

# chapter 5

# methodology

# and definitions

## What is humanitarian assistance?

Humanitarian assistance is intended to save lives, alleviate suffering and maintain human dignity during and after man-made crises and disasters associated with natural hazards, as well as to prevent and strengthen preparedness for when such situations occur. Humanitarian assistance should be governed by the key humanitarian principles of humanity, impartiality, neutrality and independence. These are the fundamental principles of the international Red Cross and Red Crescent Movement (RCRC), which are reaffirmed in UN General Assembly resolutions and enshrined in numerous humanitarian standards and guidelines.

In this report, when used in the context of financing data, international humanitarian assistance refers to the financial resources for humanitarian action spent outside the donor country. Our calculations of international humanitarian assistance are based on what donors and organisations report as such and do not include other types of financing to address the causes and impacts of crises, which we refer to as crisis-related financing.

There is no universal obligation or system for reporting expenditure on international, or indeed domestic, humanitarian assistance. The main reporting platforms for international humanitarian assistance are the Organisation for Economic Co-operation and Development (OECD) Development Assistance Committee (DAC) and the UN Office for the Coordination of Humanitarian Affairs (OCHA)'s Financial Tracking Service (FTS). Increasingly, data on humanitarian activities is also published according to the International Aid Transparency Initiative (IATI) Standard.<sup>1</sup> OECD DAC members are obligated to report their humanitarian assistance to the DAC systems as part of their official development assistance (ODA), in accordance with definitions set out by the DAC.<sup>2</sup> Some other governments and most major multilateral organisations also voluntarily report to the DAC.

The FTS is open to all humanitarian donors and implementing agencies to voluntarily report contributions of internationally provided humanitarian assistance, according to an agreed set of criteria for inclusion.<sup>3</sup>

The analysis of international humanitarian assistance in the *Global Humanitarian Assistance (GHA) Report 2020* draws largely on data reported to the OECD DAC and the FTS. Between these sources there is variation in the criteria for what can be included as humanitarian assistance, as well as volumes reported, so we aim to consistently explain and source the data that we use. Since the 2018 report, we have included humanitarian funding reported to FTS that has been provided by OECD DAC members as assistance to countries not eligible for ODA. We also use other sources to calculate international humanitarian assistance including reports from UN agencies and NGOs on private humanitarian funding and data from the Central Emergency Response Fund (CERF) on contributions from public donors; data sources and methodologies for these are also clearly marked and explained. Analysis of international assistance to the Covid-19 pandemic response draws primarily on FTS and IATI data, supplemented by other sources. This is explained in greater detail in this chapter's section on 'Covid-19 pandemic response'.

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## Cash

Our global estimate of humanitarian assistance provided in the form of cash and vouchers in 2019 is based on data collected from 24 organisations by the Cash Learning Partnership. The data was gathered in support of the 'Tracking cash and vouchers' sub-workstream under the Grand Bargain workstream on cash and vouchers and will be analysed in greater detail in a forthcoming publication.<sup>4</sup> The methodology used for these estimates builds on one developed by Development Initiatives (DI) for research in 2016, while taking into account new data sources such as the CashHub by the RCRC.<sup>5</sup> For more information on that methodology and research, see *Counting cash: tracking humanitarian expenditure on cash-based programming*.<sup>6</sup> This year's GHA report gives more prominence to volumes of cash and voucher assistance transferred to beneficiaries. This is because 22 of 24 surveyed organisations were able to provide data on those transferred volumes, but only 7 were able to provide data on the programming costs. Further, the guidance produced by the 'Tracking cash and vouchers' sub-workstream<sup>7</sup> lists transfer values of cash and voucher assistance as a minimum requirement to be tracked and recommends that associated programming costs are captured in the medium term.

## Channels of delivery

We use 'channels of delivery' to describe the first level of organisations receiving funding for the delivery of humanitarian assistance – multilateral agencies, NGOs, the public sector and the RCRC – whether they deliver the assistance themselves or pass it on to partner organisations. Our channels of delivery data in Figure 3.1 comes predominantly from the OECD DAC's Creditor Reporting System (CRS) and the FTS. Data in Figure 4.6 is for 2020 and therefore from the FTS, given that OECD DAC CRS data on channels of delivery for 2020 becomes available only in December 2021. For private donors' channels of delivery, we use our own dataset [see this chapter's section on 'Private funding'].

## Constant prices

Our trends analyses on financial flows are in US\$ constant prices (base year 2018) unless otherwise stated. We use data from the OECD DAC, the International Monetary Fund's World Economic Outlook [April 2019 release] and the World Bank's World Development Indicators to convert financial data from current to constant prices using deflators. Consistent with our annual methodology, data in the *Global Humanitarian Assistance Report 2019* was shown in constant 2017 prices, so totals may vary between reports.

## Country and region naming conventions

Country and region naming conventions used throughout this report are based on those used by the OECD DAC or the UN. Region naming conventions are based on those used by the OECD except the Middle East and North of Sahara regions, which have been combined. The conventions used do not reflect a political position of Development Initiatives.

## Covid-19 pandemic response

Chapter 4 of this year's GHA report includes analysis on international financing to support the Covid-19 pandemic response. Given the rapid development of the pandemic and its response in 2020, this analysis is a snapshot of the data and research available at the time of writing (end of June 2020). DI will continue to refine and update this analysis of financial support available to the pandemic response throughout the year. The primary data sources and associated download dates are as follows:

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- UN OCHA's FTS on humanitarian grant funding available to the Covid-19 pandemic response.<sup>8</sup> This is both inside the Global Humanitarian Response Plan for Covid-19 as well as funding directed outside the plan to support the response. Data includes commitments in the form of legally binding funding obligations and paid contributions. Data was downloaded on 24 June 2020. Global Humanitarian Response Plan funding requirements, received funding and proportion of requirements met are therefore also as of 24 June 2020.
  - IATI data on humanitarian and development grant funding available to the Covid-19 pandemic response. The source data was extracted in support of the Grand Bargain Transparency workstream<sup>9</sup> and according to the guidelines on how to publish data on Covid-19 using the IATI Standard.<sup>10</sup> The transactions data used in our analysis also includes funding flows that are not explicitly labelled to be relevant to Covid-19, but are associated with activities that are. In our analysis, government, inter-governmental and private donors are included in our dataset if their IATI data can clearly be identified as additional to what is reported to FTS. DI will continue to refine the methodology for identifying overlaps and additionality between IATI and FTS data on the Covid-19 pandemic response. Data was downloaded 24 June 2020 from d-portal.org.
  - Data collated and analysed by the Centre for Disaster Protection on financial reports to the Covid-19 pandemic response from five major development finance institutions:<sup>11</sup> World Bank Group (including International Development Association, International Bank for Reconstruction and Development, International Finance Corporation and Multilateral Investment Guarantee Agency), International Monetary Fund, African Development Bank, Asian Development Bank and Inter-American Development Bank. This data includes concessional and non-concessional loans by those five institutions, as well as grant support. The Centre for Disaster Protection's data collection and analysis process is continuously refined and updated as new data becomes available. Data included in this report is as of 10 June 2020.

## Crisis categories

For our analysis of crises by category, we applied thresholds to several indicators and cross-checked with other data sources. We used information from the Heidelberg Institute for International Conflict Research's Conflict Barometer 2019 and data from the Internal Displacement Monitoring Centre to identify countries affected by conflict. For countries affected by disasters associated with natural hazards, we used indicators in the INFORM Index for Risk Management and Centre for Research on the Epidemiology of Disasters Emergency Events Database [EM-DAT] data. And to identify displacement crises, we used data from the UN High Commissioner for Refugees [UNHCR], the Internal Displacement Monitoring Centre and the UN Relief and Works Agency Palestine Refugees in the Near East [UNRWA].

## Disaster risk reduction

For our analysis of ODA to disaster risk reduction [DRR] in 2018 in Figure 2.9 we include the following funding flows as reported to the OECD DAC CRS:

- Funding reported with the purpose code 43060 'Disaster Risk Reduction'.
- Funding reported with the value 2 under the 'Disaster Risk Reduction' marker, expressing DRR as principal objective of the associated activity.

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- Additional funding with DRR as principal objective as expressed by the project information reported to the CRS. This additional funding was identified by DI through a search for DRR keywords in the project titles and descriptions of CRS entries. The output of the keyword search was then manually screened for relevance to DRR.

Both the purpose code 43060 and the DRR marker were used for the first time on CRS to report on 2018 flows. It is therefore likely that they do not represent comprehensive volumes of DRR funding as they might not yet be widely used by all reporting organisations. The keyword search is therefore used to capture DRR funding not included under the DRR purpose code or marker, but in turn relies on accurate reporting of the project information. DRR funding not reported to the DRR purpose code or marker and with inaccurate or insufficient project information on the CRS is therefore not included in this analysis.

### Earmarked funding

'Earmarked' funding comprises all non-core ('other') funding directed to multilateral organisations. Unearmarked funding may include softly earmarked contributions, for instance by region, to better reflect progress against the Grand Bargain commitment<sup>12</sup> of providing more unearmarked and softly earmarked funding.

Our calculation of earmarking to nine UN agencies – Food and Agriculture Organization (FAO), International Organization for Migration (IOM), Unicef, UN Development Programme (UNDP), UNHCR, UN OCHA, UNRWA, World Food Programme (WFP) and World Health Organization (WHO) – is primarily based on data provided directly to us by each agency, based on its internal reporting or extracted from annual reports.

### Exchange rates

To convert original currency values into US\$ values, we use exchange rates from the OECD DAC for DAC members and UN operational exchange rates for other government providers. The UN operational exchange rates are also used by UN OCHA FTS.

### Funding for local and national actors

Our analysis of direct funding to local and national actors in Figure 3.2 uses data from FTS that we then 'code' according to a set of organisational categories. Our analysis of recipient types of funding from country-based pooled funds in Figure 3.4 uses the funds' own classifications of recipients, which might differ from the definitions below. For our own coding process, we use the following categories of local and national non-state actors and national and subnational state actors, as defined by the Inter-Agency Standing Committee Humanitarian Financing Task Team in its *Localisation Marker Working Group Definitions Paper* (January 2018):<sup>13</sup>

- National NGOs/civil society organisations (CSOs): national NGOs/CSOs operating in the aid recipient country in which they are headquartered, working in multiple subnational regions, and not affiliated to an international NGO. This category can also include national faith-based organisations.
- Local NGOs/CSOs: local NGOs/CSOs operating in a specific, geographically defined, subnational area of an aid recipient country, without affiliation to an international NGO/CSO. This category can also include community-based organisations and local faith-based organisations.

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- Red Cross/Red Crescent National Societies: National Societies based in and operating within their own aid recipient countries.
  - Local and national private sector organisations: organisations run by private individuals or groups as a means of enterprise for profit, based in and operating within their own aid recipient countries and not affiliated to an international private sector organisation.
  - National governments: national government agencies, authorities, line ministries and state-owned institutions in aid recipient countries such as national disaster management agencies. This category can also include federal or regional government authorities.
  - Local governments: subnational government entities in aid recipient countries exercising some degree of devolved authority over a specifically defined geographic constituency such as local/municipal authorities.

Other categories of first-level recipients featured in this analysis are:

- National foundations: foundations in receipt of international humanitarian funds based in aid recipient countries.
- National research institutions: academia, think tanks and research institutions in receipt of international humanitarian funds based in aid recipient countries.
- Internationally affiliated NGOs: NGOs affiliated to an international NGO through interlinked financing, contracting, governance and/or decision-making systems. This category does not include local and national organisations that are part of networks, confederations or alliances wherein those organisations maintain independent fundraising and governance systems.
- Southern international NGOs: NGOs based in aid recipient countries that are not OECD members, carrying out operations outside the aid recipient country in which they are headquartered and not affiliated to an international NGO. The same organisation is classified as a national NGO/CSO when carrying out operations in the country in which it is headquartered.

## International humanitarian assistance

Our estimate of total international humanitarian assistance is the sum of that from private donors (see this chapter's section on 'Private funding') and from government donors and EU institutions. Our calculation of international humanitarian assistance from government donors is the sum of:

- 'official' humanitarian assistance (OECD DAC donors)
- international humanitarian assistance from OECD DAC donors to countries not eligible for ODA from the FTS
- international humanitarian assistance from donors outside the OECD DAC using data from the FTS.

Our 'official' humanitarian assistance calculation comprises:

- the bilateral humanitarian expenditure of OECD DAC members, as reported to the OECD DAC database under Table 1

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- the multilateral humanitarian assistance of OECD DAC members. This comprises:
    - the unearmarked ODA contributions of DAC members to ten key multilateral agencies engaged in humanitarian response: FAO, IOM, UNDP, UNFPA, UNHCR, UN OCHA, Unicef, UNRWA, WFP and WHO, as reported to the OECD DAC under Table 2a and the CRS. We do not include all ODA to FAO, IOM, UNDP, UNFPA, Unicef and WFP but apply a percentage to take into account that these agencies also have a ‘development’ mandate. These shares are calculated using data on humanitarian expenditure as a proportion of the total received directly from each multilateral agency.
    - the ODA contributions of DAC members to some other multilateral organisations (beyond those already listed) that, although not primarily humanitarian oriented, do report a level of humanitarian aid to OECD DAC Table 2a. We do not include all reported ODA to these multilateral organisations but just the humanitarian share of this.
    - contributions to the UN CERF that are not reported under DAC members’ bilateral humanitarian assistance. We take this data directly from the UN CERF website.

When we report on the official humanitarian assistance of individual OECD DAC countries who are members of the EU, we include an imputed calculation of their humanitarian assistance channelled through the EU institutions, based on their ODA contributions to the EU institutions. We do not include this in our total international humanitarian assistance and response calculations to avoid double counting.

Our estimate for official humanitarian assistance in 2019 is derived from preliminary DAC donor reporting on humanitarian aid grants.

Turkey is captured and shaded differently in Figures 2.4 and 2.5 because the humanitarian assistance that it voluntarily reports to the DAC largely comprises expenditure on hosting Syrian refugees within Turkey. We do not include Turkey’s spending on Syrian refugees in Turkey in our total international humanitarian assistance and response calculations elsewhere in the report, as these include only amounts directed internationally by donors.

## Poverty

We refer to two poverty lines in this report: the international extreme poverty line of \$1.90 a day and a higher poverty line of \$3.20 a day; both of these poverty lines are expressed in 2011 purchasing power parity dollars. We use international poverty lines with most recent estimates for 2019 in this year’s report to provide comparable, up-to-date analysis. Estimates are based on data from World Bank PovcalNet, World Bank Data Bank, International Monetary Fund World Economic Outlook (April 2020), United Nations World Population Prospects and national sources. In order to produce estimates for 2019 based on existing poverty data sources, DI utilises the estimation approach as detailed by World Bank (2015).<sup>14</sup>

In this GHA report we also include DI’s own estimates on poverty in five countries without data available from PovcalNet: Afghanistan, Equatorial Guinea, Eritrea, Libya and Somalia. These estimates are based on data from national surveys carried out in those countries, among other sources. For more detail on the methodology behind these estimates, please refer to DI’s corresponding discussion paper.<sup>15</sup>

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## Private funding

We directly request financial information from humanitarian delivery agencies (including NGOs, multilateral agencies and the RCRC) on their income and expenditure to create a standardised dataset. Where direct data collection is not possible, we use publicly available annual reports and audited accounts. For the most recent year, our dataset includes:<sup>16</sup>

- a large sample of NGOs that form part of representative NGO alliances and umbrella organisations such as Oxfam International, and several large international NGOs operating independently
- private contributions to IOM, UNDP, UNHCR, Unicef, UN OCHA, UNRWA, WFP and WHO
- the International Federation of Red Cross and Red Crescent Societies (IFRC) and the International Committee of the Red Cross (ICRC).

Our private funding calculation comprises an estimate of total private humanitarian income for all NGOs, and the private humanitarian income reported by the eight UN agencies, the IFRC and the ICRC. To estimate the total private humanitarian income of NGOs globally, we calculate the annual proportion that the NGOs in our dataset represent of NGOs reporting to UN OCHA FTS. The total private humanitarian income reported to us by the NGOs in our dataset is then scaled up accordingly.

Data is collected annually, and new data for previous years may be added retrospectively. Due to limited data availability, detailed analysis covers the period 2014 to 2018.

Our 2019 private funding calculation is an estimate based on data provided by Médecins Sans Frontières (MSF), pending data from our full dataset. We calculate the average share that MSF's contribution represents in our private funding figure for the five previous years (2014–2018) and use this to scale up the private funding figure provided by MSF to arrive at an estimated total for 2019. The rationale for this methodology is that the share of MSF's private funding remains relatively consistent year on year (ranging between 25% and 29% of the total amount over the last five years).

## Rounding

There may be minor discrepancies in some of the totals in our charts and infographics, and between those in the text, because of rounding.

## UN-coordinated appeals

We use this generic term to describe all humanitarian response plans and appeals wholly or jointly coordinated by UN OCHA or UNHCR, including strategic response plans/humanitarian response plans, flash appeals, joint response plans and regional refugee response plans. We use data from UN OCHA's FTS and UNHCR for our financial analysis of UN-coordinated appeals.

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# data sources

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<b>ACAPS</b>	<a href="http://www.acaps.org/countries">www.acaps.org/countries</a>
<b>The Cash Learning Partnership</b>	<a href="http://www.cashlearning.org">www.cashlearning.org</a>
<b>Centre for Disaster Protection</b>	<a href="http://www.disasterprotection.org/funding-covid-19-response">www.disasterprotection.org/funding-covid-19-response</a>
<b>Centre for Research on the Epidemiology of Disasters</b>	<a href="http://www.emdat.be/database">www.emdat.be/database</a>
EM-DAT: International Disaster Database Université Catholique de Louvain, Brussels, Belgium	
<b>Country-Based Pooled Funds Intelligence Portal</b>	<a href="https://pfbf.unocha.org/">https://pfbf.unocha.org/</a>
CBPF allocations, CBPF Intelligence Portal, UN OCHA	
<b>d-portal.org</b>	<a href="http://d-portal.org/ctrack.html#view=search">http://d-portal.org/ctrack.html#view=search</a>
<b>Food and Agriculture Organization of the United Nations</b>	<a href="http://www.fao.org/home/en">www.fao.org/home/en</a>
<b>Food Security Information Network</b>	<a href="http://www.fsinplatform.org/sites/default/files/resources/files/GRFC%202019_Full%20Report.pdf">www.fsinplatform.org/sites/default/files/resources/files/GRFC%202019_Full%20Report.pdf</a>
<i>Global Report on Food Crises 2018</i>	
<b>INFORM</b>	<a href="http://www.inform-index.org">www.inform-index.org</a>
Index for Risk Management	<a href="https://drmkc.jrc.ec.europa.eu/inform-index">https://drmkc.jrc.ec.europa.eu/inform-index</a>
INFORM COVID-19 Risk Index	<a href="https://ec.europa.eu/knowledge4policy/news/inform-global-crisis-severity-index-gcsi-november-2019_en">https://ec.europa.eu/knowledge4policy/news/inform-global-crisis-severity-index-gcsi-november-2019_en</a>
INFORM Global Crisis Severity Index	
<b>International Aid Transparency Initiative</b>	<a href="http://iatistandard.org/">http://iatistandard.org/</a>
<b>Internal Displacement Monitoring Centre</b>	<a href="http://internal-displacement.org/database/displacement-data">http://internal-displacement.org/database/displacement-data</a>
<b>International Federation of Red Cross and Red Crescent Societies</b>	<a href="http://www.ifrc.org">www.ifrc.org</a>
IFRC's appeal reports, IFRC, Geneva	
<b>International Monetary Fund</b>	<a href="http://www.imf.org/en/Publications/WEO">www.imf.org/en/Publications/WEO</a>
World Economic Outlook Database	<a href="http://www.imf.org/external/pubs/ft/weo/2016/02/weodata/index.aspx">www.imf.org/external/pubs/ft/weo/2016/02/weodata/index.aspx</a>
Debt sustainability analysis	
<b>Organisation for Economic Co-operation and Development</b>	<a href="http://stats.oecd.org">http://stats.oecd.org</a>
OECD.StatExtracts, OECD, Paris	<a href="http://www.oecd.org/dac/financing-sustainable-development/development-finance-data/">www.oecd.org/dac/financing-sustainable-development/development-finance-data/</a>
Development finance data, OECD, Paris	<a href="http://www.oecd.org/dac/states-of-fragility-2018-9789264302075-en.htm">www.oecd.org/dac/states-of-fragility-2018-9789264302075-en.htm</a>
<i>States of Fragility 2018: Understanding Violence</i> , OECD, Paris	
OECD Creditor Reporting System	

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**UN High Commissioner for Refugees**<http://data.unhcr.org>

Population Statistics Reference Database, UNHCR

<https://www.unhcr.org/refugee-statistics/>

Mid-Year Trends (historical), UNHCR Global Trends reports, response plans' funding snapshots

<http://reporting.unhcr.org>

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**UN Office for the Coordination of Humanitarian Affairs**[www.unocha.org/cerf](http://www.unocha.org/cerf)

Central Emergency Response Fund/CERF, UN OCHA, New York

<https://fts.unocha.org>

Financial Tracking Service/FTS, UN OCHA, Geneva

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**UN Relief and Works Agency for Palestine Refugees in the Near East**[www.unrwa.org/resources/about-unrwa](http://www.unrwa.org/resources/about-unrwa)*UNRWA in Figures* reports

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**World Bank**<http://data.worldbank.org/data-catalog/world-development-indicators>

World Development Indicators, World Bank, Washington DC

<http://iresearch.worldbank.org/PovcalNet>

PovcalNet, World Bank

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# acronyms and abbreviations

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<b>3RP</b>	Regional Refugee and Resilience Plan for Syria
<b>CAR</b>	Central African Republic
<b>CBPF</b>	Country-based pooled fund
<b>CERF</b>	Central Emergency Response Fund
<b>CRS</b>	Creditor Reporting System [DAC]
<b>CSO</b>	Civil society organisation
<b>CVA</b>	Cash and voucher assistance
<b>DAC</b>	Development Assistance Committee [OECD]
<b>DFI</b>	Development finance institution
<b>DFID</b>	Department for International Development [UK]
<b>DI</b>	Development Initiatives
<b>DPR Korea</b>	Democratic People's Republic of Korea
<b>DRC</b>	Democratic Republic of the Congo
<b>DRR</b>	Disaster risk reduction
<b>ECHO</b>	European Civil Protection and Humanitarian Aid Operations
<b>EU</b>	European Union
<b>FAO</b>	Food and Agriculture Organization
<b>FDI</b>	Foreign direct investment
<b>FTS</b>	Financial Tracking Service [UN OCHA]
<b>GBV</b>	Gender-based violence
<b>GHA</b>	Global Humanitarian Assistance [programme by Development Initiatives]
<b>GHRP</b>	Global Humanitarian Response Plan
<b>GNI</b>	Gross national income
<b>HRP</b>	Humanitarian response plan
<b>IASC</b>	Inter-Agency Standing Committee [UN]
<b>IATI</b>	International Aid Transparency Initiative
<b>ICRC</b>	International Committee of the Red Cross
<b>IDMC</b>	Internal Displacement Monitoring Centre

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<b>IDP</b>	Internally displaced person
<b>IFRC</b>	International Federation of Red Cross and Red Crescent Societies
<b>INFORM</b>	Index for Risk Management
<b>IOM</b>	International Organization for Migration
<b>NGO</b>	Non-governmental organisation
<b>OCHA</b>	Office for the Coordination of Humanitarian Affairs (UN)
<b>ODA</b>	Official development assistance
<b>OECD</b>	Organisation for Economic Co-operation and Development
<b>PPP</b>	Purchasing power parity
<b>RCRC</b>	International Red Cross and Red Crescent Movement
<b>RRP</b>	Regional response plan
<b>UAE</b>	United Arab Emirates
<b>UK</b>	United Kingdom
<b>UN</b>	United Nations
<b>UNDP</b>	UN Development Programme
<b>UNHCR</b>	UN High Commissioner for Refugees
<b>Unicef</b>	UN International Children's Emergency Fund
<b>UNRWA</b>	UN Relief and Works Agency for Palestine Refugees in the Near East
<b>US</b>	United States
<b>WFP</b>	World Food Programme
<b>WHO</b>	World Health Organization

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# notes

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## chapter 5

1. For more information, see: Development Initiatives, 2018. Supporting Grand Bargain signatories in commitments to greater transparency. Available at: <https://devinit.org/resources/supporting-grand-bargain-signatories-meeting-commitments-greater-transparency/>
2. OECD DAC definitions and reporting guidelines can be found at: [www.oecd.org/dac/financing-sustainable-development/development-finance-standards](http://www.oecd.org/dac/financing-sustainable-development/development-finance-standards)
3. See criteria for inclusion at: [https://fts.unocha.org/sites/default/files/criteria\\_for\\_inclusion\\_2017.pdf](https://fts.unocha.org/sites/default/files/criteria_for_inclusion_2017.pdf)
4. Development Initiatives, forthcoming. Counting cash and vouchers.
5. Data can be accessed via the Cash Maps, available at: <https://cash-hub.org/resources/cash-maps>
6. Development Initiatives and Overseas Development Institute, 2016. Counting cash: tracking humanitarian expenditure on cash-based programming. Available at: [www.odi.org/publications/10716-counting-cash-tracking-humanitarian-expenditure-cash-based-programming](http://www.odi.org/publications/10716-counting-cash-tracking-humanitarian-expenditure-cash-based-programming)
7. CaLP and DG ECHO, 2020. Tracking cash and voucher assistance: agreements, recommendations and minimum requirements from the Grand Bargain cash workstream. Available at: [www.calpnetwork.org/wp-content/uploads/2020/04/CaLP-Tracking-CVA-WEB1.pdf](http://www.calpnetwork.org/wp-content/uploads/2020/04/CaLP-Tracking-CVA-WEB1.pdf)
8. Up-to-date data on humanitarian funding flows reported to FTS in support of the Covid-19 pandemic response is available at: <https://fts.unocha.org/emergencies/911/summary/2020>
9. For more information on early lessons from this work, see: Steele L. and Brough M., Strengthening data-driven transparency in response to Covid-19, DI, [web blog], <https://devinit.org/blog/strengthening-data-driven-transparency-response-covid-19/>. The prototype on showcasing FTS and IATI funding and activity data related to the Covid-19 pandemic response is available at: <http://covid19.humportal.org/>
10. Information on how to publish data on Covid-19 using the IATI Standard is available at: <https://iatistandard.org/en/news/publishing-data-covid-19-using-iati-standard/>
11. For more information, see: Centre for Disaster Protection, 2020. Funding Covid-19 response. Available at: [www.disasterprotection.org/funding-covid-19-response](http://www.disasterprotection.org/funding-covid-19-response)
12. The Grand Bargain document is available at: [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)
13. Inter-Agency Standing Committee Humanitarian Financing Task Team, 2018. Localisation marker working group definitions paper. Available at: <https://interagencystandingcommittee.org/humanitarian-financing-task-team/documents-public/hfft-localisation-marker-definitions-paper-24>

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14. World Bank, 2015. A measured approach to ending poverty and boosting shared prosperity: concepts, data, and the twin goals. Available at: <https://openknowledge.worldbank.org/bitstream/handle/10986/20384/9781464803611.pdf>
  15. DI, 2018. Filling the gaps in current global poverty data estimates. Available at: <http://devinit.org/wp-content/uploads/2019/01/Filling-the-gaps-in-current-global-poverty-data-estimates.pdf>
  16. Please be aware we may not have data reported for each organisation in every year. For some NGO alliances, we may have collected data from only one member organisation, therefore treated here as independent.