

New Taipei Model United Nations

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Introduction

Over the past few years, humanitarian crises have not only increased but have also become more complex due to a series of factors that include wars among millions of people. From earthquakes and floods to wars that displace entire communities, humanitarian crises now require far more assistance than many response systems can provide. Billions of dollars in humanitarian aid are still being dispatched annually to governments, UN agencies, and NGOs, yet significant gaps persist in delivering aid to communities that need it most. As these crises become more frequent and widespread, they have made the weaknesses in today's aid systems clear, underlining the urgent need for stronger cooperation and accountability.

The distribution of humanitarian aid can be viewed as a complex process that requires an exchange of money, products, and services among various donors, governments, and organisations. However, a lack of transparency often risks these operations. In some cases, humanitarian aid also experiences some form of delay, mismanagement, or even diverted as a result of corruption and weak monitoring systems. These gaps not only contribute to breaking donor trust but also reduce the effectiveness of humanitarian response.

Therefore, ensuring transparency in humanitarian aid distribution is essential to protect both the resources being provided and the people relying on them for survival. In many humanitarian responses, trust has weakened due to an unclear distribution process, which limits access to information for affected communities, and repeated cases of mismanagement or diversion of aid. Strengthening accountability and oversight helps address these concerns by making decision-making more visible and allowing donors, governments, and communities to better understand how aid is distributed. Greater transparency can also promote fairer coordination between donors and recipient governments, eliminate duplication of humanitarian aid, and reduce the political and economic influence of life-saving assistance. In an age where crises are becoming more frequent and complex, transparency isn't just about efficiency; it is a humanitarian mandate as it becomes a big determinant for humanitarian aid ending up

serving its purpose or failing those it meant to protect.

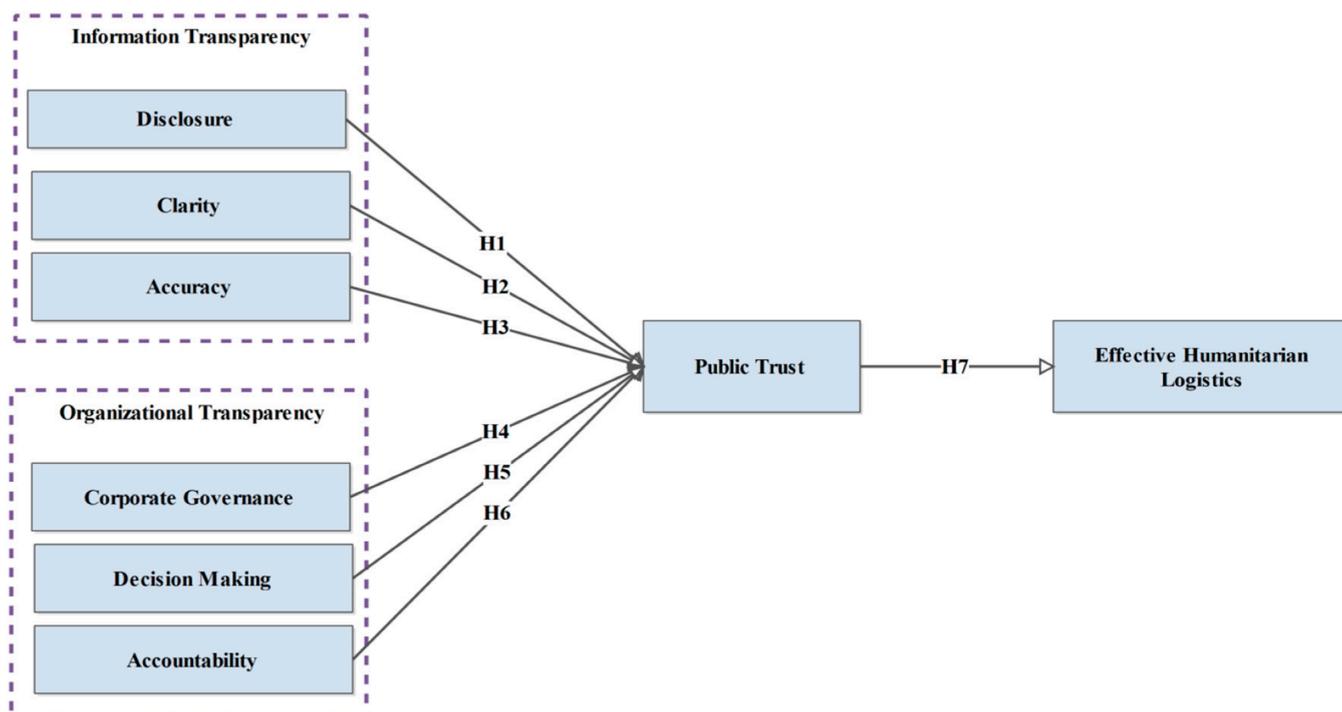


Figure 1: Model and working hypotheses

Definitions of Key Terms

Accountability

To be responsible for decisions, actions, and activities as organizational entities and employees, making results visible to all relevant stakeholders, including donors, people they serve, host governments, communities, and the public. The issue of accountability is closely associated with transparency. It refers to an attempt to make information widely and clearly available with the objective of enabling investigation. In humanitarian operations, accountability also includes the duty to correct mistakes, respond to community feedback, and adjust programmes when outcomes do not meet intended standards, ensuring that assistance remains effective, ethical, and aligned with humanitarian principles.

Corruption

The misuse of funds, goods, services, or influence in aid delivery for private gain, diversion, extortion, or other illicit purposes. This may occur at any stage of the aid chain, including logistics, beneficiary registration, and distribution or monitoring. Corruption is particularly damaging in crisis settings, where even minor losses of

resources can significantly undermine the survival and well-being of affected populations. It also erodes trust between communities and aid actors, which makes future humanitarian interventions more difficult and less accepted.

Humanitarian aid distribution

The process of delivering goods, services, materials, funds, and support to people in need during and after a crisis, through humanitarian actors (e.g, UN agencies, NGOs), with the primary objectives of saving lives, alleviating suffering, and maintaining human dignity. This process typically involves several interconnected steps, including needs assessments, coordination among multiple actors, obtaining supplies, transportation through complex supply chains, and verification that aid has reached the intended beneficiaries. Effective humanitarian aid distribution also requires strong communication with affected communities to ensure that assistance is appropriate, culturally sensitive, and responsive to evolving needs. In many operations, challenges such as insecurity, damaged infrastructure, political constraints, and logistical disruptions can significantly impact how efficiently aid is delivered, making transparency a critical element for monitoring performance and identifying gaps.

Transparency

The comprehensive availability and accessibility of aid flow information in a systematic and comparable manner that allows public participation in accountability. Information must be easily accessible and understandable to all relevant stakeholders, which includes affected populations, donors, and the general public, to foster trust and accountability. Transparency also extends to clarifying how decisions are made regarding prioritisation, resource allocation, and beneficiary selection, which allows stakeholders to understand not only where aid goes but also why certain choices are made. In humanitarian contexts, transparency also helps to prevent misinformation, reduces opportunities for corruption, and strengthens coordination among agencies by ensuring that all actors base their decisions on the same, reliable information. This openness also enables communities to participate more meaningfully in oversight mechanisms and ensures that assistance is delivered fairly and in accordance with humanitarian principles.

Value of money (VfM)

Formal principles and management approach focused on achieving the optimal combination of quality and cost to meet the needs and objectives of beneficiaries effectively. In the humanitarian sector, VfM also considers timeliness, accountability, and the ethical implications of resource choices, recognising that the cheapest option is not always the most appropriate or impactful. Transparent reporting greatly enhances VfM assessments by making financial decisions and programme outcomes clearer to donors and oversight bodies. This concept is not merely

about minimizing costs but involves a comprehensive assessment of the relationship between the whole-of-life costs of a good or service and its quality, fitness for purpose, and overall benefits.

Vulnerability

A condition of diminished capacity of individuals, communities, or systems to anticipate, cope with, resist, and recover from the impact of hazards and shocks (e.g., conflict, natural disaster, displacement). Transparent aid distribution demands special attention to the vulnerability of recipients to ensure corrective targeting and protection. This susceptibility reflects a reduced ability to protect or defend oneself against risks and cope with their negative consequences. Vulnerability can also be influenced by a range of factors, including age, disability, socioeconomic status, legal status, and displacement history, which means that different groups may require different forms of support. Recognizing these differences allows humanitarian actors to prioritise assistance and ensure that limited resources are directed to those facing the highest levels of risk.

Background Information

The modern humanitarian system emerged in the aftermath of World War II with the creation of multilateral organizations and relief mechanisms that aimed to address displacement, famine, and post-war reconstruction. Over time, humanitarian assistance has grown in scale and complexity, encompassing responses to natural disasters, extended conflicts, massive refugee flows, and climate-driven emergencies.

Historically, transparency in humanitarian aid has always been a challenge. Early relief operations tended to be improvised and were unprepared, with limited record-keeping and weak mechanisms for oversight. As the amount of aid flows increased in the late 20th and early 21st centuries, concerns about effectiveness, coordination, duplication, and diversion of resources became more noticeable, which turned into a huge concern. As a result, international frameworks such as the International Aid Transparency Initiative (IATI) were established to improve the availability of data on how aid is spent.

In the settings of a war-torn area, the risks to transparency are extremely high. Including the diversion of supplies, interference by armed actors, lack of access, weak monitoring, and insecurity, all of them combine to reduce clarity about what aid actually reaches the intended recipients and in what form. A recent study on corruption in humanitarian assistance observed that “prominent forms of corruption include extortion and diversion by armed groups, interference in the registration of beneficiaries, unethical procurement practices, embezzlement during transportation and storage of relief goods, and sexual corruption.” These issues involve various forms of

fraud, theft, and abuse of power that can redirect resources, harm vulnerable populations, and undermine the effectiveness of aid efforts, especially in conflict zones.”

Moreover, the principles of humanitarian action—humanity, neutrality, and independence—require that aid be delivered in ways that prioritize need, not politics or sponsorship. When transparency is weak, these principles are harder to safeguard. Research has shown that transparency (in terms of disclosure, clarity, and accuracy of information) significantly increases public trust, and that public trust in turn improves the effectiveness of humanitarian logistics. In sum, ensuring transparency in the distribution of humanitarian aid is not simply a matter of morality or procedure, but is central to the legitimacy, accountability, efficiency, and effectiveness of humanitarian action.

Key Issues

Inconsistent reporting and fragmented data systems

Across many humanitarian responses, reporting practices differ significantly between donors, UN agencies, and local partners. Although most actors express commitment to transparency, there is no universal standard governing whether information must be shared or how it should be presented. As a result, data on aid flows often lack detail, remain outdated, or are difficult to verify. These inconsistencies complicate all coordination efforts, leaving governments unable to form a complete picture of which communities have been assisted, which remain underserved, and what resources are still required. Over time, this fragmentation contributes to duplication, inefficiency, and weakened oversight across the aid system.

Corruption, diversion, and unequal access to resources

In fragile and conflicted settings, humanitarian aid becomes highly vulnerable to diversion. Armed groups, local authorities, or intermediaries may interfere in distribution channels, redirecting supplies for political leverage or economic gain. Beneficiary lists can be manipulated, aid transport obstructed, or goods illegally resold in local markets. Those practices undermine the principle of impartiality and undermine the principle of impartiality and deepen mistrust towards both governments and humanitarian organisations. For affected communities that are already living with instability, diversion of aid creates additional barriers to survival and fuels resentment when assistance fails to reach those most in need.

Limited transparency towards affected populations

While donors and agencies emphasise public reporting, people receiving aid often have little access to clear, consistent, and locally understandable information about what assistance is available, who qualifies, or how decisions are made at this stage. This information gap is especially pronounced in remote or conflict-affected areas, where communication channels are limited, and distribution schedules are frequently changed with no warning. As a result, those affected populations may struggle to plan for basic needs or understand while others do not. Misunderstandings about eligibility can create tensions within communities, contributing to the perception that aid is unfair or politically influenced. In some cases, beneficiaries may avoid feedback mechanisms entirely by not working on retaliation or believing their concerns will not lead to meaningful change. Therefore, without transparency at the community level, it leaves recipients with little agency and increases the risk of exclusion, mistargeting, or undressed injustice within the humanitarian response.

Political interference and restrictions on humanitarian operations

In many humanitarian settings, political actors exert influence over aid delivery as a means of consolidating power or shaping public perception. Governments may impose restrictive visa policies, deny travel permits, or delay importation of essential supplies; all of these lead to effectively obstructing timely assistance. Non-state actors that are controlling certain territories may also demand a share of aid, manipulate beneficiary lists, or condition access on allegiance. These forms of interference directly undermine humanitarian neutrality and obstruct agencies' ability to operate independently. Furthermore, restricted access prevents organisations from conducting assessments, gathering accurate data, or communicating openly about conditions on the ground, which creates significant transparency gaps. In environments where public criticism is discouraged, humanitarian actors may also abstain from reporting operational challenges, fearing expulsion or reduced access. As political dynamics dominate humanitarian priorities, aid becomes unevenly distributed, which leaves marginalised groups, such as ethnic minorities, displaced persons, or communities in opposition-held areas at heightened risk of being overlooked or deliberately excluded from essential services.

Major Parties Involved and Their Positions

United Nations Office for the Coordination of Humanitarian Affairs (OCHA)

The United Nations Office for the Coordination of Humanitarian Affairs (OCHA) plays a crucial role in coordinating global humanitarian responses, particularly in complex emergencies where multiple agencies operate simultaneously. The organisation strongly advocates for improved transparency as a means to enhance

coordination, which is to prevent duplication of efforts and ensure that limited resources are allocated effectively. OCHA manages platforms such as the Financial Tracking Service (FTS), which gathers and publishes data on humanitarian funding flows, thereby encouraging governments and organizations to disclose timely information. However, OCHA also faces challenges in ensuring consistent reporting across agencies, especially in the context where political sensitivities or operational constraints limit data-sharing. Overall, OCHA supports increased standardisation and open data practices to strengthen accountability throughout the humanitarian aid system.

International Committee of the Red Cross (ICRC)

The International Committee of the Red Cross (ICRC) is a neutral, independent humanitarian organisation operating mainly in armed conflict and situations of violence. It upholds strict confidentiality principles to maintain access to affected populations, which sometimes limits the degree of transparency it can provide compared to other agencies. While the ICRC recognises the importance of accountability and responsible reporting, it prioritizes the protection of sensitive information to safeguard communities and ensure the safety of its staff. Nevertheless, the organisations consistently advocate for principled, need-based humanitarian action and support mechanisms that reduce corruption and diversion of aid, provided they do not compromise neutrality or operational independence.

World Food Programme (WFP)

The World Food Programme (WFP) is one of the most influential humanitarian organisations involved in food assistance and logistics. Because of its size, the organization handles lots of complex supply chains that stretch across borders, which makes transparency an important part of how it operates. WFP uses a range of tools—such as digital tracking and biometric registration; they use these tools to monitor where food goes and who receives it. The systems help to reduce duplication and also limit opportunities for corruption. However, in some conflict zones or heavily restricted areas, it is not always possible for WFP staff to oversee every stage of distribution. This can create gaps in reporting or delays in verifying information. Despite these challenges, WFP is widely viewed as a leader in building more transparent humanitarian systems, especially through its investment in technology and data-driven approaches.

United States

As the largest donor of humanitarian aid, the United States has a strong influence on global expectations around transparency. U.S. agencies, particularly the United States Agency for International Development (USAID), require partners to submit detailed financial and programmatic information to ensure funds are used responsibly. These requirements are designed to reduce the risk of corruption and improve accountability, but they can also place a heavier burden on smaller local organisations that may lack the capacity to meet them. The U.S. frequently supports open-data initiatives and independent monitoring in places where oversight is difficult. Its position

consistently emphasises clear reporting and responsible use of resources. Because of its major financial contributions, U.S. policies often shape how humanitarian systems approach transparency and evaluation.

Germany

Germany is another major donor that regularly advocates for stronger reporting practices and responsible management of humanitarian funds. The German government places huge emphasis on detailed documentation and results-based monitoring, and it often partners with multilateral organisations to create shared standards. Germany also supports long-term capacity-building efforts so that local partners can improve how they collect and manage information. While the country recognises that full transparency is sometimes difficult in conflict settings, it still remains committed to increasing the clarity around funding flows and program outcomes. Germany's role is especially important within the European Union, where it helps coordinate broader transparency policies across all member states.

Syria

Syria is an example of how conflict can severely limit transparency in humanitarian operations. Ongoing violence, competing authorities, and political restrictions make it difficult for aid organisations to reach affected populations and verify what happens after distributions. Humanitarian actors often face long approval processes, access denials, or interference in beneficiary selection. These issues contribute to important gaps in data and make independent monitoring extremely challenging. Although the Syrian government publicly supports humanitarian assistance, the operational environment does not always allow for open reporting. Because of these constraints, Syria highlights many of the core challenges that transparency initiatives aim to address.

Myanmar

Myanmar continues to face widespread humanitarian needs driven by conflict and political instability, particularly after the 2021 military takeover. Access restrictions, security risks, and limited communication channels all affect how much information aid organisations can collect and publish. Monitoring is really difficult in regions controlled by non-state armed groups or where movement is heavily restricted. These constraints often result in incomplete data or delays in reporting, which complicates efforts to track aid flows. Despite this, humanitarian organisations still work to strengthen their internal monitoring systems and advocate for broader access. Myanmar remains a key example of how political conditions can directly impact transparency and accountability in humanitarian operations.

Timeline of Events

Date	Description of Event
4 Sept. 2008	The International Aid Transparency Initiative (IATI) was launched to improve global aid data transparency. This marks the beginning of a coordinated push for clearer reporting across donors and agencies.
9 Feb. 2011	The First IATI Standard is formally published, which creates a shared format for reporting humanitarian and development aid. Therefore, this standard later became the foundation for many transparency commitments.
29 Nov. 2011	At the Busan High Level Forum, donors agreed to publish “timely, comprehensive” data under IATI. This moment reinforces transparency as a global development priority.
23 May 2016	The World Humanitarian Summit convenes in Istanbul, where the Grand Bargain is signed, including a commitment to greater transparency. Many agencies agree to publish more consistent operational data at this time.
30 June 2016	IATI releases Version 2.01 of its reporting standard, improving the structure of aid-data fields and expanding humanitarian reporting options. This helps organisations to report clearer and more detailed information.
31 July 2017	OCHA and Transparency International publish a joint report on improving humanitarian transparency using FTS and IATI. The report identifies practical steps for reducing corruption risks.
10 June 2022	IATI adopts its Strategic Plan 2022-2025, renewing commitments to improve data quality and promote crisis-related transparency. The plan guides how aid information will be shared over the next several years.
1 March 2023	OCHA releases the Global Humanitarian Overview 2023, emphasizing that transparent reporting is essential as global funding gaps widen. It highlights the need for clearer tracking of where aid goes and who it reaches.

Relevant UN Resolutions, Treaties, and Frameworks

- *Strengthening the Coordination of Humanitarian Emergency Assistance, 19 Dec. 1991 (A/RES/46/182)*

This resolution established the foundation of today's international humanitarian coordination. It created the role of the Emergency Relief Coordinator (ERC) and set the principles of humanity, neutrality, and impartiality. It highlights the need for clear communication, coordination between agencies, and reliable information sharing to ensure that aid reaches people who need it most.

- *Strengthening the Coordination of Humanitarian Assistance, 17 Dec. 2024 (A/RES/79/140)*

This recent resolution reaffirms and updates the United Nations' commitment to coordinated humanitarian action worldwide. It calls for enhanced transparency in funding flows, improved data-sharing among UN agencies and partners, and stronger mechanisms to monitor aid delivery in crisis settings. The resolution underlines the importance of open, accessible information so that donors, affected populations, and all member states can verify where and how humanitarian resources are used.

- *The 2030 Agenda for Sustainable Development, 25 Sept. 2015 (A/RES/70/1)*

This resolution adopted the Sustainable Development Goals (SDGs) by merging humanitarian development and long-term recovery efforts under a unified global framework. Goals such as SDG 16, where it's focusing on peace, justice, and strong institutions, and SDG 17, focusing on partnerships for the goals, pressure the necessity of transparent governance, reliable data, and institutional accountability. By advocating for robust data systems and inclusive institutions, this document supports transparent aid delivery and oversight worldwide.

- *Sendai Framework for Disaster Risk Reduction 2015-2030, adopted 18 March 2015 (A/RES/69/283)*

While primarily focused on disaster risk reduction, the Sendai Framework calls for improved disaster preparedness and the availability of transparent data on hazards regarding their vulnerabilities and losses. It urges states and humanitarian actors to make disaster-related data publicly available, which enables timely response and fair distribution. This transparent system is essential to ensure resources reach the right communities quickly and efficiently.

- *Safety and Security of Humanitarian Personnel and Protection of United Nations Personnel, 15 Dec. 2023 (A/RES/78/125)*

This resolution stresses the urgent need to safeguard humanitarian and UN personnel working in high-risk environments. It criticizes all attacks, threats, and obstructions against aid workers and urges member states

to ensure safe and unhindered access for humanitarian missions. The resolution also highlights the importance of transparent reporting and stronger accountability when violations occur. By strengthening safety mechanisms and monitoring systems, it supports a more reliable and transparent humanitarian response, especially in conflict-affected areas.

Previously Attempted Solutions

Efforts to Strengthen Coordination Led by the United States

With the goal of making aid delivery more transparent and predictable, the United Nations has introduced several strategies to improve collaboration and oversight in humanitarian behaviors over the past decades. The most significant attempt is the establishment of the Emergency Relief Coordinator (ERC) and later the Office for the Coordination of Humanitarian Affairs (OCHA) through Resolution A/RES/46/82. These structures were created to collect information, report systems, and enhance cooperation among UN agencies, NGOs, and governments. Practically, OCHA has developed tools such as the Financial Tracking Service (FTS) to publicly record humanitarian contributions, which allows donors and humanitarian partners to monitor funding flows in real time.

However, these mechanisms have faced significant limitations. For instance, the FTS relies entirely on voluntary reporting, causing many contributions to remain unrecorded or to be reported inaccurately. In several emergency contexts, governments restrict the release of information due to political sensitivity to prevent OCHA from operating with full transparency. Additionally, while coordination structures exist, they do not automatically guarantee compliance at the national level; many states choose to manage aid independently, which limits external oversight. As a result, despite the UN's efforts, gaps in transparency still remain unsolved, especially in conflict-affected countries where most of the access is limited, and monitoring systems cannot be fully implemented.

Humanitarian Transparency Initiatives by Donors and NGOs

International donors and humanitarian organisations have also attempted to strengthen accountability by promoting open data systems and standardized reporting. One important initiative is the International Aid Transparency Initiative (IATI), launched in 2008 to encourage donors and NGOs to publish detailed and accessible information on how aid is spent. Humanitarian organisations such as the World Food Programme (WFP), the Norwegian Refugee Council (NRC), and the International Committee of the Red Cross (ICRC) published annual operational and financial reports describing their activities, challenges, and spending. These attempts demonstrate a

growing recognition that transparency is essential for maintaining donor trust and ensuring equitable distribution of aid.

Nevertheless, these efforts have struggled to address challenges on the ground. Publishing data does not guarantee that affected communities understand how decisions are made or can participate in oversight mechanisms. Many NGOs face pressure to report quickly rather than thoroughly, leading to inconsistencies between reported activities and actual field conditions. In conflict settings, humanitarian access remains a major barrier—organisations cannot report on areas they cannot reach, which results in significant blind spots in monitoring. Furthermore, differences in reporting standards between agencies make it difficult to compare data or track the full flow of funds from donor to beneficiary. These limitations show that while transparency tools have improved global visibility, they have not fully resolved the deeper structural obstacles that lead to mismanagement, duplication, or exclusion in humanitarian aid delivery.

Potential Solutions

Strengthening Transparent Reporting Systems Across Humanitarian Agencies

One potential solution to improve transparency in humanitarian aid distribution is to strengthen the processes for collecting, verifying, and sharing information among agencies and affected communities. The United Nations already has existing tools such as the Financial Tracking Service (FTS) and the Inter-Agency Standing Committee (IASC) coordination system, but many reports remain voluntary or incomplete. Expanding these tools into mandatory reporting frameworks, that is, where all UN agencies, donors, and partner NGOs must disclose funding, delivery timelines, and distribution outcomes, would make the process far more transparent. This could include requiring all humanitarian actors to publish standardized data using platforms like the International Aid Transparency Initiative (IATI), which is already widely used but not widely adopted.

Implementation would rely on member states agreeing to strengthen reporting requirements during emergencies, similar to the cooperative mechanisms encouraged in **A/RES/46/182** and reaffirmed in **A/RES/79/140**. Countries receiving aid could also be supported with technical training to improve their own data systems, helping them track where aid enters and how it reaches local communities. The major benefit of this solution is increased public trust, such that donors, host governments, and affected populations would all have access to clear and consistent information. However, it also comes with limitations: in conflict zones or politically sensitive environments, some parties may restrict data sharing for security or political reasons, and it makes full

transparency difficult to enforce. Additionally, smaller local NGOs may struggle with technical capacity, requiring additional funding and training to meet reporting standards.

Increasing Community Participation and Feedback Mechanisms

Another practical solution focuses on improving how affected populations participate in the aid process. One major issue raised in **A/RES/79/140** is that communities often lack information about available assistance, eligibility criteria, or how to report concerns. To address this, humanitarian actors could expand community-based feedback mechanisms, such as local information centers, multilingual hotlines, digital complaint systems, or regular consultations with community representatives. These systems already exist in some UN operations, but they are not consistently used or made accessible to all groups—especially women, youth, older persons, and people with disabilities.

In practice, this solution would involve UN agencies and NGOs committing to minimum standards of communication, similar to those promoted by the Core Humanitarian Standard (CHS), which emphasizes accountability to affected populations. Making these mechanisms mandatory in all UN-coordinated responses would help ensure that communities can raise concerns about unfair distribution, corruption, or mismanagement. A key strength of this approach is that it creates two-way accountability: aid providers inform communities, and communities hold providers accountable in return. The limitation, however, is that in areas where there is low connectivity, limited literacy, or security threats, it may be challenging to reach everyone. Additionally, meaningful participation requires time and resources, which some operations may not have during rapid, sudden emergencies.

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