



IDS WORKING PAPER

Volume **2019** No **532**

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October 2019

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IDS Working Paper 532
© Institute of Development Studies 2019
ISSN: 2040-0209 ISBN: 978-1-78118-593-3
A catalogue record for this publication is available from the British Library.



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Available from:
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Charity Registration Number 306371
Charitable Company Number 877338

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Summary

Cash transfer programming (CTP) constitutes one component of both social protection systems as well as humanitarian interventions. CTP can provide long-term support to poor and vulnerable populations as part of emerging social protection systems and also short-term emergency assistance in humanitarian contexts. Given the increasing trend towards CTP by different actors, priority is being given to harmonisation and coordination. In order to successfully adapt, harmonise, manage, and collaborate among partners, it is necessary to generate awareness of the different actors' engagement modes (approaches, settings, modalities, targeting, and delivery methods). This paper elaborates on the advantages and disadvantages of using cash in relation to in-kind support, and presents the strategies used by a range of Irish Aid's partners – multilaterals, bilaterals, and non-government organisations (NGOs) – to engage with CTP. The aim of this stakeholder mapping exercise is to increase Irish Aid's knowledge on partner approaches and to enhance CTP engagement in complex contexts.

Keywords: cash transfers; cash transfer programming; cash-based transfers; humanitarian assistance; social protection; shock-responsive social protection; multilaterals; bilaterals; NGOs.

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Acknowledgements

This paper has been produced thanks to funding by Irish Aid from the Government of Ireland. The authors would like to thank Mary McCarthy (Policy Lead – Research), Aidan Fitzpatrick (Senior Development Specialist) and Una Murray (Technical Consultant, Policy Unit) of Irish Aid for their review and valuable additions to this report.

Acronyms

ADB	Asian Development Bank
BIG	Basic Income Grants
CaLP	The Cash Learning Partnership
CTP	Cash Transfer Programming
CCT	Conditional Cash Transfer
DCD	Development Co-operation Directorate (OECD)
DFID	Department for International Development
DI	Development Initiatives
ECHO	European Civil Protection and Humanitarian Aid Operations
FAO	Food and Agriculture Organization of the United Nations
FTS	Financial Tracking Service
GIZ	Gesellschaft für Internationale Zusammenarbeit (German Corporation for International Cooperation GmbH)
HH	Household
IATI	International Aid Transparency Initiative
ILO	International Labour Organization
IRC	International Rescue Committee
IT	Information Technology
LMIC	Low- and Middle-Income Country
M&E	Monitoring and evaluation
NGO	Non-Governmental Organisation
ODA	Official Development Assistance
ODI	Overseas Development Institute
OECD	Organisation for Economic Co-operation and Development
PSD	Private Sector Development
PW	Public Works
SDC	Swiss Agency for Development and Cooperation
SDG	Sustainable Development Goal
SIDA	Swedish International Development Cooperation Agency
SP	Social Protection
SPF	Social Protection Floor
SRSP	Shock-Responsive Social Protection
UBI	Universal Basic Income
UCT	Unconditional Cash Transfer
UN	United Nations
UNDP	United Nations Development Programme
UNHCR	United Nations High Commissioner for Refugees
UNICEF	United Nations Children’s Fund
UNOCHA	United Nations Office for the Coordination of Humanitarian Affairs
USAID	United States Agency for International Development
USP	Universal Social Protection
WFP	World Food Programme
WHS	World Humanitarian Summit
WVI	World Vision International

1 Introduction

Following the trend towards increasing cash transfer programming (CTP) that led to the 2016 World Humanitarian Summit, the Grand Bargain agreement between more than 30 of the biggest donors¹ and humanitarian aid organisations identified CTP use and coordination as a priority. Both the development and humanitarian communities displayed widespread support for CTP, evidenced in a range of policy commitments² and targets signed up to by many multilaterals, bilaterals and non-government organisations (NGOs) that aim to increase awareness around the benefits of CTP.

This scoping study presents the strategies used by a range of Irish Aid's partners (multilaterals, bilaterals and NGOs) to engage with CTP. Approaches to CTP are outlined for 20 organisations: nine multilateral agencies; five bilateral agencies; and eight NGOs. The purpose of this stakeholder mapping is to increase knowledge within Irish Aid on partner approaches and to enhance CTP engagement in complex contexts. The impact that CTP has on beneficiaries and how it relates to other types of programmes also needs to be considered; however, we only briefly touch on this linkage as it is not the primary focus of this report.

CTP constitutes just one component of social protection systems and humanitarian interventions, in which cash (or vouchers) is the benefit modality. Other components (modalities) include food, vouchers, service delivery, credit and savings support, and sensitisation programmes. We use the terms 'cash transfer programming', 'cash-based interventions' and 'cash and voucher programming' somewhat loosely to refer to the use of any cash or voucher-based modalities in development and emergency/humanitarian contexts. 'Cash' without further modifiers refers to the transfer of money, whether physically or electronically, and vouchers that are denominated in currency.

This report will first elaborate on the advantages and disadvantages of using cash in relation to in-kind support for different stakeholders. Second, it will raise some of the challenges of establishing baseline data on CTP spending. Third, it will map out key Irish Aid partners' engagement mode with CTP, including their (1) preferred approach (rights-based, needs-based, market-based); (2) setting (in humanitarian, social protection or shock-responsive social protection (SRSP) contexts); (3) modality (cash, vouchers, in-kind); (4) targeting methodology (geographical-based, community-based, categorical-based, means testing, proxy means testing, self-targeting, universalism); and (5) delivery method (physical, electronic, indirect).³ Fourth, it will analyse and discuss some of the key trends and patterns for each category (approach, setting, modality, targeting and delivery) and partner type (multilaterals, bilaterals and NGOs) emerging from the previous mapping. Finally, the report highlights lessons on managing and collaborating with key Irish Aid partners for successful CTP.

¹ Ireland has endorsed the Grand Bargain.

² One such commitment agreed under the Grand Bargain is to 'Increase social protection programmes and strengthen national and local systems and coping mechanisms in order to build resilience in fragile contexts.'

³ For purposes of this report we draw on strategies, policies and position documents that were posted on the different organisations' websites at the time of the research. Where we felt that information was not adequate, we contacted key staff within the relevant organisation. For this reason, at the time of reading, the report may not represent the most up-to-date position of how each organisation defines and engages with CTP. Any errors or omissions are purely the oversight of the authors.

2 Cash vs in-kind – advantages and disadvantages

A long-standing debate around social protection, humanitarian and SRSP settings concerns the modalities of assistance – that is, cash, food, assets, services or vouchers. Cash transfers provide people with money (restricted or not), while in-kind transfers include the distribution of commodities (e.g. food) or services. Conceptually, the dilemma is in the trade-off between providing choice and encouraging a given externality. In-kind support can be seen as ‘paternalistic’ since it restricts recipients from making their own choice about how it is used. On the other hand, cash provides beneficiaries with choice (income and power) and this can have positive external spillovers on local food and labour markets (Bastagli *et al.* 2016; Levine and Bailey 2015; Gentilini 2014).

Current trends show a shift from a traditional dominant focus on in-kind aid towards an increasing preference for CTP. Recent evidence shows that the large majority of social assistance programmes use cash, while humanitarian assistance is still mainly provided in-kind (although that is changing fast) (The Cash Learning Partnership (CaLP) 2018; Development Initiatives 2018; Gordon 2018; Spencer, Parrish and Lattimer 2016).

It is important to note that the ‘cash first’ principle does not mean ‘cash always’. In some contexts, cash (only) might not be appropriate, and in cases where cash cannot meet all beneficiaries’ needs and rights, emerging cash-plus programmes are gaining prominence. These transfers have multiple objectives and often include other components (in addition to cash) such as linkages to services or in-kind support (Roelen, Longhurst and Sabates-Wheeler 2018). Assessments need to be undertaken (as well as monitoring) before choosing the most appropriate modality. Finally, CTP, especially in emergencies, can be seen as a riskier method. Nevertheless, studies show that cash has different, but not necessarily greater, risks than in-kind assistance. For more details about the advantages and disadvantages of cash and in-kind transfers, see Table 2.1.

Table 2.1 Cash transfers and in-kind transfers: advantages and disadvantages

	Advantages	Disadvantages
Cash transfers	<ul style="list-style-type: none"> Empowers through choice and dignity Cost-effective Inexpensive Has a multiplier effect in local markets Promotes financial inclusion Increases accountability Avoids disincentive effects 	<ul style="list-style-type: none"> Carries risks: misuse, security, accessibility (to bank, transportation), inflation, market supply Gender/household (HH) dynamics can possibly be disrupted Digitisation requires literacy Has higher scrutiny costs
In-kind transfers	<ul style="list-style-type: none"> Entails control over the benefits Avoids inflation risk Respects status-quo, traditionally more politically acceptable Increases market supply Enhances HH caloric intake 	<ul style="list-style-type: none"> Can be more expensive (financially and timely) Carries risks: storage, delivery, misuse Entails a lack of customisation to beneficiaries (allergies)

Source: Authors’ creation, based on Bastagli *et al.* (2016); Levine and Bailey (2015); Gentilini (2014).

In summary, transfer performance varies depending on the interactions among different factors (e.g. profile and ‘initial conditions’ of beneficiaries, capacity of local markets, and programme objectives and design), instead of inherent advantages of the transfer modality. Conceptually, the debate revolves around issues including trade-offs between fungibility and promoting a desired outcome, as well as the interpretation of concepts such as ‘choice’ and ‘empowerment’ (Gordon 2018). Furthermore, the political economy of transfer provision will play an important role in influencing what is provided to recipients. These tensions from the modality choice should not substitute for designing and advocating for assistance based on contextual evidence and performance. Additionally, providing a combination of both cash and food under the same programme has the potential to address beneficiaries’ multiple needs.

3 Challenge of establishing a baseline CTP spend

Cash transfers have expanded from being a mechanism that solely alleviates poverty towards one that assists people to survive emergencies and humanitarian crises, as well as life-cycle and livelihood shocks. Irish Aid development partners, such as multilateral agencies, bilateral donors and NGOs, have engaged with CTP at different times and in different ways. Because CTP is still evolving, agencies have applied unique emphases and sometimes their own definitions, which tend to reflect their specific mandate. For instance, the World Bank focuses on social protection (including CTP) as a means of reducing poverty and enhancing pro-poor economic growth, UNICEF sees it as a tool for achieving child wellbeing and children’s rights, while the International Labour Organization (ILO) emphasises extending social security coverage to all (Social Protection Floor (SPF)⁴) (Devereux and Roelen 2016).

Tracking CTP started receiving worldwide attention following the Grand Bargain (2016) and the World Humanitarian Summit (2016), which promote the cash-first approach and its scaling up – thus requiring CTP to be measured and reported. Other principles present in the Grand Bargain around transparency, harmonisation⁵ and cost-efficiency reflect the increasing push towards better data.

Currently, data on cash transfer spend are collected by Development Initiatives (DI) and CaLP via self-reporting and data collection from United Nations (UN) agencies and other sources (Financial Tracking Service 2019; International Aid Transparency Initiative, n.d.). The tracking of this data established a baseline of \$2.8bn global CTP spend (including both cash and vouchers) in 2016 (Gordon 2018) – increasing from \$1.9bn in 2015 (Spencer *et al.* 2016). Nevertheless, this figure is heavily caveated:

It represents a total programming figure (including support costs), but is calculated based on some agencies providing only the amount transferred to beneficiaries (with support costs estimated based on an average ratio), while others could include only the total programming costs of programmes including a cash element. In addition, as some agencies were not able to report at all and prior to January 2017 the UN Financial

⁴ Social Protection Floor (SPF) or Universal Social Protection (USP) aims to place governments as the central responsible actor for the promotion of four essential and universal guarantees (universal health care access, income security for children, elderly and disabled, and assistance for the unemployed, underemployed and poor), which would set the ground for a more comprehensive social protection system. USP 2030 partners, led by the ILO, work together to increase the number of countries that provide USP.

⁵ Alongside the significant increase in humanitarian spending on CTP, advances have been made towards a harmonised delivery agenda for cash. See, for instance, the statement from UN Principals of the World Food Programme (WFP), UN Refugee Agency (UNHCR), UN Children’s Fund (UNICEF) and UN Office for the Coordination of Humanitarian Affairs (OCHA) on creating a ‘common cash system’ (ReliefWeb 2018).

Tracking Service did not formally track CTP, meaning relevant programmes could only be identified through a keyword search, some cash programmes are likely to have been excluded.
(Gordon 2018: 10)

Built on previous reports, CaLP recommends the International Aid Transparency Initiative (IATI) and Financial Tracking Service (FTS) (*ibid.*) as the main sources that collect CTP data. However, **none of the available systems provide an immediate solution for tracking CTP** (see Annexe 1) (making CTP among overall social protection spending even more challenging to calculate), and in the interim, multiple approaches may be needed. This means that further work to motivate reporting from different agencies and enable multi-modality data is required, which increases the need (and necessary incentives) for harmonisation of reporting among stakeholders. It is uncertain whether in the long term there will be a single system that will enable tracking of CTP without major change in processes, which acts as a **barrier to more coordinated efforts towards Universal Social Protection (USP) 2030**.

4 Irish Aid partners' mapping

Following a literature search and inputs gained from several key stakeholders,⁶ we conducted a review of the most relevant strategic documents, position papers, evaluations, internal documents, 'lessons learned' reports and other relevant organisational papers from/about Irish Aid partners. The purpose of this review was to understand and summarise the selected partner approaches to CTP. We used secondary literature as well as email surveys to ensure that the most relevant documents and approaches were correctly captured. Tables 4.1, 4.2 and 4.3 illustrate the key findings for each organisation type: multilaterals, bilaterals and NGOs. The reference documents are listed, by stakeholder, in Annexe 2.

⁶ Key stakeholders from these multilaterals, bilaterals and NGOs were contacted through email.

Table 4.1 Irish Aid multilateral partners' engagement with CTP

Multilaterals		Total	ADB	ECHO	FAO	ILO	UNDP	UNHCR	UNICEF	WFP	World Bank
Setting	Humanitarian	6		Y	Y		Y	Y	Y	Y	
	Development	8	Y	Y*	Y	Y	Y		Y	Y	Y
	SRSP	4	Y		Y			Y		Y	
Approach	Rights	6		Y	Y	Y	Y		Y	Y	
	Needs	5	Y	Y*				Y		Y*	Y
	Market	1									Y*
Modality	Cash (in general)	5		Y	Y	Y		Y		Y	
	UCT	5		Y	Y		Y	Y	Y		
	CCT	5	Y		Y	Y		Y			Y
	PW	6		Y	Y		Y*	Y		Y	Y
	Voucher	5		Y	Y		Y*	Y		Y	
	In-kind	6		Y	Y		Y*	Y		Y	Y
	Services	0									
Target	Cash-plus	5			Y			Y	Y	Y	Y
	Means	3			Y			Y			Y
	Proxy-means	4	Y			Y		Y			Y
	Community	6		Y	Y		Y	Y		Y	Y
	Geography	8	Y	Y	Y	Y	Y	Y		Y	Y
	Categorical	8	Y	Y	Y		Y	Y	Y	Y	Y
	Self	5		Y	Y			Y	Y		Y
Delivery	Universal	3						Y*	Y		Y
	Physical	7	Y	Y	Y			Y	Y	Y	Y
	Electronic	7	Y	Y	Y			Y	Y	Y	Y
	Indirect	6	Y	Y	Y	Y		Y*	Y		

Source: Authors' creation, based on partners' key documents listed in Annexe 2, under each multilateral's subsection.

Notes: Y = Mentioned explicitly in their **Strategic** documents (guidelines, manuals, frameworks) or **Other** relevant documents (evaluations, lessons learnt reports, or documents by other organisations); * = Not explicitly stated but **Implicit**.

Table 4.2 Irish Aid bilateral partners' engagement with CTP

Bilaterals		Total	DFID	GIZ	SDC	SIDA	USAID
Setting	Humanitarian	5	Y	Y	Y	Y	Y
	Development	3	Y	Y		Y	
	SRSP	4	Y	Y		Y	Y
Approach	Rights	2		Y	Y		
	Needs	3	Y			Y	Y
	Market	1					Y
Modality	Cash (in general)	4	Y		Y	Y	Y
	UCT	2	Y	Y			
	CCT	1					Y
	PW	4	Y	Y	Y		Y
	Voucher	4	Y		Y	Y	Y
	In-kind	4	Y	Y		Y	Y
	Services	3		Y	Y	Y	
	Cash-plus	1					Y
Target	Means	1	Y				
	Proxy-means	2	Y		Y		
	Community	3	Y	Y		Y	
	Geography	3	Y	Y	Y		
	Categorical	3	Y	Y		Y	
	Self	1	Y				
	Universal	1	Y				
Delivery	Physical	1					Y
	Electronic	5	Y	Y	Y	Y	Y
	Indirect	4	Y	Y	Y		Y

Source: Authors' creation, based on partners' key documents listed in Annexe 2, under each bilateral's subsection.

Table 4.3 Irish Aid NGO partners' engagement with CTP

NGOs		Total	Action vs Hunger	Care	IRC	Mercy Corps	Oxfam	Red Cross	Save the Children	WVI
Setting	Humanitarian	8	Y	Y	Y	Y	Y	Y	Y	Y
	Development	4		Y*			Y*		Y	Y
	SRSP	2		Y*					Y*	
Approach	Rights	5		Y	Y		Y		Y	Y
	Needs	3	Y			Y*		Y		
	Market	2				Y	Y			
Modality	Cash (in general)	7	Y	Y		Y	Y	Y	Y	Y
	UCT	3			Y	Y		Y		
	CCT	2				Y*			Y	
	PW	6	Y		Y	Y	Y		Y	Y
	Voucher	5	Y		Y	Y	Y			Y
	In-kind	6	Y	Y		Y		Y	Y	Y
	Services	4			Y			Y	Y	Y
	Cash-plus	7	Y	Y	Y	Y	Y	Y	Y	
Target	Means	3	Y*			Y*	Y			
	Proxy means	3	Y*				Y*		Y	
	Community	6	Y	Y	Y	Y	Y		Y	
	Geography	5			Y	Y*	Y	Y	Y	
	Categorical	6	Y*	Y		Y		Y	Y	Y
	Self	3	Y*				Y		Y	
	Universal	4	Y				Y	Y	Y	
Delivery	Physical	4		Y			Y		Y	Y
	Electronic	8	Y	Y	Y	Y	Y	Y	Y	Y
	Indirect	7	Y	Y	Y	Y	Y	Y	Y	

Source: Authors' creation, based on partners' key documents listed in Annexe 2, under each NGO's subsection.

5 Comparative analysis: trends and patterns in CTP

5.1 CTP settings

5.1.1 Stable/longer-term development context

The aim of social protection is to reduce vulnerability and provide regular and long-term basic income support to protect those living in poverty or in need of improved food security, health, education and livelihoods outcomes, among others. This is done through a range of mechanisms, including cash or in-kind benefits, contributory or non-contributory schemes, and programmes to enhance human capital, productive assets, and access to jobs. It includes provision of adequate transfers for all who need them, especially children, pregnant

women, people with disabilities, people with work injuries, unemployed people, and elderly people (World Bank and ILO 2016).

Interventions in these contexts are increasingly through CTP, in line with the ‘cash-first’ principle. They are mostly government-owned and led at national level. Co-financing, piloting and technical support is often provided by international development partners, including the Food and Agriculture Organization of the United Nations (FAO), ILO, the UN Children’s Fund (UNICEF) and the World Bank.

5.1.2 Humanitarian/emergency context

The mandate is to save lives through timely life- and livelihood-saving support in response to conflicts or natural disasters, for all those affected, regardless of social or economic background. Humanitarian support accepts a shorter intervention term to prevent negative coping strategies, but faces a lack of long-term funding as many pledges are made on a year-to-year basis, furthering aid dependency. Transitional assistance usually focuses on basic needs provision and livelihoods, with preference being given to reaching a large number of people.

The responsibility to address chronic vulnerability has shifted from state actors towards humanitarian actors. More and more humanitarian actors now orientate their interventions to address chronic vulnerability or increase resilience among disaster-affected populations. Where a social protection system is non-existent due to conflict, NGOs and multilaterals might be the first and primary providers. As targeting and other elements of a system are developed, the classic humanitarian organisations (including UN agencies, international NGOs and bilateral agents such as the Swiss Agency for Development and Cooperation (SDC) and Gesellschaft für Internationale Zusammenarbeit (GIZ)) should begin to work with and facilitate government structures to take on the responsibility for targeting, information systems and delivery. The challenge is in the joining up and harmonisation of diverse government sectors and international agencies, which perceive themselves to have different mandates (Roelen *et al.* 2018). Interventions in these contexts are still predominantly in-kind (e.g. food-based).

5.1.3 Shock-responsive social protection (SRSP) context

The mandate is to provide time-delimited consumption support in times of acute need and emergency by: (1) topping-up regular support for existing CTP beneficiaries; (2) expanding to food-insecure households not currently served by a social protection programme; and (3) providing support for small-scale idiosyncratic shocks (*ibid.*). The use of social protection systems to support chronic and acute needs of vulnerable people is becoming increasingly common in developing countries, and can provide a channel through which CTP can be delivered in response to shocks through established, scalable systems.

Within more mature social protection systems, the government should be the primary provider of SRSP and play the primary role in coordinating sectors to set up SRSP systems. However, social protection systems might not be flexible enough to adapt in case of a crisis to incorporate additional caseloads. Depending on the size of the disaster, the response may be deemed beyond the capacity of the national authorities, and international appeals may be issued. Currently, the main international actors in SRSP are the United Kingdom’s (UK) Department for International Development (DFID) and the World Food Programme (WFP) (*ibid.*).

Given the rise in humanitarian emergencies triggered by climate-related risks and conflict, often in contexts of chronic poverty and vulnerability, the international community is calling for the better integration of short-term humanitarian assistance and longer-term development

interventions (Ulrichs and Sabates-Wheeler 2018). Although these two worlds have always shown relatively little interaction, the growing use of CTP in both areas presents an opportunity for the aid community to assess how best to use these tools together, and thus optimise resources by avoiding system duplication while also benefiting from each other's experiences.

5.1.4 Irish Aid's partners' positions

Most of the multilaterals mapped in the report address both social protection and humanitarian contexts. Some exceptions include the World Bank, ILO⁷ and Asian Development Bank (ADB), which mainly work in development settings, and UNHCR, which targets only emergency contexts.

Bilaterals and NGOs both address mainly humanitarian settings. Exceptions for bilaterals involve DFID and GIZ, which focus on both humanitarian and social protection settings and which also have an increasing focus on SRSP. Exceptions for NGOs include Oxfam, Care and World Vision International (WVI), which also focus on both humanitarian and social protection contexts. Bilaterals also support NGOs as they enable them to expand their options for operationalising their own priorities. NGOs are usually able to undertake fast and efficient responses in humanitarian crises and their emphasis on supporting civil society is consistent with donors' objectives to strengthen the role of civil society and to reduce poverty (Morton 2013).

5.2 CTP underlying approaches

5.2.1 Needs-based approach to CTP

The basic needs approach takes a humanistic view on development, focusing on the extent to which people's basic needs for health, nutrition, literacy, shelter, clothing, employment and security are met. The approach relies implicitly on Maslow's hierarchy of human needs (Maslow 1943). The programmatic response of a needs-based approach aims to fill in the gaps of unmet basic human needs by reaching the most people with the least amount of money (value for money). The approach aims to obtain additional resources to help vulnerable groups obtain access to these services.

This approach relies on the idea that people living in poverty deserve help and support, no matter who provides it and how long for. It does not imply the existence of a duty-bearer, therefore intends to avoid political economy implications. When demands for meeting needs have no object, nobody has a clear-cut duty to meet those needs, and rights are vulnerable to ongoing violation (Jonsson 2003).

As a deficit-filling approach to poverty alleviation, a needs-based focus tends to be remedial, and rarely leads to transformative change within a system that perpetuates the processes that reproduce poverty. To focus on the lowest decile of income distribution may give the poorest people enough resources to 'leapfrog' (Slater *et al.* 2009). Approaches relying on means-testing or the use of a poverty threshold are expensive as they need frequent data set updating, and they entail a trade-off between maximising either coverage or impact. Example organisations include the Swedish International Development Cooperation Agency (SIDA), the United States Agency for International Development (USAID) and the International Federation of Red Cross and Red Crescent Societies.

⁷ An exception to this are the post-disaster programmes in the Philippines in 2013 after the Super Typhoon Yolanda (Typhoon Haiyan).

5.2.2 Rights-based approach to CTP

A rights-based approach derives from a set of normative principles that promote human rights. This approach aims to address obligations, inequalities and vulnerabilities, and to tackle discriminatory practices and unjust distributions of power that undermine human rights. This approach intends to empower the group that does not exercise full rights (rights-holders) and strengthen the capacity of the institutions or governments obligated to fill these rights (duty-bearers).

Rights-holders do not have the ability to fulfill their rights. The rights-based approach identifies key systemic obstacles that keep people from fulfilling their rights and transforms power relations among stakeholders in order to ensure everyone's right to a livelihood, to basic services, to be safe from harm, to be heard and to be treated as equal. This approach ensures that the weakest citizens have access to essential services, minimising discrimination. It strengthens the concept of citizenship and gives people the means to improve their conditions (Broberg and Sano 2018). It is likely to be used after dictatorships/conflicts to avoid breaches of human rights.

A rights-based approach considers the complexity of enabling someone's rights at different levels (individual, household (HH), community, national and international). It also considers how to accomplish goals within existing resources and does not necessarily require resources that communities may not have.

There has been a shift from the basic needs to a rights-based approach in development, and many actors are reorienting their policies to an explicit rights value base. This can be explained by looking at the evolving methods of how different organisations, especially NGOs, address poverty. Most NGOs started as charities with philanthropic intentions. The evolution from the 'sentimental, paternalistic and privileged discourse of philanthropy and charity, to a more political, egalitarian and empowering ideology of rights and duties' (Slim 2002) challenges the very basis of charities and NGOs (Harris-Curtis 2003b).

The rights discourse is challenging because it asserts the individual person living in poverty as an active agent, rather than a passive recipient. Whereas previously the provider gave resources to 'the poor' from the 'goodness of their own heart', now their role has changed. In the rights context, the poor person has rights that can be asserted; philanthropy has been replaced by empowerment (Harris-Curtis 2003b). Or, to put it another way, the assertion of the individual's rights is political, whereas charity is (supposedly) apolitical. So the balance of power is being challenged.

This approach focuses less on service delivery and capacity building and more on enabling the duty-bearer (government) to respond to beneficiaries' claims (fulfilment of minimum core rights on health, education, housing and/or social security) (*ibid.*). Further challenges of the rights-based approach involve the multiple existing interpretations of the approach itself and its operationalisation, in addition to the potential implementation barriers. Interventions that use this approach are usually led by multilaterals and NGOs who have an explicit rights-based mandate (e.g. UNICEF, ILO, the United Nations Development Programme (UNDP), Save the Children and Oxfam).

5.2.3 Market-based approach to CTP

The market-based approach identifies economic opportunities for those in poverty, who are considered economic and entrepreneurial agents. It empowers the poor to participate in income-earning, market-driven, sustainable jobs or enterprises and by identifying and addressing constraints to participation. This approach addresses long-term economic needs with bottom-up and top-down investments, and a trickle-down that can potentially impact on

all levels. Sustainability and minimum dependence on donor agencies is addressed through private sector development (CaLP 2017).

However, the market-based approach does not acknowledge diversity across individuals (e.g. starting points, ability to respond to market opportunities, physical location, market access, disability, vulnerability, etc.). Its focus on economic activities neglects the value of unpaid labour (e.g. domestic work performed by women and children), leading to a double burden (having to both work and care) and entailing market failures. Furthermore, interventions are designed at the macro level and lack the contextual understanding of potential implementation effects/outcomes on different levels. Example organisations include Mercy Corps and USAID.

5.2.4 Irish Aid's partners' positions

The approaches presented above outline the underlying ideologies that emerge from reading the formal positions of the different Irish Aid partners. These approaches are often mandated. Comprehending them should promote awareness of the rules and practices and their rationale. The most prevalent approaches by organisation type are described below.

A general observation emerging from the mapping suggests that the rights-based approach is the most common for both multilaterals and NGOs; however, among bilaterals, the needs-based approach with a poverty reduction focus is still dominant. This may reflect the fact that many of the partners reviewed are UN organisations and there is a clear and explicit mandate to adhere to the universal principles of human rights. The ADB, World Bank and Red Cross (needs-based approach), in addition to GIZ and SDC (rights-based approach) constitute some of the few exceptions. Some organisations also introduce a market-based approach to development (e.g. USAID and Mercy Corps).

Multilateral agencies tend to be driven by mandates that determine their technical capacity and their ideological approaches to social protection and humanitarian assistance. The evolution of policy and practice in aid-receiving countries has reflected the dominance of influential agencies such as UNICEF (child rights) and the ILO (extending social security) (Devereux and Roelen 2016).

Bilateral agencies are under the influence of changing political regimes in their own country, which makes them unable to commit to financial support or even a consistent policy approach beyond a single electoral cycle – typically four to five years. With very few exceptions (e.g. DFID and possibly SIDA), bilateral agencies tend to provide financial support to policy formulation and implementation that targets the needs of the most vulnerable, as opposed to technical inputs and policy advice (*ibid.*).

Human rights organisations, development NGOs, and other advocates maintain belief in the importance of altering the balance of power through rights being asserted, recognised, and protected. Power is changed, not through revolution but through individuals' responsibility for themselves and for others (Harris-Curtis 2010). Identifying where Irish Aid partners sit in relation to CTP approaches is useful as a means of generating a baseline of current trends and patterns, but also as a way to track the legacy of donors if this exercise is revisited in the future.

5.3 CTP modalities

5.3.1 Cash

Cash transfers are considered to be the most 'dignified' assistance modality as they allow recipients to address their needs according to their own preferences and choice. Cash is more cost efficient than in-kind assistance and its results at outcome level have been

encouraging in all sectors of intervention (food security, livelihood, resilience, health, education, etc.) (Kindler 2015). Cash can help revitalise the local economy and trade in crisis-affected areas. Cash transfers can also address the lack of dietary diversity of in-kind support among beneficiaries in order to help reduce malnutrition. Because of the minimum logistics involved in cash transfers, they can meet people's needs more quickly than commodity distribution.

However, cash is not a silver bullet, as it needs to consider the functioning of markets, availability of required goods and services, the cost-efficiency and effectiveness, beneficiary preference, and acceptability by local authorities (SDC 2015). While cash can provide an opportunity to support women's economic empowerment and financial inclusion, it can also (in some contexts) increase intra-household violence and add an additional burden on women in terms of workload and/or social pressure (CARE 2019).

- **Unconditional cash transfers (UCTs)** are generally appropriate as they entail minimum administrative burden, can be more cost-efficient than other methods and can promote economic and social empowerment of vulnerable groups.
- **Conditional cash transfers (CCTs)** can enhance human development outcomes through behavioural changes in the long term, which makes them more politically acceptable. However, they might have limited impact if they are implemented in service facilities where the quality of care provided is poor (not available, accessible or free).
 - **Public works (PW)**
PW programmes are one particular example of CCTs. PW can enhance community capacity to maintain assets and promote the transfer of skills. They can be used to favour local labour to build and maintain much-needed infrastructure in exchange of wages. However, they need to be adapted to the local context and plans. The employment–infrastructure nexus guided by a well-designed PW programme can create local ownership, employment, income security and, at the same time, build the needed assets.

PW can provide livelihoods and needed income to the poorest and most vulnerable households, and if designed and targeted properly, can complement and support national social protection systems. They can reinforce income stability of informal workers and provide the extension to social protection in countries where these systems do not exist – creating multiplier benefits through alternative livelihoods, needed infrastructure, community works, skills for better employability, and dignity to work.

The number and complexity of crises in the world is increasing, originated from different causes of fragility, but still leading to the same devastating effect of loss of livelihoods, and damage to physical and natural infrastructure, assets and basic services. Most often this also leads to the displacement of large numbers of people who become refugees. Employment and income security can contribute with peace dividends to those most affected by conflicts (and slow onset disasters). Work opportunities can offer individuals the dignity they lost, the security they often need, and a real stake in the reconciliation and restoration of the community. Dialogue around productive work can also bring different stakeholders together to decrease tensions and focus on prioritising needs and taking ownership for rebuilding their communities together (Tsukamoto 2017).

However, under some social protection schemes, PW have been seen as unproductive, with the quality of the assets often being criticised and also believed to be competing against other cash transfer mechanisms. PW might not be appropriate in all situations. Schemes should ensure that the type of work offered is inclusive and allows all groups to participate, or provisions should be

made for UCTs to be offered to households unable to work (e.g. households with individuals who are disabled, elderly or traumatised).

5.3.2 Vouchers

Vouchers may reduce the risk of anti-social or unhelpful spending as the partner can influence choice and promote certain practices. Vouchers can also minimise security risks emerging from directly handling cash. Voucher transfers require more planning, preparation and sensitisation in comparison to multipurpose cash. Providing vouchers can influence the local market as the privileged traders involved in the transactions are empowered to control the prices (and beneficiaries do not have a choice on where to purchase).

5.3.3 In-kind

Where local markets are weak, during the lean season or when food is not available, in-kind or food-for-work interventions might be preferable. When markets have not yet recovered after a sudden shock, a partner might decide to begin aid provision with in-kind distributions (switching to cash in the future as a way to stimulate the recovering market).

Distribution of in-kind transfers is usually slower and more expensive than cash transfers or food vouchers, as procuring and shipping food commodities or delivering services is a more complex and lengthy process.

5.3.4 Irish Aid's partners' positions

Among multilateral partners, the most common transfers are made in cash and voucher forms, and entail PW, UCTs and CCTs. Some agencies mainly focus on UCTs (e.g. UNICEF and UNDP), others on CCTs (World Bank, ILO, ADB). However, much support is still provided in-kind, especially among humanitarian agencies (e.g. WFP, UNHCR, FAO, and the European Civil Protection and Humanitarian Aid Operations (ECHO)).

The trend among bilaterals also shows an increasing preference for CTP. In this case, PW (cash-for-work) and vouchers seem to be the most common modalities. Again, in-kind modality still plays a big role among these organisations.

NGOs working in partnership with Irish Aid show a broad preference for cash interventions, especially PW (cash-for-work) and vouchers. In-kind flows are still significant, particularly through food and services (e.g. WVI, Action Against Hunger and the International Rescue Committee (IRC)).

There is an explicit general agreement that interventions should be context-specific and respond to changing circumstances, as well as switched or combined depending on local needs (as cash alone is not considered a silver bullet). Therefore, multilaterals and NGOs (in particular) advocate for cash-plus programmes.

5.4 CTP targeting methods

5.4.1 Geographical-based

This method targets geographical areas with high levels of poverty and vulnerability. It is a fairly simple method with low administrative costs but often goes hand-in-hand with high targeting errors (Roelen *et al.* 2018).

5.4.2 Categorical-based

This method targets demographic groups that have a higher risk of poverty or are considered particularly vulnerable, such as children, older people and people with disabilities. Categorical targeting tends to be slightly more accurate than geographical targeting but is

still relatively simple. It is a popular method, particularly in combination with other methods (*ibid.*).

5.4.3 Community-based

Community targeting asks community members to identify the most vulnerable and those eligible for cash transfers. It often involves a group of community representatives or elders using their local knowledge to inform decisions about who is to benefit from the transfers (and who is not). As most of the community mechanisms work on a voluntary basis, administrative costs are low. Results are mixed in terms of accuracy, and the potential for incurring social costs is relatively high (*ibid.*). The main benefit of this approach is general buy-in and acceptance from beneficiaries and non-beneficiaries alike.

This method helps communicate clearly with communities as the targeting criteria are outlined and the expectations associated with this targeting are set. It is unlikely to be successful when the community does not agree with the criteria or processes for beneficiary selection (Care 2019), or when the community representatives/members do not know each other well (e.g. due to resettlement, or in urban areas).

5.4.4 Means testing

A means test aims to target based on an assessment of applicants' income, assets or wealth. It is axiomatic that there is a trade-off between targeting accuracy and administrative costs of targeting. Means testing is the most data-demanding and expensive targeting mechanism, and is assumed to be the most precise. In spite of its potential for accurate identification of poor beneficiaries in theory, means-tested programmes in practice carry high errors of exclusion and inclusion in implementation. Due to the high demands on data and administrative capacity for verification, it is rarely used in low- and middle-income countries (LMICs) (Roelen *et al.* 2018; Devereux *et al.* 2015).

5.4.5 Proxy means testing

This method uses observable characteristics to obtain a score that proxies the available resources at household level. Commonly included indicators are housing materials, ownership of durable goods, and educational attainment of household members. Use of the proxy means testing method expanded rapidly in the late 1990s and early 2000s, with many CCTs adopting it as their targeting method of choice. It is considered to be more accurate than geographic or categorical targeting but is more demanding in terms of data and administrative capacity (Roelen *et al.* 2018).

5.4.6 Self-targeting

This method relies on programme design for ensuring that only the most vulnerable and those in need benefit from the programme. It does so by offering low transfer levels or making it difficult to obtain transfers. It is most commonly used in PW programmes, such as by offering low wages for labour-intensive work. While considered effective, there may be considerable social and psychosocial costs associated with self-targeting (White 2017).

5.4.7 Universalism

Proponents of universal benefits ground their arguments in the principle of equality and highlight issues of paternalism, exclusion and stigma as problematic features of targeting (Roelen *et al.* 2018). Arguments in favour of universality have gained more prominence in recent years with the emergence of the Social Protection Floor (SPF), Universal Basic Income (UBI) and Basic Income Grants (BIG) policy initiative being piloted across high- and middle-income countries. Some countries have indeed moved from targeted to more universal programmes, such as Uganda, where the old age pension was recently expanded

to all people over 70 years of age. In many low-income countries, however, CTP remains targeted at the poorest and most vulnerable groups (*ibid.*).

This approach evidently reduces exclusion errors, creates social solidarity, and reduces the stigma associated with some targeting methods, while accounting for widespread vulnerability (UNICEF 2012). However, it can be costly, resource- and capacity-constrained, and dependent on the state of development of social protection systems in individual countries (*ibid.*). By definition, it is not tailored to the needs of specific groups.

5.4.8 Irish Aid's partners' positions

Multilaterals rely on household data for targeting purposes, and usually phase in geographical and categorical targeting. Bilaterals prefer mainly a geographical-based method and also advocate for a combination of methods (e.g. with categorical/community) to reduce errors emerging from using either one on its own. For NGOs, community-based and categorical targeting is widely used (followed by geographical). Some also advocate for universalism instead of narrow targeting (Red Cross and Action Against Hunger).

There is a general awareness about context-specificity being essential to determine the targeting method. Combining methods may reduce inclusion and exclusion errors, which can lead to efficiency. Community-based targeting is broadly used by most Irish Aid partners, and is frequently combined with other methods as a way of validating and triangulating the target population. This can facilitate both transparency and acceptability (Evans, Holtemeyer and Kosec 2019). Evidence shows that the higher the method accuracy, the lower the practicality or the higher the costs of implementation, and vice versa (Houssou 2010).

5.5 CTP delivery mechanisms

5.5.1 Electronic

From the beneficiaries' perspective, e-payments can improve accessibility and flexibility of transfer payments. They can help bridge the digital divide and contribute to the financial inclusion of recipients due to their potential to reduce travel and waiting time, and prevent stigma (Oberländer and Brossmann 2014). Electronic transfers (including smart cards and mobile money) can provide support in a more cost-efficient and secure way. From a supply-side perspective, they include lower delivery costs and reduced risk of corruption (*ibid.*). Electronic transfers are suited for cooperation and partnerships with the private sector.

However, this method should not be regarded as a silver bullet to solve all challenges related to the delivery of CTP. In particular, it entails high up-front investments, needs strong financial and regulatory frameworks, is not totally foolproof, and its implementation in remote and sparsely populated areas may be difficult (*ibid.*). In emergency settings, the network capacity can be limited and unreliable due to damage to mobile infrastructure, and there may be institutional and operational barriers in place that generate additional costs to beneficiaries. Electronic transfers can represent a barrier for beneficiaries with low technical literacy and marginalised people that have no access to (for example) mobile phones (Care 2019).

5.5.2 Indirect

Indirect transfers by third parties use already existing infrastructure in a country that can collect biometric data and provide additional security for the money. They include payment instruments to banks, post offices, remittance companies or via other agency points. This method is limited to interaction points at point of service agents and is dependent on their liquidity and availability. Recipients may or may not be in the formal financial sector.

5.5.3 Physical

The manual handling of cash involves pull systems, in which beneficiaries collect at a specified date and location. The advantage of this is that only limited infrastructure is needed and high visibility is guaranteed (Oberländer and Brossmann 2014). Programme staff are in direct contact with the beneficiaries at every disbursement and can assist when questions or problems arise (*ibid.*).

This method is expensive in terms of equipment and administrative staff time and can constitute a security risk, especially if the delivery schedule is widely known. Since cash passes through many sets of hands before reaching the final beneficiary, corruption and fraud are likely to occur (*ibid.*). Travelling to a designated paypoint on a specific day and queuing for several hours incurs considerable opportunity costs for recipients, as they cannot undertake other productive activities in that time. It can be inconvenient as elderly or sick people may not be able to collect their cash transfer on their own. Furthermore, licit identification of beneficiaries through queuing on payment days can have serious implications for their personal safety and lead to stigmatisation in the community (*ibid.*). Physical cash transfers can not easily be scaled up nor do they provide the opportunity to promote financial inclusion of beneficiaries (*ibid.*).

5.5.4 Irish Aid's partners' positions

There is an increasing general preference for electronic cash/voucher delivery methods. Usage of indirect transfers is also common and enables access of non-financially included people (e.g. through third parties such as post offices or remittance companies).

Use of direct cash is usually considered as a method of last resort due to the security risks it entails. However, it can work in poor infrastructure settings and during the first stages of emergencies where a speedy response is essential. That is why a great majority of Irish Aid multilateral partners still deliver transfers in physical form (as well as electronic).

Partners agree on the relevance of building on existing national capacities and infrastructure. As one size does not fit all, it is essential to decide on the delivery method according to the local context.

6 Lessons for managing and collaborating with key partners for successful CTP

Various lessons can be drawn from this mapping analysis. First, the progressive incorporation of CTP as a viable intervention modality is part of a larger transformation process in the understanding of dynamics across development and humanitarian settings and corresponding effective responses. This requires multilaterals, bilaterals and NGOs (among others) to **adapt** at multiple levels: CTP is unique in its human resources type, costs and programme systems required for implementation. At the macro level, implementing entities have had their role reduced due to the increased demand for national ownership and the control transfer to beneficiaries.

Due to the current lack of cash coordination platforms, there is a demand for increased inter-sectoral (inter-setting) **coordination** in CTP since cash is a tool that works across sectors. Different international cash working groups that have emerged are trying to address this challenge (e.g. UN agencies' commitment to a harmonised common cash system (ReliefWeb 2018)). Because cash is just one way of transferring resources, any agency can build up its capacity and modify its systems to engage in CTP. Due to the multiplicity of actors

(multilaterals, bilaterals and NGOs) engaged in this type of programming, and as a way of gaining efficiency, it is essential that they continue working together in order to **synergise** their CTP efforts.

One way of doing this is through **SRSP**, as this system accounts for the overlap between social protection and humanitarian interventions. For example, in drought-induced food-insecure settings where social protection CTP targets chronically food-insecure people, a shock response to seasonal food insecurity may involve top-ups or scale-ups. In these settings, the delivery and targeting methods of both humanitarian and social assistance could potentially be linked to maximise their total resources. Therefore, SRSP can support a greater **harmonisation** through coordinated transfer value, targeting mechanisms, use of social registries, and delivery systems. However, beyond the current capacity of SRSP, it is essential to address the harmonisation of a primarily food-based humanitarian response with a primarily cash-based social protection system.

CTP is gradually being preferred to in-kind support. Even though originally introduced as an alternative to food aid, CTP is now used to meet basic needs (food and non-food), mainly nutrition, livelihoods and health care, but also shelter, education, and water and sanitation, among others. Conceptually, the preference of **modality** dilemma is in the trade-off between providing choice and encouraging a given externality. CTP provides beneficiaries with choice (income and power) while stimulating local markets. As it avoids logistics and transport of commodities, it tends to be more cost-efficient and inexpensive than in-kind aid. The multiplier effects of cash in local markets can strengthen local livelihoods and businesses. Research and evidence have established its **effectiveness** in different contexts (Bastagli *et al.* 2016; Levine and Bailey 2015; Gentilini 2014).

Cash is increasingly used but still not at the level of in-kind support. CTP tends **not to be scaled up** in terms of size (especially when the transfers are physical) and its targeting is often localised. Some exceptions come from large UN agencies and large-scale government programmes, from which lessons can be drawn.

CTP should always be **context-specific**, and not regarded as a silver bullet. Standardised approaches are neither advised nor possible. Design options are determined by need, local availability of commodities, market conditions, and social relationships, among other factors. Emergency contexts or remote areas with insufficient local market supply, for example, might be better off with in-kind interventions, at least during the first stages. In some contexts, cash (only) might not be appropriate, and in cases where cash is unable to meet all beneficiaries' needs and rights, emerging cash-plus programmes are gaining prominence. However, studies show that cash has different, but not necessarily greater, risks than in-kind assistance, as many assumptions about CTP risks are not supported by evidence (e.g. spending on unwanted items or a reduced labour supply) (Shapiro 2019; Evans and Popova 2017; Izmalkov 2004). Assumptions about misuse of resources, corruption, and disruption to gender dynamics also differ between contexts.

Due to being context-specific, planning for CTP should be based on robust **needs and market assessments**. Household-level analysis provides information on needs, identifies livelihood opportunities, and sets the value for the transfers. Market analysis verifies locally available goods, and how their supply will respond to increased demand and the extra cash infusion. Market assessments should monitor and evaluate the size of supply and demand as well as any shocks that might change this balance. Due to the complexity of the contexts in which these programmes usually operate, a one-off assessment does not ensure success. It is essential that programmes build in flexibility to adapt to changes and new delivery systems, goods availability, and cost variation that might emerge from a continuous monitoring and evaluation (M&E) system. Assessments should also consider additional programmes operating simultaneously.

A proper assessment will lead to specific interventions to accommodate needs with the available capacity. Generally, organisations' mandates and priorities are aligned with their **approach** to development cooperation and humanitarian assistance, which is reflected in their interventions. Traditionally, a deficit-filling (needs-based) approach to poverty alleviation has dominated the different spheres. However, following the Sustainable Development Goals (SDGs) and international human rights declarations, the rights-based approach has been gaining increasing support, especially among multilaterals and NGOs, as it is aligned with many organisations' political, egalitarian and empowering ideology of rights and duties. This new trend reflects a change in entities' mandates, which has impacted on programme modalities, targeting methods, and delivery mechanisms.

Targeting methods can differ based on the programme objective or principle, required response time, available budget and information, social dynamics, and trade-off between inclusion and exclusion errors. While poverty (common criteria for targeting) can correlate highly with food insecurity, this relationship is not always direct, especially following a shock (e.g. both rich and poor households can be affected by certain shocks). Beneficiary selection methods in social protection (such as by proxy means testing) usually focus on economic vulnerability without considering vulnerability to shocks or food insecurity – two common criteria for humanitarian agencies (Schnitzer 2016).

Delivery mechanisms can vary according to objectives and timeline (short-term versus longer-term support), geographic area, shock typology, functioning IT structures and markets, existing partnerships and agreements, and donor preferences. While social protection practitioners usually prefer working through government systems, humanitarian agencies commonly introduce alternative implementation design in coordination with the government, in order to protect the principles of independence, neutrality, and impartiality.

CTP can provide long-term support to poor and vulnerable populations as part of emerging social protection systems and can offer short-term emergency assistance in humanitarian contexts. The potential overlap in interventions, particularly their targeting and delivery methods, demand increased harmonisation efforts. Meanwhile, differences in objectives and principles, modes of delivery, and understanding of what works best in which context generate challenges in programme coordination. Emerging systems and tools, such as SRSP, can be instrumental in overcoming some of these obstacles.

Annexe 1: Cash transfer programming: can we measure CTP spend as a percentage of social protection spend?

Measuring cash transfer programming (CTP) spend

Following Irish Aid's additional request to attempt to track and capture the total social protection and cash transfers spend of the main partners/stakeholders, a brief scoping study was conducted to identify available information on measurement of social protection spending by multilaterals, bilaterals and NGOs. The main conclusion is that **none of the available systems or literature provide an immediate solution for tracking CTP spend.**

The original incentive to track CTP comes from the Grand Bargain (2016) and the World Humanitarian Summit, which promote the cash-first approach and its scaling up, and thus require CTP to be measured and reported. Other principles of the Grand Bargain, around transparency, harmonisation, and cost-efficiency, reflect the increasing push towards better data.

Currently, data on cash transfer spend are collected by Development Initiatives (DI) and CaLP (The Cash Learning Partnership) via self-reporting and data collection from United Nations (UN) and other sources (Financial Tracking Service 2019; International Aid Transparency Initiative, n.d.). The tracking of this data established a baseline of \$2.8bn global CTP spend (including both cash and vouchers) in 2016 (Gordon 2018) – increasing from \$1.9bn in 2015 (Spencer *et al.* 2016). Nevertheless, this figure is heavily caveated:

It represents a total programming figure (including support costs), but is calculated based on some agencies providing only the amount transferred to beneficiaries (with support costs estimated based on an average ratio), while others could include only the total programming costs of programmes including a cash element. In addition, as some agencies were not able to report at all and prior to January 2017, the UN Financial Tracking Service did not formally track CTP, meaning relevant programmes could only be identified through a keyword search, some cash programmes are likely to have been excluded.

(Gordon 2018: 10)

As a way to address some of these issues, in 2017, CaLP established a Measuring CTP Working Group, which includes specialist reporting initiatives like Development Initiatives, the Financial Tracking Service (FTS) and the International Aid Transparency Initiative (IATI) as well as donors and operational agencies. As of 2018, CaLP and the European Civil Protection and Humanitarian Aid Operations (ECHO) have been co-leading the 'measuring CTP action point' for the Grand Bargain Cash Workstream. CaLP's scoping study on measuring CTP from 2018 maps the different agencies' reporting systems and explains what information they can measure and provide. The current main tracking alternatives count CTP in different ways (Gordon 2018):

- **UN Financial Tracking Service (FTS):** This tracks funding from donors to project level, and has recently introduced a cash marker, broken down by restriction and conditionality. A planned link to the parallel Online Project System will provide some detail on what proportion of the programme is CTP. However, FTS is not consistently used, especially by NGOs, creating gaps in the data. In addition, the Online Project System only records planned transfer values, not actuals, and it is not possible to capture the number of cash beneficiaries.

- **International Aid Transparency Initiative (IATI) Standard:** This is a voluntary initiative that seeks to improve transparency by making available core information in standard formats. A larger range of data are collected than through FTS, and IATI plans to introduce codes to track CTP. Although there are no plans to track service delivery or in-kind programmes, similar coding could be introduced in future. Beneficiary numbers are, however, not available and the planned codes will only capture the overall programme-level costs, meaning that support costs and mixed modality programmes cannot be broken down. A further concern is that as IATI is a voluntary standard, not all agencies report, resulting in gaps in the data.
- **OECD-DAC (Development Co-operation Directorate):** Data are collected from donors to track trends in official development assistance (ODA). However, coding for humanitarian assistance does not detail how aid is used. A cash flag is being introduced but will not be broken down beyond the overall programme level, and the ultimate destination of block grants to UN agencies is not recorded. Changes to systems are slow, but OECD-DAC codes also form the basis for IATI categories. Advocating for a code for multi-sector assistance to allow CTP to be better reflected would therefore be valuable.
- **3Ws:** Coordination information collected at country level can now be shared globally by uploading data to the Humanitarian Data Exchange and the use of Humanitarian Exchange Language (HXL). CTP can be broken down by conditionality and restriction, and beneficiary numbers can be included. The format is highly flexible and could be adapted to include figures for in-kind and service-based assistance. Although different data are collected in each country, the UN Office for the Coordination of Humanitarian Affairs (UNOCHA) is encouraging the use of global templates – which may also provide opportunities to raise wider awareness of CTP. As with the FTS, however, the 3Ws are not implemented in countries with no OCHA office, so there will be gaps in the data.
- **Standalone System:** It is likely that it will not be possible to find an immediate solution to measure CTP, and that an interim solution will be needed. This could be led by Development Initiatives and would be consistent with the methodology used so far, but with the flexibility to incorporate additional information as partner and global systems improve. However, it continues to impose a cumbersome standalone system and limits potential spillover to the wider humanitarian system.

Building on previous reports, CaLP recommends IATI and FTS as the main sources that collect CTP data. However, further work is required with IATI to motivate more agencies to report and enable multi-modality programme breakdown and value-transferred, and with FTS to encourage reporting and include modality data through the link with the Online Project System. This means that **none of the available systems provide an immediate solution to track CTP** (making CTP spending even more challenging to calculate), and in the interim, multiple approaches may be needed. It is uncertain whether, in the long term, there will be a single system that will enable tracking of CTP without major change processes.

The volume of CTP is slowly being reported more consistently, but obstacles remain. In many contexts, cash working groups have emerged at an operational level; however, they are organised inconsistently by different actors, without stable resourcing or clear relationships with strategic oversight bodies. CTP must be integrated into the global systems used for tracking humanitarian aid (and social assistance) as well as organisations' internal systems.

Annexe 2: Agency documents consulted to inform this paper

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