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# Bhutan

## Annual Country Report 2023

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Country Strategic Plan  
2019 - 2024

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# Overview

## Key messages

- WFP reaffirms its support to Bhutan, aligning its Country Strategic Plan (2024-2028) to the Government's draft five-year plan (February 2024-February 2029)
- Capacity strengthening is the focus of WFP's work in Bhutan, which helps ensure the country is resilient, food and nutrition secure, and can anticipate, prepare for, and respond to climate-related and other shocks

## Bhutan graduates from the least developed country category

In December 2023, Bhutan graduated from the least developed country (LDC) category and transitioned into a lower middle-income country. Despite setbacks due to the negative social and economic impact of the COVID-19 pandemic, as well as global food, energy, finance, and climate crises, Bhutan made significant progress in realizing its development goals.<sup>1</sup> Bhutan's graduation is a time for WFP to reaffirm its commitment and work alongside the Royal Government of Bhutan in meeting the development goals outlined in the draft 13th five-year plan with an emphasis on economic and social development, climate security, and governance.

In 2023, WFP maintained its support to the Government to strengthen capacities in food systems, resilience to climate shocks, emergency preparedness and response, and school nutrition. This was achieved through collaboration and partnership with government counterparts, international and UN organizations, and civil society organizations in line with WFP's commitment to Sustainable Development Goal (SDG) 17 (*Partnerships for the Goals*).

To optimize the cost-efficiency and nutritional content of school meals, the School Menu Planner (SMP) PLUS tool, an online menu creation platform, was expanded to seven additional districts, meeting the target of implementing the tool in 12 districts within the current CSP period. The WFP digital tool helped boost the dietary diversity of 55,305 schoolchildren in 276 schools and increased the utilization of locally sourced food. Over 870 mt of local produce, consisting of fresh fruits and vegetables, was sold to schools by local farmer groups. Ninety percent of the smallholder farmers sold their local produce through WFP-supported aggregation systems and 80 percent of the farmers reported increased production of nutritious crops.

The SMP PLUS expansion was complemented by WFP-supported workshops for integrated food preparation training sessions for school cooks, mess-in-charges, government officials, teachers, and district officials. Going beyond safe and sanitary practices, the integrated training teaches participants cooking techniques that help retain nutrients, while also trying to reduce the use of salt and oil and introducing spices to improve the taste. WFP supported the construction of 10 school kitchens and storage units, and the refurbishment of 15 kitchens and storage units, creating an environment for the preparation and provision of healthy and nutritious school meals. WFP, in partnership with the Ministry of Education and Skills Development, Ministry of Health, and Ministry of Agriculture and Livestock, also finalized the national social and behaviour change (SBC) strategy and action plan. SBC activities were piloted in 15 schools, including two schools for children with disabilities in two districts of Thimphu and Chhukha. SBC activities sought to improve the nutritional status of schoolchildren and adolescents. The healthy diets campaign called *Eat Khe-ta, Be Se-ta*, (Eat Smart, Be Smart) was launched on the Ministry of Education and Skills Development and WFP-run social media account *School Nutrition Bhutan* with the posts viewed by 112,896 people on Facebook.

Together with the Ministry of Education and Skills Development and the Ministry of Health, significant achievements were made in meeting 2023 targets of linking more smallholder farmers to schools and improving kitchen and storage facilities. With WFP's support, the two ministries drew a contract between the farmers' groups and schools in the locality to supply agriculture and dairy products to schools.

WFP's capacity strengthening support in areas of emergency preparedness and response saw significant results, reaching more than double the number of frontline personnel compared with 2022, and building new partnerships with frontline agencies like the Department of Air Transport, while strengthening existing partnerships with Department of Local Governance and Disaster Management, *De-Suung* (national service volunteers), the Royal Bhutan

Police, and the United Nations Development Programme (UNDP). Through these partnerships, WFP has been able to enhance the capacities of national actors and frontliners, particularly in emergency logistics and emergency telecommunications.

For the emergency preparedness and response portfolio, the support from the Global Logistics Cluster's Field Based Preparedness Project and ad-hoc funds from the Ministry for Economic Cooperation and Development (BMZ) proved valuable, particularly given challenges in resource mobilization. This funding enabled WFP to support completion of four emergency coordination hubs in Thimphu and carry out emergency preparedness and response reviews such as for emergency telecommunications and seismic readiness.

WFP participated in consultation workshops for the Government's draft 13th Five-year Plan (2024-2029), Common Country Analysis, and the UN Sustainable Development Cooperation Framework (UNSDCF) (2024-2028). WFP also supported the *De-Suung* in developing its emergency preparedness and response strategy, working towards WFP's commitment to SDG 17. WFP's support to the National School Feeding and Nutrition Programme through capacity strengthening initiatives and healthy diets advocacy, linking farmers-to-schools for food and nutrition security, market access, and climate-resilience agriculture worked towards WFP's commitment to SDG 2 (*Zero Hunger*) and SDG 13 (*Climate Action*).



# 2,394

## Total beneficiaries in 2023

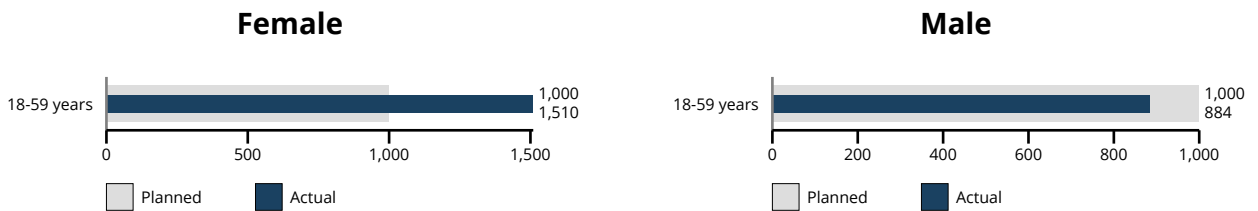


63% female

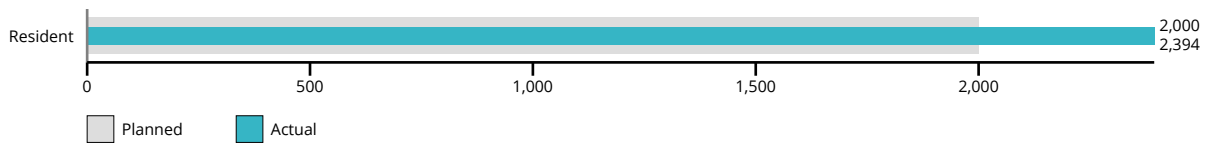


37% male

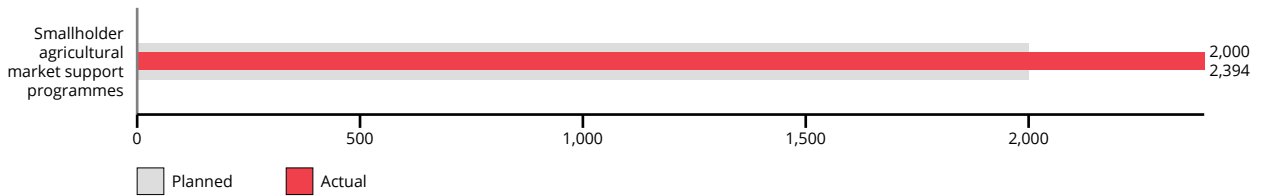
### Beneficiaries by Sex and Age Group



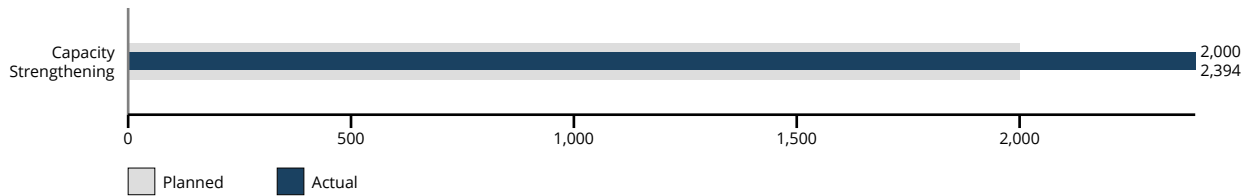
### Beneficiaries by Residence Status



### Beneficiaries by Programme Area



### Beneficiaries by Modality





# Operational context



In December 2023, Bhutan transitioned into a lower-middle-income country. Despite sustained progress toward SDG targets for Zero Hunger, the country faces a triple burden of undernutrition, micronutrient deficiencies, and overnutrition.<sup>2</sup> Agriculture, a critical component of the national economy continues to function at a subsistence level and faces challenges of low productivity, high post-harvest losses, and lack of markets. These are further compounded by climate-induced shocks. Bhutan, which lies in one of the most active seismic zones globally, is highly vulnerable to earthquakes and other climate-induced disasters. With the country already in distress due to the COVID-19 pandemic, the risk of a disaster hitting Bhutan today could have a devastating impact on the country.

Bhutan has made considerable progress in addressing wasting but other forms of malnutrition warrant attention. Stunting rates among children aged 24-59 months stand at 21 percent, 34 percent of the population is overweight, and 11 percent face obesity.<sup>3</sup> Anaemia affects 35 percent of non-pregnant women, 31 percent of adolescent girls, and 44 percent of children aged 6-59 months.<sup>4</sup>

Although agriculture remains a critical part of the national economy, contributing 15 percent to gross domestic product and accounting for employment of 56 percent<sup>5</sup> of the labour force, it continues to function at a mostly subsistence level, which affects food and nutrition security.

An estimated 12 percent of the population is poor (USD 74 per person, per month). Poverty in rural areas (17 percent) is significantly higher than in urban areas (4 percent). On average, female-headed households are observed to be less poor than male-headed households. The poverty rates are highest among households with younger head of households (under 25 years of age) and for those with heads over age 65 (13 percent and 21 percent, respectively).

While the Ministry of Agriculture and Livestock has introduced new crops for food and nutrition security, developed capacity of officials and farmers, and enhanced production through climate-resilient agricultural farming methods, there is a need for increased access to technology and capacity strengthening in climate services and adoption of anticipatory action programmes that provide risk transfer arrangements.

To strengthen the country's emergency preparedness and response, there is a need for strengthened coordination, functional contingency planning systems, and logistics augmentation - to address storage, handling, transportation, and distribution of emergency supplies. As such, capacity strengthening in emergency food distribution, warehouse management of food items, and emergency coordination for national disaster management

readiness through better coordination, upgraded data and monitoring systems, and increased awareness remain as critical needs.

To meet the demands of graduation to lower-middle-income status and sustain the country's carbon-neutral status, Bhutan's draft 13th Five-year Plan recognizes the need to expand economic opportunities for all and drive progress on its SDG 13 (*Climate Action*) targets. The Government has therefore integrated the SDGs into its planning cycle and established a national platform to monitor progress against national key result areas that are aligned with the goals.

WFP continued its support to Bhutan, focusing on building sustainable livelihoods, resilience, and human capital by strengthening institutional capacities across food systems, nutrition, and disaster risk management.

Under Strategic Outcome 1, WFP supported the Ministry of Education and Skills Development to address the triple burden of malnutrition through continued assistance to the National School Feeding and Nutrition Programme. The quality and nutrition of school meals were improved through nutritious menus created using the school menu planner (SMP) PLUS tool, healthy diets were promoted within and outside schools, and school kitchen and storage facilities were constructed or refurbished. WFP engaged students, parents, and teachers across the country in formative research on their food consumption behaviours, which informed the national social and behaviour change (SBC) strategy and action plan for nutrition. In addition, WFP's food systems interventions benefited 2,394 smallholder farmers of which 64 percent were women. Of these, 90 percent supplied home-grown nutritious foods to 66 additional schools and local markets in six districts. WFP-supported smallholder farmers produced and sold over 870 mt of fresh fruits, vegetables, and animal-source protein earning a revenue of USD 884,000, which helped improve farmers' incomes and supported rural communities to build back better from the impacts of the COVID-19 pandemic and a poor economy.

Through Strategic Outcome 2, WFP in partnership with the Government supported the capacity strengthening of key disaster preparedness and response agencies like the Department of Local Governance and Disaster Management, Ministry of Agriculture and Livestock, *De-Suung*, and Department of Air Transport. WFP facilitated several training sessions and workshops on the use of drones for humanitarian response, the development of a national logistics operation manual for use during emergencies, standardization of a disaster incident reporting form, the formulation of an emergency preparedness and response strategy for *De-Suung*, and a disaster simulation exercise for frontliners. WFP, in collaboration with the Department of Local Governance and Disaster Management, DHL and UNDP organized a *Getting airports ready for disasters* workshop. Additionally, WFP provided support to evaluate the country's emergency telecommunications capacity and assess the Government's proficiency in using drones and related technology for emergency preparedness and response. The seismic vulnerability of the UN House, which accommodates most UN agencies in the country was also evaluated. Four emergency and food distribution coordination hubs in the capital city, Thimphu, along with the Disaster Communication Helpline Unit were enhanced through the provision of office equipment and prepositioning of emergency preparedness and response items like mobile storage units and emergency kits. These contribute to strengthening the overall emergency response infrastructure in the country.

## Risk management

To meet the funding requirements for its CSP (2019-2023), WFP continued to demonstrate clear results and value for money to existing donors, while exploring diversification opportunities among non-traditional donors. WFP is exploring additional funding opportunities for 2024 and onwards. WFP faced budget constraints in implementing Activity 2 (rice fortification) under Strategic Outcome 1 and Activity 3 (disaster risk management) under Strategic Outcome 2. WFP continues to diversify its funding sources, including by leveraging existing relationships with funding partners and expanding partnerships.

Staff turnover in key offices in the government ministries as a result of outmigration affected the timely implementation of planned activities, especially when it involved focal staff responsible for WFP-supported activities. Within the country office, surge support was mobilized for business continuity. Protection from sexual exploitation and abuse (PSEA) awareness training was provided to all staff, and PSEA sessions were delivered in all WFP-supported training and workshops.

For increased awareness on the prevention of fraud, corruption, harassment, and abuse of authority, WFP staff received training in identifying and addressing threats to employee health, safety, and security.

## Lessons learned

The 2022 mid-term review and evaluation of the CSP (2019-2023)<sup>6</sup> found that while the Government had comprehensive legal instruments and policies to promote food and nutrition security, there were gaps in the institutional coordination, resourcing, and capacities for the CSP.

Difficulties meeting food safety, quality, and nutrition standards affect the multisector benefits of Bhutan's National School Feeding and Nutrition Programme. Barriers included inefficient food supply chains, poor storage infrastructure, and inadequate attention to nutritious menus, food safety and quality standards, and the preparation of healthy meals.<sup>7</sup>

The decentralized evaluation<sup>8</sup> of WFP's support to smallholder farmers, published in 2022, identified opportunities to develop farmer-school food supply chains through targeted assistance to rural women and youths. Future support should be tailored to support women and youth's leadership in farmers' organizations and small-scale enterprises.

Gaps in Bhutan's emergency preparedness and response system also persist. The Disaster Management Act (2013) requires implementation, and, with WFP support, the emergency logistics desk is the only one of eight multisectoral desks to have been launched under the National Disaster Management Authority.<sup>9</sup> Guidelines for the management of food reserves introduced in 2020 require mainstreaming alongside technical assistance and resources to support national emergency preparedness and response arrangements.



# Country office story

## Frontliners have a drone's eye view on emergency response



© WFP/Kinley Wangmo

A Bhutan national service volunteer receives instructions on flying a drone from WFP drone expert Matthias Boyen

It's 8:26 am in Paro, west of Bhutan's capital Thimphu. A group of men and women attending a workshop are enjoying a light moment over morning tea and breakfast when their phones buzz and beep together.

"ALERT ALERT ALERT," reads the message, which included an aerial photo of a community delineated in red. "An earthquake has hit this area marked in red, with reports of survivors, damaged buildings, and critical infrastructure throughout. There is a village outlined, we need it to be mapped and analyzed."

The message provides further information on an emergency operations meeting, drone use clearance from the authorities, and an instruction to always fly the drone within the visual line of sight.

By the time the areas have been scanned and mapped by drones, damage assessed, and victims rescued, it's close to 4:00 pm.

For the 18 frontline and emergency responders, the simulation exercise, a surprise organized by their trainers from WFP Drones and Bhutan Flying Labs, ended a five-day training of Bhutan government officials, coming from agencies like the police, *De-Suung*, and Department of Local Governance and Disaster Management.

The training fits into a broader effort by WFP and the Royal Government of Bhutan to strengthen the country's capacity to use drones for emergency preparedness and response. That's key for this mountainous, South Asian nation, located in one of the most seismically active zones in the world. Bhutan is also highly prone to floods, forest fires, landslides, and glacial lake outburst floods.

"Having a bird's-eye view can help humanitarians get a better grasp of the whole picture. Drones can provide rapid post-disaster assessments and map out large areas accurately, saving both time and improving emergency response efficiency," says Elizabeth Bourke, a drone expert with WFP's IT emergency preparedness and response branch.

Bhutan counts among 80 countries worldwide where WFP offers a raft of different drone-oriented activities from prepositioning equipment in high disaster-risk countries and strengthening local emergency preparedness efforts through training and workshops, to supporting emergency responses when disaster hits.

In Bhutan, WFP's drone training supports government efforts to increase drone use in monitoring glacial lakes, mapping forest fires, and conducting search-and-rescue and disaster-impact analysis. Among other areas, the training sessions focus on areas like thematic applications of drones, manual flights, mission planning, and data processing all using disaster simulation exercises involving drones.

Participants receive hours of drone flying time each day to build their manual skills and learn to analyze drone images to speed up emergency response. This knowledge helps responders to better react during and in the aftermath of a disaster, where access to information is critical to allocate resources and reach people in need.

For Major Tshering Namgyal from the Royal Bhutan Police, leveraging drone technology is important for Bhutan since it costs little to operate and builds capacity in dealing with difficult weather conditions and emergency search-and-rescue missions.

"We also learned about the evolution of drones, data acquisition, analysis and use, and regulations within the country and outside," he adds.

"Hopefully this shared experience will allow the stakeholders, who are participants of the workshop, to stay in touch and work towards a safe, locally-led, enabling future," says WFP's Bourke.



# Programme performance

## Strategic outcome 01: School-age children, women and vulnerable groups in Bhutan have improved nutrition in line with national targets by 2023



**88,784 students** benefitting from WFP's support to the National School Feeding and Nutrition programme



**2,394 smallholder farmers (63 percent women)** benefitting through WFP's linking farmers to markets support



**10** kitchens and storage units **constructed**



**15** kitchens and storage units **refurbished**

Under Strategic Outcome 1, WFP supported the Government to address the triple burden of malnutrition and facilitate market linkages between smallholder farmers and markets. WFP continued its assistance to the National School Feeding and Nutrition Programme, through a strategic approach of gender-transformative and sustainable approaches to nutrition, including healthy dietary habits. WFP also continued support to smallholder farmers to strengthen their farm-to-school linkages with over 80 percent of farmers reporting increased production of nutritious crops in 2023. WFP's approach to strengthening Bhutan's food systems to improve the nutritional status of the general population is aligned with the national food systems pathway document *Strengthening Bhutan's food systems for gross national happiness*.

Linking schools to local farmers opened opportunities for smallholder farmers, especially women and youth, to access markets and receive technical and infrastructure support. This initiative resulted in improved incomes for smallholder farmers, which supported rural communities to build back better from the impacts of COVID-19 pandemic and a weakened economy. Schools under the National School Feeding and Nutrition Programme had access to economical and locally-sourced fruits and vegetables, increasing the dietary diversity and nutritional outcomes of schoolchildren.

WFP, through KOICA's support, continued to support the National School Feeding and Nutrition Programme with capacity strengthening of government officials and school staff, strengthening of supply chains, the refurbishment and construction of school kitchens and storage units and advocacy on healthy diets through targeted SBC interventions.

WFP, in partnership with the Ministry of Education and Skills Development, Ministry of Health, and Ministry of Agriculture and Livestock developed and finalized the SBC strategy and action plan, which seeks to improve the nutritional status of schoolchildren and adolescents, including those in monastic institutions, through improved nutrition knowledge, attitudes, skills, and practices. A creative agency was engaged to develop, pre-test, and implement a robust package of SBC materials and activities that were piloted in 15 schools in Thimphu and Chhukha districts with 13,825 students.

### Resources Overview

Under Activity 1, through KOICA support, WFP had sufficient funds to provide resources and technical support, enabling smallholder farmers to enhance their production and income generation through increased farm production, post-harvest management, better business skills, and support in logistics, supply chain, market information, and marketing. Additional funds from the Global Agriculture and Food Security Program (GAFSP) and International Fund for Agricultural Development (IFAD) support a new project, Building Resilient Commercial Smallholder Agriculture (BRECSA), which initiated new activities on climate resilient production and market system development. For the school nutrition portfolio, KOICA's support enabled WFP to support the integration of nutrition into the National School

Feeding and Nutrition Programme through farm-to-school linkages, development of nutritious, locally sourced school menus and construction and refurbishment of school kitchens and storage units. However, Activity 2, which focuses on technical assistance for the rice fortification programme, remained unfunded despite the successful introduction of fortified rice in all school meals in the previous years.

## Outputs

WFP exceeded its planned targets aimed at supporting the Government in its integrated school feeding that connects school feeding with nutrition education, school health and agriculture. A total of 2,394 smallholder farmers (63 percent women) from 82 farmer group organizations benefitted from WFP-supported farm-to-school linkages, and training sessions on climate-resilient production, business management skills, and marketing. Over 870 mt of local produce consisting of fresh fruits and vegetables were sold to the schools linked to the local farmer groups, which earned the smallholder farmers USD 884,000 from sales.

A total of 672 government staff and local governments benefitted from capacity strengthening training activities in the agriculture reporting system, post-harvest management, supply chain and logistics, and marketing.

For the school nutrition portfolio, the school menu planner (SMP) PLUS tool was expanded to seven additional districts, covering in total 12 out of the 20 districts in the country. This benefited 173 additional schools with 36,761 schoolchildren (18,981 women) with nutritious and diversified, locally sourced meals. The expansion was preceded by training on the use of SMP PLUS tool, which was complemented by nine workshops on integrated food preparation training sessions attended by school cooks, mess-in-charges, teachers and government officials. WFP, in partnership with the Ministry of Education and Skills Development, implemented the SBC activities in 15 schools in two districts of Thimphu and Chhukha, improving knowledge and practices among 13,835 schoolchildren. The *Eat Khe-ta, Be Se-ta* (eat smart, be smart) healthy diets advocacy campaign was also launched on the Ministry of Education and Skills Development and WFP-run social media account *School Nutrition Bhutan*. The campaign targeted schoolchildren, adolescents and caregivers.

## Outcomes

At the outcome level, WFP's achievement exceeded the planned indicators. Ninety percent of targeted smallholder farmers marketed their agricultural produce through WFP-supported farmer aggregation systems while 80 percent of targeted smallholder farmers reported increased production of fruits and vegetables. Smallholder sales through WFP-supported aggregation systems achieved USD 884,000 against the planned figure of USD 27,000. This overachievement is attributed to increased production in local farms, and the schools purchasing close to 100 percent of their school food requirements from the local farmers. WFP supported most of the targeted capacity strengthening activities like training sessions for cooks and mess-in-charges. Activity implementation was disrupted by the National Council election from February to April, during which meetings, seminars, workshops, surveys, or other gatherings were discouraged. A similar disruption occurred from November 2023 through December 2023 due to the National Assembly elections. The remaining activities have been carried out to be implemented post-election in 2024.

A comprehensive supply chain assessment of the National School Feeding and Nutrition Programme over the past two years was carried out jointly by WFP and the Ministry of Education and Skills Development, which identified key areas for training of field-level operators in the school and district offices to optimize the school feeding supply chain. This included training sessions on sourcing, procurement, delivery and quality inspections, and distribution of food for school feeding. At the Government's request, activities were limited in the run-up to the parliamentary elections, civil service reform, and restructuring of the public service. The Ministry of Education and Skills Development and WFP will carry out the activities to optimize the National School Feeding and Nutrition Programme, supply chain and conduct training sessions to the users in 2024.

## Partnerships

WFP continued to strengthen existing partnerships with government agencies at the policy and local government levels. The GAFSP and IFAD-funded BRECSA project was launched in partnership with the Ministry of Agriculture and Livestock, targeting smallholder farmers in four economically disadvantaged districts of Zhemgang, Tsirang, Trongsa, and Sarpang. WFP, in collaboration with the Ministry of Education and Skills Development successfully instituted the multi-sectoral SBC working group to guide the development and implementation of the national SBC strategy and action plan. WFP supported the Ministry of Health's National Health Survey 2023. WFP's partnership with a national civil society organization, Tarayana Foundation, was strengthened by reaching 16 grassroots communities in four districts of Lhuntse, Trongsa, Tsirang and Zhemgang with nutrition advocacy and outreach to help rural populations eat healthy.

## Lessons

A key challenge faced by both the food systems and nutrition portfolios was the reduced number of staff in implementing government institutions due to staff turnover and outmigration and the movement of focal officers to

other departments or ministries as part of the Government-led public service reform.

**GAM-M**

With a GAM score of 4, WFP fully integrated gender and age into the implementation of Strategic Outcome 1. Through the farm-to-school linkages, 63 percent of farmers who benefitted were women. The SMP PLUS tool designed age-appropriate menus aligned with recommended dietary allowances. As required by the National School Feeding and Nutrition Handbook, there was equal representation of female and male student members serving on school mess committees.

**WFP GENDER AND AGE MARKER**

CSP ACTIVITY	GAM MONITORING CODE
<p>Activity 1: Assist the Government in its transition to a national school nutrition programme based on an integrated approach to school feeding that connects school feeding with nutrition education, school health and school agriculture and embeds gender, environmental and social safeguards across all activities, strengthened supply chains and school nutrition infrastructure optimization.</p>	<p>4 - Fully integrates gender and age</p>
<p>Activity 2: Provide technical assistance to the Government and the national food production and trade sectors to ensure that sound policies are in place and ensure quality and safety of fortified foods, especially rice, throughout their supply chains.</p>	<p>N/A</p>

## Strategic outcome 02: Government has strengthened capability to address food security and nutrition challenges, and prepare for and respond to crises, including those resulting from climate change, by 2023



**Empowering women frontliners:**  
**791 women** trained in emergency preparedness and response through fire simulation exercises



**Paro International Airport** receives Emergency Preparedness Assessment through '**Getting airports ready for disasters**' workshop



**Drone** usage in **humanitarian operations:** Training empowered **25** participants from partner agencies

In alignment with the Government's 12th five-year plan (2018-2023), which emphasizes (1) achieving carbon neutrality, climate and disaster resilience, and (2) fostering sustainable human settlements among its 17 national key result areas, WFP's CSP places a significant focus on enhancing Bhutan's institutional capacity for effective disaster preparedness and response.

WFP continued collaborating with key frontline agencies like the Department of Local Governance and Disaster Management, *De-Suung*, Department of Air Transport, Ministry of Agriculture and Livestock, and Disaster Communication Helpline Unit in areas of disaster preparedness and response coordination, data, logistics, and food security. The objective is to contribute to the strengthening of Bhutan's overall ability to prepare for and respond to disasters.

### Resources Overview

For Outcome 2, there was a funding shortage of 80 percent, with 20 percent secured from the Global Logistics Cluster's Field-based Preparedness Project. Ad-hoc funds from the Ministry for Economic Cooperation and Development (BMZ) grant covered the remaining funding requirement in the second half of the year, which enabled WFP to support the Government in areas of emergency coordination, logistics, and data management. The total expenditure incurred amounted to USD 95,698 reflecting a 92 percent utilization of funds against the originally planned expenditure, which enabled the country office to implement its emergency preparedness and response activities, including scaling up of some activities like capacity strengthening training sessions.

### Outputs

Despite resource mobilization challenges for Strategic Outcome 2 in 2023, significant accomplishments were achieved in the capacity strengthening of frontline agencies and personnel. WFP's emergency preparedness and response capacity strengthening support reached triple the number of frontline personnel (1,296) compared with 2022 (401) through six collaborative trainings and workshops. The increase in numbers can be attributed to upscaling of activities through an increased number of workshops and strengthened partnerships with key frontline agencies including the Department of Local Governance and Disaster Management, Ministry of Agriculture and Livestock, *De-Suung*, and Department of Air Transport. This included Bhutan's second training on the use of drones for humanitarian purposes, the development of the national logistics operation manual during emergencies, the standardization of the disaster incident reporting form, the formulation of an emergency preparedness and response strategy for *De-Suung*, a disaster simulation exercise for frontliners, and the *Getting airports ready for disasters* workshop.

WFP carried out three missions to evaluate the country's emergency telecommunications capacity, assess the Government's proficiency in using drones and related technology for emergency preparedness and response, and evaluate the seismic vulnerability of the UN House, which accommodates most UN agencies in the country.

Four emergency and food distribution coordination hubs and the Disaster Communication Helpline Unit in Thimphu were supported with the provision of infrastructure and prepositioning items for emergency preparedness and response. This effort helped strengthen the country's emergency response infrastructure, while indirectly benefiting the capital city's population of 115,000 people.<sup>10</sup>

### Outcomes

In 2023, WFP continued its support for the Government's emergency preparedness and response capacity through various initiatives. Notably, a comprehensive drone training programme, covering applications of drones, manual flights, mission planning, and data processing, was organized for relevant government agencies to enhance their capabilities in leveraging drone technology for emergencies.

Building on the success of the 72-hour rapid assessment approach previously established by WFP at the Department of Local Governance and Disaster Management, WFP collaborated with the Department to standardize and digitize its disaster reporting incident form. The original manual data collection process had led to discrepancies, necessitating a more streamlined digital format.

WFP, in collaboration with the Department of Local Governance and Disaster Management, organized six disaster simulation and awareness exercises for 1,130 frontliners. These exercises aimed to prepare frontliners for responding to fire-related disasters occurring during winter, during which fire-related incidents increase during dry weather and increased use of electricity, and post-earthquake scenarios.

WFP supported the Ministry of Agriculture and Livestock in establishing the national logistics preparedness working group, identifying gaps, and drafting a national and district-level, five-year action plan that provides recommendations to address identified gaps. In 2022, WFP supported the ministry by collaborating on four training sessions and assessment workshops for the working group and key officials from 20 districts in humanitarian supply chain and logistics management. Based on recommendations from these sessions, a national logistics operation manual was developed with the logistics desk of the government for disaster preparedness and response. The manual was developed by the national logistics preparedness working group and is currently awaiting the Government's endorsement.

Responding to a request from *De-Suung*, WFP supported the development of an emergency preparedness and response strategy for the frontline agency. The strategy outlines the collective vision and objectives of *De-Suung* over the next five years, focusing on strengthening emergency preparedness and response coordination, logistics, telecommunications, and food security. The operationalization of the four emergency and food distribution coordination hubs supported by WFP will also be extended into the districts, as outlined in the strategy.

The collaborative *Getting airports ready for disasters* workshop, organized with the Department of Air Transport, Department of Local Governance and Disaster Management, DHL, and UNDP aimed to enhance the disaster preparedness and response capacity of Paro International Airport, Bhutan's only international airport. A comprehensive risk assessment of Paro International Airport was carried out, identifying potential impacts on airport operations during natural hazards. Recommendations for strengthening the airport's readiness in cargo, passenger, terminal, and facilities areas were made. These issues will be addressed in 2024 by *Getting airports ready for disasters* plus workshops and a simulation exercise to ensure continuous improvement and disaster resilience.

## Partnerships

In 2023, WFP strengthened its partnership with the Government and development partners while forging new collaborations with the Department of Air Transport and Disaster Communication Helpline Unit. Efforts were directed towards reinforcing existing partnerships with key entities such as the Ministry of Education and Skills Development, the Ministry of Health, the Department of Local Governance and Disaster Management, the *De-Suung*, and the Ministry of Agriculture and Livestock. WFP assumed leadership of the UN's emergency preparedness and response working group, facilitating coordination among relevant UN agencies to ensure UN's readiness to support the Government.

WFP remains the primary partner for the Department of Disaster Management, the Ministry of Agriculture and Livestock, and *De-Suung*, playing an important role in advancing the nation's disaster risk management initiatives to elevate levels of preparedness and response to emergencies.

## Lessons Learned

To augment the limited size and expertise within the emergency preparedness and response unit in the country office, assistance from technical experts from WFP drones and the emergency telecommunications cluster was sought. Short-term collaborations provided beneficial insights and recommendations into the programme work. However, the lack of resources and capacity within the country office brought about challenges in implementing the recommendations. Therefore, WFP has recognized the importance of planning, to ensure that interventions are timely and that investments into such missions are taken advantage of fully.

## GAM-M

In view of the GAM score of 1 for Outcome 2, efforts were and will be continuously made to systematically integrate gender, age, disability, and vulnerable groups into all of WFP's activities. As in 2022, WFP's emergency preparedness and response efforts continued targeting the overall population. While vulnerable groups within targeted communities also benefitted from WFP's emergency preparedness and response interventions, activities were not specifically tailored to

the specific needs of sub-categories within supported communities. Age and gender-disaggregated data were reported when available, in activities like trainings and workshops.

### WFP GENDER AND AGE MARKER

CSP ACTIVITY	GAM MONITORING CODE
<p><b>Activity 3: Provide the Government with gender-informed and vulnerability-focused capacity strengthening relevant to its management of national emergency resources, development, enhancement and testing of national emergency response plans and coordination systems, through WFP’s leadership of the emergency logistics and communications sectoral working group.</b></p>	<p><b>1 - Partially integrates gender and age</b></p>

# Cross-cutting results

## Gender equality and women's empowerment

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

Bhutan ranked 103 in the Global Gender Gap Index in 2023, an increase from 126 of 146 countries in 2022. Women's representation in the civil service increased from 36 percent in 2016 to 44 percent in 2022 in professional and management positions, and from 10 percent to 23 percent in executive and specialist positions during the same period. Women hold 14 percent of the constitutional posts and 50 percent of the judiciary posts.

To achieve gender parity, there is a need to increase women's representation at all levels. In Bhutan, socio-cultural norms emphasize that women and men have specific roles to play, such as women are better homemakers as wives and mothers, which limits opportunities, while confining women to household and agricultural activities where productivity and earnings are relatively low. Men's participation in regular paid employment is, therefore, higher at 37 percent compared to 19 percent for women. Bhutanese women dominate among unpaid family workers and workers with low earnings and bear a disproportionate responsibility for domestic unpaid care work that largely goes unrecognized.<sup>11</sup>

About 2 percent of the country's population (8,111 women and 7,456 men) have some form of disability.<sup>12</sup> Among them, 11 percent fall under mild disabilities, 2 percent moderate, and 1 percent under severe disabilities. It is likewise higher among the older people of 75 years or more. WFP works with other UN agencies through a joint UN working group to support the Government's efforts in creating a conducive society for persons with disabilities (PWDs) and to ensure fundamental rights - such as education, health services, and social care for all PWDs - as constitutional right alongside securing economic rights, political rights, and social rights to all PWDs.<sup>13</sup>

As a member of the inter-agency gender working group chaired by the UN Resident Coordinator Office, WFP worked with other UN entities to advance gender equality in national development processes, ensure a gender perspective in the UNSDCF (2024-2028), strengthen and monitor the UN country team's (UNCT) accountability to gender equality, promote a multiple-track approach to gender mainstreaming throughout the UNCT's work, and provide a coherent vision for the UNCT's support to gender equality and empowerment of women and girls.

WFP's capacity strengthening support in nutrition and agriculture, also includes an emphasis on gender equality, highlighting how both genders have a role in breaking the inter-generational cycle of malnutrition. This includes a focus on bringing about behaviour change, in not only improved nutrition and health practices but also in transformed gender norms and roles to achieve these nutrition goals.

WFP continued to support the development of smallholder farmers in target districts to strengthen the farm-to-school linkages that resulted in boosting the local economy. WFP's food systems programme benefited 2,394 smallholder farmers (63 percent women).

WFP's school-based real-time, integrated nutrition, health, and education monitoring and reporting system continues to facilitate the collection of sex-disaggregated school data that was previously missing in the national monitoring and evaluation system, across areas such as dietary diversity and body mass index.

In 2023, WFP exceeded its target of providing capacity strengthening support to women smallholder farmers by 13 percent. WFP trained 1,510 women smallholder farmers in post-harvest management, marketing and knowledge sharing, thus contributing to enhancing women's skills and capacities, productivity, and incomes. Through school meals designed by the school menu planner (SMP) PLUS tool, 18,981 girls benefited from nutritious, cost-efficient, and locally sourced meals. Activities and training sessions such as drone training for humanitarian response and fire simulation exercise, trained 791 women in emergency preparedness and response.



# Protection and accountability to affected populations

**Affected populations are able to benefit from WFP programmes in a manner that ensures and promotes their safety, dignity and integrity. Affected populations are able to hold WFP and partners accountable for meeting their hunger needs in a manner that reflects their views and preferences**

WFP does not have direct food or cash beneficiaries in Bhutan. Its role is mainly as a technical partner to the Government supporting capacity strengthening initiatives. Hence, traditional beneficiary selection, beneficiary verification, distribution, and post-distribution monitoring are not in practice in Bhutan. WFP together with the UN agencies in Bhutan initiated the capacity strengthening of existing and new partners as part of the joint UN Partner Portal (UNPP) implementation. As part of the UNPP registration process, civil society organization partner focal points were also trained on Protection from Sexual Exploitation and Abuse (PSEA). In the last quarter of 2023, a mandatory training session on PSEA was also included in WFP workshops to educate and advocate with government partners. With support from WFP, the *De-Suung's* draft emergency preparedness and response strategy incorporated the humanitarian principles of PSEA and Accountability to Affected Population (PAAP).

During the implementation of the social and behaviour change (SBC) action plan, two schools with children with disabilities were included for a more inclusive approach to addressing malnutrition among schoolchildren through advocacy.

Disaggregation of beneficiary data and related analysis along age, sex, and diversity lines was limited to a few activities across operations (e.g. training and workshops) which affected the capacity to fully gauge gender, protection, and accountability to affected population results. However, WFP engages in regular dialogue with government partners on data collection on PAAP and expects to receive beneficiary data disaggregated by gender, age, and disability in 2024 through its support for smallholder agriculture and school nutrition.

# Environmental sustainability

**Targeted communities benefit from WFP programmes in a manner that does not harm the environment**

## Environmental and Social Safeguards Framework (ESSF)

As a small landlocked country with a fragile mountainous ecosystem and heavy reliance on climate-sensitive sectors such as hydropower and agriculture, Bhutan is particularly vulnerable to the adverse impacts of the climate crisis and is challenged by limited resources and capacity.

Environmental degradation and food insecurity are closely interlinked in Bhutan. In many parts of the country, livelihood activities are sensitive to climate shocks. Crop loss to untimely or erratic rainfall or windstorms has become frequent, often forcing people to rely on welfare schemes.

Smallholder farmers who rely mainly on rain-fed agriculture are already affected by unpredictable timing of monsoons, localized water shortages, and prolonged drought in some areas. At the same time, farmers, especially women who dominate the agricultural sector, lack a credible risk transfer mechanism such as affordable crop insurance that could prevent them from resorting to negative coping strategies and have insufficient access to climate-resilient agricultural approaches, technologies, and finance.

## Environmental Management System (EMS)

As a part of scaling up of Environmental Management System (EMS) implementation, WFP hosted an environmental management mission that assessed the status and capacity of the UN House and Thimphu municipality to manage energy, waste, and water. Based on this, the mission drafted an environmental action plan for the country office, focusing on the proposed additional measures to reduce the environmental footprint in the areas of energy savings, waste management, and water conservation.

WFP supported the UN House's '*Greening the office*' initiative. The country office is gradually moving towards the solar photovoltaic system (using solar panels), which now supplies 73 percent of the UN House's energy requirements. Bottled water is replaced with common water dispensers and lighting timers are installed in restrooms. The country office has an electric vehicle for use within Thimphu city. Two electric vehicle chargers are installed at the UN House.

In 2023, WFP maintained its strategy to build climate-resilient food systems through adaptive and sustainable farming practices. WFP supported the construction and refurbishment of 16 school kitchens and storage facilities, which helped reduce fuel wood consumption by replacing it with electricity, contributing to environment conservation.

WFP, in partnership with government counterparts, developed and submitted a proposal on innovative adaptation financing to build the resilience and adaptive capacity of smallholder farmers in Bhutan to climate-related shocks. This project will help smallholder farmers in Bhutan to identify climate risks and improve their food security through an integrated resilience building approach, which includes rolling out an innovative and sustainable index-based micro-insurance scheme. The micro-insurance will act as a safety net for farmers vulnerable to compounding climate-related shocks.

With support from the Korea International Cooperation Agency, WFP helped the Government in replacing wood-fed cooking stoves with fuel-efficient and environment-friendly cooking solutions like electric cookers in 51 schools where new kitchen and storage unit constructions or refurbishments were carried out. The use of electric cookers also provided a cleaner kitchen environment without the smoke and soot which would adversely affect the health of the school cooks as well as health and hygiene in preparation of school meals. The schools that received this support reported that electric cookers were also economically efficient and sustainable compared to firewood.

# Nutrition integration

**Communities, households and individuals supported by WFP are able to meet their nutritional needs and protect their nutrition status in the face of shocks and long-term stressors, through an effective combination of fortified food, specialized nutritious products and actions to support diet diversification**

In 2023, Bhutan continued to struggle with the triple burden of malnutrition, with widespread prevalences of undernutrition, overnutrition, and micronutrient deficiencies. There is an increasing trend of non-communicable diseases (NCDs) on account of lifestyle and dietary choices. In 2020, for every 10,000 people, there were 251 suffering from hypertension, 82 from diabetes, 35 from alcohol liver disease, 16 from depression, and 20 from cancer. NCDs accounted for 50 percent of all deaths in the country in 2020.<sup>14</sup>

Bhutan relies heavily on food imports and 27 percent of households cannot afford a nutritious diet. Under Strategic Outcome 1, with WFP's support, substantial progress was made in addressing malnutrition through continued capacity strengthening support to the National School Feeding and Nutrition Programme while integrating improved nutrition outcomes as the main objective across interventions. WFP supported the Ministry of Education and Skills Development to promote healthy diets and improve the quality of school meals. WFP also supported in finalizing the national social and behaviour change communication strategy and action plan to advocate for healthy diets and promote an integrated approach to nutrition. This will guide interventions to improve dietary practices among schoolchildren and adolescents. SMP trainings at sub-national levels for education staff were organized to design nutritious meals and increase awareness and knowledge on the importance of nutrition for schoolchildren.

WFP supported the Ministry of Agriculture and Livestock in linking farmers to markets, which includes the schools under the National School Feeding and Nutrition Programme. This linkage has resulted in provision of locally-sourced fruits and vegetables to schools under the feeding programme resulting in economical, diverse, and nutritious meals for schoolchildren.

WFP continued fostering its partnership with the Tarayana Foundation in providing health and nutrition advocacy aimed at the critical and vulnerable rural populations in 16 villages in four districts of Lhuentse, Trongsa, Tsirang, and Zhemgang. The community outreach included community mobilization, capacity strengthening, post-harvest management training, curation of *gewog* (group of villages) specific healthy plates, cooking competitions, cooking demonstrations, and building a resource pool of local champions who would continue to cascade key messages on healthy dietary habits in the communities.

Based on the lessons learned and recommendations from the decentralized and CSP evaluations in Bhutan, in the new second-generation CSP (2024-2028), WFP will introduce a new capacity strengthening portfolio under Outcome 1. This will enable the Government to provide smallholder farmers with gendertransformative support for improving the production, aggregation, transformation, and marketing of nutritious food. The integrated approach will advance the Government's efforts to promote nutrition-sensitive and shock-responsive social protection under Outcome 2 and will complement the broader efforts of the Rome-based Agencies in agriculture.

# Partnerships

In 2023, WFP strengthened its partnerships and collaboration with government, development partners including International Financial Institutions (IFIs) and private sector and foundations to assist government efforts towards enhancing food and nutrition security in the country.

WFP focused on broadening resource mobilization efforts towards addressing existing funding shortfalls and future funding needs and engaged with traditional donors and international financial institutions.

WFP engaged with government agencies, UN agencies, and development partners in the Government's consultative process for its draft 13th Five-year Plan, which articulates national developmental and strategic priorities for the next five years and will guide all developmental activities. The plan's longer-term vision is to transform Bhutan into a high-income nation that upholds the principles of inclusiveness, resilience, and sustainability as guided by the Gross National Happiness Index and the SDGs. WFP's second-generation CSP (2024-2028), which will be presented to the Executive Board in February 2024, is aligned to the Government's draft 13th Five-year Plan and UNSDCF (2024-2028).

## Focus on localization

WFP established strategic partnerships with government agencies such as the Department of Air Transport through the *Getting airports ready for disasters* workshop and district administration offices in Tsirang and Sarpang through capacity strengthening support to smallholder farmers in the two districts.

WFP strengthened partnerships with the Ministry of Agriculture and Livestock as the national logistics desk, in advocacy for and implementation of the National Logistics Preparedness five-year action plan which serves to enhance the locally-led system-wide growth in emergency logistics preparedness and response.

In 2023, WFP increased engagements and partnerships with *De-Suung* and the disaster communication helpline unit towards improving emergency preparedness and response infrastructure and capacity at the national and community levels. WFP supported both agencies in developing their emergency preparedness and response strategies. Through the reinforced partnership with the Tarayana Foundation health and nutrition outreach and advocacy were implemented in 16 villages in Tsirang, Lhuntse, Zhemgang and Trongsa districts.

## Focus on UN inter-agency collaboration

In 2023, there were increased policy and strategic engagements with other UN agencies and development partners like UNDP. WFP contributed towards the finalization of the new UNSDCF (2024-2028) for Bhutan. WFP was also part of the consultation process for the Government's draft 13th five-year plan. WFP's active engagement and contributions to the development of these strategic documents ensure enhanced efficiency, a collaborative 'One UN' approach aimed to maximize the UN's added value as a development partner to the Government. It also ensures alignment of WFP's second-generation country strategic plan to the cooperation framework and the Government's draft 13th five-year plan and sustainability of outcomes in the longer term.

WFP was successful in securing USD 2.6 million funding from GAFSP, in partnership with IFAD. This is the first time that WFP Bhutan accessed funding from GAFSP. WFP together with all UN agencies in Bhutan and other development partners supported the Ministry of Health for the National Health Survey 2023.

# Financial Overview

By the end of 2023, WFP mobilized cumulatively 114 percent of its needs-based plan for the Country Strategic Plan (CSP) through donor contributions and internal funding. With multi-year funds from KOICA and with internal funds, WFP made considerable progress in its CSP implementation. However, budget constraints remained challenging, especially for Activity 2 (rice fortification) under Strategic Outcome 1 and Activity 3 (disaster risk management) under Strategic Outcome 2.

Activity 1 (school nutrition) under Strategic Outcome 1 was fully resourced. This enabled WFP to enhance the National School Feeding and Nutrition Programme, including improvements to school kitchens and storage infrastructure, capacity strengthening, and farmer organizations' linkages to markets like schools. WFP also supported the Government in developing a national social behaviour change strategy and action plan for nutrition.

Although no new external funding was mobilized under Activity 3 (disaster risk management), financial support from the Global Logistics Cluster's Field-based Preparedness Project and ad-hoc funds enabled WFP to support the Government in areas of emergency coordination, logistics, and data management.

Overall, WFP utilized half of the total available resources due to activity suspension during the parliamentary election periods of February to May 2023 and November to December 2023. In addition, high staff attrition in partner government agencies delayed the implementation of activities and reporting and financial settlements.

## Budget Revisions

In October, WFP extended the current CSP by two months to 29 February 2024 to ensure the alignment of WFP's second-generation CSP (2024-2028) with the United Nations Sustainable Development Cooperation Framework (2024-2028) and the Royal Government of Bhutan's draft 13th Five-year Plan (2024-2029). Both will commence on 1 March 2024.

The budget for the CSP increased by USD 0.6 million, including indirect support cost, to accommodate all expected contributions over the extended CSP period.

## Other

The majority of the resources (79 percent) to the entire CSP were received from directed multilateral funding, while 17 percent was derived from multilateral contributions, and 4 percent from other sources, including advance financing.

## Annual CSP Financial Overview by Strategic Outcome (Amount in USD)

	Needs Based Plan	Implementation Plan	Available Resources	Expenditure
SDG Target 2. End Malnutrition	702,108	1,671,038	2,663,330	1,394,118
SO01: School-age children, women and vulnerable groups in Bhutan have improved nutrition in line with national targets by 2023	702,108	1,671,038	2,663,330	1,394,118
Activity 01: Assist the Government in its transition to a national school nutrition programme based on an integrated approach to school feeding that connects school feeding with nutrition education, school health and school agriculture and embeds gender, environmental and social safeguards across all activities, strengthened supply chains and school nutrition infrastructure optimization.	575,213	1,671,038	2,489,930	1,352,353
Activity 02: Provide technical assistance to the Government and the national food production and trade sectors to ensure that sound policies are in place and ensure quality and safety of fortified foods, especially rice, throughout their supply chains.	126,895	0	173,400	41,765
SDG Target 5. Capacity Building	244,496	104,460	539,531	298,692
SO02: Government has strengthened capability to address food security and nutrition challenges, and prepare for and respond to crises, including those resulting from climate change, by 2023	244,496	104,460	539,531	298,692

Activity 03: Through WFP's leadership of the emergency logistics and communications sector working group, provide the Government with gender-informed and vulnerability-focused capacity strengthening relevant to its management of national emergency resources and its development, enhancement and testing of national emergency response plans and coordination systems.	 244,496	 104,460	 539,531	 298,692
Non-SDG Target	 0	 0	 2,007,662	 0
Total Direct Operational Costs	 946,604	 1,775,498	 5,210,524	 1,692,810
Direct Support Costs (DSC)	 150,406	 267,008	 519,878	 225,451
Total Direct Costs	 1,097,011	 2,042,506	 5,730,403	 1,918,262
Indirect Support Costs (ISC)	 71,305	 132,762	 192,742	 192,742
Grand Total	 1,168,316	 2,175,269	 5,923,146	 2,111,004



# Data Notes

## Overview

[1] Bhutan graduates from LDC, 13 December 2023, UNDESA/CDP

## Operational context

[2] Noncommunicable Risk Factors: Bhutan STEPS survey 2019, Ministry of Health

[3] National Nutrition Survey, 2015, Ministry of Health

[4] Statistical Yearbook, 2023, National Statistics Bureau

[5] Bhutan: Distribution of employment by economic sector from 2011 to 2022, Statista

[6] Evaluation of Bhutan WFP Country Strategic Plan 2019-2023; 2023, WFP

[7] Kingdom of Bhutan National School Feeding and Nutrition Programme, 2023, Global Child Nutrition

[8] Bhutan, Evaluation of WFP's support to smallholder farmers and its expanded portfolio across the agriculture value chain (2019-2021), 2022, WFP

[9] Disaster Management Act, 2013, Royal Government of Bhutan

## Strategic outcome 02

[10] Statistical Yearbook of Bhutan, 2023, National Statistics Bureau

## Gender equality and women's empowerment

[11] Promote the presence and leadership of women within public institutions at the national and local levels, October 2023, National Commission for Women and Children

[12] Population and Housing Census of Bhutan, 2017, National Statistics Bureau

[13] Annual Activity Report, 2020, Disabled People's Organization of Bhutan

## Protection and accountability to affected populations

The CO did not participate in the 2022 Annual Survey on Community Engagement and Community Feedback Mechanism, hence no baseline was collected for CC.2.3 and 2.4.

## Nutrition integration

[14] Combating non-communicable diseases, 2022, Kuensel

# Annex

## Reporting on beneficiary information in WFP's annual country reports

To produce estimates of the total number of unique beneficiaries WFP has assisted yearly, the data from all activities and transfer modalities must be adjusted to eliminate overlaps and add new beneficiaries. Further background information is provided in the summary tables annex of the ACR.

The final estimated number of beneficiaries assisted in each country is validated by country offices and entered in COMET at the end of every year:

- the total number of beneficiaries, which is the sum of all direct beneficiaries reached under all country level activities and outputs, based on the adjusted totals that seek to eliminate overlap;
- the total number of beneficiaries receiving food transfers, cash-based transfers and commodity vouchers or capacity strengthening, the sum of all direct beneficiaries reached under the activities and outputs for each of these transfer modalities, based on the adjusted estimates that seek to eliminate overlap;
- the total number of beneficiaries assisted under outputs defined by country offices and specific to their operations;
- the total number of beneficiaries assisted under each programme area, the sum of all direct beneficiaries reached under WFP's eight programme areas at the country level;
- the number of schoolchildren assisted under school-based programmes, the sum of all participants assisted under the school-based programmes, adjusted to exclude overlaps and activity supporters such as teachers and cooks.

Although WFP conducts quality assurance to provide beneficiary data which are as accurate as possible, numerous challenges remain regarding data collection, verification, entry and processing. Beneficiary numbers in ACRs should be considered "best estimates", subject to over- and under- estimation.

# Figures and Indicators

## Beneficiaries by Sex and Age Group

Beneficiary Category	Gender	Planned	Actual	% Actual vs. Planned
Total Beneficiaries	male	1,000	884	88%
	female	1,000	1,510	151%
	total	2,000	2,394	120%
By Age Group				
18-59 years	male	1,000	884	88%
	female	1,000	1,510	151%
	total	2,000	2,394	120%

## Beneficiaries by Residence Status

Residence Status	Planned	Actual	% Actual vs. Planned
Resident	2,000	2,394	120%

## Beneficiaries by Programme Area

Programme Area	Planned	Actual	% Actual vs. Planned
Smallholder agricultural market support programmes	2,000	2,394	119%

## Strategic Outcome and Output Results

Strategic Outcome 01: School-age children, women and vulnerable groups in Bhutan have improved nutrition in line with national targets by 2023				Root Causes	
<b>Output Results</b>					
<b>Activity 01: Assist the Government in its transition to a national school nutrition programme based on an integrated approach to school feeding that connects school feeding with nutrition education, school health and school agriculture and embeds gender, environmental and social safeguards across all activities, strengthened supply chains and school nutrition infrastructure optimization.</b>					
Corporate output 2.3: School-age children and adolescents have access to school-based health and nutrition packages					
CSP Output 01: Targeted primary and secondary schoolchildren, including adolescent girls, benefit from healthy diets consisting of diverse foods, gender transformative nutrition education and health services provided to boys and girls in order to improve their nutrition, combat non-communicable diseases and enhance school performance.					
Output Indicator	Beneficiary Group	Sub Activity	Unit of measure	Planned	Actual
F.1 Number of smallholder farmers supported with training, inputs, equipment and infrastructure	All	Smallholder	Female	1,000	1,510
		agricultural market	Male	1,000	884
		support Activities	<b>Total</b>	<b>2,000</b>	<b>2,394</b>

### Other Output

**Activity 01: Assist the Government in its transition to a national school nutrition programme based on an integrated approach to school feeding that connects school feeding with nutrition education, school health and school agriculture and embeds gender, environmental and social safeguards across all activities, strengthened supply chains and school nutrition infrastructure optimization.**

Corporate Output 2.3: School-age children and adolescents have access to school-based health and nutrition packages

CSP Output 01: Targeted primary and secondary schoolchildren, including adolescent girls, benefit from healthy diets consisting of diverse foods, gender transformative nutrition education and health services provided to boys and girls in order to improve their nutrition, combat non-communicable diseases and enhance school performance.

Output indicator	Detailed indicator	Sub Activity	Unit of measure	Planned	Actual
A.10.1: Total value (USD) of individual capacity strengthening transfers	A.10.1.1: Total value (USD) of individual capacity strengthening transfers	Smallholder agricultural market support Activities	US\$	124,682	182,670.26
C.4: Number of people engaged in capacity strengthening initiatives facilitated by WFP to enhance national stakeholder capacities contributing to Zero Hunger	C.4.g.2: Number of government and public sector staff participating in training and other technical assistance initiatives	School Based Programmes (CCS)	Number	175	672
C.5: Number of capacity strengthening initiatives facilitated by WFP to enhance national stakeholder capacities to contribute to Zero Hunger and other SDGs	C.5.g.3: Number of other technical assistance activities provided	School Based Programmes (CCS)	Number	7	8
C.6: Number of tools or products developed or revised to enhance national systems contributing to zero hunger and other SDGs as part of WFP capacity strengthening	C.6.g.1: Number of tools or products developed	School Based Programmes (CCS)	Number	4	4
C.8: Value of assets and infrastructure handed over to national stakeholders as part of WFP capacity strengthening support	C.8.1: Value of assets and infrastructure handed over to national stakeholders as part of WFP capacity strengthening support	School Based Programmes (CCS)	US\$	450,000	717,740.21
E.4: Number of people reached through interpersonal social and behaviour change communication (SBCC) approaches (complementary with UNICEF, FAO, WFP, WHO)	E.4.1: Number of people reached through interpersonal social and behaviour change communication (SBCC) approaches (complementary with UNICEF, FAO, WFP, WHO)	Prevention of micronutrient deficiencies	Individual	10,500	13,825
E.5: Number of people reached through SBCC approaches using media (complementary with UNICEF, FAO, WFP, WHO)	E.5.1: Number of people reached through SBCC approaches using media (complementary with UNICEF, FAO, WFP, WHO)	Prevention of micronutrient deficiencies	Individual	21,375	112,896
F.2: Total membership of supported smallholder farmer aggregation systems	F.2.1: Total membership of supported smallholder farmer aggregation systems (Male)	Smallholder agricultural market support Activities	Number	260	492
F.2: Total membership of supported smallholder farmer aggregation systems	F.2.2: Total membership of supported smallholder farmer aggregation systems (Female)	Smallholder agricultural market support Activities	Number	390	738
F.3: Number of smallholder farmer aggregation systems supported	F.3.4: Number of farmer groups supported	Smallholder agricultural market support Activities	Number	65	82

## Outcome Results

**Activity 01: Assist the Government in its transition to a national school nutrition programme based on an integrated approach to school feeding that connects school feeding with nutrition education, school health and school agriculture and embeds gender, environmental and social safeguards across all activities, strengthened supply chains and school nutrition infrastructure optimization.**

Outcome Indicator	Sex	Baseline	End-CSP Target	2023 Target	2023 Follow-up	Source
<b>Target Group:</b> School-age children, women and vulnerable groups - <b>Location:</b> Bhutan - <b>Modality:</b> Capacity Strengthening - <b>Subactivity:</b> School Based Programmes (CCS)						
Number of national policies, strategies, programmes and other system components contributing to Zero Hunger and other SDGs enhanced with WFP capacity strengthening support	Overall	0	≥8	≥1	1	WFP programme monitoring
Number of national policies, strategies, programmes and other system components contributing to Zero Hunger and other SDGs enhanced with WFP-facilitated South-South and triangular cooperation support	Overall	0	≥4	≥4	3	WFP programme monitoring
<b>Target Group:</b> Smallholder Farmers - <b>Location:</b> Bhutan - <b>Modality:</b> Capacity Strengthening - <b>Subactivity:</b> School Based Programmes (CCS)						
Number of national policies, strategies, programmes and other system components relating to school health and nutrition/including school feeding enhanced/developed with WFP capacity strengthening support and/or advocacy	Overall	0	≥1	≥1	1	WFP programme monitoring
Percentage of targeted smallholder farmers reporting increased production of nutritious crops	Female	0	≥80	≥80	80	WFP programme monitoring
	Male	0	≥80	≥80	80	
	Overall	0	≥80	≥80	80	
<b>Target Group:</b> Smallholder Farmers - <b>Location:</b> Bhutan - <b>Modality:</b> Capacity Strengthening - <b>Subactivity:</b> Smallholder Agricultural Market Support Activities (CCS)						
Percentage of targeted smallholders selling through WFP-supported farmer aggregation systems	Overall	0	≥90	≥90	90	WFP programme monitoring
Value of smallholder sales through WFP-supported aggregation systems: Overall	Overall	0	≥27,000	≥27,000	883,974	WFP programme monitoring
Volume of smallholder sales through WFP-supported aggregation systems: Overall	Overall	0	≥40	≥40	870	WFP programme monitoring

<b>Strategic Outcome 02: Government has strengthened capability to address food security and nutrition challenges, and prepare for and respond to crises, including those resulting from climate change, by 2023</b>	<b>Resilience Building</b>
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**Other Output**

**Activity 03: Through WFP's leadership of the emergency logistics and communications sector working group, provide the Government with gender-informed and vulnerability-focused capacity strengthening relevant to its management of national emergency resources and its development, enhancement and testing of national emergency response plans and coordination systems.**

Corporate Output 4.2: Components of national emergency preparedness and response, social protection and food systems are strengthened

CSP Output 03: Food-insecure and other vulnerable people benefit from the Government's enhanced knowledge of vulnerability, emergency logistics and best practices for supply chain systems (including storage and decentralized strategic grain reserves) and enhanced ability to minimize losses and improve food security in times of need.

Output indicator	Detailed indicator	Sub Activity	Unit of measure	Planned	Actual
C.16: Number of national institutions engaged in WFP capacity strengthening activities at national and subnational levels	C.16.g.3: Number of governmental institutions engaged in WFP capacity strengthening activities	Emergency Preparedness Activities (CCS)	Number	4	4
C.4: Number of people engaged in capacity strengthening initiatives facilitated by WFP to enhance national stakeholder capacities contributing to Zero Hunger	C.4.g.2: Number of government and public sector staff participating in training and other technical assistance initiatives	Emergency Preparedness Activities (CCS)	Number	100	1,296
C.5: Number of capacity strengthening initiatives facilitated by WFP to enhance national stakeholder capacities to contribute to Zero Hunger and other SDGs	C.5.g.6: Number of training sessions/workshops organized	Emergency Preparedness Activities (CCS)	Number	6	6
C.6: Number of tools or products developed or revised to enhance national systems contributing to zero hunger and other SDGs as part of WFP capacity strengthening	C.6.g.1: Number of tools or products developed	Emergency Preparedness Activities (CCS)	Number	2	4
C.8: Value of assets and infrastructure handed over to national stakeholders as part of WFP capacity strengthening support	C.8.1: Value of assets and infrastructure handed over to national stakeholders as part of WFP capacity strengthening support	Emergency Preparedness Activities (CCS)	US\$	15,000	237,053
H.2: Number and type of clusters established that provide coordination, platforms for information exchange and support services to enable humanitarian/peace/development actions	H.2.1: Logistics Clusters (LC) established	SC/Logistics Services	Yes/No	Yes	Yes
H.2: Number and type of clusters established that provide coordination, platforms for information exchange and support services to enable humanitarian/peace/development actions	H.2.2: Emergency Telecommunication Clusters (ETC) established	SC/Logistics Services	Yes/No	Yes	No

**Outcome Results**

**Activity 03: Through WFP's leadership of the emergency logistics and communications sector working group, provide the Government with gender-informed and vulnerability-focused capacity strengthening relevant to its management of national emergency resources and its development, enhancement and testing of national emergency response plans and coordination systems.**

Outcome Indicator	Sex	Baseline	End-CSP Target	2023 Target	2023 Follow-up	Source
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**Target Group:** People vulnerable to disasters - **Location:** Bhutan - **Modality:** Capacity Strengthening - **Subactivity:** Emergency Preparedness Activities (CCS)

Number of national policies, strategies, programmes and other system components contributing to Zero Hunger and other SDGs enhanced with WFP capacity strengthening support	Overall	0	≥7	≥3	3	WFP programme monitoring
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## Cross-cutting Indicators

### Nutrition integration indicators

Nutrition integration indicators						
Cross-cutting indicators at Activity level						
Activity 01: Assist the Government in its transition to a national school nutrition programme based on an integrated approach to school feeding that connects school feeding with nutrition education, school health and school agriculture and embeds gender, environmental and social safeguards across all activities, strengthened supply chains and school nutrition infrastructure optimization.						
CrossCutting Indicator	Sex	Baseline	End-CSP Target	2023 Target	2023 Follow-up	Source
<b>Target Group:</b> SHF - <b>Location:</b> Bhutan - <b>Modality:</b> -- <b>Subactivity:</b> Smallholder agricultural market support Activities						
Percentage of people supported by WFP operations and services who are able to meet their nutritional needs through an effective combination of fortified food, specialized nutritious products and actions to support diet diversification	Female	0	=60	≥60	79.14	WFP programme monitoring WFP programme monitoring WFP programme monitoring
	Male	0	=60	≥50	61.54	
	Overall	0	=60	≥55	71.97	
<b>Target Group:</b> Smallholder Farmers - <b>Location:</b> Bhutan - <b>Modality:</b> -- <b>Subactivity:</b> Smallholder agricultural market support Activities						
Percentage of WFP beneficiaries who benefit from a nutrition-sensitive programme component	Female	0	=60	≥50	79.14	WFP programme monitoring WFP programme monitoring WFP programme monitoring
	Male	0	=60	≥50	63.49	
	Overall	0	=100	≥100	71.97	

## Environmental sustainability indicators

Environmental sustainability indicators						
Cross-cutting indicators at Activity level						
Activity 01: Assist the Government in its transition to a national school nutrition programme based on an integrated approach to school feeding that connects school feeding with nutrition education, school health and school agriculture and embeds gender, environmental and social safeguards across all activities, strengthened supply chains and school nutrition infrastructure optimization.						
CrossCutting Indicator	Sex	Baseline	End-CSP Target	2023 Target	2023 Follow-up	Source
<b>Target Group:</b> Farmers - <b>Location:</b> Bhutan - <b>Modality:</b> Capacity Strengthening - <b>Subactivity:</b> Smallholder Agricultural Market Support Activities (CCS)						
Proportion of field-level agreements (FLAs)/memorandums of understanding (MOUs)/construction contracts (CCs) for CSP activities screened for environmental and social risks	Overall	0	=100	=0	0	WFP programme monitoring

## Gender equality and women's empowerment indicators

Gender equality and women's empowerment indicators						
Cross-cutting indicators at CSP level						
CrossCutting Indicator	Sex	Baseline	End-CSP Target	2023 Target	2023 Follow-up	Source
Percentage of food assistance decision making entity members who are women	Overall	50	≥60	≥60	63.07	WFP programme monitoring

## Protection indicators

Protection indicators						
Cross-cutting indicators at CSP level						
CrossCutting Indicator	Sex	Baseline	End-CSP Target	2023 Target	2023 Follow-up	Source
Country office meets or exceeds UNDIS entity accountability framework standards concerning accessibility (QCPR)	Overall	Missing	Meeting	Approaching	Approaching	Secondary data

## Accountability to Affected Population indicators

Accountability indicators						
Cross-cutting indicators at CSP level						
CrossCutting Indicator	Sex	Baseline	End-CSP Target	2023 Target	2023 Follow-up	Source
Country office has a functioning community feedback mechanism	Overall		Yes	Yes	No	WFP programme monitoring
Country office has an action plan on community engagement	Overall		Yes	Yes	No	WFP programme monitoring
Country office meets or exceeds United Nations Disability Inclusion Strategy (UNDIS) standards on consulting organizations of persons with disabilities (QCPR)	Overall	Approaching	Meeting	Meeting	Approaching	WFP programme monitoring

Cover page photo © WFP/Kinley Wangmo

A student in Punakha Central School where the SMP Plus tool was piloted.

**World Food Programme**

Contact info

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# Financial Section

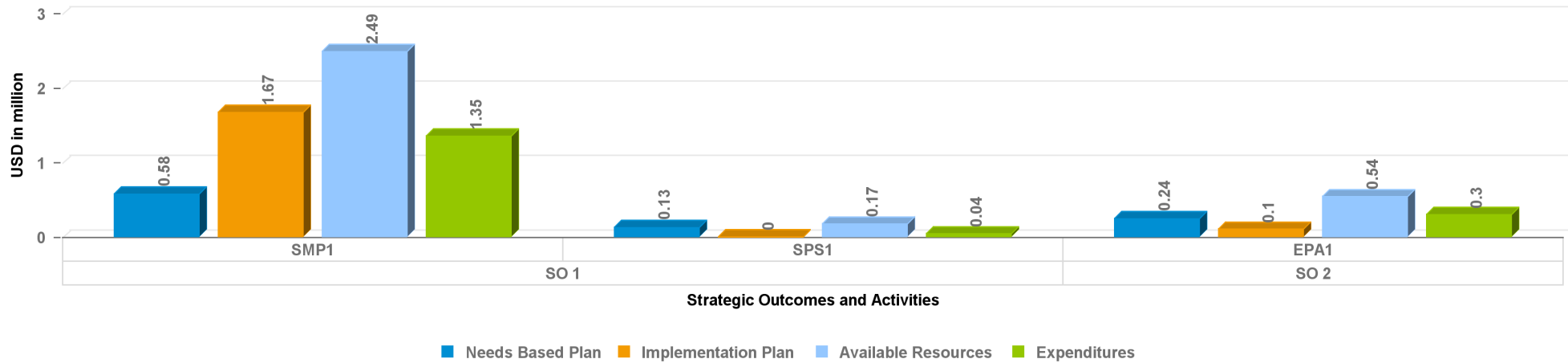
*Financial information is taken from WFP's financial records which have been submitted to WFP's auditors.*

# Annual Country Report

## Bhutan Country Portfolio Budget 2023 (2019-2024)

### Annual Financial Overview for the period 1 January to 31 December 2023 (Amount in USD)

#### Annual CPB Overview



Code	Strategic Outcome	
SO 1		School-age children, women and vulnerable groups in Bhutan have improved nutrition in line with national targets by 2023
SO 2		Government has strengthened capability to address food security and nutrition challenges, and prepare for and respond to crises, including those resulting from climate change, by 2023
Code	Activity Code	Country Activity Long Description
SO 1	SMP1	Assist the Government in its transition to a national school nutrition programme based on an integrated approach to school feeding that connects school feeding with nutrition education, school health and school agriculture and embeds gender, environmental and social safeguards across all activities, strengthened supply chains and school nutrition infrastructure optimization.
SO 1	SPS1	Provide technical assistance to the Government and the national food production and trade sectors to ensure that sound policies are in place and ensure quality and safety of fortified foods, especially rice, throughout their supply chains.
SO 2	EPA1	Through WFP's leadership of the emergency logistics and communications sector working group, provide the Government with gender-informed and vulnerability-focused capacity strengthening relevant to its management of national emergency resources and its development, enhancement and testing of national emergency response plans and coordination systems.



# Annual Country Report

## Bhutan Country Portfolio Budget 2023 (2019-2024)

### Annual Financial Overview for the period 1 January to 31 December 2023 (Amount in USD)

SDG Target	Strategic Outcome	Country Activity Description	Needs Based Plan	Implementation Plan	Available Resources	Expenditures
2.2	School-age children, women and vulnerable groups in Bhutan have improved nutrition in line with national targets by 2023	Assist the Government in its transition to a national school nutrition programme based on an integrated approach to school feeding that connects school feeding with nutrition education, school health and school agriculture and embeds gender, environmental and social safeguards across all activities, strengthened supply chains and school nutrition infrastructure optimization.	575,214	1,671,038	2,489,930	1,352,353
		Provide technical assistance to the Government and the national food production and trade sectors to ensure that sound policies are in place and ensure quality and safety of fortified foods, especially rice, throughout their supply chains.	126,895	0	173,400	41,765
		Non Activity Specific	0	0	0	0
<b>Subtotal SDG Target 2.2 End Malnutrition (SDG Target 2.2)</b>			<b>702,109</b>	<b>1,671,038</b>	<b>2,663,330</b>	<b>1,394,118</b>

# Annual Country Report

## Bhutan Country Portfolio Budget 2023 (2019-2024)

### Annual Financial Overview for the period 1 January to 31 December 2023 (Amount in USD)

SDG Target	Strategic Outcome	Country Activity Description	Needs Based Plan	Implementation Plan	Available Resources	Expenditures
17.9	Government has strengthened capability to address food security and nutrition challenges, and prepare for and respond to crises, including those resulting from climate change, by 2023	Through WFP's leadership of the emergency logistics and communications sector working group, provide the Government with gender-informed and vulnerability-focused capacity strengthening relevant to its management of national emergency resources and its development, enhancement and testing of national emergency response plans and coordination systems.	244,496	104,460	539,532	298,692
<b>Subtotal SDG Target 17.9 Capacity Building (SDG Target 17.9)</b>			<b>244,496</b>	<b>104,460</b>	<b>539,532</b>	<b>298,692</b>
	Non SO Specific	Non Activity Specific	0	0	2,007,663	0
<b>Subtotal SDG Target</b>			<b>0</b>	<b>0</b>	<b>2,007,663</b>	<b>0</b>
<b>Total Direct Operational Cost</b>			<b>946,605</b>	<b>1,775,498</b>	<b>5,210,525</b>	<b>1,692,811</b>
<b>Direct Support Cost (DSC)</b>			<b>150,406</b>	<b>267,008</b>	<b>519,879</b>	<b>225,452</b>
<b>Total Direct Costs</b>			<b>1,097,011</b>	<b>2,042,506</b>	<b>5,730,404</b>	<b>1,918,263</b>
<b>Indirect Support Cost (ISC)</b>			<b>71,306</b>	<b>132,763</b>	<b>192,742</b>	<b>192,742</b>
<b>Grand Total</b>			<b>1,168,317</b>	<b>2,175,269</b>	<b>5,923,146</b>	<b>2,111,005</b>



Wannee Piyabongkarn

Chief

Contribution Accounting and Donor Financial Reporting Branch

## Columns Definition

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### 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

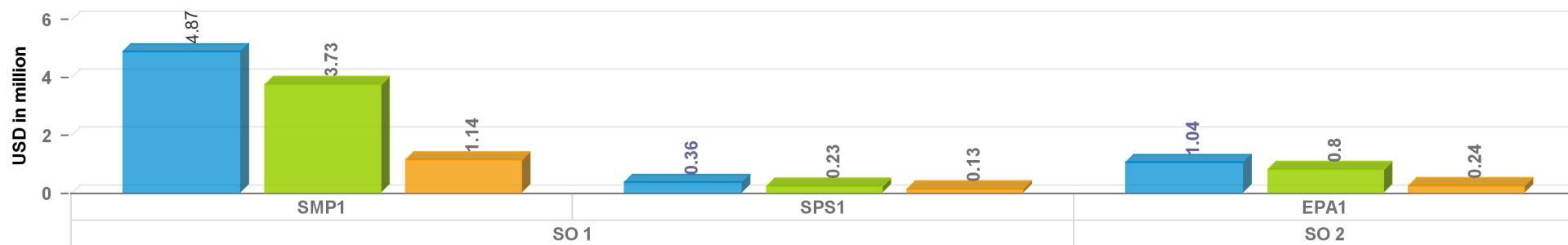
Monetary value of goods and services received and recorded within the reporting year

# Annual Country Report

## Bhutan Country Portfolio Budget 2023 (2019-2024)

### Cumulative Financial Overview as at 31 December 2023 (Amount in USD)

#### Cumulative CPB Overview



#### Strategic Outcomes and Activities

■ Allocated Resources ■ Expenditures ■ Balance of Resources

Code	Strategic Outcome	
SO 1	School-age children, women and vulnerable groups in Bhutan have improved nutrition in line with national targets by 2023	
SO 2	Government has strengthened capability to address food security and nutrition challenges, and prepare for and respond to crises, including those resulting from climate change, by 2023	
Code	Activity Code	Country Activity - Long Description
SO 1	SMP1	Assist the Government in its transition to a national school nutrition programme based on an integrated approach to school feeding that connects school feeding with nutrition education, school health and school agriculture and embeds gender, environmental and social safeguards across all activities, strengthened supply chains and school nutrition infrastructure optimization.
SO 1	SPS1	Provide technical assistance to the Government and the national food production and trade sectors to ensure that sound policies are in place and ensure quality and safety of fortified foods, especially rice, throughout their supply chains.
SO 2	EPA1	Through WFP's leadership of the emergency logistics and communications sector working group, provide the Government with gender-informed and vulnerability-focused capacity strengthening relevant to its management of national emergency resources and its development, enhancement and testing of national emergency response plans and coordination systems.

# Annual Country Report

## Bhutan Country Portfolio Budget 2023 (2019-2024)

### Cumulative Financial Overview as at 31 December 2023 (Amount in USD)

SDG Target	Strategic Outcome	Country Activity Description	Needs Based Plan	Allocated Contributions	Advance and Allocation	Allocated Resources	Expenditures	Balance of Resources
2.2	School-age children, women and vulnerable groups in Bhutan have improved nutrition in line with national targets by 2023	Assist the Government in its transition to a national school nutrition programme based on an integrated approach to school feeding that connects school feeding with nutrition education, school health and school agriculture and embeds gender, environmental and social safeguards across all activities, strengthened supply chains and school nutrition infrastructure optimization.	4,953,136	4,869,425	0	4,869,425	3,731,848	1,137,577
		Provide technical assistance to the Government and the national food production and trade sectors to ensure that sound policies are in place and ensure quality and safety of fortified foods, especially rice, throughout their supply chains.	1,036,229	356,908	0	356,908	225,274	131,635
		Non Activity Specific	0	0	0	0	0	0
<b>Subtotal SDG Target 2.2 End Malnutrition (SDG Target 2.2)</b>			<b>5,989,365</b>	<b>5,226,333</b>	<b>0</b>	<b>5,226,333</b>	<b>3,957,121</b>	<b>1,269,212</b>

This computer generated report is certified by the Chief of Contribution Accounting and Donor Financial Reporting Branch (FINC)

# Annual Country Report

## Bhutan Country Portfolio Budget 2023 (2019-2024)

### Cumulative Financial Overview as at 31 December 2023 (Amount in USD)

SDG Target	Strategic Outcome	Country Activity Description	Needs Based Plan	Allocated Contributions	Advance and Allocation	Allocated Resources	Expenditures	Balance of Resources
17.9	Government has strengthened capability to address food security and nutrition challenges, and prepare for and respond to crises, including those resulting from climate change, by 2023	Through WFP's leadership of the emergency logistics and communications sector working group, provide the Government with gender-informed and vulnerability-focused capacity strengthening relevant to its management of national emergency resources and its development, enhancement and testing of national emergency response plans and coordination systems.	1,277,908	1,044,508	0	1,044,508	803,668	240,839
<b>Subtotal SDG Target 17.9 Capacity Building (SDG Target 17.9)</b>			<b>1,277,908</b>	<b>1,044,508</b>	<b>0</b>	<b>1,044,508</b>	<b>803,668</b>	<b>240,839</b>
	Non SO Specific	Non Activity Specific	0	2,007,663	0	2,007,663	0	2,007,663
<b>Subtotal SDG Target</b>			<b>0</b>	<b>2,007,663</b>	<b>0</b>	<b>2,007,663</b>	<b>0</b>	<b>2,007,663</b>
<b>Total Direct Operational Cost</b>			<b>7,267,273</b>	<b>8,278,503</b>	<b>0</b>	<b>8,278,503</b>	<b>4,760,789</b>	<b>3,517,714</b>
<b>Direct Support Cost (DSC)</b>			<b>1,129,020</b>	<b>1,210,335</b>	<b>0</b>	<b>1,210,335</b>	<b>915,908</b>	<b>294,427</b>
<b>Total Direct Costs</b>			<b>8,396,293</b>	<b>9,488,839</b>	<b>0</b>	<b>9,488,839</b>	<b>5,676,697</b>	<b>3,812,141</b>
<b>Indirect Support Cost (ISC)</b>			<b>545,759</b>	<b>548,799</b>		<b>548,799</b>	<b>548,799</b>	<b>0</b>
<b>Grand Total</b>			<b>8,942,053</b>	<b>10,037,638</b>	<b>0</b>	<b>10,037,638</b>	<b>6,225,496</b>	<b>3,812,141</b>

This donor financial report is interim



Wannee Piyabongkarn  
Chief

Contribution Accounting and Donor Financial Reporting Branch

## Columns Definition

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### 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