

# TRACKING CASH AND VOUCHER ASSISTANCE

AGREEMENTS, RECOMMENDATIONS AND  
MINIMUM REQUIREMENTS FROM THE GRAND  
BARGAIN CASH WORKSTREAM



The Cash Learning Partnership

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This document was authored by CaLP (Ruth McCormack), with support from DG ECHO as co-lead of the Tracking CVA sub-workstream, based on the inputs and discussions of the Tracking CVA Working Group, and a range of other stakeholders from the Grand Bargain Cash Workstream and beyond

# I INTRODUCTION

This document comprises the key outputs of the work undertaken through the Tracking Cash and Voucher Assistance (CVA) Working Group from 2017 to 2019. The Tracking CVA Working Group was established as the platform for engagement and decision-making for the sub-workstream on Tracking CVA, which is part of the Grand Bargain Cash Workstream. The Tracking CVA sub-workstream was co-led by the Cash Learning Partnership (CaLP) and the European Commission Directorate-General for European Civil Protection and Humanitarian Aid Operations (DG ECHO), and included multiple donors, NGOs, UN agencies and data specialists among its members. This report is the final product of the Tracking CVA sub-workstream, which has been merged with the Cost Efficiency and Cost Effectiveness in Humanitarian Assistance (CE2HA) sub-workstream into the new Efficiency, Effectiveness and Value for Money sub-workstream although specific activities and objectives related to Tracking CVA are retained in the joint workplan.

## I.1 OBJECTIVES OF THE TRACKING CVA SUB-WORKSTREAM

The main objective of the Tracking CVA sub-workstream has been to facilitate more systematic and standardized tracking of the volume of CVA, prompted by commitments to increase the scale of cash assistance. The Grand Bargain commits signatories to 'Increase the routine use of cash alongside other tools, including in-kind assistance, service delivery (such as health and nutrition) and vouchers. Employ markers to measure increase and outcomes'; and to 'Build an evidence base to assess the costs, benefits, impacts, and risks of cash (including on protection) relative to in-kind assistance, service delivery interventions and vouchers, and combinations thereof'.<sup>1</sup> This is in part reflected in CaLP's Global Framework for Action as Supporting Action 1.2: 'Develop and employ common markers and definitions for organisations to track and report CVA'.

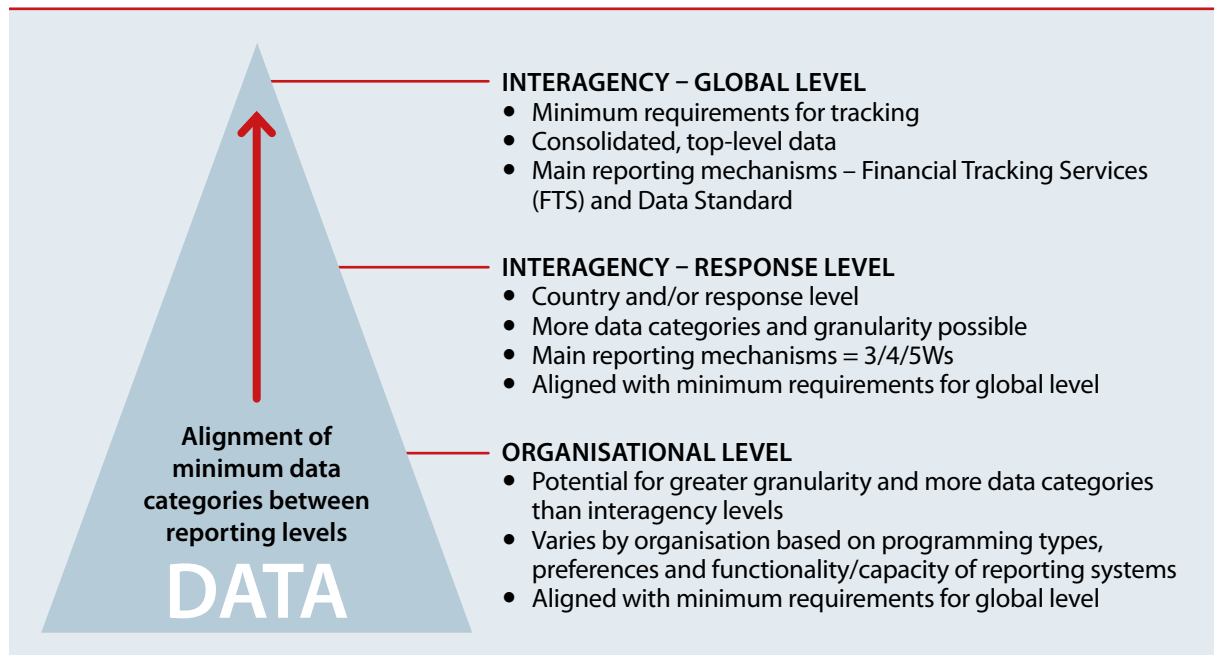
This requires a foundation of common agreements and understanding of what programme and expenditure data should be collected, and how this is defined and categorized. To be effective, this sub-workstream involves both technical (defining *what* data needs to be collected and determining *how* this can be done) and policy (ensuring agreed requirements are *used*) dimensions.

The focus of the sub-workstream has been on identifying workable **minimum requirements** to be applied to tracking programme data at the **global interagency level**. Data collection and analysis incurs costs, for example, regarding staff time, recipients' time, and the development of related systems and tools. As such, when we ask organizations to invest in collecting any type of data, there should always be a clear rationale for its use. Equally, when these investments are made, we should ensure that the data is used. The tracking CVA work presented here has followed the **principles of data minimization**, focusing on what is essential – minimum requirements.

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<sup>1</sup> [https://reliefweb.int/sites/reliefweb.int/files/resources/Grand\\_Bargain\\_final\\_22\\_May\\_FINAL-2.pdf](https://reliefweb.int/sites/reliefweb.int/files/resources/Grand_Bargain_final_22_May_FINAL-2.pdf)

Figure 1: Levels and Mechanisms for Data Tracking and Reporting



It follows logically that to be able to gather data at a global interagency level, the same minimum requirements would need to be applied at the organizational level to be able to generate and report into global mechanisms (see Figure 1). Similarly, to provide consistency and harmonization in how programme data is tracked, interagency reporting mechanisms at response level should also be aligned with the same minimum requirements. However, it is recognized that at the organizational and interagency response levels, it may be decided to collect a wider range of data, based on the objectives and needs of those involved. In particular, the sub-workstream concluded that collecting data on conditionality is unnecessary at the global interagency level, but this doesn't mean that there is no value or utility in collecting data on this programme design feature at organizational and/or response levels. For example, an organization working specifically with children will most probably need data related to this specific group.

When using this document and applying any of the minimum requirements, agreements and recommendations, the following points should also be considered:

- Consistent and systematic reporting of data requires **commonly understood definitions of the terminology** used to determine the different categories of data to be collected. The deliberations of the Tracking CVA sub-workstream have contributed to revisions of the [CaLP Glossary of CVA terminology](#), which is the standard international reference to be used in conjunction with this document.
- The Tracking CVA sub-workstream has focused specifically on tracking data on the costs and volume of CVA, primarily at the interagency level. The minimum requirements and recommendations generated generally relate to this relatively limited scope; **they should not be interpreted as encouraging the reduction of analysis of humanitarian assistance to what can be directly transferred to recipients, and the costs thereof.** It is recognized that achieving a range of outcomes requires a combination of complementary interventions, and equally, that doing this effectively is about much more than the comparative value of the assistance received directly and the costs of delivering it (efficiency).
- There are two perspectives when tracking CVA: the 'design lens' and the 'use of assistance lens'. As all cash can be used as the recipient chooses, within the tracking CVA working group there was a discussion about whether it is more relevant to track what the cash is intended for (the design lens) or what the cash is used for (the use of assistance lens) – see Section 6.

- Although identification of the types of data the community of practice would ideally like to have access to has been important in shaping the outputs of this process, this has had to be filtered through a lens of **feasibility in terms of what organizational systems and interagency mechanisms are able to capture**. While recognizing that updates and adaptations to these systems are possible and, in many cases, ongoing, there are clear limits on what is likely to be possible, particularly in the short to medium term. These issues were explored in the [scoping study](#).
- It is useful to **note the distinctions between the objectives and remit to date of the Tracking CVA sub-workstream, and the Cost Efficiency and Cost Effectiveness (CE2HA) sub-workstream**. CE2HA has been focused on how to better enable more substantial and detailed cost efficiency analyses, while Tracking CVA has been focused on relatively higher level and less granular data. Also, while Tracking CVA has the systematic collection of data for all CVA as its goal, given the resource implications, cost efficiency and cost effectiveness analyses will necessarily be applied only to specific programmes, rather than applied across the board. However, there are overlaps and strong synergies between the two sub-workstreams, reflected in their merger, and it is anticipated that learning from CE2HA may be able to support further progress with regards to the systematic tracking of CVA.

## MORE ABOUT THE PROCESS TO DEVELOP TRACKING CVA AGREEMENTS AND RECOMMENDATIONS

For readers interested in finding out more about the process and discussions which have generated the agreements and recommendations in this document, please consult the Tracking CVA workshop reports from [Rome \(June 2018\)](#) and [London \(October 2018\)](#), along with the CaLP-commissioned [scoping study](#) on this topic. These reports also include the attendee lists from the two workshops, comprising over 45 individuals from over 30 organizations in total, along with key informants to the scoping study.

## 2 AGREEMENTS, RECOMMENDATIONS AND MINIMUM REQUIREMENTS

### 2.1 DEFINING AGREEMENTS, RECOMMENDATIONS AND MINIMUM REQUIREMENTS

There are two main types of output from the Tracking CVA Working Group contained in this document. It is important to understand how these have respectively been defined, and the distinctions between them, as follows:

#### AGREEMENTS – THESE ARE ISSUES ON WHICH:

- a. a consensus has been reached amongst the Grand Bargain Workstream members and others who have engaged with this process;
- b. the subject matter is largely **within the mandate of the Grand Bargain Cash Workstream**, and;
- c. there is generally a **good understanding of necessary next steps to operationalize the agreement** – by Grand Bargain signatories and others who have been engaged (**Financial Tracking Service (FTS)** and **International Aid Transparency Initiative (IATI)**).

#### RECOMMENDATIONS – THESE ARE ISSUES ON WHICH:

- a. there is widespread agreement on the benefits amongst the Tracking CVA Working Group and others who have been engaged in the process, but **we don't have a consensus**; and/or
- b. there are **significant related questions or issues to be addressed**, including through testing in practice, in order to be able to reach an agreement and clarity on next steps; and/or
- c. the **subject matter goes beyond the mandate of the Grand Bargain Cash Workstream**, such that making further progress and reaching effective agreement will require the engagement of a wider range of stakeholders (and more clarity is required on who and how to achieve this).

#### MINIMUM REQUIREMENTS

- a. Minimum Requirements have been developed based on the agreements. They are essentially reformulations that distill the key requirements contained in the respective agreements into simple and instructive statements.

### 2.2 SUMMARY OF AGREEMENTS, RECOMMENDATIONS AND MINIMUM REQUIREMENTS

Please consult the relevant sections of this document for a more detailed outline of the agreements that lead to minimum requirements, and the related recommendations, as well as the thinking and rationale for each. Given the unresolved issues relating to the recommendations, these are not captured in the minimum requirements at this stage (although they might be in future, pending associated developments, learning and agreements). A quick summary is provided here:

## SUMMARY OF AGREEMENTS, RECOMMENDATIONS AND MINIMUM REQUIREMENTS

### DISAGGREGATION OF MODALITIES

- **AGREEMENT:** Cash and vouchers should be disaggregated in tracking humanitarian aid at the global interagency level as a minimum requirement
- **MINIMUM REQUIREMENT:** Disaggregate cash and voucher interventions in tracking and reporting systems
- **AGREEMENT:** There is no need to track restriction as a separate category at the global interagency level. All cash transfers are unrestricted, and all vouchers are restricted. 'Cash' and 'vouchers' is the preferred terminology on the grounds of clarity and widespread usage, reflected in the CaLP Glossary
- **MINIMUM REQUIREMENT:** Use *cash* and *voucher* as the terms to categorize relevant programming. Don't use restricted/unrestricted as equivalent terms
- **RECOMMENDATION:** Reporting on *all* humanitarian assistance should be disaggregated by modality, e.g., in-kind, cash, vouchers, service delivery. The aim would be to establish this as a minimum tracking requirement at the global interagency level

### CONDITIONALITY

- **AGREEMENT:** Conditionality should not be tracked at the global interagency level. Tracking how many programmes are conditional/unconditional is of limited value. Rather, this needs an analysis on the rationale behind the use of a conditionality and the type of conditionality. This does not preclude the inclusion of conditionality as a data category at other levels of reporting.

### TRACKING COSTS

- **AGREEMENT:** The value of transfers made to recipients should be used as the primary basis (minimum requirement) for tracking cash and vouchers
- **MINIMUM REQUIREMENT:** Track the value of transfers made to (received by) recipients
- **RECOMMENDATION:** In the medium-term, track both the value of transfers plus associated programming costs with the same method to allow for comparability

### REPORTING BY OBJECTIVE (SECTORAL AND CROSS-SECTORAL)

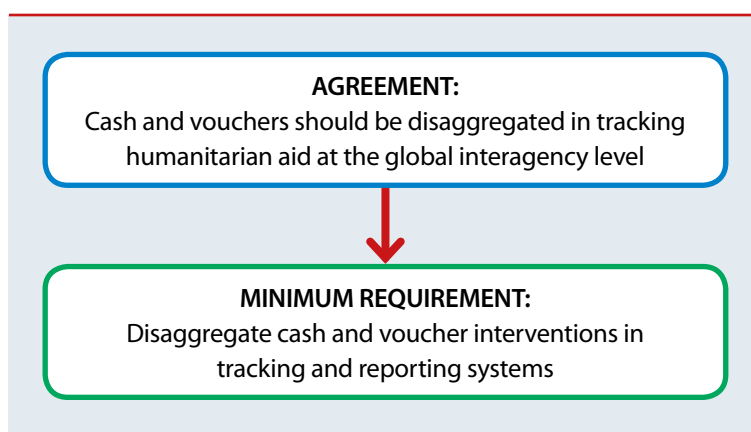
- **AGREEMENT:** Reporting on all humanitarian assistance should include the objective (e.g., shelter, food security, *cross-sectoral category*)
- **AGREEMENT:** A separate cross-sectoral reporting category is needed.
- **MINIMUM REQUIREMENT:** Include the programme's objective(s) in reporting. Objectives may be sectoral (e.g., nutrition, education, WASH) or cross-sectoral (*multipurpose*)
- **RECOMMENDATION:** Use '*multipurpose*' as the cross-sectoral reporting category, and test this in practice

## 3 DISAGGREGATION OF MODALITIES<sup>2</sup>

### 3.1 DISAGGREGATING CASH AND VOUCHERS

To date, cash and voucher interventions have not been systematically separated in reporting. Umbrella terms such as 'Cash Based Assistance' and 'Cash Transfer Programming', which include both cash and vouchers, have contributed to this situation. However, it is generally recognized that cash transfers and vouchers are distinct modalities of assistance, including in terms of objectives, design, implementation and recipient experience. This is reflected in the recommendation in the current CaLP Glossary to use 'Cash and Voucher Assistance' as the umbrella term, as this more clearly denotes the two modalities.

At the level of tracking assistance, we need to be able to disaggregate to know how much aid is delivered as cash, and how much as vouchers. If we don't disaggregate cash and vouchers this is problematic in a general sense as they are different modalities. It also causes difficulties in tracking progress against commitments which specifically relate to cash transfers (rather than cash and vouchers together). This issue was addressed as a priority by the Tracking CVA sub-workstream, with the following conclusions:



### WHEN IN THE PROGRAMME CYCLE SHOULD DATA BE COLLECTED?

The working group recommends that **CVA data be tracked and disaggregated at both the planning and reporting stages of the programme cycle**. Collecting disaggregated data at the planning stage could facilitate better analysis in real time of the types of programming to be/being implemented, including to allow for potential adaptations where relevant. If disaggregation is extended to other modalities in future (see below), this recommendation should further apply there.

### 3.2 TERMINOLOGY AND CATEGORIZATIONS

As a result of this discussion, it was agreed that **all cash transfers are unrestricted, and all vouchers are restricted** – this is reflected in the respective definitions in the CaLP Glossary (see box). This means that the distinction between unrestricted and restricted is effectively captured in the cash/voucher categorization. Based on this understanding, the following agreement and new requirement were made:

One of the objectives of the sub-workstream has been to harmonize the terminology used in tracking and reporting to improve accuracy, reduce confusion and support easier aggregation of data drawn from different reporting systems.

<sup>2</sup> **Modality** refers to the form of assistance – e.g., cash transfer, vouchers, in-kind, service delivery, or a combination (modalities). This can include both direct transfers to household level, and assistance provided at a more general or community level, e.g., health services, WASH infrastructure (CaLP Glossary definition).



## GLOSSARY DEFINITIONS

**Cash Transfer:** *The provision of assistance in the form of money – either physical currency or e-cash – to recipients (individuals, households or communities). **Cash transfers are by definition unrestricted** in terms of use and distinct from restricted modalities including vouchers and in-kind assistance.*

**Voucher:** *A paper, token or e-voucher that can be exchanged for a set quantity or value of goods or services, denominated either as a cash value (e.g., \$15) or predetermined commodities (e.g., 5 kg maize) or specific services (e.g., milling of 5 kg of maize), or a combination of value and commodities. **Vouchers are restricted by default**, although the degree of restriction will vary based on the programme design and type of voucher. They are redeemable with preselected vendors or in ‘fairs’ created by the implementing agency.*

### 3.3 DISAGGREGATING ALL MODALITIES IN HUMANITARIAN REPORTING

The scoping study and workshop discussions highlighted that there is a strong rationale to disaggregate all modalities of assistance in reporting, i.e., cash, vouchers, in-kind and service delivery.

The objective is two-fold: tracking all modalities would ensure that there aren't greater reporting requirements for cash and vouchers as compared to other modalities (i.e. separating out transfer values and other programming costs in relevant projects, but not for projects including only other modalities); and to support better and more transparent reporting and analysis across humanitarian assistance.

Interagency tracking mechanisms generally capture overall programme costs (i.e., value of transfers to recipients, plus operational and delivery costs and overheads) – see section 5 on Tracking costs. In the case of multi-modality projects including cash and/or vouchers and at least one other modality, if we are not able to disaggregate by all modalities, then it is not possible to consistently allocate associated operational and overhead costs. The workshop discussions therefore also advised to look at the implications for tracking different types of programming that use more than one modality e.g. mixed modality, integrated/complementary and sequential.

This following statement is a recommendation rather than an agreement as extending the frame of reference to include all modalities means **moving beyond the mandate of the GB Cash Workstream**:

**RECOMMENDATION:**  
**Reporting on all humanitarian assistance should be disaggregated by modality** e.g., in-kind, cash, vouchers, service delivery. The aim is to establish this as a minimum tracking requirement at the global interagency level

The **Information Management Working Group (IMWG)**<sup>3</sup>, led by UNOCHA, has been identified as an appropriate forum to consider **if this recommendation is feasible and if so, to take it forward**. This will require engaging with a wider range of stakeholders with both the technical expertise and the decision-making authority to reach agreements and ensure they have traction with practitioners.

<sup>3</sup> [www.humanitarianresponse.info/en/topics/imwg](http://www.humanitarianresponse.info/en/topics/imwg)

## 4 CONDITIONALITY<sup>4</sup>

**AGREEMENT:**  
**Conditionality should not be tracked at the global interagency level.** Tracking conditionality at this level is of limited value, as meaningful analysis would require further programming detail on the type of conditionality

### Rationale for *not* tracking conditionality at the global interagency level

- There is no clear value to tracking conditionality at the global interagency level given that this would only be a conditional/unconditional categorization:
  - Knowing how many programmes are conditional or unconditional tells us very little if it is not accompanied by an explanatory note on the type of conditions applied, and the objectives of doing so;
  - The wide range of conditionalities would mean aggregating non-comparable data (if done at interagency level);
- There is no GB commitment to track conditionality.

However, this agreement came with the accompanying conclusion that **this does not preclude the inclusion of conditionality as a data category at other levels of reporting**, but that it is not a minimum requirement at the global interagency level. It was also noted that where conditionality is tracked, this can apply to any modality, i.e., it is not specifically a cash/voucher programming component.

### Reasons to track conditionality (at other reporting levels that enable more detailed data collection and analysis)

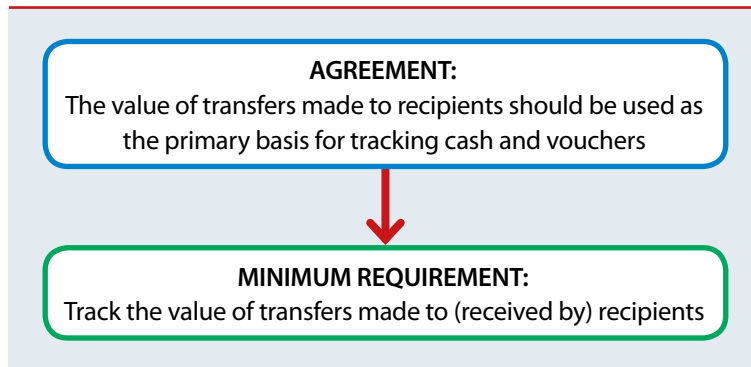
- If linked to outcome measurement, it may be useful to build evidence (e.g., which conditions influence different sectoral outcomes, in combination with x resource transfers/associated activities);
- Sectoral requirements/preferences for reporting on conditionalities linked to the use of cash;
- Understanding which types of conditionality are used, how often, where and for which types of intervention;
- Many cash-based social protection programmes (which might be utilized in the provision of humanitarian assistance) apply conditions;
- Governments may in some cases have preferences/requirements for the use of conditions.

<sup>4</sup> **Conditionality:** Conditionality refers to prerequisite activities or obligations that a recipient must fulfil in order to receive assistance. Conditions can in principle be used with any kind of transfer (cash, vouchers, in-kind, service delivery) depending on the intervention design and objectives. Some interventions might require recipients to achieve agreed outputs as a condition of receiving subsequent tranches. Note that conditionality is distinct from restriction (how assistance is used) and targeting (criteria for selecting recipients). Types of condition include attending school, building a shelter, attending nutrition screenings, undertaking work, training, etc. Cash for work/assets/training are all forms of conditional transfer (CaLP Glossary).

## 5 TRACKING COSTS

A key question addressed by the sub-workstream was which programming costs should be tracked in relation to CVA. Should we track overall programme costs, or the value of the transfers to recipients? If we're tracking programme costs, what would that include? What kind of disaggregation of costs is feasible, particularly in multi-modality programmes? What is the rationale for tracking different types of costs?

Based on the deliberations of the Tracking CVA Working Group and other workshop participants, the following was agreed:

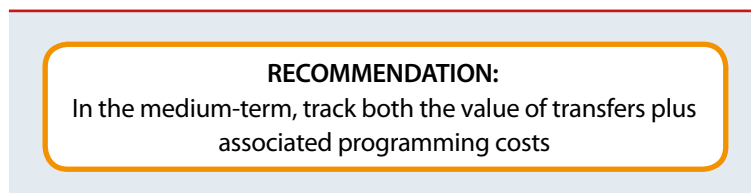


The rationale for this agreement and new minimum requirement was based on several factors, including pragmatic consideration of what it is generally feasible to collect at this stage:

- What matters the most is how much assistance ends up in the hands of recipients – both as an amount and comparative to overall associated programming costs.
- Based on global CVA data collection exercises to date, most organizations are able to extract the value of (cash and voucher) transfers to recipients from their reporting systems.<sup>5</sup>
- A sub-agreement under this topic concluded that **disaggregating and tracking fees associated with CVA is also usually feasible for organizations**, although it is not immediately proposed that this disaggregation be captured at the global interagency level.

Many humanitarian projects are multi-modality, i.e., a single project includes more than one modality of assistance. Collecting overall programming costs poses a challenge where cash and/or vouchers are delivered in **multi-modality programming** – either together or with other non-CVA modalities. This is because disaggregating support, delivery and programming costs cannot currently be done on a systematic basis from different agencies' systems.

While **recognizing the limitations in what systems can realistically track at this stage**, there was broad agreement amongst those consulted that there are advantages in being able to track both the value of transfers to recipients, and associated programming costs – direct delivery costs, and shared support costs. This provided the basis for the following recommendation:



<sup>5</sup> As per Development Initiatives' analysis, 86 percent of the 22 organizations that reported 2015 figures were able to provide these amounts.

**Tracking overall programme costs is in accordance with established methodologies of Development Initiatives and UNOCHA's Financial Tracking Service**, both of which enable comparison with other humanitarian assistance – usually captured in terms of overall project costs (e.g., by donor grant). Many organizations' reporting systems are not able to provide systematic cost disaggregation. This means that for multi-modality programmes which include CVA and other assistance modalities, in some cases the best that can currently be achieved is to identify the full cost of 'programmes containing CVA', i.e., if disaggregated data isn't available, overall programme costs for multi-modality programmes containing CVA, including costs for non-CVA activities, may sometimes be included in calculations of CVA volume.

The former CE2HA (Cost Efficiency and Cost Effectiveness in Humanitarian Assistance) sub-workstream is focusing on consistent methods and secondary tools, chiefly [SCAN](#), to determine how to most effectively draw data from finance systems to enable the analysis of disaggregated delivery and support costs. This is a key intermediate step before we can explore how to register such costs in IATI and FTS. The 'medium term' in the recommendation could then be when the SCAN pilots are complete, and the learning generated provides the basis to make further progress.

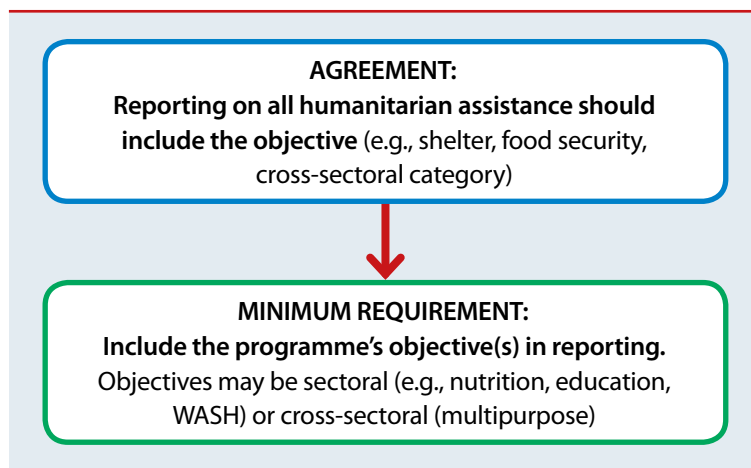
Discussions to date on tracking costs at the interagency level have favoured fairly aggregated reporting in terms of programming costs, e.g., transfer values plus associated delivery and support costs, rather than a more detailed disaggregation of the same. At this stage, it is inevitable that, other than for single modality projects, any approach that might be widely applied will rely to a greater or lesser extent on the use of estimates for associated programming costs. On that basis, the following **might be used as an interim solution for calculating programming costs in the case of multi-modality projects**, i.e., those comprising cash *and* vouchers, or cash *and/or* vouchers and at least one other modality:

- **Value of Transfers Received + Percentage of Remaining Overall Programming Cost** (*i.e., overall project cost, including overheads/support costs, corresponding to the percentage of the project comprising cash or vouchers, minus the value of transfers*); OR
- **Value of Transfers Received + Fees + Percentage of Remaining Overall Programming Cost** (*i.e., overall project cost, including overheads/support costs, corresponding to the percentage of the project comprising cash or vouchers, minus the value of transfers and fees*).

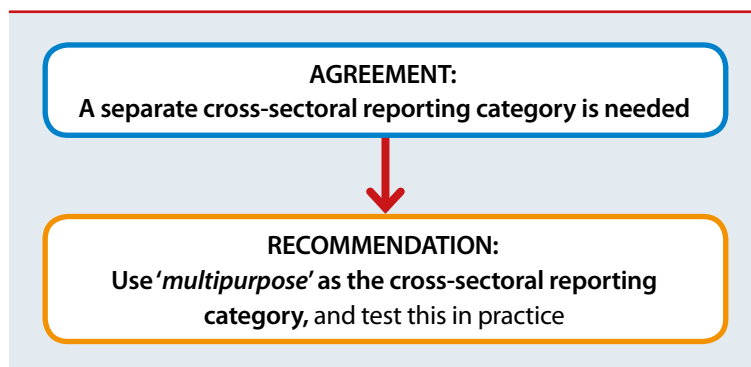
## 6 REPORTING BY OBJECTIVE (SECTORAL AND CROSS-SECTORAL)

Stakeholder discussions on tracking CVA have recognized the value in capturing both ‘programme design’ and ‘use of assistance’ (recipient perspective) aspects. From a beneficiary perspective, cash is inherently multipurpose. From a design perspective, the objectives (i.e., the needs the programme aims to address) tend to be the critical factor. It is important to measure not only how much cash is being delivered but also to track **what that cash is intended for**. Typically, programme objectives in the planning and reporting of humanitarian assistance are categorized on a sectoral basis (e.g., nutrition, health, education). However, a programme can also be designed to address multiple needs according to beneficiary choice, and it was strongly felt that a cross-sectoral category is required.

Two related agreements were reached on this topic – to include objectives in reporting on humanitarian assistance, and that a cross-sectoral objective(s) category also be required.



As with the sectors, a cross-sectoral category should apply to all relevant types of assistance (CVA and non-CVA):



As seen above, the agreement on a cross-sectoral category has an associated recommendation to use ‘multipurpose’ as this category. This is a recommendation at this stage as there was not an absolute consensus on this point, with recognition that this would benefit from testing in practice. Below is a summary of the key points in developing the recommendation to use ‘multipurpose’ as the cross-sectoral category. Two options were shortlisted for consideration, with no other viable alternatives having been identified – *multisector* or *multipurpose*:

## Multisector

- Although there isn't one standard definition of *multisector*,<sup>6</sup> in general it was argued this term is most appropriate where a programme or intervention has two or more sector-specific objectives.
- The term implies compressing all objectives into sectoral terms, and as such doesn't capture the *cross-sectoral* (i.e., not sector-specific) element effectively.
- Equally, if we accept that *multisector* means two or more sector-specific objectives, arguably these programmes should be reported against the respective sectors (e.g., food security AND education AND shelter, etc.). This would essentially make *multisector* defunct as a cross-sectoral category per se.
- It was also noted that *multisector* does already exist as reporting/objective category (e.g., in FTS) and fits better within funding and reporting structures at response level, which have tended to be organized by sector. However, this does not address or supersede the points above with regards to whether this can be an appropriate cross-sectoral category and be clearly defined as such.

## Multipurpose

- This is considered the more relevant current term for interventions specifically designed to be *cross-sectoral*. For example, the existing definition for [multipurpose cash](#) refers to 'basic and/or recovery needs' and 'multiple needs', which are not generally meant to be designated and tracked only in sectoral terms given the inherent flexibility of use of assistance in this type of intervention.
- Despite good progress, there isn't yet a consensus on the definition of multipurpose and what this looks like in practice. It can also pose a challenge within sector-based structures at response level. With these issues in mind, it is recommended to test the use of *multipurpose* as a cross-sectoral category in practice. This will allow learning on the extent to which this category can be consistently applied and help generate a common understanding of how and when to do so.

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<sup>6</sup> As per the scoping study, multisector is understood as a category indicating a programme designed to address needs across multiple sectors simultaneously. This is similar to the CaLP glossary definition, where multisector describes a process, approach, response, programme, etc. which involves multiple (i.e., more than one) sectors (e.g., food security, shelter, protection, nutrition, education, etc.).

## 7 INTEGRATION INTO INTERAGENCY TRACKING MECHANISMS

As noted earlier in this document, the primary mechanisms identified for systematic tracking of CVA at the global interagency level are FTS and IATI. This section summarizes how CVA data can currently be captured within these mechanisms, along with brief reflections on any associated limitations and implications for further adaptations which would be necessary to accommodate some of the minimum requirements and recommendations.

### 7.1 UNOCHA'S FINANCIAL TRACKING SERVICE (FTS)

#### Overview

- **FTS** (<http://fts.unocha.org>) is an integrated part of a set of tools offered by UNOCHA that support the entire humanitarian programme cycle (assessment, planning, monitoring, etc.). FTS continuously tracks all humanitarian funding contributions, via voluntary reporting from both donors and implementing partners. In some humanitarian response contexts, these contributions are matched against the funding requirements of individual projects – which are in turn registered by project owners (during periodic planning processes) in another of these tools, the **Projects Module** (<http://projects.hpc.tools>). However, FTS also tracks funding made to non-projectized plans used in other response contexts, as well as off-plan funding in all countries.
- Both FTS and Projects Module register requirements and subsequent humanitarian assistance in terms of funding contribution (e.g., grant, project). This means the top-level figures recorded are for overall requirements and funding, inclusive of the value of assistance transferred, all operational/programming costs and overheads.
- In contexts where the Projects Module is used (in 2020, as part of the coordinated planning process in 20+ countries), CVA data is collected directly from project owners as part of the project registration process, and therefore does not also have to be (but can be) provided as part of subsequent financial reporting to FTS.
- In response contexts where no projects have been registered, FTS does collect CVA data directly associated with funding contributions, though as many of these are reported by upstream donors (who may be providing unearmarked funding), availability of CVA data is much lower.

#### Details

- For all projectized plans in 2020, the projects registration process in the Projects Module includes a 'yes/no' tick box to categorize a project as involving CVA (cash and/or vouchers) or not.
- If the project includes CVA, then users are additionally requested to indicate (a) what percentage of the overall project is cash, and (b) what percentage of the overall project is vouchers.
- Therefore:
  - If the project comprises **only CVA modalities**, i.e., no in-kind or service-based assistance, then the two user-specified percentages for cash and for vouchers should sum to 100%. The assumption will be that each percentage constitutes the value of the respective cash or voucher assistance to be transferred to recipients, plus associated operational and delivery costs for that assistance.
  - If it is a **multi-modality** project that includes both CVA assistance (cash transfers and/or vouchers) in combination with at least one other modality (e.g., in-kind), then the overall project budget will obviously include the costs and overheads for both the CVA and other modalities. The user-provided percentages can then be used to calculate how much of the overall project is cash and how much is vouchers (inclusive of the value of assistance and all other costs in the project budget).
  - If it is a multi-CVA-modality project that includes both cash transfers and vouchers, then although this can be flagged by selecting 'both' in the options above, it is not possible to disaggregate further and separately record the percentage estimate of project on cash and percentage on vouchers.
- The project registration process therefore provides an overview of CVA **requirements** (not funding) – but as

FTS records funding contributions made to those projects, then even if those contributions reports include no additional CVA data, the requirements data can be used to estimate funding attribution (e.g., by prorating the contribution according to the percentage of requirements that are CVA).

- Funding contributions reports to FTS (whether to registered projects or otherwise) are recorded as a set of 'funding flows', and as of 2020 each flow can be tagged either as CVA or non-CVA, and if CVA, then either as Cash or Voucher. So, a single funding contribution that is split between Cash, Voucher and non-CVA can be recorded precisely by representing it with a number of differently tagged funding flows. This process therefore does not face technical limits, but does face significant practical limits in terms of the ability of FTS reporters to provide the necessary degree of detail.
- There is not currently the option, either in Projects Module or FTS, to record the value of assistance transferred to recipients (excluding overheads). As noted, this mechanism tracks at the overall project cost level, so capturing the value of CVA assistance transferred to recipients would require the addition of a specific field. At this stage, given the issues affecting the disaggregation of all modalities, this may only be feasible in the short to medium term for CVA.

## 7.2 INTERNATIONAL AID TRANSPARENCY INITIATIVE (IATI) DATA STANDARD

During IATI 2.03 version upgrade, a change was made to allow [different aid-type vocabularies](#). Following the agreements, recommendations and minimum requirements of the Tracking Cash and Voucher Assistance (CVA) Working Group, a proposal for a new 'Cash Transfer' and 'Voucher' codelist was added to the IATI Discuss forum on 18 July 2019.<sup>7</sup> There was no objection to the proposal and changes have now been successfully implemented and codes added to the IATI site as follows:

- New [Aid Type vocabulary](#), as a non-core code list. This means it is possible to record if a project includes cash and/or vouchers:
  - **Code:** 4
  - **Name:** Cash and Voucher Modalities
  - **URL:** Link to <http://reference.iatistandard.org/203/codelists/AidTypeVocabulary/>
- The associated Cash and Voucher Modalities code list (following definitions from the [CaLP Glossary](#)) has been added to the IATI codelists: <http://reference.iatistandard.org/203/codelists/CashandVoucherModalities/>
  - **Code:** 1
  - **Name:** Cash Transfer
  - **Description:** The provision of assistance in the form of money – either physical currency or e-cash – to recipients (individuals, households or communities). Cash transfers are by definition unrestricted in terms of use and distinct from restricted modalities including vouchers and in-kind assistance.
  - **Code:** 2
  - **Name:** Voucher
  - **Description:** A paper, token or e-voucher that can be exchanged for a set quantity or value of goods or services, denominated either as a cash value (e.g., \$15), or predetermined commodities (e.g., 5 kg maize), or specific services (e.g., milling of 5 kg of maize), or a combination of value and commodities. Vouchers are restricted by default, although the degree of restriction will vary based on the programme design and type of voucher. They are redeemable with preselected vendors or in 'fairs' created by the implementing agency. The terms vouchers, stamps, or coupons might be used interchangeably.
- For projects which include both cash transfers and vouchers, this can be disaggregated at the [transaction](#) level.

<sup>7</sup> The proposal can be found at: <https://discuss.iatistandard.org/t/added-proposal-to-add-cash-transfer-and-voucher-codelist-under-aid-type-vocabulary/1793>



## 8 WHAT SHOULD ORGANIZATIONS DO NEXT?

The agreements, minimum requirements and recommendations to tracking cash and voucher assistance described throughout this document should serve a road map for organizations to improve their tracking systems and to achieve better global interagency alignment standards for tracking CVA.

Next steps should be:

- Organizations should **integrate the minimum requirements into their own tracking and reporting systems**. This supports standardization across organizations and enables alignment with the global interagency mechanisms to facilitate reporting to that level.
- Organizations should also **explore the application of the recommendations**. It is important that agreements, recommendations and minimum requirements are widely tested within systems to be able to ensure they are both practical and effective in capturing the intended data.
- If they aren't already doing so, **organizations should report relevant data on their humanitarian programming to the key interagency mechanisms**. At global level, the most important ones identified through this process are the IATI Data Standard and UNOCHA's FTS. While the focus here has been on CVA data, reporting to IATI and FTS applies for any type of humanitarian programming.
- Finally, organizations should **provide their data on CVA assistance volumes to Development Initiatives (DI) for the purposes of calculating the annual global CVA total(s)**. Until CVA data is being comprehensively and systematically captured through FTS and/or IATI, it will continue to be necessary for this to be done through direct collection of data from individual organizations. Requests for inputs to this process are generally facilitated through CaLP's network of agency contacts.

As noted in the introduction, the Tracking CVA sub-workstream has now merged with the CE2HA (Cost Efficiency and Cost Effectiveness in Humanitarian Assistance) sub-workstream to form a new sub-workstream entitled **Efficiency, Effectiveness and Value for Money**. Work will continue under this new sub-workstream, including identifying where learning generated by, for example, the piloting and roll-out of the SCAN tool, can contribute to addressing outstanding issues highlighted in this document.



The Cash Learning Partnership

The Grand Bargain (GB) commits signatories to increase the routine use of cash assistance, as well as using common metrics to track these commitments. This requires agreement of what programme and expenditure data should be collected, and how this is defined and categorized. In 2017, the Tracking Cash & Voucher Assistance (CVA) sub-workstream of the GB Cash Workstream was established with the objective of facilitating more systematic and standardized tracking of the volume of CVA. The primary focus of this sub-workstream has been the identification of workable minimum requirements to be applied to tracking CVA programme data at global interagency and organizational levels.

This publication summarizes agreements, recommendations and minimum requirements for tracking CVA, which have been generated through an extensive process of cross-organizational discussion and engagement. They are relevant to organizations involved in designing and delivering humanitarian CVA, who are encouraged to apply them in their tracking and reporting systems.

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