Humanitarian assistance is spent on a range of services and activities, the mix of which is determined by the nature of different crises. The continuing rise in displacement including from Syria, South Sudan and Iraq in 2014 has influenced the global mix of what funding is requested for and spent on. For the second year running, ‘multi-sector’ assistance for refugees has dominated appeal requirements and funding.

Beyond broad sectors, it remains hard to know exactly how much is spent on specific activities. In some cases funding is deliberately unearmarked or simply goes unspecified in reporting. In other cases activities or approaches are mainstreamed into wider programmes, making visibility difficult. This is true in three very different areas – gender equality, disaster prevention and preparedness (DPP), and cash programming – where there is widespread recognition of the need for investments but a lack of reliable data on how much is actually spent, by whom and where.

Many humanitarian agencies and donors have committed to promoting gender equality in all their programmes, and the extent to which they do this should be marked when they report their funding. A ‘gender marker’, introduced five years ago to track that the proportion of funding with an explicit gender focus fell to less than a fifth in 2014. However, despite improvements in reporting, nearly two-thirds of funding did not use the marker at all.

In the year of the Sendai Framework (see page 88), the importance of increasing spending on DPP is internationally agreed. And humanitarian spending on DPP from donors within the Organisation for Economic Co-operation and Development (OECD)’s Development Assistance Committee (DAC) alone does appear to have increased for the third year running, reaching US$649 million in 2013, but does not necessarily target the most environmentally vulnerable countries. While DPP represents 5% of total humanitarian assistance from DAC donors, more goes untracked within wider humanitarian and development contributions. So, as governments prioritised increasing investments at Sendai, the true baseline is unknown.

Cash programming can transform the model of humanitarian response, allowing recipients rather than donors to decide what their humanitarian assistance is spent on. It has clearly grown in scale – most recently due to programmes in the Syria refugee response. Again, as funding for cash programming is often not visible in financial reporting, a recently launched ‘Cash Atlas’ has the potential to improve tracking of how much is being spent in this way.
FIGURE 6.1
OECD DAC donors’ bilateral humanitarian assistance
by expenditure type, 2009–2013
Units: US$ billions

<table>
<thead>
<tr>
<th></th>
<th>2009</th>
<th>2010</th>
<th>2011</th>
<th>2012</th>
<th>2013</th>
</tr>
</thead>
<tbody>
<tr>
<td>Disaster prevention</td>
<td>0.4</td>
<td>0.4</td>
<td>0.5</td>
<td>0.6</td>
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</tr>
<tr>
<td>and preparedness</td>
<td>4%</td>
<td>3%</td>
<td>5%</td>
<td>6%</td>
<td>5%</td>
</tr>
<tr>
<td>Emergency food aid</td>
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<td>2.8</td>
<td>2.4</td>
<td>2.2</td>
</tr>
<tr>
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<td>25%</td>
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<td>24%</td>
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</tr>
<tr>
<td>Material relief</td>
<td>5.7</td>
<td>6.7</td>
<td>6.5</td>
<td>6.0</td>
<td>8.5</td>
</tr>
<tr>
<td>assistance and</td>
<td>51%</td>
<td>58%</td>
<td>58%</td>
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<td>68%</td>
</tr>
<tr>
<td>services</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Reconstruction relief</td>
<td>1.0</td>
<td>1.0</td>
<td>0.9</td>
<td>0.6</td>
<td>0.5</td>
</tr>
<tr>
<td>and rehabilitation</td>
<td>9%</td>
<td>8%</td>
<td>8%</td>
<td>6%</td>
<td>4%</td>
</tr>
<tr>
<td>Relief coordination</td>
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<td>0.6</td>
<td>0.6</td>
<td>0.6</td>
<td>0.8</td>
</tr>
<tr>
<td>protection and</td>
<td>5%</td>
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<td>5%</td>
<td>6%</td>
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<tr>
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<td>11.6</td>
<td>11.2</td>
<td>10.3</td>
<td>12.6</td>
</tr>
</tbody>
</table>

Source: Development Initiatives based on OECD DAC Creditor Reporting System (CRS) data.
Note: Bubbles scaled by volume.
The OECD DAC groups humanitarian assistance into five categories for the purposes of financial reporting. These are different from the 12 standard sectors that funding is recorded against in the Office for the Coordination of Humanitarian Affairs (OCHA)’s Financial Tracking Service (FTS) [see page 83]. Not only are the groups different, but so too is the scope of what counts as humanitarian assistance within them – meaning that the categories are not comparable. As well as a wider modernisation of the DAC definition of ODA in the context of the post-2015 processes, these humanitarian categories may also be under review.

For each of the past five years, the majority of humanitarian assistance from OECD DAC countries has been spent on material relief assistance, which encompasses a very broad range of crisis response activities including water and sanitation, shelter and health. In 2013 this saw the steepest increase in the period, a 41% rise which took it from US$6 billion in 2012 to US$8.5 billion in 2013 and was largely driven by increases to Syria and the occupied Palestinian territory (oPt). Material relief assistance in 2013 represented over two-thirds of official humanitarian assistance from DAC donors, compared to just over half in 2009.

Emergency food aid is the second-largest category of OECD DAC expenditure, but the US$2.2 billion spent on this in 2013 was only just over a quarter of the sum spent on material relief assistance. Expenditure on food aid has been declining every year since the 2008 food crisis. This is largely due to a reduction in funding reported as food aid from the largest food aid donor, the US. During the five-year period, the US accounted for nearly half of the total, but the amount it reports as food aid to the DAC has declined year on year, from US$2.1 billion in 2009 to US$600 million in 2013. This is largely because it does not include cash and voucher assistance [see page 90] under this food aid heading; allowing for this and other reporting anomalies, US food assistance has in fact remained more stable. Total food-sector funding reported to the FTS has also largely been declining since 2009, but rose again in 2014.

As expenditure on pre-disaster prevention and preparedness increased for the third year running, expenditure on post-crisis reconstruction fell for the fourth year. However, the volumes and proportions of spending on each remain small. Expenditure reported to DPP rose to US$649 million (5% of the total) in 2013, from US$414 million in 2009 – a 57% rise. Increased global attention on DPP and disaster risk reduction (DRR) has both driven more investments and generated incentives to improve reporting of expenditure, and it is unclear which of these accounts for the apparent rise in the totals.
Funding by sector in UN-coordinated appeals

Requirements in UN-coordinated appeals are broken down by the needs identified by the clusters – coordinated groups of agencies working on specific areas of response. As cluster names can vary across appeals, requirements and funding are reported against 12 standardised sectors to allow for comparison over time and between appeals.

In 2014 the rise in displacement, particularly from Syria, South Sudan and Iraq, prompted an increase in ‘multi-sector’ requirements – which predominantly covers assistance to refugees – from US$4.1 billion in 2013 to US$5.5 billion. For the second year running, this sector was larger than food aid, which dominated requirements over the last decade and which also rose from US$3.0 billion in 2013 to US$4.4 billion in 2014.

Food aid and multi-sector, the largest categories in terms of requirements, also had two of the highest proportions of those requirements met in 2014 – 66% and 57% respectively. Only coordination and support services had more of its requirements met, at 75%.

Over the last decade certain sectors have been consistently well funded, with others consistently underfunded. Higher levels of funding to food aid, coordination and support, and multi-sector meant that they had the highest averages of requirements met over the ten years – 82%, 73% and 63% respectively. The food sector has accounted for over 40% of the funding provided to UN-coordinated appeals over the last decade – at US$26 billion.

At the other end of the scale, seven of the twelve clusters had an average of less than 50% of requirements met over the decade. Safety and security, economic recovery and infrastructure, and protection had the lowest averages at 34%, 39% and 40% respectively. These are all relatively small sectors – among the five smallest in terms of the total they required over the period.

As the total amount requested by UN-coordinated appeals rose to record levels in 2014 (see Chapter 2), the Ebola response placed additional demands on donors, all but two of the sectors [protection and agriculture] saw drops in the proportion of requirements met from the previous year. The rise in total appeal requirements was driven by higher requests in nine of the twelve sectors – only agriculture, safety and security and mine action did not increase their requirements.

In 2014 significant drops in the proportion of requirements met were seen in several sectors: in mine action after a 2013 peak due to funding to Afghanistan and South Sudan; in shelter and non-food items which reached a record low; and in food aid whose second largest requirement to date saw the lowest levels of funding to date (66%) in 2014. However, the proportion of requirements met in protection rose from 30% in 2013 to 47% in 2014, driven by funding to appeals for the conflicts in Iraq, South Sudan and the Central African Republic (CAR).

In 2014, the amount of funding reported to the appeals that did not specify a sector almost trebled.

Only one other sector had more than half of its requirements met – health (51% funded). Water and sanitation, protection, agriculture and mine action were all over 40% funded. The most underfunded sector was safety and security with coverage of 14%, followed by shelter and non-food items (26%) despite this category having the fourth-largest requirement across appeals, of US$1.8 billion.

In 2014, the amount of funding reported to the appeals that did not specify a sector almost trebled from US$457 million in 2013 to US$1.3 billion in 2014. As this accounted for more than 10% of the total reported to the appeals in 2014, it may distort the overall picture. A number of factors may explain this – including a lack of detailed reporting from certain donors, un-earmarked contributions and contributions for multi-purpose cash programming. The expansion of the alternative costings approach (see Chapter 2) is also likely to have had an effect. This approach means that financial requirements of specific individual projects are not visible in the response plans of each cluster. While funding should ultimately still be tracked by cluster (or standard sector at the global level) this is much more complex than in project-based appeals, involves a time-lag and potentially results in gaps in reporting.
FIGURE 6.2
Requirements and funding levels in UN appeals by sector, 2014

Source: Development Initiatives based on UN OCHA FTS data
Notes: Financial data is in current prices. ‘Multi-sector’ is predominantly used for multi-sector assistance to refugees. In the FTS, contributions are tagged with both ‘standard sectors’ and clusters. Cluster names vary across different appeals, whereas sectors are standardised into 12 categories and allow for comparative analysis across countries, years and appeals. Protection/human rights/rule of law has been abbreviated to ‘protection’; safety and security of staff and operations has been abbreviated to ‘safety and security’. The Ebola Virus Outbreak appeal document was not organised around sectors so these funds have not been included in the analysis.

CHAPTER 6: WHAT IS IT SPENT ON?
FIGURE 6.3

Trends in levels of funding to sectors in UN-coordinated appeals, 2005–2014

Source: Development Initiatives based on UN OCHA FTS data.
Notes: ‘Multi-sector’ is predominantly used for multi-sector assistance to refugees. In the UN OCHA FTS, contributions are tagged with both ‘standard sectors’ and clusters. Cluster names vary across different appeals, whereas sectors are standardised into 12 categories and allow for comparative analysis across countries, years and appeals. Protection/human rights/rule of law has been abbreviated to ‘protection’; safety and security of staff and operations has been abbreviated to ‘safety and security’. The Ebola Virus Outbreak appeal document was not organised around sectors so these funds have not been included in the analysis.
In focus: Sexual and gender-based violence

Sexual and gender-based violence (SGBV) occurs in all types of crisis settings – conflict and disasters caused by natural hazards. Programming to address SGBV primarily falls under the protection sector, which has tended to receive low levels of funding (see Figure 6.3).

Growing political attention on SGBV has translated into strengthened international policy commitments over recent years. In November 2013, 13 donors were among those who signed a UK Department for International Development (DFID)-instigated ‘Communiqué on Protecting Girls and Women in Emergencies’ with commitments to prevent violence against women and girls in humanitarian emergencies. The following June the Global Summit on Ending Sexual Violence in Conflict focused on transforming political commitments into practical action. One of its recommendations was for strengthened funding for responding to SGBV that is both multi-year and locally accessible1 in order to appropriately address the long-term changes required.

Funding commitments were announced by many donors following both the communiqué and the summit, and levels of reported funding to SGBV though still low are rising. Some US$107 million was spent on projects identifiable as addressing SGBV in 2014, an increase of 16% from 2013 and 121% from 2012. The US$15 million rise in funding in 2014 is equivalent to the total additional funding pledged at the June 2014 summit, although this is not accounted for by the exact same donors in each case.

South Sudan was the largest recipient of humanitarian assistance for SGBV-related projects, receiving US$21.2 million in 2014, almost three times as much as the next-largest recipient, Iraq (US$7.2 million). Yemen received US$6.7 million and the Democratic Republic of Congo, often the focus of global SGBV attention, US$5.4 million.

Actual levels of funding to address SGBV may be higher than these reported figures, partly because SGBV activities may be mainstreamed within other programmes. Activities may also be funded through other development assistance. The Inter Agency Standing Committee (IASC) gender marker should allow gender-related programming to be identified. However, on average, 49% of SGBV funding was not coded with an IASC gender marker in 2014, the highest since the inception of the gender marker in 2011.

Some US$107 million was spent on SGBV in 2014, an increase of 16% from 2013.
Funding to gender-related programmes

Women and men, girls and boys have different needs in crises as well as different contributions to make and capacities to respond. Recognising the importance of this, humanitarian agencies both mainstream a gender approach and implement targeted programmes, with the overall goal of gender equality.\(^2\)

Knowing exactly how much humanitarian assistance is directed to gender-related activities has been difficult as so much is mainstreamed within other programmes. So, in 2010 following a call from the UN Secretary General, the IASC rolled out a gender marker that allows donors and agencies to code projects according to the degree to which they consider and respond to the needs of women and men equally, and the extent to which they lead to gender-related outcomes.

However, reporting against this gender marker is currently poor, and declining. As Figure 6.5 shows, nearly two-thirds of funding reported to the UN OCHA FTS is for projects that are 'uncoded' (i.e. not coded using the IASC gender marker) – increasing significantly from 57% in 2012 to 65% in 2014 although this may be partly due to the general rise in unspecified funding.

At the same time the proportion of projects coded as 'unspecified' – meaning that they are marked as having a gender dimension but the nature of this is not detailed – has increased from 4% in 2013 to 9% in 2014. As these uncoded and unspecified projects rose, the proportion of projects coded as making a 'significant' or 'principal' contribution to gender equality fell – from 24% in 2012 to just under 20% in 2014. This means that less than a fifth of all projects reported to the FTS in 2014 were reported as having an explicit focus on gender.

Donors are obliged to report their funding to the UN-coordinated appeals against the IASC gender maker. A commitment to use the IASC marker when reporting on all their humanitarian spending – for UN appeals and more widely – would help to fill this gap in information on funding to gender.

Some donors also have their own ways of tracking gender in their spending and programming. In 2013 the European Commission’s Department of Humanitarian Aid and Civil Protection (ECHO) introduced a new ‘Gender-Age Marker’ (2013). This uses a similar coding system to the IASC marker, allowing for consistent reporting across systems. It is also applied throughout the programme cycle, allowing tracking of funding to gender in practice beyond just the project proposal stage.
FIGURE 6.5
International humanitarian assistance marked as gender-related, 2011-2014

These codes are based on the Inter-Agency Standing Committee (IASC) gender marker:

- Gender issues not considered [0]
- Principally contributes to advancing gender equality [2b]
- Gender related [GHA coding]
- Contributed in some way to gender enhancement [1]
- Not specified or applicable [3] + [4]
- Uncoded [not gender related]
- Significantly contributes to advancing gender equality [2a]

Source: Development Initiatives based on UN OCHA FTS data.
Notes: Gender related [GHA coding] refers to activities without an IASC gender marker but that do in some way contribute to gender equality or specifically target girls or women according to a keyword search (see Data & Guides).
Disaster prevention and preparedness

The Sendai Framework for Disaster Risk Reduction consolidated consensus on the importance of investments to prevent and prepare for disasters caused by natural hazards. While the agreement in March 2015 was not accompanied by commitments to a global financing plan (only Japan committed funds at the conference), one of the four priority actions of the framework was ‘increased investments in disaster risk reduction’.

It is clear that these investments do not, and cannot, come exclusively from international humanitarian assistance. As Chapters 7 and 8 explore, supporting disaster prevention and management systems and addressing the long-term factors that make people vulnerable to risk demands a range of national and international financing approaches: from domestic resources (see Chapter 3); from international development assistance and climate adaptation funds (see Chapter 8); and from innovative risk financing mechanisms (see Chapter 7).

National infrastructures, policies and financial capacity for disaster prevention and management vary enormously between affected states. An increasing number of countries that are environmentally vulnerable, according to the Index for Risk Management (INFORM), also have a national disaster management authority (NDMA). Roughly half (18) of these environmentally vulnerable countries (38) have NDMA and there are active regional NDMA in South East Asia, the Caribbean and Central America. These include those in the Philippines and Pakistan that have taken a key role in coordinating recent humanitarian responses, and provide the opportunity for international assistance to align with and support national plans.

There is no comprehensive global data on international assistance for disaster prevention, preparedness or risk reduction (see box). However, the data on reported investments from OECD DAC donors on DPP (a category of humanitarian assistance - see Figure 6.1) shows that, among the most environmentally vulnerable countries, the majority of DPP ODA (82%) goes to countries that have NDMA.

Turkey was the largest recipient, having received an average US$95 million each year between 2011 and 2013, followed by Bangladesh, Viet Nam and the Philippines, which each received between US$39 million and US$58 million in the same period. Environmentally vulnerable countries with NDMA and higher levels of domestic capacity (proxied by government spending per person) receive lower volumes of DPP ODA. Venezuela and Bosnia and Herzegovina received US$0.4 million and US$81,000 per year on average respectively between 2011 and 2013.

However, this DPP expenditure does not necessarily target the most environmentally vulnerable countries. Four of the five largest recipients of DPP ODA between 2011 and 2013 are not environmentally vulnerable, and in aggregate more than 60% of DPP ODA goes to countries which are not. Significantly more may go to environmentally vulnerable countries both from countries outside the DAC group and from DAC donors through other forms of assistance.

DATA POVERTY: DISASTER RISK REDUCTION

There is no comprehensive global data on how much is spent either within or outside humanitarian assistance on DRR or DPP either by international donors or by national governments. While some international donors and national governments do report this, data is not comparable between countries, or available for most.

Investments from international actors in DPP or DRR are often a component part of wider assistance and support programmes, or mainstreamed within them, making expenditure hard to track. Attempts to derive an estimate by looking at project descriptions against funding reported to the FTS or OECD DAC’s CRS will count only those that have a clear project description with a visible DRR or DPP component. And although DPP is a category for DAC reporting, it is not a specific sector in FTS.

As noted in the GHA Report 2014, a marker for ‘disaster risk management’ had been considered by the OECD as a means of identifying less visible investments, but this has not yet materialised.
Environmental vulnerability, DPP ODA, government expenditure per person and presence of national disaster management authorities (NDMA)

FIGURE 6.6

Source: Development Initiatives based on OECD DAC, INFORM, International Monetary Fund World Economic Outlook, World Bank and ReliefWeb data.

Notes: Environmentally vulnerable countries are defined using the INFORM index (see Data & Guides). 33 environmentally vulnerable countries are included in the figure (5 are excluded due to lack of data on government spending per person).
Cash transfers in humanitarian assistance

Giving people money instead of goods has long been part of humanitarian assistance. However, the approach has grown in profile and scale in recent years, and is also a key component of ODA funding to social protection in crisis-affected countries. The responses to the 2010 Pakistan floods and the 2011 drought and famine in Somalia both included significant cash elements, and providing vouchers to Syrian refugees has brought cash programming to a new level (see Figure 6.7).

There is a range of cash programming modalities, including directly transferring money or vouchers to heads of households, and schemes that provide payment for work. Cash programming often sits alongside other forms of programming where in-kind goods or services are also provided.

Cash programming may not be appropriate everywhere but, where markets are functioning, it allows people choice in how to best meet their needs. It can also stimulate the local economy and improve speed and efficiency of response. In some contexts it also has the potential to link humanitarian response with longer-term social protection and poverty alleviation. In the aftermath of Typhoon Haiyan, WFP provided cash via the Philippine government’s social safety net scheme; during the food crisis in 2011, the Ethiopian government increased the reach of its Productive Safety Net Scheme.4 Recognising these benefits, a High-Level Panel on Cash was convened in 2015 to explore its potential to further transform humanitarian response.5
WFP’S FOOD VOUCHER PROGRAMME FOR SYRIAN REFUGEES

The World Food Programme (WFP) provided nearly all of its food assistance to Syrian refugees (98%) through food vouchers in 2014. This is WFP’s largest programme of its kind, with over US$1 billion spent so far, reaching 1.9 million Syrian refugees in both camp and non-camp settings in all five of the countries included in the Syria Regional Refugee and Resilience Plan (3RP).

Instead of a fixed basket of food rations, people are given paper or electronic vouchers to spend in participating shops. The programme has evolved over the past four years and the limited amount of assistance initially delivered through food rations has increasingly transitioned to paper vouchers. These in turn have been gradually replaced by electronic cards, which are akin to pre-paid credit cards, loaded with a specified amount of credit.

While a number of different agencies have been providing cash and voucher assistance on different cards, WFP has been working with the private credit-card company MasterCard, to develop one that allows multiple agencies to use a single common electronic card. In Jordan, UNICEF’s winter cash programme launched in January 2015 uses pre-existing WFP electronic cards, and in Lebanon this approach is being piloted with a cash consortium of six NGOs.

Giving people vouchers (or equivalent credit) does provide them with less choice than giving money, as vouchers or credit can be spent only with certain retailers and often only for certain goods. This system also risks reducing competition and increasing prices. However, vouchers do offer people more choice than in-kind assistance and can stimulate local economies. In Jordan, the credit scheme has boosted investment in physical infrastructure, employment and government tax receipts, with the overall economic value estimated at 0.7% of Jordan’s gross domestic product (GDP) in 2014.

FIGURE 6.7

WFP’s food voucher assistance to Syrian refugees by host country, 2012–2014

Source: Development Initiatives based on WFP project reports.
Notes: The amounts represent the actual value of the voucher transfer to beneficiaries. Data for 2012 is from July when the WFP voucher project began. Financial data for all years is in current prices. Beneficiary numbers may include those receiving cash as well as vouchers.
Cash programming: data poverty and data innovations

Drawing on examples such as the responses to the Syria refugee crisis and Typhoon Haiyan, it appears that cash programming is on the rise. However, there is no precise data available on its financial value, the proportion of overall international humanitarian assistance that it represents, or a global picture of the main donors and recipients. This is because it is often integrated into larger contributions or programmes and the funding is not distinctly labelled as a cash-based response.

In the absence of a specific identifier for humanitarian cash transfer programmes, GHA searched project titles and descriptions on UN OCHA’s FTS for words associated with cash transfer spending such as ‘voucher’, ‘cash’ and ‘coupons’. Entries are categorised as either ‘full’, being entirely composed of cash transfers, or ‘partial’, indicating that a programme includes some element of cash transfer (see Data & Guides).

According to these calculations, an estimated US$113 million was spent on ‘full’ humanitarian cash transfer programmes in 2014 and another US$96 million on ‘partial’ programmes (see Figure 6.8). However, it is clear that this is a very limited picture and total expenditure is far higher in reality – many programmes are either not reported to the FTS or project descriptions do not reveal the cash element. For example, WFP’s food voucher programme for Syrian refugees does not show up in the FTS data for 2014, but in that year alone disbursed US$608 million – three times the total funding on cash transfers tracked using the FTS.

The Cash Learning Partnership (CaLP) – Cash Atlas

CaLP is a multi-agency initiative set up to promote and improve cash programming. In 2013, in response to the data gap, it launched the Cash

Figure 6.8
International humanitarian assistance for cash and voucher programmes identifiable through project descriptions in UN OCHA FTS, 2014

Source: Development Initiatives based on UN OCHA FTS data.
Notes: ‘Full’ indicates funding for programmes that are purely cash transfer; ‘Partial’ indicates funding for mixed cash and non-cash programmes. Data only captures projects reported to FTS where cash element is identifiable in project title or description. For cash transfer methodology, see Data & Guides.

Atlas – an online global mapping tool that tracks funding to humanitarian cash programmes. In 2014, it recorded over 200 cash transfer projects with a total budget of US$3.6 billion. This is more than 17 times the amount gleaned from FTS reporting (Figure 6.8). With fields on delivery modalities, beneficiary numbers and sub-national information sitting alongside budget data, users are able to gain a good understanding of the projects reported to the Cash Atlas.

However, while the atlas has the potential to be a key tool for greater transparency on humanitarian cash spending, in its first year of operation it does not yet provide a comprehensive picture. The atlas focuses on budget rather than expenditure data and not all projects are distinguishable by donor. Some major cash initiatives, including the cash-for-work interventions in the oPt, and the WFP’s food voucher programme for Syrian refugees, are not tracked in the atlas.