Impact of Cuts - Syria

Outcome of 2023 pilot study: Impact of funding shortfalls on beneficiaries

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WFP

World Food Programme

SAVING LIVES
CHANGING LIVES

Contents

I. Executive Summary

Humanitarian needs have doubled in Syria since 2015, driven by years of conflict, and compounded by multifaceted and successive shocks. Today 12.9 million people –55 percent of the population -are food insecure, including 3.1 million severely food insecure. An additional 2.6 million people are at risk of sliding into food insecurity.

At the same time, growing humanitarian needs are challenged by dwindling humanitarian funding. By the end of 2023, the Humanitarian Response Plan for Syria (US $ 5.41 billion) was only a third covered; the lowest level of coverage since 2011. Syria's plight during this time was not isolated, but rather part of a global-scale reduction of humanitarian assistance started in 2023. As a result, key humanitarian actors, such as WFP, were forced to implement difficult measures, such as cutting ration and reducing the number of beneficiaries reached.

WFP Syria was deeply impacted. In July 2023, funding shortfalls, exacerbated by higher food prices and operational costs, forced WFP to reduce general food assistance by 40 percent. As funding challenges continued, in December 2023 WFP Syria was forced to discontinue its broad-based assistance and institute new, rigorous targeting and eligibility criteria. Effectively, WFP reduced monthly assistance by 80 percent between 2023 and 2024, and now serves less than half of the severely food insecure people in Syria.

To comprehensively evaluate the effects of this decision on the food security status of its beneficiaries, WFP Syria participated in a global initiative to conduct an impact of cuts study. **The study used both quantitative and qualitative data to assess the impact of assistance cuts on WFP beneficiaries' food consumption and coping strategies**.

Whilst the findings of the study were used to guide WFP Syria programmatic decisions - aimed at improving its efficiency and effectiveness in the context of reduced resources - they also provide indications on how the future may look like for food insecurity levels in Syria should funding gaps continue and further prioritisation be required.

Key findings are as follows:

- WFP beneficiaries' **food consumption score (FCS) worsened**, especially for **female-headed households**, and **dietary diversity decreased**. Additionally, a rise in **distressing coping strategies** among households was noted, including **sending children to work or withdrawing them from school.**

- **WFP beneficiaries are making increasing use of heightened levels of negative coping strategies**, such as selling their homes, and a shift in household dynamics with increased responsibilities for women. Additionally, the study highlighted an intention to **migrate for employment** as a response to current conditions.

The findings emphasize the need for sustained and adequate humanitarian support, including early recovery programmes, to address the growing food and nutrition needs. Further, it underscores the urgent need for enhanced protection measures to safeguard vulnerable segments of the population. The study also emphasizes the critical role of timely food assistance in maintaining food consumption and preventing the adoption of distressing coping mechanisms by vulnerable households.

Overall, **the findings present a concerning picture for food security in Syria, indicating a deepening of dire living conditions and an accelerated depletion of coping mechanisms.**

II. Introduction

Since 2015, humanitarian needs have doubled in Syria driven in large by multifaceted and successive shocks: conflict, inflation and sanctions have contributed to great deterioration of social and economic context and a protracted shortage of basic goods, including food, medicine, and fuel.

In terms of food insecurity this translates into a 50 percent increase from 8 million people in 2019 to 12.9 million people in 2023. WFP's approach to the increasing needs has been to widen its breath of reach to as many people as possible, translating into a **reduction in ration sizes to compensate for increased coverage as well as reduced frequency of assistance.** However, even with these extreme measures in place, resources have still not been sufficient, triggering WFP to re-evaluate its approach in Syria in 2023.

In 2023, WFP transitioned away from blanket distribution of its unconditional resource transfer to food insecure households, commonly called general food assistance (GFA) programme, to a prioritized system of assistance in order to (i) optimize resources, (ii) enhance its visibility on who receives assistance and (iii) improve its accountability.

FIGURE 1: WFP NEEDS BASED PLAN (2019-2023)
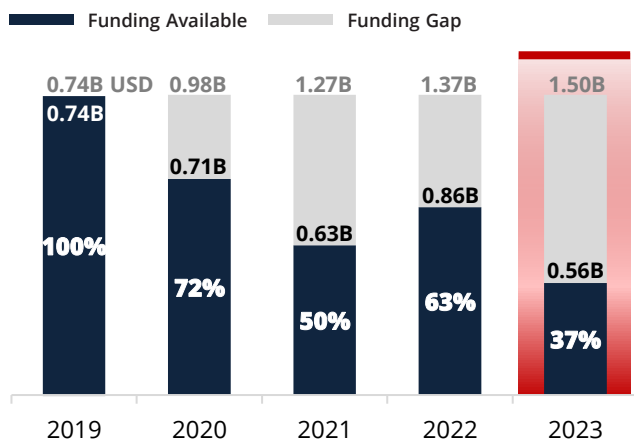
Source: WFP Annual Country Reports

Three sets of targeting tools were applied across the whole of Syria to capture data:

- In Government-Controlled Areas (GoS), WFP utilized the 'Vulnerability Needs Review' (VNR);

- In North-West Syria (NWS), WFP utilized the 'Beneficiary Enhanced Selection Tool' (BEST);

- In North-East Syria (NES) and the Governorate of Daraa, WFP applied the 'Beneficiary Selection Tool' (BST).

FIGURE 2: FOOD INSECURITY - PEOPLE IN NEED (in million)
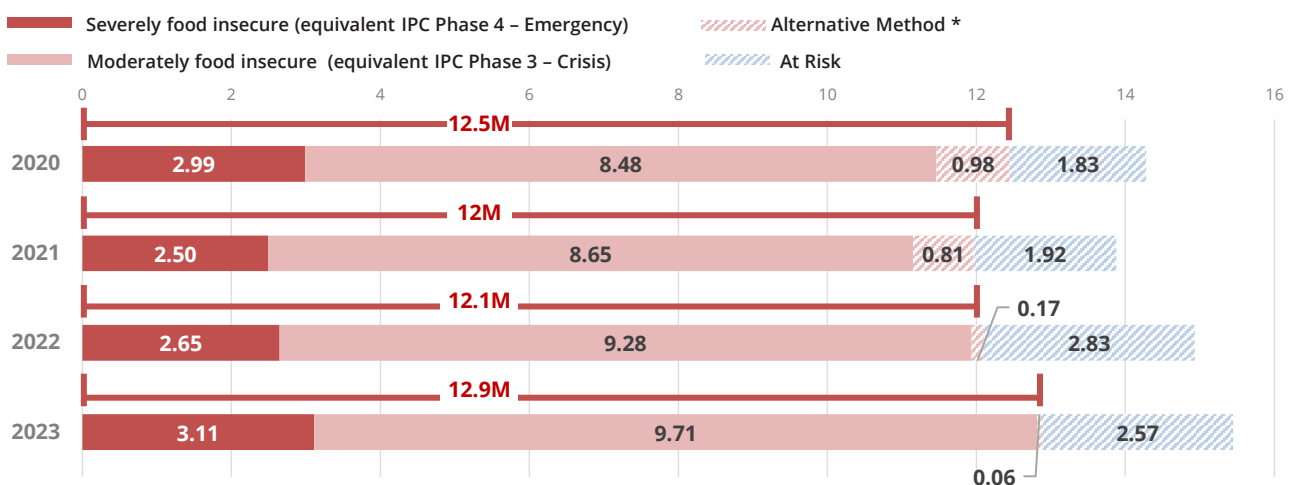
Source: HNO - Food Security and Livelihoods Assessment (FSLA) 2023

Alternative Method: The Humanitarian Needs Overview (HNO) uses an alternative method to gauge food insecurity for sub-districts where the full set of information is not available.

The VNR captured the largest segment of the WFP caseload: approximately 1,163,000 Households corresponding to approximately 4,808,000 individuals, categorizing households into four tiers of food insecurity: Tier 1 (severe), Tier 2 (high), Tier 3 (medium-high) and Tier 4 (medium) with modality and frequency of assistance tailored per specific tier.

However, even with these measures, the expected low level of funding in 2023 forced WFP to reduce food assistance dramatically. With only 37 percent of needs covered in 2023—the lowest level since 2011—WFP had to make the following cuts to GFA starting in July:

- WFP prioritized assistance to beneficiaries deemed severely food insecure within Tiers 1 as per Vulnerability Needs Review (VNR). Regular monthly assistance for beneficiaries continued, however the modality of assistance, which was previously hybrid in nature, changed to full Cash-Based Transfer (CBT)/Voucher modality or to full in-kind. Kilocalories for the tier was reduced.

In VNR areas, for those individuals deprioritized from assistance (Tiers 2, 3 and 4), a transitionary approach was established to mitigate the conflict-sensitivity concerns at community level. WFP reduced frequency of assistance from monthly to bi-monthly for households under the Tier 2 category. Households under Tier 3 received two rounds of assistance whilst those in Tier 4 received a one-off ration in the same time period from July to December 2023. Similar to Tier 1, kilocalories were reduced.

- In the North-West, North-East and Daraa (south Syria), a rotation system was established for both in-kind and CBT beneficiaries, with households receiving assistance on a bi-monthly basis. With the exception of North-West Syria, calories were similarly reduced in line with VNR areas.

- Camp populations in North-East Syria were protected from any changes and continued to receive monthly assistance with no reduction in original caseload or daily kilocalories.

TABLE 1: TARGETING TIERS AND ASSISTANCE BEFORE AND AFTER FUND REDUCTION

		BEFORE (Until end June 2023)			AFTER (Starting July 2023)			Modality
		Distribution cycle[1]	Daily Ration Size	% of Kcal needs covered[2]	Distribution cycle	Daily Ration Size	% of Kcal needs covered[1]	
VNR Tier System (GoS)	Tier 1	Every month	970 Kcal	46%	Every month	728-897 Kcal	35-43%	CBT Voucher and In-Kind afterwards
	Tier 2	Every month	970 Kcal	46%	Every 2 months	728-897 Kcal	17-21%	In-kind
	Tier 3	Every 2 months	970 Kcal	23%	Every 3 months	728-897 Kcal	12-14%	In-kind
	Tier 4	Every 3 months	970 Kcal	15%	Every 6 months	728-897 Kcal	1%	In-kind
BST (other areas)[3]		Every month	970 Kcal	46%	Every 2 months	728-897 Kcal	17-21%	In-kind
BEST (NWS)		Every month	991 Kcal	47%	Every 2 months	991 Kcal	24%	CBT and/or in-kind[4]

1 At each distribution, beneficiaries (of all tiers) receive a total ration equivalent to 30 daily rations.
2 Corresponds to rounds/Kcal need where 2100 Kcal are needed for 1 person as per WFP guidance
3 The areas that didn't follow VNR data collection such as Daraa, Aleppo (Sheikh Maqsood and other SDF area), Qamishli (Rural Raqqa and Deir Ezzor).
4 CBT transfer value was $40 from Jan – June 2023; $20 from July – December 2023.

To track and evaluate the effects of these measures on the food security status of WFP beneficiaries, WFP Syria participated in a global initiative to conduct an impact of cuts study.

The study used quantitative data to assess the impact of assistance cuts on food consumption and coping strategies on alongside qualitative tools.

III. Methodology

STUDY DESIGN

QUANTITATIVE

To analyse the consequences of the assistance cuts on the food security of the beneficiaries, two different quantitative models are used. The first model estimates the change in food security indicators before and after the cuts. In this model, other potential factors for a change in food insecurity, such as food inflation, cannot be excluded. This approach can be used to show the changes after the cuts in the GoS area as well as in the NWS and for the whole of Syria (WoS). In the remainder of the report, this methodology is referred to as "before/after".

A second model extends the "before/after" estimates by a with- and without-cuts comparison using a control group. Tier 1 beneficiaries in the VNR area are used as a control group as their distribution cycle (monthly) did not change after the cuts.

TABLE 2: ASSISTED GROUPS STUDIED AND THEIR STATUS BEFORE AND AFTER THE CUTS

AREA/ REGION	TARGEING SYSTEM/ GROUP	BEFORE CUTS (Until June 2023) ROUNDS	AFTER CUTS (Starting July 2023) ROUNDS
GoS	VNR - Tier 1 (Control Group)	**Every month** GoS Region/ Area (Hybrid or in-Kind)	**Every month** GoS region/ Area (In-Kind or CBT)
	VNR - Tier 2 (Treatment Group)	**Every month** In-Kind	**Every 2 months** In-Kind
NWS	BEST	**Every 1 month** (CBT and/or In-kind)	**Every 2 months** (CBT and/or In-kind)

In the model, they are compared with the Tier 2 beneficiaries (treatment group) who experienced a change from a monthly to a bi-monthly distribution cycle. This model establishes the impact of reduced assistance on food security variables of Tier 2 beneficiaries by excluding other factors which could have biased the estimates. This model can only be estimated for the GoS area and is referred to as "impact" in the remainder of the report.

The quantitative data used for the analysis was collected in monthly post-distribution monitoring surveys (PDMs), covering May to December 2023, with the additional food assistance reduction being applied starting from July 2023. The PDM surveys contained modules on geographical location, household demographics, usage and receipt of assistance packages and the standard array of food consumption patterns, consumption based coping strategies, protection challenges and intrafamily decision-making dynamics etc. The average sample size for each quarter's survey was around 2,000 households.

This study does not include the closed camps in NES as the camps were excluded from the reduction in assistance.

QUALITATIVE

Through a mixed methods approach the quantitative data collection was complemented by a qualitative component. Twenty-seven Focus Group Discussions (FGD) were organized across NWS and GoS locations. The FGDs allowed to deep dive further into societal effects of the assistance reductions, community-level and household-level changes, while also gathering information on how households fared during the reduction process. To assess how the ration cuts and changed frequency of assistance impacted

beneficiaries, the FGDs followed a semi-structured question guide that also gave respondents an opportunity to explore topics and issues beyond the key research questions. Focus group discussions (of approximately 7 individuals per group) were held in GoS and NWS. Data collection was conducted in the local language of the respondents and facilitated by WFP staff and a Third-Party Monitoring company.

SAMPLE DESCRIPTION

QUANTITATIVE

The quantitative data was collected through Post Distribution Monitoring (PDM) visits at distribution sites, phone interviews and face-to-face interviews. WFP monitoring tools **capture information on food consumption patterns, consumption based coping strategies, protection challenges and intrafamily decision-making dynamics.** Due to contextual constraints, the majority of PDMs are conducted face-to-face at distribution points. Household level interviews are carried out where and when the situation allows. The sample was divided into female and male-headed households with 35% of the sample being female-headed households[5].

The PDM data collection began on a monthly-basis in January 2023 and continued until December 2023. However, for this study, only data collected between May

2023 to December 2023 were utilized because of Ramadan[6] (April) and the expectation that the newly introduced tiering system would take some time for roll-out and full implementation.

TABLE 3: TIER 1&2 QUANTITATIVE SAMPLE BREAKDOWN (MAY – DECEMBER, GoS)

	TOTAL	PRE CUTS	POST CUTS
Tier 1 (Control Group)	1,653	251	1,402
Tier 2 (Treatment Group)	1,825	488	1,337
TOTAL	**3,478**	**739**	**2,739**

TABLE 4: QUANTITATIVE SAMPLE BREAKDOWN (MAY – DECEMBER, NWS)

	TOTAL	PRE CUTS	POST CUTS
NWS	2,571	471	2,100
TOTAL	**2,571**	**471**	**2,100**

QUALITATIVE

The qualitative sample included female and male Tier 1 (Control) and Tier 2 (Treatment) beneficiaries located in GoS and NWS regions. The study used a sample size of **254 participants divided into 27 focus group discussions (FGD).** Sampling for the FGDs was based on criterion and quota sampling: households were randomly chosen by the study's cooperating partner considering various household profiles such as female-headed households, widows, and people affected by disabilities.

The qualitative research has been conducted after the reduction in assistance (October 2023) (see Annex 2 for fieldwork timeline).

5 This percentage is based on the profile of the beneficiary, with 35% of households headed by females and 65% headed by males.
6 Ramadan fasting time (23rd of March to 20th of April) 2023 might lead to a general decrease in food frequency and an increase of food diversity. For these reasons, during the month of Ramadan data collection did not happen.

TABLE 5: QUALITATIVE SAMPLE DESIGN

	TOTAL # FGDs	TOTAL # PARTICIPANTS	TIER 1 (CONTROL GROUP)	TIER 2 (TREATMENT GROUP)
Aleppo	4	50	2	2
Costal Area	4	28	2	2
South area	4	49	2	2
Central area	9	81	4	5
North-East	2	8	1	1
North-West	4	38	4 (No tiering system available in NWS, BNFs received same assistance as Tier 2)	
TOTAL	**27**	**254**	**15**	**12**

ANALYSIS APPROACH

QUANTITATIVE

A two-sample t-test is the main methodology used for the "before/after" analysis. This method is used to determine the overall differences in the WoS and NWS. In NWS, no tier system has been implemented, precluding the use of the "impact" model due to the absence of a control group. Furthermore, the two-sample t-test is also used in the GoS area to determine the overall differences between Tier 2 beneficiaries before and after the cuts. For the "before/after" analysis, we cannot claim that the estimated consequences are (entirely) due to the impact of cuts. They could be also related to a number of contextual factors, most relevant of which is the continuously deteriorating economic condition in country.

As the "impact" model, a robust quasi-experimental method known as the Difference-in-Differences (DiD) approach is utilized. The aim of this model is to estimate a causal relationship between the assistance cuts and food security outcomes. Besides a before and after comparison, the DiD makes use of a comparison of a treatment and control group. This allows to exclude other confounding effects on the food security outcomes, e.g., increase in food prices, which are experienced by both groups. The treatment group for the study are households designated as Tier 2 and the control group those in Tier 1. This effectively defines the treatment as a reduction in assistance frequency from every month to every two months for Tier 2.

The rationale for this choice was identifying the groups in the tiering system that are most suitable for comparison in terms of their vulnerability and pre-cuts assistance received. The DiD approach requires that the control group (Tier 1 households) and the treatment group (Tier 2 households) follow a parallel trend, i.e., had no assistance change happened, Tier 1 and 2 households would have followed the same (parallel) trends in food security outcomes. Even though parallel trends cannot be proven with the available data, it is most likely for Tier 1 and Tier 2 households, who have closely comparable vulnerability levels and received similar levels of assistance before the cuts. Additionally, following statistical best practices we performed robustness checks[7] to test for the presence of divergent trends before July (the time of the assistance cut) and found no evidence against the parallel trend assumption.

The analysis relies on repeated cross-sectional data, which means different households were interviewed before (May-June) and after (July-December) the cuts. A general concern with using this data is that if the sampling methodology changes between surveys (e.g., the representativeness of the PDMs), it could result in biased coefficient estimates. A more pertinent concern in this context may be the potential imbalance between the two datasets. To address

7 https://theeffectbook.net/ch-DifferenceinDifference.html

this concern, we conduct balance tests on key demographics between our before (May-June) and after (July-December) sample. We find some significant differences in respondent characteristics and the share of households that are headed by females between the treatment and control group, before and after cuts.

To address any potential issues to our model caused by imbalance, we control for a set of household characteristics (gender of head of household, size of Household, age & education level of the head, modality of survey) to correct for bias caused by differences in observed variables.

One limitation of our DiD model is that we are unable to rule out the possibility of any remaining bias caused by unobserved variables (e.g., attitudes towards risk).

We proceed to estimate our DiD model with limitations in mind, focusing on the Food Consumption Score (FCS) and Reduced Coping Strategy Index (rCSI). Additionally, we augment the model to specifically examine the different effect of the treatment (assistance cuts) for male-versus-female-headed households.

The cuts of assistance by WFP can have longer term impacts, especially when households refer to using coping strategies. Data collection for this analysis was conducted immediately after the reduction in assistance and in 2023 Q4. Therefore, one limitation of both models is that potential longer-term consequences cannot be estimated.

QUALITATIVE

Qualitative notes were collected by hand during each of the exercises and further refined and developed as digital copies. The study team reduced and organized the qualitative notes through a data management system on Microsoft Word and Excel. Using codes and categories developed through this initial process, the team later analyzed the data collaboratively using a thematic analysis approach. The study also used a systematic process to match qualitative insights

with relevant quantitative indicators to triangulate findings and deepen the study narratives (see Annex 1 for further information about thematic analysis and triangulation).

DATA LIMITATIONS

The following limitations are to be considered when looking at results and conclusions for this study:

- The timing of the endline survey, which coincided with the announcement that food assistance would be discontinued, triggered anxiety among beneficiaries. They feared that the survey could be used as a family evaluation, despite assurances of its separateness. Although the interviewers took extra time to allay these concerns, this may have influenced the responses.

- In phone interviews, poor network connection made it very difficult to understand the respondent's answers in calls.

- In particular, the complicated telephony context of NWS created connectivity issues in phone interviews. Some beneficiaries could only be contacted through WhatsApp calls.

III. Results

A. BEFORE/AFTER ANALYSIS RESULTS

A1 - FOOD CONSUMPTION

For the Whole of Syria (WoS), the number of households with poor and borderline food consumption patterns increased by 11 percent when comparing the six months before the cut in assistance to the six months after in 2023.

In the GoS area, the Food Consumption Score of beneficiaries declined after the cut. The surveyed Tier 2 households experienced a significant decrease in the average FCS of 4.19 points following the reduction in assistance.

In NWS, food consumption patterns of beneficiaries remained stable, but the use of coping strategies increased. In the NWS area, despite cuts in assistance, the average FCS has not decreased significantly. However, this stability in food consumption is maintained by a significant increase of coping strategies (the average rCSI increased by 2.2 points). Households in NWS were cutting the portion size of meals during this period, eating less and reducing the quantities of adults to allow children to eat. This increase in coping strategies is consistent with the findings in the population-level survey *Food Security and Livelihoods Assessment 2023*, which noted similar levels of food consumption in NWS but a significant increase in coping strategies compared to 2022.

Results for the different geographical areas are not directly comparable. Differences in targeting methods, size of the cuts and data could influence the food consumption (FCS and rCSI) outcomes after the cuts. Unlike in NWS, beneficiaries in the GoS area were assessed and categorized by vulnerability tiers which determined the assistance received. Therefore, the size of the cuts in the GoS area changed by vulnerability level. In NWS, all beneficiaries received the same cuts, even the most vulnerable. Additionally, Tier 1 and Tier 2 beneficiaries were oversampled in the GoS area. These could explain the distinct quantitative outcomes observed for the two areas.
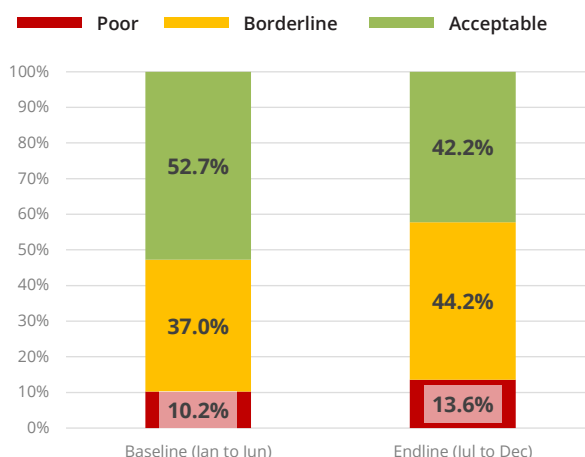
Qualitative insights from GoS areas and NWS are more balanced. The FGDs revealed that families in both areas faced food shortages when WFP assistance decreased and adopted various coping strategies to manage their limited resources. Common strategies include reducing meal sizes and frequency, substituting more affordable but less nutritious foods, borrowing

TABLE 6: TWO SAMPLE T-TEST (NWS)

	FCS	rCSI
Before Cuts	44.8 (0.40)	9.88 (0.23)
After Cuts	44.3 (0.32)	12.11 (0.20)
Difference	-0.54 (0.60)	2.24*** (0.37)

*Note: *** indicates significance at the 1% level*

FIGURE 3: CHANGE IN FCS (WoS)
(Baseline vs. Endline)

Legend: Poor | Borderline | Acceptable

Baseline (Jan to Jun): Acceptable 52.7%, Borderline 37.0%, Poor 10.2%
Endline (Jul to Dec): Acceptable 42.2%, Borderline 44.2%, Poor 13.6%

TABLE 7: FCS - TWO SAMPLE T-TEST OF TIER 2 BENEFICIARIES (GoS)

GROUP	OBSERVATION	MEAN	STANDARD ERROR	STANDARD DEVIATION
Before Cuts	488	44.42	0.635	14.02
After Cuts	1337	40.22	0.355	12.98
Total	1825	41.35	0.31	13.39
Difference		-4.19 **	0.7	

*Note: ** indicates significance at the 5% level*

money or purchasing food on credit, and seeking assistance through community programs or local charities. These measures reflect the diverse approaches families take to navigate the challenge of not having enough to eat.

"My child has come to understand the situation and says that he is not hungry and does not want to eat in order to save food for the rest of the family." – Female participant in FGD

A2 – DIETARY DIVERSITY

In GoS area beneficiaries also struggle with dietary diversity. The prevalence of beneficiaries in the GoS area with inadequate dietary diversity increased from 25 percent to 37 percent after the cuts. The data for Tier 2 beneficiaries also shows a significant decrease in the dietary diversity score (DDS), which corresponds to a decrease of 6 percent. For the whole of Syria, the number of households with an **adequate dietary diversity dropped from 22% to 16%** after the assistance cuts.

During focus group discussions both female and male beneficiaries reported that the assistance reduction had different impacts on adults and children. Adults actively reduced consumption to

preserve nutritional intake of children. Tier 2 beneficiaries in the treatment group reported challenges in achieving dietary diversity due to limited access to a variety of nutritious foods, financial constraints that make it difficult to afford quality ingredients. They also noted reductions in assistance have disrupted children's eating routines, adversely affecting their health and nutritional status.

FIGURE 4: CHANGE IN DDS (GoS)
(Baseline vs. Endline)
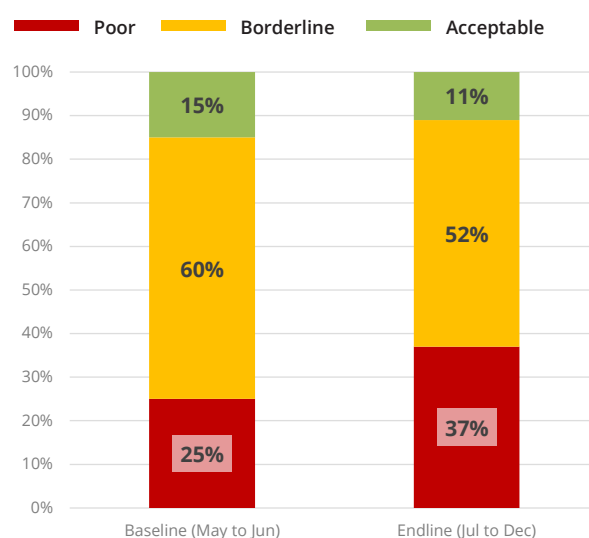
TABLE 8: DDS - TWO SAMPLE T-TEST OF TIER 2 BENEFICIARIES (GoS)

GROUP	OBSERVATION	MEAN	STANDARD ERROR	STANDARD DEVIATION
Before Cuts	488	5.28	0.05	1.09
After Cuts	1337	4.96	0.03	1.14
Total	1825	5.08	0.023	1.14
Difference		-0.32 **	0.7	

*Note: ** indicates significance at the 5% level*

A3 – LIVELIHOOD COPING STRATEGIES

New and Distressed Coping Strategies Applied by Syrian Households.

Households faced already heightened levels of negative livelihood coping strategies before the cuts and the use remained high afterwards. 32 percent of the beneficiaries turned to emergency coping measures (e.g. sold their houses, adult members of the household accepted socially degrading, high risk jobs) while 22 percent employed crisis coping methods (e.g. sent children to work, sold productive assets).

However, FGDs revealed that households adopted new coping mechanisms not captured by the quantitative data collection. These deleterious strategies, such as begging and scavenging for food in garbage, were previously uncommon within the Syrian community.

"People are no longer afraid to collect waste and sell it to obtain income" – Female participant in FGD

An Alarming Trend: High adoption of sending children to work or pulling them from school.

Household surveys indicate that beneficiaries have to send their children to work or withdraw them from school. Insights from focus group discussions further highlight the growing involvement of children in income -generating activities aimed at supporting their families. However, salaries provided to children are extremely low. One of female participant

mentioned: *"Children who work in wool carding for 8 hours earn around 12,000 SYP (less than 1 $ - translator's note) per day"*.

B - IMPACT ANALYSIS RESULTS

B1 – IMPACT ON TIER 2 BENEFICIARIES

Assistance cuts caused changes in the consumption pattern and diversity in diets: DiD Model Analysis. The DiD model is used to estimate the causal effect of the assistance cuts on food security outcomes of beneficiaries, by comparing changes over time between a treatment group and a control group. This analysis was only conducted for the GoS area, as a control group (Tier 1 beneficiaries) is only available there.

Table 9 shows the results of the DiD model specifications for different aspects of food consumption (FCS and rCSI) and coping strategies under crisis or emergency conditions (L-CSI). The impact of the cuts on the FCS sub-scores are analyzed with DiD Censored Regression models.

Reduction in assistance contributed to about half the decrease (2.19 out of 4.19 points total reduction) in FCS as estimated by the DiD model.

The quantitative data indicates a decline in consumption levels affecting essential food groups such as proteins and vegetables of the

TABLE 9: DIFFERENCE-IN-DIFFERENCE REGRESSION TABLE (GoS)

	DiD Model			DiD Censored Regression							
	FCS	**rCSI**	**Crisis/ Emergency (L-CSI)**	**FCS Staples**	**FCS Pulses**	**FCS Dairy**	**FCS Protein**	**FCS Veg**	**FCS Fruit**	**FCS Fat**	**FCS Sugar**
Effect	-2.19* (0.92)	-0.70 (1.16)	0.03 (0.03)	0.72 (0.55)	-0.18* (0.10)	-0.11 (0.38)	-0.54* (0.29)	-0.41*** (0.14)	-0.07 (0.23)	0.13 (0.36)	-0.40 (1.65)
Mean DV	41.34	16.93	0.53	6.9	1.88	1.91	0.77	4.15	0.63	6.25	6.5

*Note: *, ** and *** indicate significance at the 10%, 5% and 1% level, respectively. Standard errors clustered at the Household Level. Control variables, monthly dummies, and geographic dummies were included in all models.*
Crisis/Emergency (L-CSI) indicates if households are using Crisis and/or Emergency coping strategies.

Tier 2 beneficiaries, which experienced a reduction of 0.54 and 0.41 days of consumption, respectively. Compared to the mean consumption of meats of 0.77 days per week, the reduction is sizable. During focus group discussions, households, particularly those in Tier 2, expressed difficulties in accessing a variety of nutritious foods, leading to use lower-quality ingredients for their meals due to economic constraints one male participant mentioned:

"The economic hardships and the impact of the WFP food ration cuts have significantly limited our access to the food we used to enjoy, leaving us with little choice but to adapt to more affordable options".

B2 – GENDERED IMPACTS

Assistance cuts hit female-headed households harder than male-headed households. When we separately examine the impact of assistance cuts on male- and female-headed households using a DiD model, we find that the reduction in FCS is concentrated in female-headed households (approximately –3.7 points in the FCS for female-headed households). In general, women participating in the focus group discussions reported numerous challenges in accessing the resources required for purchasing food.

TABLE 10: DiD MODEL FOR FEMALE HEADED HOUSEHOLDS (GoS)

	FCS	rCSI	Crisis/ Emergency (L-CSI)
Treatment effect (Male-Headed)	-0.20 (1.90)	-1.15 (0.92)	-0.02 (0.04)
Treatment effect (Female-Headed)	-3.73*** (0.87)	-0.08 (1.44)	0.07** (0.03)
Mean DV	41.34	16.93	0.53

*Note: ** and *** indicate significance at the 5% and 1% level, respectively. Standard errors clustered at the Household Level. Control variables, monthly dummies, and geographic dummies were included in all models. Crisis/Emergency (L-CSI) indicates if households are using Crisis and/or Emergency coping strategies.*

Some female respondents reported that there are few employment opportunities and others that those women working in agriculture as casual laborers receive low wages, especially compared to men.

Moreover, the DiD analysis shows a significant rise of 0.07 points of the L-CSI score due to the assistance cuts, which is equivalent to a 13 percent increase. Female-headed households were increasingly resorting to crisis and emergency livelihood coping strategies, such as harvesting immature crops, withdrawing children from school and sending them to work.

C – ADDITIONAL FINDINGS

The following findings are mostly taken from the qualitative research performed through focus group discussions and in-depth interviews.

C1 - EXPENSES ON ESSENTIAL NON-FOOD NEEDS

Non-food essentials like shelter, winter supplies, water, and healthcare impose a considerable financial strain, especially for Tier 2 households. These families who are grappling with reduced assistance, often find it challenging to afford healthcare services. Consequently, Tier 2 beneficiaries may be forced to deprioritize education expenses. In general, households resort to borrowing, selling assets, and reducing other expenditures to access these essential non-food items, highlighting the vulnerability of Tier 2 households.

"My son requires a medical operation, but I am unable to afford it. [...] As a result, I am forced to sell my oven to cover the expenses for his operation." – Female participant in FGD

C2 - PROTECTION RISKS

Children are facing increased vulnerabilities and protection concerns, with some forced to prematurely abandon schooling to support their family's livelihood. Among Tier 2 households, a rise in early marriages has been noted; one of female participant mentioned *"My daughter got married when she was 15 years old. People bullied me, saying to me: you don't have enough food," and I said, "Yes, this is why I had to get my daughter to marry because I don't have food to feed her."* Additionally, instances of theft and criminal behavior have escalated due to food scarcity and reductions in assistance. These trends highlight the urgent need for enhanced protection measures to safeguard children and address the broader societal impacts of economic hardship.

C3 - GENDER PERSPECTIVE AND HOUSEHOLD DYNAMICS

There is a discernible transformation in household dynamics as women take on more responsibilities to sustain the family amidst the prevailing economic challenges. This shift is accompanied by changes in gender dynamics within the household, where the struggle to secure food could potentially spark conflicts and present distinct parenting hurdles. *"My relationship with my brother is getting worse after assistance cuts due to differences between us in receiving WFP assistance."* – Female participant in FGD

C4 - EARTHQUAKE SHOCK

The aftermath of recent earthquakes and floods impacted household finances, dwellings, and access to essential resources like food and other needs. While earthquake survivors received aid from both external sources and the community, it fell short of meeting the substantial requirements.

C5 - INTENTION TO MIGRATE

Migration for employment was observed as a response to current conditions, prompting families to contemplate it further to enhance their circumstances as coping strategy. *"I will encourage one of my sons to travel outside Syria to support our family". – Male participant in FGD*

Conclusion

The analysis shows an impact of the reduction of assistance on the affected beneficiaries. Food security indicators show a negative trend for specific groups of beneficiaries. The qualitative research confirmed these results, and further revealed a worrying increase in households' reliance on negative coping strategies to meet their food needs. The adoption of coping strategies played a strong mitigation role during this phase. This is very worrying, as these strategies are not sustainable in the long term.

Overall, the findings present a concerning picture for food security in Syria, indicating a deepening of dire living conditions and an accelerated depletion of coping mechanisms.

Subsequent rounds of impact analysis will look at coping strategies and related social and community cohesion dynamics, in the context of reduced levels of humanitarian assistance.
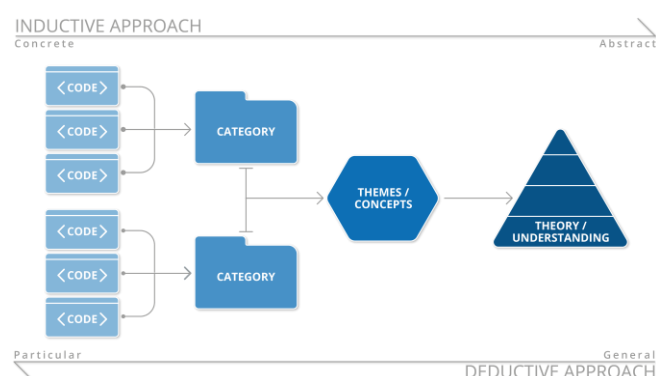
Annex

I. QUALITATIVE METHOD

THEMATIC ANALYSIS

Thematic analysis is a method of identifying and interpreting common and significant themes, topics, ideas, and patterns that arise in the qualitative data. Thematic analysis involves two steps: coding and categorizing of data and thematic interpretation.


- **Coding and categorizing data**: coding and categorizing are two processes that facilitate qualitative analysis by organizing and reducing data into smaller segments of information. In thematic analysis, we recommend using descriptive codes and categories that draw from the research questions and objectives (deductive) as well as beneficiary perspectives and insights (inductive). Descriptive codes summarize and label passages of the data (e.g., "what is the passage about?") and categories organize the codes based on similarities. Coding and categorizing can be done manually or through Excel and qualitative data analysis software such as NVivo and Atlas.ti. However, for this study, the HQ Qualitative Focal Point recommends the use of Microsoft Word and Excel, a method which the HQ Qualitative Focal Point can provide training on.

- **Thematic interpretation** is the process deriving meaning from the data points. Themes reflect on codes and categories in reference to the framework of the research questions, previous research or assumptions, and relevance of the findings. Thematic interpretation involves writing a description of the themes to narrate the overall story about the data insights and the meaning.

TRIANGULATION

Triangulation is a method that is used to verify various pieces of information by relating them through space (comparison with other sources) or time (comparison with other years) to provide a full picture for analysis.
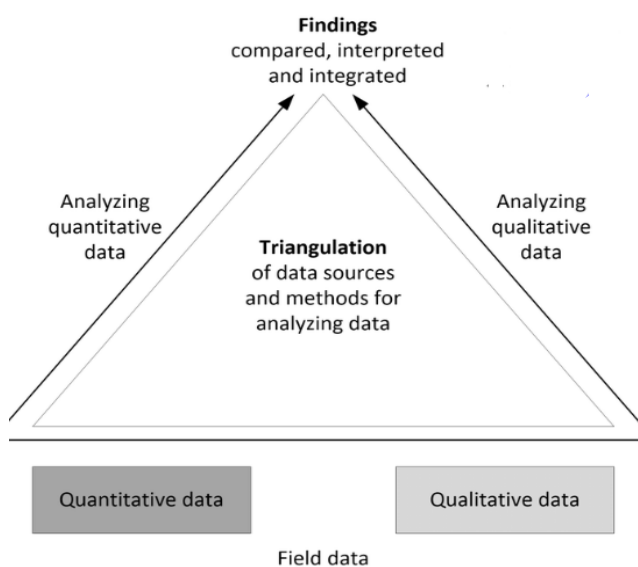
Triangulation of qualitative and quantitative data can be done by developing cross-checking household survey responses with relevant FGD or interview notes and transcriptions to check for accuracy and consistency or to enrich and deepen insights. Qualitative data can also be triangulated with other qualitative data, for example, study teams can triangulate FGD extracts with extracts from interviews or even secondary data sources, such as literature and reports.

II. TIMELINE 2023
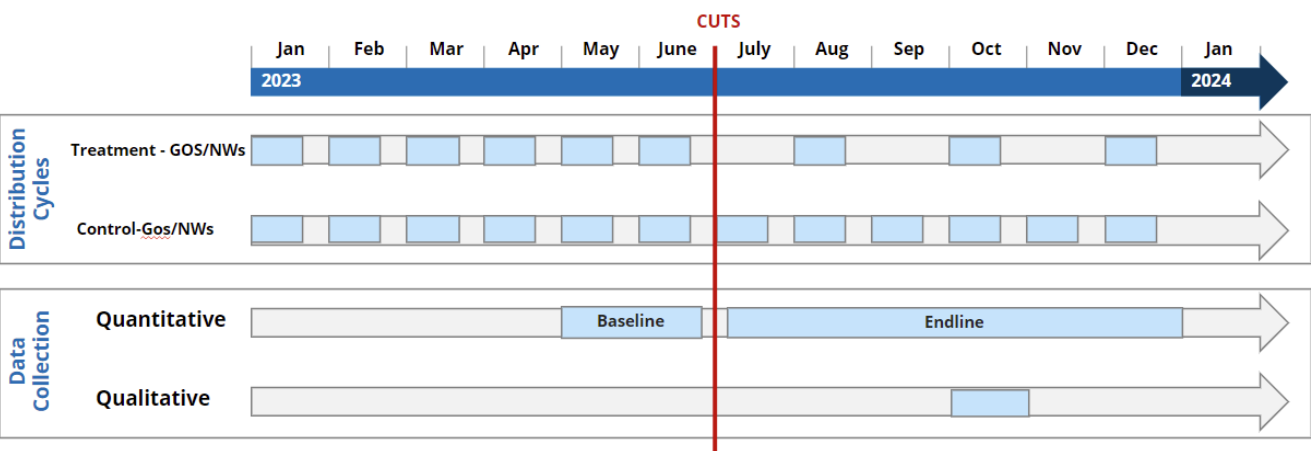
Acronyms

%	Percentage
B	Billion
BEST	Beneficiary Enhanced Selection Tool
BST	Beneficiary Selection Tool
CBT	Cash-based transfer
DDS	Dietary Diversity Score
DiD	Difference-in-Differences
DV	Dependent Variable
FCS	Food Consumption Score
FGD	Focus Group Discussion
FSLA	Food Security and Livelihoods Assessment
GFA	General Food Assistance
GoS	Government of Syria
HNO	Humanitarian Needs Overview
HQ	Headquarters
IoC	Impact of Cuts
IPC	Integrated Food Security Phase Classification
L-CSI	Livelihood Coping Strategies
NES	North-East Syria
NWS	North-West Syria
PDM	Post-distribution monitoring
Q1/Q2/Q3/Q4	Quarter 1/Quarter 2/Quarter 3/Quarter 4
rCSI	Reduced Coping Strategy Index
UN	United Nations
USD	United States dollar
VNR	Vulnerability Needs Review
WFP	World Food Programme
WoS	Whole of Syria

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