# WBG Scorecard FY24-FY30 Methodology Note

## WBG Results Indicator

The purpose of this note is to ensure the rigor, transparency, and reproducibility of the WBG results indicators included in the new WBG Scorecard FY24-FY30, as well as their alignment with the WBG’s vision. Technical teams were asked to provide a sufficiently detailed methodology so that anyone who reads this note can understand its rationale, theory of change, data sources, and method of calculation.

Definitions included in this template are aligned to the WBG Scorecard paper endorsed by the Board on Dec 19, 2023. The methods notes are living documents and will be subject to updating and revision pending operational inputs and implementation lessons over time.

<table>
<thead>
<tr>
<th>OVERVIEW</th>
<th>Millions of beneficiaries of social safety net programs</th>
</tr>
</thead>
<tbody>
<tr>
<td>INDICATOR NAME</td>
<td></td>
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</table>
| SUB-INDICATORS | • Beneficiaries of cash-based interventions  
• Beneficiaries of in-kind and food transfers  
• Beneficiaries of economic inclusion programs

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<thead>
<tr>
<th>OUTCOME AREA</th>
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</thead>
<tbody>
<tr>
<td>☒ Protection for the Poorest</td>
<td>☐ No Learning Poverty</td>
<td></td>
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<tr>
<td>☐ Healthier Lives</td>
<td>☐ Effective Macroeconomics and Fiscal Management</td>
<td></td>
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<tr>
<td>☐ Green and blue planet and resilient populations</td>
<td>☐ Inclusive and equitable water and sanitation services</td>
<td></td>
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<tr>
<td>☐ Sustainable food systems</td>
<td>☐ Connected Communities</td>
<td></td>
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<tr>
<td>☐ Affordable, reliable, and sustainable energy for all</td>
<td>☐ Digital connectivity</td>
<td></td>
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<tr>
<td>☐ Digital services</td>
<td>☐ Gender equality and youth inclusion</td>
<td></td>
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<tr>
<td>☐ More and Better Jobs</td>
<td>☐ Better Lives for People in Fragility, Conflict, and Violence</td>
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<tr>
<td>☐ More private investments</td>
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### SDG Alignment

See [https://sdgs.un.org/](https://sdgs.un.org/) for further details on SDGs:

- ☒ 1. No Poverty  
- ☒ 2. Zero Hunger  
- ☒ 3. Good Health and Well-being  
- ☒ 4. Quality Education  
- ☒ 5. Gender Equality  
- ☐ 6. Clean Water and Sanitation  
- ☐ 7. Affordable and Clean Energy  
- ☒ 8. Decent Work and Economic Growth  
- ☐ 9. Industry Innovation and Infrastructure  
- ☐ 10. Reduced Inequalities  
- ☐ 11. Sustainable Cities and Communities  
- ☐ 12. Responsible Consumption and Production  
- ☒ 13. Climate Action  
- ☐ 14. Life Below Water  
- ☐ 15. Life on Land  
- ☐ 16. Peace, Justice and Strong Institutions  
- ☐ 17. Partnerships for the Goals

**List of specific UN targets (if applicable):**

- ☒ Youth  
- ☒ Sex  
- ☒ Disability-inclusive  
- ☒ FCS  
- ☒ SS, SIDS and LDCs  
- ☒ IDA, IBRD, IFC and MIGA  
- ☒ Country income groups  
- ☐ Regions  
- ☐ WBG Joint Programming

### Disaggregation

- ☒ Youth  
- ☒ Sex  
- ☒ Disability-inclusive  
- ☒ FCS  
- ☒ SS, SIDS and LDCs  
- ☒ IDA, IBRD, IFC and MIGA  
- ☒ Country income groups  
- ☐ Regions  
- ☐ WBG Joint Programming

### Engagement Type

<table>
<thead>
<tr>
<th>WORLD BANK</th>
<th>IFC</th>
<th>MIGA</th>
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</table>
| ☒ IBRD  | ☐ IDA  | ☐ Trust Fund (TF)  
| ☐ Treasury Products (including technical assistance) | ☐ IFC Investment  | ☐ IFC Upstream and Advisory Services  |
| ☐ MIGA Guarantee |  |  |
**ENGAGEMENT INSTRUMENT**

- *WORLD BANK*
  - ☒ IPFs  ☒ DPFs  ☒ PforR  ☐ Guarantees
  - ☒ TF: IDA  ☒ TF: IBRD  ☒ TF: RETF
  - ☒ TF: GEF  ☒ TF: MONT
  - ☐ TF: SPF

- *IFC*
  - ☐ Loans  ☐ Equity  ☐ Blended Finance  ☐ Syndications  ☐ Asset Management
  - ☐ Advisory Services  ☐ Trade and Commodity Finance  ☐ Treasury Client Solutions

- *MIGA*
  - ☐ Political Risk Insurance  ☐ Credit Enhancement  ☐ Trade Finance Guarantees

**LEGACY INDICATOR NAME**

- ☒ WB Old Scorecard indicator: [Millions of beneficiaries of social safety net programs]
  - ☐ WBG Old Scorecard indicator: ☐ N/A

**RATIONALE**

**DEFINITION**

The number of individuals benefiting from safety net programs supported by World Bank operations. Social safety nets are non-contributory programs\(^9\) that are pro-poor and aim to reach the poorest and most vulnerable populations. These measures include cash-based interventions, public works and workfare programs, fee waivers for services, and in-kind assistance to address critical needs (such as food, medicine, shelter, and social services).

**REPORTING TIMELINE**

- ☒ Results achieved\(^{10}\)
- ☒ Results expected\(^{11}\)

**DIRECT/INDIRECT**

- ☒ Direct\(^{12}\)
- ☐ Indirect\(^{13}\)

**ACTUALS/MODEL-BASED**

- ☒ Actuals
- ☐ Model-based

**UNIT OF MEASURE**

- ☒ Number of people
- ☐ Number of countries
- ☐ USD
- ☐ GW
- ☐ Hectares
- ☐ tCO2eq/year
- ☐ Other: ______________ [Please specify]

**THEORY OF CHANGE**

Social safety nets can be defined as pro-poor policies and programs that help individuals and families to manage risk and volatility (i.e., by building resilience), protect them from poverty and inequality (i.e., by providing equity), and help them to access economic opportunity (i.e., by providing opportunities). Social safety net programs are based on a core set of instruments.

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\(^{2}\) RETF: Recipient Executed Trust Fund

\(^{3}\) GEF: Global Environment Facility

\(^{4}\) MONT: Montreal Protocol

\(^{5}\) SPE: Special financing

\(^{6}\) Bank's own administrative budget (BB).

\(^{7}\) Donors (via Bank-executed Trust Funds (BETFs) or Externally Financed Outputs (EFOs)).

\(^{8}\) Clients (via Reimbursable Advisory Services (RAS)).

\(^{9}\) Non-contributory programs are programs that provide benefits to participants (or beneficiaries) regardless of whether they have contributed to the program. For example, to receive a non-contributory cash assistance from the government, the beneficiary is not expected to contribute unlike in the case of the contributory pensions.

\(^{10}\) New WBG Scorecard paper (Section G): it refers to results that have occurred at a given moment of the projects’ results horizon. Results achieved can be based on actuals at the project level or can use model-based estimations at the portfolio level relying always on available project level data inputs.

\(^{11}\) New WBG Scorecard paper (Section G): it refers to the anticipated results over the projects’ results horizon. Expected results is based on the latest available estimations of future results, including model-based or other informed estimations.

\(^{12}\) New WBG Scorecard paper (Annex I, Technical Criteria); it refers to outcomes with sufficient causal proximity to WBG interventions to allow for attribution of results.

\(^{13}\) New WBG Scorecard paper (Annex I, Technical Criteria); it refers to outcomes where attribution is located further down the causal chain, relative to WBG interventions, and may be contingent on other exogenous factors.
including cash, in-kind, and economic inclusion interventions (support to household-based enterprises, as described below). These programs build on country level delivery systems (for identification, payments, and social registries) to ensure that safety net transfers reach the right beneficiaries at the right time. The scale up of social safety net programs is part of the World Bank’s broader strategy on Social Protection, which aspires to achieve universal social protection coverage by 2030. In this context, social safety net programs focus on three core goals.

- **Equity**: The equity objective is essential for ensuring that the poor and vulnerable are given the support that they need to reach a basic minimum level of consumption and well-being and, thus, for fostering equality of opportunity.

- **Resilience**: Resilience prevents people from falling into or falling deeper into poverty. This is especially true when a shock can cause negative coping responses such as reducing food consumption, selling productive assets, or withdrawing children from school for their labor as these can have permanent or long-lasting negative consequences.

- **Opportunity**: The opportunity objective is to build human capital and help men and women access productive income-earning opportunities. Social Safety net programs increasingly provide a foundation to link to economic inclusion and job opportunities, especially for adolescent girls and women.

The core objectives of resilience, equity, and opportunity transcend all safety net program interventions, to varying degrees:

- **Cash-based interventions**: Cash-based programs include Unconditional Cash Transfer (UCT), Conditional Cash Transfer (CCT), and Social Pensions (SP). They have some common objectives such as to (i) increase the incomes of the poor in a predictable manner, to help alleviate poverty, or for redistribution objectives (i.e., to compensate for inequality in labor markets); (ii) smooth consumption by helping poor people cope with the consequences of shocks (incl. the usage of negative coping strategies such as selling the assets to buy food, etc.); (iii) facilitate other government reforms, by acting as compensatory measures for subsidy or other reforms, or for consolidating other social programs. There is ample literature to support the positive effects of cash on reducing poverty (incl. increasing food security), improving education (e.g., attendance, test scores) and health outcome (incl. food diversity, anthropometric outcomes, health service utilization), improved production (e.g., agriculture assets, inputs or livestock, saving), employment (e.g., reducing child labor, youth employment), and women’s empowerment.

- **In-kind and food transfers**: Although it is generally recognized that cash-based programs have advantages, in-kind provision can be the preferred instrument when and where markets work poorly, which can be the case in disasters or in remote areas with poor infrastructure. Some countries have historically had large food-related programs, often aiming to meet a mix of food security, agricultural, and social protection objectives. While some have moved towards cash or e-vouchers in recent years (such as Iran and Indonesia), others (such as India and Egypt) are modernizing and improving their food-based programs. A particularly prevalent type of in-kind programming is school feeding, which is the most extensively used social assistance instrument in the world. An estimated 161 countries have school feeding programs, and one in every two schoolchildren globally now receives a school meal.

- **Economic inclusion interventions**: These include support to household-based enterprises. Global evidence shows that social safety transfers also promote asset accumulation and income opportunities. In recent years there has been a surge of programming to link core safety net transfers to complementary efforts including skills training, coaching, links to markets, and access to financial services. Increasingly, programs
have a focus on gender equality and use the cash transfer as a means of promoting women’s economic empowerment.

At the World Bank project level, an aggregated results chain would typically highlight the following aspects:

- **Activities:** Unconditional Cash Transfers (UCT), Conditional Cash Transfers (CCT), Public Works Programs (PWP), in-kind, school meals, Social Pension, and other social assistance programs. For more information, please refer to the inclusion criteria.
- **Outputs:** increased coverage of social safety net programs, adequacy of transfer amount, and timeliness of transfer.
- **Intermediate outcomes:** improved livelihoods; increased human capital outcomes (e.g., education, health, nutrition); improved consumption; increased social and economic inclusion for marginalized groups (e.g., gender, disabled, IDPs, refugees, etc.)
- **Outcomes:** increasing resilience, equity, and opportunity for the poorest and most vulnerable.

### Outcome Type/Subtype

<table>
<thead>
<tr>
<th>OUTCOME TYPE/ SUBTYPE</th>
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<tbody>
<tr>
<td>Outcome type/subtypes from the IEG taxonomies developed in Results and Performance of the World Bank Group Annual Review (RAP) 2021 mapped to the outcome(s) measured by the indicator.</td>
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**WORLD BANK**

- A. Access to services expanded
- B. Human capital increased
- I. Public assets improved
- J. Temporary relief to individuals provided
- M. Individual employability or livelihood improved
- P. Equity or inclusion enhanced

### Inclusion Criteria

Social assistance programs are pro-poor measures to increase people’s resilience, equity, and opportunity by providing cash-based programs (Unconditional Cash Transfers, Conditional Cash Transfers, Social Pensions), in-kind transfers (food, other in-kind transfers, school meals), supporting economic inclusion interventions (including public works programs), and fee waiver and other targeted assistance. Each of these instruments can be further categorized as following, consistent with the Atlas of Social Protection Indicators (ASPIRE) Safety Net definition and program classification, and in accordance with the criteria and instruments outlined in the Social Protection Strategy (pages 24-25):

**Unconditional cash transfers**

- Family, children, and orphan allowances (including benefits for vulnerable children)
- Noncontributory funeral grants, burial allowances
- Emergency cash support (including support to refugees and returning migrants)
- Public charity, including zakat

**Conditional cash transfers**

- Cash transfer provided as specific conditions are met (e.g., regular health check-ups, school attendance)

**Social pensions (noncontributory)**

- Old-age social pensions
- Disability benefits,
- War victim noncontributory benefits
- Survivorship benefits

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14 Independent Evaluation Group: RAP 2021
Food and other in-kind transfers
- Food stamps, rations, and vouchers
- Food distribution programs
- Nutritional programs (therapeutic, supplementary feeding, and people living with HIV)
- School supplies (free textbooks and uniforms)
- In-kind and nonfood emergency support
- Other in-kind transfers

School feeding
- Take home ration.
- On-site hot meals
- On-site snacks

Cash+ and economic inclusion (support to household-based enterprises)
- Cash transfers with accompanying measures to improve Human capital outcomes (e.g., education, health, etc.), or earning opportunities (e.g., skills training, coaching)
- Cash for work/training/asset
- Food for work/training/asset

Fee waivers and targeted subsidies
- Health insurance exemptions and reduced medical fees
- Education fee waivers
- Food subsidies
- Housing subsidies and allowances
- Utility and electricity subsidies and allowances
- Agricultural inputs subsidies
- Transportation benefits

Other social assistance
- Scholarships, education benefits
- Social care services, transfers for caregivers (care for children, youth, family, disabled, and older persons)
- Tax exemptions

The social safety net indicator is critical to the World Bank’s new vision and mission since benefits are typically designed to reach the poorest and most vulnerable households. According to recent estimates, social safety net programs cover 40% of the global population, and 55% of the world’s poorest (ASPIRE database). The COVID pandemic saw the greatest expansion of cash transfers witnessed globally. Across the globe, governments could build on existing delivery systems for payments, identification, and social registries, in order to expand benefits to existing and new households. The relevance of social safety net investments builds on more than 25 years of World Bank support in financing, knowledge, and evidence building. Social safety net programs have a unique track record in their demonstration of evidence, drawing on robust impact evaluation programming.

The indicator builds on an existing methodology captured in the old WB/WBG Scorecard. As such the indicator builds on existing good practice and a solid operational set of experiences. A maturing set of country delivery and information systems also facilitates data collection. Implementing partners have an increased understanding of program information and privacy aspects. The new indicator introduces improvements related to the quality assurance process, theory of change, and outcome orientation.
The results indicator does not capture the full range of social protection programming. This is deliberate to draw focus on how social safety net interventions reach the poorest and most vulnerable households. The Corporate Scorecard introduces a new Client Context indicator to capture broader social protection and jobs progress, including at the lowest quintile. The Client Context indicator encompasses social assistance, social insurance, and labor market programs, with the last two aspects not being covered in this WBG results indicator.

Social safety net programs are increasingly devised to respond to crisis contexts, where access to accurate real-time data and information may be a challenge. This challenge is mitigated by long-standing investments in program delivery systems, which allow programs to scale rapidly while also ensuring reliable information for monitoring of this key indicator.

The indicator tracks progress at the individual level (i.e., SSN beneficiaries and their family members). However, it does not consider indirect beneficiaries who may benefit from the significant multiplier effects within the community (e.g., through local market stimulation) resulting specifically from cash being spent in the economy.

The SSN CRI does not take into account the direct and indirect positive impacts of ASAs on enhancing the delivery of social assistance to its beneficiaries. The methodology considers the role of financing, which is complemented by knowledge investments as a hallmark of social protection programming.

### DATA AND CALCULATION

<table>
<thead>
<tr>
<th>INTERNAL DATA SOURCE(S)</th>
</tr>
</thead>
<tbody>
<tr>
<td>☒ World Bank’s Operations Portal (PADs, PDs, ISRs, and ICRs)</td>
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<td>☒ World Bank’s Operations Portal (Lending and Portfolio)</td>
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<tr>
<td>☐ IFC Operational Portal (iDesk/iPortal)</td>
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<tr>
<td>☐ IFC AIMM System</td>
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<td>☐ MIGA DEIS</td>
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<tr>
<td>☐ MIGA Portfolio Records</td>
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<tr>
<td>☐ Other</td>
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**Data input and aggregation into the ISR/ICR (Client & Task Team)**

**Data inputs and validation:** The raw information for each SSN program is obtained from government agencies or departments responsible for the program administration, such as the Ministry of Social Affairs. This information is derived from program-specific information systems or social registries unique to each safety net program, built on inputs such as censuses, field surveys, etc. Currently, the majority of countries with social protection investments have a social registry in place. Ensuring the accuracy of this raw data is crucial, especially in aligning it with the actual beneficiaries receiving support. The validation process involves the government verifying the beneficiary list for a particular social safety net transfer. For instance, in the case of digital payments, the government cross-checks the lists with those from payment service providers or banks. In the case of cash or physical payments, validation is carried out through beneficiary signatures, pictures, or any form of receipt confirmation.

**Reporting into the ISR/ICR:** Within World Bank projects, actual progress is monitored using the Corporate Results Indicator (CRI) for Beneficiaries of Social Safety Net programs (SSN). This tracking is done either through the Implementation Status Report (ISR) or the Implementation Completion Report (ICR), depending on the project’s status. All safety net projects are required to report the cumulative value of unique beneficiaries reached over the duration of the project using the CRI. CRI estimates should reflect all beneficiaries receiving support from the government program, not the number of beneficiaries directly financed by WB operations. This is an important distinction as it reflects the work of the World Bank to invest in supporting systems.
and administrative platforms for the effective delivery of social safety net transfers that benefit all individuals covered, regardless of the source of funding.15

It is assumed that all task teams will report accurately; however, if any discrepancies arise, the Quality Assurance section outlines the key steps to rectify omissions related to the correct use of the CRI indicator. In instances where projects support multiple SSN programs, the task team must aggregate the SSN beneficiaries at the project level in the CRI indicator while also reporting the program-specific SSN sub-indicators. For example, if a project supports both unconditional cash transfers and public works programs, the results framework should encompass three SSN beneficiary indicators: CRI indicator, Cash based interventions sub-indicator, and economic inclusion sub-indicator.

Unit of analysis: The reporting of SSN CRI and SSN program-specific sub-indicators should be expressed in individual terms, and no indicator should be reported at the household level. In cases where the program targets households, the task team converts the value into individuals by using the average household size. The preferred average household size is specific to the program beneficiaries (i.e., target population) and can be obtained from any surveys conducted for that program. If program-specific household size information is unavailable, the country’s average household size can be used, either from the government’s recent household survey or the UN Department of Economic and Social Affairs Database. The rationale behind prioritizing the program beneficiaries’ average size is that SSN programs typically target the poorest quintile, which often consists of larger families. Relying on the country average might result in an underestimation of the total individuals reached. However, if obtaining program-level size information proves challenging, the country average size can be used as a secondary preference.

<table>
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<tr>
<th>PRINCIPLES TO AVOID DOUBLE COUNTING</th>
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| • **Youth**: Where available, project data disaggregated by age demographics are used. Otherwise, the standardized approach specified in the Corporate Scorecard Disaggregation Methodology is followed, based on the UN definition of youth (ages 15-24).
| • **Sex**: Where available, data included in the Corporate Scorecard CRI under CRI “Beneficiaries of social safety net programs – Female” are reported. If female beneficiary values are reported as a percentage of total, the total number of beneficiaries is multiplied to convert the unit of analysis. For projects that do not enumerate the number of female beneficiaries, the standardized approach specified in the Corporate Scorecard Disaggregation Methodology is followed.
| • **Disability inclusion**: The standardized approach specified in the Corporate Scorecard Disaggregation Methodology is followed.
| • **FCs**: Results are aggregated according to the most recent FCS list.16
| • **Small States (SS), Small Island Developing States (SIDS), and Least Developed Countries (LDCs)**: Results are aggregated according to the most recent list of SS, SIDS,18 and LDCs.19
| • **IDA/IBRD**: Project data are used to aggregate results by institution.
| • **Region**: Project data are used to aggregate results by WBG region.20
| • **Country income group**: Results are aggregated according to the income level list.21

For more information, please refer to the Common Principles to Limit Double Counting.

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15 Given that World Bank financing not only facilitates the horizontal expansion of programs but may also support transfers to existing beneficiaries and system strengthening activities to enhance service delivery, in such cases, the ‘baseline value’ should be established at zero.

16 WB: Classification of Fragile and Conflict-Affected Situations
18 UN List of SIDS - List of SIDS
19 UN List of LDCs - List of LDCs
20 WBG regions are Africa West, Africa East, East Asia & Pacific, Europe & Central Asia, Latin America & the Caribbean, Middle East & North Africa, and South Asia.
21 WB Data: WB Country and Lending Groups
The SSN CRI indicator should avoid double counting, particularly when two or more SSN programs within the project cater to the same beneficiaries. In cases of multiple SSN-program projects and where it is challenging to pinpoint overlapping between SSN programs coverages, the TTL is required to report on the largest SSN program in the CRI. While this approach may lead to an underestimate of the total SSN beneficiaries at the project level, it effectively eliminates the concern of double counting for those cases where beneficiaries are not mutually exclusive.

Cross-checks are conducted by comparing the number of SSN beneficiaries with the population of the respective country. This analysis aims to pinpoint programs or countries exhibiting high coverage (e.g., exceeding 100%), which may indicate potential double counting. Using the same methodology, programs or countries with unusually elevated coverage are identified. The most recent country population data from the World Development Indicators (WDI) database is used, dividing the indicator coverage by the country’s population. If the resulting coverage exceeds 100%, it can signal an error such as potential double counting or the use of an incorrect household size for conversion. In such cases, project documents such as ISRs or ICRs are carefully examined, and Task Team Leaders (TTLs) contacted to conduct any required corrections.

To minimize exclusion errors in cases where SSN-related operations do not utilize the CRI indicator, the following protocol is used to identify projects and align their results to the CRI: i) review projects from all Practices coded with the Level 3 Theme code for Social Safety Nets, and ii) review projects from Social Protection and Jobs that lack coding for SSN but have components indicating the inclusion of SSN programs. For these identified operations, use the indicator that bears the closest resemblance to the SSN CRI.

To ensure accuracy, values recorded in the CRI indicator for the current reporting period are cross-checked against those from the previous reporting period. As the reported values are cumulative, any instance of the current report showing lower values than the previous report is flagged as a potential reporting error. In such cases, project documents such as ISRs or ICRs are carefully examined, and TTLs contacted to conduct any required corrections. Furthermore, sample quality control checks and peer reviews are conducted on individual project values and calculations done at the portfolio level to confirm the accuracy of reported figures.

**VERSION**


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22 If such indicator is expressed in households instead of individuals, we will convert the value using the country’s average household size, either from the government’s most recent household survey or the UN Department of Economic and Social Affairs database.
ANNEX 1: Theory of Change

THEORY OF CHANGE FOR SOCIAL SAFETY NETS

- Policies and programs including interventions and country-level delivery systems that help individuals and families to:
  - Manage risk and volatility (i.e., building resilience)
  - Protect against poverty and inequality (i.e., providing equity)
  - Access economic opportunity (i.e., provide opportunity)

<table>
<thead>
<tr>
<th>Input</th>
<th>Activities</th>
<th>Output</th>
<th>Outcome</th>
</tr>
</thead>
<tbody>
<tr>
<td>Unconditional Cash Transfers (UCT)</td>
<td>Increased coverage of social safety net programs</td>
<td>Improved livelihoods</td>
<td>Increased resilience</td>
</tr>
<tr>
<td>Conditional Cash Transfers (CCT)</td>
<td>Adequacy of transfer amounts</td>
<td>Increased human capital (e.g., education, health, nutrition)</td>
<td>Increased equity</td>
</tr>
<tr>
<td>Public Works Programs (PWP)</td>
<td>Timeliness of transfers</td>
<td>Improved consumption</td>
<td>Increased opportunity</td>
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<tr>
<td>In-kind and food transfers, including school meals</td>
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<tr>
<td>Social Pensions</td>
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<tr>
<td>Other social assistance programs</td>
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Intermediate | Long-term