analysis tries to make a distinction between costs related directly to services and goods available to the end users, funds made available to partner organisations for provision and distribution and finally, other expenses which include the global, regional and national program and support costs. Please refer to [Annex 2](#) for a more detailed explanation of the methodology applied.<sup>27</sup>

As illustrated in Figure 5, UNHCR used 42% of their funds on procurement of goods and services for the end-user in 2014. The corresponding figure for UNICEF and WFP was 46% and 86%, respectively. UNHCR allocated 16.5% to cover headquarter and regional support, UNICEF 17%, and WFP 6.8%. For program and support costs, WFP spent 4.8%, UNICEF 19.5% and UNHCR 9.3%. Some 18% was allocated to UNHCR's partners (international, national or local) to cover the cost of implementation. For UNICEF the corresponding figure was 15.6% and for WFP 2%.<sup>28</sup> [Annex 3, 4](#) and [5](#) offer detailed breakdowns of the 2014 expenditures by UNHCR, UNICEF and WFP in their respective Syria response.



**Figure 5: UN agencies' expenditures in Syria** The figure shows breakdowns of expenditures of UNICEF, UNHCR and WFP for their respective Syria responses in 2014. The three UN agencies spent between 11.6 and 36.5% on costs related to their own direct expenditures and activities (HQ, program and support costs) while they made between 2 and 18% of their funding in 2014 available as cash grants for INGO and Syrian partners. This means that (apart from in-kind donations) for every dollar spent on implementing partners, between USD 1.5 to 5.8 was spent by the organisations themselves. For more details see [Annex 3, 4](#) and [5](#)

### 3 One crisis – several responses

As war and conflict in Syria escalated and the humanitarian crisis deepened, the humanitarian response inside Syria evolved with several relatively separate response mechanisms and funding channels.

The first channel is organized out of Damascus in close coordination with the Syrian government and the SARC. UN agencies, the ICRC, and IFRC along with a limited number of INGOs<sup>29</sup> implement these operations.

The second channel of aid to gradually develop was cross-border operations, initially implemented by Syrian actors. During 2012, a few INGOs joined the cross-border response. This channel mainly reached people in need in opposition-controlled parts of Syria, and is carried out from Turkey and to a lesser extent Iraq and Jordan.<sup>30</sup> Following the UN Security Council Resolutions 2165<sup>31</sup> and 2139<sup>32</sup> in 2014, several large UN agencies also began cross border aid deliveries. Still, it was only toward the end of 2015, that the UN cross border operations reached the magnitude of the existing Turkish Red Crescent's

“Zero Point Operations”.<sup>33</sup> With UN agencies open to a cross-border response, more funding for (and cooperation with) Syrian cross-border actors became a possibility. The following section primarily focuses on data from 2014, but where relevant and possible, additional information on substantial changes in 2015 has been added.

### 3.1 Damascus-based operations

As mentioned previously, the Damascus-based humanitarian assistance in Syria has been dominated by a few large UN agencies (WFP, UNICEF, UNHCR, WHO) that mainly use implementing partners for their work. UNRWA, which focuses on Palestinian Refugees in Syria, implements its programs directly. In all Damascus-based humanitarian operations, SARC plays a pivotal role in the coordination and distribution of relief items. For instance, SARC is UNHCR’s main partner in delivering core relief items,<sup>34</sup> and in 2014 it distributed between 50 - 60 % of WFP’s food.<sup>35</sup>

In addition to the UN agencies, members of the International Red Cross and Red Crescent Movement operate out of Damascus, all of which work in one way or another with SARC. The largest is the ICRC with an overall expenditure of USD 100 million. In addition to this direct collaboration, the IFRC directly funds SARC and three western national Red Cross Societies, the latter which in turn work with and in support of SARC.

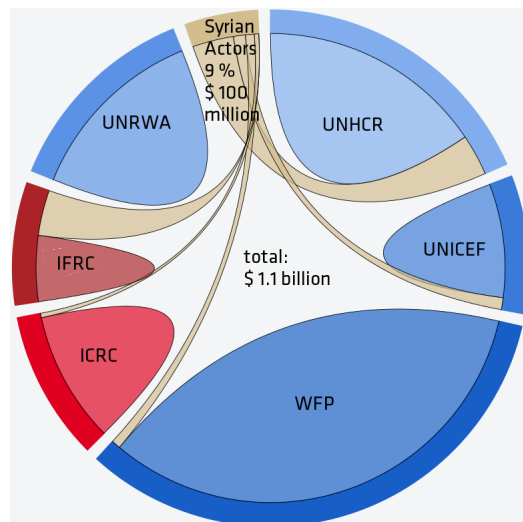
Six large INGOs with considerable operations worked in and out of Damascus in 2014 - four out of these INGOs had a combined expenditure of USD 40 million.<sup>36</sup> By comparison, just one of the largest INGOs operating cross-border from Turkey had an expenditure of approximately USD 70 million in 2014.

### 3.2 Funding to local and national actors through Damascus

OCHA’s Emergency Response Fund (ERF) for Syria is the only reported first level (*direct*) funding for Syrian humanitarian actors based in Damascus. The Syria ERF did not allocate any funding in 2014. But in 2015, the SARC received USD 1.2 million, while three Syrian NGOs together received USD 1.3 million. In 2015, this represented 19% of the total USD 13 million available for OCHA’s Damascus-based ERF.

As mentioned above, publicly available data on second level funding (*indirect* via INGOs and UN agencies to local and national Syrian humanitarian actors) is limited. However, for this report the four largest UN agencies operating in Syria kindly provided data on their funding flows to Syrian NGOs and the SARC. In addition, data on funding flows within the International Red Cross and Red Crescent Movement were reviewed. This data includes funding from the ICRC to SARC and a 2014 appeal by the IFRC and three national Red Cross Societies (Germany, Denmark and Norway) working bilaterally with SARC.

Figure 6 and the table 1 in [Annex 6](#), summarize funding flows to - and through - some of the major humanitarian actors working from Damascus. Note that this data does not include *the value of* in-kind goods and services, such as food aid or NFIs. For example, in 2014 national Syrian humanitarian actors received USD 8 million in funding from WFP and at the same time distributed 400 000 metric tons of WFP’s food. If WFP’s implementing partners did not have additional funding available, they would have USD 20 to distribute 1 MT of food. If broken into rations of 50 kg per family, this would mean they received USD 1 per ration delivered. In total, based on the information available, USD 101 million in cash funding was transferred from international actors to the SARC and a number of Syrian NGOs.<sup>37</sup> This amount constitutes 9.3% of the approximately USD 1.1 billion known funding available to the international agencies.<sup>38</sup>



**Figure 6: Second level funding flows to Syrian actors** The data presented in Table 1 captures *second level* cash funding flows from the four largest UN agencies and the Red Cross/Crescent Societies to Syrian local and national actors. The combined expenditure of these international actors together amounted to more than 50% of the overall available funding in 2014. While Syrian humanitarian actors were responsible for the majority of relief distributions, apart from the value of in-kind goods, Syrian actors received less than 10% of the funding available.

#### 4 Turkey – Syria cross-border responses

Cross-border aid operations gradually evolved in response to the ever-growing humanitarian crisis in Syria. The following section of this paper focuses exclusively on the Turkey - Syria cross-border response as this is by far the largest cross-border response in terms of quantity, number of actors and dollar value.<sup>39</sup>

By late 2011 and early 2012, a number of formal and in-formal Syrian groups began the first cross-border assistance from Turkey into primarily opposition-held parts of northern Syria. At the time, there was no UN Security Council Resolution sanctioning these operations and the Syrian government and many established humanitarian actors considered these early cross-border responses illegal under Syrian domestic law. While in opposition-controlled areas, local coordination mechanisms tried to ensure coordination on the ground, there is no credible data available on the size of these early cross-border responses. One centrally placed Syrian NGO leader indicated that already in 2012, the cross-border operation may have surpassed USD 100 million – largely resourced through donations from Syrians at home and abroad.<sup>40</sup>

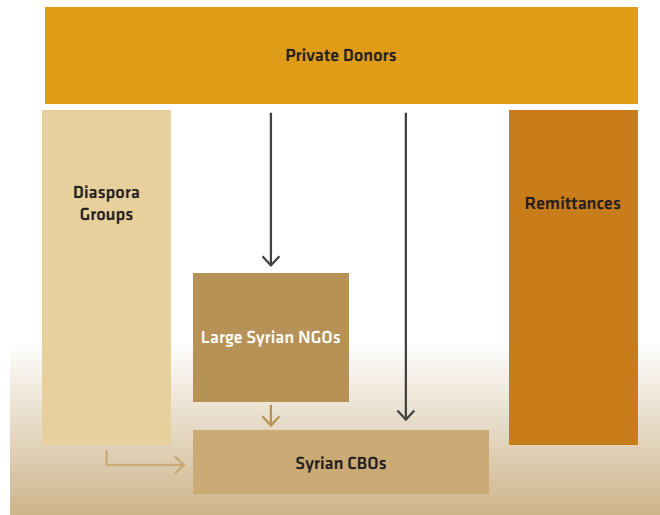
By mid/late 2012, the first INGOs joined the cross-border efforts into northern Syria and in the process tried to get access and situational information through the already established Syrian groups.<sup>41</sup> “*The donor community was dying to know, what was going on inside based on quantitative data*”, the head of one Syrian NGO explained in January 2016.<sup>42</sup> Still, the tense security situation and lack of information sharing did result in several Syrian and international NGOs working in isolation of each other in the beginning.<sup>43</sup> Some INGOs focused on supporting people in IDP settings along or close to the border. While others, working with or through Syrian groups, tried to reach people much deeper into Syria such as, Aleppo and Idleb governorates or even Eastern Gouta in the suburbs of Damascus.<sup>44</sup> As the number of actors and activities grew, a donor-sponsored (but NGO-led) coordination mechanism was established in southern Turkey undertaking many of the roles UN OCHA would normally play in such situations.<sup>45</sup> When OCHA first established a presence in southern Turkey in 2013, they encountered a good deal of scepticism, if not outright distrust, from both Syrian NGOs and several of the INGOs then established and operational.

Following the 2014 UN Security Council Resolutions 2139 and 2165, which authorized cross-border assistance into Syria, OCHA and several UN agencies were able to expand their presence and influence among the NGOs and agencies operating out of southern Turkey. According to a 2016 evaluation of OCHA’s coordination of the Syria crisis response, investing in capacity building of Syrian NGOs as well as giving Syrian NGO’s access to OCHA-led country-based pooled funds were crucial for OCHA’s subsequent success with inserting itself as the primary coordination and information hub for the growing cross-border response.<sup>46</sup> Meeting with senior OCHA representatives in 2013, a Syrian NGO leader recalls how they pushed OCHA for access to UN pooled funds for their cross-border operations and eventually succeeded.<sup>47</sup> A second

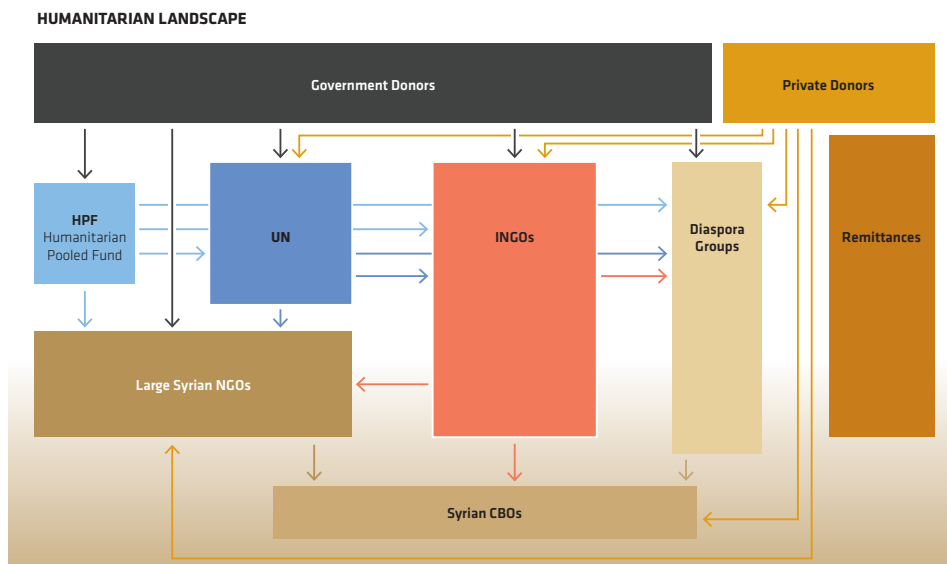
request from the Syrian NGOs – to have simultaneous translation into Arabic at the Humanitarian Coordination Meetings (HCM) – is yet to be fully implemented.<sup>48</sup>

#### 4.1 Funding for the cross-border responses from Turkey

In an 2013 article, the former head of OCHA in Damascus described how, “humanitarian action in Syria has to work within a fluid and complex network of actors and through innovative and changing practices, not a rigid ‘architecture’”.<sup>49</sup> Figure 7 attempts to capture the relatively simple funding flows that supported the Turkey – Syria cross-border response in 2011 - 12. Figure 8 attempts to capture the complexities of the same funding flows a few years later (2015/16).



**Figure 7: Funding flows through the Turkey-Syria cross-border responses in 2011/12.** Diaspora groups and Syrian NGOs and CBOs dominated the humanitarian cross-border response in the beginning of the crisis. Based on information provided by senior Syrian NGO staff.



**Figure 8: Funding flows through the Turkey-Syria cross-border responses in 2015/16.** Several years into the crisis, a complex pattern of humanitarian actors and funding flows between them has emerged. Syrian actors (diaspora groups, larger Syrian NGOs and CBOs) remain, however, the main implementers. Figure based on information provided by senior Syrian and international humanitarian staff.

The exact amount of funding for the Turkey cross-border operation is unknown. However, based on OCHA FTS data, funding for INGOs operating cross-border in 2014 was estimated to be in the magnitude of USD 400 million.<sup>50</sup> The

UN agencies' cross-border operations are known to have been modest in 2014. Nonetheless these expenses cannot be distinguished from their overall figures for Syria (see table 1). Another indication of the magnitude of the cross-border response can be found in data from the Turkish Red Crescent. While the SARC is not involved in the Turkey-Syria cross-border response, the Turkish Red Crescent facilitates delivery of a significant part of aid deliveries to so-called "Zero Points" on the Turkish-Syrian border. In 2014, Turkish Red Crescent moved humanitarian goods valued at approximately USD 220 million (equalling some 500 trucks per month) through the "Zero Point Operation". Working with private contractors, Syrian groups as well as a few INGOs were responsible for the subsequent transport and distribution of goods from the border to inside Syria.

#### 4.2 First level (direct) funding of Syrian cross-border NGOs

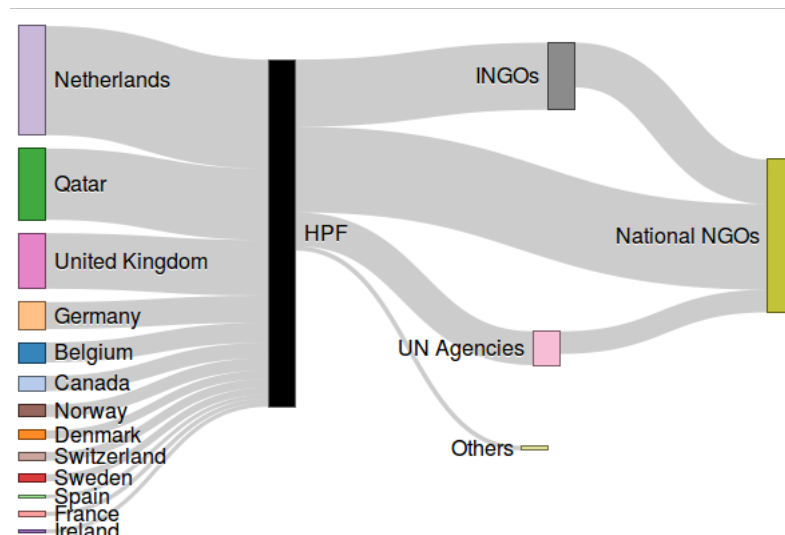
Similar to other aid organisations, Syrian NGOs can in principle access direct (first level) funding in three different ways:

- Through their own direct fundraising from mostly Syrian individuals and business people;
- By attracting funding from governmental donors directly;
- Applying for funds from the OCHA-led Humanitarian Pool Fund (HPF) for Syria.

Funding from private and private-sector actors was considerable in the early years of the Syria crisis (2011 and 2012).<sup>51</sup> But according to several senior Syrian NGO staff, these funds may have decreased as the crisis continued. Diaspora groups are still able to fundraise significant amounts - but little is known about the exact size of this funding as none of it is registered with any known central source.<sup>52</sup> In terms of direct humanitarian funding from governmental donors in 2014, Syrian NGOs are only reported to have accessed USD 1.5 million.<sup>53</sup> No other direct humanitarian funding went to Syrian cross-border actors from other large donors such as ECHO, Germany or the UK in 2014.<sup>54</sup> At the end of 2014, the US initiated a USD 10 million program to support the work of local Syrian organisations. But this was only implemented in 2015 and so is not considered here.<sup>55</sup><sup>56</sup> In 2016, the UK has in principle agreed that Syrian NGOs could apply directly for funding, however it remains to be seen how this translates into a reality.

The Turkey HPF was established in 2014 and became available to Syrian cross-border actors late that year. It is managed by OCHA and provides direct funding to UN, INGO and Syrian NGO activities inside Syria. As per HPP's own guidelines, it also includes participatory capacity assessments of Syrian NGOs along with other elements described as capacity building.<sup>57</sup>

In 2014 and 2015, the Turkey HPF channelled 53% (USD 28 million) of its funding directly to international actors (UN/INGO). Some 45% (USD 24 million) went directly to Syrian NGOs (USD 5 million in 2014 and USD 19 million in 2015). In addition, more than half the funding provided to international actors was subsequently channelled to Syrian NGOs whom either partnered with or were subcontracted by UN agencies or INGOs (USD 19 million) in 2014 - 15. Hence the term, indirect funding, in such cases. In total, Syrian NGOs received about 80% of all the HPF funding, 45% directly and 35% indirectly through UN agencies and INGOs.<sup>58</sup> In total, the Turkey HPF's direct and indirect funding for Syrian NGOs amounted to USD 7 million in 2014. In 2015, it increased significantly to USD 36 million.



**Figure 9: Turkey humanitarian pooled fund (2014-2015).** Shows the funding flows from donors to the HPF and further directly and indirectly to Syrian NGOs. Source: OCHA CBPF.

Several Syrian NGO leaders stressed that accessing funding from the UN OCHA-led HPF has been a bit of a ‘game changer’ since it became available. Accessing HPF, “helped us understand the humanitarian system much better. We learned about overheads. Before the HPF we actually thought INGOs were the donors. Applying to HPF and the procedures related to that, helped us mature as NGOs”, as one head of a Syrian NGO explained it. A crucial quality of the HPF highlighted by Syrian NGOs is that it allows all successful applicants an overhead of 7% on top of actual program and support costs – something local and national NGOs are often denied in partnership and subcontracting agreements with INGOs and UN agencies. Still, some Syrian NGOs have found the HPF to be under-staffed and complex to deal with. One Syrian NGO staff explained, “in the HPF, you do not talk to the guys - you talk to the [online] system”. A 2014 independent review of the HPF also highlighted that it was “too understaffed”.<sup>59</sup>

#### 4.3 Second level (indirect) funding to Syrian NGO

As mentioned, the exact magnitude of the indirect funding to Syrian NGOs and CBOs working cross-border is not known. But based on research and interviews with a number of key INGO’s and Syrian NGO’s, a first approximation of second level funding from INGOs to local NGOs in 2014 would put it in the range of USD 40 – 80 million<sup>60</sup>. This indicates that the proportion of indirect (second level) funding channelled to local/national actors in the Turkey-Syria cross-border response is a very significant part of the cross-border response, i.e. at least 10 - 20% of the estimated USD 400 million given to INGOs for cross-border responses. The magnitude of the second level funding reflects the very difficult security situation and impeded access in the target areas. In most cases, access and sustained presence for international organisations was already very difficult by 2014. This has resulted in a situation where Syrian national and local actors carry out the majority of operational activities inside Syria.

### 5 Good deals and bad deals - partnerships and subcontracting

A crucial difference between being a first and second level recipient of donor funding is the ability of the recipient agency to cover its various and total costs. Costs for a humanitarian project can be divided into five categories: goods and services, logistics, HQ support costs, and program and support costs. For a detailed discussion of these categories, see Box 2. Donors usually accept that first level recipients (almost exclusively UN agencies and INGOs) include all of these costs, including indirect support costs (usually ranging between 5 – 7%. Also known as HQ or overhead costs.<sup>61</sup> In contrast, for the second level recipient (often a national or local NGO), it is usually a matter of negotiation to determine, if they will be allowed to charge overheads and support costs – and if so - at what percentage. In many cases, local NGOs are only allowed to charge documented costs associated with implementing the specific project. They will then have to recover support or overhead costs from other funding or through voluntary work where possible.

Such fundamentally different “entitlements” between first (direct) level recipients (mostly UN and INGOs) and second level (indirect) recipients of funding (mostly local actors) manifest themselves in the contractual agreements between UN

agencies/INGOs and local and national actors. More than any other factor, these differences define and determine the actual power relationship between large donors, large UN agencies and INGOs on the one hand – and on the other, national and local NGOs, CBOs as well as some smaller INGOs.

Given the discrepancies in access to funding, including overheads and support costs, and the fact that local and national actors do the vast majority of the work, it is hardly surprising how terms like “overhead”, “support costs”, “trust”, “capacity”, “partnerships” and “subcontracting” continue to spark heated debate between international and national aid workers. This section explores some of the experiences and perceptions related to contractual arrangements and other aspects of the complex and interdependent relationships between local, national and international humanitarian actors in the Turkey – Syria cross-border response.

#### Box 2: Cutting the humanitarian “cake”

Costs for a humanitarian project can be named and divided in various ways. It may be less important what a particular cost is called. But it is important that all relevant costs incurred by national actors are covered.

Costs in this section are divided using a similar method as for UN agencies in section 2 and annex 2, i.e. cost of end user goods and services, logistics, HQ support costs, and program and support costs. Note unlike the pie charts in figure 3, program & support costs are split in two. The category goods and services include only the costs of for example food and relief items eventually distributed to the end user. Logistics costs cover the delivery of such goods. Program costs includes for instance salary of staff directly involved in the implementation of a project, procurement, rent of warehouses, maintaining trucks etc. Support costs are more indirectly related to the implementation of the project, and cover for instance costs for finance and project staff, that contribute to managing the particular project. HQ support are costs that cannot easily be assigned to one particular project, and often represent a contribution to activities undertaken at HQ level such as advocacy and resource mobilisation as well as basic expenses such as HQ office rent, electricity or salaries for senior and executive staff. In the Turkey cross-border context, program costs, goods and services, and logistics occur inside Syria (where goods are often given in-kind by an international actor), while support and overhead costs are often incurred in Turkey, where at least the larger organisations (covered in this research) are based.

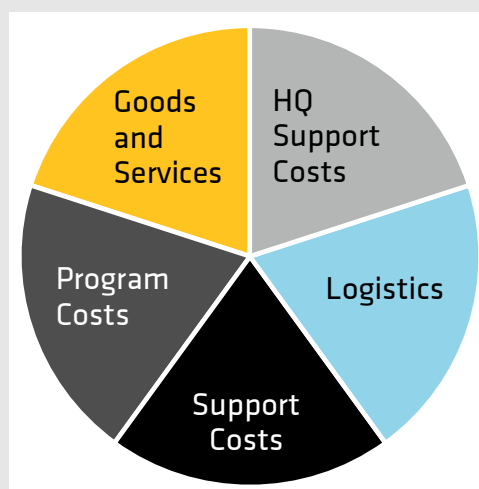


Figure 10: Cost break down.

In their 2015 paper, Howe, Stites, & Chudacoff described three main modalities for implementing programs and projects for UN agencies, INGOs and Syrian NGOs: Direct implementation, subcontracting, and partnerships.<sup>62</sup> Interviews with Syrian and international aid workers indicate that clear distinctions between subcontracting and partnerships are actually often difficult to make within the realities of the Syria response. The fact that UN agencies and INGOs all have different practices towards local actors and that a particular agency may have different ways of working with each local partners working in the same area (geographic and sectoral) does not make it any easier. In response to this, some Syrian NGOs called for international actors to use similar and transparent modalities when working with several local actors in the same areas.

The confusion and frustration with the current state of collaboration was captured by a senior Syrian aid worker, stating that, “We, Syrian NGOs, are tired of being subcontractors; we take the risk, do the work... etc. We are trying to advocate for real partnership and to stop this subcontracting”. A senior UN manager explained how he found that “there is no real partnership - all of it is subcontracting. If you were to ask me why this is the case - because the donors allow it”. Another international aid worker stated that: “Some INGOs have their mouth full of “partnership”. In fact, they have been using Syrian NGOs to make up for their own incompetency. Syrian NGOs did not know the international system. Hence, they were cut out from direct access to the resources”.<sup>63</sup>

Box 3 attempts to capture some of the differences between “subcontracting” and more genuine “partnerships”, which have emerged through the discussions and research for this paper.

### Box 3: Good deals - bad deals

In 2007, the Global Humanitarian Platform endorsed a set of “Principles of Partnership” (PoP) in order to enhance the effectiveness of humanitarian response and to emphasize local capacity as an integral part in the humanitarian sphere. The PoP has a strong focus on equality, transparency, responsibility, and complementarity.<sup>64</sup> However, what is understood by “partnership” is not clearly defined in the POP. This has resulted in the terminology “being applied to any form of collaboration”.<sup>65</sup> For the purpose of this paper, the main criteria employed to distinguish between “subcontracting” and “partnership” is the degree to which a local/national actor is actually involved with, and influences, the assessment of needs and the subsequent design, planning and decision making relevant to a particular project. The other criteria considered is the extent to which a local/national actor is paid a meaningful overhead and offered elements of capacity building as part of the agreement – in contrast to only being compensated for actual direct costs associated with the particular activities.

Figure 11 below illustrates how one large INGO-led operation at the Turkey – Syria border works.<sup>66</sup> The INGO contracts a considerable number of small Syrian NGO/CBOs to distribute a pre-defined “Food and NFI kit” in specific locations. The Syrian organisations receive USD 2 per kit distributed. The INGO does all procurement and primary transport itself. The Syrian organisations identify beneficiaries, organise and manage the distribution, while the INGO carries out quality assurance, monitoring and evaluation through its own (Syrian) staff. Senior INGO staff associated with this project identified this kind of cooperative relationship as “partnership”. However the same staff also emphasised that, “*we keep a tight grip on them*”.

In this example, 1% of the total expenditure of the INGO is transferred as a cash component to the Syrian organisations as part of this collaboration. The Syrian groups have bases inside Syria - often in some of the most dangerous and hard-to-access parts of the country. Their distribution staff is paid a maximum of USD 100 per month. Among the reasons for choosing this particular arrangement, the INGO in question highlighted that it made it possible to work with many small CBOs rather than a few big ones. The fees involved were deliberately set so low that “*it did not invite people and organisations primarily motivated by money*”. Other international actors emphasize that such models limit the risk of corruption and of feeding into the “war economy” as well as protecting principles of “voluntarism” by giving preference to small community-based Syrian groups rather than just favouring a few large Syrian NGOs.

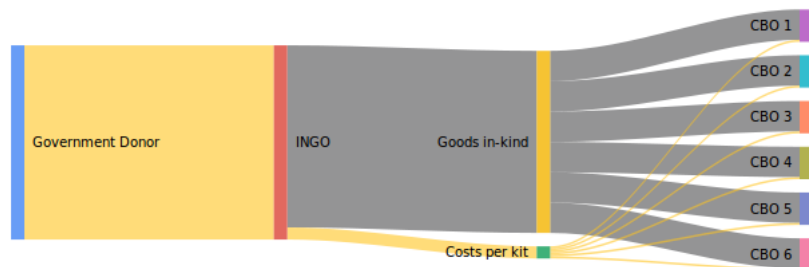


Figure 11: Syrian CBOs as subcontractors

Local perspectives on this kind of arrangement are different, As explained by the head of one Syrian NGO: “*We have USD 2 (2 per basket) and we have to deliver door to door, pay for the storehouse, storekeeper, and the team in the field. Some big INGOs just use us as a cheap subcontractor*”. In contrast, he went on to explain how partnering with another INGO had enabled it to acquire both hardware, software and the training required to deliver the rather demanding financial accounting and reporting associated with handling grants from INGOs and UN agencies.

Several Syrian NGOs interviewed accept partnerships with UN agencies and INGOs even when denied payment of overhead or support costs. Some even accept contracts and partnerships where INGOs or UN agencies only provide in-kind goods but cannot - or will not - cover associated transportation and distribution costs. Still, these Syrian NGOs highlighted that it is first and foremost essential to assist people in need inside Syria. Another reason mentioned for accepting such “deals” was that any partnership with UN agencies and INGOs would help them profile their work and their name and therefore make it easier to attract more grants.

Other local NGOs stated that in the first years, they did not even know that some local actors included overheads and support costs in their budgets and applications – and that neither UN agencies nor INGOs had ever informed them about

this option. As one NGO leader explained it, *“all the other organizations were expanding and had a lot of money at their disposal and we did not even know where to take the money to pay the electricity bill for our office. We had no idea that there is such a thing as overheads, no one ever told us...”*

Different donors, UN agencies and INGOs have different practises when it comes to partnerships, subcontracting and the associated financial issues of overhead and support costs. Some have changed their approach over time as well. In order to start cross-border operations quickly, WFP began providing INGOs (some of which then subsequently contracted Syrian NGOs for delivery) with food intended for the cross-border responses in July 2014. As this was seen as a trial run, and despite the difficulties and risks involved in the transport and eventual distribution inside a war zone, WFP did not offer cost coverage of these aspects, which the involved INGOs accepted at the time. Towards the end of 2014, when it was clear cross-border operations were essential and viable, WFP began paying their implementing partners for costs associated with transport and distributions. On average WFP’s partners, working across the border received a “compensation” of USD 4.85 per metric ton distributed inside Syria. In 2015, this was increased to USD 78-90 per metric ton.

Several Syrian NGOs similarly reported that negotiating overheads and full cost coverage with other UN agencies had been extremely difficult and often did not result in a contractual arrangement they found fair. One Syrian NGO recounted how, while negotiating a partnership agreement, they had simply been told: *“So you want overheads? Then you have to open an office in Ankara”*. Another large Syrian NGO explained how, *“We did not receive 7% overhead but only 4% overhead on one particular grant. However, most UN and INGOs do not pay us a penny of the overhead. UN and INGOs focus only on implementation but they do not give overhead cost that allow Syrian NGOs to grow.”* On the other hand, Syrian NGO’s mentioned the UNFPA and a few INGOs as examples of “good practise”. UNFPA was mentioned in particular as it not only privileges relationships with local actors in policy but also in practice, not least through better cost coverage including overheads.<sup>67</sup> Or as one Syrian NGO summed it up: *“UNFPA is faster, flexible, and very active”*.<sup>68</sup>

UN agencies and INGO’s have repeatedly been criticised for how their partnerships and subcontracting arrangements do not allow for appropriate overheads and support cost coverage and how these arrangements do not allow local actors to be properly involved in design, planning and decision-making.<sup>69</sup> In response, headquarter level policies of many UN agencies and INGO’s have evolved over the years to acknowledge the importance of local actors and do – in principle – leave space for better, fairer and more equal partnerships. Judging by the experiences shared by Syrian NGOs, bar a few exceptions, such improvements in institutional policies still have to manifest themselves in practise.

The issues and challenges related to partnerships and other sorts of contractual arrangements between Syrian and international actors are complex and obviously remain sensitive and difficult to get right. Still, one Syrian NGO leader summed up the discussion in a manner most actors probably could, at least in principle, agree with when she said: *“It the end, Syrians are the ones who risk their lives and operate inside Syria and implement the work. We want real partnerships and we need to complement each other rather than competing with each other.”*<sup>70</sup>

## 6 Trust and control

Arriving with little or no prior knowledge and contacts among Syrian NGOs, donors, UN agencies and INGOs are faced with a difficult task as they establish and expand their cooperation with local actors working in areas where international staff has no or very little access. What information can you trust? Which individuals can you rely on? Who can you entrust very considerable amounts of money to? Will a given, but hitherto unknown, local NGO be able to implement principled and well-managed humanitarian action? Will it be able to report required? Who may just be in it for quick economic gain or who may turn out to be associated with a particular political, armed or religious group?<sup>71</sup>

Such questions are relevant to any donor, UN agency or INGO working in humanitarian crises across the globe. But given the lack of access and the extremely polarised and militarised realities of Syria, such questions become even more pertinent here than in many other crises. The multitude of local and national actors is an important asset for the humanitarian response. But it does not make establishing an overview of the many actors and their capabilities any easier. By 2015, OCHA Turkey had mapped 110 Syrian NGOs and groups that are, or could be, integrated into the UN-led coordination system and could apply for the HPF.<sup>72</sup> Syrian NGO staff estimated that there may have been about 800 Syrian NGOs and CBOs by 2015.<sup>73</sup>

In an attempt to address and manage the risks of doing harm by teaming up with the wrong local actors, large donors, UN agencies and INGO’s have individually developed a set of partner assessment tools, which they employ to vet potential local and national collaborators and partners.

While such a practise may be understandable from a donor, UN and INGO perspective, unfortunately, there appears to be little coordination or standardised approaches to such partner assessments *between* the various international actors. Accordingly, Syrian NGO's complain that not only do such assessments take a long time, they also have to undergo them time and time again whenever they approach a new donor or international agency. *"We have to be assessed and audited by each and every UN and INGO. Each time, we use a lot of time assisting them to check if our budgets and everything else meet their specific requirements. So far, we have had to go through 17 such different assessments"*, as one Syrian NGO leader explained it.<sup>74</sup>

The High-Level Panel on Humanitarian Financing (HLPHF)<sup>75</sup> has suggested that, "if a national NGO has undergone a rigorous assessment and been pre-certified by an international NGO or agency, there is no need for others to conduct repeated screening of the same national NGO. Also, an accurate tool listing these NGOs by their expertise and capacity would enable potential partners to quickly select their implementing partners. At the onset of emergencies, having such information available would greatly save scarce resources and time."<sup>76</sup>

Another approach to managing the risks associated with working in partnerships with local partners is to start with small pilot projects involving very little funding and diminutive or no overheads or support costs. Depending on the outcome of such pilot projects, grants may then increase considerably in size, speed and reach – and so may the Syrian NGO's ability to claim reasonable overheads or support costs. As explained earlier, OCHA HPF use a system of "risk assessments" to determine the ceiling of any one grant to its different grantees. Syrian NGO's gave several examples of how INGOs had "tested" them with very small initial projects with no overhead or other support costs coverage before gradually moving on to the much bigger grants and opening up to covering support costs or a percentage-based overhead.

While such cautionary processes may appear tedious and unnecessarily slow in the eyes of a Syrian NGO dedicated to urgently support people in desperate need, from a wider humanitarian perspective they could find their basic justification in terms of safeguarding humanitarian principles, accountability and "do no harm" (or "do less harm") perspectives. Several INGOs interviewed described that they experienced specific and higher than usual accountability and reporting risks associated with supporting the cross-border response. <sup>77</sup> Given the lack of direct access and the difficulties of independent monitoring, risks highlighted including not receiving proper documentation (original invoices, stamps, and financial transfer documentation). Such risks are accentuated by the lack of formal banking systems in parts of Syria. Similarly UN and INGOs repeatedly stressed the fear and the risk that their assistance would end up in the hands of the various fighting groups inside Syria.

Trust usually cuts both ways and the Syria cross-border response is no exception. As much as UN agencies and INGOs struggle with whom to trust among the Syrian NGOs and CBOs (and how to justify this to donors and HQs), Syrian actors expressed serious issues around trust and distrust with particular UN agencies or INGOs which are also present in government-controlled parts of Syria. UN agency staff in southern Turkey work on the same appeals and country plans as their colleagues sitting in government-controlled Damascus. Despite repeated assurances from senior UN staff that no sensitive information<sup>78</sup> is shared – willingly or unwillingly – with the Syrian government, Syrian NGOs engaged with cross-border operations remain sceptical and reluctant to take such guarantees for granted<sup>79</sup>. One Syrian aid worker expressed his distrust of the UN, when he asked, *"How can we fully trust them? The UN agencies have the names of their partners in the (computer) system and they operate in Damascus; so the Syrian regime can easily get access to this information."*<sup>80</sup>

Such scepticism by Syrian actors toward the UN has manifested itself on a number of occasions. OCHA encountered this when it first tried to establish itself in southern Turkey. Several Syrian NGOs also reported how they see the UN (including OCHA) allow needs assessments and response plans be manipulated by the Syrian government. This was expressed clearly in a January 2016 open letter to the Head of OCHA, Stephen O'Brien, when 112 activists working and living in besieged areas inside Syria among other wrote: *"By allowing the regime to veto aid to civilians in areas outside its control, you have allowed the UN to become a political tool of the war. Aid should go to those who need it most, without regard to politics. This is why people here think the siege is as much by the UN as it is by the regime. Mr O'Brien, your colleagues in Damascus are either too close to the regime or too scared of having their visas revoked by the same powers that are besieging us."*<sup>81</sup> Stephen O'Brien responded a few days later explaining among other that, *"I can assure you that the UN is neither too close to any party nor acting in such a way to encourage the use of siege tactics."*<sup>82</sup>

The scepticism of Syrian actors is not only reserved for the UN. As the leader of one large Syrian NGO explained during a lengthy interview: *"We do not punch them (UN and INGOs) in the face - we poke them in the stomach"*. Summing up his views of INGO attitudes toward local actors, he noted: *"The lens of the INGOs is - take and deliver versus real partnership"*.<sup>83</sup> As observed and documented elsewhere, partnership takes time, effort, commitment and resources to nurture and maintain them.<sup>84</sup>

Interviews with both Syrian and international aid workers also stressed another “old truth”: Partnership, coordination and trust all depend to a large extent on the personal relationships between individuals within the different structures. Personal relationships can facilitate the trust required to do the work – or it may hinder it. One Syrian aid worker summed up his experiences with internationals like this, *“We have seen many INGOs country directors here, who only seem to be in it for the position, the benefits – and really, they could not care less. Partnership depends very much on the personnel of the international staff involved – are they personally interested and involved, and do they have sensitivity and awareness of the context required.”*<sup>85</sup>

## 7 Capacity: Building it - eroding it

Developing the modalities and capacities for Syrian and international actors to work together in the Turkey – Syria cross-border response has been a steep learning curve - and often a difficult process for all involved. Several Syrian NGOs described what is often referred to as capacity building as a top-down exercise where international actors through training and workshops more or less openly impose their standards, values and ways of working on Syrian actors.

Syrian NGO staff repeatedly expressed their scepticism towards what some described as large pre-tailored and “fashionable” workshops on, for instance, transitional justice, gender, psychosocial support, NGO management and project proposal development. The founder of one Syrian NGO mockingly noted how *“there was a workshop on transitional justice in Aleppo almost every second day back in 2012”*. Commenting on this top-down approach to capacity building, another senior Syrian aid worker stated that, *“we have become over-allergic towards the term “capacity building” and what it entails of the plethora of training workshops.”*<sup>86</sup> Some complained about how to prioritize since they did not have the time, capacity and resources to attend or send staff to all the workshops they were expected to attend.

Syrian NGOs interviewed readily acknowledged the need to increase their skills and capacities in a range of specific areas. For no other reason, they also know that sooner or later donors and INGOs will shift their focus to other conflicts and crises. Hence, it is important for Syrian NGOs to learn and fully master the language, values and practises of the humanitarian system as well as more long-term developmental approaches.

Reflecting on what he understood as real partnership and capacity building, one Syrian NGO leader said: *“Real partnership is achieved when international actors really invest in you (Syrian NGO), transfer the knowledge, and increase your capacity.”*<sup>87</sup> Several Syrian NGOs stressed that, rather than the large standardised training and workshop events often rolled out by UN agencies and INGOs, what really worked for them was a much more demand-driven and user-tailored approach. As one Syrian NGO leader put it: *“One of the best training we have received was when we were part of the designing and preparations; the training was tailored to our organization’s specific needs and we even had our say in choosing the trainer”*.<sup>88</sup>

Another Syrian NGO-leader stressed a similar observation, when she explained how: *The best capacity building we have received was when an INGO partner, working with us in doing the financial management and reporting on a joint project, supported us with both the program itself, computers, protection system, on the job training and paid for a certified Turkish accountant. The cost of all of this was of course high for the partner (INGO) - but this approach really strengthened our capacity and our ability to apply for more grants in the future.*<sup>89</sup> Generally speaking, Syrian NGOs identified one-on-one meetings, on-the-job training, mentoring and coaching as the most effective means to build capacity. Several suggested that having outside “experts” seconded to work with them for extended periods of time was also a very useful approach.

From the other perspective, several international actors recognized how working with Syrian NGOs added value to their own understanding and work. *“We can learn lessons from the Syrian NGOs. Sometimes I want to send my staff to learn from them because they can give us expertise on livelihood for example,”*<sup>90</sup> as one senior INGO staff explained. *“Capacity building is a big investment and it is not only about money; it takes time and attention,”*<sup>91</sup> another head of an INGO reflected.

Several international actors interviewed for this study explained that over time Syrian NGOs have made significant improvement, for instance, in the quality of the project proposals they develop and submit to international actors. As one UN agency staff expressed it, *“the capacity of Syrian NGOs has developed a lot. They pushed themselves and made the efforts to do things and identify strengths and weaknesses. They are outspoken.”*

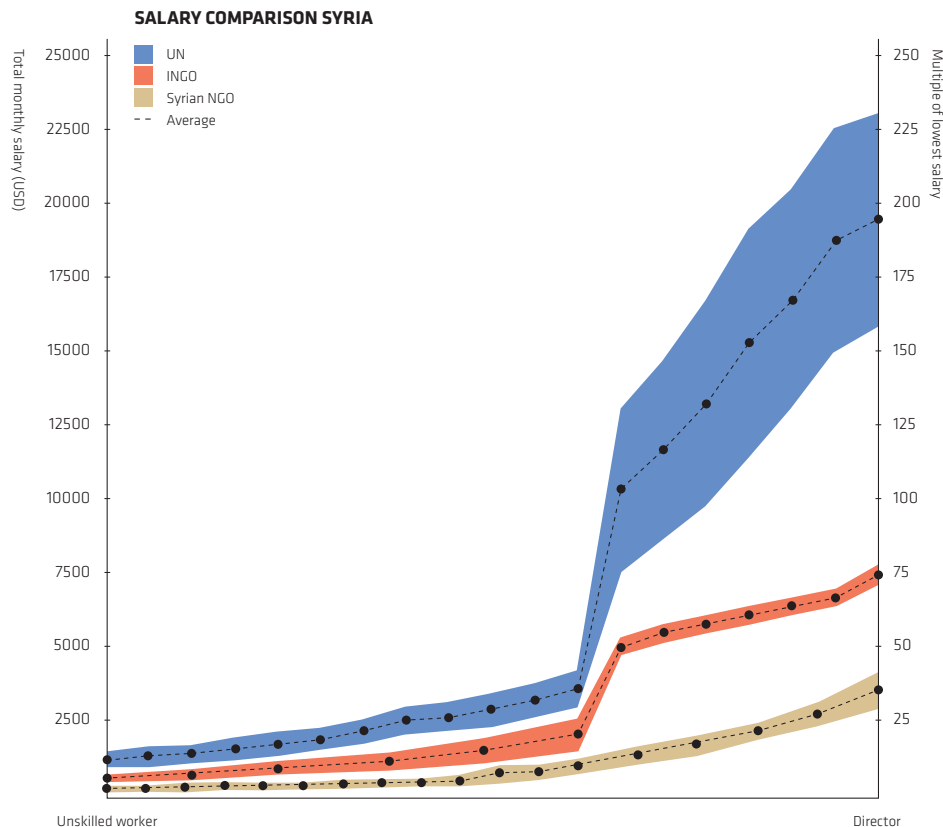
Some Syrian NGOs, on the other hand, still find that international actors have done little to accommodate their needs and the particular demands the cross-border response presents to the implementing local NGOs. A very frequent complaint by Syrian NGOs is that the level of project and budget detail required by donors and international agencies is often unrealistic. Coupled with a very lengthy application and approval process, this leads to continued frustrations. As the leader of a Syrian NGO recounted: *We ended up spending nine months preparing, writing, rewriting, submitting and re-submitting a proposal for a*

project that was intended to last eight-month. In the end, we were only left with two months to implement the activities and because of that, we could not manage to spend all the funds within that time.<sup>92</sup>

Flexibility, when it comes to being able to adjust project activities and budget lines in response to a volatile and ever-changing environment was another frequent concern among Syrian NGOs interviewed. US donors and agencies were, generally speaking, found to be less flexible to adapt and accept changes to a project or budget. Where Gulf donors were found to be more flexible and accommodating to changes that occur when plans meet local realities.

When, for example, the price of fuel increased from USD 0.50 to USD 5 because of unforeseeable military developments in a besieged area, a Syrian NGO found it difficult to convince the donor (in this case an international NGO) to allow it to make the needed changes and adjustments to the budget. Without such changes, as the head of the Syrian NGO put it: “we would have consumed all our resources, if we continued with this price for six months and if we were not allowed to make the adjustments needed.. UN staff is not unaware of the lack of flexibility in their processes. A senior UN staff offered this characteristic: “We are so blinded with the paperwork, that is why we cannot deliver immediately in emergencies; we are not the simplest bureaucracy.”

Several Syrian NGOs also referred to UN agencies and OCHA’s HPF as difficult and inflexible. “The UN has very heavy boxes and systems and the UN system does not fit with us. The HPF is the most un-flexible grant”, one Syrian NGO complained. It understandably contributes to a sense of unfairness, when Syrian NGO’s see what they perceive to be a double standard. For example, Syrian NGOs have their budget for necessary computers limited to just a few hundred dollars, while UN agencies spend more than a million dollars on IT equipment.<sup>93</sup>



**Figure 12: Salary comparison** Figure 12 displays available information on salaries for staff engaged in the humanitarian response in Syria. The range represented spans the highest paid expatriate UN country director (in the range of USD 15 000 - 23 000 per month) to the lowest paid Syrian NGO cleaner or driver (approximately 100 USD per month).

Figure 12<sup>94</sup> illustrates a frequent concern intimately linked to capacity building efforts by local NGOs. Due to the higher salaries paid by UN agencies, it is hard for local and national actors to hold on to their qualified staff. Along with Annex 8, the figure shows how a senior officer working for an NGO (likely to be an local NGO) with the lowest salary would increase his/her monthly pay check by more than five times if he or she transferred to the NGO (likely to be an UN agency/INGO) with the highest salary. The issue of large salary differences between local and international NGOs/agencies

have a direct negative impact on capacity and capacity building for local organisations – not least when it comes to crucial staff positions such as project and finance staff. Continuously building the capacity of their staff, just to see them leave for better-paid positions with INGO's and UN agencies (their so-called partners) is an uphill battle for local actors. One that continues to keep them locked into an 'underdog' position vis-à-vis international actors. This kind of continuous "brain drain" is by no means unique to the Syria response but rather a worldwide phenomenon as identified by the "Charter for Change" initiative.<sup>95</sup>

*"INGOs keep hiring our staff and they do not even ask us for our references on the hired employees. We just lost two of our experienced staff to INGOs, as the head of one Syrian NGO explained. In the same vein, another Syrian NGO added: "INGOs do not do the work but they take a lot of overhead and many UN and INGOs steal the steal Syrians from local NGOs. This approach is very common and create dissatisfaction between INGOs and SNGOs". A senior staff with an INGO explained why he found Syrian staff so indispensable: "We rely on Syrians in the office; they have connections in the areas, we are operating. They are very committed and very valuable, they communicate and have conversations on-call 24/7 in case anything happens".*

Syrian NGOs and INGOs are at the same time aware that raising salaries too high inside Syria may adversely impact local economies, expose their employees to jealousy and danger, as well as create conflicts among the different actors. *"The maximum salary we pay inside Syria USD 250 and it is huge money inside. It will be dangerous for the staff and it would look like we were rich and could throw money around like that."*<sup>96</sup> Differences in salary levels within the same organisation but between staff based in Turkey and those working inside Syria remain another dilemma for INGO's and NGO working cross-border.

Overall, figure 12 does indicate some rather stark differences and (in-)equality issues when comparing salaries among "humanitarians" working within the Syria response. Despite the fact that humanitarian agencies usually present and understand themselves (with considerable emphasis and pride) as "non-profit", the relative differences in salaries between international and nationals and between the highest and the lowest paid staff appear to match those of many large transnational "for-profit" corporations.<sup>97</sup>

Such high salary differences also raise complicated ethical, philosophical and cost-efficiency questions. Large salary differences do also contribute significantly to a sense of disconnect between internationals and Syrians supposedly working towards the same humanitarian objectives and purpose. In many cases, very large differences are found even within the same organisation. *"The discrimination between expats and Syrian staff is very ugly. They are paid very high salaries, in addition to accommodation, flights, medical insurance and many other benefits, We do not have any of that,"* as a Syrian, employed by an INGO, explained it.

## 8 Conclusion

The ODI HPG's April 2016 report "Time to let go" argues that, "despite evidence that local actors and organisations are driving response in many areas, the formal humanitarian system has failed to connect meaningfully with national and local institutions and groups".<sup>98</sup> The present analysis of funding flows and the contractual modalities in the Syria humanitarian response illustrates many of these claims with concrete and recent examples.

Analysing the overall funding flows to Syria in 2014, it is striking how Syrian aid groups since 2012 and until today continue to raise very substantial funds primarily from fellow Syrians. Equally noticeable is the continued flow of direct remittances from Syrians abroad to family and friends at home. Despite all the difficulties arising from war, conflict and the sanctions regimes, remittances continue to find their way into Syria and appear to be an absolutely vital (even if unknown and poorly understood) source of survival for many. Neither remittances nor the diaspora-based contributions are systematically tracked or verifiable from any central authority or source. Still, based on all available information, it seems likely that funding from the diaspora was in excess of USD 100 million in 2014. The latest World Bank data (2010) on remittances into Syria reported a total of USD 1.6 billion. Recent interviews with senders outside and receivers of remittances inside Syria confirm that remittances continue at a very substantial level in both government- and opposition-controlled parts of Syria. A recent study suggests that remittances from friends and family outside of Syria are the main source of income for 67% of the communities investigated across the country. If nothing else, these indicative values serve to underscore the role of remittances for everyday survival inside Syria. Given their importance and likely magnitude, remittances remain surprisingly poorly understood by the wider humanitarian enterprise.

More than 70% of the overall recorded international humanitarian assistance to Syria in 2014 came from just five large donors. Listed in accordance with the size of their contributions, they were the US, the Kuwaiti-based International Islamic Charity Organisation (IICO), the European Commission, the UK and Germany. Just five UN agencies (WFP, UNHCR,

UNWRA, UNICEF and WHO) were reported to have received about 50% of the known official humanitarian assistance to Syria in 2014. A detailed study of WFP, UNHCR and UNICEF showed that, while these agencies spent between 12 and 37% of funds received on costs related to their own HQ, program and support costs, between 2 and 18% of their funding in 2014 was provided to INGOs and Syrian partners in exchange for services.

In 2014, Syrian humanitarian actors are only known to have received USD 1.5 million directly from foreign government donors – along with about USD 5 million via OCHA-managed pooled funds. In total, this amounts to just 0.3% of the USD 2.1 billion total first level (direct) funding available for the Syria response in 2014. In 2015, the direct funding to Syrian actors grew to about USD 20 million in a year where the total funding was reported to be USD 2.3 billion (or 0.9%). Specifically, funding through OCHA-managed pooled funds grew significantly to about USD 19 million for the HPF in Turkey and USD 2.5 million for the ERF in Syria. Concerning second level (indirect) funding, this research estimates that in 2014 about USD 140 – 180 million was channelled from international actors (UN agencies, ICRC, IFRC members and INGOs) to Syrian aid groups in payment for their services either as partners or subcontractors.<sup>99</sup> Using available data, accounting for 50% (USD 1.1 billion) of the known total funding for Syria in 2014, approximately 9% of this funding was made available as direct or indirect cash grants to Syrian humanitarian actors. In the same year, Syrian humanitarian actors were responsible for the actual implementation of a significant majority (estimated at 75%) of all official humanitarian assistance to Syria.

The humanitarian financing system with its first and second (in some cases even third and fourth) level receivers provides the first level receiver (usually UN or INGO) a proper overhead and full cost coverage of relevant expenses throughout its institutional hierarchy. The second level recipient (often a local/national actor) is, almost without exception, not entitled to the same level of cost coverage. In several of the specific agreements and contracts analysed, local actors were not allowed to include overheads. In many cases, contracts and the associated funding did not cover the actual costs associated with the activities local actors were contracted to undertake. In such cases, the Syrian actors had to cover such expenses from other sources and/or rely significantly on voluntary work and services. The Syrian responders did appreciate the second level funding they received. But many stressed how such subcontracting or partnership arrangements leave the evolving local and national actors with little or no opportunity to develop into more competent organisations.

The interviews with actors engaged in cross-border responses did identify examples of subcontracting terms and conditions not unlike those found in the for-profit sector. Some of the financial and contractual agreements between international and local actors resemble the kind of business deal where international companies possess the know-how, “owns” the design, and controls access to investors and markets, while local “business partners” deliver cheap labour and low production costs – even if this is not the intent of the UN/INGO in question.

As discussed in Sections 4, 5, 6 and 7, the modalities employed for channelling funding from the original large donors through international aid groups and on to the Syrian aid groups may be intended, or perceived, to ensure quality, upward accountability and top down control. At the same time, many Syrian aid workers interviewed perceive these very modalities as benefitting international agencies (and their staff), slowing down – or outright hampering – their work, and in some cases blocking their ability to develop into better and more professional aid responders.

International and national aid workers found that the cooperation between international and national/local actors in the cross-border response has evolved positively over time. Syrian, as well as several international, aid workers, spoke of how fast Syrian activist groups emerged in response to growing humanitarian needs and how quickly many of these groups evolved into larger, structured and capable NGOs. Conducive factors included contractual arrangements, which allowed for sufficient overheads and other real cost coverage for Syrian NGOs. Equally if not more importantly, capacity building efforts tailored to needs identified by local organisations themselves were repeatedly cited as examples of “good practise”. The more generic workshops designed and determined by international actors were less favoured by the Syrian NGOs.

Significant differences in salary levels between local and international staff and between UN agencies, INGOs and local NGOs were identified as obstacles to greater trust and collaboration. Extreme salary differences (more than 15 fold difference between lowest and highest paid employee within one agency) may be the norm in highly competitive for-profit sectors, but appear surprising and hypocritical in a “humanitarian” sector, which prides itself on upholding rights and non-discriminatory values. Furthermore such discrepancies were found to undermine the capacities of local organisations as qualified staff leaves for international organisations.

Overall, while the available data is scarce and inconsistent, hampering attempts to track and analyse humanitarian funding flows into Syria, it remains clear that national and local humanitarian actors were ultimately responsible for the implemen-

tation of large majority of assistance inside Syria in 2014. It is equally evident that Syrian actor's share of international humanitarian funding in no way matches their role in the actual delivery of assistance.

ODI HPG's "Time to let go" paper argues that, "The (humanitarian) sector's power dynamics, culture, financing and incentive structures create compelling reasons to remain closed and centralised and averse to innovation, learning and transformation". This analysis of funding flows to Syria illustrates that the global humanitarian enterprise can no longer escape addressing in very tangible ways issues of funding and financing to national and local actors. Money - and access to it - is power. If local and national actors are to have working conditions, which match their documented importance in the actual delivery and implementation of life saving assistance and protection, their access to funding and actual cost coverage needs to dramatically increase.

Humanitarian literature and policies are already rich in recommendations, which stress the importance of national and local actors in humanitarian crisis response and call for changes. Recommendations are easy to make - and obviously much harder to implement. Instead of proposing more recommendations this paper concludes by referring to existing recommendations and commitments from the HLPHF and the Charter4Change (see box 4). If implemented these recommendations could promote local agency and in tangible ways contribute to shifting humanitarian power dynamics to favour and invest in local actors and their capacity - an investment urgently needed if the humanitarian community is to respond collectively to the growing number of people affected by complex and natural disasters.

#### Box 4: Selected recommendation from HLPHF and Charter4Change

From the HLPHF 2016 "Too important to fail" report:

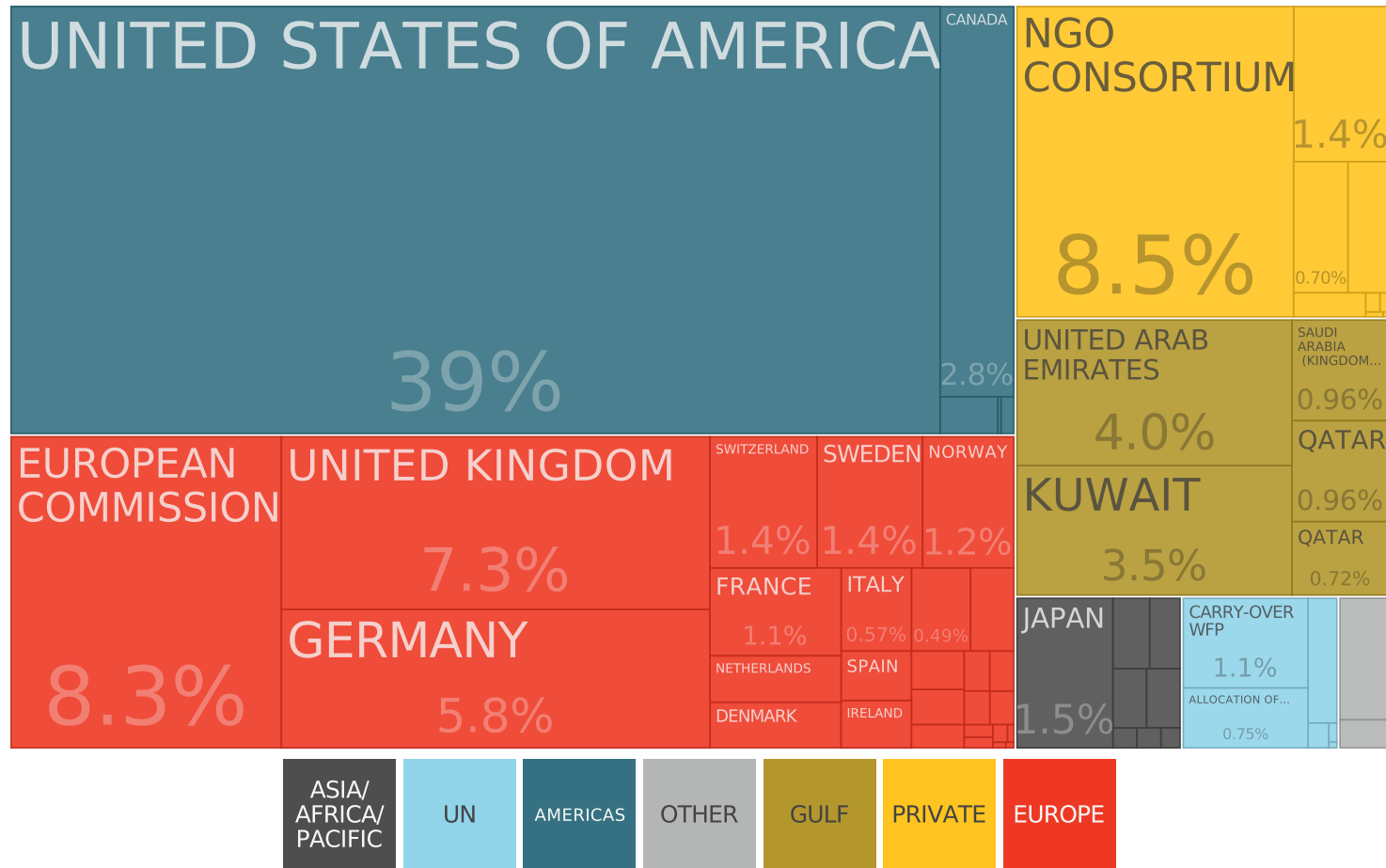
- For money transfer agencies to lower or altogether waive charges for remittances in times of crisis
- More financial transparency (so that, as another part of the report states, everyone can "follow the money" on its journey from donor to recipient)
- More support and funding tools to national first responders
- A shared approach to partners assessments would contribute to an improved response time by reducing duplication
- The panel recognises and supports solid commitments such as those outlined in the "Charter for Change"

From the 2015 Charter for Change commitments to be implemented by signatories before May, 2018:

- Increase direct funding to southern-based NGOs for humanitarian action
- Reaffirm the (2007) Principles of Partnership
- Increase transparency around resource transfers to southern-based national and local NGOs
- Stop undermining local capacity
- Emphasise the importance of national actors
- Address subcontracting
- Robust organisational support and capacity strengthening
- Communication to the media and the public about partners

A.1 Donors

Donors Syria 2014  
TOTAL: 2.08B



26

Figure 13: Donors of Syria Response Shows all the known donors of humanitarian funding going to Syria in 2014. Donors are categorized as private, governmental, UN donors and others. Governmental donors are divided into different region, Americas Europe, Gulf, Asia/Africa/Pacific (which includes data on all governmental donors from Pacific, Africa and Asia, except Gulf countries). Source: OCHA FTS

## A.2 Methodology - Breaking down humanitarian spending

### Box 5: Breaking down humanitarian spending

Based on the idea of considering the full cost of a humanitarian operation of a particular organisation, its total expenditure is considered and divided into non-country expenditure and country expenditure. Based on the relative size of the country program the relevant share of the non-country expenditure is considered and henceforth referred to as HQ support cost (often called overhead costs or indirect support cost). These HQ support cost include costs of regional offices, headquarters, global expenses such as fund-raising, global management, research, advocacy, media and public relation etc. all of which cannot be and/ or are not ascribed to expenses of a particular country program. Expenses of a humanitarian agency are therefore either expenditures for HQ support or country expenditures and the sum of all the country expenditures and the HQ support costs makes up the total expenditure of that particular agency's country program. This approach ensures that there are no hidden costs. Note that HQ support costs are usually a fixed percentage of a country's operational costs, however UNICEF and UNHCR also use other funds to cover additional HQ expenditures.

Once the percentage of the **HQ support** cost is calculated, the country program expenditures are divided into several categories, as depicted in figure 14: One category for **procurement of goods and services** that go directly to the end-user such as NFI, food and expenses for WASH projects. In addition, **logistics costs** are incurred, for the delivery and transportation of goods. Another category captures transfers to **implementing partners**, which can include cost they incur for distribution of relief items, running their offices etc and costs for partner procurement. Expenditures for salaries, IT equipment and communications, office rent, printing etc. are categorized as **program and support cost**. In some cases it is difficult to distinguish whether procurement should be ascribed to the end-user distributable procurement or to program and support cost. However, these uncertain cases are only minor and have limited impact on the final outcome of the calculations. While data on expenses presented in the annual reports of the various agencies and organisations are done rather differently and often less-than-fully-transparent ways, this way of categorizing and dividing expenses ensures that the analysis can be applied to different organization.

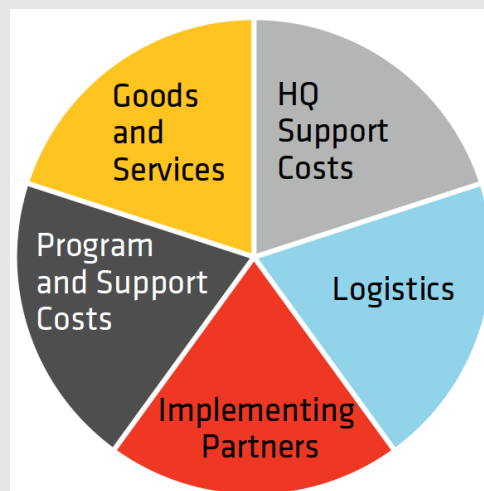
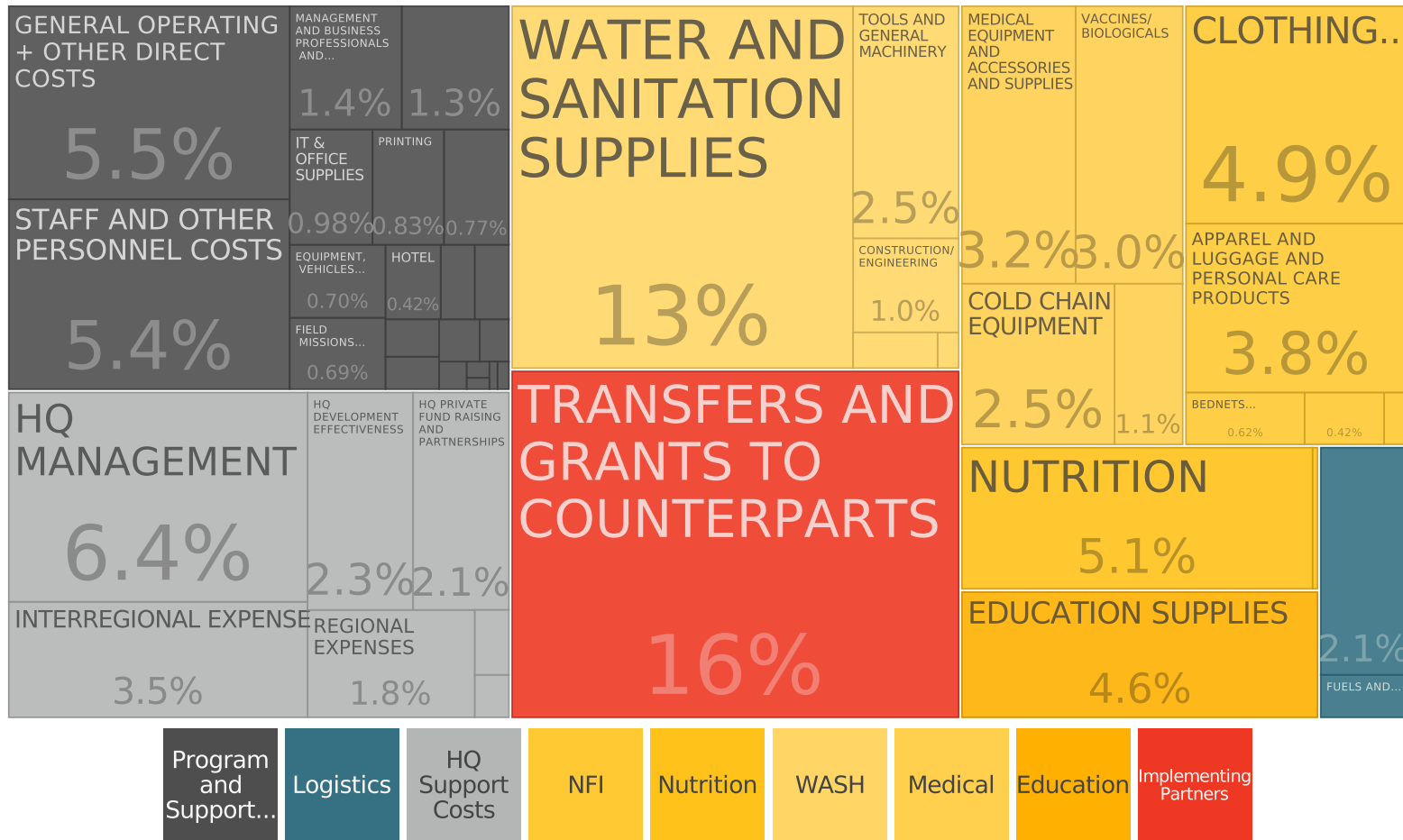


Figure 14: Cost break down.

### A.3 UNICEF expenditure

UNICEF Utilization of Funding Syria 2014  
 125M in-country, 24M relevant share of HQ, regional, interregional cost  
 TOTAL: 149M



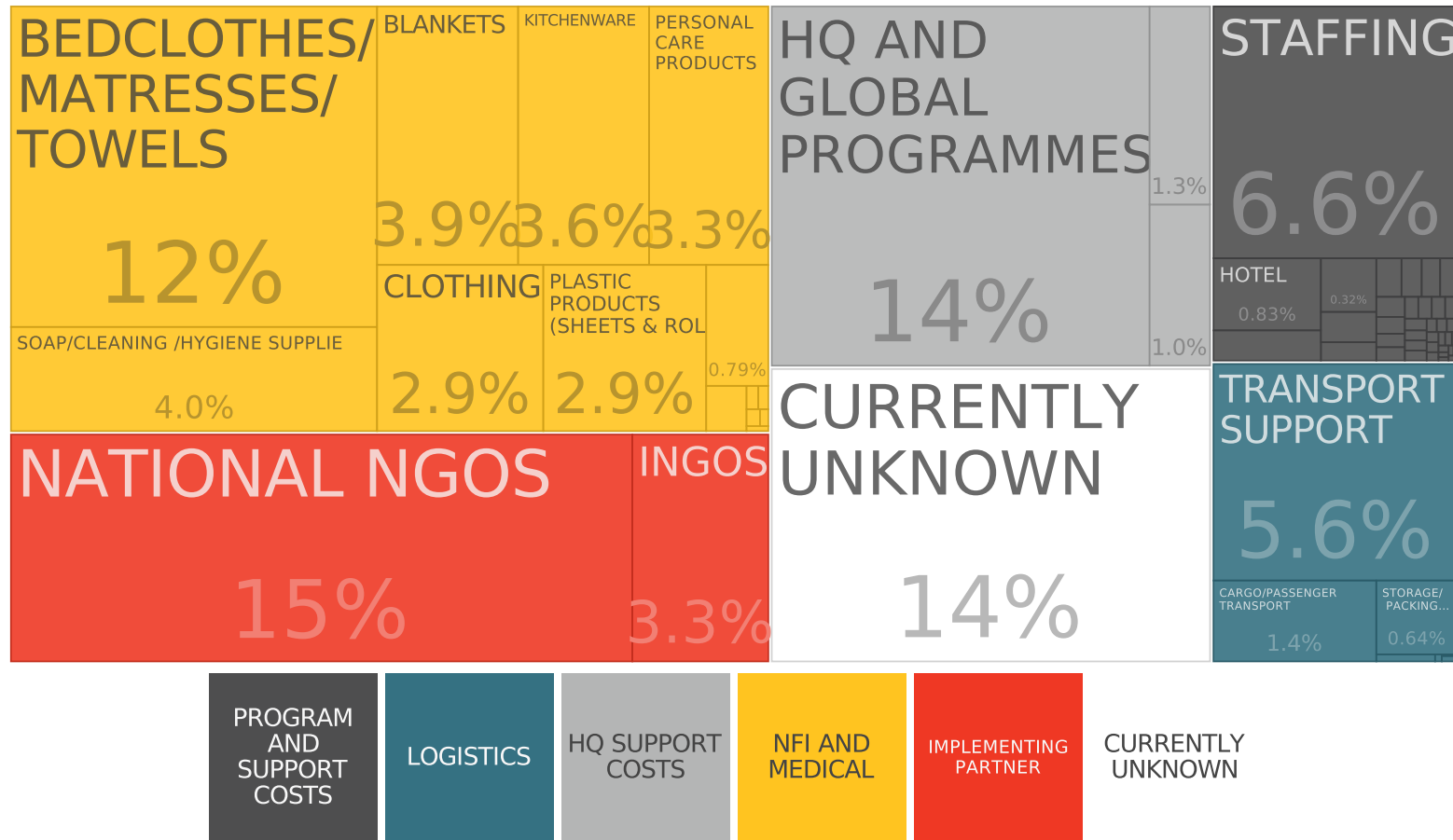
28

Sources: UNOPS: ASR 2014; UNICEF: Supply Division, Annual Report 2014, Regional Office Amman

Figure 15: UNICEF's utilization of funding. Shows break down of how UNICEF used its available funding in 2014

A.4 UNHCR expenditure

UNHCR expenditure Syria 2014  
 205M in-country, 41M relevant share of HQ and regional cost  
 TOTAL: 246M



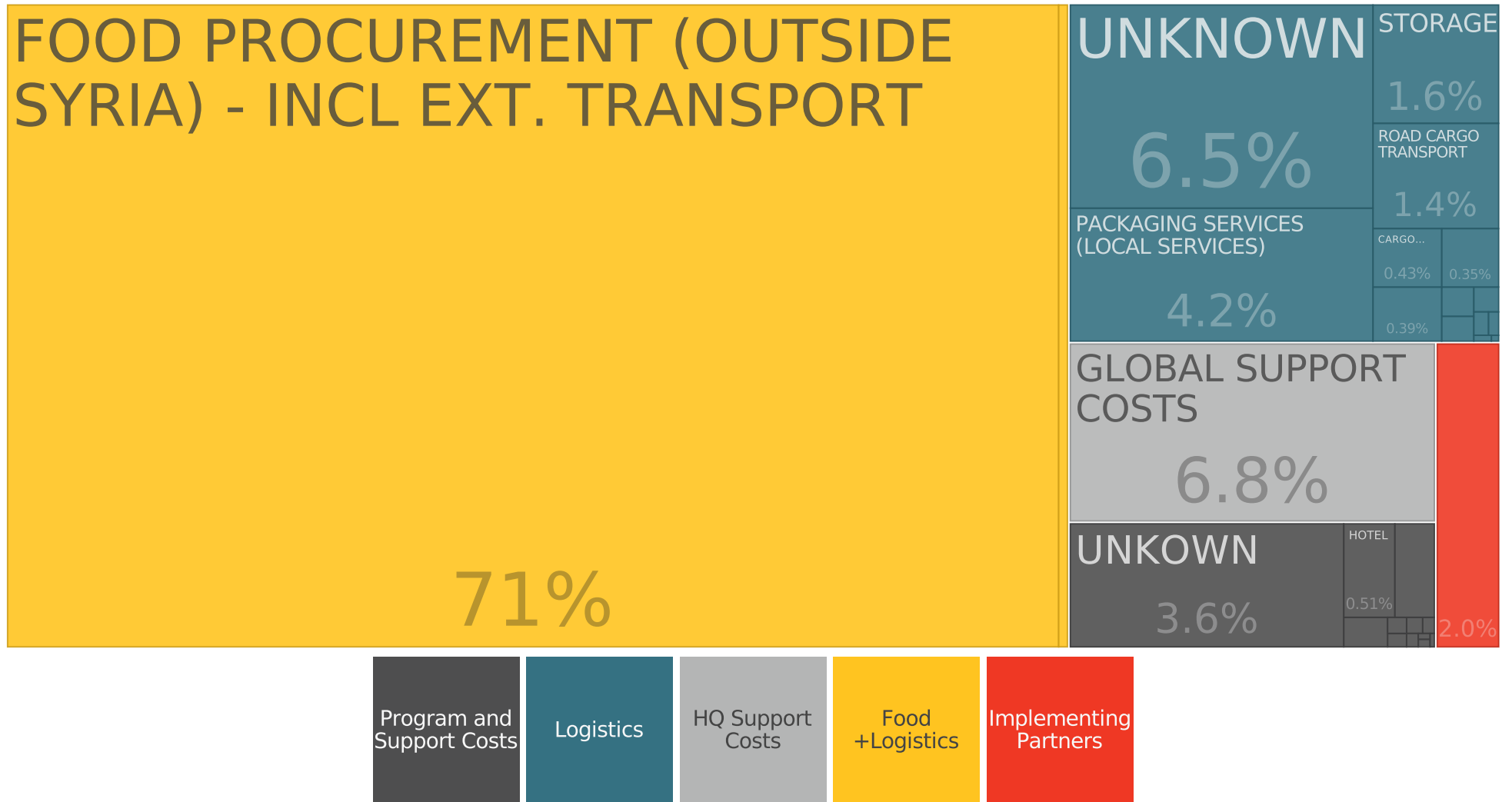
Sources: UNOPS ASR, UNHCR Syria, UNHCR Procurement Service, reporting.unhcr.org

Figure 16: UNHCR's expenditure breakdown. Shows overall UNHCR's expenditure in 2014, including HQ support cost

A.5 WFP expenditure

Expenditure WFP Syria 2014  
TOTAL: 428M

30



Sources: UNOPS ASR 2014, WFP: SPR Syria 2014, Partnership, Policy Coordination and Advocacy Division

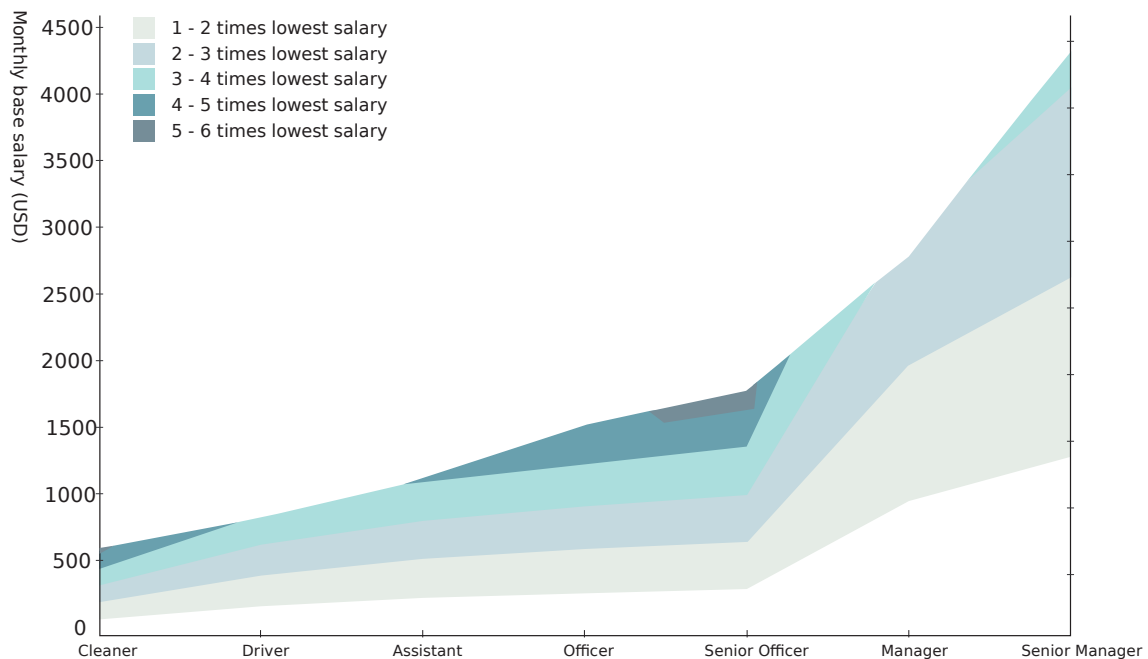
Figure 17: WFP's expenditure breakdown. Shows overall WFP's expenditure in 2014, including HQ support cost (indirect support cost)

## A.6 Table second level funding flows

International Organization		National Organization		%
Name	Expenditure [USD]	Recipient	Funding [USD]	
UNHCR <sup>100</sup>	205	SNGOs/SARC	37.3	18
UNICEF <sup>101</sup>	103		10.8	10.5
WFP	428		8.1	2
UNRWA <sup>102</sup>	167		0	0
ICRC <sup>103</sup>	119.1	SARC	4.0	3
IFRC Syria Appeal <sup>104</sup>	31.5		25.3	80
Danish RC	11		10.3	94
German RC	20.2		2.6	13
Norwegian RC	3.2		2.9	91
Total	1081.8	Total	101.3	9.3

**Table 1: Second level funding flows:** from selected international actors to national and local actors in Syria in 2014. Table 1 summarizes direct and indirect funding flows to - and through - major humanitarian actors working through Damascus. Note that this data does not include in-kind donations. For instance national Syrian humanitarian actors received USD 8 million in funding from WFP but also the same time received 400 000 MT of food in-kind. UNHCR's core relief items valued about USD 83.9 million are also not included in the data in table 1.

## A.7 Salaries



**Figure 18: Salary Comparison - Syrian Staff** A salary survey among Turkey-Syria cross border responders indicate large difference in salaries between NGOs. For every position from cleaner to senior manager, salaries paid from INGOs and Syrian NGOs show a large gap between the lowest and highest wage.

## Notes

1. Data on who implements the actual relief activities inside Syria is incomplete. This estimate is based on an analysis of WFP, UNHCR and ICRC. Their total share of the funding was 36% (USD 750 million) in 2014.

2. An exception to the rule is MSF who publish detailed breakdowns of funding (including private funding) for each country in which they operate. Development Initiatives collects data on private humanitarian funding on a global scale, but does not publish organization- nor country-specific data.
3. Note that FTS data on Syria also includes funding for some projects that have been implemented in neighbouring countries and not inside Syria itself. Such funding has been excluded from this data set, e.g. contributions from the UAE to the Jordanian government.
4. Additional resources on financial humanitarian data reviewed were the Development Initiatives' Global Humanitarian Assistance Report as well as the International Aid Transparency Initiative (IATI) database. IATI data, when consulted, turned out to be too inconsistent with other sources to serve as a reliable source for the research.
5. Both FTS and OECD CRS are dependent on donors submitting data, resulting in some uncertainties and gaps.
6. According to FTS (and data on the USAID website), the US government committed USD 335 million to NGOs operating in Syria in 2014. For the same period, CRS reports a similar amount in commitments (USD 345 million). However the actual gross disbursement by the US government according to CRS was only 60% of committed amount (USD 211 million).
7. Elisabeth Dickinson. *Unexpected humanitarians - the rise and potential fall of Syria's diaspora aid*. (IRIN, 16 September 2015). Accessed at <http://www.irinnews.org/report/102002/unexpected-humanitarians-%E2%80%93-rise-and-potential-fall-syrias-diaspora-aid>
8. The World Bank. *Migration and Remittances Data*. (The World Bank, 24 September 2015) Accessed at <http://www.worldbank.org/en/topic/migrationremittancesdiasporaissues/brief/migration-remittances-data>
9. L2GP research, January - March, 2016
10. Ibid
11. For example: Rim Turkmani et al. Countering the logic of the war economy in Syria; evidence from three local areas. (London: School of Economics and Political Science, 30 July 2015). Accessed at <http://www.securityintransition.org/wp-content/uploads/2015/08/Countering-war-economy-Syria2.pdf> Reach Initiative. Assessment of needs and humanitarian situation inside Syria: livelihoods. (Reach Initiative, September 2015). Accessed at [http://www.reachresourcecentre.info/system/files/resource-documents/reach\\_syr\\_livelihoods\\_thematic\\_report\\_september2015\\_final.pdf](http://www.reachresourcecentre.info/system/files/resource-documents/reach_syr_livelihoods_thematic_report_september2015_final.pdf) Roger Dean. *Remittances in Syria: What Works, Where and How* (Norwegian Refugee Council, July 2015). Accessed at <http://reliefweb.int/sites/reliefweb.int/files/resources/2015-07-nrc---remittances-to-syria---report-final-%281%29.pdf>
12. In addition about 20% relied on support from family and friends with in Syria.
13. Khalid Abu-Ismael, Omar Imady, Aljaz Kuncic, and Osama Nojoum. *Syria at War, Five Years On*. (ESCWA University of St Andrews. 2016). Page 25. Between March 2011 and the end of 2015, the official nominal exchange rate weakened (increased) by 647 per cent, and the unofficial rate by 714 per cent.
14. There is a strong incentive for DAC countries to report all ODA funding flows and therefore they are more likely to be complete. The 0.7% ODA of Gross National Income (GNI) target is widely accepted among DAC countries <http://www.oecd.org/dac/stats/45539274.pdf> <http://www.oecd.org/dac/stats/the07odagnitarget-ahistory.htm> Non-humanitarian ODA flows by non-DAC countries, however are not systematically reported (similar to humanitarian funding flows).
15. The Assistance Coordination Unit received USD 189 million in 2014, mostly in in-kind donations. Assistance Coordination Unit Annual Report 2014 <http://www.acu-sy.org/wp-content/uploads/2015/10/e-copy-Annual-Report-2014-Compressed.pdf>
16. Total contribution as December 2015: EUR 120.27 million SRTF[http://www.srtfund.org/articles/9\\_contributions](http://www.srtfund.org/articles/9_contributions)
17. L2GP research, southern Turkey. January 2016.
18. Syria Needs Analysis Project SNAP. *Relief Actors in Syria*. (SNAP, 2013) Accessed at [http://reliefweb.int/sites/reliefweb.int/files/resources/relief\\_actors\\_in\\_syria.pdf](http://reliefweb.int/sites/reliefweb.int/files/resources/relief_actors_in_syria.pdf)
19. about 400.000 MT of WFP's food was distributed by Syrian actors (information provided by WFP). ICRC estimates that about 2/3 of its humanitarian assistance was implemented by SARC. Out of UNHCR's total expenditure, approximately 60% was used to fund national implementing partners and to purchase NFI items. According to SNAP's analysis of Syrian Relief Actors, Syrian actors distributed all these items. Seventy-five percent (75%) represents a weighted average using these organizations' total expenditures.
20. Based on information provided in interviews with senior management of INGOs operating in the Turkey cross-border response.
21. Senior UN agency staff interviewed by L2GP in January 2016
22. Insert caveat about countries and not ECHO
23. Note that OECD CRS reports the channel of delivery for 2/3 of the humanitarian funding channelled through Civil Society and NGOs as National NGO or local NGO. Overall NGO funding of DAC countries in 2014 is taken from OECD CRS. Relevant DAC donors share of INGO and national NGO funding through Turkey HPF is added.
24. Note that diaspora groups are included here, since OCHA HPF's financial reporting does not differentiate between local and national NGOs and diaspora groups
25. Global Humanitarian Assistance GHA Report 2015 and Christian Els Nils Carstensen. *Funding of Local and National Humanitarian Actors*. (Local to Global Protection, May 2015). Accessed at [http://www.local2global.info/wp-content/uploads/l2gp\\_local\\_funding\\_final\\_250515.pdf](http://www.local2global.info/wp-content/uploads/l2gp_local_funding_final_250515.pdf)
26. Ibid
27. UN agencies show a high level of transparency in terms of their procurement data, which are published once a year in UNOPS' Annual Statistical Report (ASR) <https://www.unops.org/english/News/Publications/Pages/ASR.aspx>
28. In a comment, the WFP has clarified that that "its implementing partner costs reflect only payments for distribution services provided by NGOs, not any additional payments for procurement. In Syria, NGO partners distribute 100 percent of the food assistance procured and transported by WFP".
29. According to OCHA about 15 INGOs were registered with the Syrian government in October 2013 . UN OCHA. *Syrian Arab Republic: Humanitarian Presence: Registered International NGOs* (as of 28 October 2013). Accessed at [https://www.humanitarianresponse.info/sites/www.humanitarianresponse.info/files/syr\\_INGOs\\_presence\\_131028\\_EN.pdf](https://www.humanitarianresponse.info/sites/www.humanitarianresponse.info/files/syr_INGOs_presence_131028_EN.pdf). However note that in 2014 only six of them have "considerable

- on-going operations” out of Damascus. Danish Refugee Council, Syrian Arab Republic. *Humanitarian Accountability Framework. (DRC, May 2015)*. Accessed at <https://drc.dk/media/1194139/accountability-framework-syria-2015.pdf> p3
30. Cross-border operations into opposition-controlled parts of Syria from Iraq, Lebanon and Jordan were (and remain) small compared to the cross-border response via Turkey. This is partly due to internal Syrian factors but also due to obstacles put in place by authorities in Jordan and Lebanon – among them the fact that they, in contrast to Turkey, do not allow Syrian NGOs to register and nor do they allow agencies to operate cross-border without the explicit consent of the Syrian government.
  31. For detailed UNSC resolution: 2139 (2014) 22 February, 2014 <http://unscr.com/en/resolutions/2165>
  32. UNSC resolution: 2165 (2014) 14 July, 2014 <http://unscr.com/en/resolutions/2139> UNSC (18 February, 2016) Report of the Secretary-General on the Implementation of Security Council resolutions 2139 (2014), 2165 (2014), 2191 (2014) and 2258 (2015) [http://www.un.org/en/ga/search/view\\_doc.asp?symbol=S/2016/156](http://www.un.org/en/ga/search/view_doc.asp?symbol=S/2016/156)
  33. The small magnitude of the cross border delivery prior to 2015 has been criticized, for example here: Syrian American Medical Society SAMS. *White Paper: Implementing UN Cross-Border Aid to Syria under Resolution 2165*. (SAMS, December 2014) Accessed at <https://www.samsusa.net/foundation/images/PDFs/SAMS%20White%20Paper-%20Implementing%20Cross%20Border%20Aid.pdf>
  34. 2015 UNHCR country operations profile - Syrian Arab Republic <http://www.unhcr.org/pages/49e486a76.html>
  35. Standard Project Report 2014. Syria. WFP [http://documents.wfp.org/stellent/groups/public/documents/op\\_reports/wfp278598.pdf](http://documents.wfp.org/stellent/groups/public/documents/op_reports/wfp278598.pdf)
  36. L2GP research
  37. Note that Syrian actors used parts of this funding for the procurement of goods and services
  38. A significant share of the USD 1.1 billion were used to procurement goods and services, as discussed in section 2 and annex 3, 4 and 5
  39. see footnote 30
  40. L2GP research, southern Turkey, January 2016.
  41. The deteriorating humanitarian situation inside Syria had led to the establishment of a number of local coordination structures to manage relief in opposition-controlled areas. This included local administrative councils, local relief committees, and local coordination committees.
  42. L2GP research, southern Turkey, January 2016.
  43. Andy Featherstone. *External mid-term review of the Syria Needs Analysis Project*. (SNAP, 2013)
  44. For more on the cross-border operations from Turkey see: *Syria Needs Analysis Project SNAP. Potential cross-border assistance from Turkey to Syria*. SNAP, 2014, *SNAP. Syrian border crossings* (SNAP, 2013). UN OCHA. Turkey-Syria: Flash Update. *Developments in Northwestern Governorates* (as of 16 February).
  45. Lewis Sida, Lorenzo Trombetta, and Veronica Panero *Evaluation of OCHA response to the Syria crisis*. (UN OCHA, 2016). p31-32
  46. Ibid
  47. L2GP research, southern Turkey, January 2016.
  48. Ibid
  49. Ben Parker. *Humanitarianism besieged*. Overseas Development institute ODI. (London: ODI, Humanitarian Practice Network, 2013)
  50. As reported to OCHA FTS, assuming that USD 60 million of the reported NGO funding were used for INGOs’ operations out of Damascus.
  51. One US-based diaspora group reports that it raised USD 110 million in 2012-13 for assistance to Syria and Syrian refugees. See for example American Relief Coalition for Syria 2014 report: [https://www.sams-usa.net/foundation/images/ARCS\\_Report\\_2014.pdf](https://www.sams-usa.net/foundation/images/ARCS_Report_2014.pdf)
  52. L2GP research, southern Turkey, January 2016 and (Dickinson, 2015)
  53. According to OCHA FTS 2014 data.
  54. Ibid
  55. USAID. *USAID/DCHA/OFDA Annual Program Statement (APS) No. APS-OFDA-15-000001. Support to Local Capacity-Building and Emergency Efforts in Syria*. (USAID, October 22, 2014).
  56. Daryl Grisgraber and Sarnata Reynolds *Aid Inside Syria*. (Washington DC: Refugees International, 2015)
  57. Humanitarian Response. *Turkey Cross-Border HPF*. (OCHA, 2014). For detailed information, guidance and policy on Turkey HPF <https://www.humanitarianresponse.info/en/operations/stima/hpf> According to OCHA, the ceiling of the fund depends on a risk rating, which OCHA designates to individual INGOs/NGOs: High risk USD 800 000, medium risk USD 1.5 million - and low risk USD 3.2 million.
  58. L2GP research, southern Turkey, January 2016.
  59. Velina Stoianova. *Review of NGO Experiences with the Syria-Related Pooled Funds*. ICVA November-December, 2014
  60. L2GP research, southern Turkey, January 2016.
  61. For INGOs see for example <http://www.ngovoice.org/documents/VOICE%20Study%20EU%20Donors%20funding%20and%20conditions%20for%20working%20with%20NGOs.pdf> or <http://lesspapermoreaid.org/documents/VOICE-Study-EU-Donors-funding-and-conditions.pdf>, for some UN agencies see *United Nations. The road map to an integrated budget: joint review of the impact of cost definitions and classifications of activities on the harmonized cost recovery rates* (UN, 16 January 2013). Accessed at [http://www.unicef.org/about/exco/board/files/DPFPA2013-1\\_EICEF2013-8-Road\\_map\\_to\\_an\\_integrated\\_budget-21Jan13.pdf](http://www.unicef.org/about/exco/board/files/DPFPA2013-1_EICEF2013-8-Road_map_to_an_integrated_budget-21Jan13.pdf) For a comprehensive, but somewhat dated overview of overhead costs see the Development Initiative. *Good Humanitarian Donorship, Indirect Support Cost Study: Final Report* (Development Initiative, 4 July 2008)
  62. Kimberly Howe, Elizabeth Stites, and Danya Chudacoff *Breaking the Hourglass: Partnership in Remote Management Settings - The Cases of Syria and Iraqi Kurdistan*. (Tufts University, Feinstein International Center, 2015)
  63. L2GP research, southern Turkey, January 2016.
  64. Global Humanitarian Platform. *Principles of Partnership A Statement of Commitment*. (ICVA July 12, 2007). <https://icvanetwork.org/system/files/versions/Principles%20of%20Partnership%20English.pdf>
  65. Rachel Houghton. *Getting better results from partnership working*. Overseas Development Institute, Humanitarian Policy Group. (London: ODI, 2011)

66. L2GP research, southern Turkey, January 2016.
67. Ahmed and Cordell Social Development Consulting UK, *A Comparison Review Of UN Project Partnership Agreements For NGO Implementation Of Humanitarian Projects*. February 2015 [https://icvnetwork.org/system/files/versions/Comparison\\_review\\_UN\\_Project\\_Agreement.pdf](https://icvnetwork.org/system/files/versions/Comparison_review_UN_Project_Agreement.pdf)
68. L2GP research, southern Turkey, 2016.
69. Lydia Poole, *Funding at the sharp end. Investing in national NGO response capacity*. (Caritas International CAFOD, 2014)
70. L2GP research, southern Turkey, November 2015
71. The risk of funding – or being accused of funding – local groups that may be designated as “terror groups” is a real risk in Syria (and elsewhere) and one which may have very serious implications for any donor, UN agency or INGO. See also Whittall, Jonathan. *The ‘new humanitarian aid landscape’. Case study: MSF interaction with non-traditional and emerging aid actors in Syria 2013-14*. Medecins Sans Frontieres, MSF, 2014.
72. See UN OCHA. *Periodic Monitoring Report 1 Jan to 30 Apr 2015 Strategic Response Plan – Syrian Arab Republic*. (UN OCHA June 15, 2015).
73. L2GP research, southern Turkey, 2016. For further information see: Svoboda, Eva, and Sara Pantuliano. International and local / diapsora actors in the Syria response. Humanitarian Policy Group, Overseas Development Institute, London: Overseas Development Institute, 2015; Rana Khalaf, Oula Ramadan, and Friederike Stolleis. *Activism in Difficult Times Civil Society Groups in Syria 2011-2014*. Friedrich-Ebert-Stiftung, 2015; or Citizens for Syria. *Mapping the Syrian civil Society actors Phase one*. Citizens for Syria, Berlin: Citizens for Syria e.V. , 2015.
74. L2GP research, southern Turkey, January 2016.
75. The HLPFH was appointed by the UN Secretary-General in the run up to the World Humanitarian Summit in May 2016
76. High-Level Panel on Humanitarian Financing. *Too important to fail—addressing the humanitarian financing gap* . (UN OCHA 2016) p.19
77. Whittall, Jonathan. *The ‘new humanitarian aid landscape’. Case study: MSF interaction with non-traditional and emerging aid actors in Syria 2013-14*. Medecins Sans Frontieres, MSF, 2014.
78. Names, locations, data on population concentrations or movements may all be gathered and shared for genuine humanitarian purposes. At the same time – and intercepted by other interest groups – may be equally dangerous if used as military and political intelligence.
79. An evaluation of WFP in Syria also found that “The perception that WFP is too closely aligned with the Syrian Government has implications for its reputation.” <http://documents.wfp.org/stellent/groups/public/documents/reports/wfp274337.pdfX>
80. L2GP research, southern Turkey, January 2016.
81. Open Letter from Besieged Syrians to UN’s Stephen O’Brien. 15 January 2016. Accessed at [http://www.huffingtonpost.com/the-syria-campaign/open-letter-from-besieged\\_b\\_8979800.html](http://www.huffingtonpost.com/the-syria-campaign/open-letter-from-besieged_b_8979800.html) (as accessed April 21, 2016)
82. Note to correspondents: Reply from USG/ERC O’Brien to NGO open letter on Syria. 17 January 2017. Accessed at <http://reliefweb.int/report/syrian-arab-republic/note-correspondents-reply-usgerc-obrien-ngo-open-letter-syria-enar> (as accessed April 21, 2016)
83. L2GP research, southern Turkey, January 2016.
84. (Houghton, 2011) and upcoming literature review by Imogen Wall for L2GP on localisation and support locally-led responses
85. L2GP research, southern Turkey, January 2016.
86. L2GP research, southern Turkey, January 2016.
87. Ibid
88. Ibid
89. Ibid
90. Ibid
91. Ibid
92. Ibid
93. Ibid and UNOPS ASR 2014
94. The highest considered position for UN salaries is D2 <http://documents.wfp.org/stellent/groups/internal/documents/projects/wfp271208.pdf>. Data for the UN is based on UNDP’s salary calculator <https://info.undp.org/sas/onlinetools/SalCalcInt/SalCalcInt.aspx> (highest and lowest possible net salary + allowances were considered). Note that UNDP is a UN Common System member, therefore its salaries are representative for all other UN common system member organisations - among them UNICEF, WFP and UNHCR. INGO salaries are representative of one INGO operating inside Syria. The SNGO data is from a Turkey-based Syrian NGO that is operating in northern Syria. All salaries are base-salaries and allowances, net salaries for UN, gross salaries for the INGO and the Syrian NGO. As for the matching of the positions, the lowest paid position (unskilled worker) and highest paid position (director) were aligned. In between the highest paid local staff salaries were aligned, i.e. all positions on the right hand side of the “jump” in the UN and INGO curve represent expat salaries (UN and INGOs) or staff in Turkey (SNGO). On the left hand side of the jump local UN, INGO and SNGO staff is represented, all of which work inside Syria. Salaries were sorted from lowest to highest and placed equidistantly from the unskilled worker to director. Note that this illustration is not a representative survey of all salaries of all the various humanitarian actors in Syria but may still serve as an indicative illustration of the pay-gap between various humanitarian actors, mentioned by various SNGOs and INGOs.
95. www.charter4change.org and Caritas International CAFOD. *Funding at the sharp end. Investing in national NGO response capacity*. (Caritas International CAFOD, 2014)
96. L2GP research, southern Turkey, January 2016
97. <https://hbr.org/2014/09/ceos-get-paid-too-much-according-to-pretty-much-everyone-in-the-world> <https://www.glassdoor.com/research/ceo-pay-ratio> <http://www.payscale.com/data-packages/ceo-income/full-list/>
98. (Insert reference: “Time to let go”, ODI HPG, London, April 2016 <https://www.odi.org/hpg/remake-aid/#lettinggo2>)
99. USD 100 million as discussed in 3, plus an estimated amount 40-80 million for cross-border from INGOs, assuming that on average 10-20% of cross-border INGOs funding was channelled to Syrian organisations.

100. UNHCR's funding for national actors is an estimate based on overhead expenses for international partners. All non-international partners were considered national actors. Source: UNHCR Syria (overall partner expense), UNCHR Procurement Division (overhead INGOs)
101. UNICEF's data is only an estimate, as not all of their partners were categorized as national or international. Source: UNICEF Partnership department
102. UNRWA mainly implement its own programs and while UNWRA works with SARC and Palestinian Red Crescent it does not provide funding to either of them.
103. ICRC Annual Report 2014 p504
104. Independent Auditor's Report To the Management of IFRC On the IFRC's Financial Statements for the Syria: Complex Emergency Appeal(MDRSY003) for the period from 1 January 2014 to 31 December 2014 p8, note that only cash contributions were considered