

Table 1 Programme details common to both study arms.

-
- Total of US\$220 per household provided as a series of monthly unconditional transfers.
 - Cash and food distribution were carried out in 13 villages each month.
 - Households with children aged 6-23 months received Super Cereal Plus; households with pregnant and lactating women received Super Cereal Plus and vegetable oil.
 - Behaviour change communication sessions carried out during cash and food distributions.
 - Women were predominantly the registered beneficiaries of the UCT and supplementary food.
-

Table 2 Programme details and study participants variable between study arms.

Standard UCT	Modified UCT
<ul style="list-style-type: none"> • 1124 households • Four monthly transfers at US\$55/month • June-September • 64% of households received transfer in their own village; 36% travelled to another village 	<ul style="list-style-type: none"> • 951 households • Six monthly transfers at US\$37/month • April-September • 73% of households received transfer in their own village; 27% travelled to another village

Table 3 Stakeholders and data sources.

Stakeholder	Data source
Concern	Concern accounting ledgers and staff interviews
WFP	WFP budget and staff interviews
Asusu	Concern accounting ledgers, contract documents between Concern and Asusu and staff interviews
Beneficiary household	Group interviews and survey of programme beneficiaries
Community	Group interviews with community members

Table 4 Description of activity-based cost categories.

Activity based cost category	Description	Data sources
Beneficiary targeting	Programme staff time and vehicle rental/running costs	Accounting data, staff interviews, external consultant interview, community informants, beneficiaries
Cash/food preparation	Programme staff time	Accounting data, staff interviews, partner interviews
Cash/food distribution	Value of cash transferred to beneficiaries, programme staff time, vehicle rental/running costs, partner costs for staff and vehicles, partner costs for food procurement, warehousing and transportation, and beneficiary and community direct/indirect costs	Accounting data, staff interviews, partner interviews, partner budget data, community informants, beneficiaries
Monitoring	Staff time and vehicle rental/running costs	Accounting data, staff interviews, community informants, beneficiaries
Support ^a	Support staff time, staff guest house running costs, support staff transportation, office running costs, supplies, communications, security	Accounting data, staff interviews

^a Support is not a programme activity per se but is essential to the achievement of the programme activities and was therefore included to analyse the full cost.

Table 5 Cost and percentage of total by cost category.

Cost category	<u>Standard UCT</u>		<u>Modified UCT</u>	
	USD	% of total	USD	% of total
Total programme cost	405,767	100%	395,402	100%
<i>Transfer (cash and food)</i>	262,471	65%	221,808	56%
<i>Non-transfer cost^a</i>	143,296	35%	173,594	44%

^a *Non-transfer* costs are the total costs from a societal perspective minus the value of the transfers

Table 6 Participation cost to beneficiary households.

Metric	Standard UCT	Modified UCT
Mean total participation cost incurred by each beneficiary household ^a	\$10	\$14
<i>Mean opportunity cost incurred by each household during targeting</i>	<i>\$4.25</i>	<i>\$4.25</i>
<i>Mean opportunity cost incurred by each household during distribution</i>	<i>\$5.81</i>	<i>\$9.25</i>
Mean total transfer value per household (cash and food), gross ^b	\$233	\$233
Mean total transfer value per household (cash and food), net ^c	\$223	\$219
Total participation cost to each household as a % of total gross transfer	4.4%	6.1%

^a Includes opportunity cost and transportation cost

^b The total transfer amount provided to beneficiaries

^c The gross transfer provided to beneficiaries minus their participation cost

Table 7 Costs as a proportion of total non-transfer cost, by activity and stakeholder.^{a, b}

Programme activities and stakeholders	<u>Standard UCT</u>	<u>Modified UCT</u>
	% of operational total	% of operational total
Beneficiary targeting	15%	11%
Concern Worldwide	11%	8%
Beneficiaries	3%	2%
Other community	2%	1%
Cash/food preparation ^c	6%	6%
Concern Worldwide	5%	5%
WFP	1%	1%
Asusu SA	0%	0%
Cash/food distribution	43%	42%
Concern Worldwide – operational	23%	23%
WFP – operational	7%	5%
Asusu SA	7%	8%
Beneficiaries	5%	5%
Other community	1%	1%
Monitoring	4%	4%
Institutional cost	4%	4%
Support costs	33%	36%
Concern Worldwide	29%	34%
WFP	3%	2%
Asusu SA	1%	1%

^a Any discrepancies in the addition of values are due to rounding errors

^b Non-transfer costs are the total costs from a societal perspective minus the value of the transfers

^c Re-packaging of food into individual containers and preparing cash in envelopes

Table 8 Cost-efficiency metrics.

Metric	Standard UCT	Modified UCT	Difference
Average cost per beneficiary household, total	\$361	\$416	\$55; 15%
Average cost per beneficiary household, operational ^a	\$127	\$183	\$55; 43%
Total cost-transfer ratio, gross transfer	1.55	1.78	0.24; 15%
Total cost-transfer ratio, net transfer ^b	1.62	1.90	0.28; 17%

^a Non-transfer costs include all costs from a societal perspective minus the value of the transfer itself.

^b Net transfer is the gross transfer provided to beneficiaries minus their participation cost