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THE CARBON FOOTPRINT OF THE CVA MODALITY

AT ACTION AGAINST HUNGER



FOREWORD

This document presents an external synthesis of the work carried out by Action Against Hunger France on the carbon footprint of the Cash and Voucher Assistance (CVA) modality in its activities in 2023. This version is intended for NGOs, technical partners and actors committed to improving the quality and environmental impact of humanitarian interventions.



01/ INTRODUCTION

As part of its growing commitment to the ecological transition and environmental accountability, Action Against Hunger France has initiated an in-depth analysis of the carbon footprint of its Cash and Voucher Assistance (CVA) program. This initiative follows on from the Greenhouse Gas Emissions Assessment (BEGES) conducted for 2021, which revealed that CVA activities accounted for nearly 38% of the organization's total emissions. This finding raised a crucial question: how can we accurately assess the environmental impact of a program whose very essence lies in the autonomy and freedom of choice granted to beneficiary households?

The available methods, particularly the use of **Minimum Expenditure Baskets (MEBs)**, rely on theoretical approaches that may diverge from the actual practices of beneficiary households. To provide a more accurate and robust picture, Action Against Hunger France conducted an in-depth study in 2023 based on actual funds transferred usage data in eight countries where it operates.

The objective of this approach is twofold:

- **to improve understanding of the actual carbon footprint** associated with the CVA modality, by seeking, on the one hand, to understand in detail and with documentation how cash transfers are actually used by the target populations; and on the other hand, to assess to what extent current methods of quantifying emissions, largely based on the use of Minimum Expenditure Baskets (MEBs), accurately reflect the realities observed on the ground.
- **to contribute to sectoral discussions** on measuring and reducing the environmental impacts of humanitarian responses, particularly CVA, in a spirit of sharing, transparency, and collective improvement with a view to better integrating the environmental dimension into humanitarian responses.

02/ STUDY OBJECTIVES

The study primarily aims to **examine the actual use of funds transferred** via cash transfers (cash or vouchers), based on data from post-distribution monitoring (PDM) surveys. This data provides valuable information for identifying households' preferred expenditure categories and highlighting the diversity of spending patterns across different humanitarian contexts.

It also aims to compare **the carbon footprint theoretically estimated from the MEB with that calculated from actual purchases** made by populations. This comparison makes it possible to identify potential discrepancies and examine the biases introduced by approaches based on standard baskets, which are often static and disconnected from market dynamics, seasonality, or local availability.

Furthermore, this study aims to **propose a robust, reproducible approach better suited to operational realities, while remaining consistent with humanitarian principles**. Action Against Hunger believes that it is unacceptable to direct or constrain household consumption choices in order to reduce individual emissions, when these choices relate to essential needs and occur within the context of vulnerable situations.

Finally, it is important to put these results into perspective **in order to encourage joint actions** within NGOs and within the networks of technical partners working on these questions.

03/ METHODOLOGY AND SCOPE

Perimeter of the analysis

The analysis covers cash transfer projects implemented by Action Against Hunger France in 2023. Of the 39 projects identified that year, 14 were included in the study due to data availability and quality. These projects, spread across eight countries – Afghanistan, Bangladesh, Burkina Faso, Cameroon, Jordan, Nigeria, the Democratic Republic of Congo, and Ukraine – represent approximately 60% of the total volume of cash transfers made by Action Against Hunger France in 2023 (€23.7 million was distributed across all methods - cash, vouchers - that year).

Analytical approach

The methodology adopted is based on the combination of two complementary approaches. The first involves **analysing household expenditures reported** in post-distribution monitoring (PDM) surveys, which allows researchers to identify how beneficiaries allocate the funds received according to priority expenditure categories such as food, housing, and healthcare. The second approach relies on **a detailed analysis of actual purchases** when technically feasible. This is particularly true in Nigeria, where the use of electronic vouchers provides precise visibility into the nature of the products purchased, their quantities, and the frequency of transactions. This level of data granularity, rare in humanitarian contexts, allows researchers to **compare theoretical models** based on MEBs with concrete behaviours observed in the field. This combined approach makes it possible to observe the actual impacts, context-related variations, and the robustness—or lack thereof—of the tools used in the sector.

04/ RESULTS: ACTUAL USE OF TRANSFERS

The results highlight two main patterns of cash transfers use depending on the intervention context. In **rural areas or acute crisis situations**, households allocate a significant portion of the funds received to food purchases, generally between 60% and 90%. Spending on health and housing remains limited but not negligible, reflecting the importance of basic necessities in these contexts due to limited access to resources, high inflation, or shocks that have a lasting impact on households.

In **urban environments or in countries with a higher cost of living**, such as Jordan or Ukraine, spending patterns are more balanced. Food accounts for a smaller share, often between 20 and 35%, while housing, energy, and healthcare expenses represent significant proportions, resulting in a more balanced distribution across spending categories. These differences reflect the diversity of living conditions, financial constraints, and household priorities.

At the consolidated level for 2023, **food represents approximately 67% of the total amounts transferred by Action Against Hunger, while housing (rent, utilities, energy) and healthcare (consultations, medication) account for 10% and 9% respectively, with the remaining 14% allocated to various other needs (education, clothing, productive investment, etc.).** This observation demonstrates that, while food is a central component, it does not encompass all uses of cash transfers. Consequently, relying solely on the food MEB as the basis for calculating the carbon footprint reflects only a portion of the actual impact, thus significantly limiting its relevance for a comprehensive carbon footprint assessment.



05/ IN-DEPTH ANALYSIS:

THE CASE OF NIGERIA

The projects implemented in Nigeria offer a particularly rich illustration thanks to the data from electronic coupons.

Diversity of purchases

The analysis shows that households purchase a much wider range of products than predicted by the MEB – 25 products compared to the 12 in the standard MEB of Nigeria. Fresh or carbon-intensive products, such as meat or certain processed foods, are rarely purchased, while low-emission staples, such as cereals, flours, and pulses, are by far the most common.

Seasonal variability and price

Purchases also vary significantly according to the seasons and price fluctuations. These adjustments reveal households' ability to adapt their consumption patterns in response to market opportunities and economic constraints. They also illustrate the limitations of economic models, which are based on fixed assumptions and fail to capture seasonal dynamics or adaptation strategies.

Impact on carbon footprint

The comparison between the carbon footprint calculated using MEB and that derived from actual purchases reveals a significant discrepancy. The theoretical carbon intensity of the Nigerian food basket was estimated at approximately 1980 kgCO₂e per 1000 USD, while the intensity calculated from actual data is approximately 1430 kgCO₂e per 1000 USD, a difference of nearly 30%. In terms of physical ratios, there is a 20% difference, consistent with the limited presence of high-emitting products.

This discrepancy confirms that MEBs tend to overestimate the real footprint and argues in favor of approaches more adapted to local contexts.

METHOD	CARBON INTENSITY	IN PHYSICAL RATIO (QUANTITIES)
MEB	~1980 kgCO ₂ e / 1000 USD	152 kgCO ₂ e / household / month
Actual purchases	~1430 kgCO ₂ e / 1000 USD	118 kgCO ₂ e / household / month



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06/ INTERPRETATION OF RESULTS & STRATEGIC IMPLICATIONS

Structural limitations of the MEB

The study's results demonstrate that while useful for determining transfer amounts, MEBs are not a relevant tool for estimating the actual carbon footprint of CVA projects. MEBs are an operational tool designed to define transfer amounts, not to measure emissions. Their theoretical composition does not reflect observed consumption patterns and the diversity of purchases, nor price or availability variations in the markets, particularly those influenced by seasonality.

«Subsistence emissions»

Action Against Hunger insists that emissions associated with cash transfers must be considered “subsistence emissions”. They result from purchases necessary to meet the basic needs of vulnerable households, whose consumption patterns are very different from those of high-income countries. It would therefore be contrary to humanitarian principles and climate justice to try to influence the food choices of beneficiaries in order to reduce carbon emissions. Action Against Hunger emphasizes that the issue is ethical: **it is unacceptable to influence the food choices of vulnerable households in the countries where it intervenes, to reduce carbon footprints.**

This would be contrary to humanitarian principles, respect for the dignity of households, and climate justice (as emissions from these vulnerable populations are extremely low compared to those in high income countries).

07/ RECOMMENDATIONS & ACTION PLANS

However, the study highlights several levers that can reduce the overall environmental impact of CVA interventions without restricting households' freedom of choice.

With consumers

In this area, recommendations include actions related to cooking (improved stoves, biogas, energy-efficient utensils), and to food preservation and storage to reduce food losses and waste.

With the market players

With market players (retailers, traders), recommendations include logistical practices aimed at bringing shopping areas closer to the homes of "beneficiaries" or "consumers", supporting the development of sustainable local supply chains and short circuits to improve the local supply on the markets, or partnerships with traders committed to low carbon approaches (among other eco-responsible measures).

System issues

The study opens up important perspectives for humanitarian actors. It highlights the need to **develop more refined calculation methods capable of taking into account local realities, purchasing behaviours, and market constraints**. It also calls for integrating the carbon dimension into program planning and strengthening collaboration between organizations to share experiences, tools, and best practices, within a framework of collective environmental accountability.

Action Against Hunger reaffirms its **commitment to a transparent, rigorous, and consistent approach aligned with humanitarian imperatives**. The organization hopes this study will contribute to enriching sectoral discussions and strengthening the sector's capacity to integrate environmental considerations into monetary responses, without ever compromising the dignity or rights of the populations receiving assistance.

08/ CONCLUSION

This study provides essential insight into the actual carbon footprint of the CVA modality. It demonstrates that theoretical methods based on SEMs alone cannot produce an accurate estimate of the emissions associated with transfers.

It also confirms that emissions related to transfers correspond to **subsistence emissions**, which it would be contrary to humanitarian principles to seek to reduce through restrictions imposed on households.

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