Islamic Republic of Iran Interim Country Strategic Plan (2018–2020)

<table>
<thead>
<tr>
<th>Duration</th>
<th>1 January 2018–31 December 2020</th>
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<tbody>
<tr>
<td>Total cost to WFP</td>
<td>USD 18,102,145</td>
</tr>
<tr>
<td>Gender and age marker*</td>
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Executive summary

The Islamic Republic of Iran is an upper-middle-income country that has hosted large numbers of refugees for more than 30 years. In the past decade, Iran has made substantial progress towards the Millennium Development Goals and has been involved in discourse on meeting the Sustainable Development Goals.

As the country has made satisfactory progress towards Sustainable Development Goal 2, and zero hunger has not been identified as a priority intervention area in the National Development Plan or as an area of United Nations and government cooperation in the recently approved United Nations Development Assistance Framework (2017–2021), after consultation with the Ministry of Foreign Affairs, a zero hunger strategic review was not deemed necessary.

However, the Government regards assistance to refugees as an important intervention area for WFP, especially with regard to enhancing assistance to refugees living in settlements and receiving free housing, health care and education support because of their extreme vulnerability.

This interim country strategic plan is based on consultations with the Government, humanitarian and development actors in Iran, donor representatives and refugees, building on reviews and assessments conducted between 2014 and 2016. WFP will contribute to improving the livelihoods and food security of the most vulnerable refugees in settlements within the framework of the regional Solutions Strategy for Afghan Refugees, which was agreed by the Office of the United Nations High Commissioner for Refugees and the governments of Afghanistan, Iran and Pakistan in collaboration with WFP.

Focal points:

Mr M. Hadi  
Regional Director  
Middle East, North Africa, Eastern Europe and Central Asia  
email: muhammad.hadi@wfp.org

Ms N. Gerami  
Representative and Head of Office  
Islamic Republic of Iran  
email: negar.gerami@wfp.org
Building on its long-standing experience in assisting refugees in Iran, WFP will introduce a new cash component in this interim country strategic plan, to enhance the effectiveness and efficiency of its assistance and provide refugees with an opportunity to diversify their dietary intake.

By 2020, WFP will support refugees in settlements to meet their food needs, with special attention to supporting livelihood opportunities for women.

Iran is an earthquake-prone country that has suffered several massive earthquakes, including the devastating Boein Zahra earthquake of 1962 and the Bam earthquake of 2003. It also experienced large-scale arrivals of refugees in the 1980s and 1990s. Emergency preparedness is therefore incorporated into all WFP activities in the country.

**Draft decision**

The Board approves Islamic Republic of Iran Interim Country Strategic Plan (2018–2020) (WFP/EB.2/2017/7-B/1/Rev.1) at a total cost to WFP of USD 18,102,145.

* This is a draft decision. For the final decision adopted by the Board, please refer to the Decisions and Recommendations document issued at the end of the session.
1. Country analysis

1.1 Country context

1. The Islamic Republic of Iran – hereafter referred to as Iran – is an upper-middle-income country ranking 69th of 188 countries in the Human Development Index.\(^1\) Its economy is the second largest in the Middle East and North Africa region, with gross domestic product of USD 425 billion and a population of 80 million people.\(^2\) Iran’s natural gas and oil reserves are the second and fourth largest in the world respectively,\(^3\) and economic activity and government revenues depend on oil and gas revenues.\(^4\) The domestic banking sector is well developed and financial inclusion is high, with 92 percent of people aged 15 years and more having a bank account.\(^5\)

2. Iran’s economy was the focus of a government reform plan in 2010, which abolished long-standing subsidies for water, electricity and fuel, bread and wheat flour, and other basic food commodities. Subsidies were replaced with cash transfers to poor and vulnerable Iranians.\(^6\) The lifting of United Nations and unilateral sanctions related to Iran’s nuclear programme agreed to in the Joint Comprehensive Plan of Action (JCPOA) has contributed to economic growth since JCPOA implementation began in 2016.

3. The Government does not deem Sustainable Development Goal (SDG) 2 and zero hunger to be priorities for intervention and Iran’s sixth five-year National Development Plan (2016–2021) does not identify zero hunger as a national issue. This is reflected in the United Nations Development Assistance Framework (UNDAF) (2017–2021), which identifies environment, health, a resilient economy and drug control as the four pillars of the strategic framework for United Nations cooperation. This decision is further corroborated by the SDG Index and Dashboards Global Report, which presented data on five SDG 2 indicators, indicating Iran’s satisfactory status in terms of nutrition indicators, with very low prevalence of undernourishment, stunting and wasting.\(^7\) In discussions with the Ministry of Foreign Affairs, it was therefore agreed that a zero hunger strategic review was not necessary.

4. Iran hosts the fourth largest population of refugees in the world. In 2015, there were 951,142 registered refugees from Afghanistan and 28,268 from Iraq.\(^8\) Of all registered refugees, 97 percent live in urban areas and 3 percent – or 30,000 of the most vulnerable – live in 20 settlements across Iran.\(^9\) In addition to registered refugees, 620,000 Afghans hold passports with Iranian visas and the Government estimates that an additional 1.5 to 2 million undocumented Afghans reside in the country.

5. While the Government aims for the repatriation or resettlement of all refugees, resisting their integration through policies that restrict employment opportunities and property ownership, registered refugees are granted access to some public services, including primary education and health care.\(^10\) The Government has also recently become more supportive of livelihood activities that make refugees more self-reliant.\(^11\)

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\(^4\) UNDAF for Iran (2017–2021).
\(^5\) WFP Cash-Based Transfer Feasibility Study, 2017.
\(^6\) Ibid.
\(^7\) SDG Index and Dashboards Global Report, 2016.
\(^8\) Sex- and age-disaggregated data are not available.
\(^9\) WFP and UNHCR joint assessment mission, 2016.
\(^11\) UNHCR Solutions Strategy for Afghan Refugees.
6. WFP and the Office of the United Nations High Commissioner for Refugees (UNHCR) have been assisting refugees in settlements for nearly three decades, with UNHCR providing education and health support, and WFP providing food assistance. While WFP’s current operations are relatively small, assisting 30,000 of the most vulnerable refugees living in settlements, both UNHCR and the Government have requested that WFP maintain its presence as a provider of food assistance to the most vulnerable and food-insecure refugees. This approach is in line with the UNHCR-WFP memorandum of understanding under which WFP provides food assistance when the refugee population within a country exceeds 5,000 individuals. In Iran, a country at high risk of natural disasters, WFP’s continued presence will also enable it to respond rapidly in the event of sudden-onset emergencies such as earthquakes, floods and mudslides, or large-scale arrivals of refugees.

7. The two main government departments in charge of international organizations and refugees – the Ministry of Foreign Affairs and the Bureau for Alien and Foreign Immigrant Affairs – regard assistance to refugees, especially those living in settlements, as an important intervention area for WFP because of the extreme vulnerability of this group. The need to adopt more innovative approaches such as shifting towards cash-based transfers (CBTs) and promoting livelihood activities targeting women has been emphasized. Given the stability of the situation, a three-year interim country strategic plan (ICSP) has been developed for 2018–2020 to ensure that food-insecure refugees in settlements are able to meet their basic food and nutrition needs and increase their self-reliance throughout this period.

8. Iran has made significant progress in reducing gender inequalities, especially in the education and health sectors, and has contributed to the improvement of women’s status within society. Articles 39 and 230 of the fifth National Development Plan emphasize the development of woman-centred programmes to prevent social harm and to facilitate the economic empowerment of woman-headed households and women with “inappropriate guardians”. They also aim to enhance the capacity of women managers to promote the health status of women and their families, and to improve the public sector’s capacity to meet women’s needs more efficiently.

9. However, despite this significant progress, there has been a noticeable shift in Iran’s gender policy from woman-centred to family-centred activities in recent years. Conservative politicians and religious figures have rejected the universal approach to gender equality in the Convention on the Elimination of All Forms of Discrimination against Women, and instead propose their own “Islamic” alternative. Nevertheless, a recent report from the Vice Presidency for Women and Family Affairs indicates that the life expectancy of women increased from 63 years in 1991 to more than 74 years in 2012, and maternal mortality decreased from 91 deaths per 100,000 live births in 1988 to about 20 in 2012. According to the Statistical Center of Iran, the ratio of girls to boys in primary education increased from 92.3 percent in 2001 to 94.4 percent in 2011. The equivalent ratio for the same years in higher education increased from 92.3 to 97.6 percent. Iran ranks lower than other middle-income developing countries regarding gender equality and women’s empowerment indices, mainly as a result of women’s low economic and political participation in society.

10. The situation of Afghan refugee women is far less satisfactory than that of Iranian women. Most refugees are from rural Afghanistan and a significant proportion originated in highly traditional and closed communities; the first and second generations of women refugees are largely illiterate. Gender inequalities and discriminatory social norms, mainly resulting in disadvantages for women and girls, remain a significant impediment to the economic participation of women refugees. Women rarely travel outside their settlements unaccompanied by men, and their representation in decision-making within settlements is weak. Although data are not available, information from WFP’s post-distribution monitoring and stakeholders suggests that gender disparity persists in school enrolment and attendance in refugee communities, with families prioritizing boys’ education over that of girls. Although there has been progress, early marriage

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13 National Review of Women’s Status in the Islamic Republic of Iran (Beijing+20), pp. 2-3.
of refugee girls is common and families routinely forgo sending their girls to secondary school.\textsuperscript{15,16}

1.2 Progress towards SDG 2

11. \textit{Access to food}. While Iran scores well on the Global Hunger Index, with a score of 6.7 (2016),\textsuperscript{17} the food security situation of the most vulnerable refugees in settlements remains fragile and in need of attention. Economic vulnerability is one of the main challenges and a significant contributing factor to food insecurity among refugees. The 2016 joint assessment mission (JAM) by WFP and UNHCR indicated that refugees in settlements are vulnerable to food insecurity and rely largely on food assistance from WFP. Of the refugee population, 44 percent is under the age of 18 and there are nearly equal numbers of men and women. Approximately 10 percent of households are headed by women. With WFP assistance provided to all refugees in settlements every month, the overall food security situation has been assessed as positive.\textsuperscript{18} Of all households surveyed during assessments, 81 percent were identified as food-secure or marginally food-secure, 19 percent were moderately food-insecure and none were severely food-insecure.

12. Economic vulnerability is a major contributing factor to food insecurity among refugees. Extremely limited job opportunities, low wages and legal restrictions on formal work have led to a lack of employment opportunities. Men refugees are the main income earners and are permitted to work in sectors of the labour market that cannot easily be filled by Iranian workers. These employment opportunities are generally physically demanding, including in the construction and agricultural industries. Women do not usually work outside settlements and are primarily responsible for child care and domestic work. This is largely because of conservative socio-cultural norms and practices that restrict women’s mobility and opportunities for economic participation. As a result, women may be engaged in home-based income-generating activities such as tailoring, embroidery and kilim and carpet weaving. Economic stresses have resulted in negative coping strategies, including child labour – usually engaging boys – reducing food purchases and parents skipping meals to provide more food to children.

13. \textit{Ending malnutrition}. The 2016 Global Hunger Index score for Iran was 6.7, putting the country into the “low” category, with only 3.2 percent of the population undernourished, regardless of age and gender. The prevalence of wasting in children under 5 is 4 percent and stunting is 6.8 percent.\textsuperscript{19} The JAM on the refugee situation stated that acute malnutrition is negligible in refugee settlements, but it noted concerns about refugees’ low dietary diversity and poor nutrition practices such as skipping meals, purchasing less-nutritious items such as “junk food”, and excessive consumption of sugar.\textsuperscript{20}

14. While faltering weights in pregnancy and some underweight in children were reported, insufficient evidence was found to justify a stand-alone nutrition activity. Health care services in settlements routinely measure for malnutrition in young children. When isolated cases are flagged, the Ministry of Health is responsible for taking remedial action, which means that WFP-led interventions are not currently required. WFP will continue to monitor the situation. If it deteriorates and the Ministry of Health requires assistance, WFP will step in as needed.

\textsuperscript{15} Joint assessment mission (JAM), 2016.
\textsuperscript{16} Data on the enrolment rates of school-age girls and boys from refugee settlements are not available.
\textsuperscript{17} International Food Policy Research Institute (IFPRI) Global Hunger Index: http://ghi.ifpri.org/countries/IRN/
\textsuperscript{18} Post-distribution monitoring report, 2016.
\textsuperscript{19} IFPRI Global Hunger Index, 2016.
\textsuperscript{20} JAM report 2016.
15. **Sustainable food systems.** Iran is facing growing warnings that its deteriorating water supply could eventually undermine its food security, as farmers’ ability to cultivate crops is threatened by a drier future. The sixth National Development Plan, currently awaiting approval by Parliament, focuses closely on water management and environmental issues with a view to addressing these within the next five years. Water scarcity is also a concern for refugee women, men, girls and boys in settlements. Although potable water is available in all settlements, agricultural livelihood activities in and around settlements cannot be promoted because of falling water tables and desertification.

**Macroeconomic environment**

16. While growth has been slow, Iran’s economy has expanded since 2016 with implementation of the JCPOA that was signed in July 2015 by Iran, members of the United Nations Security Council and Germany. This resulted in the removal of economic sanctions related to Iran’s nuclear energy programme and imposed by the international community, in return for assurances that the programme would not be adapted to the construction of weapons. A number of other sanctions are still in place, however. Many international companies – especially those based in the United States or with close ties to the United States market – are wary of re-entering the Iranian market for fear of inadvertently violating sanctions in the future. This restricts foreign investment and has reduced the economic benefits of the JCPOA.

17. The Iranian economy continues to remain heavily dependent on oil and gas revenues, and is therefore vulnerable to oil and gas price fluctuations. Following the removal of government subsidies for energy and food in 2010, targeted cash assistance was provided to vulnerable Iranians with low incomes, but not to refugees from Afghanistan or Iraq. The removal of subsidies has increased the costs of transportation, utilities and living. Coupled with limited labour opportunities for refugees, this has had a detrimental effect on refugees’ well-being, particularly their food security.

18. WFP has witnessed a steady increase in the number of the most vulnerable refugees qualifying for full rations over the past four years. Although the overall number of refugees has not changed, the proportion of refugees classified as most vulnerable increased from 30 to 42 percent between 2013 and 2016. This shift in vulnerability status within the refugee community indicates the negative impact of subsidy removal, higher costs of living and lack of job opportunities for refugee men and boys, which has increased the dependency ratio, increased poverty and had impacts on social protection, amplifying the need for WFP interventions. Woman-headed households with no steady income and minimal community support systems have also faced negative impacts from the higher cost of living resulting from the removal of subsidies.

**Key cross-sector linkages**

19. Sex- and age-disaggregated data on school enrolment and attendance rates are not available and it is not known how many girls and boys drop out of school, and for what reasons. Information from stakeholders and post-distribution monitoring indicates that the situation of girls has improved over the past decade, although disparities persist in the enrolment and attendance rates of boys and girls in settlement primary schools. Since 1999, WFP has promoted education and empowerment of girls and women through the provision of take-home entitlements of vegetable oil, which have served as an incentive for families to send their girls to school. This has increased the numbers of girls attending and finishing primary and secondary school, and has resulted in an increased age of marriage for many girls. Many of the girls who completed their education have gone on to become health workers in settlements, contributing to their communities while also helping to promote the image of women in society.

20. Through a comprehensive policy on education and a recent decree from the Supreme Leader of the Islamic Republic of Iran, access to education is granted to all refugee children regardless of their status. All schools in settlements operate under the auspices of the Ministry of Education and follow a national curriculum.

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21. Livelihood activities for refugee men and boys living in settlements have improved since the Solutions Strategy for Afghan Refugees (SSAR) was signed by the governments of Afghanistan, Iran and Pakistan, and UNHCR. Women and girls have also been able to participate in vocational training to promote home-based income-generating activities, but linkages to markets where women can sell their produce are still lacking.22

22. Environmental challenges – particularly water scarcity and desertification, which are exacerbated by the effects of climate change, unsustainable farming practices and land mismanagement – are a growing threat to food security, economic growth and stability in Iran.23

1.3 Hunger gaps and challenges

23. The Government’s priorities and the 2016 JAM, the SSAR and the UNDAF identify the following gaps and challenges.

24. Refugees in settlements have no access to land for farming and no right to keep livestock. They are therefore dependent on WFP assistance and market purchases. There are limited job opportunities for refugees living in settlements, and the work that is available is restricted to farm labour or unskilled work in the construction sector for men and boys only. Most jobs are irregular or seasonal. Even fewer income-generating activities are available to women and girls.

25. Since implementation of the 2010 Economic Reform Plan, the costs of fuel, water, electricity, bread and other basic food products have seen sharp increases as a result of the Government cutting subsidies. Compensatory social protection measures in the form of cash transfers are available to vulnerable Iranians but not to refugees. Food price inflation has outstripped casual labour wage rates for the restricted activities in which refugees are permitted to engage, reducing refugees’ purchasing power. Refugees tend to have poor dietary diversity and their main food sources are WFP food assistance and market purchases.

26. Refugees’ physical access to functional markets is not an issue in most of the settlements, although transportation costs and socio-cultural norms limit women’s mobility outside the settlements.

27. The health and nutrition status of refugees in settlements is monitored at “health houses” run by the Ministry of Health and supported financially by UNHCR. Health houses are staffed by physicians and health workers, and emphasize the health and nutrition of children aged 0–5 years, which are monitored through growth charts. Food utilization has been noted as a concern. The consumption of non-nutritious and unhealthy foods appears to be very high, especially among children. Health workers report overweight and non-communicable diseases such as diabetes and hypertension in the adult refugee populations of some settlements, similar to patterns among the host community. Junk food is widely available in and outside settlements. As part of a nationwide campaign against obesity, the Ministry of Health undertakes awareness-raising initiatives through health workers, advocating for healthy eating habits in settlements.

28. Lack of systematic sex- and age-disaggregated data and gender analysis related to the food security and nutrition of refugees living in settlements poses challenges to the planning of nutrition-based programming by international organizations.

1.4 Country priorities

Government

29. The Government of Iran has worked alongside WFP since 1987 to provide food assistance to refugees living in settlements.

30. The Government has indicated the need for continued international assistance for the most vulnerable refugees until they are able to return to their countries of origin.

31. The SSAR was developed in response to the protracted hosting of refugees in Iran and Pakistan and aims to identify and implement comprehensive solutions for refugees through joint interventions of the United Nations and non-governmental organizations (NGOs). Through the SSAR, the Government of Iran has committed to supporting policies and interventions focusing on health, education, livelihoods and food security for as long as refugees remain in Iran and until the situation in their countries of origin is conducive to voluntary return and reintegration.

**United Nations partners**

32. WFP is a signatory to the SSAR and the UNDAF, which sets out the priorities of the United Nations system in Iran. Although refugee-related matters are not included in the UNDAF, the important role of WFP in Iran is recognized in this inclusive approach.

33. As the two main specialized agencies working on refugee-related matters in Iran, UNHCR and WFP are recognized as major players in the humanitarian arena, by both the Government and the international community, including the United Nations and donor community in Iran.

34. Iran is not a signatory to the Convention on the Elimination of All Forms of Discrimination against Women, and there is no national alignment with WFP’s gender-transformative approach to implementing the 2030 Agenda and delivering on the gender-related SDGs. Nevertheless, the Government welcomes educational and livelihood activities targeting women that promote food security and empower refugee women and girls.

35. The Bureau for Alien and Foreign Immigrant Affairs is WFP’s cooperating partner for all refugee-related matters in Iran. With more than 30 years of experience, this bureau is responsible for identifying and registering refugees, and for management of settlements, including storage and oversight of food distributions. It serves as a counterpart to both UNHCR and WFP.

36. International NGOs including the Norwegian Refugee Council, the Danish Refugee Council and Relief International also work with refugees in Iran, mainly in urban areas. WFP maintains relationships with these organizations but does not work with them directly.

37. Given the protracted nature of the refugee situation in Iran, refugee assistance has remained a focus for donor countries and the situation of refugees has gained greater attention in light of the recent movement of Afghans through Iran or from Iran towards Europe. UNHCR has repeatedly praised the generosity of the Government and people of Iran, and has called on the international community to show solidarity and share the responsibility for assisting refugees.

38. WFP and UNHCR continue to advocate with the Bureau for Alien and Foreign Immigrant Affairs for the active participation of refugee women and men in managing settlements and for promoting refugees’ self-reliance in the long term.

**2. Strategic implications for WFP**

**2.1 WFP’s experience and lessons learned**

39. Since 1987, WFP’s core focus in Iran has been assisting refugees from Afghanistan and Iraq. Iran was also the location of WFP’s first-ever emergency operation in 1962. WFP was in its inception phase when a devastating earthquake occurred in Boein Zahra, 130 km west of Tehran, requiring WFP’s immediate response. WFP’s role in Iran has been to provide consistent assistance to refugees and occasional responses to natural disasters when their magnitude has exceeded national capacity.

40. Since 2009, following in-depth market assessments, WFP has procured wheat flour for its operations locally at a competitive price, thus greatly improving the quality, timeliness and accessibility of this strategic commodity in its food basket.

41. A new monitoring and evaluation (M&E) strategy formulated in 2015 has resulted in systematic collection of age- and sex-disaggregated data and improved measurement and analysis of outputs and outcomes for the diverse women, men, girls and boys who benefit from WFP’s interventions.
42. Since 2014, WFP’s country office in Iran has undertaken assessments, reviews and studies, including an independent project evaluation in October 2014, a JAM with UNHCR in May 2016, a cash feasibility study with UNHCR in August 2016, post-distribution monitoring in November 2016 and a rapid livelihoods assessment in March 2017. These assessments, reviews and studies have helped WFP to document lessons learned from past experiences and select the most suitable opportunities for future interventions. They have engaged with women and men in refugee communities to gain an understanding of their diverse needs and capacities.

43. The evaluation report highlighted the relevance of WFP interventions. It also recognized that the objectives of the WFP operation were in line and coordinated with the activities of UNHCR, which delivers non-food health, education and protection assistance to refugees in Iran. The provision of an incentive for educating girls up to the age of 16 years was acknowledged to have contributed to reducing the gender gap in access to primary and secondary education. Issuing distribution cards in women’s names was indicated to have provided women with greater visibility in settlements.

44. The evaluation recommended that WFP improve the effectiveness of its operation in Iran by shifting to CBTs. This recommendation was corroborated by the JAM conducted in May 2016, which supported the launch of a cash feasibility study to identify the best transfer modality for assistance.

45. The cash feasibility study conducted by UNHCR and the Bureau for Alien and Foreign Immigrant Affairs in August 2016 concluded that a hybrid transfer modality leveraging the strengths and comparative advantages of both in-kind transfers and CBTs would be the best means of assisting refugees. CBTs are the preferred form of food assistance for women and men, enabling them to meet their most basic needs in a dignified and empowering manner. Results of various focus group discussions indicated that the oil for education incentive was still an important factor contributing to refugees’ decisions to send their girls to school and that the introduction of cash as a replacement for in-kind vegetable oil was a welcome change that would further empower the girls and their families.

46. The rapid livelihood assessment suggested that livelihood interventions for women, men and young populations could be piloted in one of the settlements. Leveraging existing refugee trades, crafts and skill sets in close collaboration with the Bureau for Alien and Foreign Immigrant Affairs, and building on prior experience and lessons learned could enhance self-reliance and long-term socio-economic empowerment for refugees, especially women.24

2.2 Opportunities for WFP

47. Consultations with the Bureau for Alien and Foreign Immigrant Affairs, UNHCR, NGOs and donors – informed by reviews conducted between 2014 and 2016 involving engagement with women and men in refugee settlements – resulted in the decision to formulate this three-year ICSP as the framework for WFP assistance to the most vulnerable refugees in settlements. The new portfolio will see a historic shift from in-kind assistance to a hybrid of cash and in-kind transfers, which will empower refugee women and men, enable them to prioritize and meet their own food needs, increase efficiency and effectiveness, and provide a more dignified means of assistance that promotes local markets in settlements.

48. Given the satisfactory nutrition situation in settlements, nutrition-sensitive programming is not envisaged for this ICSP. Nevertheless, the country office will support the introduction of cash by launching awareness-raising campaigns through health networks in settlements, focusing on the best way to utilize cash for nutritious food. The country office will produce and distribute materials to reach, inform and engage diverse beneficiaries at the beginning of the new ICSP. These campaigns will be tailored to address potential concerns once data become available on what refugees are buying with the cash provided.

49. The reviews also concluded that the education incentive for school-age girls could be continued with CBTs: this relatively small investment could have a large impact on building the capacities

24 Rapid livelihood assessment, 2017
of the next generation of refugee girls and women. The education incentive for girls is helping to tackle long-standing discriminatory socio-cultural norms that minimize the value of girls’ education, resulting in low school enrolment and attendance rates. In 2019, WFP will carry out a gender-responsive evaluation, which will inform the redesign of the education incentive, building on the success of this intervention over the last 20 years.

50. A livelihood activity targeting women in settlements will promote their economic participation to address socio-cultural norms that restrict the roles of women and men.

51. The newly developed gender-responsive M&E strategy will be adapted to the change in transfer modality. Electronic collection of sex- and age-disaggregated data will shorten the time needed for data processing and cleaning, and improve measurement and analysis of outcomes, leading to a better informed decision-making process for WFP in Iran.

52. WFP will also continue to engage with the Government of Iran, the Iranian Red Crescent Society (IRCS) and the United Nations Disaster Management Team in emergency preparedness and contingency planning for natural disasters and large-scale refugee arrivals.

2.3 Strategic changes

53. While WFP’s strategic objectives in Iran remain focused on improving the food consumption of vulnerable refugees, increasing access to education and developing human capital, the method by which it reaches these objectives is changing. By shifting from in-kind assistance to a hybrid of in-kind transfers and CBTs, and by promoting refugee self-reliance through livelihood activities, WFP is promoting an increased focus on women’s economic empowerment in line with the WFP Gender Policy (2015–2020). WFP aims to achieve these objectives more effectively while preparing refugees for voluntary repatriation, which is the Government’s preferred long-term outcome.

3. WFP strategic orientation

3.1 Direction, focus and intended impacts

54. Taking into account lessons learned from operational evaluations, and discussions with the Government, donors and partners, through this three-year ICSP, WFP will focus on maintaining its humanitarian assistance capacity while improving its delivery mechanism by shifting its transfer modality from in-kind assistance to a hybrid of in-kind transfers and CBTs. This will ensure that the most vulnerable refugees have adequate access to sufficient and diversified food at all times. In line with the WFP Strategic Plan (2017–2021), Gender Policy (2015–2020) and corporate Gender Action Plan, gender considerations will be integrated throughout the development, implementation and monitoring of the ICSP. WFP will disaggregate all person-related data and analysis by sex and age, and consider the different needs of women, men, girls and boys in all programmes. This will reinforce policy and capacity-strengthening initiatives and the engagement of women, men, girls and boys in a manner that empowers them and fosters equitable outcomes.

55. WFP will continue to empower girls through education incentives for their families and will invest in livelihood activities to improve the self-reliance of women in settlements.

56. This ICSP is aligned with the national priorities set out in the general policies for the sixth National Development Plan, especially policy 42 for empowering disadvantaged groups, and SDG 2 on ending hunger, SDG 4 on education for all, SDG 5 on gender equality and SDG 17 on stronger partnerships.

3.2 Strategic outcomes, focus areas, expected outputs and key activities

Strategic outcome 1: Food-insecure refugees in Iran are able to meet their basic food and nutrition needs throughout the year

57. WFP will ensure that food-insecure refugees from Afghanistan and Iraq residing in 20 refugee settlements in 13 provinces across Iran have secure access to enough food that is sufficiently diverse for them to meet their basic food and nutrition needs throughout the intervention period.
Focus areas
58. Insecurity and conflict in neighbouring Afghanistan and Iraq have resulted in a large refugee presence in Iran that has persisted for decades. Populations fleeing these countries have sought refuge in Iran, and vulnerable refugees’ food security has been compromised by long-term displacement. The proposed intervention seeks to ensure the food security of these vulnerable refugees, enabling them to meet their basic food and nutrition needs with WFP assistance during the protracted humanitarian crisis. The primary focus of this outcome is crisis response.

Expected outputs
59. This outcome will be achieved through three outputs:

- Refugee households receive cash-based and in-kind transfers, and meet their basic food needs (Tier 1; category A; Strategic Result 1).
- Households with girls enrolled in and regularly attending school receive take-home entitlements to increase girls’ enrolment and retention rates (Tier 1; category A; Strategic Result 1).
- Women refugees receive livelihood support to generate income for their families and increase their self-reliance (Tier 1; categories A and C, Strategic Result 1).

Key activities
Activity 1: Provide unconditional food assistance to food-insecure refugees.
60. Food-insecure refugees living in Iran’s 20 refugee settlements will be eligible for WFP assistance using a hybrid of in-kind wheat flour and cash transfers, which will contribute 80 percent of the daily food needs of food-insecure families and 100 percent of the needs of women-headed households with no source of income.

Activity 2: Provide conditional support to refugee women and girls to incentivize and facilitate educational and livelihood activities.
61. Refugee women and girls will receive conditional cash transfers to strengthen their capacities through livelihood and education activities. Women participating in livelihood activities, including the production of handicrafts, and refugee girls regularly attending schools in settlements will be eligible for assistance.

62. Individual capacity-strengthening through both education and livelihood activities will increase the self-confidence, self-reliance and self-worth of refugee women and girls. Previous experience with the oil-for-education incentive has documented the positive outcomes of capacity-strengthening through education, and has elevated girls’ status within families and communities to that of “educated” girls who aspire to more than just marrying and having children. Building on this success, WFP aims to increase women’s self-reliance and self-worth by offering means of income generation through the livelihood scheme, which could expand as more women wish to participate.

3.3 Transition and exit strategies
63. As indicated in the SSAR, and given the deteriorating security situation in Afghanistan and Iraq, no large-scale return of refugees is expected in the coming years. Unless there is a major shift in government policies in the near future to enable the integration and naturalization of refugees in Iran, WFP’s options for exit strategies will remain limited until repatriation or large-scale resettlement in third countries becomes a viable solution.

64. Within these limits and with the help of UNHCR and the Bureau for Alien and Foreign Immigrant Affairs, WFP will endeavour to support the sustainable return of refugees to Afghanistan. As part of this endeavour, WFP will advance the participation and economic empowerment of women to achieve sustained food security and nutrition among refugees living in settlements.
4. Implementation arrangements

4.1 Beneficiary analysis

**TABLE 1: FOOD AND CBT BENEFICIARIES BY STRATEGIC OUTCOME AND ACTIVITY**

<table>
<thead>
<tr>
<th>Strategic outcome</th>
<th>Activity</th>
<th>Women and girls</th>
<th>Men and boys</th>
<th>Total*</th>
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<tr>
<td>1: Food-insecure refugees in Iran are able to meet their basic food and nutrition needs throughout the year</td>
<td>1. Provide unconditional food assistance to food-insecure refugees</td>
<td>14 700</td>
<td>15 300</td>
<td><strong>30 000</strong></td>
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<td></td>
<td>2. Provide conditional support to refugee women and girls to incentivize and facilitate educational and livelihood activities</td>
<td><strong>3 600</strong></td>
<td>-</td>
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</tr>
<tr>
<td><strong>Total</strong></td>
<td></td>
<td><strong>14 700</strong></td>
<td><strong>15 300</strong></td>
<td><strong>30 000</strong></td>
</tr>
</tbody>
</table>

* Sex- and age-disaggregated data can be provided on request. All data collected during CSP implementation will be disaggregated by sex and age.

** Recipients of conditional transfers in activity 2 include 2,550 primary school students, 750 secondary school students and 300 women. They are included in the 14,700 beneficiaries under activity 1.

This ICSP addresses the basic food and nutrition needs of 30,000 food-insecure refugees. Men and women will benefit equitably from transfers. All beneficiaries meet one or more vulnerability criteria, which includes women headed households, households with elderly, chronically ill or mental or physically disabled members and households with only one breadwinner. In accordance with the do no harm approach, WFP will ensure that it does not create, exacerbate or contribute to inequalities or discrimination of men or women.

Through activity 1, WFP aims to assist 14,700 refugee women and girls and 15,300 refugee men and boys annually with a combination of in-kind and cash transfers. Among this population, 2,000 woman-headed households with no means of income will be entitled to monthly cash and in-kind transfers equivalent to full food rations, thus meeting 100 percent of their nutritional requirements per person per day. All households with a source of income will receive cash and in-kind transfers equivalent to 80 percent of their basic food needs per day to complement the earnings received from casual labour.

Activity 2 will engage 300 women in livelihood activities including the production of handicrafts, which will be marketed through WFP’s network, and 3,300 refugee girls attending schools in settlements will receive conditional cash transfers to strengthen their individual capacities through education. Of the 300 women, 50 will be targeted in the first year, 100 in the second and 150 in the third year of the ICSP.

Although this population is already registered with the Bureau for Alien and Foreign Immigrant Affairs and included in WFP beneficiary lists, WFP will aim to register all beneficiaries in its corporate digital beneficiary and transfer-management platform (SCOPE) for the purpose of introducing cash transfers through bank cards.

WFP will endeavour to issue up to 20 percent of household cash cards in the names of women in an effort to increase women’s access to food and empower them as food entitlement holders. Control over money is regarded as an empowering factor in both Iranian and Afghan culture, and control over household money will contribute to improving the status of women within their communities.
### 4.2 Transfers

#### TABLE 2: FOOD RATIONS (g/person/day) and CBT VALUES (USD/person/day) BY STRATEGIC OUTCOME AND ACTIVITY

<table>
<thead>
<tr>
<th>Strategic outcome 1: Food-insecure refugees in Iran are able to meet their basic food and nutrition needs throughout the year</th>
<th>Activity 1</th>
<th>Activity 2</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Beneficiary type</strong></td>
<td>Refugee women-headed households</td>
<td>General refugee population</td>
</tr>
<tr>
<td><strong>Modality</strong></td>
<td>CBTs and food</td>
<td>CBTs and food</td>
</tr>
<tr>
<td>Cereals – fortified wheat flour</td>
<td>300</td>
<td>300</td>
</tr>
<tr>
<td>Total kcal/day</td>
<td>1 092</td>
<td>1 092</td>
</tr>
<tr>
<td>% kcal from protein</td>
<td>11</td>
<td>11</td>
</tr>
<tr>
<td>Cash (USD/person/day)</td>
<td>0.35</td>
<td>0.32</td>
</tr>
<tr>
<td>Number of feeding days</td>
<td>1 080</td>
<td>1 080</td>
</tr>
</tbody>
</table>

#### TABLE 3: TOTAL FOOD AND CBT REQUIREMENTS AND VALUE

<table>
<thead>
<tr>
<th>Food type/CBTs</th>
<th>Total (mt)</th>
<th>Total (USD)</th>
</tr>
</thead>
<tbody>
<tr>
<td>Cereals – fortified wheat flour</td>
<td>9 720</td>
<td>3 110 400</td>
</tr>
<tr>
<td><strong>Total (food)</strong></td>
<td><strong>9 720</strong></td>
<td><strong>3 110 400</strong></td>
</tr>
<tr>
<td>CBTs</td>
<td>-</td>
<td>10 951 620</td>
</tr>
<tr>
<td><strong>Total (food and CBT)</strong></td>
<td>-</td>
<td><strong>14 062 020</strong></td>
</tr>
</tbody>
</table>

70. The proposed hybrid of CBTs and in-kind wheat flour distributions has been carefully selected following an inclusive approach of validating the findings of JAMs and a CBT feasibility assessment with all stakeholders, including the Government, donors and refugee women and men. The cash feasibility study confirmed that CBTs are the preferred form of food assistance for women and men, enabling them to meet their basic needs in a dignified and empowering manner. Given the location of settlements in primarily rural areas, the option of providing refugees with vouchers or retail gift cards is unfeasible because of the long distances between most settlements and chain stores. On the other hand, Iran's well-developed financial and technological infrastructure, and the availability of small shops in all settlements – which could be connected to point-of-sale machines supplied by banks – make the introduction of cash through ATM cards the preferred option. In most settlements, shops are run by refugees, and cash injections into the community can increase purchasing power and boost the local economy.

71. The decision to continue in-kind distribution of wheat flour was largely based on the fact that wheat flour remains an important commodity in Iran. All bakeries are registered with the Government and receive allocations of subsidized or commercial wheat flour based on consumption trends in the provinces. The wheat flour available in the retail sector is not suitable for baking bread and is considerably more expensive. Both women and men beneficiaries clearly requested that WFP continue with the in-kind distribution of this commodity and authorities confirmed that refugees would face problems with access to wheat flour on the market if in-kind distribution were discontinued. The proposed hybrid assistance combines the effectiveness and efficiency of both in-kind and cash transfer modalities, ensuring access to bread through wheat
flour distribution while giving refugees the freedom to choose which other commodities to purchase with the cash component.

72. The cash transfer value of the educational incentive for capacity strengthening of girls has been calculated at approximately the same level as the previous in-kind distribution of four bottles of vegetable oil, and will be disbursed through prepaid gift cards. These cards will be given by school authorities directly to the girls at the end of each month of regular school attendance. This approach will give girls a sense of commitment and pride in attending school.

73. Based on the rapid livelihood assessment and gender analysis conducted in 2017, the livelihood component will be piloted in one settlement. Women with handicraft skills will be provided with a start-up grant that will enable them to produce marketable goods such as embroidery at no extra cost. WFP will utilize its network of charity bazaars and sales points to market these goods, and will direct the proceeds of sales to the women. At the same time, WFP will search for entrepreneurs and designers to support the women’s work in the future, ensuring the sustainability of the activity beyond the ICSP’s three-year timeframe.

Capacity-strengthening

74. WFP’s expertise in emergency preparedness and response is acknowledged and appreciated in Iran. Within the framework of a letter of intent signed with IRCS, the designated entity for emergency response in natural disasters, WFP will strengthen capacities in information sharing, contingency planning and coordination. The country office will continue to support the disaster management team of the United Nations country team by participating in and supporting simulation exercises and knowledge sharing. WFP will also continue to support contingency planning processes led by UNHCR related to any potential arrival of refugees from Afghanistan and Iraq.

75. WFP will consider the different needs and capacities of women, men, girls and boys throughout these initiatives. Activity 2, which covers education incentives and livelihoods, aims to strengthen the capacities of individual girls and women, thus empowering them within the refugee community and the host country, and in their homelands on their return. WFP will work with its implementing partner, the Bureau for Alien and Foreign Immigrant Affairs, to develop the capacities of women and girls by mainstreaming gender considerations through workshops and training sessions.

4.3 Supply chain

76. The country office is collaborating with partners on the introduction of CBTs, including by engaging a financial service provider through a competitive bidding process.

77. Competitive prices and lead times for delivery enable WFP to procure fortified wheat flour locally. The ability to purchase and deliver wheat flour to settlements in monthly tranches resolves potential issues with the shelf-life of this delicate commodity. Since 2009, WFP has procured wheat flour locally through competitive bidding using a roster of vetted suppliers; the supply chain for this commodity is well established and reliable. Quality control is undertaken by WFP superintendents, and the stringent regulations of the Iranian Institute of Standards and Industrial Research applicable to all national producers and suppliers ensure the high quality and nationwide acceptability of this commodity. Wheat flour purchases and delivery are tracked using WFP’s food supply chain management system, the Logistics Execution Support System (LESS), from the loading point to final distribution in settlements.

78. The majority of refugees have ovens and bake their own bread. In some settlements, bakeries are run by refugees and refugee households receive their entitlements in the form of daily bread. WFP and the Bureau for Alien and Foreign Immigrant Affairs have established clear guidelines and these bakeries are operated under government supervision. The bread entitlement is issued against a ration card, which states the household size, with one loaf provided per person per day. Daily supervision and monitoring is conducted by employees of the Bureau for Alien and Foreign Immigrant Affairs, who check bread weight and quality. The system is well established and no major risk of breakdown in this supply chain is foreseen.
79. A macro-financial assessment conducted in October 2016 rated Iran’s financial capacity to start CBTs as high, especially given the high level of financial inclusion. An in-depth micro-financial assessment conducted as part of the CBT feasibility study in August 2016 identified six financial service providers with adequate national coverage and financial strength to serve as WFP’s CBT providers. The selection of financial service providers will be made through a competitive bidding process to identify the most suitable partner for WFP.

80. The chosen financial service provider will issue ATM cards for up to 6,000 households approved by WFP and the Bureau for Alien and Foreign Immigrant Affairs. Whenever possible, ATM cards will be issued in the names of women. A monthly cash transfer equivalent to 32 cents per person per day for each refugee household member will be made to ATM cards. The financial service provider will also supply all shops in refugee settlements with point-of-sale machines so funds can be utilized by women refugees to purchase commodities directly in settlements.

4.4 Country office capacity and profile

81. WFP has a small but well-structured presence in Iran. All programme, supply chain and finance staff received extensive CBT training in 2015, and can combine their years of experience with these newly acquired skills to implement the new transfer modality as of 1 January 2018. WFP’s country office plans to augment its capacity with an M&E expert deployed for six months to design a gender-responsive M&E strategy that suits the new hybrid transfer modality and the livelihoods activity for women refugees. The country office is further strengthening its capacity with an international programme officer, who will roll out the gender-responsive M&E strategy during the ICSP cycle.

4.5 Partnerships

82. The Ministry of Foreign Affairs and the Bureau for Alien and Foreign Immigrant Affairs will remain WFP’s main partners. The Bureau for Alien and Foreign Immigrant Affairs is responsible for coordinating all matters related to refugees and international agencies. Biannual joint meetings at senior level take place with the Bureau, UNHCR and WFP, and monthly operations-level coordination meetings monitor the refugee situation and any concerns requiring action.

83. The Bureau for Alien and Foreign Immigrant Affairs, UNHCR and WFP undertake periodic joint missions to ensure coherence in implementation.

84. Among the Rome-based agencies, only the Food and Agriculture Organization of the United Nations (FAO) and WFP have a presence in Iran. FAO’s assistance in Iran focuses on enhancing agricultural productivity, natural resource management and climate change and its impacts, limiting areas for collaboration. In 2016, FAO signed the SSAR and expressed interest in working on agricultural livelihood activities involving refugees. WFP will explore options for collaboration in this area during the cycle of this ICSP.

5. Performance management and evaluation

5.1 Monitoring and evaluation arrangements

85. The country office’s gender-responsive M&E system includes provisions to continue collecting sex- and age-disaggregated data, and monitor cash-distribution mechanisms and the progress of activities, taking into account the new transfer modality. The country office will focus on systematically tracking results and conducting appraisals of project performance. Process monitoring will be enhanced to ensure proper coverage of the new modality. Tools such as the country office tool for managing effectively (COMET), used for tracking outputs, and LESS have been rolled out, and data will be entered and analysed each month according to the M&E plan.

86. Current M&E arrangements will continue under this ICSP, with the findings from the most recent post-distribution monitoring serving as the baseline for the new transfer modality.
87. Annual post-distribution monitoring will include stakeholder interviews and consultations with refugee men and women before and during implementation of the new transfer modality. It will also evaluate service providers engaged by WFP to distribute CBTs. Through post-distribution monitoring, data on outputs, outcomes and processes will be collected and analysed in coordination with UNHCR. Data collection for post-distribution monitoring will be based on existing household questionnaires, which will be reviewed and tailored to the new transfer modality.

88. Data collection will be facilitated through WFP’s platform for real-time acquisition of geo-referenced statistics, using tablets to accelerate and simplify data entry in the field. Analysis will be supported by the regional bureau and reports will be shared with all stakeholders, including UNHCR and the Bureau for Alien and Foreign Immigrant Affairs.

89. A decentralized evaluation of the hybrid transfer modality is planned for mid-2019 – the mid-point of this ICSP.

90. Mid- and end-of-year performance reviews will be conducted throughout the ICSP cycle.

5.2 Risk management

91. Through an inclusive and consultative process, WFP regularly reviews and updates its risk register as part of its annual performance planning exercise.

Contextual risks

92. Potential insecurity in neighbouring countries could cause new arrivals of refugees in Iran. As an active member of the UNHCR-led contingency planning team, WFP will monitor the situation to respond to any increase in numbers of vulnerable refugees if the Bureau for Alien and Foreign Immigrant Affairs requests intervention or expansion of operations.

93. Iran remains at high risk of natural disasters, including earthquakes. WFP mitigates these risks by taking an active role in the United Nations disaster management team and through bilateral coordination with IRCS – the designated first responder in natural disasters.

Programmatic risks

94. In the past year, changes in customs formalities have caused delays in clearing WFP’s imported commodities, resulting in pipeline breaks and demurrage costs for long-term storage of goods in containers at the port of entry. WFP has mitigated this risk in the ICSP by shifting to the hybrid transfer modality, which circumvents the restrictive import regulations imposed on all goods.

95. The food security and well-being of refugees depend on many factors beyond WFP’s control, such as timely provision of services and inputs by the Government and UNHCR. The main risks to WFP’s own support for refugees in settlements are delays or shortfalls in funding. The country office will work with local donors and WFP Headquarters to advocate for funding to meet the needs of food-insecure refugees.

96. Resistance to addressing or reducing gender inequalities – resulting from potentially prohibitive policies of the Government on the one hand and the resistance of religious leaders on the other – poses a risk to the successful mainstreaming of gender within the ICSP. WFP will mitigate this risk by engaging religious leaders in dialogue and advocating with the office of the Vice-President for Women and Family Affairs regarding the advantages of empowering refugee girls and women through education and improved livelihoods, which will better equip them for sustainable repatriation once the situation is conducive.

Institutional risks

97. Regular oversight by the regional bureau will mitigate any potential institutional risks related to fiduciary failure. Duties have been segregated to ensure fiduciary integrity.
6. Resources for results

6.1 Country portfolio budget

98. With an overall budget of USD 18.1 million spread over three years, this ICSP focuses on one strategic outcome to ensure that food-insecure refugees in Iran are able to meet their basic food and nutrition needs throughout the year. WFP’s commitment to allocating 15 percent of all project funds to gender equality activities will be met.

<table>
<thead>
<tr>
<th>TABLE 4: INDICATIVE ANNUAL BUDGET REQUIREMENT (USD)</th>
</tr>
</thead>
<tbody>
<tr>
<td>Year 1</td>
</tr>
<tr>
<td>--------</td>
</tr>
<tr>
<td>2018</td>
</tr>
</tbody>
</table>

6.2 Resourcing outlook

99. WFP’s activities in Iran have received generous donor attention over the past three years. The Governments of Germany and the Republic of Korea have been steady donors, with the Republic of Korea fully funding WFP operations in 2017. Both donors have indicated their willingness to continue supporting WFP in 2018 and beyond. In case of a funding shortfall, however, unconditional assistance to the most vulnerable women headed households will be prioritized to ensure that these households are the last to suffer from any potential budgetary cuts.

6.3 Resource mobilization strategy

99. WFP is building a new resource mobilization strategy and promoting the improved hybrid transfer modality that will commence with the start of this ICSP. Trend analysis from consultations with donors and UNHCR indicate that more donors are interested in utilizing cash than in-kind assistance. The increased use of cash would allow refugees more diversity of choice and dignity.
**Logical Framework for Iran Interim Country Strategic Plan (January 2018–December 2020)**

**Strategic Goal 1: Support countries to achieve zero hunger**

**Strategic Objective 1: End hunger by protecting access to food**

**Strategic Result 1: Everyone has access to food**

**Strategic outcome 1: Food-insecure refugees in Iran are able to meet their basic food and nutrition needs throughout the year**

<table>
<thead>
<tr>
<th>Outcome category:</th>
<th>Maintained/enhanced individual and household access to adequate food</th>
</tr>
</thead>
<tbody>
<tr>
<td>Focus area:</td>
<td>crisis response</td>
</tr>
</tbody>
</table>

**Assumptions:**
- Local employment opportunities for refugees remain stable or improve
- Refugee population in camps remains stable
- Primary and secondary schools in the settlements continue to receive funding and support from the Government and UNHCR
- Food is available locally in sufficient quantity and quality
- Food prices remain stable
- Appropriate financial service provider is selected for implementation who honours commitments
- Access to ATM or POS machines is secured
- Pipeline breaks are avoided
- Livelihoods activities are successfully implemented
- Banking facilities remain available to refugees

**Outcome indicators**
- Attendance rate
- Consumption-based coping strategy index (average)
- Food consumption score
- Retention rate

**Activities and outputs**

1. Provide unconditional food assistance to food-insecure refugees (Unconditional resource transfers to support access to food)
Refugee households receive cash-based and in-kind transfers and meet their basic food needs. (A: Resources transferred)

2. Provide conditional support to refugees, especially to women and girls, to incentivize and facilitate educational and livelihood activities. (Individual capacity-strengthening activities)

Households with girls enrolled in, and regularly attending school receive take-home entitlements to increase girls’ enrolment and retention rates. (A: Resources transferred)

Women refugees receive livelihood support to generate income for their families and increase their self-reliance. (A: Resources transferred)

Women refugees receive livelihood support to generate income for their families and increase their self-reliance. (C: Capacity development and technical support provided)

4: Ensure inclusive and equitable quality education and promote lifelong learning opportunities for all

5: Achieve gender equality and empower all women and girls

Strategic Goal 1: Support countries to achieve zero hunger

C.1 Affected populations are able to hold WFP and partners accountable for meeting their hunger needs in a manner that reflects their views and preferences

Cross-cutting indicators

C.1.1: Proportion of assisted people informed about the programme (who is included, what people will receive, length of assistance)

C.1.2: Proportion of project activities for which beneficiary feedback is documented, analysed and integrated into programme improvements

C.2 Affected populations are able to benefit from WFP programmes in a manner that ensures and promotes their safety, dignity and integrity

Cross-cutting indicators

C.2.1: Proportion of targeted people accessing assistance without protection challenges

C.3 Improved gender equality and women’s empowerment among WFP-assisted population

Cross-cutting indicators

C.3.1: Proportion of households where women, men, or both women and men make decisions on the use of food/cash/vouchers, disaggregated by transfer modality

C.3.2: Proportion of food assistance decision-making entity – committees, boards, teams, etc. – members who are women

C.4 Targeted communities benefit from WFP programmes in a manner that does not harm the environment
Cross-cutting indicators

C.4.1: Proportion of activities for which environmental risks have been screened and, as required, mitigation actions identified
## ANNEX II

### INDICATIVE COST BREAKDOWN BY STRATEGIC OUTCOME (USD)

<table>
<thead>
<tr>
<th></th>
<th>Strategic Result 1, SDG target 2.1</th>
<th>Total</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Strategic outcome 1</strong></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Transfers</td>
<td>14 414 471</td>
<td>14 414 471</td>
</tr>
<tr>
<td>Implementation</td>
<td>1 035 277</td>
<td>1 035 277</td>
</tr>
<tr>
<td>Adjusted direct support costs</td>
<td>1 468 144</td>
<td>1 468 144</td>
</tr>
<tr>
<td><strong>Subtotal</strong></td>
<td>16 917 893</td>
<td>16 917 893</td>
</tr>
<tr>
<td>Indirect support costs (7 percent)</td>
<td>1 184 253</td>
<td>1 184 253</td>
</tr>
<tr>
<td><strong>Total</strong></td>
<td>18 102 145</td>
<td>18 102 145</td>
</tr>
</tbody>
</table>
Acronyms used in the document

CBT cash-based transfer
FAO Food and Agriculture Organization of the United Nations
ICSP interim country strategic plan
IFPRI International Food Policy Research Institute
IRCS Iranian Red Crescent Society
JAM joint assessment mission
JCPOA Joint Comprehensive Plan of Action
LESS Logistics Execution Support System
M&E monitoring and evaluation
NGO non-governmental organization
SDG Sustainable Development Goal
SSAR Solutions Strategy for Afghan Refugees
UNDAF United Nations Development Assistance Framework
UNHCR Office of the United Nations High Commissioner for Refugees