



Climate Action
Accelerator

ELABORATING A COMMON REFERENCE METHODOLOGY- CVA CARBON FOOTPRINT ANALYSIS

Avec la
participation de



Webinar
5th May 2026



Who we are

The **Climate Action Accelerator** is a non-profit initiative based in Geneva that aims to mobilise a critical mass of high-social trust organisations around the world to scale up implementation of climate solutions within planetary boundaries, keep global warming well below 2°C and avoid the risk of dangerous drift.

The goal is to help move the aid, health and higher education sectors towards greater resilience and a radical transformation of their practices, pursuing emission reduction targets (-50% by 2030) and a 'net zero' trajectory, in line with the Paris Agreement.



AID



HEALTH



HIGHER EDUCATION
& RESEARCH

Our pillars

EMPOWER

Empower organisations to at least halve their emissions by 2030 and prepare for greater resilience through a hub of expertise and resources.

CHAMPION

Transform them into ambassadors of change within their networks, capable of influencing their peers.

COMMUNITY

Build a global community of action, sharing climate solutions as a universal common good, to scale up their deployment.



Our 43 partners



Measuring emissions in the humanitarian sector:

The **Humanitarian Carbon Calculator**



The technical maintenance and support of the HCC has been handed over to the Climate Action Accelerator, and will now offer the following services

- The HCC remains **free-to-use**

- The community continues on a **new Teams channel**

- Dedicated user support** is available
analyticscontact@climateactionaccelerator.org

- We'll offer a series of technical public webinars

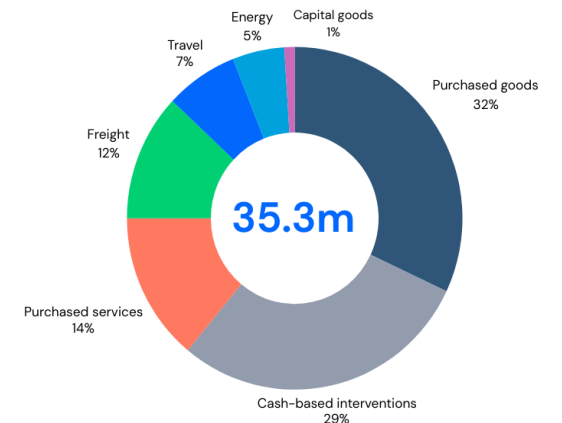
- An ongoing consultation is open to guided future developments
short survey: <https://forms.cloud.microsoft/r/ZVvWw4twrB>



CVA CARBON FOOTPRINT- COMMON REFERENCE METHODOLOGY

Why this project?

- CVA accounts for a significant share of humanitarian funding (approx. 20%)
- Initial carbon footprint analysis estimate that it represents **29% of sectoral emissions*** but limitations in the methodology
- **Various different approaches and methodologies in the humanitarian sector**, leading to interpretation and assumptions
- **Unclear if decarbonisation levers are applicable to CVA**



2024 Humanitarian Sector
carbon footprint , CAA

Today's session

Download the
report here



- Propose a framework to estimate the carbon footprint of Cash and Voucher Assistance
- Provide an overview of the main decarbonisation levers for Cash and Voucher Assistance
- Share key elements of the next steps to finalise the methodology



Before we start, a few key concepts

Activity Data



Emission
Factor



GHG
Emissions

Activity data = data representing the field activity and required to calculate the emissions

Examples:

- litres of petrol
- number of plane tickets
- amount spent on paper

Emission Factor = indicator providing the emissivity of the activity data spent (\$, unit)

Examples:

- Petrol: 2.3kg/l
- Plane tickets: 250g/pers/km, although...
- 4g per A4 paper sheet, so...

Applying this to CVA

Activity Data



Emission
Factor



GHG
Emissions

Activity data = data representing the field activity and required to calculate the emissions

- Amount spent on cash (number of recipients, value by recipient, duration of distribution)
- Amount spent on vouchers (number of vouchers by type, value by type)

Emission Factor = indicator providing the emissivity of the activity data spent (\$, unit)

- But what was the cash spent on? Emissivity of 1\$ spent can vary massively.
- For vouchers, we may have more certainty, but not that much in reality

Main identified questions

- Should organisations report CVA-related emissions or not? Currently some do, some don't.
- If so, how should they calculate and report them? Organisations reporting have at least 3 different ways to calculate emissions.
- Are vouchers different from cash? There are similarities, but also differences.
- What decarbonisation levers exist?



Approach to answer these questions

- **Desktop review** of CVA activity reports
- **Interviews** with GHG emissions measurement experts
- **Workshop** with Advisory Committee
- Use of **principles** to guide the thinking

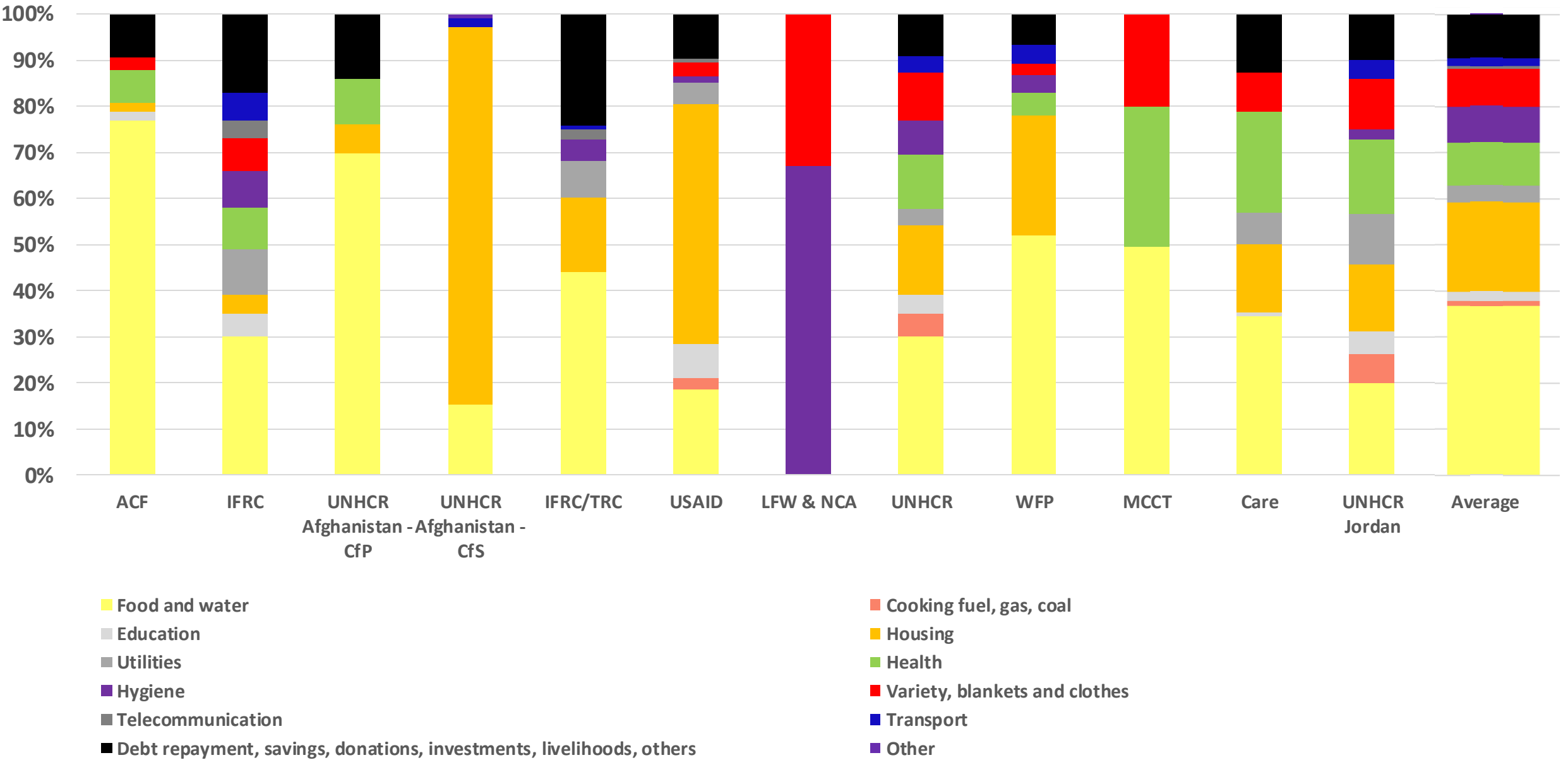
A review of existing methodologies confirmed their limitations

	Representativity of what people are actually buying	Existence of Data	Ease of Access of Data	Emissions Factors Availability	Emission Factors Representativity
Humanitarian Carbon Calculator	★ ★ ★	★ ★ ★	★ ★ ★	★ ★ ★	★ ★ ★
Minimum Expenses Basket	★ ★ ★	★ ★ ★	★ ★ ★	★ ★ ★	★ ★ ★
Post Distribution Monitoring Survey	★ ★ ★	★ ★ ★	★ ★ ★	★ ★ ★	★ ★ ★

Emission Factors representativity:

- The ARUP CVA Emission Estimation used the **Exiobase emission factors** with more precise granularity, by region of the world or even by country

Repartition of cash expenditure by category (source: ACF + 11 reports)



The sector has completed the GHG Protocol principles with three sectoral ones

TRANSPARENCY
Methodology is transparent

CONSISTENCY
Methodology is consistent

COMPLETENESS
Must be exhaustive

ACCURACY
Accurate emissions,
limited uncertainty

RELEVANCE
Must enable decision-making

MATERIALITY
Exclusion has no
impact on decisions

SIMPLICITY
Adapted to
organisational
capability

**GOOD ENOUGH
APPROACH**
Adapted to quality of
information

Original
GHG
Protocol

Sectoral
additions



Should organisations report CVA-related emissions or not?

Proposed approach: CVA emissions should be calculated and reported in humanitarian organisations' carbon footprints using a comparable methodology

Rationale

- With CVA representing around 20% of humanitarian funding on average, excluding it would fail to provide an accurate picture of an organisation's total emissions.

Practical considerations

- Don't ignore!



If so, how should they calculate and report them?

Proposed approach: CVA emissions should be reported separately from other emissions and excluded from organisations' baselines, decarbonisation trajectories, and progress reports

Rationale

- This reflects both the inherent limitations of CVA emissions measurement and the near-absence of actionable decarbonisation levers — particularly for unconditional cash transfers.
- Reporting them separately ensures that organisations' decarbonisation efforts on emissions with actionable levers are not diluted

Practical considerations

- Clearly identify CVA related emissions
- Indicate why they are reported separately, and therefore not part of the decarbonisation trajectory



Are vouchers different from cash?

Proposed approach: vouchers should be reported in the same category as cash distributions

Rationale

- Evidence suggests vouchers are not always used for their intended purpose — they may for example be exchanged for cash — introducing significant uncertainty into emissions measurement.
- The principles of simplicity and consistency further support a unified approach, given the two modalities are functionally equivalent.

Practical considerations

- Emission factors adapted to the goods and services intended for purchase should nonetheless be applied when available.
- Fuel vouchers are an exception: their emissions are direct, measurable, and covered by established emission factors, making them comparable to other energy-related expenditures already captured in the baseline.





Q&A

Decarbonisation levers for CVA

- When they exist, levers should be directed the way at humanitarian organisations plan and deliver **CVA**. Levers should **not put an extra burden** on beneficiaries
- Levers for CVA **exist but are marginal** (vs in-kind)
- When they exist, their emissions reduction impact **is difficult to quantify**

Main decarbonisation levers identified

- **Consider greener options at the design stage** : suppliers which use low carbon energy, vouchers towards greener products if they exist (such as fuel efficient stoves vouchers)
- **Carrying out environmental screenings**: identify key environmental concerns and risks
- **Choosing Greener CVA delivery methods**: bank transfers, financial intermediaries
- **Implementing market support activities**: encourage the access, availability and the attractiveness of greener products
- **Promoting the purchase of greener products among CVA recipients**: recommend greener purchases
- **Reducing emissions related to access to CVA and purchases**: minimise beneficiaries' travel

Organisations' ability to activate decarbonisation levers depends on:

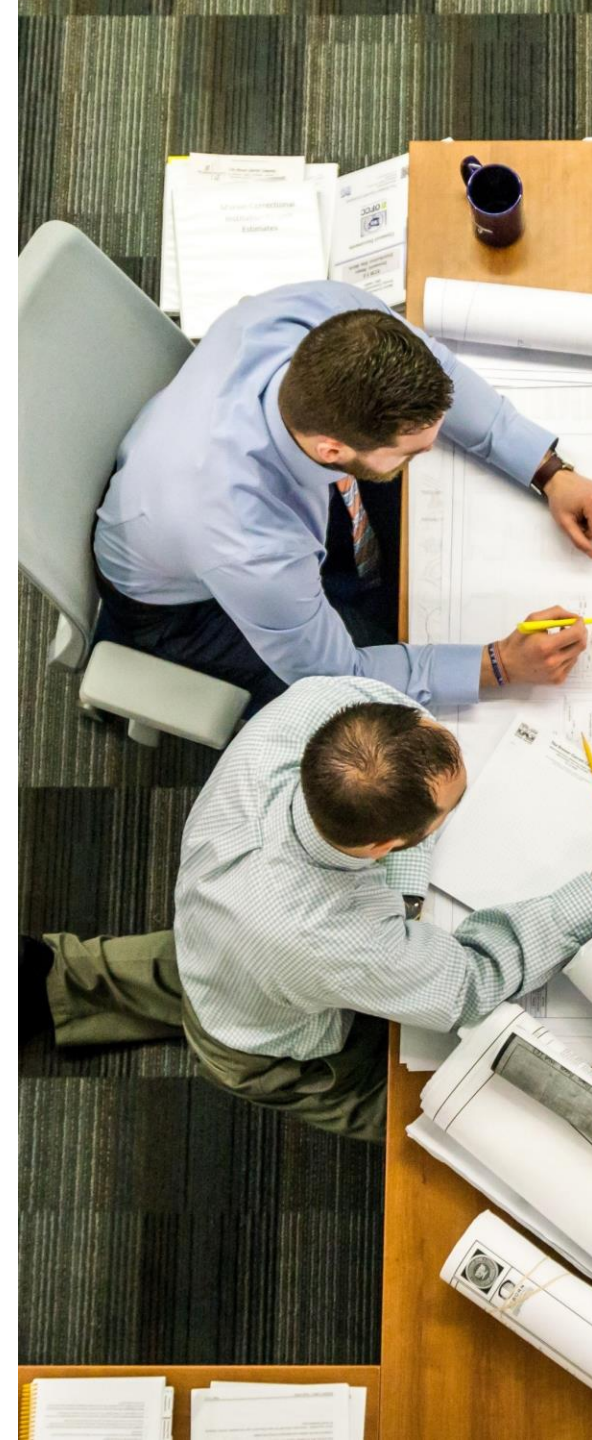
- the **duration** of the programme: the longer a programme lasts, the more impactful some levers can become (ex: market support, awareness).
- the **type of contexts**: displacement settings & acute emergency settings are contexts which are less adapted .
- the **type of CVA**: vouchers might provide more opportunities compared to unconditional cash transfers, given their "restricted" nature
- the **sector of intervention** (other than multi purposed cash interventions): while some levers might exist for food interventions, for other sectors (cash for rent, wash, education, medical services), these might be more difficult to identify.



Q&A

Future needs and improvements

- - Improve the average basket by adding relevant and representative data to the current basket
 - Identify relevant variations in activity data likely to impact the associated emission factors
- - Run iterative modelling to understand the significance of activity data variations and emission factors variation, and establish how many cash emission factors are required
- - Finalise methodology and disseminate, including with an update to the HCC emission factors and categories



First profile of expenditure to underpin generic basket

Data collection	% spent by category	Min	Max	# of baskets w/o category	%
Food and water	37%	0%	77%	1	8%
Cooking fuel, gas, coal	1%	0%	6%	9	75%
Education	2%	0%	7%	6	50%
Housing	19%	0%	82%	2	17%
Utilities	4%	0%	11%	6	50%
Health	9%	0%	30%	4	33%
Hygiene	8%	0%	67%	5	42%
Variety, blankets and clothes	8%	0%	33%	3	25%
Telecommunication	1%	0%	4%	9	75%
Transport	2%	0%	6%	6	50%
Debt repayment, savings, donations, investments, livelihoods, others	9%	0%	24%	3	25%
Other	0%	0%	1%	11	92%
Total	100%				



Proposed questionnaire about CVA reports

Number of beneficiaries	
Number of people surveyed	
Year of CVA distribution and survey	
Regions / Countries	
Type of context	Emergency vs long-term, urban vs rural
Fond consumption score	
Type of Cash and Voucher Assistance (CVA)	Unconditional cash, voucher, fuel voucher
Amount of CVA distributed	
Estimated use of the CVA	Categories and % per category

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