

HPG Working Paper

# Measuring the iceberg

The opportunities and limits  
of better tracking of resources  
beyond international humanitarian  
assistance

Barnaby Willitts-King, Lydia Poole and John Bryant

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## About the authors

Barnaby Willitts-King is a Senior Research Fellow with the Humanitarian Policy Group (HPG) at ODI.

Lydia Poole is an independent consultant.

John Bryant is a Research Officer at HPG.

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Humanitarian Policy Group  
Overseas Development Institute  
203 Blackfriars Road  
London SE1 8NJ  
United Kingdom

Tel. +44 (0) 20 7922 0300  
Fax. +44 (0) 20 7922 0399  
Email: [hpgadmin@odi.org](mailto:hpgadmin@odi.org)  
Website: [www.odi.org/hpg](http://www.odi.org/hpg)

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# Acronyms

<b>AAAA</b>	Addis Ababa Action Agenda
<b>BAZNAS</b>	Indonesian National Zakat Board
<b>C4C</b>	Charter for Change
<b>DAC</b>	Development Assistance Committee
<b>DFA</b>	Development Financing Assessment
<b>DRC</b>	Democratic Republic of Congo
<b>FTS</b>	Financial Tracking Service
<b>HLP</b>	High Level Panel on Humanitarian Financing
<b>IATI</b>	International Aid Transparency Initiative
<b>IHA</b>	International humanitarian assistance
<b>IMF</b>	International Monetary Fund
<b>INFF</b>	Integrated National Financing Framework
<b>NRNA</b>	Non-Resident Nepali Association
<b>OCHA</b>	UN Office for the Coordination of Humanitarian Affairs
<b>ODA</b>	Official development assistance
<b>OECD</b>	Organisation for Economic Cooperation and Development
<b>UNDP</b>	UN Development Programme
<b>WHS</b>	World Humanitarian Summit



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# 1 Introduction

This paper explores the hypothesis that the resources for crisis response that the humanitarian system knows about and tracks constitute the ‘tip of the iceberg’: in other words, only a sliver of a much larger and potentially more significant mass of resources that it does not see, know about or ‘count’. The purpose of exploring this question is to understand the scale, nature and use of these other resources, as a way of improving the prioritisation of resources and the allocation of international funds. This HPG Working Paper considers a number of thematic areas and arguments:

1. What is behind the sector’s current appetite to know more about crisis financing? There is growing interest in understanding humanitarian financing from a wider range of sources beyond simple North–South resource transfers or funding through the formal, international system. Such an interest comes both from within formal policy circles, and from the changing political and economic realities of many developing countries, including the growing prominence of ‘new’ donors and aid actors, the increasing interplay between development, migration and security, and a drive for more nationally owned and locally-led humanitarian responses against a backdrop of chronic underfunding.
2. Will tracking and better understanding of other resource flows enable a better response? Tracking resource flows is often seen as an important enabler of accountability, efficiency, coordination and targeting. We examine some of the claims made, and how and to what extent ‘data’ really is a critical enabler of a better response.
3. What doesn’t tracking tell us and what else do we need to know? Accurately and adequately understanding other resource flows may also be about how we assess ‘needs’, capacities, networks, markets and economic opportunities, as well as how the contributions of crisis-affected people, their networks and other domestic actors factor into our understanding of the total available resources and their uses for crisis response, recovery and beyond.

## 1.1 Terminology and scope

There has been a shift in thinking in development circles from *funding* to *financing* as a way to increase the flow and effectiveness of resources, but this is yet to be fully articulated for humanitarian contexts. Financing uses money as a strategic asset rather than the one-way, time-limited transfer of resources that characterises funding. Grant funding can be used to leverage and catalyse private finance investment, and is often used to channel resources into higher-risk environments, sectors and markets. As distinct from funding, financing employs a far wider range of tools and products, including loans, bonds, guarantees and insurance (Poole, 2018).

In defining *resources*, we take a broad scope to include both financial flows and in-kind or material assistance, as well as the provision of land and legal status in the case of refugees, for example. While cash assistance is growing in volume, in-kind assistance and direct service provision are still the most common type of response – particularly where markets are disrupted. We also include households’ own means of acquiring resources through income-generating activities, both locally and through wider networks such as diasporas.

The mix of resources that support people in crisis is often complex, and resources can come from a variety of sources. For example, a household could receive in-kind food rations from a local NGO. This NGO in turn is a partner of an international NGO funded by the World Food Programme, which itself receives cash from donor governments to purchase food items from a local market in an affected country. The same family could also receive cash from a relative working overseas via a money transfer service which it also uses to buy food or other items. For a refugee family newly displaced and arriving in a host country, the resources supporting them could be non-monetary, including health or other services, land or housing, as well as immediate food and non-food relief items.

The *formal humanitarian system* is defined as ‘the network of interconnected institutional and operational entities through which humanitarian

assistance is provided when local and national resources are insufficient to meet the needs of the affected population' (ALNAP, 2015). This is typically where international resources from Organisation for Economic Cooperation and Development (OECD) Development Assistance Committee (DAC) donors flow, comprising the UN, Red Cross/Red Crescent Movement and international and national NGOs. This contrasts with national public, private and international public flows from non-OECD DAC donors, and private flows which often do not pass through the formal international system, but through a range of international and domestic actors that are

not well represented in governance, funding and decision-making, including local NGOs, affected governments and businesses (multinational, national and local). These are sometimes referred to as *non-traditional, informal* or *non-formal*, which are convenient shorthand for catch-all categories, but problematic in different ways (Twigg and Mosel, 2018). For many people, local organisations and governments are more traditional sources of support than the international community, while 'formality' is a subjective concept. In this paper, we endeavour to use specific terms to identify particular sources, and use the overarching term of 'resources beyond international humanitarian assistance'.

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# 2 The growing policy interest in tracking a wider range of resources

A major new development framework – the Sustainable Development Goals (Agenda 2030) – and ongoing humanitarian policy agendas on localisation and transparency at the global policy level are shaping new approaches to conceptualising and mobilising resources, and tracking and making use of data and evidence on resource flows from a wider range of sources. As these new policy agendas develop, development and humanitarian actors will increasingly co-exist, compete or collaborate in crisis contexts often considered the exclusive domain of humanitarians. They may also see a shift towards greater resource flows to local actors, and a greater focus on transparency around resource flows. Policies for tracking resources from a wider range of sources are explored in this section.

## 2.1 Agenda 2030: adapting to the challenges of financing a broad new scope of action

Agenda 2030, which includes the SDGs, significantly expands the scope of development action, as well as the scale of action required. Not only is the SDG headline poverty reduction target far more ambitious than the predecessor Millennium Development Goals, in seeking to eliminate extreme poverty, Agenda 2030 calls for action on the structural causes of poverty, including vulnerability to risks and hazards, peace and justice, climate change and its impacts, inequality and social exclusion.

To deliver the SDGs, a significant increase in resources will be required, including from a wider range of domestic and international sources. A new approach to mobilising and directing resources towards sustainable development is put forward in the outcomes of the Addis Ababa Action Agenda (AAAA) of the Third International Conference on Financing for Development (UN, 2015). The AAAA notes the need to mobilise resources for sustainable development in greater volumes, including in particular domestic revenues/taxes, and from a wider range of partners, notably private sector investors, which will be critical partners in meeting the large investment costs involved in building and upgrading climate-resilient infrastructure. In this new division of financing labour, development financing, including official development assistance (ODA), is envisaged as playing a more specialised role: first, in funding needs and public goods that would otherwise fail to attract funding from other public and private sources, including responding to crises, building climate and disaster resilience<sup>1</sup> and funding regional and global public goods, including peacebuilding; and second, ‘catalyzing’ and ‘enabling’ resources for sustainable development from the public and private sectors (Poole, 2018a). In this new role, development finance is cast as a key tool for investing in the enabling conditions for sustainable economic growth, reducing risks to private capital investment and supporting the mobilisation and effective management of public financing (ibid.).<sup>2</sup>

Agenda 2030 not only expands the scope of development action, which requires far more money

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1 ‘We encourage consideration of climate and disaster resilience in development financing to ensure the sustainability of development results. We recognize that well-designed actions can produce multiple local and global benefits, including those related to climate change. We commit to investing in efforts to strengthen the capacity of national and local actors to manage and finance disaster risk, as part of national sustainable development strategies, and to ensure that countries can draw on international assistance when needed’ (UN, 2015).

2 ‘It can support improved tax collection and help to strengthen domestic enabling environments and build essential public services. It can also be used to unlock additional finance through blended or pooled financing and risk mitigation, notably for infrastructure and other investments that support private sector development’ (UN, 2015).

to deliver, but also changes its geographic focus based on evidence that, within the next five years, most of the world's poorest people are expected to live in states affected by fragility (Milante et al., 2016).<sup>3</sup> As such, reaching those 'furthest behind' will require engaging and investing in some of the most insecure and risky environments.<sup>4</sup> While how this will happen is still unclear, we can expect a convergence of actors and investments in some of the most challenging contexts – many of which are familiar territory for humanitarians. Recognising this alignment of interests, influential policy agendas and frameworks are emerging which point to the need for, if not greater coherence, then certainly greater complementarity between humanitarian and development financing. In each case, there are calls for better evidence to enable prioritisation and negotiation among financing sources and actors, based on comparative advantages.

Development financing policy has long argued for the benefits of improved data on resource flows. For example, Development Initiatives (2015) argues that '[t]o understand these comparative strengths and the role each resource can play, we must first understand the resource landscape – what resources are available, why they move in and out of countries and communities, and how they impact on people in poverty'. Despite the common-sense logic of the 'better data, better aid' policy argument, until relatively recently work on understanding the resource landscape has been ad hoc. The AAAA, however, puts forward the idea of developing comprehensive financing strategies to help align investments and policies in support of nationally identified priorities for sustainable development. These Integrated National Financing Frameworks (INFFs) are envisaged as playing a key role in harnessing the efforts of a more diverse scope of financing sources and actors. The INFF concept has been adapted for practical application at country level, with the UN Development Programme (UNDP) creating a diagnostic tool, the Development Financing Assessment (DFA), and the OECD adapting a method and approach for fragile

and at-risk settings (Poole and Scott, 2018). In both cases, marshalling and analysing data on financing flows is a key foundational step and a key tool for monitoring progress and enabling course adjustments (ibid.). Notably, DFAs have as one of their objectives identifying where to target investments in generating the data necessary for policy- and decision-making.

Within the humanitarian policy arena, the UN Secretary-General's 2016 Agenda for Humanity also points to a need for greater coherence and complementarity with other actors towards 'collective outcomes' focused on ending humanitarian need and reducing risk and vulnerability (UN, 2016). The UN's operational interpretation of these policy commitments, dubbed the 'New Way of Working', is being elaborated and piloted in a small group of countries. Notably, the New Way of Working highlights the need for a shared evidence base. The UN Secretary-General observes, for instance, that 'we must collectively start from a common understanding of the challenges we face. It is imperative we have shared data, information and analysis'.<sup>5</sup>

The policy argument emerging from these various post-2015 policy frameworks, commitments and paradigms may be summarised as follows:

*Better quality and more comprehensive evidence on the full range of financing flows would facilitate more efficient targeting of relatively 'high-value' aid resources and enable more rational division of labour based on comparative advantage.*

However, it is not only financing data that is needed. More reliable, comprehensive and disaggregated – particularly age- and gender-disaggregated – data on the characteristics of target populations is also required.<sup>6</sup> Better data on potential hazards, including surveillance and early warning, is also needed in pursuit of the goal of ending humanitarian needs and reducing risk and vulnerability.

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3 Milante (2016) calculates that under a 'base case' projection, by 2030, approximately two-thirds of the world's poor would reside in countries classified as fragile by the OECD in 2016.

4 The AAAA notes with concern that the share of ODA allocated to the poorest countries has in fact declined in recent years. Both the AAAA and the SDGs recommend that ODA providers consider setting a target of providing at least 0.2% of ODA/GNI to the least developed countries (UN, 2015).

5 'Secretary-General's remarks at the High-Level Event on the New Way of Working', 28 January 2018 (<https://www.un.org/sg/en/content/sg/statement/2018-01-28/secretary-generals-remarks-high-level-event-new-way-working>)

6 Development Initiatives (2015) argues, for example: 'There is an urgent need to revolutionise the data on who and where the poorest people are, how deep their poverty is, the services they have access to, and the full mix of resources that could lift them sustainably out of poverty'.

## 2.2 #ShiftThePower: the localisation movement

The international humanitarian response system has come to rely increasingly heavily on front-line local responders, particularly in some of the world's most insecure and difficult places (Gingerich and Cohen, 2015; Stoddard et al., 2016). Yet many would argue, from available evidence, that local and national actors often receive poor financial terms for the work they do and the risks they take (Poole, 2014; Els and Carstensen, 2015; Poole, 2018b; Willitts-King et al., 2018). Calls for change from local and national actors rose to prominence through the WHS consultation process, as well as through networks of international supporters. Transparency around funding is often cited as a key tool in helping to understand the scale and nature of the problem, and also in driving change through applying scrutiny to the financing behaviour of international donor and intermediary actors, as well as holding them to account against specific commitments.

The Charter for Change (C4C) is an NGO-led voluntary initiative and set of commitments designed to drive change culture and terms of partnership with local and national organisations within signatory organisations – currently (as at November 2018) standing at 30. In addition to committing to providing 20% of their funding to local and national partners by March 2018, C4C commits signatories to increase the transparency of their organisations' financing data based on the rationale that '[a] significant change in approaches towards transparency is needed in order to build trust, accountability and efficiency of investments channelled to national actors via international intermediaries' (C4C, 2017).

The Grand Bargain also draws a connection between tracking funding flows as a means to incentivise aid actors to meet the commitment to provide 25% of aid 'as directly as possible' to local and national actors, with a commitment to develop a funding marker to measure progress (IASC, 2016). Since the Grand Bargain was signed a number of independent research studies have been commissioned seeking to establish how much funding does in fact reach local and national actors through the international system. What these studies have actually found – or confirmed – is the lack of transparency around funding flows, and the inability to measure how funding currently flows and to compare different types of funding according

to metrics of efficiency and effectiveness (Stoddard et al., 2017; Willitts-King et al., 2017; Willitts-King et al., 2018).

The logic associated with calls for better data and transparency with respect to funding for local and national actors may be summarised as follows:

*Greater transparency around resource flows through the humanitarian system will drive changes in financing behaviour, leading to greater efficiency and fairer terms for local and national actors; and tracking funding to local and national actors will help to incentivise international actors to meet their commitments to provide more direct funding to local and national actors.*

## 2.3 The influence of the open data and aid transparency movement

Aid actors have long published data on their funding flows and activities in publicly accessible databases – notably the OECD DAC international development statistics and the UN Office for the Coordination of Humanitarian Affairs (OCHA) Financial Tracking Service (FTS). These two key data platforms were structured and designed to meet the requirements of their primary users – international donors (including voluntary reporting by non-DAC donors) and development and humanitarian actors. They were *not* designed to meet the needs of developing countries themselves. The evolving aid effectiveness agenda, which places heavy emphasis on nationally-led development agendas as key to delivering aid effectiveness, has played a key role in driving acceptance of and commitments to publishing open data.

The International Aid Transparency Initiative (IATI) was launched in 2008 in part to enable donors to meet the commitments to transparency made in the Accra Agenda for Action, which acknowledges the need for better data at the national level to enable the development of national development plans, and to improve accountability to the public (Poole, 2018a). At the High Level Forum on Aid Effectiveness, held in Busan, South Korea, in 2011, development actors committed to 'implement a common open standard for electronic publication of timely, comprehensive and forward-looking information on resources provided through development cooperation', and to publish to

this new standard by the end of 2015.<sup>7</sup> By late 2018, 878 organisations had published their aid funding data to the IATI standard.<sup>8</sup>

The humanitarian community has come to the aid transparency agenda rather late, in part because the FTS met many of the coordination, resource mobilisation and monitoring needs of major international humanitarian actors relatively well already. Demand for and commitments to sharing data to meet the needs of national actors have historically been a far lower priority. Aid transparency was a relatively marginal area of interest, with many sceptical of the returns on the substantial investment costs required to enable organisations to re-engineer their financing reporting systems to enable them to publish transaction-level real-time data. Concerns around security of implementing partners were also commonly cited. This changed substantially in 2016, with the appointment of the High Level Panel (HLP) on Humanitarian Financing by the UN Secretary-General in the lead-up to the World Humanitarian Summit (WHS), and the subsequent Grand Bargain commitments.

The HLP report *Too important to fail* (HLP, 2016) proposed that shedding light on the opaque internal practices of aid agencies would help to drive greater ‘cost-consciousness’.<sup>9</sup> The Panel also linked greater transparency with a reduction in what are perceived as inefficient transaction costs resulting from funds being passed through many ‘fundermediary’ organisations before reaching front-line responders. The HLP argued that ‘[w]e need fewer links in the humanitarian funding chain, with a clearer view of what value each layer is adding along the way’. Being able to ‘follow the money’ through the whole transaction chain is framed in the HLP report as a means to reduce transaction costs and increase effectiveness. The Grand Bargain contains a set of commitments for humanitarian aid organisations and donors to increase transparency, notably publishing data on their humanitarian funding, preferably to the IATI standard. It also links transparency with improved decision-making and reduced reporting, though these are not elaborated further.

The major argument for improved data on financing flows emerging from the humanitarian policy discourse may be summarised as follows:

*Greater transparency in tracking resource flows can drive efficiency – including cost-efficiency – gains through the humanitarian response system.*

It is worth reiterating, however, that, while publishing humanitarian financing data to the IATI standard is a commitment shared with development financing actors, the rationale for them was different at the outset, and was related to commitments to accountability and providing data that could be adapted to meet country-level planning, monitoring and public accountability purposes.

## 2.4 Resource mobilisation

Tracking humanitarian funding data has deep roots in resource mobilisation. The FTS, the primary resource tracking tool used by the humanitarian sector, was created to support resource mobilisation within UN coordinated funding appeals. Monitoring funding responses against agreed financing needs is a critical tool for advocating for a needs-based financing response and for presenting financing needs to prospective funders in a coordinated and transparent way. In this respect, humanitarians are well ahead of their development counterparts, which rarely present a coordinated, prioritised and costed analysis of funding needs despite challenges in agreeing impartial and objective needs assessment methodologies and of costing needs identified. Humanitarian actors are also well ahead in having an established real-time funding tracking tool in the FTS (which is being aligned with publishing to IATI under a pilot of five IATI publishers).

The case for tracking resources may be summarised as:

*Tracking funding contributions is a fundamental tool to enable a coordinated needs-based financing response.*

The HLP report adds two further arguments for tracking funding data. The first is the idea that recognition of funding contributions could drive generosity. The report notes, for example, that current systems under-report or fail to capture contributions of refugee-hosting governments (citing examples of Turkey, Jordan, Lebanon, Iran, Pakistan and Ethiopia)

7 See <https://www.aidtransparency.net/about/history-of-iati>

8 See <https://www.aidtransparency.net/news/iati-reaches-600-publishers>

9 ‘Donors would not simply give more but give better, by being more flexible, and aid organisations would reciprocate with greater transparency and cost-consciousness’ (HLP, 2016).

and that ‘[r]ules used by international organisations to track assistance also fall short in recognising the scale and value of inputs provided by non-DAC nations or their citizens abroad’. The second argument is that greater transparency can support ‘credibility and goodwill’, building confidence and encouraging sceptical donors to invest. The HLP argues that greater recognition of ‘global generosity could generate a greater sense of collective ownership and create an enabling environment for more diverse funds to flow to countries in crisis’, with the proposed solution a technical platform tracking resources, which would function as a ‘generosity tracker’.

The arguments put forward by the HLP may be summarised as follows:

*Tracking and providing public recognition for financing contributions provides an incentive for increased giving; and transparency builds confidence in the aid system, providing an incentive for increased funding.*

## 2.5 Why tracking?

To summarise, there is a strong narrative around tracking resource flows in monetary terms as an important enabler of accountability, efficiency, coordination and targeting. Better tracking of resource data is a recurrent theme across a number of policy discourses and frameworks. The key arguments for tracking are summarised below:

- Better-quality and more comprehensive evidence on the full range of financing flows would facilitate more efficient targeting of relatively ‘high-value’ aid resources and enable a more rational division of labour based on comparative advantage, including between humanitarian and development actors.
- Greater transparency in tracking resource flows can drive efficiency – including cost-efficiency – gains through the humanitarian response system.
- Greater transparency around resource flows through the humanitarian system will drive changes in financing behaviour, leading to greater efficiency and fairer terms for local and national actors.
- Tracking funding to local and national actors will help to incentivise international actors to meet their commitments to provide more direct funding to local and national actors.
- Tracking funding contributions is a fundamental tool to enable coordinated and needs-based financing.
- Tracking and providing public recognition for financing contributions provides an incentive for increased giving.
- Transparency builds confidence in the aid system, encouraging increased funding.

Most of these arguments relate to desired changes in how the humanitarian financing system itself functions – but in most cases the arguments are theoretical and are not currently well evidenced. And while they are relatively common-sense, they may not in fact be sufficient on their own to deliver the sorts of improvements and outcomes they envisage.



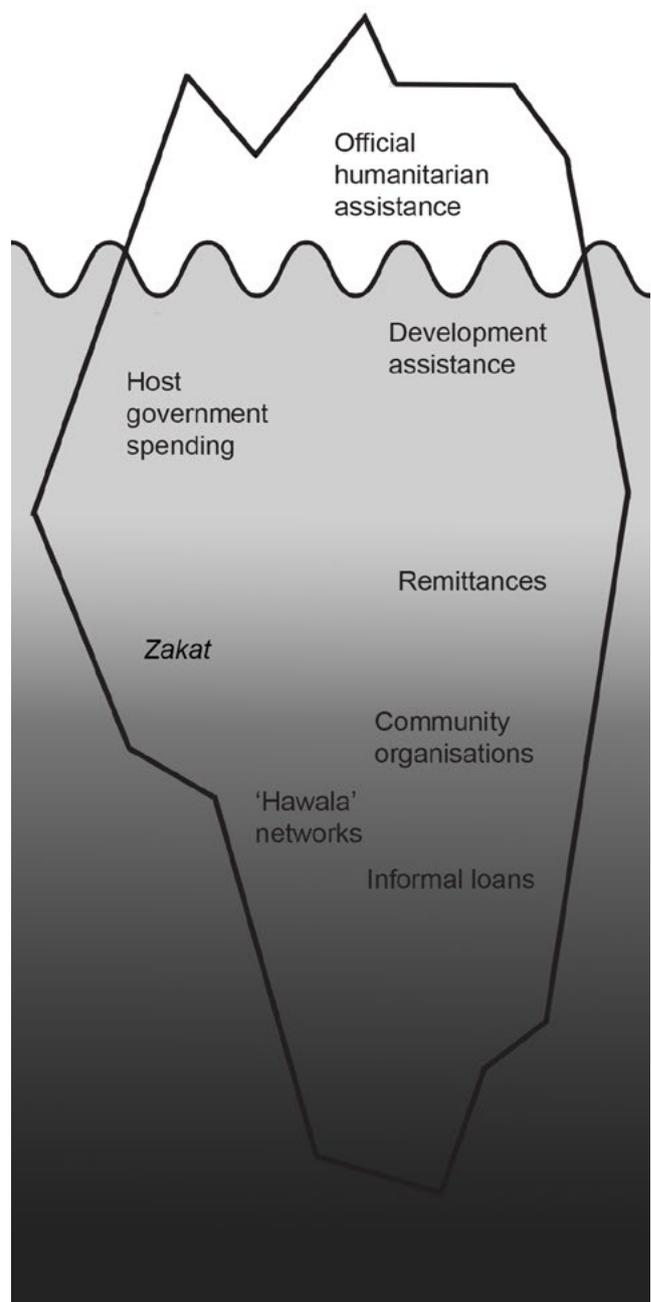
# 3 The tip of the iceberg? What we know about resources in crises

This section outlines the extent of our current knowledge of the resource mix in crises. We know a great deal about certain resource flows, but this is typically a subset of the entirety of funds that we know exist. Figure 1 represents visually the ‘iceberg’ of resource flows of differing degrees of visibility. The ways in which data is structured, collected and curated vary according to the information needs and interests of the bodies responsible for that data. They are not therefore necessarily comparable and may not provide the right degree of disaggregation or focus for specific analysis, monitoring and decision-making tasks for actors for whom the data was not intended.

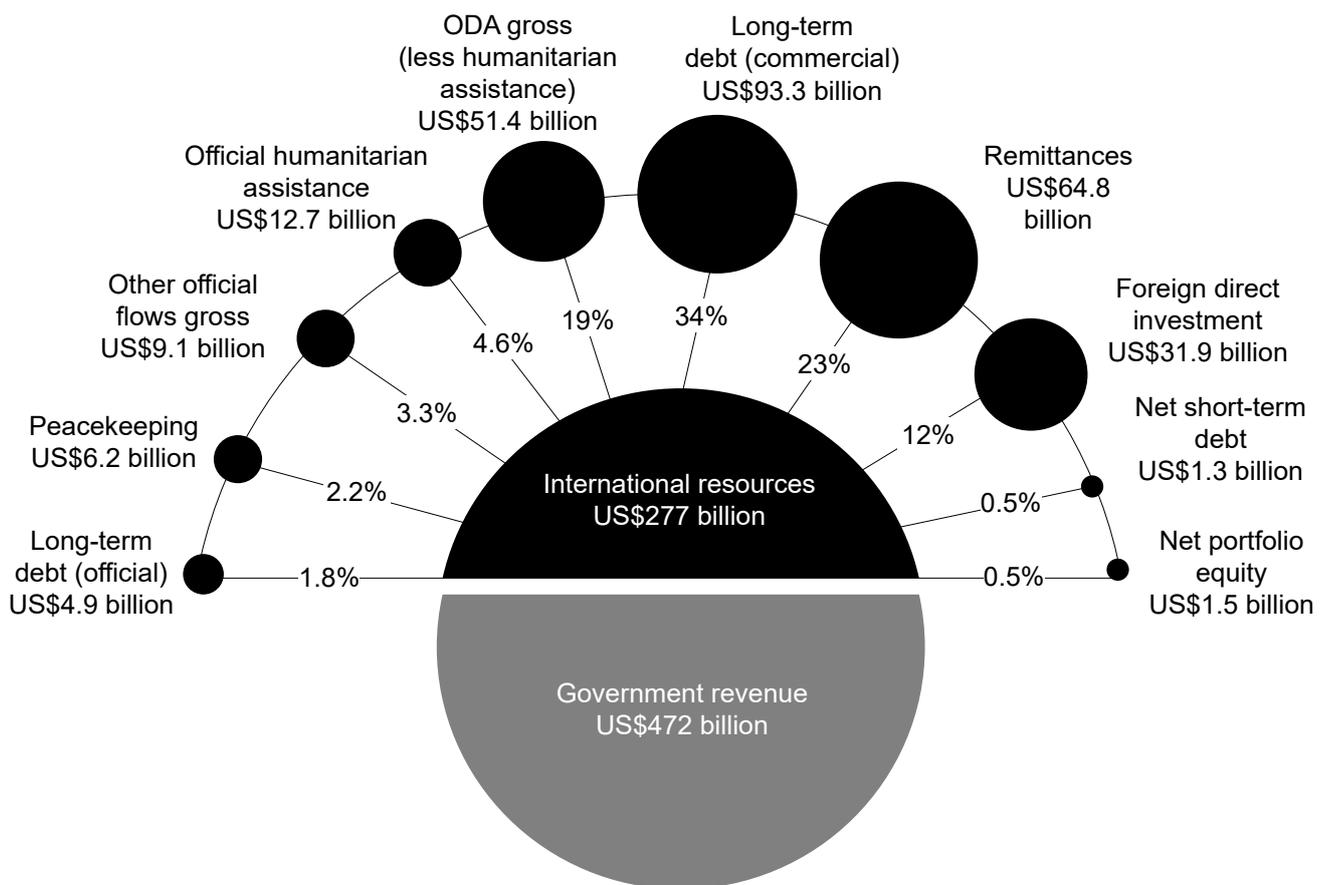
International humanitarian funding flows are among the better documented and tracked of different resource flows in crises. Progress on commitments and disbursements can be measured against OCHA-led Humanitarian Appeals, allowing figures to be tracked, such as the record 41% shortfall against inter-agency UN-coordinated appeal requirements in 2017 despite an equally record \$27.3 billion allocated to humanitarian responses, including \$14.9 billion to these appeals (Development Initiatives, 2018). The amount of money requested reached a high of \$25.2 billion, driven by ongoing crises in Syria, Yemen, Somalia and Nigeria, and large new appeals in Ethiopia and Pakistan (ibid.).

Humanitarian assistance is a limited subset of the resources flowing into crisis-affected countries (Figure 1), with official humanitarian assistance accounting for less than 5% of resource flows into the 20 countries receiving the most international humanitarian assistance in 2016 (GHA, 2018). Some of these other resource flows dwarf humanitarian funding, but it is not clear the extent to which these target crisis-related needs. They include debt and investment, but also a significant 23% from remittances, five times the volume of international humanitarian assistance in this sample.

Figure 1: The ‘iceberg’ of resource flows



**Figure 2: Resource mix in the 20 countries receiving the most international humanitarian assistance in 2016**



Source: DI (2018).

### 3.1 Typology and tracking of crisis resource flows

There has been little systematic analysis of the wider range of resources going into crisis-affected states, and the implications for crisis response; there are major gaps in most of the categories listed in Table 1 (p. 13), which provides a summary of our current capacity to track international and domestic public and private resource flows into crisis-affected settings. A survey of available academic, policy and agency reports and reviews identified a range of examples, but these provide snapshots of resource flows in particular settings without comparative or quantitative analysis. The category of funding that we know least about is from unofficial sources, whether international (particularly remittances) or domestic (community response, volunteers etc.). The particular challenges associated with tracking specific subsets of those categories are discussed below, with evidence of where they may be under-represented in existing datasets.

#### 3.1.1 Domestic – unofficial

##### Local NGOs/civil society

Local and national non-governmental actors are in many cases carrying out primary front-line service delivery, particularly in some of the most insecure locations, but also in a range of middle-income countries, where governments increasingly favour their own domestic response over international action. Data on these sources is often not publicly available, and what data is available is very variable in quality (Sullivan, 2018; Leenders and Mansour, 2018). This category can include registered national NGOs – which may have more regular reporting – as well as private businesses, faith groups and groups such as Rotary Clubs and student and youth associations. The latter can be as spontaneous as groups of citizens responding to a disaster and making collections, or based on existing organisations moved to respond to local crises.

The volunteer response to the European refugee influx in recent years is a notable example of a ‘non-

formal' civil society response (Borton and Collinson, 2017). Civil society responses and faith-based giving have also been prominent in Myanmar, Nepal and Haiti, where 40% of respondents reported receiving some kind of informal material assistance after the 2010 earthquake, with one-third receiving cash from family or friends (Versluis, 2014). Following Typhoon Yolanda in the Philippines in 2013, households with access to informal savings and lending institutions, such as employers, shops and moneylenders, recovered faster than households that did not (Twigg and Mosel, 2018: 18). Civil society is also active in conflict situations – there are examples from the Balkans in the 1990s (HPG interview with an NGO worker, April 2018); the role of diaspora organisations in Syria (Svoboda and Pantuliano, 2015); volunteer networks in Ukraine (Barbelet, 2017); and communities hosting IDPs in northern Nigeria (Erong, 2017), all of which fall outside current systems for measuring their resource inputs to the response.

There have been few quantitative studies on a country basis, let alone attempts at a global aggregate, despite calls for benchmarking to measure progress against the Grand Bargain localisation target (ODI, 2018). Recent field research in Somalia and South Sudan estimated that the humanitarian response by local/national actors comprised 10–13% of the reported humanitarian funding to those countries in 2017 (Willitts-King et al., 2018), much greater than the 3.6% of total international humanitarian assistance reported to FTS.<sup>10</sup>

Islamic social financing, particularly *zakat*, is another significant – and significantly under-reported – source of crisis financing, worth tens of billions of dollars a year through formal mechanisms alone: 'Between 23% and 57% of *zakat* currently collected is used for humanitarian assistance, depending on the context in which it is raised and used. It is therefore likely that *zakat* is already a significant source of humanitarian financing in many places' (DI, 2015). It is not possible to disaggregate this for different crises and reporting depends on national systems, which vary widely.

### 3.1.2 Domestic – official

#### *National and local governments*

In many settings national governments are leading, coordinating and financing response, particularly in countries affected by natural hazard-related disasters

and in refugee-hosting settings. The challenge with both national and more local government is the inconsistent availability of timely expenditure and outcome data. While budgets and reports are often published, separating crisis-related spending from general expenditures can be very difficult, and it often also incorporates developmental-style initiatives, for instance relating to livelihoods. At sub-national level, the role of municipalities and mayors in preparedness and response is increasingly recognised, particularly where national structures are cumbersome or slow. This was clear in the response to Typhoon Haiyan, earthquakes in Chile and the refugee response in Lebanon and Jordan, but again meaningful analysis of the comparability and timeliness of budget and expenditure information is not possible.<sup>11</sup>

#### *International – unofficial*

This category includes diaspora remittances sent by individuals working overseas. Remittances were worth an estimated \$613 billion in 2017 (World Bank, 2018), and are certainly more substantial than global ODA (\$146.6 billion), less volatile and steadily increasing at a time when ODA is beginning to plateau. Countries in humanitarian crises are heavily dependent on remittances, with the 20 largest humanitarian aid recipients receiving 40% of total inflows in this way, compared with 17% for other developing countries (DI, 2015: 107). In Nepal, remittances are equivalent to around a third of the country's gross domestic product, and are responsible for much of the rise in living standards over the past two decades (ibid.). Remittances appear to increase in response to increased needs following a disaster: during Typhoon Haiyan, for instance, remittances rose by \$600 million over the same period the previous year; flows also increased following the 2010 earthquake in Haiti and flooding in Pakistan in 2011, where they were 27% higher than the previous year (Su, 2017; World Bank, 2014: 5). Moderate rises have also been reported following disasters in Somalia (Hammond et al., 2016: 51), Nepal (World Bank, 2016) and Kenya (Nwajiaku et al., 2014), including in-country transfers. Although often responsive in the short term, remittances do appear less responsive to protracted crises.

Different definitions of remittances, and the high degree of informality in the sector, make data tracking difficult. For example, over 35% of remittance transfers in African countries are estimated to be made

10 Funding provided to local and national responders directly and through one intermediary as reported to FTS (DI, 2018).

11 See <https://www.mercycorps.org/research-resources/role-municipalities-syria-refugee-crisis>; and <http://www.worldbank.org/en/news/feature/2016/08/03/municipalities-at-the-forefront-of-the-syrian-refugee-crisis>

through informal channels (Orozco and Yansura, 2013: 12). The true scale of informal networks like *hawala*, a trust-based system that enables people to transfer money without any kind of paper trail or documentation, remains opaque. The closure of formalised money transfer systems as a result of counter-terrorism legislation in sending countries including the US and the UK, such as UK bank Barclay's closure in 2013 of the account of the money transfer operator Dahabshiil, which facilitated money transfers to Somalia, unintentionally exacerbated the trend towards less transparent informal systems (El Taraboulsi-McCarthy, 2018).

How remittances are distributed in affected countries is also unclear, and it is likely that people with wider and stronger support networks – including relatives and friends working internationally or in urban areas – receive more from this source. The most vulnerable

people in crises are likely to be socially isolated and have fewer alternative sources of income. This is a feature of studies in the Philippines, which confirm a remittance 'gap' between middle- and lower-income households (Su, 2017). In Somalia, particular clans, lineages and extended families often dictate who receives payments (Majid, Abdirahman and Hassan, 2017: 9). In crises, remittances provide a lifeline for many, but access, while increasing, is far from universal.

#### *International – official*

A number of donors outside the OECD DAC group are increasingly directing aid funding towards humanitarian crises – for example Gulf countries including Saudi Arabia (El Taraboulsi-McCarthy 2017), Turkey and China – but data on their contributions is not consistently reported. Turkey is the world's largest humanitarian donor,

**Table 1: Typology and tracking of crisis resources**

Resource type	Systematic tracking mechanisms/data sources	Limitations/gaps
<b>International (official)</b>		
International humanitarian assistance (IHA)	OCHA FTS; OECD DAC; IATI (as a common standard for publishing)	Differing definitions of humanitarian assistance (e.g 'official' humanitarian assistance vs. international humanitarian assistance); FTS is voluntary; contributions from non-DAC government providers are not comprehensively captured within DAC reporting; differing levels of understanding and uptake for the IATI Standard.
ODA (beyond international humanitarian assistance)	OECD DAC; IATI	DAC data is not current/timely; development assistance from other government providers is not comprehensively captured; there are differing levels of understanding and uptake for the IATI Standard.
South–South cooperation	National budget reporting	No single comprehensive data base for South–South cooperation. No common definition of ODA or international humanitarian assistance.
Innovative finance (public/private)	Annual reports of individual agencies/development finance institutions	Includes sources and instruments such as 'blended finance'. No single comprehensive mechanism for tracking, and inconsistent definitions/reporting standards.
<b>International (unofficial)</b>		
Diaspora remittances	International Monetary Fund (IMF); World Bank	Not all countries report data on remittances; only estimates are available for tracking informal remittances.
International private funding	FTS; GHA report	Only a small proportion of private funding is reported to FTS; the total of private funding for humanitarian action in the annual GHA report is an estimate based on a labour-intensive data-gathering exercise upon a limited dataset, which requires imputation
Direct giving	Crowdfunding sites (e.g. GlobalGiving)	Only funds generated through some formal online fundraising platforms are reported. No common definition of what is humanitarian.

**Table 1: Typology and tracking of crisis resources (continued)**

Faith-based giving, including Islamic social financing	None	Only Islamic social financing generated and channelled through formal mechanisms is tracked. Person-to-person giving is not.
<b>Domestic (official)</b>		
Local, regional and national government funding	Domestic reporting and tracking systems	Domestic systems are not always timely or comprehensive – capturing all crisis-related funding at local and national levels – and data is often not comparable between countries. National funds are often devolved to subnational or local government levels, making tracking difficult.
<b>Domestic (unofficial)</b>		
Islamic social financing (including <i>zakat</i> )	National institutions (e.g. Indonesian National Zakat Board (BAZNAS))	Only Islamic social financing generated through formal mechanisms is tracked; national approaches and systems for tracking Islamic social financing are not necessarily compatible and comparable.
National private funding/domestic philanthropy, private sector engagement	None	There are only rare examples of coordinated domestic private sector platforms. Businesses are beginning to feature in response preparedness.
National and local civil society including volunteers, youth groups, faith groups	None	Some case studies are under way looking at volumes in specific contexts, but these are snapshots only.
Community response and support (including refugee-hosting)	None	Informal and often not monetary.

Source: Adapted from DI (2017).

but this is based on its expenditure on hosting Syrian refugees within the country, and so its reporting to the DAC is not therefore comparable with international humanitarian assistance from other donors (DI, 2018). China has become more prominent as an aid actor following humanitarian crises, although the level of donations remains uneven and specific to particular crises, for example in Nepal, the East Africa food crisis and the Ebola

epidemic in West Africa (Hirono, 2018). Funding tends to be more bilaterally focused than is the case with DAC donors, and it is not consistently reported. According to the government of Nepal's statistics China is a major bilateral donor, but this is not reflected in multilateral platforms, under-representing its actual role and demonstrating the limitations of existing tracking systems (Government of Nepal, 2016: 37).



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# 4 Beyond tracking resource flows: the limits of tracking

As Section 3 shows, there are many gaps in our knowledge of specific resource flows. However, as we look into this in more detail, the common arguments for resource tracking themselves seem more problematic. Growing pressure on the international system to understand and engage with resource flows from local and national actors and their networks is often expressed as a desire for ‘better data’ on these resources – but policy discourse does not elaborate the form this ‘data’ should take; how it would be collected and safely and ethically managed; or what purpose it would serve, and for whom. Unresolved arguments over definitions of what funding ‘as directly as possible’ means in practice are one example of where such lack of clarity hinders policy progress. A key question is whether better data and transparency will actually lead to better responses. Will better data make the system work better, in terms of planning and fundraising approaches, frameworks and activities? Further research is needed at crisis and global level to explore this question and interrogate the assumptions underpinning this proposition. This could usefully focus on the following themes: looking beyond monetary value; understanding how households in crisis actually use resources; and issues of trust and power.

## 4.1 Looking beyond monetary value

The focus on value, currently expressed in monetary terms, may not always be appropriate. For intangibles such as the sharing of resources by affected people beyond the first recipient, or ‘secondary distribution’, or the provision of land, monetary value is hard to quantify. Solely comparing the monetary value of local with international resources also risks heavily skewing the picture towards the international by virtue of the higher costs generally involved, including in staff salaries, logistics and other indirect costs. For those caught up in crisis, however, these higher costs may not translate into more effective relief provision. Value for money and efficiency arguments, while becoming more nuanced, risk focusing on unit costs to donors, at the expense of outcomes and their value to affected people.

Other aspects of resource flows that may be equally critical to crisis response are the timeliness of funds, rather than their volume. While the increase in cash-based responses in the past decade has increased the speed of aid delivery for many large INGOs, experiments with trigger-based financing, such as the release of humanitarian funding in advance of predicted droughts or instances of mass displacement, promise far more timely responses. On the level of unofficial giving, the spread of mobile phone banking has allowed faster remittance transfers, although much remains dependent on the ‘last mile’: the financial and market systems and power relationships in affected areas.

Other important unquantifiable elements include the solidarity and emotional benefits that mutual support can demonstrate. The Non-Resident Nepali Association (NRNA) is just one of many organisations bringing together diaspora and affected communities, both to fundraise and to connect people affected by crisis. In a similar way, the community response to post-election violence in Kenya in 2008 brought a sense of national solidarity.

A more useful or complementary lens for looking at the ‘value’ of resource inputs might be to consider the outcomes that are being achieved. This would make it a higher priority to consider how coordination occurs around the outcomes those resources aim to achieve, and the most effective ways of converting resources into particular outcomes.

## 4.2 Understanding household resource use

At the household level, we understand very little about resources outside of formally tracked flows, which themselves are not necessarily well understood. Better targeting of assistance requires a detailed understanding of household economies, how local markets are functioning and responding to changing circumstances in order to better target assistance (Levine, 2017; High

Level Panel, 2016). Humanitarian actors have developed assessment and targeting tools that ought to be able to deliver fine-grained analysis of the economic realities of crisis-affected households, capturing networks, sources of income and patterns of expenditure (Holt, 2014).

These tools build on the livelihoods framework developed in the 1980s, and which has been widely adopted since as a way for humanitarian programming to better take account of people's own coping mechanisms (Levine, 2014). These approaches also recognise the degree to which concerns around aid 'dependency' have been replaced by a more sophisticated understanding of the wide range of livelihood strategies and coping mechanisms in adversity (Bailey and Harragin, 2009). However, a more sophisticated appreciation of resource use within households is still hampered by insufficient investment in context and livelihood analysis, often driven by pressure to deliver assistance rapidly. There may therefore be a good case for investing in better analysis of the resource contributions of crisis-affected people, their networks and domestic actors, into our understanding of resources for crisis response and recovery. This will not always be a matter of 'tracking': it may also be about how we assess and understand 'needs', capacities, networks, markets and economic opportunities.

### 4.3 Trust and power

Incoming resources also change intangible dynamics of trust and power, which need to be considered in terms of the impact this then has on the flow of resources. In a humanitarian crisis who controls resources, at household, national and international levels, affects

power relations and can be critical in dictating who receives support. In humanitarian crises, the political economy of informal networks is often not benign or equitable. Informal employment and housing arrangements can increase the vulnerability of people affected by crisis. In places where official governance is weak, parallel informal governance, including local leaders, kinship networks and armed groups, can emerge, with different priorities and understandings of those who are deserving of support (Twiggg and Mosel, 2018). For instance, unequal gender power relations have marginalised recipients in the Democratic Republic of Congo (DRC) and Pakistan (Obaa and Mazur, 2016; Suleri et al., 2017).

The arrival of resources can also often change relationships within families. Research in multiple humanitarian contexts, including Haiti and Somalia, suggests that migrants who are sending money home often prefer to send it directly to a female relative, who may be seen as more likely to spend it wisely (Peschka, 2011: 51). During crises, women may also take up roles usually reserved for men in many societies. Women were often the first to leave many households and send remittances back during the conflict in Syria, with men staying behind owing to a greater risk of being recognised and detained (Krystalli et al., 2017: 25). While presenting new economic opportunities, and increasing the potential for autonomy, this can also mean stigmatisation and social challenges (Sijapati et al., 2017: 47; Hagen-Zanker, 2015: 11). We cannot focus solely on tracking resources without understanding how they are used and the impact they have on the political economy of crises and communities; political economy analysis is needed as well as analysis of resource flows.

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# 5 Conclusion

The ability – and desirability – of tracking and analysing a wider set of data on resources flowing into crises from a range of sources is a recurrent and dominant theme across multiple policy discourses. But households may experience a more diverse range of resource inputs from outside the international humanitarian system than is often recognised, including from their own livelihood strategies and coping mechanisms. While we cannot yet put a figure on such flows, we do have indications that, in certain contexts, they can be significant. These resource flows are difficult to track and may be important, not necessarily because of their overall volume, but due to their potential timeliness, appropriateness and social benefits. The challenge in tracking resource flows beyond international humanitarian aid has meant that they are often excluded from analysis and programming decisions.

We need a better understanding at crisis and household level about how these flows operate, both in terms of volume and how they are used. This can then inform better targeting at crisis level, and complementary approaches by international and national agencies, and has potentially significant implications for how the international response system operates, including donor decision-making and

coordination. But the conventional wisdom on which this assumption is built – that better data will lead to better aid – is by no means proven. Many widely-held assumptions and theories around how better data can drive greater efficiency, effectiveness and system change are open to question. In order to design and invest in the right tracking solutions and produce the right data, such assumptions need to be further unpacked, tested and refined.

A more relevant way to think about this may be how such funding is prioritised, allocated and spent at household level. Even for this we need more data and understanding to incorporate into our decision-making. These questions will be explored further in HPG's research project 'The tip of the iceberg' (HPG, 2017). Fieldwork in Nepal, Uganda and Iraq will identify the different ways in which households receive support from different sources, and then relate this household picture to national and international resource flows. The research will critically test the assumptions and arguments around resource tracking, and investigate where there is evidence to support them. It will consider where and for what specific purposes better information on financing flows could make a significant difference to improving programming, and what else would be needed to deliver change.



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Humanitarian Policy Group  
Overseas Development Institute  
203 Blackfriars Road  
London SE1 8NJ  
United Kingdom

Tel. +44 (0) 20 7922 0300  
Fax. +44 (0) 20 7922 0399  
Email: [hpgadmin@odi.org](mailto:hpgadmin@odi.org)  
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