

SAVING
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Sao Tome and Principe Annual Country Report 2019

Country Strategic Plan
2018 - 2019



World Food
Programme

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Summary

In Sao Tome and Principe, the Government has integrated the 2030 Agenda and has adopted the Zero Hunger Strategic Review (ZHSR) report in April 2018 as the roadmap for achieving zero hunger in the country. Complementing the Government's efforts, WFP has been providing support in line with the national context priorities. Over the years, WFP's operations transitioned from providing direct food assistance to strengthening national institutional capacities.

In 2015, although the school feeding programme managed by WFP was handed over to the Government, the latter faces some operational hardship. Moreover, several challenges and gaps related to food insecurity and nutrition were identified by the ZHSR report and during consultations with the Government and stakeholders to achieve Sustainable Development Goals (SDGs) 2 and 17 in Sao Tome and Principe. In line with the findings and leveraging on WFP's position as the Government's partner of choice, WFP is strengthening national capacities to autonomously implement the school feeding programme and improve market access for smallholder farmers.

The Transitional Interim Country Strategic Plan (T-ICSP) approved by WFP's Executive Board started in January 2018 and continued onto 2019. The activities as part of the T-ICSP initiated in 2018 were also carried onto 2019. Between January and June 2019, WFP implemented capacity strengthening activities with the Government, through the National School Feeding and Health Programme (PNASE) and the National Council for Food Security and Nutrition (CONSAN).

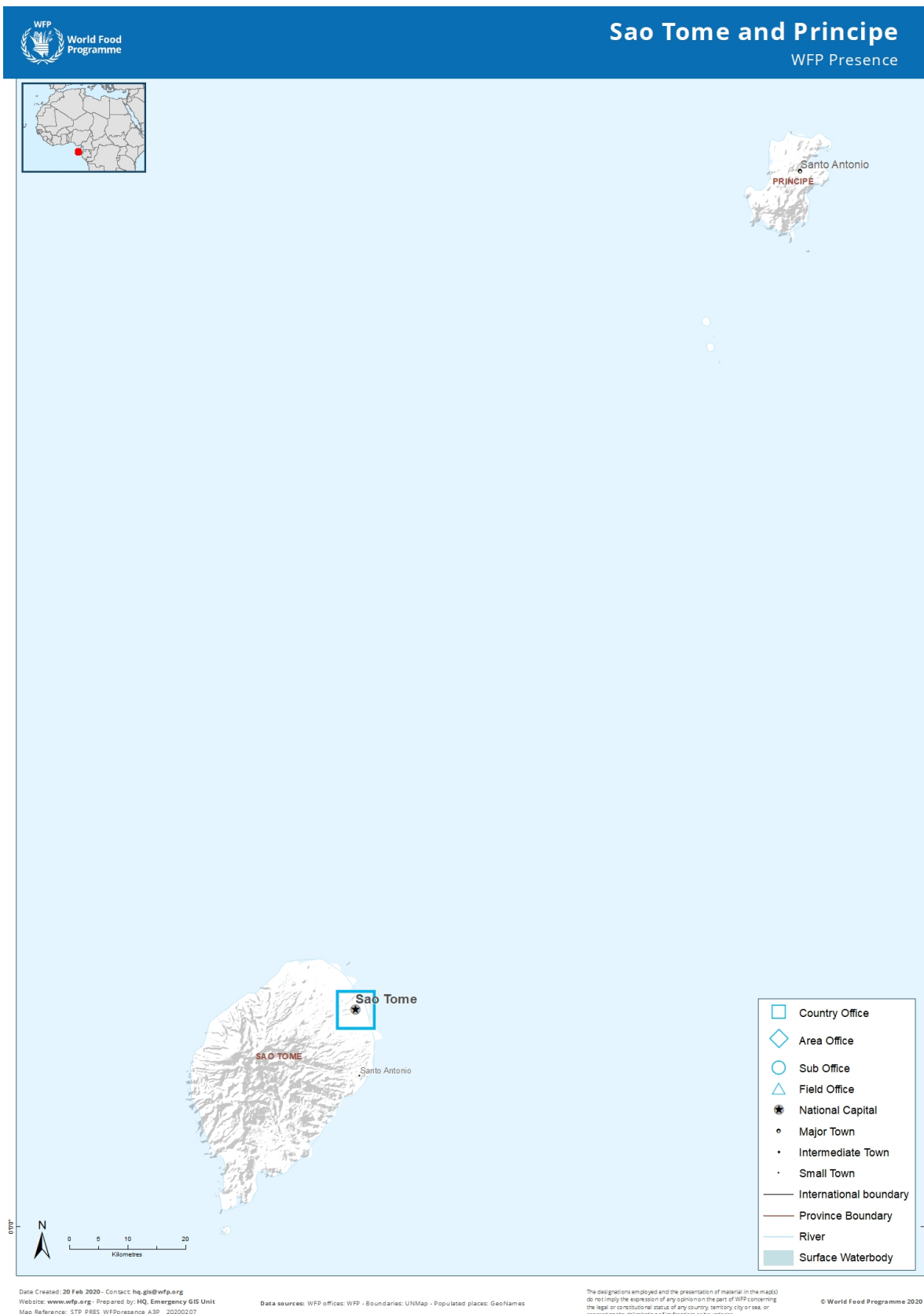
WFP funded and facilitated training sessions for PNASE personnel, including human resources, monitoring and evaluation staff and also facilitated a training session for canteen cooks on the optimization and management of school canteens, including fundamental information on nutrition, hygiene and food handling practices. WFP also recruited an electronic service provider for the acquisition of a software system for the integrated management and monitoring of the school feeding programme. Through this innovative software system, the PNASE's logistics are expected to be strengthened, to be able to monitor the food transfer from the warehouses to school canteens in a more transparent and efficient way.

Aiming to reduce costs and strengthen partnerships with development partners, WFP implemented a joint-activity with the United Nations Children's Fund (UNICEF) and with the non-governmental organization (NGO) Step Up, to assist vulnerable children with HIV virus (boys and girls) attending schools in remote areas of the country. Additionally, aiming to support the Government to develop flexible modalities of school menus and to improve the menus' composition based on available budget, demand and food supply, WFP provided technical and financial support to the National Council for Food Security and Nutrition (CONSAN) to organize its second meeting.

Lastly, WFP facilitated the official visit of the high-level inter-ministerial committee to the Center of Excellence based in Abidjan, Cote d'Ivoire, in March 2019, reinforcing the South-South and triangular cooperation between the Government of Sao Tome and Principe and Governments of other countries in the region.

Financial constraints remained one of WFP's main challenges in the country to implement activities at planned scale. The implementation plan for the period between January 2019 and June 2019 was prepared by the country office team based on the needs-based plan and funds allocated to the country office in 2018 and migrated into 2019. There were no contributions received from donors in 2019 for the implementation of the T-ICSP. On 30 June 2019, all planned T-ICSP activities were successfully concluded.

Context and Operations



The Republic of Sao Tome and Principe is a lower-middle-income small island state, located in the Gulf of Guinea with a population of nearly 200,000 [1] and a Gross National Income (GNI) per capita of USD 1,890 in 2018 [2]. Through 2019, it registered considerable progress in the area of health and nutrition, including increasing the number of children aged 0-11 months who are fully vaccinated, while reducing child mortality and prevalence of malnutrition and anaemia among children aged 0-59 months.

Nonetheless, the country still faces serious challenges in eradicating extreme poverty and hunger. The poverty incidence has not changed significantly since 2000 and recent World Bank estimates show that about one-third of the population lives on less than USD 1.9 per day, and more than two-thirds of the population lives below the national

poverty line of USD 3.2 per day [3]. Women are at greater risk of poverty than men and urban poverty is high compared to rural poverty due to limited employment opportunities, notably for young people and women (19.7 percent of women are unemployed against 9.3 of men [4]). In 2019, Sao Tome and Principe ranked 137th of 189 countries in the 2018 Human Development Index and 136th out of 162 countries in the 2018 Gender Inequality Index [5] (deteriorating since 2015 when it ranked 122nd).

Access to food remains a challenge, especially due to high unemployment rates and weak productivity, in the agriculture, fishing and livestock sectors, compounded by the impact of recurrent climatic shocks and environmental degradation. Natural disasters such as floods and landslides deteriorate livelihoods and prevent the production of sufficient food to meet the needs of the population. Unpredictable food availability caused by climate conditions, limited infrastructure and market access forces the country to rely heavily on imported food, particularly cereals, beans, oil, meat, dairy and other animal products. This in turn exposes the most vulnerable families to price fluctuations, adversely affecting their livelihoods.

Malnutrition and micronutrient deficiencies are another matter of concern, especially among children and pregnant and lactating women. Available data suggests that 96 percent of preschool-aged children and 18 percent of pregnant women and girls are deficient in vitamin A, while rates of anaemia among children aged 0 to 59 months are as high as 67.5 percent [6]. The Government of Sao Tome and Principe aims to implement sustainable food security and nutrition programmes and policies autonomously by 2030. As such, it has integrated the Sustainable Development Goals (SDGs) into the national strategy, "Sao Tome and Principe Transformation Agenda 2030: The country we need to build", and has adopted the Zero Hunger Strategic Review (ZHSR) report in April 2018 as the road map for achieving zero hunger, SDG 2, by 2030.

Over the years, WFP's operations transitioned from providing direct food assistance to strengthening the Government's capacities. From 2012 to 2015, WFP gradually handed over the management of the school feeding programme to the Government. However, gaps and challenges persist for the autonomous management of the school feeding programme and implementation of an innovative nutrition-sensitive home-grown school feeding programme (HGSF) in the country. Based on the challenges identified, a number of opportunities were identified for WFP in the areas of food security, school feeding, nutrition, smallholder agriculture and multisectoral coordination for food security and nutrition.

The Transitional Interim Country Strategic Plan (T-ICSP) started in January 2018 to cover 14 months (until February 2019), but it was further extended to June 2019. During the T-ICSP implementation, WFP supported the Government in making progress towards the SDGs, more specifically by assisting the Government in its efforts to increase demand for locally produced nutritious foods, consequently stimulating national food value chains and facilitating equitable access to sustainable markets for smallholder farmers. Leveraging on WFP's position as the Government's partner of choice and in line with national priorities, strategic outcome 1 aimed to strengthen the Government's capacities to implement food security and nutrition-focused safety nets nationwide.

As part of the TICSP, in 2019, WFP increasingly engaged in technical assistance and capacity development activities to ensure the sustainability of the handover of the national school feeding programme finalized in 2015 to the Government. Following the TICSP, WFP adopted the five-year Country Strategic Plan (CSP 2019-2024) in view to continue strengthening national capacities in implementing an environmentally and socially sustainable, gender-transformative and smallholder-friendly home-grown school feeding programme and related food security and nutrition policies and programmes nationwide by 2030.

CSP financial overview

From January to June 2019, WFP in Sao Tome and Principe continued implementing the two activities planned under the Transitional Interim Country Strategic Plan (T-ICSP) and started on January 2018. Some external factors, including the legislative elections in October 2018, resulted in a change in the Government's leadership and composition; therefore, some activities planned for 2018 with the Government could not be completed and had to be postponed to 2019.

Although WFP did not receive any new donor contributions to implement the T-ICSP activities in 2019, a part of the remaining funds from 2018 migrated to 2019 allowed WFP to be resourced at 76 percent of the needs-based total requirements. The carry-over funds enabled WFP to finalize the implementation of the work plan jointly approved with the Government.

In line with the implementation plan established, WFP was able to successfully implement 100 percent of the planned activities (activities 1 and 2) and its sub-activities under the T-ICSP. Activity 1 aimed to provide technical assistance to the Government to design, finance and manage its national home-grown school feeding programme), while activity 2 aimed to provide targeted technical assistance for hunger-focused cost analysis and evidence generation for improved programme design to the Government.

Aiming to reduce costs and strengthen partnerships with other United Nations (UN) agencies and development partners, WFP implemented a joint-activity with the United Nations Children's Fund (UNICEF) and the non-governmental organization (NGO) Step Up. The objective of the project was to assist vulnerable children with HIV virus (boys and girls) attending schools in remote areas of the country. On top of reinforcing the *Delivering as One* approach, these joint initiatives were found to be cost effective and efficient, enhancing cost savings and optimization of funds available.

Programme Performance

Strategic outcome 01

The Government of São Tomé and Príncipe has enhanced capacity to implement food security and nutrition focused safety nets nationwide.

Needs-based plan	Implementation plan	Available resources	Expenditures
\$106,668	\$88,060	\$81,517	\$81,517

Following extension of the Transitional Interim Country Strategic Plan (T-ICSP) until June 2019, WFP's intervention in 2019 between January and June consisted of the continuation and conclusion of the activities initiated in 2018. However, due to some external factors, including the legislative elections in October 2018 resulting in a change in the Government leadership and composition, some activities planned for 2018 with the Government had to be postponed to 2019.

With a level of funding of 76 percent in 2019, the activities implemented under strategic outcome 1 consisted of providing technical and institutional support to the Government, particularly to the Ministry of Education through the National School Feeding and Health Programme (PNAE) and to the National Council for Food Security and Nutrition (CONSAN), which is chaired by the Prime Minister and has the Minister of Agriculture as the Vice-President. This strategic outcome aimed at strengthening the Government's capacity to implement food security and nutrition-focused safety nets nationwide, contributing to the Sustainable Development Goals (SDGs) 2 and 17. It also aimed to complement national efforts in addressing the challenges that affect sustainable food security and nutrition.

Activity 1: Provide technical assistance to the Government to design, finance and manage its national home-grown school meals programme.

Under this activity, WFP continued to strengthen the PNAE's capacities, to autonomously implement the school feeding programme in the country. Several training sessions were provided to PNAE staff and canteen cooks, tools provided and monitoring and evaluation mechanisms improved. WFP trained ten PNAE's human resources staff, including school canteen managers from Ministry of Education and Monitoring and Evaluation (M&E) officers. Additionally, on 2 May 2019, WFP initiated a training programme for 88 canteen cooks on the optimization and management of school canteens, including fundamental information on nutrition, hygiene and food handling practices. The training took place during two months in all districts of the country, including the Autonomous Region of Príncipe.

Moreover, on April 2019, WFP signed a field level agreement (FLA) with an electronic service provider for the acquisition of a software system for the integrated management and monitoring of the school feeding programme. Through the installation of this logistics software system, the logistics personnel of the national school feeding programme is expected to be able to monitor food transfers from the school canteens' warehouses in a more transparent and efficient way. Lastly, in partnership with the United Nations Children's Fund (UNICEF) and with the international non-governmental organization (NGO) STEP UP, WFP provided financial support to implement a joint-activity to assist vulnerable children with HIV virus (boys and girls), attending schools in remote areas of the country. This activity consisted of providing on-site assistance through school materials and food baskets to children attending schools.

Activity 2: Provide targeted technical assistance for hunger-focused cost analysis and evidence generation for improved programme design to the Government.

Through the implementation of this activity, WFP aimed at carrying out a feasibility study on the cost of school meals in the country and to develop flexible modalities and menu compositions based on available budget, demand and food supply. This activity was partially implemented by WFP in 2018, with the support of the Center of Excellence in Brazil, which conducted a cost-benefit analysis of the school feeding programme in the country. Additionally, in view to support the Government in developing flexible modalities of school menus and in improving the menus' composition based on available budget, demand and food supply, WFP played an important role as an enabler by supporting and funding the second meeting of CONSAN. The latter is the national platform, composed of 22 members from the Government, civil society, public and private sectors, NGOs and universities, that promotes the national dialogue on food security and nutrition in the country.

These meetings, organized with the technical and financial support of WFP, have not only facilitated the national dialogue on food security and nutrition in the country, but they have also increased discussions on the implementation of the school feeding programme by the Government. Its recommendations are mandatory and are taken for consideration by the Council of Ministers. Moreover, with technical and financial support from WFP, CONSAN was able to promote inter-sectorial coordination and reinforce synergies among the food security and nutrition actors including the competent Ministries, United Nation Agencies and NGOs. WFP also facilitated the official visit of the high level inter-ministerial committee of Sao Tome and Principe to the Center of Excellence against Hunger and Malnutrition in Abidjan, Cote d'Ivoire, in March 2019. This contributed to reinforcing the South-South and triangular cooperation

between the Government of Sao Tome and Principe and Governments of other countries in the region, promoting high-level dialogue between participants.



Cross-cutting Results

Progress towards gender equality

Improved gender equality and women's empowerment among WFP-assisted population

In Sao Tome and Principe, despite the numerical gender balance among the population (50.4 percent of women and 49.6 percent of men), women are at greater risk of poverty than men, with 71 percent of women living below the poverty line against 63 percent for men [1]. The unemployment rates are also higher among women than men (20 percent for women compared to 9 percent for men [2]). In 2019, Sao Tome and Principe ranked 136 out of 162 countries in the 2018 Gender Inequality Index, highlighting the substantial challenges the country still faces with regards to gender equality and equitable development gains for women, men, boys and girls.

Among children aged 0-59 months, boys are significantly more affected than girls by stunting, underweight and wasting. For example, 20.5 percent of boys are estimated to be stunted, compared to 13.9 percent for girls [3]. Moreover, available data suggest that 96 percent of preschool-aged children and 18 percent of pregnant women/girls are deficient in vitamin A, while rates of anemia among children aged 0-59 months are as high as 67.5 percent (69.5 percent for boys and 65.5 percent for girls) [4].

Aiming to address some of the above-mentioned gender inequality challenges, WFP's Transitional Interim Country Strategic Plan (T-ICSP) activities planned between January and June 2019 focused on ensuring gender mainstreaming in the design and implementation of all capacity strengthening activities jointly planned with stakeholders. The training sessions organized by WFP with the National School Feeding and Health Programme (PNASE) comprised useful information for both women and men working with PNASE, in the departments of human resources, monitoring, and evaluation. The school canteen management training also benefited all PNASE canteen cooks, including women and men.

During the second meeting of the National Council for Food Security and Nutrition (CONSAN), facilitated by WFP in January 2019, gender was also a cross-cutting topic of discussion. One of the recommendations of the meeting was to enhance consideration of gender parity in the procurement processes conducted by PNASE with smallholder farmers. It was highlighted that women associations in agricultural and fisheries sectors should be encouraged to deliver healthy and quality products to school canteens in the country, considering that men already lead most of the economic markets in the country, including agricultural and fisheries markets in the detriment of women.

The National Institute for Gender Equality and Parity was also invited to attend this second meeting of CONSAN and provided inputs during the discussion to improve the implementation of the school feeding programme in the country. Lastly, a joint-activity was implemented by WFP with the United Nations Children's Fund (UNICEF) and the non-governmental organization (NGO) STEP UP targeting a group of vulnerable children living with the HIV virus (both boys and girls) attending schools in remote areas of the country.

Summary

The total beneficiaries is 0 in Sao Tome and Principe as it does not provide any food nor cash distributions. The only assistance modality it provides is through capacity strengthening (CS), and the number of people assisted through this modality is available in the Programme Performance section, under strategic outcome 1.

Context and operations

[1] UNFPA 2019 World Population Dashboard. Available at: <https://www.unfpa.org/data/world-population-dashboard>

[2] Sao Tome and Principe Overview, World Bank (last updated 26 September 2019). Available at:

<https://www.worldbank.org/en/country/saotome/overview>

[3] Idem.

[4] United Nations Children's Fund. 2013. UNICEF Annual Report 2013 – Sao Tome and Principe. Available at

https://www.unicef.org/about/annualreport/files/Sao_Tome_and_Principe_COAR_2013.pdf.

[5] UNDP 2019 Human Development Report

[6] World Bank Group. 2015. Nutrition at a Glance: São Tomé and Príncipe. Available at

<http://documents.worldbank.org/curated/en/601731468105842725/pdf/771930BRI0Box00C00Sao0TP0April02011.pdf>.

Progress towards gender equality

[1] Second National Poverty Reduction Strategy (2012–2016), Ministry of Planning and Development 2012 (Estratégia Nacional de Redução da Pobreza II (2012–2016).

[2] United Nations Children's Fund. 2013. UNICEF Annual Report 2013 – Sao Tome and Principe. Available at


https://www.unicef.org/about/annualreport/files/Sao_Tome_and_Principe_COAR_2013.pdf.

[3] Sao Tome and Principe National Institute of Statistics and others. Sao Tome and Principe Multiple Indicator Cluster Survey 2014, Final Report.

[4] World Bank Group. 2015. Nutrition at a Glance: São Tomé and Príncipe.

Figures and Indicators

WFP contribution to SDGs

 SDG 17: Strengthen the means of implementation and revitalize the global partnership for sustainable development						
WFP Strategic Goal 2: Partner to support implementation of the SDGs			WFP Contribution (by WFP, or by governments or partners with WFP Support)			
SDG Indicator	National Results		SDG-related indicator		Direct	Indirect
		Overall			Overall	
Dollar value of financial and technical assistance (including through North-South, South-South and triangular cooperation) committed to developing countries	US\$	77,720	Dollar value (within WFP portfolio) of technical assistance and country capacity strengthening interventions (including facilitation of South-South and triangular cooperation)	US\$		77,720

Strategic Outcome and Output Results

Strategic Outcome 01	The Government of São Tomé and Príncipe has enhanced capacity to implement food security and nutrition focused safety nets nationwide.	- Root Causes						
Activity 01	1. Provide technical assistance to the Government to design, finance, and manage its national home grown school meals programme	Beneficiary Group	Activity Tag		Planned	Actual		
Output C	School children benefit from a sustainable national school feeding policy, strategy and programme in order to increase access to adequate nutritious food, improve health, and achieve better education results.							
Output C	Food insecure populations benefit from enhanced national social safety nets in order to increase and protect their access to food.							
C.4*	Number of people engaged in capacity strengthening initiatives facilitated by WFP to enhance national food security and nutrition stakeholder capacities (new)							
	Number of government/national partner staff receiving technical assistance and training		Individual capacity strengthening activities	individual	10	10		
C.5*	Number of capacity strengthening initiatives facilitated by WFP to enhance national food security and nutrition stakeholder capacities (new)							
	Number of technical assistance activities provided		School feeding (on-site)	unit	1	1		
			Individual capacity strengthening activities	unit	1	1		
			Institutional capacity strengthening activities	unit	2	2		
Activity 02	2. Provide targeted technical assistance for hunger-focused cost analysis and evidence generation for improved programme design to the Government	Beneficiary Group	Activity Tag		Planned	Actual		
Output C	Food insecure populations benefit from strengthened South-South Cooperation between São Tomé and Príncipe and selected countries in order to increase and protect their access to food.							
C.4*	Number of people engaged in capacity strengthening initiatives facilitated by WFP to enhance national food security and nutrition stakeholder capacities (new)							
	Number of government/national partner staff receiving technical assistance and training		Analysis, assessment and monitoring activities	individual	10	10		

C.5*	Number of capacity strengthening initiatives facilitated by WFP to enhance national food security and nutrition stakeholder capacities (new)							
	Number of technical assistance activities provided		Analysis, assessment and monitoring activities	unit	1	1		

World Food Programme

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School children learning about local food

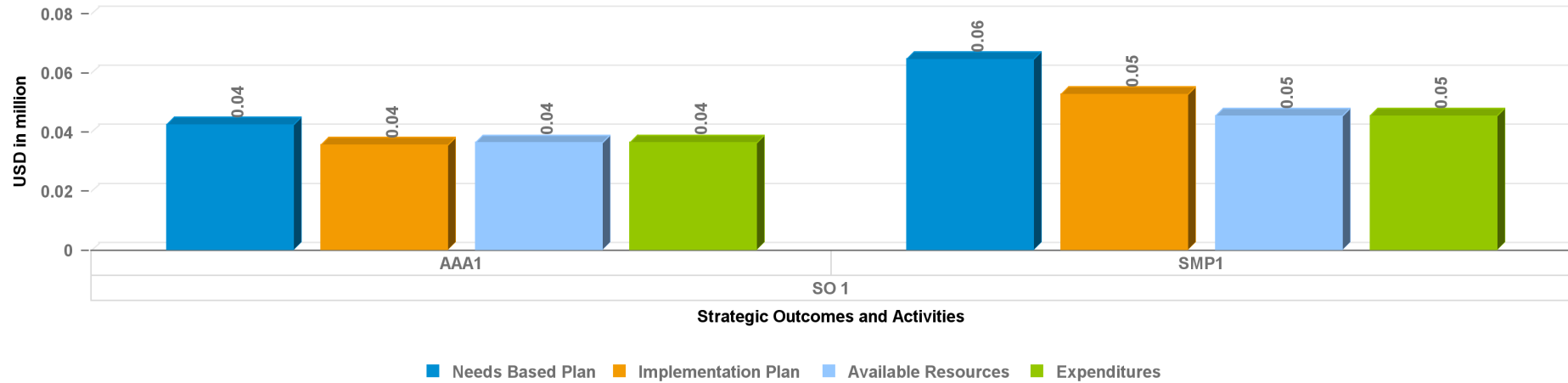
<https://www.wfp.org/countries/sao-tome-and-principe>

Annual Country Report

S.Tome,Principe Country Portfolio Budget 2019 (2018-2019)

Annual Financial Overview for the period 1 January to 31 December 2019 (Amount in USD)

Annual CPB Overview



Code	Strategic Outcome
SO 1	The Government of São Tomé and Príncipe has enhanced capacity to implement food security and nutrition focused safety nets nationwide.
Code	Country Activity Long Description
AAA1	2.Provide targeted technical assistance for hunger-focused cost analysis and evidence generation for improved programme design to the Government
SMP1	1.Provide technical assistance to the Government to design, finance, and manage its national home grown school meals programme

Annual Country Report

S.Tome,Principe Country Portfolio Budget 2019 (2018-2019)

Annual Financial Overview for the period 1 January to 31 December 2019 (Amount in USD)

Strategic Result	Strategic Outcome	Activity	Needs Based Plan	Implementation Plan	Available Resources	Expenditures
5	The Government of São Tomé and Príncipe has enhanced capacity to implement food security and nutrition focused safety nets nationwide.	2.Provide targeted technical assistance for hunger-focused cost analysis and evidence generation for improved programme design to the Government	42,246	35,460	36,235	36,235
		1.Provide technical assistance to the Government to design, finance, and manage its national home grown school meals programme	64,422	52,600	45,282	45,282
Subtotal Strategic Result 5. Countries have strengthened capacity to implement the SDGs (SDG Target 17.9)			106,668	88,059	81,518	81,518
		Non Activity Specific	0	0	5,932	0
Subtotal Strategic Result			0	0	5,932	0
Total Direct Operational Cost			106,668	88,059	87,450	81,518
Direct Support Cost (DSC)			12,411	12,411	1,767	1,767
Total Direct Costs			119,079	100,470	89,217	83,285
Indirect Support Cost (ISC)			7,740	7,148	-7,906	-7,906
Grand Total			126,819	107,618	81,311	75,378



Brian Ah Poe
Chief

Contribution Accounting and Donor Financial Reporting Branch

Columns Definition

Needs Based Plan

Latest annual approved version of operational needs as of December of the reporting year. WFP's needs-based plans constitute an appeal for resources to implement operations which are designed based on needs assessments undertaken in collaboration with government counterparts and partners

Implementation Plan

Implementation Plan as of January of the reporting period which represents original operational prioritized needs taking into account funding forecasts of available resources and operational challenges

Available Resources

Unspent Balance of Resources carried forward, Allocated contribution in the current year, Advances and Other resources in the current year. It excludes contributions that are stipulated by donor for use in future years

Expenditures

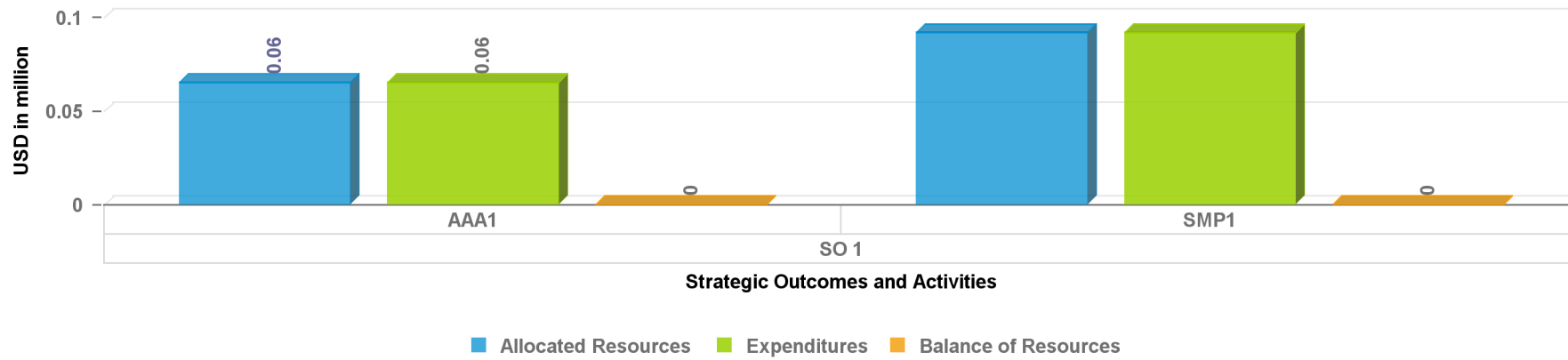
Monetary value of goods and services received and recorded within the reporting year

Annual Country Report

S.Tome,Principe Country Portfolio Budget 2019 (2018-2019)

Cumulative Financial Overview as at 31 December 2019 (Amount in USD)

Cumulative CPB Overview



Code	Strategic Outcome
SO 1	The Government of São Tomé and Príncipe has enhanced capacity to implement food security and nutrition focused safety nets nationwide.
Code	Country Activity - Long Description
AAA1	2.Provide targeted technical assistance for hunger-focused cost analysis and evidence generation for improved programme design to the Government
SMP1	1.Provide technical assistance to the Government to design, finance, and manage its national home grown school meals programme

Annual Country Report

S.Tome,Principe Country Portfolio Budget 2019 (2018-2019)

Cumulative Financial Overview as at 31 December 2019 (Amount in USD)

Strategic Result	Strategic Outcome	Activity	Needs Based Plan	Allocated Contributions	Advance and Allocation	Allocated Resources	Expenditures	Balance of Resources
5	The Government of São Tomé and Príncipe has enhanced capacity to implement food security and nutrition focused safety nets nationwide.	2.Provide targeted technical assistance for hunger-focused cost analysis and evidence generation for improved programme design to the Government	102,529	64,961	0	64,961	64,961	0
		1.Provide technical assistance to the Government to design, finance, and manage its national home grown school meals programme	181,539	91,592	0	91,592	91,592	0
Subtotal Strategic Result 5. Countries have strengthened capacity to implement the SDGs (SDG Target 17.9)			284,068	156,554	0	156,554	156,554	0
		Non Activity Specific	0	5,932	0	5,932	0	5,932
Subtotal Strategic Result			0	5,932	0	5,932	0	5,932
Total Direct Operational Cost			284,068	162,486	0	162,486	156,554	5,932
Direct Support Cost (DSC)			28,648	22,915	0	22,915	22,915	0
Total Direct Costs			312,716	185,401	0	185,401	179,469	5,932
Indirect Support Cost (ISC)			20,327	12,563		12,563	12,563	0
Grand Total			333,042	197,964	0	197,964	192,032	5,932

This donor financial report is interim



Brian Ah Poe
Chief

Contribution Accounting and Donor Financial Reporting Branch

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Columns Definition

Needs Based Plan

Latest approved version of operational needs. WFP's needs-based plans constitute an appeal for resources to implement operations which are designed based on needs assessments undertaken in collaboration with government counterparts and partners

Allocated Contributions

Allocated contributions include confirmed contributions with exchange rate variations, multilateral contributions, miscellaneous income, resource transferred, cost recovery and other financial adjustments (e.g. refinancing). It excludes internal advance and allocation and contributions that are stipulated by donor for use in future years.

Advance and allocation

Internal advanced/allocated resources but not repaid. This includes different types of internal advance (Internal Project Lending or Macro-advance Financing) and allocation (Immediate Response Account)

Allocated Resources

Sum of Allocated Contributions, Advance and Allocation

Expenditures

Cumulative monetary value of goods and services received and recorded within the reporting period

Balance of Resources

Allocated Resources minus Expenditures