



SRF, Operations Manual

Last update: August 2026

The Sahel Regional Fund (SRF) is a regional humanitarian NGO fund governed by NGOs and donors. It strives to deliver high-quality, value for money, principled protection and humanitarian assistance in Sahel hot spots for the most vulnerable people (outcome), particularly women, girls, elders and persons with disabilities, who are among those most affected by the crisis. The SRF's unique added value is to invest in four drivers, which are key to improving the response to this regional crisis:

- 1 **Predictable, flexible and long-term funding.**
- 2 **Strategic and inclusive engagement** with local stakeholders, first responders and endogenous systems to respond to small scale displacements.
- 3 Data/evidence and capacity **in coordination forum** for a more principled and effective response
- 4 A regional mechanism **led by NGOs.**

The Sahel Regional Fund (SRF) was established through funding from the United Kingdom's Foreign, Commonwealth and Development Office (FCDO) and the Danish Refugee Council (DRC), with FCDO providing the initial funding and playing a central role in its development. Since its establishment, the SRF has evolved into a multi-donor pooled fund that mobilises and allocates resources to address priority humanitarian needs across the Sahel. DRC hosts and manages the Fund and is responsible for its overall administration in accordance with the SRF Strategy, governance framework and applicable donor requirements.

The SRF is managed by a Fund Management Unit (FMU), which is responsible for implementing the SRF Strategy; managing funding allocation processes; soliciting and assessing proposals; overseeing contracting and disbursements; and monitoring project implementation and performance. The FMU also oversees financial and narrative reporting, risk management, compliance, accountability and learning across the SRF portfolio. The FMU is accountable to DRC Senior Management and the SRF Board, which brings together representatives of the Fund's key stakeholders and provides strategic direction and oversight, including the approval of funding allocations. Further information on the SRF's governance arrangements is provided in the SRF Governance Framework. The FMU is responsible for ensuring this Operations Manual is effectively and consistently applied by the SRF Board, the Evaluation and Grievance Committees, FMU staff and partners.

Table of Contents

1. Introduction to the SRF Operations manual	4
1.1. Objectives and Scope.....	4
1.2. Validation, revision & implementation of the manual.....	4
2. The SRF Tier Approach.....	4
3. Language.....	5
4. Accountability	5
5. Vetting & Due diligence	7
6. Grant Management	8
6.1. Reporting frequency and requirements.....	8
6.2. Modification Requests – (No-cost extensions and project changes)	11
6.3. Interruption or reduction of the activities	12
6.4. Contingency line	12
7. Risk Management	13
8. Capacity strengthening	14

9.	Financial Management	15
9.1.	Eligible expenses	15
9.2.	Community financial support mechanism	19
9.3.	Currency and exchange rates	19
9.4.	Bank accounts	20
9.5.	Budget Management	20
9.6.	Advance request	21
9.7.	Spot check.....	23
9.8.	Flexibility	23
9.9.	Audit	24
9.10.	Return of Funds	24
10.	Logistic management.....	24
10.1.	Procurement.....	24
10.2.	Asset management	25
11.	Visibility.....	26
11.1.	Responsibilities of SRF partners	26
11.2.	Responsibilities of the FMU	27
12.	International Aid Transparency Initiative (IATI)	27
13.	Monitoring, Evaluation, Accountability and Learning framework.....	28
13.1.	Objectives and scope of the MEAL Framework	28
13.2.	FMU MEAL Approach.....	28
13.2.1.	Monitoring	28
13.2.2.	Evaluation	29
13.2.3.	Learning	29
13.2.4.	Value for Money	29
13.3.	Partners MEAL Guidance	30
13.3.1.	Monitoring.....	30
13.3.2	Evaluation Approach	31
13.3.3.	Accountability to affected populations (AAP)	31
13.3.4.	Learning	32
13.3.3.	Performance Tracking Matrix (PTM)	32
14.	Annexes	32
15.	List of definitions & acronyms	33
15.1.	Definitions.....	33
15.2.	Acronyms	33

1. Introduction to the SRF Operations Manual

1.1. Objectives and Scope

1. This manual shall apply to the Sahel Regional Fund (hereafter: “SRF”) Board, Evaluation and Grievance committee, FMU staff, and partners, unless a special exception has been granted.
2. The SRF Operations Manual provides guidelines and information on the operational and contractual requirements of the SRF and procedures to be respected by all actors involved in the implementation of the SRF.
3. All information related to the governance and the internal functioning of the SRF is included in the Governance document which can be found on SRF’s website (www.sahelregionalfund.org).
4. For the purposes of this Operations Manual, all time periods expressed in days shall be calculated in calendar days, unless explicitly stated otherwise.

1.2. Validation, revision & implementation of the manual

5. The SRF Operations Manual is formally approved by the donors and DRC HQ.
6. The Fund Management Unit (FMU) aims to ensure a formal annual review, to check if any updates of the SRF Operations Manual are needed. This review provides a structured opportunity to collect feedback and suggestions from the partners about any proposed amendments. Any substantial amendment to the manual requires approval by the donors and DRC HQ, and must be communicated to partners with sufficient notice prior to implementation.
7. The FMU organises a comprehensive induction session for partners within the first month following the project start date, to ensure a clear understanding of the requirements set out in this manual.

2. The SRF Tier Approach

8. The SRF has developed a tiered approach to assign risk levels to SRF partners, which will determine both the *grant ceiling* and *modalities* of funding they can receive. The tiered approach is divided into five categories: *A to E*, which will define the conditionalities and oversight procedures applied by the SRF in the partner’s grant agreement. The risk level of each partner will be assessed by an external audit company, or the FMU during the Due Diligence Assessment conducted prior to the signature of the Grant agreement and reviewed periodically based on their achievement, challenges, management performance and compliance.
9. The categories can be summarised as:
 - A – partner has all required policies in place and adequate organisational structure to implement them effectively.
 - B – partner presents minor weaknesses either in its policies, organisational structure or project implementation capacity.
 - C – partner presents moderate weaknesses in its policies and/or organisational structure.
 - D – partner presents significant weaknesses in its policies and/or organisational structure.

- E – Partner receiving funding under the Community Financial Support Mechanism, a dedicated modality designed for community level actors and characterised by adapted, lighter reporting requirements.

3. Language

10. The official language of the SRF is English. All documentation addressed to SRF donors, including narrative and evaluation reports will be produced in English. Given the French-speaking context of implementation, partners may submit their proposals and reports to the FMU in French.
11. All SRF documents are both accessible in English and French on our website at the following address: <https://www.sahelregionalfund.org/en/ressources/documentation/>

4. Accountability

12. The SRF is committed to upholding the principles, standards and values of accountability and transparency, as contained in the Sphere Humanitarian Charter and the Core Humanitarian Standard (CHS). The SRF will ensure the principles of integrity and transparency are respected in every aspect of its financial and grant management and the way its funds are used. This accountability extends to affected populations, donors and other relevant stakeholders, and applies across all the SRF's activities.
13. The highest standards of integrity are expected of the SRF Board, the Evaluation and Grievance Committees, FMU staff and partners. From this perspective, they will:

CHS	Respect core values conveyed by CHS.
IASC	Abide by IASC's Six Core Principles related to Sexual Exploitation and Abuse.
Reporting mechanism	Ensure that all grant recipient organisations possess a solid internal complaint reporting mechanism in line with DRC standards.
Feedback mechanisms	Ensure that community-based feedback mechanisms are set across all areas of projects' interventions, integrating a "do no harm" core approach as well as considering specific vulnerabilities.
Participation	Ensure that affected populations and communities are at the centre of the assistance (needs-based and people centred approach). They should participate and be consulted throughout the project cycle, be informed, and offered the possibility to share feedback and raise complaints.
Investigations	Maintain a right to externalise full administrative investigations when deemed necessary.
SRF Charter	Uphold the SRF Charter as a contractual commitment to inscribing Accountability to Affected Populations at the forefront of all SRF's actions.
Aid Diversion	Commit to a zero-tolerance approach towards Aid Diversion, including any associated inappropriate behaviour. All parties will fully co-operate with investigations into such events, whether called by the Board, FMU, the donor or any other third party.
Code of Conduct¹	Commit that certain minimum standard of behaviour regarding fraud ² , corruption, sexual exploitation and other abuse of persons, are to be observed by the FMU and all SRF partners.

¹ The DRC Code of Conduct documentation will serve as the reference in this regard, unless the partner's related documentation has been duly vetted.

² Fraud is defined as the taking, or obtaining by deception, money or any other benefit when not entitled to that benefit or attempting to do so. In simple terms, fraud is theft hidden by deception.

Fraud includes, but is not limited to:

- Submission of false invoices or receipts through the post account. (e.g. inflated claims or charges)
- Unauthorised release of tender information in return for person financial reward
- Acceptance of bribes or other forms of payment in return for favours (e.g. the promise of a visa)

14. The SRF requires all its partners to uphold the humanitarian principles. In relation to the principle of neutrality and the use of armed escorts for the implementation of projects, the SRF adopts the last resort definition as provided by IASC³:

- Armed Escort: A security measure that serves as a visible deterrent to a potential attack and, if necessary, acts in self-defence against an attack. Armed escorts can be provided by military as well as non-military actors, such as, police, private security companies or non-State actors.
- Last Resort: No other option is available to facilitate access and the timely delivery of humanitarian supplies, protection, and personnel required to meet critical humanitarian needs. All other options to reduce risks and ensure timely aid delivery are exhaustively explored and determined not viable.

Should a partner consortium member, or any entity involved in the implementation of an SRF-funded project determine that the use of an armed escort is necessary as a last resort, the FMU must be informed prior to any such deployment. The FMU will bring the matter to the SRF Board, which will assess the potential humanitarian, reputational and operational implications before issuing a formal decision. No armed escort deployment may proceed without prior Board approval.

15. Non-compliance with the above standards, including any allegation, suspicion or confirmed incident relating to sexual exploitation, abuse or harassment (SEAH), aid diversion (including fraud, corruption, bribery, theft, terrorist financing, money laundering or misuse of funds), child labour, undisclosed conflict of interest or other serious misconduct, must be reported immediately and without undue delay to the SRF at the following address: ethics@sahelregionalfund.org, while ensuring appropriate confidentiality.
16. Partners remain responsible for assessing the facts, conducting investigations in line with their internal procedures, taking appropriate corrective measures, and keeping the SRF duly informed of developments and mitigation measures taken. The FMU will inform the SRF Board and relevant donors, as required under contractual obligations.
17. In cases involving suspected or confirmed fraud or aid diversion, partners may also report concerns directly to the relevant donor's fraud or irregularity reporting channel, as specified in the applicable Grant Agreement. **Any such notification must be made in parallel to notification to the ethics@sahelregionalfund.org email address.** Upon receipt of such reports, the FMU will inform the relevant donor focal points and ensure that an appropriate investigation is carried out. Where there are concerns regarding the independence or quality of an investigation led by the partner or consortium lead, the FMU reserves the right to conduct or commission an independent investigation.
18. Regarding investigations into serious misconduct allegations presenting high risks to SRF, DRC or donors, the FMU maintains the right to initiate or commission an additional investigation where the partner's investigation is considered insufficient, presents potential conflicts of interest, or does not meet expected due process standards. Partners shall provide full cooperation and access to relevant information, documentation and personnel for the purposes of such investigations.
19. Any proven misconduct may constitute grounds for corrective measures, including potential suspension or termination, in line with the terms of the partner's Grant Agreement. In cases of aid diversion or misuse of funds, SRF reserves the right to recover funds in accordance with contractual provisions.

³ Inter-Agency Standing Committee (IASC), IASC Non-Binding Guidelines on the Use of Armed Escorts for Humanitarian Convoys, 27 February 2013

5. Vetting & Due diligence

20. The FMU performs vetting of partners, suppliers and contractors against applicable sanctions and asset-freeze lists, as well as other open databases containing prohibited entities and debarment lists. No SRF funds, goods or services may be provided to, or transactions conducted with, any individual or entity that is listed on an applicable sanctions list or that is a proscribed terrorist organisation. Partners must maintain their own screening procedures consistent with this requirement.
21. The FMU will also undertake a due diligence assessment of each lead partner, which will require their cooperation. The assessment will review, amongst other criteria, the partner's systems, policies and procedures to ensure compliance with the standards stated in the Grant Agreement and this Operations Manual. The criteria which form the basis of the due diligence will encompass the key aspects highlighted below, without being limited to those: (a) the reliability, integrity and efficiency of the SRF partner controls, systems and processes including compliance with relevant legislation, regulations, rules, policies and procedures; (b) whether the SRF Partner can successfully deliver the relevant outputs based on its processes, past experience and whether they have the sufficient staff capacity and capability available; (c) the SRF Partner's ability to correctly manage and account for aid monies and assets as well as its financial health and ensure rigorous, accountable, and transparent supply chain system; (d) the Grantee has a Code of Conduct of the highest ethical standards and sound complaints handling mechanisms including PSEAH policies and practices to end sexual exploitation and sexual abuse by humanitarian workers; (e) the Grantee demonstrates strict compliance and enforcement of the Inter Agency Standing Committee's (IASC) *Six Core Principles relating to Sexual Exploitation and Abuse* (as per its 12.09.2019 revision); (f) where appropriate, whether the Grantee has sufficient capacity and capability to properly monitor and control their implementing partners.
22. The documents and information gathered and compiled through the Due diligence process will allow the FMU to evaluate the residual risk associated with the envisioned partnership. FMU will then assign a relevant category to the Partner based on the type of organisation, external factors related to specific project and identified internal risks into the following categories: A, B, C, D and E. Depending on assigned category, different procedures will apply, which are described through this Operations Manual.
23. As the level of funding allocated to the SRF partner has a direct impact on the residual risk, partners with a high residual risk identified through Due Diligence process or later reassessments might be asked to reduce their budget to lower their residual risk.
24. Following a satisfactory due diligence assessment, the FMU will grant the partner the possibility to use their own internal guidelines. However, if the FMU identify some shortcomings or irregularities within the partners guidelines during the Due Diligence process, it might be necessary according to the situation to:
 - Request to the partner to improve or create some specific guidelines before the signature of the grant.
 - Use the SRF or DRC guidelines until the partner has developed its own.
 - Adapt the budget and the activities of the partner to exclude those for which the implementation represents a concern for the FMU.
25. Where the Due Diligence Assessment identifies a high or very high-risk rating on one or more critical topics, the FMU may determine that the partner is ineligible for SRF funding. In such cases, the FMU will notify the partner of its decision and the grounds on which it was made.

26. A lead Partner is responsible for undertaking suitable due diligence assessments of its own Downstream Partners to ensure they meet SRF's standards⁴.
- In case of a consortium application, the DDA process must be initiated prior to submission, with sufficient information available to produce at least a draft capacity strengthening plan (as defined in the relevant section of this manual). A completed DDA submitted alongside the consortium application and a finalised capacity strengthening plan will be considered an asset during project evaluation. In all cases, the DDA must be completed and a capacity strengthening plan finalised during the first three months of the project implementation.
 - Only partners assessed at category A and B may lead a consortium.
27. Partners that have already gone through a DDA process with another donor can be exempt from the process set out in the previous article, provided the following conditions are met:
- The previous DDA document meets SRF minimum standards, signed by the relevant donor, and has been submitted to the FMU. A letter of eligibility does not constitute a DDA document for this purpose.
 - This DDA process has been performed no more than 3 years before the partner's contractualization with the SRF.
 - If the DDA has been undertaken at HQ level, the FMU will verify through an Organisational Assessment that the partner's process and guidelines are consistently applied at the local level responsible for SRF project implementation.
28. The DDA of an SRF partner shall be valid for three (03) years from the date of completion, unless the FMU has reason to believe that a partner's situation has changed materially during that period warranting an earlier reassessment.
- A partner may also request a new DDA if it considers that substantial improvements in its policies, structure, or practices have been achieved that could result in a lower residual risk ranking.
- Major changes within the partner organisation, including changes in legal status, organisational structure, key management, or project portfolio;
 - Major changes in the partnership with the SRF, including a significant increase in the funding amount or scope of activities.

6. Grant Management

6.1. Reporting frequency and requirements

29. Each partner must submit their narrative reports using the template found in **annex 1**. All reports need to be submitted to the following address: reporting@sahelregionalfund.org.
30. The SRF partners will have between fifteen (15) and thirty (30) days after the end of a reporting period to submit their report, depending on the types of reports. However, partner implementing projects within a consortium will have up to sixty (60) days to submit their report. The partner should refer to their signed agreement with the SRF for the detailed deadlines for submission of each report.
31. Where expenditure is significantly below the budgeted amount for the reporting period, or where planned activities have not been implemented as scheduled, partners must explain the situation in their narrative report and outline any relevant mitigation measures.
32. Financial reporting must be completed using the *SRF Financial Template (annex 2)* which includes:
- A detailed financial follow up with a forecast to be updated at each reporting period.
 - A Partner Payment Request (PPR) directly linked to the forecast.

⁴ [Due-Diligence-Guide-External-partners3.odt \(live.com\)](#)

- A simplified “donor” follow-up linked to the detailed financial follow up that will enable the FMU to aggregate data from all the SRF partners.
33. All expenditures included in the budget follow up must be directly linked to an extract of the partner’s ledger specific to the SRF project. Each expenditure must have a unique reference mentioned on both the ledger and the corresponding voucher documents for easy checking.
34. The FMU will provide feedback to partners within the following timeframes:
- 21 days of receipt for monthly reports;
 - 01 month of receipt for quarterly reports;
 - 02 months of receipt for semi-annual reports;
- Feedback will be provided through a formal Feedback Letter consolidating comments on all submitted documents.
35. The final report must be submitted to the FMU in the following 90 days after the end of the project (based on the ending date agreed in the Grant Agreement/ Memorandum of Understanding). Timely submission with all required documents is the responsibility of the Partner.
36. Except under special circumstances that would permit a derogation to the number of reports to submit, partners are expected to provide the exact number of reports agreed in their contract.
37. Payment requests must be submitted using the Partner Payment Request Form, alongside the corresponding financial report, to reporting@sahelregionalfund.org.
38. Intermediate, annual and final reports must include both a narrative section and a financial section, each consolidating the achievements and financial data for every partner. The two sections must be fully consistent with one another.
39. Category A partners are required to submit an additional intermediate financial report on a quarterly payment request, given that the SRF advance payment ceiling is limited to five (05) months of projected expenditure.
40. The reporting periods and number of deliverables required for each project will be specified in the Partner's Grant Agreement as the frequency will be adapted to fit the reporting schedule set by the donors to the SRF. As such, the first report might be requested sooner than the frequency sets out below.

Reporting Table – Category A		
Report types	Frequency	Submission Date
Intermediate Report	Every 6 months	30 days after reporting period for non-consortia -----
		60 days after reporting period for consortia
Quarterly Financial Report for Payment Request	Every 3 months	30 days after reporting period for non-consortia -----
		60 days after reporting period for consortia
Annual Report	After 12 months	60 days after the end of the year of implementation
Final Report	Upon completion of the project	90 days after the end of the project

Reporting Table – Category B

Report types	Frequency	Submission Date
Intermediate Report	Every 3 months	30 days after reporting period for non-consortia ----- 60 days after reporting period for consortia
Annual Report	After 12 months	60 days after the end of the year of implementation
Final Report	Upon completion of the project	90 days after the end of the project

Reporting Table - Category C

Report types	Frequency	Submission Date
Intermediate Report	Every 3 months	30 days after reporting period for non-consortia ----- 60 days after reporting period for consortia
Financial Situation Update	Every month	15 days after reporting period (even if the month end closure was not finalised)
Annual Report	After 12 months	60 days after the end of the year of implementation
Final Report	Upon completion of the project	90 days after the end of the project

Reporting Table - Category D

Report types	Frequency	Submission Date
Monthly Report	Every month	15 days after reporting period
Financial Situation Update	Every month	15 days after reporting period (even if the month end closure was not finalised)
Intermediate Report	Every 3 months	30 days after reporting period for non-consortia ----- 60 days after reporting period for consortia
Annual Report	After 12 months	60 days after the end of the year of implementation
Final Report	Upon completion of the project	90 days after the end of the project

Reporting Table - Category E

Report types	Frequency	Submission Date
Final Report	Upon completion of the project	30 days after the end of the project

41. The following documents need to be updated alongside the reports:

	Monthly Report	Financial Situation Update	Quarterly Financial Report	Intermediate Report	Annual Report	Final Report
Narrative Report	Yes (shorter version)	No	No	Yes	Yes	Yes
Risk register	No	No	No	If modified during reporting period	Yes	Yes
Delivery Chain Map (+ 60 days after the project start)	No	No	No		Yes	Yes
Performance Tracking Matrix	No	No	No	Yes	Yes	Yes
Asset register	No	No	No	No	Yes	Yes
Workplan	No	No	No	Yes	Yes	No
Finance Report	No	No	Yes	Yes	Yes	Yes
Payment Request	No	No	Yes	Yes	Yes	Yes
Full Ledger	No	Yes	Yes	Yes	Yes	Yes
Financial Supporting Documents	No	Yes	Spot-check	Spot-check	Spot-check	Spot-check

42. Partners are required to aid with the development and update of a Delivery Chain document that will map the allocated funds to each sub partner, alongside any associated risks. As a minimum, partners will provide the FMU with an updated delivery risk map:

- within 60 days of the commencement of this Agreement;
- annually, as part of the annual report; and
- at the end of the project, as part of the project completion review process.

6.2. Modification Requests – (No-cost extensions and project changes)

43. The SRF makes a distinction between essential changes, which require written approval by the FMU, and non-essential changes, which do not require formal approval but a notification from the partner to the FMU.

44. Below are the changes deemed **essential** which require prior written approval by the FMU:

- Addition or removal of co-Partner(s) within a consortium
- Financial modification exceeding 10% on any budget heading.
- Modification of the implementation period
- Modification of contractual conditions and reporting deadlines or payment request schedules
- Modifications of objectives, results, or indicators
- Reduction in the number or change in the type of target beneficiaries. Note: an increase in the number of beneficiaries does not require prior approval, provided it does not affect any other condition of the Grant Agreement.
- Change of country and/or region of implementation

- Change of Cash and Voucher assistance modalities.
 - Change to the design, methodology, scope, or intended purpose of key project activities.
45. The partner can approach the FMU to discuss changes to the initial approved project that are not listed in the above points. These changes will be discussed between the FMU and the partner and shall be settled within fifteen (15) days maximum.
46. All essential changes must be agreed in writing with the FMU before implementation. No modification may be implemented prior the written approval from the FMU. Approved changes must be documented and reported in the next narrative report.
47. Modification requests and No-Cost Extension (NCE) requests will be considered on a case-by-case basis, depending on the reasons justifying the request and evidence of progress collected through narrative and financial reports (i.e. progress/interim), or through field monitoring visits and financial spot checks. Either request should be submitted at least 45 days prior to the end of the implementation period. Later submissions will not be considered.
48. Where an NCE is granted, the FMU reserves the right to request additional reports depending on the duration of the extension.
49. Requests for Essential modifications changes
- Requests for essential changes must be submitted using the Modification Request Template (including for the budget), available upon request and on the SRF website, and include all required information.
 - The FMU will review the request and provide feedback within 15 days. It reserves the right to reject the request if the proposed changes are not sufficiently justified. If approved, the FMU will formally inform the partner so not to delay implementation while preparing a formal addendum to the original Grant Agreement.
50. **Non-essential** changes:
- The non-essential changes should be explained in the interim report in the section 'Changes and Amendments'.
 - Prior approval from the FMU is not required for these changes unless they fall under the category of **essential** modifications or are likely to have a major impact on the initially approved proposal.
 - The FMU should always be contacted if the partner were to need support to qualify if the change is essential or non-essential.

6.3. Interruption or reduction of the activities

51. If an external or internal event leads to an interruption or reduction of activities, the partner must inform the FMU by email immediately. This initial communication will help establish the exact start date of the interruption or reduction of activities.
52. Under special circumstances where the partner faces difficulties with the implementation of activities as per their contractual obligations, the Partner can submit an ***interruption of activities request*** to the FMU. The partner will provide information in the ***Modification Request Template*** on:
- The reasons for the interruption
 - The dates for the resumption of the activities
 - The financial implications of the interruption

6.4. Contingency line

53. Contingency planning is a process that includes:
- Analysing potential emergencies;
 - Analysing the potential humanitarian impact and consequences of identified emergencies;

- Establishing clear objectives, strategies, policies and procedures and articulating critical actions that must be taken to respond to an emergency, and;
 - Ensuring that agreements are recorded and necessary actions are taken to enhance preparedness.
54. A contingency budget can be added to some projects to help partners quickly respond to unexpected urgent needs, even if they are outside the original project scope. This budget cannot be more than 4% of the total project cost.
 55. This budget is not for covering overspending or changes to the original project. It is specifically for new, urgent, and unforeseen needs impacting the project.
 56. You need written approval from the FMU (via email first and then the Modification Request Form) to use this budget. You need to inform the FMU about the new needs and how you plan to use the budget as per the instructions in the Modification Request Form. They will review and approve, if appropriate, within 72 hours.
 57. Partners must report on the use of the contingency budget in their narrative and financial reports.
 58. The contingency line is segregated and does not form part of the standard budget flexibility provisions (10% per budget chapter): any use of this line, whether partial or full, requires prior written approval from the FMU, regardless of the amount involved. Contingency funds are intended primarily to respond to unforeseen and urgent needs; however, towards the end of the project, the FMU may authorise their use for other justified programmatic activities where no further emergency needs have arisen. Where the contingency budget has been partially or fully approved but actual expenditure is lower than initially authorised, any unspent balance, if not reallocated following the FMU approval, must be refunded at the end of the project, following standard closure procedures, and cannot be reallocated to other budget lines under the standard flexibility provisions.
 59. The contingency budget should only be used for activity costs.

7. Risk Management

60. All aspects of the processes and tools related to risk management are defined in the Risk Register which can be found at the following address: <https://www.sahelregionalfund.org/en/ressources/documentation/>.
61. Along with their proposal, applicants will be required to submit a completed risk register that identifies risks associated with their proposed project, assesses their likelihood, and evaluates mitigation options and residual risk levels. The SRF Risk Register template shall be used to facilitate the collation of risks across the SRF by the FMU (**Annex 4**).
62. Once the risks have been identified within the Risk register, the partner should define mitigation measures to lower them. These mitigation measures might require additional costs that can be reflected in the budget (whether as additional assets, human resources, supervision, trainings, etc.).
63. The Risk register will be reviewed alongside the results of the due diligence assessment - which will determine the tier (See point 2. *The SRF Tier Approach*) of the Partner - and will follow with a discussion between the SRF partner and the FMU. This discussion will consist of a review of the activities to be implemented by the partner, any associated risks and mitigation measures, the eventual budget for these mitigation measures, and/or any associated capacity strengthening needs.
64. If any modifications have been observed during the project period, the partner will be responsible for submitting an updated Risk Register as an annex of the relevant report.

8. Capacity strengthening

8.1. Definitions

65. The SRF differentiates between two types of capacity to be strengthened:
- Technical capacity, focused on the practical skills and tools needed to implement project activities, limited to the duration of the funded project;
 - Organisational capacity, which relates to the sustainable structuring of the local CSO as an institution (governance, strategy, internal systems), beyond the scope of the single project supported.

8.2. Localisation Windows

66. Each partner funded through the localisation windows will develop a capacity strengthening plan (CSP), with FMU support. The partner's capacity strengthening plan follows a structured and evidence-based process, grounded in the findings of the Due Diligence Assessment (DDA) as well as in any previous capacity development plans or ongoing strategic plans developed by the partner.
67. The CSP belongs to the organisation and is valid across all its projects. It is intended to serve as a reference for all donors and consortium leads engaging with the partner, ensuring alignment and avoiding duplication.
68. The CSP is structured by DDA categories and prioritised actions, identifying responsible parties, timelines, and funding sources.
69. SRF dedicates specific financial resources to strengthen the organisational capacities of its partners from the localisation windows.
- **Partner-level funding:** Each partner may allocate a share of its own project budget to implement activities to reinforce their **technical capacities** identified in its CDP. These funds are part of the grant agreement and enable direct, tailored actions on capacity gaps. These funds shouldn't exceed 3-5% of the budget of the partner.
 - **SRF-level funding:** the SRF, withing the FMU's own budget, can fund some organisational capacity activities based on priorities identified across partners. The objective of this is to help SRF partners improve their practices, so that they can achieve the established minimum standards related to their core organisational functions.

8.3. International Windows

70. The SRF partners in the international windows will be expected to provide organizational and technical capacity-strengthening support to their national and local partners.
71. Capacity strengthening plans should be developed by each SRF national and local partner by assessing their own strengths and weaknesses and should be annexed to the proposal package submitted by the consortium lead. This plan will include the topics covered and the number of staff involved.
72. The capacity strengthening plan will be jointly reviewed by the SRF partners and the FMU and potentially adjusted.
73. Forecasted expenses for capacity strengthening (technical and organisational) should be included within the partners' budget but should not exceed 3-5% of the total budget of the project. The expenses should sit withing the consortium lead budget. The identification of their sub-partners and/or service providers providing the strengthening support will be the responsibility of the SRF partner.

8.4. General

74. SRF partners will monitor and document capacity strengthening efforts on an ongoing basis. The FMU will monitor and document outcomes of the organisational capacity strengthening efforts.

75. If the organization considers it appropriate, as part of strengthening the sub-partner's capacities, to provide assets, it must obtain the FMU's explicit written approval prior to the acquisition of these assets. These assets shall remain project assets until the end of the project. It is also understood, that under no circumstances may these assets be transferred to the sub-partner without the FMU's prior written approval at the end of the project.

9. Financial Management

9.1. Eligible expenses

76. The funding amount is to be used solely for costs included as part of the budget agreed with the FMU for the delivery of the outputs and outcomes set out in the Grant Agreement. Expenses can only occur during the Project period stipulated within the Grant Agreement, which means that:
- The signed purchase order and delivery of all purchases should be made within the partners' contract period;
 - The period of service mentioned in a service contract should be within the partners' contract period.
 - Commitment of expenses: All expenses must be formally committed (i.e., contracted, approved, or incurred) within the official project implementation period. No new commitments may be made after the project end date.
 - Payment of expenses: Payments related to eligible and duly committed expenses may be processed either during the project implementation period or during the liquidation period, which extends up to approximately 60 days after the project end date.
77. The following costs are explicitly ineligible across all budget categories:
- Activities which may lead to civil unrest or discriminate against any group based on age, gender reassignment, disability, race, colour, ethnicity, sex and sexual orientation, pregnancy and maternity, religion or belief.
 - Gifts.
 - Statutory fines, criminal fines, penalties and associated legal costs.
 - Payments for works or activities that are fully funded by other sources whether in cash or in kind.
 - Activities in breach of EU legislation on State Aid.
 - Bad debts to related parties.
 - Payments for unfair dismissal and associated legal costs.
 - Replacement or refund of any funds lost to fraud, corruption, bribery, theft, terrorist financing or other misuse of funds.
 - Inflation or foreign exchange contingency.
 - Contingency or risk premium.
 - Costs incurred prior to a formal agreement being executed including those associated with preparing bid or grant proposals.
 - Depreciation costs of assets
 - Alcohol and tobacco, whether purchased individually or claimed as subsistence costs

78. Partners should seek to obtain any local tax exemptions and, if not granted, must provide proof of all attempts to secure such derogations and formal refusal by host governments for the taxes to be deemed eligible.
79. All expenditures should be documented with a valid invoice and proof of payment clearly labelled with:
- Date of purchase.
 - Name, stamp and address of supplier, tax identification number per country legislation
 - Clear denomination of expenses with unit price and total price (and clearly specified currency).
 - PAID stamp on all financial documents for organisations in categories B, C and D with a pooled bank account.
80. Upon request from the FMU, payment vouchers will be made available with all related documentation of expenses. Original documents, scan or hard copy, will be retained by the SRF partners and should be archived in full for audit and spot-check for no less than five (5) years.
81. See below for budget guidance and the related required documentation for each category:

Project Activities	
Budget guidance	Activities should be separated per sectors: cash, food security & livelihood, protection, health, nutrition etc. All activities presented with lumpsums, and infrastructure related activities, should include a bill of quantities to explain the costs included and their calculation. Beneficiaries should not receive any monetary compensation for attending an activity except when they have a clear justifiable role. Meals for beneficiaries should only be limited to training activities (and only when necessary). Payment to governmental entities is not allowed, except when legally required, while the FMU should be informed prior to the activity. The “other” category is available to include: - The visibility budget (in accordance with the visibility chapter of this Operations Manual) - All other project activities not directly linked to sectors mentioned. - Contingency line
Required documentation	Depends on the type of expenditure, for instance for distributions of materials to beneficiaries it would be invoices for purchased items, proofs of payment, list of distribution, for meetings and events similarly attendance sheets & ToR or programme.

Asset	
Budget guidance	Assets include: specialist equipment, equipment, standard and off-road motor vehicles and any other project related equipment. Any aspect of assets included must be fully justified as necessary and contributing to the sustainable outcome of the project. Depreciation is not an allowable expense. Equipment and supplies purchased in part or fully from SRF funds are considered as project assets if they have a useful life of more than one year from purchase. This applies to: a. an individual asset with a purchase price or development cost in excess of £1,000 or equivalent in local currency; b. or lower value items that are mobile and considered attractive (e.g. Mobile phones, cameras, laptops, tablets, satellite phones, vehicles, food, pharmaceutical products, relief packs, etc.) With a combined purchase price or development cost in excess of £1,000 or equivalent in local currency. Food and pharmaceutical products, which are usually considered as consumables, should only be included in the asset list if these items are not distributed by the end of the project.
Required documentation	Purchase documents as stated in guidelines

Staff Costs (including taxes and benefits)	
Budget guidance	This category includes individuals working under an employment contract, a direct contract (consultant), sub-contractors and secondees. Each staff member listed should be assigned a job family from the following list: - Programme Leadership - Personnel providing strategic direction, oversight, decision-making, stakeholder engagement, and accountability for the project. This category typically includes senior management and leadership positions whose involvement in the project is usually partial and focused on governance, quality assurance, and strategic guidance rather than day-to-day implementation. - Programme Management - Personnel responsible for the overall management, coordination, and administration of the project, including planning, implementation oversight, budget management, donor compliance, reporting, partner coordination, and supervision of project staff. These positions are typically fully allocated to the management of the project. - Technical Advisors - Personnel fully or partially allocated to the project who provide technical expertise and support to the design, implementation, monitoring, and quality assurance of project activities and deliverables. This category includes technical specialists as well as MEAL staff contributing to project performance, learning, accountability, and results measurement. - Programme Support and Administration - Personnel fully or partially allocated to the project who provide operational, administrative, and support services necessary for project implementation, including human resources, finance, logistics, procurement, information technology, administration, security, and other support functions. Budgeted amounts should cover the cost of salary remuneration and benefits including superannuation (pension), taxes and any other lawfully required social contribution or benefits. If the cost is that of a sub-contractor, a fee rate should be indicated which will cover the total invoiced cost chargeable to the project. List each salaried core staff member on a separate line but an aggregate financial line is acceptable for support staff of the same category (with a detailed BOQ). We will not cover any repatriation or termination costs except where termination costs are a statutory requirement in the operating country. Training, conferences, and workshops relating to staff learning and development including hire of venues are eligible costs, however these should be included within the capacity strengthening chapter under project costs. HQ staff should not be included as Direct Project Costs, except after explicit request from the organisation and approval from the FMU due to the direct support to the project from the staff.
Required documentation	Signed contract, job description and organogram (once). All non-salary remuneration should be backed with official internal documentation. Monthly payslips, proof of transfers to employee and relevant authorities and timesheets. For income tax and other legal obligation, the proof of transfer and details of the calculation are required. Training costs should be justified by an invoice and proof of attendance.

Travel, subsistence and accommodation	
Budget guidance	For travel undertaken by all staff, sub-contractors and consultants in relation to business, including; air, rail, car hire/purchase and other travel costs, hotel and accommodation costs, subsistence, travel management fees and travel documentation costs. The budget detail should provide sufficient detail of the nature of the travel, and the departure and arrival locations. Travel, subsistence and accommodation costs associated with monitoring and evaluation, if applicable and appropriate, should be included within the budget under monitoring and evaluation. All journeys by rail or air will be budgeted by a class of travel that is no more than "standard economy" unless higher travel classes are representative of improved value for money or are required to adhere to specific legislation, for example the

	Equality Act 2010. No travel should be booked in a class higher than “standard economy” without written permission. First class travel will not be permitted under any circumstances. Alcohol and tobacco are not allowable subsistence items. Where existing vehicles and capital items can be used to implement SRF activities, we accept a running and maintenance cost for the use of these to be included in the budget
Required documentation	All travel expenditure will need to be justified by duly validated terms of reference or other internal document, explaining the reasons for the movement. Per diem should be paid based on shared internal policy or national standards. For the use of a vehicle that is shared across multiple projects, reimbursement for fuel expenses will be granted upon submission of a gas invoices and a vehicle logbook. This documentation must include evidence of travel specifically related to the SRF project.

Monitoring and evaluation costs

Budget guidance	Each partner is requested to provide a substantial MEAL budget (recommended 1 to 3% of the total budget) to support adequate MEAL staffing and activities. The SRF will focus on a high-quality MEAL follow up to guarantee good quality programming. MEAL staff, surveys (baseline, mid-term, endline, evaluation), routine data collection, independent or internal project reviews etc. There is no specific ceiling for monitoring and evaluation costs; however, an assessment will be made to determine whether the costs indicated are appropriate for the proposed project.
Required documentation	A specific BOQ will be required in the budget in a separate sheet to review forecasted expenses related to this MEAL budget category.

Office Costs

Budget guidance	A proportion of regional, country or local office costs are eligible to be included as direct costs, where the office is directly involved in project delivery, providing there is a key and demonstrable distribution key. Any resources for the sole use of the funded project can be costed in their entirety against direct costs. If offices are split between several different projects, the costs should also be split accordingly, based on organisational allocation key that should be shared with the budget submission. Ineligible costs (such as fundraising) should be deducted from the total. Any apportionment model should be agreed with the FMU and evidence should be retained that can be viewed if needed. Please include office equipment and refurbishing other than assets in this category. Furniture and other non-asset purchases are to be included here as well.
Required documentation	Country office costs that are shared with several projects should be backed with the proper invoices as well as key documentation explaining the split between these projects. Invoices, delivery proofs, proofs of payments as relevant for the expenses.

Capacity Building

Budget guidance	Capacity strengthening for National and Local Organisations. Training delivered to the organisation’s staff, or the hiring of consultants for organizational development, can be considered under this category. This can include hires of venues and the provision of meals. Technical and organizational capacity strengthening plans must be aligned with the recommendations of the DDA. The investment in capacity strengthening activities should not exceed 3-5% of the overall budget. Percentage of staff time directly delivering capacity building to consortia partners can be included in capacity building costs, but needs to be backed up by clear separate documentation thereof. Capacity building plans must clearly specify the level of involvement based on planned capacity building activity. Investment in some assets can also be considered if the need to strengthen partners’ capacity for independent operations is sufficiently justified in the capacity strengthening plan.
Required documentation	DDA, capacity evaluation and capacity building plans

Overhead Cost	
Budget guidance	Overhead costs should not exceed 7% of the total direct costs. Each partner and sub-partner should be receiving the full 7% overheads calculated on their part of the budget. Consortium leads are not allowed to apply overheads on pass-through funding
Required documentation	The overhead costs will not require any documentation for the organisations that go through an annual organisation audit.

82. The FMU will not be responsible for any ineligible expenditures incurred by SRF partners. These expenses will be deducted from the next advance request for funds or settled at the end of the project and must be paid from the partner's own source of revenues.
83. If additional expenses should be considered ineligible during the external audit or a specific investigation, FMU will reserve the right to review its assessment of previously validated reports. In this case, the FMU will either subtract the ineligible funds from the next payment request or ask the partner for a direct reimbursement or settle the outstanding amount with the final transfer disbursement. The lead partners should work on the same basis with its implementing partners within a consortium.

9.2. Community financial support mechanism

84. The Community Financial Support Mechanism (level E) is designed to empower community groups by providing them with financial resources to address local needs and priorities. This approach promotes local agency and decision-making, enabling community groups to implement activities that benefit their communities.
85. Funding recipients: This financial support mechanism is exclusively for community groups, which can be formal or informal. Formal groups may include community-based organizations, while informal groups could be temporary collectives formed around specific causes.
86. Funding Amount: Typically ranges from 1,000 to 4,000 GBP per community group.
87. Cash Delivery: The mechanism for delivering cash is decided jointly by SRF partners and the community group, considering access, preference, and safety.
88. Documentation and Reporting:
- Narrative and Financial Reporting: Simplified reporting formats, with flexibility for community groups to use alternative formats like videos.
 - Procurement and Financial Documentation: Community groups are encouraged to procure items themselves, with simplified documentation requirements. Receipts are preferred but not mandatory for all expenses.
 - Partners must outline in their proposal several mechanisms to ensure transparency, accountability, and effective monitoring to guarantee that the financial support provided is used effectively and transparently, benefiting the community while maintaining accountability to donors and other stakeholders.

9.3. Currency and exchange rates

89. Payments to consortium leads selected through international windows will be made to the Grantee in GBP pound sterling. All reporting and budgets must likewise be provided in GBP pound sterling.
90. For costs and expenses incurred in other currencies, partners must follow the daily exchange rates issued from OANDA (<https://www.oanda.com/>) on the date on which the purchase has been registered or booked in the system, unless their exchange rate system has been approved during

through a derogation process on the contractual clause. During the derogation process, the exchange rate policy of the organisation will need to be shared with the FMU.

91. The partner is responsible for monitoring and managing any exchange rate fluctuations across the life of the project. Where significant exchange rate gains or losses are being accumulated, the partner, the FMU, and the donor will jointly decide how these are managed.
92. For partners implementing in the single country whose budget is developed and signed in the local currency (XOF or XAF), SRF shall disburse funds either in the local currency or, where applicable, in a pegged currency, in accordance with the relevant financial framework. Partners must report expenditures and prepare financial forecasts exclusively in the local currency based on the amount received on their bank account. Revaluation into the donor currency shall be performed by SRF's FMU. Any unspent or ineligible funds must be refunded to SRF.

9.4. Bank accounts

93. The Fund Management Unit will receive the funds from the donors in its bank account located at its headquarter, which will be used for the management of the SRF funds. This account will also be used to transfer the relevant funds to the different partners.
94. If a partner does not wish to open a specific bank account dedicated to the SRF, it should be able prove a strong and transparent system of tracking the SRF funds with official banking documentation.
95. The FMU can refuse to transfer funds to a banking establishment that does not provide sufficient financial security or apply unacceptable transfer or management rates.
96. During the annual financial audit, each partner can be requested to present its bank statements to demonstrate the proper receipt of the funds related to the project funded by the SRF, and to validate any expenses related to the implementation of the project funded by the SRF. The fact that the bank account is pooled and/or used for other projects or activities should not be, in any way, a valid reason for refusing to provide/ show copies of bank statements and transcripts.

9.5. Budget Management

97. In case of a consortium application, each partner will need to develop a detailed budget that will be combined automatically in a global detailed budget.
98. While constructing their budget, partners will be asked to select a category for each direct costs financial line, aiding the SRF in assessing the VfM quality. These categories should be selected in the first column of the budget from a drop-down list and are listed here below:
 - **Direct Activity Costs:** Costs whose primary purpose is the direct delivery of an activity, assistance or service to beneficiaries. This category includes, in particular, assistance, goods or materials provided, as well as staff directly responsible for delivering the activity or providing the service to beneficiaries.
 - **Other Activity Costs:** Programme costs necessary to enable, manage, coordinate, monitor or provide technical oversight of activities, without directly constituting assistance or a service delivered to beneficiaries. This category includes, in particular, project management, technical expertise, MEAL staff and activities, and certain operational costs associated with implementation, such as cash transfer fees.
 - **Support:** Costs related to the organisation's leadership, administrative and support functions that facilitate project implementation but do not fall directly under programme delivery or technical oversight. This category includes, in particular, country leadership, grants, business development and reporting functions, finance, administration, human resources, procurement, travel and capacity strengthening.

99. Each project funded by the SRF has a liquidation period of sixty (60) days, following the end of the project (based on the ending date agreed in the Grant Agreement/Memorandum of Understanding).
100. To prevent liquidity retention, the balance of the previous advance will always be reflected as deduction in the following partner's payment request. Any expenses still in dispute at the submission deadline could be removed from the partner's financial report and thus, from the balance as well. A template for the partner payment request will be provided to the SRF partners, and another template for aggregating these requests will be made available to the leading partners.
101. A financial overview of the entire grant will be presented at SRF Board meetings, which will include key financial data and ratios to give a comprehensive overview of the financial position. However, all financial reports will be available upon request from the SRF board for consultation or formal presentation.

9.6. Advance request

102. The reporting frequency (*in the Reporting section*) and associated advance payment will be subject to the **Tier Approach** assessment of the partner, and will follow the tables here below:

Level A		
Advance Payment	Frequency	Comments (<i>informative only</i>)
First instalment	Start of the project	The amount will cover the forecasted costs for the first five months of the project, up to a maximum of 20% of the total budget.
Next instalments	Every 3 to 5 months (depending on reporting schedule)	The amount will be calculated through the financial report with forecast as received by the partner as follows: <i>Forecast for next 5 months – Unspent amount from last instalment</i>
Last instalment	After final audit	The amount will correspond to the remaining costs not transferred IF all the project was fully spent and all the transactions have been approved

Level B		
Advance Payment	Frequency	Comments (<i>informative only</i>)
First instalment	Start of the project	The amount will cover the forecasted costs for the first five months of the project, up to a maximum of 20% of the total budget.
Next instalments	Every 3 to 5 months (depending on reporting schedule)	The amount will be calculated through the financial report submitted. It will amount to: <i>Forecast for next 5 months – Unspent amount from last instalment</i>
Last instalment	After final audit	The amount will correspond to the remaining costs not transferred IF all the project was fully spent and all the transactions have been approved

Level C		
Advance Payment	Frequency	Comments (<i>informative only</i>)
First instalment	Start of the project	The amount will cover the forecasted costs for the first three months of the project, up to a maximum of 20% of the total budget.
Next instalments	Every 2 to 3 months (depending on reporting schedule)	The amount will be calculated through the financial report submitted (without overheads). It will amount to: <i>Forecast for next 3 months – Unspent amount from last instalment</i>

Last instalment	After final audit	The amount will correspond to the remaining costs not transferred IF all the project was fully spent and all the transactions have been approved
------------------------	-------------------	--

Level D		
Advance Payment	Frequency	Comments (<i>informative only</i>)
First instalment	Start of the project	The amount will cover the forecasted costs for the first three months of the project, up to a maximum of 20% of the total budget.
Next instalments	Every 2 to 3 months (depending on reporting schedule)	The amount will be calculated through the financial report submitted (without overheads). It will amount to: Forecast for next 3 months – Unspent amount from last instalment
Last instalment	After final audit	The amount will correspond to the remaining costs not transferred IF all the project was fully spent and all the transactions have been approved

Level E		
Advance Payment	Frequency	Comments (<i>informative only</i>)
First instalment	Start of the project	The full amount will be transferred.

103. The forecast must be as accurate and realistic as possible, based on the partner's expected expenditure for the relevant period. Any significant deviation from the submitted forecast must be duly justified.
104. A Consortium Lead Partner is responsible for transferring the necessary amounts of money to each partner within its consortium, based on the information submitted to the FMU through the *Partner Payment Request* form.
105. In case of any delay in the submission of a Partner Payment Request form, the Partner will be fully responsible for any issues that occur in terms of liquidity. It cannot be expected, in any way, that the SRF will start advancing funds to solve a potential liquidity crisis
106. For projects implemented by Category A or B partners and/or projects with a total budget exceeding GBP 2 million, 10% of the total project budget will be withheld from the final payment. This amount may be adjusted in consultation with the partner where significant underspending has been reported in advance. The amount withheld serves as a provision against any potentially ineligible expenditure pending receipt of the final audit report. The remaining balance will be transferred once the final audit has confirmed the accuracy of the partner's final financial report, any ineligible expenditure has been deducted, and all contractual closure requirements have been met by both parties, including the submission of all required documentation and implementation of the asset transfer plan.
107. For projects implemented by Category C or D partners and/or projects with a total budget of GBP 2 million or less, advance payment requests shall cover direct project costs only and shall exclude the 7% overhead. The applicable overhead amount will be paid once the final audit report has been received, any ineligible expenditure has been deducted, and all contractual closure requirements have been met by both parties, including the submission of all required documentation and implementation of the asset transfer plan.
108. Should the final ineligible costs be higher than the amount withheld by SRF, the partner will be required to reimburse SRF for any difference as part of final project settlement.

9.7. Spot check

109. The objective of the spot check is to pre-identify, before an audit, potential ineligible expenses or issues in the partner's internal processes. This identification provides an opportunity for the partner to correct its internal functioning, gather missing documents or adjust its procedures. It could also detect potential fraud or wrongdoings that could lead to further investigation or specific audit mission.
110. Spot-checks will be carried out by the FMU on a sample of transactions selected at its own discretion for which the partner should send the relevant supporting documents within 5 days of the request. The selection of transactions will be divided into 3 categories:
- **Priority Check**, expenses where we will focus our attention and most likely require the documents at each occurrence (large tenders, cash transfer, daily workers, etc.)
 - **Cycle Checks**, expenses from sensitive categories that will vary from one period of reporting to another (Mission and transportation, human resources, asset, office costs, workshop & trainings, etc.)
 - **Concerning checks**, expenses selected upon a rapid analysis of the report that could raise concerns (Expenses that present a strong incoherence with the previous months spending or forecast and for which a rational explanation can't be found in the narrative report, large quantity of expenses with the same supplier, etc.)
111. Spot checks will be organized for each reporting period for partners in categories A and B, but should not exceed a selection of 20 transactions per partner, to avoid unnecessary additional workload, unless there is a reasonable and well explained justification to ask for more documentation. For the partners in tier C and D, spot checks will be performed on 100% of expenses and full supporting documentation after each submission.
112. If the FMU has concerns about eligibility or the validity of documents from the sample, it will request additional documents from a new sample set until it is satisfied that the partner's documentation meets both the vetted procedures and the guidelines outlined in this Operations Manual. The FMU will exclude any expenses lacking proper documentation submitted in a timely manner or still under eligibility discussion at the donor reporting deadline.
113. If the FMU suspects ineligibility may be linked to potential fraud or wrongdoing, it will refer the matter to the SRF Board, potentially leading to further investigations.

9.8. Flexibility

114. SRF partners are authorized to make budget variations not exceeding 10% on budget categories of the approved project budget. Any variations exceeding 10% on any one budget category shall be subject to prior approval by the FMU.
115. Additional financial lines can be created during the implementation phase, on the condition that it has been communicated with and approved by the FMU. These modifications can include, but are not limited, to new activities, geographical area, staff or equipment. According to the impact of these modifications, the FMU will request the partner to fill the **Modifications Request Template** if the requested modifications apply to the points described in *section 6. Grants Management*.
116. While using the flexibility opportunity, SRF partners should be careful to respect the ratio (Program (direct activity costs and other activity costs)/Support) validated during the approved initial proposal. Indicatively, the ratio should be set at 70% for program costs and 30% for support costs for direct costs.

9.9. Audit

117. The FMU will organise the terms of reference, the selection and the contracting of the organisation responsible for auditing the projects implemented within the SRF. The FMU will make sure to share the audit planning with the SRF partners.
118. For category A and B partners, the FMU will organise one final audit for all projects as well as one midterm audit for every project of a 24-month duration and above. For projects lasting more than 30 months additional audits might be added. The FMU will fund the contractual audits as set out in this manual.
119. For category C and D partners, the FMU will arrange annual audits. Where the final implementation period slightly exceeds 12 months, the FMU may decide either to cover the entire period through the final audit or to conduct an additional interim audit.
120. The FMU reserves the right to carry out additional audits if there are any concerns about a partner's operation. Should an additional audit by the FMU reveal any misconduct or misappropriation, the cost of the audit will be transferred to the partner.
121. All partners will be required to provide all the documentation related to their project which are requested by the auditors, whether it is before, during or after the audit mission.
122. The financial audits can be done mainly at distance (by using scans), but physical visits will be requested, at least in the main offices of the partners. Visits to the field will be done only with the due approval of the Safety & Security Departments of the consortium partners. In case the visit on site is challenging, a joint meeting will be organized between the partner, the audit firm and the FMU. According to the type of contextual challenge, several options will be discussed such as the postponement of the visit, virtual meetings, further digital scans of documents etc. The selected option will be documented through an official document signed by all parties.
123. Key findings from audit reports will be formally shared by the FMU to the SRF Board.

9.10. Return of Funds

124. The Grantee will return any unspent funds remaining at the end of the Grant Agreement within 14 days of receiving a request from the FMU, unless otherwise agreed by the FMU in writing. At any time when returning funds, the Grantee must quote the relevant Grant reference number from their project contract with SRF.

10. Logistic management

10.1. Procurement

125. All purchases should be conducted in a transparent, fair, and open process to ensure all economic actors are treated equally. Staff must declare any conflicts of interest, or offers of gifts, advantages or hospitality to their supervisor, as soon as they arise. Any conflict of interest should be treated immediately to avoid compromising the impartiality of the selection.
126. Partners will be allowed to use their own procurement guidelines if they have been approved during the due diligence process and with the limitations mentioned in the Vetting and Due Diligence chapter.
127. Records of all procurement activity must be kept by the partner for a minimum of (05) five years from the Project End Date and made available to auditors and the FMU upon request.
128. The Partner will undertake all its purchases in accordance with local requirements. For sensitive items such as drugs, vaccines, supplements, seeds etc., the partners will ensure that procurement, storage and distribution are appropriate with local laws and regulations. The partner will also ensure that safe

and secure storage, handling and delivery systems are in place, including safe disposal of unused or expired items.

129. Partners are expected to ensure that programme supplies are procured in quantities proportionate to operational needs and utilised efficiently within the project implementation period. At the end of the project, partners are requested to provide an inventory of unused programme supplies where the residual value exceeds 1,000 GBP. Where this threshold is exceeded, partners must inform the FMU of the proposed disposition of the remaining supplies (e.g. distribution, transfer, donation or other justified use) and obtain prior approval. This requirement aims to support Value for Money, ensure appropriate use of donor funds and promote effective planning of programme inputs.

10.2. Asset management

130. Equipment and supplies purchased in part or fully from SRF funds are considered as project assets if they have a useful life of more than one year from purchase. This applies to:
- a. an individual asset with a purchase price or development cost in excess of £1,000 or equivalent in local currency;
 - b. or lower value items that are mobile and considered attractive (e.g. Mobile phones, cameras, laptops, tablets, satellite phones, vehicles, food, pharmaceutical products, relief packs, etc.) With a combined purchase price or development cost in excess of £1,000 or equivalent in local currency. Food and pharmaceutical products, which are usually considered as consumables, should only be included in the asset list if these items are not distributed by the end of the project.
131. The number of assets must be proportionate to the size of the project—including the number of staff and offices—and justified by the actual needs of project implementation. The quality and technical specifications of the assets must ensure the best value for money.
132. The partner will establish and maintain an inventory of all such assets, as well as their condition, and will ensure that a physical check of all assets takes place on at least an annual basis. The partner should use the inventory template provided in **annex 3** which should be shared with the FMU with every annual report and will be reviewed during the annual review and additionally verified throughout ad hoc spot checks. Inventory template should be provided in 2 versions – filled in excel table and signed PDF form to certify the assets listed.
133. The partner is responsible for the appropriate use of any asset purchased with SRF funds. The donor will retain ownership of all assets unless a specific written decision regarding the transfer of ownership has been granted. Partners should address the asset final allocation proposal (with the condition of the assets) to the FMU at least 6 months before the end of their Grant Agreement. The FMU will provide at least first written feedback before the end of the project.
134. It is expected that most SRF-funded assets will be purchased in the initial stage of project delivery. The purchase of assets within the final stages of project implementation must be limited to duly justified operational needs. As a general rule:
- assets should not be purchased within the last **12 months** of the project without prior written justification and explicit approval from the FMU through direct communication.
 - the purchase of assets is **not permitted within the last 6 months** of the project implementation period.

These restrictions aim to ensure Value for Money and appropriate utilisation of assets within the project lifecycle.

135. Partners must ensure that assets procured with SRF funds have an expected useful life consistent across the consortium. The expected useful life of assets should be determined according to:
- the lead partner's internal asset management policies or procedures;

- applicable national legal or accounting frameworks where relevant;
- where neither provides sufficient guidance, the SRF will provide useful life standards.

136. Assets lost, stolen or damaged, must be registered in an official write off document and approved by the director's partner and filed with relevant supporting documentation. The partner will also need to check if this asset situation falls under the duty to report for aid diversion. The write off document should cover:

- A short summary of the case and why the need for a write-off has arisen e.g., equipment damaged, lost or stolen.
- The amount to be written off – this includes the replacement value of any equipment.
- Attempts made at recovery and outcomes (e.g. police reports).
- Actions taken or planned to prevent reoccurrence.
- Transaction details e.g. the component, budget centre and account code.

137. Partners must ensure that the final allocation of assets maximises Value for Money and supports continued humanitarian or development use where feasible. Disposal planning should take into consideration operational relevance, remaining useful life, transfer costs, and proportional administrative burden. The selected option should demonstrate a proportionate approach balancing administrative effort, residual value and operational relevance.

The disposal plan submitted to the FMU should specify the proposed allocation of assets according to the following indicative options:

- Transfer;
- Sale;
- Donation to the partner/sub-partner;
- Donation to a third party;
- Disposal;
- Write off.

138. When disposing of IT equipment (including computers, storage devices, phones, tablets and other electronic equipment), partners must ensure that any sensitive or personal data is permanently removed prior to transfer, sale, donation or disposal.

At minimum, partners must ensure:

- secure deletion of stored data using appropriate wiping methods;
- removal of user credentials and access rights;
- removal of SRF, donor or partner confidential information;
- compliance with applicable data protection standards and organisational policies;
- documentation of disposal method where relevant.

Where local recycling or disposal channels exist, partners are encouraged to prioritise environmentally responsible solutions.

11. Visibility

11.1. Responsibilities of SRF partners

139. Partners receiving SRF support have a contractual obligation to provide visibility to and communicate about the SRF funding toward humanitarian assistance they receive. If the following items have been included in their budget, the partner must ensure compliance with the visibility requirements:

- **Educational materials:** T-shirts, jackets, caps, streamers, bags, stickers, flags, including printing for training and awareness-raising activities.
- **Goods:** Material distributed to local partners and beneficiaries such as a cool box (vaccination)
- **Building signage:** health centres, distribution points, hangar, safe spaces, women centres, one-stop-shops,
- **Clothing** for specific events or specific staff
- **Vehicle** (According to the partners' assessment of security relevance)
- **Communication & awareness tools:** Banners, flyers, kakemonos, brochures, and posters, local media, radio spots, workshops,
- **Training materials:** Guidance, training modules, training kits, training tools
- **Publications:** narrative reports, evaluation reports & research reports
- **Press releases, briefings materials and presentation** (external media related)

140. The following items will not require any visibility: NFI distributed to households, everyday stationery, office equipment used for implementing the project, office furnishings and any minute items.

141. In case it would jeopardise the implementation of the project or the safety of staff involved, exemptions from visibility requirements may be allowable, but must be agreed to in writing by the FMU. This request should be made before the Grant Agreement between the SRF and the partner is signed.

142. When recognizable persons are depicted in a photograph or film, partners are required to have a statement of these persons giving their permissions for the described use of their images.

143. For publication, the following disclaimer can be used: "This material has been funded by the Sahel Regional Fund with UK Aid; however, views and opinions expressed are those of the author(s) only and do not necessarily reflect those of the Sahel Regional Fund."

144. Partners are expected to make full use of their social media accounts and incorporate SRF-related posts throughout the life cycle of projects to provide followers with an interactive or "real time" experience. Partners should tag and refer to the SRF as the Sahel Regional Fund or the SRF on the SRF's social media platforms: @SahelRegionalFund on X (formerly Twitter).

145. Partners are required to comply with the Branding Guidelines (**Annex 7**) and must consult the FMU if they are uncertain about any branding decision.

11.2. Responsibilities of the FMU

146. The FMU will be responsible for sharing photos, success stories and results from the SRF's partners to enhance positive visibility among donors and the public.

147. The FMU will provide the partners with a graphic of the SRF logo at the beginning of the projects.

12. International Aid Transparency Initiative (IATI)

148. The Partner will publish to the International Aid Transparency Initiative (IATI) standard on all its SRF funding within six months of the start of this arrangement. The intention of this commitment is to allow traceability throughout the delivery chain. For further advice please go to: <https://www.sahelregionalfund.org/en/ressources/iati/>

149. The Partner shall refer to DRC as the funding organisation in their IATI publication, using the organisation name **Danish Refugee Council** and the IATI organisation identifier: **DK-CVR-20699310**.

150. The Partner gives consent for this agreement (and any subsequent amendments) and associated funding information to be published on DRC, SRF and donors' websites.

13. Monitoring, Evaluation, Accountability and Learning framework

13.1. Objectives and scope of the MEAL Framework

151. The SRF has been built on a high-level theory of change (TOC) including key dimensions of change (e.g., capacity change, partnership level change, policy change) so that results can be mapped across different intervention areas, sectors and key dimensions of change. This TOC, combined with a solid MEAL plan, will form the roadmap on which the SRF will build, to demonstrate the results achieved. It is the basis for demonstrating proof of concept of the SRF's relevance, effectiveness and impact.

152. The purpose of the MEAL framework is to monitor expected results, as well as systemic evolution and change, in line with the SRF's terms of reference. The MEAL framework will include key learning questions to support an adaptive management strategy for the collective management of the SRF. It will also enable SRF partners to demonstrate their cumulative efforts, as well as illustrations of some broader outcomes, in a coherent and inclusive way. The MEAL framework will be divided into 2 parts:

- The FMU MEAL approach that will give an overview of FMU MEAL responsibilities. Details on FMU MEAL activities, processes, tools and roles and responsibilities are available in the governance document available on our website.
- The partners' MEAL Guidance that will concentrate on orientation to partners on how to ensure high-quality programming through a robust MEAL system that will promote proper project monitoring, evidence based on evaluation, innovation, accountability to affected populations and learning.

13.2. FMU MEAL Approach

13.2.1. Monitoring

153. Monitoring is the ongoing and systematic tracking of data and information relevant to the SRF projects. The analysis of monitoring data will inform progress towards anticipated results, efforts to manage strategic adaptation and promote accountability between fund partners. It will mainly consist of:

154. Partners' progress monitoring in delivering project activities and expected results. The main tools used will be the Progress Tracking Matrix (PTM), which is a harmonized tool (**Annex 5**) designed to collect at the project level all SRF core and project-specific indicators. See details on Indicators and Performance Tracking Matrix (PTM) below section.

155. Project review meetings with partners will be conducted with the SRF partners quarterly (or monthly, depending on the monitoring need for the partner) to discuss topics such as; access challenges, risks, programmatic changes/adaptation needs, progression against set targets (milestones), financial burn rates, coordination within consortia and other actors, advocacy needs, and any other challenges.

156. Monitoring field visits to partner projects will be conducted quarterly by the FMU, combining programmatic and financial reviews. These visits aim to facilitate the understanding of the partners' intervention context, and interact with the various stakeholders, including beneficiary communities. This will help identify corrective actions and program adaptations, while mitigating red flags and potential conflicts of interest. The SRF will organize quarterly visits per country, ensuring that each partner receives at least one visit per year.

157. Third-party monitoring will be conducted by a separate entity to reinforce FMU monitoring effort. This approach will be prioritised for organisations classified as C and D after the DDA process and operating

in hard-to-reach areas where the FMU have limited access. This will help provide independent and in-depth verification, oversight and risk mitigation for projects executed in hard-to-reach, insecure, remote areas.

13.2.2. Evaluation

158. The FMU will organize and conduct **mid-term evaluations**. Evaluations will assess the functioning of the fund (the governance system) and evaluate the relevance, coherence, effectiveness and efficiency in the management of funds. The evaluation will contribute to assessing if the SRF is progressing toward its goal by identifying changes which can be attributed to the SRF, identify areas of improvement, suggest recommendations, and capitalize learning. The following questions will be used to guide the evaluation:

- Does the SRF contribute to improving the quality and effectiveness of humanitarian action in Sahel hot spots?
- Have the supported partners gained more financial stability and programmatic/preparedness capacity to scale and adapt in a cost-effective way, enabling them to respond to the most acute humanitarian and protection needs and emerging crisis in a sustainable manner in Sahel hot spots?
- Is the SRF collectively influencing policy and humanitarian system reform in the Sahel?

159. The evaluation will be conducted by an external consultant using approved research methods such as process tracing, contribution analysis and/or documentation review. The result of the evaluation will contribute to the revision of the SRF strategy and operational frameworks and will request the support and collaboration of implementing partners.

13.2.3. Learning

160. To demonstrate that the SRF programmatic approach can be an asset in improving the humanitarian response in the Sahel, a strong *Learning* system will be put in place. The system will document innovation, learning, adaptation, anticipation, and policy dialogue based on evidence generated throughout the project. Learning will also support the revision of the SRF frameworks, tools, and strategy.

161. The Learning will rely on qualitative approaches, using participatory methods, document reviews and process based on: Monitoring reports, project review meetings, project reports, project evaluations, operational research, and others.

162. The Fund Management Unit will facilitate formal annual reviews with the SRF board and partner representatives at the regional level, with the aim to share annual learning, discuss and share best practices and check if there is any need to update the SRF strategic framework.

13.2.4. Value for Money

163. Value for money (VfM) is a framework that supports organisations to *Maximise the impact of every pound/krone/euro spent in a programme to improve the lives of the affected communities we work for and with*. To ensure that the optimal use of resources can achieve a programme's intended outcomes, Value for Money analysis is guided by four pillars known as the 4 E's: Economy, Efficiency, Effectiveness and Equity.

164. The SRF will assess value for money of partners at the beginning, during the implementation and during evaluations.

165. VfM analysis will rely on the SRF VfM framework, which includes indicators and parameters required for uniform analysis within the SRF and among its partners.

13.3. Partners MEAL Guidance

166. This section is designed to support partners' MEAL staff, project managers, program officers and technical coordinators to know what is expected from the SRF in terms of MEAL standards. It does not intend to replace the SRF partners' internal MEAL guidelines but aims to support high-quality MEAL actions to improve the performance of SRF funded projects.
167. It is mandatory for partners to develop a Result Framework and a MEAL Frameworks in their project proposition to demonstrate a strong and robust quality insurance.
168. Outcome level indicators to be used in the result framework are detailed in the Global Indicator Reference Sheet (GIRS as Annex 9). If deemed necessary, partners can add other outcomes, outputs and performance indicators in the result framework. The SRF encourages partners to use standardized Global indicators⁵ to allow aggregation and comparison across countries and partners.
169. Result framework should be shared as a separate annex, using the template provided by the SRF.
170. The MEAL plan is included in the project proposition template as a section and should include a description of MEAL staffing and resources, including a summary of the MEAL budget and a MEAL workplan (to be presented as an Annex). Detailed information and approaches included in the MEAL Plan are outlined in the below sections.
171. SRF recommend partners to budget at least 1 to 3% of the total budget to MEAL activities and staffing. Digitalisation of processes and tools is highly encouraged.

13.3.1. Monitoring

172. The Monitoring approach of the MEAL Plan should outline how the partner's monitoring system, will ensure effectiveness and efficiency of the intervention to provide the expected result at the end. This includes describing how field activities will be monitored for adherence to plans, quality, and standards, allowing for identification of gaps and improvement opportunities.
173. Partners should demonstrate how performance indicator data and other quantitative or qualitative information/data will be collected, analysed, presented, and reviewed to track implementation progress and achievement of expected results
174. It is expected from the partners to expend on the contextual monitoring, and to identify on time any external constraints and factors likely to affect the implementation and performance of activities. Project data and other monitoring products should also be used for project adaptation.
175. Partners are expected to carry out context monitoring to identify external factors impacting project performance and adapt accordingly. In challenging environments with limited access and security risks, regular on-site monitoring may not be feasible. Partners should devise a remote monitoring strategy using appropriate methods and tools to ensure activity effectiveness and accountability to affected populations are maintained. This approach should be regularly updated alongside the risk register.
176. The monitoring approach should also demonstrate how the capacity strengthening of partners (if applicable) will be monitored. For this purpose, it is expected from the partner leading capacity strengthening to share within the five first months of the project a capacity strengthening plan with the FMU. This plan should be based on gaps observed during the vetting process and during the first months of the activities' implementation.

⁵ [Home | Indicator Registry \(hpc.tools\)](#)

13.3.2 Evaluation Approach

177. Evaluations play a significant role in meeting the SRF commitment to ensure the effective and efficient use of resources as a tool for accountability and learning. Each field intervention grant proposition should include an evaluation approach that gives details on the types, timelines and themes of evaluation/assessment that will be conducted.
178. Partners rated as level A and B partners after vetting, with a project of more than 24 months, are expected to plan, budget and conduct three surveys during the project. A baseline, mid-term, and end-line survey evaluating the project performance, and a mid-term evaluation evaluating the project.
179. For partners rated as level C and D partners, with project lengths equal to or less than 24 months, the SRF will conduct evaluations during the project through a third party. **Baseline surveys** will, at the beginning of the project, collect baseline values of indicators included in the Result Framework. The baseline survey should be taken at the earliest, depending on the accessibility of the areas, but not later than three months (03) after the beginning of the intervention. **Mid-term** and **endline surveys** will focus on outcome indicators or any other indicators requiring surveys as measurement method. Comparisons will be made between baseline values and those collected during mid-term and endline surveys.
180. Partners will share with the FMU terms of reference of the survey, describing the scope of work and the FMU can make potential recommendations prior to data collection.
181. **Mid-term evaluations** to be conducted by partners should focus on the project as a whole and should evaluate the management and governance of the project, procedures (financial, supply chain, grant management, etc.), value for money, SRF support, sub-partner participation and capacity improvement. Partners can reference OECD/DAC⁶ evaluation questions, selecting the questions that are most relevant.
182. This evaluation should be carried out by an external consultant, and the scope of work should be developed in close collaboration with the FMU.
183. The evaluation report must be submitted to the FMU together with all sources of verification (including the updated PTM).

13.3.3. Accountability to affected populations (AAP)

184. The SRF strategy of implementing a new response model in the Sahel, combining a need-based and people centred approach, needs to rely on a strong accountability to conflict and displacement affected populations. SRF partners are required to adhere to the Core Humanitarian Standard and IASC AAP Commitments, and should clearly demonstrate their commitment in the implementation of the project:
- How the affected population, including marginalized and/or vulnerable groups, will participate and play an active role in decisions related to the activity design and implementation.
 - Which specific mechanisms are in place to make information available and accessible to affected populations.
 - Which mechanisms are in place to receive and respond to beneficiary feedback and/or complaints throughout the duration of the activity.
 - How mechanism sets are safe, accessible, and transparent to collect complaints on a confidential basis.

⁶ <https://www.oecd.org/dac/evaluation/daccriteriaforevaluatingdevelopmentassistance.htm>

- How feedback is collected, considered, and acted upon in a timely and structured fashion.
- How feedback will be incorporated into activity implementation, monitoring and evaluation of progress, and designing course corrections as needed.
- How mechanisms will be monitored to ensure that they are appropriate, functioning and trusted by the community.

Key performance indicators for some community feedback mechanisms are developed in the GIRS (**annex 9**) to support partners in monitoring the performance of the accountability system, ensuring it is safe, accessible, child- and gender-sensitive, inclusive, and functional.

13.3.4. Learning

185. Monitoring, evaluation and accountability materials and information generated should be used to generate evidence and learning. Partners are encouraged to promote learning through: (1). Generating evidence from data collection and analysis; (2). Documenting best practices and success stories; (3). Project review; and other learning approaches, ensuring that learning takes place to support continuous improvement in organisational learning and change.

186. The annual review is mandatory for each project and should be the opportunity to assess where the project lies in terms of coordination, including relations between partners; access strategy and acceptance; targeting of most in need areas, information sharing; decision making; reaction to leadership, and support of the FMU. At the end of the review, partners should share a report to the SRF and can request modifications of their activities based on gaps or best practices identified.

187. The SRF MEAL team will gather lessons and evidence collected by all SRF funded entities for dissemination across the SRF partners and to a wider audience, to support advocacy and policy dialogue.

13.3.3. Performance Tracking Matrix (PTM)

188. The PTM serves to articulate and monitor the progress of the intended results of the activity and how it will be monitored. The PTM will be used as a data collection tool for the SRF, to track performance of consortia and aggregate consortia data. It should be shared in the first quarterly report using the template in annex 5. Guidance on the information to be provided is in the template.

189. Targets must be provided for all indicators. Baseline value should be provided for each applicable indicator before the end of the first quarter of project implementation. Partners should rely on baseline surveys to collect baseline values of all the indicators.

190. Partners are free to adapt the template based on their monitoring needs. But the template should be shared on a quarterly basis with the FMU. When sharing information with the FMU, the data should respect all the disaggregation criteria mentioned in the GIRS (Annex 9), and with one sheet per country covered.

14. Annexes

Annex 1. Template Narrative Report and annual programmatic reporting

Annex 2. SRF Financial template

Annex 3. Asset management

Annex 4. Risk Register Template

Annex 5. Performance Tracking Matrix (PTM)

Annex 6. Strategic scoping note on localisation

Annex 7. Branding Guidelines

Annex 8. Field monitoring visit package

Annex 9. Global Indicator Reference Sheet
Annex 10. Strategic scoping note on learning

15. List of definitions & acronyms

15.1. Definitions

Sexual Exploitation: Sexual exploitation: any actual or attempted abuse of a position of vulnerability, differential power, or trust for sexual purposes. Includes profiting momentarily, socially, or politically from sexual exploitation of another. Under UN regulations it includes transactional sex, solicitation of transactional sex and exploitative relationship.

Sexual abuse: the actual or threatened physical intrusion of a sexual nature, whether by force or under unequal or coercive conditions. It should cover sexual assault (attempted rape, kissing / touching, forcing someone to perform oral sex / touching) as well as rape. Under UN regulations, all sexual activity with someone under the age of 18 is considered to be sexual abuse.

Fraud: Fraud is defined as the taking, or obtaining by deception, money or any other benefit when not entitled to that benefit or attempting to do so. In simple terms, fraud is theft hidden by deception. Fraud includes, but is not limited to:

- Submission of false invoices or receipts through the post account. (e.g. inflated claims or charges)
- Unauthorised release of tender information in return for personal financial reward
- Acceptance of bribes or other forms of payment in return for favours (e.g. the promise of a visa)
- Acceptance of any gift or hospitality in return for the promise of business or any other service from the donors
- Any personal or official claim from public funds that a person submits but is not entitled to (e.g. inflating an overtime claim, a travel claim or not declaring entertainment received), or;
- Evading a liability to the donors, such as evading a payment to the donors (e.g. non-declaration of personal calls on an officially provided mobile phone)

15.2. Acronyms

CHS	Core Humanitarian Standard
CoC	Code of Conduct
DDA	Due Diligence Assessment
DRC	Danish Refugee Council
EU	European Union
EUR	Euro currency
FCDO	Foreign, Commonwealth & Development Office
FCRM	Feedback and Complaint Response Mechanisms
FMU	Fund Management Unit
GBP	British pound currency
GC	Grievance Committee
GIRS	Global Indicators Reference Sheet
IASC	Inter-Agency Standing Committee
MEAL	Monitoring, Evaluation, Accountability and Learning
MOU	Memorandum of understanding
NCE	No-cost Extension
PSEAH	Protection from Sexual Exploitation and Abuse and Sexual Harassment
PTM	Progress Tracking Matrix
SRF	Sahel Regional Fund

TPM	Third-party monitoring
ToC	Theory of Change
VfM	Value for Money
XOF	West Africa currency