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# Iran (Islamic Republic of)

## Annual Country Report 2023

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Country Strategic Plan  
2023 - 2025

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# Overview

## Key messages

- Despite a globally dire funding situation in 2023, WFP Iran was able to secure more than 75 percent of its funding and address the daily food requirements of around 33,000 vulnerable refugees.
- WFP beneficiaries showed an overall 13 percent improvement in their food consumption level compared to the previous year due to sustained and enhanced support, amid the difficult economic situation in Iran.
- WFP and partners responded to a devastating earthquake emergency in Khoy city by delivering family food packages to the 9,780 affected population.

The Islamic Republic of Iran has been hosting millions of Afghan refugees over the past four decades. There are roughly 4.5 million Afghans currently living in Iran. Comprised of refugee populations and people living in refugee-like [1] conditions, most of whom live alongside host communities in urban, peri-urban, and rural areas. Around 33,000 of the most vulnerable documented refugees live in 20 settlements in 13 provinces of Iran.

These vulnerable refugees require support to meet their basic needs, and the government and UN agencies provide them with shelter, food, primary health care services, and education free of charge.

WFP's response in Iran focuses on addressing the food security needs of the most vulnerable refugees living in settlements. WFP provides food, education, and livelihood assistance through a hybrid modality of in-kind food, unconditional cash, and capacity strengthening to refugees.

Afghans in Iran have faced major economic challenges in the past few years. Reduced income opportunities and subsequent reduced purchasing power have adversely affected their livelihoods and wellbeing; especially those vulnerable refugees living in settlements.

WFP's response for the first quarter of 2023 was under WFP Iran's Interim Country Strategic Plan (ICSP) (2018-2023). In April 2023, WFP launched its second ICSP (2023-2025), which has the aim to continue assistance to refugees while meeting increased needs.

WFP's assistance to the refugees has improved food consumption and dietary diversity, as evidenced by the 2023 Post Distribution Monitoring analysis.

In addition to the unconditional assistance provided to around 33,000 refugees inside settlements, WFP also provided conditional support for students attending primary schools and junior high schools. Through WFP's school meals programme, around 8,620 refugee school children (49 percent girls) at primary schools and junior high schools and their 610 Iranian teachers (30 percent women) received nutritious school snacks throughout the scholastic year. The snacks included fortified milk and either a date bar or whole grain biscuit for every day of school attendance to support their education and nutrition. Under the same programme, around 2,900 girls at primary schools and junior high schools also received cash incentives to support their education in line with girl's empowerment.

Fostering refugees' self-reliance and livelihood opportunities, income-generating activities for refugee beneficiaries, especially women and girls were supported. Following the successful establishment of bakeries in some settlements in the past years, WFP supported equipping a bakery in 2023 in one settlement to improve the efficiency of the baking process and the quality of the bread for around 1,400 inhabitants of the settlement.

WFP's commitment to support the government of Iran's assistance response for crisis-affected populations was further reinforced by WFP's provision of locally procured emergency family food packs to around 9,780 Iranian people affected by an earthquake in Khoy city in May, through its cooperating partner, the Iranian Red Crescent Society (IRCS).

WFP continued to play an active role in the interagency fora such as the United Nations Country Team, the Regional Refugee Response Plan (RRP), and Interagency Cash, Livelihood, Education and Protection Working Groups. WFP also continued its cooperation with its non-governmental partners, including UNHCR, IRCS and International non-governmental organizations (INGOs) such as Relief International and Norwegian Refugee Council, Cooperazione e Sviluppo (Cesvi) across different forums and scopes such as conducting joint Post Distribution Monitoring with UNHCR and attending various interagency working groups.

The Bureau for Alien and Foreign Immigrant Affairs (BAFIA) used to be the main government counterpart responsible for coordinating all matters related to refugees and the main entity cooperating with all international agencies in Iran. The Iranian Parliament has been discussing a significant structural change aimed at replacing the existing migration and asylum systems, namely BAFIA, with a new one. As part of this change, the National Organization for Migration (NOM) was established in early 2023, with BAFIA operating as one of its offices. This transition has initially created difficulty in the smooth implementation of projects throughout 2023. Nonetheless, it is expected that this organizational change will ultimately lead to improved management of migration and asylum in the future.

# 43,069

## Total beneficiaries in 2023



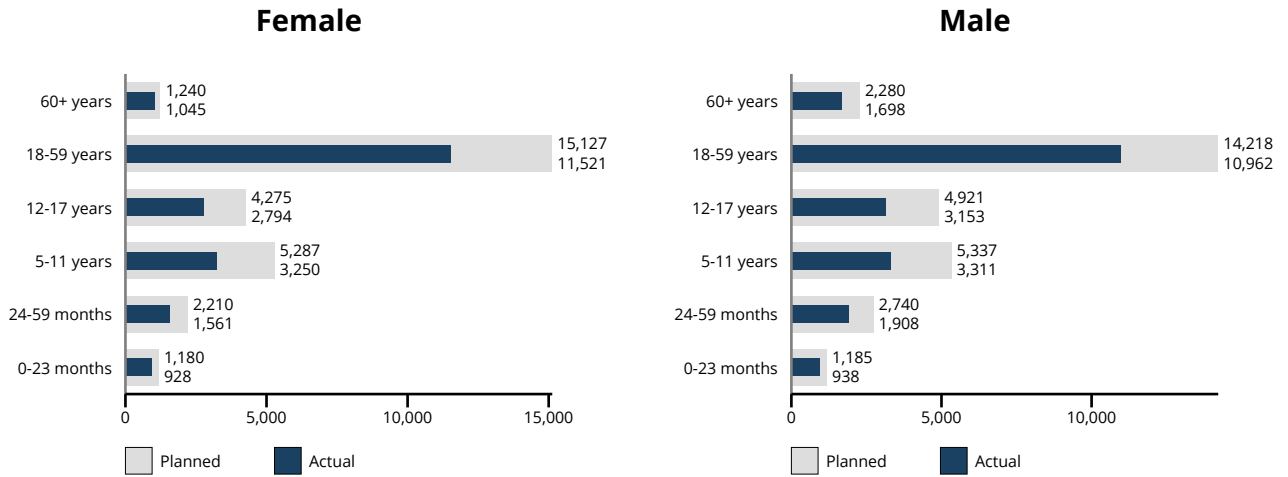
49% female



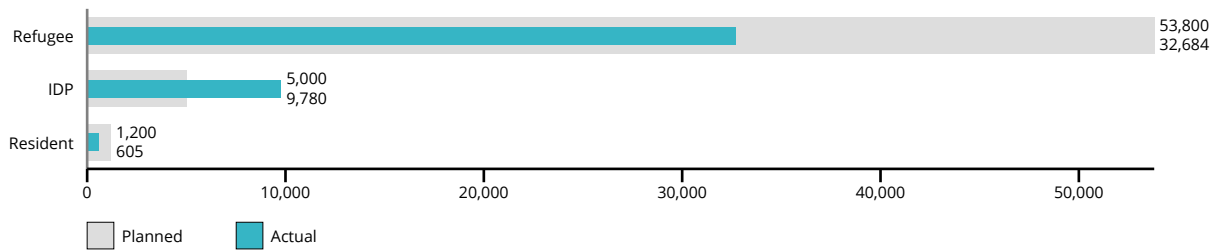
51% male

Estimated number of persons with disabilities: 93 (49% Female, 51% Male)

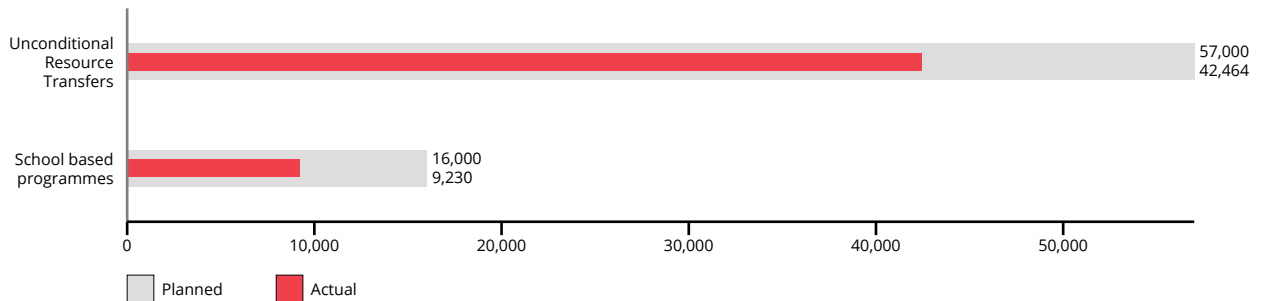
### Beneficiaries by Sex and Age Group



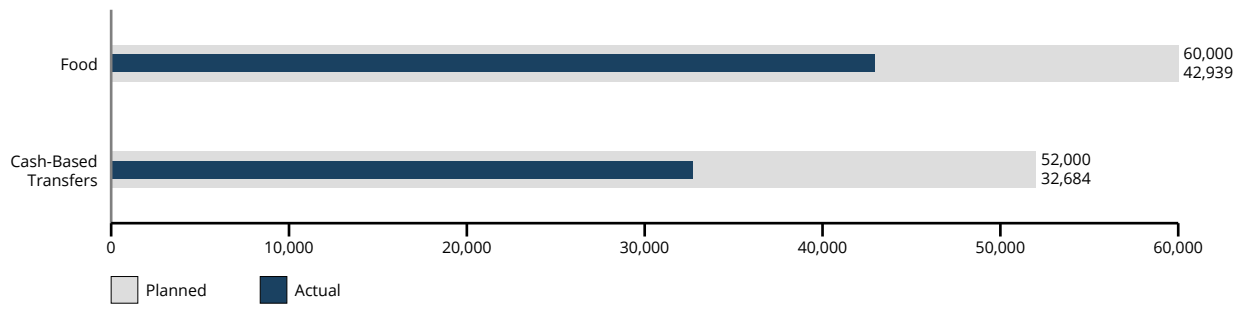
### Beneficiaries by Residence Status



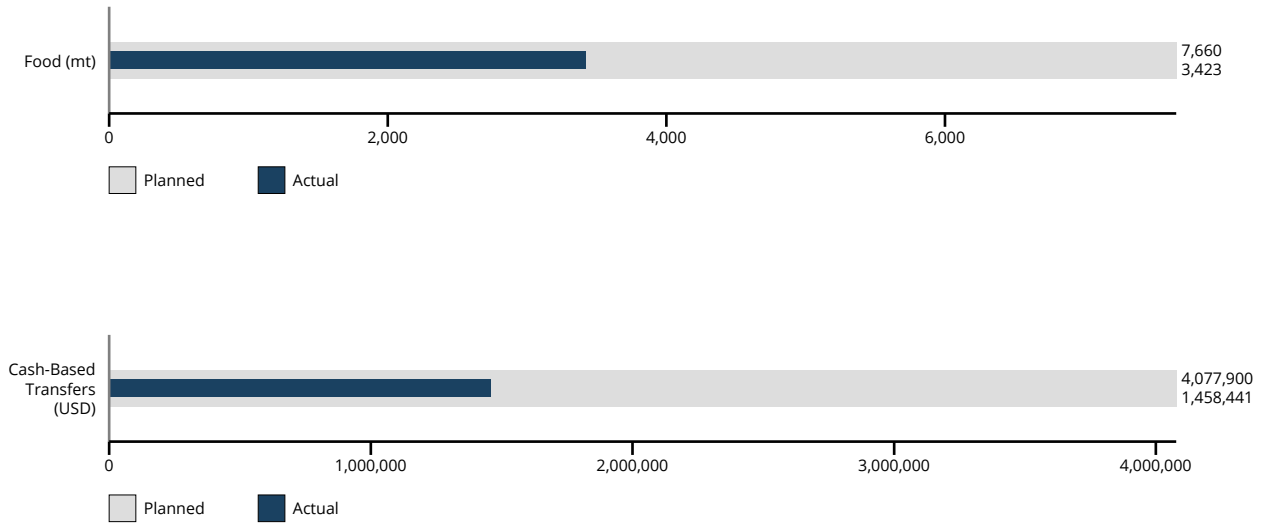
### Beneficiaries by Programme Area



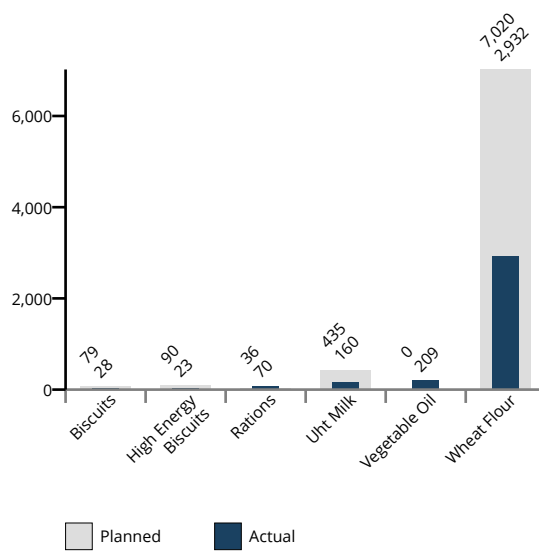
## Beneficiaries by Modality



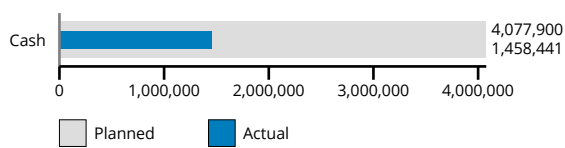
### Total Transfers by Modality



### Annual Food Transfer (mt)



### Annual Cash Based Transfer and Commodity Voucher (USD)



# Operational context



With 85 million people [1], Iran is a lower middle-income [2] country that faces longstanding difficulties: an economic downturn, limited trade and foreign relations, the challenge of hosting an increasing number of refugees, and the ever-growing threat of natural disasters and the impact of climate change such as earthquakes, drought and flash floods which impacts lives, livelihoods and infrastructure.

For over 40 years, Iran has provided refuge to Afghans fleeing violence, insecurity, repression, and deprivation in Afghanistan. As of October 2023, Iran officially became the largest refugee-hosting country globally, with 3.4 million Afghan refugees and those in refugee-like [3] situations out of a total estimated Afghan population of at least 4.5 million.

The 3.4 million refugees and Afghans in refugee-like situations have been issued with documentation by the Government of the Islamic Republic of Iran pertaining to the deteriorating situation inside Afghanistan. They comprise some 750,000 Amayesh Card Holders whose status is officially recognized as refugees, and some 2.6 million Afghans recorded under the headcount exercise completed in 2022. The head-counted Afghans were subsequently issued with documentation resulting in a short-term stay arrangement providing protection from deportation. The remaining almost 1.1 million Afghans of varying status include 360,000 Afghans with Iranian resident permits, 260,000 family passport holders and 500,000 estimated undocumented Afghans. In addition to Afghan refugees, Iran also hosts around 12,000 refugees from Iraq.

The government estimates that over 1 million of the 2.6 million head-counted Afghans have been forcibly displaced from Afghanistan since August 2021 when the Taliban's government takeover resulted in large population movements, mainly through unofficial channels, to Iran. These new arrivals joined millions of Afghans who have been hosted in Iran for decades. The increased number of refugees has created a challenge for the Government to fund its support amidst economic challenges.

Iran faces entrenched economic challenges linked to sanctions, fluctuating oil prices, local currency depreciation, the repercussions of the COVID-19 pandemic, and the global cost of living crisis resulting in decreased government budgets. This is while the support from the international community for refugees has shrunk considering other emergencies taking focus in the region.



The preferred solution by the Government for refugees has always been voluntary repatriation, however, this is not a favoured solution for Afghans considering the current uncondusive situation in Afghanistan. While most Afghans live side by side with Iranians in urban or rural areas, four percent of the most vulnerable documented refugees (around 33,000) live in 20 settlements across 13 provinces. They are sheltered in settlements and entitled to benefit from WFP's food assistance as well as free shelter, primary health and education services by the Government and other humanitarian entities.

As of November 2023, Iran's inflation rate stood at 40.2 percent [4], marking the fourth consecutive year that inflation has exceeded 35 percent. Local currency depreciation has increased the prices of critical food items. This is while the income level of the majority of vulnerable people has not been increasing enough to compensate for this inflation.

WFP successfully closed its first Interim Country Strategic Plan (ICSP) which covered the period of January 2018 to the end of March 2023. Since April 2023, WFP has transitioned to its new ICSP which emphasizes an inclusive approach that puts the most vulnerable, including refugee girls, women and persons with disabilities at the centre of its attention. It also mainstreams emergency preparedness and response across all activities.

WFP programmes contribute to the Sustainable Development Goal (SDG) 2 on zero hunger and SDG 17 on partnerships for the goals. WFP aligns its interventions in Iran with national refugee hosting policies, notably the regional Solutions Strategy for Afghan Refugees (SSAR) launched in 2012 by the Governments of Iran, Pakistan, Afghanistan, and the United Nations High Commissioner for Refugees (UNHCR).

In response to the Government's calls for greater joint responsibility and burden sharing, and in line with the Global Compact on Refugees[5], humanitarian actors on the ground including WFP contributed to the refugee response under the umbrella of the Afghanistan Regional Refugees Response Plan (RRRP)[6]. Hence, all WFP activities were incorporated into the Iran chapter of the RRRP.

Through two strategic outcomes falling under the crisis response focus area, WFP's ICSP aims to address the basic food needs of 52,000 food-insecure refugees either living in 20 current settlements and two to be established. These two settlements were supposed to be built by the Government with support from UN agencies to host new arrival refugees. The establishment of one settlement has been cancelled and the second one is in progress. However, this settlement will either not be opened in the near future or will host a very limited number of refugees. Since these two planned settlements were not established in 2023, the number of beneficiaries WFP could reach was much lower than planned. WFP plans to conduct a budget revision soon where the planned beneficiaries for these two new settlements will be deducted.

WFP has increased its assistance to beneficiaries under the second ICSP by doubling the value of its cash transfer starting from June, increasing the quantity of distributed fortified wheat flour from September, and has kept distributing vegetable oil which was not initially a part of the food ration under the new ICSP. WFP's augmented assistance helped mitigate refugees' loss of purchasing power and the consequent depletion of their food basket amidst high food price inflation.

Moreover, WFP continued to provide conditional support facilitating education and livelihood specifically for women. WFP provided cash incentives for girls' education and school snacks for primary and junior high school girls and boys. The school snacks initiative mainly seeks to support school children's nutrition and increase their retention rate, and the education incentive aims at reducing gender disparities within the refugee community.

Following an earthquake in the western region of the country in early 2023, WFP supplied family food rations for distribution by the Iranian Red Crescent Society to around 9,780 people affected by floods.

## Risk management

The decrease in the purchasing power of refugees could in general pose a risk to the food security and well-being of WFP beneficiaries. For women refugees, who are economically more vulnerable than men, it could exacerbate already discriminatory sociocultural norms and practices. To mitigate this risk WFP maintained the required budget and increased the cash and in-kind assistance in 2023 and ensured that the monthly entitlements were distributed without any interruption. The inter-agency referral pathways are also pursued to enable access to complementary assistance and services for beneficiaries.

Economic downturn, devaluation of the local currency and trade restrictions have adversely affected the import of raw materials and thus the availability of food and non-food items. WFP mitigated this risk by purchasing food in advance to cover several months' distributions and conducted regular market assessments to verify suppliers' interest in participating in tenders.

A further risk to the food security of refugee girls, boys, women and men was the renewed restrictions to the banking sector, which could potentially affect WFP's ability to transfer money into its local account. To mitigate this risk, a new transfer route was tested successfully and adopted as the main route to bring money into the country. The country office is also making replenishments on a quarterly basis to avoid liquidity shortages for a smooth implementation.

In addition, considering the recent developments in the region and the change of donors' priorities to focus more on other lifesaving operations/emergencies, there was a risk of not receiving enough contributions to implement the programme. WFP advocated for receiving resources from donors and received a sufficient amount of the required funding for assisting all beneficiaries uninterruptedly.

## Lessons learned

WFP conducted qualitative research on the school meals programme, with results showing that the programme has not only impacted the students' ability to learn, but also impacted their health and nutrition. WFP will consider the recommendations of this research, including collecting and recycling the snack packs and diversifying the school snack items. WFP will ensure the procurement of big trash bins and develop awareness-raising material for students to sensitize and educate them on waste management and its impact on the environment. WFP has previously attempted to diversify the food basket and will continue consultations on replacing the current snacks with other nutritious ones from the local market.

A Cash-Based Transfer value review exercise was conducted in late 2023 with support from WFP headquarters. As per the recommendation of this exercise, WFP was to establish a price threshold that will trigger a transfer value increase in light of the inflation context in Iran to maintain the purchasing power of beneficiaries across time following regular price monitoring. Accordingly, a required adjustment in cash transfer was made subject to the availability of funds to ensure the assistance is adjusted to beneficiaries' needs.

# Harmony Amidst Hardship

## Layla's Tale of Survival



© WFP/Mohammad Khodabakhsh

WFP distributes school snacks among 9,230 refugee boys, girls, and their teachers

In the heart of Bani Najjar refugee settlement in Gotvand city of Khuzestan, Iran, Layla, an Afghan woman in her thirties, found herself navigating the complex tapestry of life as a displaced person.

For over three decades, WFP has stood by and supported vulnerable refugees in the settlements. Layla and her two children were amongst those who found relief and support in the multifaceted approach WFP had crafted, addressing not only immediate food needs but also seeking to empower children by encouraging them to attend school.

Living with her brother after making the difficult decision to leave her husband, who is battling addiction, Layla's life became intricately tied to the monthly cash transfer from WFP. This financial support became her lifeline, enabling her to meet the basic needs of two of her children, Mohammad 11 years old, and Elyas, two years old, and secure a measure of stability in their otherwise turbulent lives. The nature of the assistance recognized the diverse challenges faced by refugee families, allowing Layla the flexibility to prioritize her family's most pressing needs using the cash she received.

"I didn't just leave a home; I escaped a cage of despair. Leaving behind an addict husband and domestic abuse; this was the only choice for our survival. In the uncertainty of starting over, WFP's assistance was more than just food. It was my beacon of hope. I had nothing to feed my children, but I had to leave." Layla says with tearful eyes.

WFP's food assistance covers 100 percent of the needs for women-headed households and 80 percent of the daily food needs for food-insecure men-headed households by providing them with in-kind wheat flour, vegetable oil and cash to buy food items through debit cards. WFP's impact extended beyond Layla's immediate family. Her older son Mohammad attends school with the added benefit of WFP's school feeding programme. The introduction of nutritious school snacks not only incentivized regular attendance but also addressed the critical intersection of education and nutrition.

The school became a sanctuary for Mohammad, who desire to become a teacher, a place where his hunger for knowledge was met with some nourishment. Layla, despite the challenges she faced, found comfort in knowing that her child was not only receiving an education but also enjoying the nutritional support that came with each school day.

Confronted with adversity, Layla's narrative stands as a testament to the strong spirit of humanity. The support extended by WFP has not only been a lifeline for Layla and her children but for countless others facing similar challenges.

# Programme performance

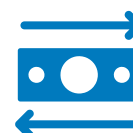
## Strategic outcome 01: Food insecure refugees and other crisis-affected populations in Iran are able to meet their basic food and nutrition needs throughout the year



**32,684** refugees received WFP **food distribution and cash transfers** uninterruptedly



**9,230** boys and girls and their teachers benefitted from WFP **school snacks**



**2,887** girl students received **education cash incentive**



**360** women and **240** men received WFP **livelihood support**



**93** Refugee with disabilities (46% women) received **cash top-up**



**9,780** Iranians affected by natural disasters received WFP **emergency family food packs** through the Iranian Red Crescent Society

The targeted beneficiaries for Strategic Outcome 1 were initially set at 52,000 refugees residing within the 20 existing settlements, with plans for an additional two settlements to be established. However, the absence of functional new settlements to accommodate refugees, resulted in a reduction in the total number of recipients from the planned 52,000 to around 33,000 (16,830 men and 16,170 women) for Activity 1, and from 16,000 to around 9,230 (4,780 men and 4,450 women) for Activity 2.

Providing unconditional food assistance through a combination of in-kind and cash-based modalities, WFP aims to ensure that these vulnerable people can meet their basic needs including food. School Meals Programme also continued to be implemented through two modalities: distribution of school snacks and cash incentives. Though scaled down, livelihood activities also continued during the reporting period. In addition, WFP supported earthquake-affected Iranians through the Iranian Red Crescent Society (IRCS).

The budget requirements of the strategic outcome 1 decreased by almost 25 percent as per the Implementation Plan compared to the Needs Based Plan budget under the second-generation Interim Country Strategic Plan (ICSP - April 2023 to December 2025), due to the decreased number of beneficiaries. It should be highlighted that the first three months of 2023 were covered by the first ICSP which was also fully funded, and all activities were implemented as planned.

**Under Activity 1**, Having the required funding available, WFP consistently maintained the distribution of specified cash entitlements and food rations (comprising 12 kg of wheat flour and 0.810 kg of vegetable oil per person per month) to 64 percent of the planned caseload which was equal to 33,000 of the eligible refugees residing in the existing settlements.

In accordance with the recommendations outlined in the WFP-UNHCR Joint Assessment Mission (JAM-2022), WFP Iran has integrated a cash top-up component within its second generation of the Interim Country Strategic Plan (ICSP) for the period spanning April 2023 to December 2025. This strategic initiative addresses the findings from JAM indicating the impact of disabilities on household food security. Designed to address the elevated living expenses encountered by households with disabled members, this program aims to provide support to families affected by disabilities, thereby alleviating their financial burdens to some extent. The Disability Inclusion component which was supposed to cover 500

individuals has been implemented for 93 individuals in two of the big settlements of Saveh and Semnan as a pilot. Based on monthly remote monitoring calls, the beneficiaries reported that the cash top-up was mainly used for the procurement of food items. WFP is following up with its government counterpart to expand this initiative to other settlements in the future.

The count of celiac patients identified by settlement authorities and validated by WFP has risen to 47 individuals. Consequently, households with afflicted members are allocated additional cash allowances, intended to facilitate the purchase of gluten-free food items instead of wheat flour.

In response to numerous requests from beneficiaries communicated through various channels such as WFP's hotline, monthly remote monitoring, and field visits, WFP has made adjustments to its in-kind ration. Specifically, increasing the wheat flour allocation from 9 kg per person per month under the previous ICSP to 15 kg under the new ICSP (as the sole in-kind provision under Activity 1), the ration has been modified to include 12 kg of fortified wheat flour alongside a supplementary provision of 1 bottle of vegetable oil (810 gr) per person per month.

The planned cash entitlement has been also doubled compared to the previous ICSP to compensate for the high inflation rates and lost purchasing power. The actual implementation of this increment, which was supposed to start in April, was delayed until June to obtain the Government's approval.

Like previous years, households headed by women received a bit higher cash entitlement complementing their in-kind food basket to meet 100 percent of their basic energy requirements. Households headed by men, who were expected to have some sources of income, received a slightly reduced cash amount and similar in-kind assistance to cover 80 percent of their daily energy requirements. The cash provided is unconditional and unrestricted, allowing recipients the flexibility to utilize it as they see fit, given that it can be accessed through Automated Teller Machines (ATMs) or expended at any shop utilizing Point of Sale (PoS) machines.

**Under Activity 2**, WFP promoted access to education and livelihood support through its three sub-activities including Girls Education, School Snacks and Livelihoods. It provided on-site snacks to 4,268 refugee girls and 4,357 boys at primary and secondary schools to support their school enrollment and help keep up their attendance and retention rates. In line with the national guidelines on school programmes, 605 Iranian teachers at schools inside settlements also received school snacks. The school snacks programme helps to improve children's nutritional intake and ability to learn and protects their access to education. It also helps their families' economy, by saving them some money to be spent on other needs.

Not opening two new settlements also resulted in the reduced number of beneficiaries for girls' education incentive from 6,000 to 3,000. WFP provided monthly cash education incentives to around 2,900 schoolgirls at primary schools and junior high schools to increase their retention and reduce gender disparities. School snacks reached all students regardless of their documentation status. However, cash incentives could only be provided to those with valid refugee identification cards who could in turn sign up for bank cards via the Financial Service Provider (FSP)

Despite scaling down efforts due to the limited capacities of settlements to accommodate new activities, WFP persisted in bolstering its existing income-generation initiatives. This was accomplished through the provision of supplementary support, including consultations aimed at addressing various challenges. Another programme focused on providing equipment for a bakery in Meibod settlement where almost 1,400 refugees benefited from the improved quality of bread while a few people also received livelihood opportunities. WFP livelihood projects supported about 600 beneficiaries including about 360 women and 240 men.

**Under Activity 3**, WFP supports the Government's emergency response through the provision of emergency in-kind assistance to crisis-affected populations. Having a Letter of Intent with the IRCS enabled WFP to rapidly respond to an earthquake emergency in Khoi. Upon receiving a request from the government, WFP procured and delivered 2,445 emergency family food packages (including rice, canned beans, canned tuna fish, lentils, beans, tea, cube sugar, vegetable oil, sugar, and salt) to the IRCS for distribution among the same number of Iranian households which covered around 9,780 individuals. The IRCS staff and volunteers, who have a presence in almost all Iranian areas, distributed the packages among the affected people and provided WFP with distribution reports.

To monitor all activities under this strategic outcome, WFP conducted a process monitoring in June to visit 7 settlements and observe the storage and handling of food items and the distribution process. Post-distribution monitoring (PDM) visits were also jointly conducted with UNHCR in October and the seven largest settlements were visited and the required data was collected by trained enumerators through interviews with randomly selected households. Notably, this year's PDM faced some obstacles as the data collection process was hampered in some of the settlements due to reasons out of WFP's control. Accordingly, the number of successfully interviewed households was 219 out of the planned 320 samples.

Findings from the PDM showed a considerable improvement in the food consumption of beneficiaries compared to the previous year, especially among households headed by women. The results showed that the proportion of assisted households classified with acceptable food consumption scores increased by around 13 percentage points overall

(from 59.5 to 73.3). This improvement was mainly among women-headed households which experienced around 25 percentage points improvement (from 45 to 70) while this was 11 percentage points among households headed by men (from 62 to 73). This improvement among other factors can be attributed to the enhanced cash and food entitlements provided uninterruptedly by WFP as the cash ration doubled since June and the wheat flour ration also increased by 30 percent since September. It is noteworthy to emphasize that women-headed households receive approximately 20 percent more cash compared to those headed by men, potentially contributing to greater enhancements in their food consumption patterns.

WFP conducted a qualitative assessment of the effectiveness of the school snacks programme consulting students, teachers, school principals, parents, settlements authorities, and health posts authorities. Based on this assessment the programme has impacted the students' ability to learn as they could concentrate better. This programme has also impacted students' health and nutrition and based on the health post authorities, the cases of fainted students referred to health posts were reduced. The retention rate is reduced by 7 percent compared to the prior year, which might be attributed to the ability of families to send their children to school due to the high inflation rate and economic downturn which has impacted vulnerable households including refugees.

A cash transfer value review exercise also conducted in late 2023 provided some practical recommendations on potentially increasing the cash transfer value considering the economic context of inflation and local currency devaluation. The recommendation of this mission will be implemented in 2024 depending on the received resources.

In 2023 WFP Iran continued to work with Bureau for Alien and Foreign Immigrant Affairs (BAFIA) as its main government counterpart despite the initiation of a long-awaited change in the structure of government structure that manages refugee affairs. Although there were some issues to adjust with the new structure, the actual implementation of the programme went well as planned and the relationship is expected to get more steamrolled gradually. The Letter of Intent with IRCS as WFP's main partner in emergency response was also extended allowing WFP's immediate action to respond to an earthquake in early 2023. Furthermore, WFP received generous contributions from donor countries and continued its excellent relationship with its Financial Service Provider and various humanitarian agencies on the ground including UN agencies and international NGOs in different forums and scopes.

Gender was fully integrated into the implementation of Activities 1 and 2, as evidenced by WFP's Gender and Age Marker monitoring code 3 for Activity 1 and code 4 for Activity 2. WFP ensured households headed by women receive higher entitlements to meet their basic food requirements. WFP also supported girls by incentivizing families to send them to school, and women by engaging them in livelihood-strengthening activities.

## WFP GENDER AND AGE MARKER

CSP ACTIVITY	GAM MONITORING CODE
Provide unconditional food assistance to food-insecure refugees and other vulnerable households	3 - Fully integrates gender
Provide conditional support, especially to refugee women and girls, to incentivize education and enhance livelihoods	4 - Fully integrates gender and age

## **Strategic outcome 02: Crisis-affected populations in Iran benefit from enhanced coordination and improved capacities of national entities and other partners to prevent, prepare for and respond to emergencies all year round**

Strategic Outcome 2 focuses on the provision of on-demand cash-based transfer (CBT) services to the Government and other partners. The planned activity under this Strategic outcome was a contingency plan and not implemented in 2023 as WFP didn't receive any request from any partner. The activity is also planned for 2024 and will be implemented subject to receiving request from partners.

# Cross-cutting results

## Gender equality and women's empowerment

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

Gender-based disparities remain widespread among Afghan communities residing in Iran. Every aspect of women's lives is regulated and subject to oversight by male counterparts, while their role in decision making processes remains severely limited as the organization of the household is patriarchal and male-dominated. With a relatively low rate of participation in the workforce and large pay gaps compared to men, women are at a significant disadvantage economically and hence particularly vulnerable when it comes to their food security. To alleviate these disadvantages, the WFP has designed and implemented its programmes with women empowerment at the centre of its attention.

Since Women at the settlements have less chances to get employments, households headed by women were provided with a cash entitlement in addition to their in-kind food provisions, ensuring full coverage of their essential food requirements. Meanwhile, households headed by men, who are typically expected to have some form of income, received a slightly decreased cash allowance along with comparable in-kind support, covering 80 percent of their food necessities.

WFP also actively promotes gender equality by providing a monetary incentive scheme to men-headed households who agree to have their WFP bank account issued under the name of their wives. As financial management of the household is a role traditionally preserved for men and considered to be a position of power in communities, this strategy has contributed to changing the sociocultural norms and gender stereotypes that limit women's economic participation and access to financial resources. Women's financial inclusion has been enhanced through giving them access to formal financial services using the bank cards.

This initiative has resulted in about 16 percent of bank cards being issued in the name of women against an initial target of 20 percent.

The Post Distribution Monitoring exercise (PDM) conducted in October provides evidence on the status of refugee women and the dynamics of intra-household decision-making processes. Based on the findings of the PDM, in 48 percent of beneficiary households, both women and men make decisions together regarding the use of cash allowance, while in 42 percent of households, women are the main decision makers. Conversely, for decisions pertaining to the utilization of in-kind food rations, the figures stand at 45 percent for both women and men and 49 percent women.

At community level, women refugees continued to participate in the administration of refugee councils, food distribution and women committees. In settlements with women committees, the members had regular meetings with other refugee women in order to address issues and concerns (e.g. issues with bank cards or food item distribution, or request for trainings) in their settlements and effectively advocated for solutions, especially through active discussion with settlement authorities.

WFP livelihood programmes are also designed with an eye towards women empowerment. Accordingly, the businesses supported by WFP have been based inside settlements to facilitate and encourage women participation who might otherwise face cultural barriers and discrimination working outside the settlements. These livelihood enhancing activities have provided some of the women refugees with much needed income that complements and typically surpasses other humanitarian sources of aid. The livelihood support program includes 360 women (and 240 men) working in 34 businesses such as income generating workshops for tailoring, bag making, mushroom cultivation, welding, suit making, bakeries, fish farming, and greenhouse.

Education being a cornerstone of any plan for empowerment, WFP has made great strides in reducing the gender gap and empowering young girls through its flagship girls' education incentive scheme since 1999 to enhance and encourage girls' school attendance. Through this initiative, WFP encourages families to send their girls to school in return for a cash incentive that the girls receive after each month of regular attendance, contributing to the household economy while receiving an education. This has resulted in the virtual eradication of the once substantial gap in school attendance between refugee girls and boys. Recent data indicates that more than 80 percent of school-aged girls are now enrolled and attending school regularly, which marks significant progress from baseline data of 30 percent



enrolment of girls in schools at the beginning of the project more than two decades ago. Many of the girls who completed their education have gone on to become health workers in settlements, contributing to their communities while also helping to elevate the image of women in Afghan society.

# 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**

The Bureau for Aliens and Foreign Immigrants Affairs (BAFIA) is tasked with ensuring the safety and protection of all refugees living inside settlements. Those who are identified as highly vulnerable reside in settlements and are WFP beneficiaries. They receive essential services such as housing, primary healthcare, and education at no cost.

Recipients can freely travel between settlements and nearby cities, accessing operational markets with no restrictions. Nearly all shops, inside and outside settlements, are outfitted with Point of Sale (PoS) machines, enabling beneficiaries to utilize their cash entitlements for purchasing food or other basic needs. Additionally, beneficiaries can conveniently withdraw their funds from Automated Teller Machines within select settlements or any nearby cities. Travel between provinces is permissible, contingent upon obtaining a laissez-passer issued by BAFIA prior to the journey.

The Post-Distribution Monitoring (PDM) was carried out in person in October this year to gather the necessary data for reporting on specified indicators. Results showed that around two-thirds of WFP beneficiaries were aware of WFP's selection criteria, entitlements, and the duration of assistance.

According to the PDM results, the percentage of individuals receiving WFP aid without safety issues achieved the annual target of 100 percent. Additionally, in interviews, 99 percent of beneficiaries expressed satisfaction with the dignity of WFP's assistance which shows slight improvement compared to the prior year. They were satisfied as they found the conditions at distribution points appropriate as one of the main reasons. The percent of beneficiaries who verified unimpeded access to WFP assistance remained the same as last year, though did not meet the corporate target of 100 percent. Challenges related to transportation during winter months, extended distances to distribution points within larger settlements, and the timing constraints of distributions are cited by beneficiaries as factors contributing to hindered accessibility. They highlighted respectful treatment by both WFP and bank staff and their collaborating partner, when addressing any issues related to in-kind or cash support.

The findings from the PDM indicated that beneficiaries employed more consumption-based coping strategies compared to the previous year to cope with the increase in the price of food items and other basic needs. The main three utilized mechanisms reported to be: "relying on less preferred/expensive food", "reducing quantities consumed by adults", and "reducing the portion size of meals". This was even though the food consumption among beneficiaries improved comparing to the prior year. To reduce usage of the copying strategies in the future, WFP will monitor the situation and adjust rations as required, contingent upon the availability of adequate funding.

WFP established diverse methods and channels to allow affected individuals to express their issues and offer feedback in a secure and dignified manner. These mechanisms encompassed a hotline, suggestion and feedback boxes placed within all settlements, and monthly remote monitoring calls conducted with randomly selected beneficiaries. Additionally, WFP's social media platforms and email addresses were utilized by beneficiaries as communication channels for connecting with the WFP office. Through these channels, refugees could share their feedback and obtain the needed information.

Every complaint or feedback received through the previously mentioned communication channels was documented in the internally created Community Feedback Mechanism (CFM) log. The operator of the hotline consistently monitored this log to promptly address and close all cases, providing documented evidence for the resolved issues.

The hotline documented nearly 1,100 cases, with nearly 55 percent of the callers being women. About 68 percent of the cases were directly associated with WFP's food assistance. The remaining 32 percent mainly pertained to medical expenses, health insurance booklets, or requests for resettlement to third countries. These cases were linked to other entities such as the United Nations High Commissioner for Refugees (UNHCR), BAFIA, or international NGOs as deemed appropriate to ensure they receive their required services. WFP-related inquiries primarily revolved around the timing of cash transfers (60 percent), inclusion in the registration for bank card issuance (6 percent), and requests for an increase in the value of cash entitlement (12 percent). The remaining 22 percent of WFP related cases were around different topics such as how to obtain new password for the bank cards, reissuance of bank cards, providing feedback, receive information. 60 percent of WFP related calls were addressed on-the-spot and 40 percent were addressed within

4 days. WFP officially joined the inter-agency working group for Protection and Accountability to Affected Population since June 2023.

In line with the Accountability to Affected Population policy, during process monitoring visits beneficiaries were asked about their level of confidence in WFP's management of their personal data. The consulted beneficiaries expressed no reservations about WFP possessing and utilizing their personal information. This data is primarily employed for the issuance of bank cards through WFP's Financial Service Provider for the transfer of monthly cash entitlements.

Acknowledging the significance of Conflict Sensitivity (CS) within the *dynamic context* of settlements in Iran, the subject was introduced during a training bootcamp in early 2023 by WFP. Since then, the CS approach has been integrated into different aspects of WFP's programme and operational activities in Iran. This includes dialogues at the local level with the Government, donors, and partners, as well as the adjustments of food rations and cash entitlements and all monitoring activities.

In line with organization's commitment to ensuring persons with disabilities are effectively included in its work and following a recommendation of a Joint Assessment Mission conducted in 2022, WFP included a component on disability inclusion to its Country Strategic Plan. WFP collected data on persons living with disabilities in all settlements and implemented a pilot project in two settlements from February to further assist through monetary aid added to their monthly entitlements.

A monitoring visit was conducted to these two settlements to assess progress; identify any potential bottlenecks requiring attention prior to expanding the pilot program; and engage with individuals with disabilities and their families to gather feedback aimed at enhancing this initiative.

# Environmental sustainability

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

## Environmental and Social Safeguards Framework (ESSF)

Iran is significantly vulnerable to the effects of climate change, especially evident in rural regions and communities heavily reliant on agriculture. Livelihoods in these areas are intricately tied to agricultural production and seasonal activities. Climate-related challenges, such as deforestation, land degradation, and desertification, compel residents to resort to detrimental practices like charcoal production, exacerbating deforestation and environmental deterioration. Given that many refugee settlements are situated in rural areas, the refugees actively engage in seasonal agricultural activities, rendering them particularly susceptible to the impacts of climate change and natural disasters.

As a disaster-prone country, Iran is affected by earthquakes, drought and flash floods, which impacts lives, livelihoods and infrastructure. In 2023, an earthquake happened in Khoy and the Government requested WFP's support through the Iranian Red Crescent Society (IRCS). WFP in coordination with the other UN agencies responded this emergency and provided the requested assistance for the impacted Iranian.

The unsustainable growth of industry and population over the last few decades has accelerated swift urbanization, leading to the loss of biodiversity and environmental decline. In recent years, the country has experienced significantly reduced rainfall. This decline in precipitation has heightened the strain on groundwater resources, escalating the water scarcity issue to critical levels. Major cities face a challenge with air pollution, characterized by occurrences of smoke, haze, and fumes enveloping the air, particularly during winter due to the air inversion phenomenon. The primary contributors to this issue are substantial emissions from vehicles and factories, along with other sources such as construction sites and the combustion of fossil fuels.

While WFP has no specific environmental or climate change projects, it continues to assess its activities for potential environmental and social risks to ensure that its programs do not inadvertently cause harm to the environment or communities. Prior to commencing any livelihood initiative, the WFP evaluates environmental and social risks by employing the Environmental & Social Screening Tool.

## Environmental Management System (EMS)

The formal implementation of an Environmental Management System (EMS) by WFP is slated for 2024. Still WFP is taking some steps to enhance the sustainability of its operations while minimizing any unintentional environmental harm. In order to reduce its carbon imprint, the WFP Iran has designed and implemented its logistics plans with sending two-three months allocation, increasing the intervals between shipments of supplies to distribution centres. Also, air travel has been replaced by land travel as the preferred method of conducting field trips, while these trips have been conducted jointly with UNHCR Iran as much as possible to use a smaller number of vehicles to reduce the environmental impact of WFP activities. WFP has further reduced the need for travel in city with switching from in-person to online meetings.

WFP's Iran country office has been a leading actor in following the EMS and aims to guarantee an environmentally friendly workplace. For instance, a strict recycling and multiple usage policy ensures that wastepaper is kept to a minimum by printing documents double-sided and re-using wastepaper for drafts while the save ink/toner printing method is utilized to save ink. Waste baskets are in place to separate plastic and paper and arrangement is in place to be sent to recycling. Hands-free faucets are used to reduce water waste. LED lamp and dual inverter air conditioning systems are also in place. An inverter air conditioner uses an inverter-controlled compressor that can adjust its speed to meet the desired temperature which results in more consistent temperatures and less energy consumption.

# 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**

Under strategic outcome 1, WFP ensures all vulnerable refugees residing in settlements are able to meet their food and nutrition needs by providing unconditional assistance - through a combination of in-kind foods and cash transfer - on a monthly basis. The food items distributed among beneficiaries are wheat flour and vegetable oil which are both fortified and are procured locally. The vegetable oil is fortified with vitamins A and D3 and the wheat flour is fortified with iron and folic acid based on Iranian standards. WFP also provided healthy snacks under its school meals programme where girls and boys at primary schools and junior high schools receive milk and either date bars or biscuits. To diversify the food basket for students and increase students' acceptance, WFP procures plain milk as well as flavoured milk rotationally. The flavoured milk is normally fortified with different vitamins (A, D, E).

The integration of nutrition initiatives has produced favorable outcome indicators, including a notable rise in household food consumption scores compared to the previous year, as well as a modest enhancement in dietary diversity scores, as evidenced by the Post Distribution Monitoring (PDM) report. Furthermore, an improvement in learning performance among school children has been observed, as indicated by a qualitative assessment conducted in mid-2023 on the impact of the school meals program on student educational performance.

The provided cash has also enabled beneficiaries to procure nutritious food as per their choice. According to the PDM report, an examination of the food groups consumed by households indicated a small shift in dietary patterns compared to the previous year. The average weekly consumption of highly nutritious animal protein-based food groups such as meat and dairy, along with fruits and vegetables, has seen an increase compared to 2022.

WFP also supports Iranian during emergency if the scale of the emergency is big and support is required from WFP. The family food basket provided by WFP in such circumstances includes 10 most wanted food items [1] according to Iranian food habit and culture. This will ensure that people affected by natural disaster will maintain their food security in the time of disaster. During the emergency response to the earthquake in Khoy, WFP facilitated the maintenance of dietary diversity by disbursing a range of essential food items, including rice, canned beans, canned tuna fish, lentils, beans, tea, cube sugar, fortified vegetable oil, sugar, and salt, to 9,780 affected individuals in Iran.

# Partnerships

The main significant partnership has been with the Bureau for Alien and Foreign Immigrant Affairs (BAFIA) of the Ministry of Interior, with whom WFP has maintained a longstanding and robust collaboration for decades.

In 2023, the Ministry of Interior introduced the "National Organization for Migration" (NOM), a new entity tasked with overseeing all immigration-related affairs. This development resulted in BAFIA being placed under NOM's umbrella as one of its sub-offices. Despite this organisational shift, WFP continued collaborating with BAFIA, which remained the primary office responsible for Refugees settlement-related matters.

Furthermore, WFP also collaborated with the International Affairs office of NOM. This partnership required WFP to implement specific areas of work with this office such as obtaining necessary clearances for field visits, arranging meetings and signing a Letter of Understanding (LOU).

This structural change of accountabilities from BAFIA to NOM brought about some administrative issues such as delays in the signing of the Letter of Understanding, as well as issues pertaining to program implementation, including obtaining permissions for field visits.

Looking ahead, it is anticipated that the revised organizational structure will lead to improved management of refugee-related matters and enhance overall coordination within the migration landscape.

BAFIA, as an office under NOM now, remain a key counterpart as the main government body in charge of Refugees settlements management. WFP continues to work with BAFIA at national and provincial levels to ensure the implementation of its programme through their staff present in all refugee settlements to store, handle and distribute WFP food items.

WFP continued to engage with donors at the country level to advocate for more funds to support the refugees in 20 settlements in Iran. These efforts resulted in having valuable flexible multiyear contributions garnered from the Republic of Korea and Australia in 2022, extendable for use in 2023, along with a crucial flexible contribution received from Germany, played a pivotal role in enabling WFP to consistently deliver food assistance to all vulnerable refugees residing within settlements. Furthermore, WFP's receipt of a first-ever contribution from the European Commission Humanitarian Aid (ECHO) for cash-based transfer interventions, was instrumental in meeting the cash requirements for refugees, covering refugee requirements for seven months, particularly during the challenging economic circumstances of 2023.

## Focus on localization

In addition to BAFIA and NOM which provide complementary resources and increase WFP's ability to reach all vulnerable refugees inside settlements; the Iranian Red Crescent Society (IRCS) - the nationally designated first emergency responder in case of natural disasters - remains WFP's core partner in implementing its emergency response. In 2023, the annual Letter of Intent was renewed with the IRCS (until end March 2024) allowing prompt support to those affected by the earthquake in the Western part of the country.

WFP has established strategic partnerships with public and private banks, resulting in a steady monthly individual giving donations of approximately USD 2,000 through their online banking platforms. Through a newly established agreement with its Financial Service Provider (FSP), WFP now benefits from all requisite financial services at no expense until the end of the Interim Country Strategic Plan (2023-2025). This includes facilitating monthly cash transactions to beneficiaries' bank cards, issuing new bank cards for newly registered beneficiaries, reissuing passwords for forgotten passwords, providing detailed reports, and more. This strategic arrangement will enable WFP to extend its support to beneficiaries, leveraging the budgetary savings realized from the elimination of cash transfer costs.

## Focus on UN inter-agency collaboration

As a follow up action of the 2022 Joint Assessment Mission (JAM) a WFP-UNHCR Joint Plan of Action was developed in late 2022 at the country level to guide collaboration between the two agencies under the Interim Country Strategic Plan (2023-2025) and until the next JAM exercise planned for 2025.

WFP continued to lead the food security sector under the UNHCR-led Regional Refugee Response Plan for Afghanistan. In addition, WFP is an active member of several sectors coordination and interagency working groups (Cash, education, health, livelihoods, and protection), which helped to ensure coherence and optimize synergy with several stakeholders, including UN agencies and International NGOs.

Throughout the reporting period, in line with WFP's commitment to Sustainable Development Goal 17, WFP is an active member of the United Nations Country Team. WFP participated in the retreat between UN and the Government to discuss the United Nations Sustainable Development Framework (UNSDCF) 2023-2027. Despite being a signatory rather than a contributor to the UNSDCF, WFP remained fully engaged in these important deliberations.

# Financial Overview

The year 2023 saw the commencement of the second-generation Interim Country Strategic Plan (ICSP IR02 2023-2025) in April and the successful conclusion of the previous ICSP which was extended to cover the first three months of 2023 following the approved budget revision in December 2022. Although the sharp increase in commodity prices following the discontinuation of government subsidies on essential staple goods in 2023 continued, WFP was able to meet its financial requirements as circumstances made the number of beneficiaries far less than what was originally planned from 52,000 to 33,000. This reduction occurred because the construction of two new settlements, intended to host refugees, was halted. Consequently, WFP only supported refugees in existing settlements. This change explains the notable variance between the figures in the Needs-Based Plan and the Implementation Plan in the financial table. Despite these challenges, WFP managed to provide food and cash assistance to all refugees in settlements, aided by some funding carryover from the previous year. A budget revision is scheduled for the first quarter of 2024 to account for these adjustments.

































Donor countries in Iran played a pivotal role as essential partners in resourcing the operation, ensuring the continuous delivery of food assistance to around 33,000 vulnerable refugees and 9,780 Iranian affected by earthquake. Amidst escalating needs, key contributors like Germany, the Republic of Korea and Australia, longstanding supporters of WFP's operations in Iran, constitute a large portion of all contributions WFP used during the year (under the first and second ICSP) either received in 2023 or carried forward from 2022. Furthermore, WFP Iran expanded its donor network by securing a valuable first-time contribution from ECHO that facilitated the response to the needs of both new arrivals from Afghanistan and existing refugees. The successful acquisition of such funding underscores the importance of close coordination and active cooperation with donors.


The proportion of flexible contributions received including multilaterals constituted nearly 45 percent of the total available resources. This flexibility empowered WFP to direct funds to areas of utmost importance, delivering impactful assistance to vulnerable refugees in settlements and local populations affected by earthquake, thereby maximizing its overall effectiveness. About 40 percent of the contributions were received only in the last quarter of the year, however, donor's flexibility on advance financing opportunity enabled WFP to receive some funding through an Internal Project Lending mechanism equivalent to 90 percent of the total value of the grant. Therefore, WFP procured food items and created cash commitment in time to distribute food and cash uninterruptedly.

Throughout the year, WFP Iran continued to face some challenges in financial management due to high inflation in the market and fluctuations of the local currency value which resulted in increasing food item prices compared to the forecasted prices in the NBP. This volatility as well as reduced number of beneficiaries posed obstacles to accurate budgeting and programming. In response, WFP conducted regular reviews of its budget vis-à-vis the implementation that has resulted in a downward adjustment of the implementation plan under the second-generation Interim Country Strategic Plan (April 2023-December 2025) in May 2023 where the total budget reduced from USD 7.7 million to USD 6.4 million.



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

	Needs Based Plan	Implementation Plan	Available Resources	Expenditure
SDG Target 1. Access to Food	 8,253,432	 6,186,097	 5,512,222	 4,405,420
SO01: Food insecure refugees and other crisis-affected populations in Iran are able to meet their basic food and nutrition needs throughout the year	 8,253,432	 6,186,097	 5,512,222	 4,405,420
Activity 01: Provide unconditional food assistance to food-insecure refugees and other vulnerable households	 7,428,319	 5,601,290	 4,780,967	 3,896,762
Activity 02: Provide conditional support, especially to refugee women and girls, to incentivize education and enhance livelihoods	 763,615	 523,309	 581,023	 413,366
Activity 03: Support national disaster response, especially through the provision of emergency food assistance to crisis-affected population in Iran.	 61,497	 61,496	 95,291	 95,291
Non-activity specific	 0	 0	 54,939	 0
SDG Target 8. Global Partnership	 505,000	 505,000	 0	 0
SO02: Crisis-affected populations in Iran benefit from enhanced coordination and improved capacities of national entities and other partners to prevent, prepare for and respond to emergencies all year round	 505,000	 505,000	 0	 0

Activity 04: Provide cash transfer, coordination or other services to partners	 505,000	 505,000	 0	 0
Non-SDG Target	 0	 0	 366,036	 0
Total Direct Operational Costs	 8,758,432	 6,691,097	 5,878,259	 4,405,420
Direct Support Costs (DSC)	 578,658	 578,658	 826,165	 452,007
Total Direct Costs	 9,337,090	 7,269,755	 6,704,424	 4,857,428
Indirect Support Costs (ISC)	 571,917	 436,870	 361,163	 361,163
Grand Total	 9,909,007	 7,706,625	 7,065,588	 5,218,591

# Data Notes

## Overview

[1] Including head counted, undocumented, passport holder, or having any other type of documentations.

## Operational context

[1] [amar.org.ir](http://amar.org.ir)

[2] WDI - The World by Income and Region ([worldbank.org](http://worldbank.org))

[3] Including head counted, undocumented, passport holder, or having any other type of documentations

[4] <https://www.amar.org.ir/Portals/1/news/Consumer%20Price%20Index%20for%20the%20Month%20Azar-%201402.pdf?ver=ax50DdV71DeMrJl4kTMw%3d%3d>

[5] <https://www.unhcr.org/about-unhcr/who-we-are/global-compact-refugees>

[6] <https://www.unhcr.org/ir/refugee-response-plan/#:~:text=RRP%20partners%20seek%20to%20take,communities%20who%20use%20these%20systems.>

## Environmental sustainability

Doing direct implementation, WFP did not sign any Memorandum of Understanding (MOU), Field Level Agreement (FLA) or Construction Contract (CC) in 2023.

## Nutrition integration

[1] Food items include: rice, canned beans, canned tuna fish, lentils, beans, tea, cube sugar, vegetable oil, sugar and salt.

# 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	30,681	21,970	72%
	female	29,319	21,099	72%
	total	60,000	43,069	72%
<b>By Age Group</b>				
0-23 months	male	1,185	938	79%
	female	1,180	928	79%
	total	2,365	1,866	79%
24-59 months	male	2,740	1,908	70%
	female	2,210	1,561	71%
	total	4,950	3,469	70%
5-11 years	male	5,337	3,311	62%
	female	5,287	3,250	61%
	total	10,624	6,561	62%
12-17 years	male	4,921	3,153	64%
	female	4,275	2,794	65%
	total	9,196	5,947	65%
18-59 years	male	14,218	10,962	77%
	female	15,127	11,521	76%
	total	29,345	22,483	77%
60+ years	male	2,280	1,698	74%
	female	1,240	1,045	84%
	total	3,520	2,743	78%

## Beneficiaries by Residence Status

Residence Status	Planned	Actual	% Actual vs. Planned
Resident	1,200	605	50%
IDP	5,000	9,780	196%
Refugee	53,800	32,684	61%

## Beneficiaries by Programme Area

Programme Area	Planned	Actual	% Actual vs. Planned
School based programmes	16,000	9,230	57%

Programme Area	Planned	Actual	% Actual vs. Planned
Unconditional Resource Transfers	57,000	42,464	74%

## Annual Food Transfer (mt)

Commodities	Planned Distribution (mt)	Actual Distribution (mt)	% Actual vs. Planned
Access to Food			
Strategic Outcome 01			
Biscuits	79	28	36%
High Energy Biscuits	90	23	26%
Rations	36	70	195%
Uht Milk	435	160	37%
Vegetable Oil	0	209	-
Wheat Flour	7,020	2,932	42%

## Annual Cash Based Transfer and Commodity Voucher (USD)

Modality	Planned Distribution (CBT)	Actual Distribution (CBT)	% Actual vs. Planned
Access to Food			
Strategic Outcome 01			
Cash	4,077,900	1,458,441	36%

## Strategic Outcome and Output Results

Strategic Outcome 01: Food insecure refugees and other crisis-affected populations in Iran are able to meet their basic food and nutrition needs throughout the year				Crisis Response	
Output Results					
Activity 01: Provide unconditional food assistance to food-insecure refugees and other vulnerable households					
Corporate output 1.1: Food insecure and crisis-affected populations have access to nutritious food and cash-based assistance, restored assets and services to meet their urgent needs					
CSP Output 01: (1.1) Refugees and other vulnerable households receive cash-based and in-kind transfers to meet their basic food and nutrition needs					
Output Indicator	Beneficiary Group	Sub Activity	Unit of measure	Planned	Actual
A.1.7 Number of people in emergency contexts receiving assistance unconditionally or to restore infrastructure and community assets (complementary with UNICEF, Office of the United Nations High Commissioner for Refugees (UNHCR), WFP)	All	General Distribution	Female	25,480	16,015
			Male	26,520	16,669
			<b>Total</b>	<b>52,000</b>	<b>32,684</b>
A.2.7 Quantity of food provided unconditionally or to restore infrastructure and community assets			MT	7,020	3,141.09
A.3.1 Total value of cash transferred to people			USD	3,998,700	1,439,393
A.8 Number of rations provided through conditional or unconditional assistance		General Distribution	Number	14,175,000	17,560,050

B.1.5 Quantity of fortified food provided unconditionally or to restore infrastructure and community assets			MT	7,020	3,141.09
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**Activity 02: Provide conditional support, especially to refugee women and girls, to incentivize education and enhance livelihoods**

Corporate output 1.1: Food insecure and crisis-affected populations have access to nutritious food and cash-based assistance, restored assets and services to meet their urgent needs

CSP Output 02: (2.1) School girls and boys, teachers and service staff receive snacks every day they attend school

Output Indicator	Beneficiary Group	Sub Activity	Unit of measure	Planned	Actual
A.1.4 Number of girls and boys receiving food/cash-based transfers/commodity vouchers/capacity strengthening transfers through emergency school-based programmes (complementary with UNICEF, UNHCR, WFP)	All	School feeding (on-site)	Female	7,412	4,450
			Male	8,588	4,780
			<b>Total</b>	<b>16,000</b>	<b>9,230</b>
A.2.4 Quantity of food provided to girls and boys through emergency school-based programmes			MT	604	211.48
A.8 Number of rations provided through conditional or unconditional assistance		School feeding (on-site)	Number	2,112,000	894,928

CSP Output 03: (2.2) Girls regularly attending school receive take-home entitlements to increase their enrolment and retention rates

Output Indicator	Beneficiary Group	Sub Activity	Unit of measure	Planned	Actual
A.1.4 Number of girls and boys receiving food/cash-based transfers/commodity vouchers/capacity strengthening transfers through emergency school-based programmes (complementary with UNICEF, UNHCR, WFP)	Students (primary schools)	School feeding (take-home rations)	Female	4,020	2,044
			Male		
			<b>Total</b>	<b>4,020</b>	<b>2,044</b>
A.1.4 Number of girls and boys receiving food/cash-based transfers/commodity vouchers/capacity strengthening transfers through emergency school-based programmes (complementary with UNICEF, UNHCR, WFP)	Students (secondary schools)	School feeding (take-home rations)	Female	1,980	843
			Male		
			<b>Total</b>	<b>1,980</b>	<b>843</b>
A.3.1 Total value of cash transferred to people			USD	79,200	19,047
A.8 Number of rations provided through conditional or unconditional assistance		School feeding (take-home rations)	Number	792,000	280,258

**Activity 03: Support national disaster response, especially through the provision of emergency food assistance to crisis-affected population in Iran.**

Corporate output 1.1: Food insecure and crisis-affected populations have access to nutritious food and cash-based assistance, restored assets and services to meet their urgent needs

CSP Output 05: (3.1) Affected populations receive food assistance in order to meet basic food needs and preserve their nutrition status.

Output Indicator	Beneficiary Group	Sub Activity	Unit of measure	Planned	Actual
A.1.7 Number of people in emergency contexts receiving assistance unconditionally or to restore infrastructure and community assets (complementary with UNICEF, Office of the United Nations High Commissioner for Refugees (UNHCR), WFP)	All	General Distribution	Female	2,450	4,792
			Male	2,550	4,988
			<b>Total</b>	<b>5,000</b>	<b>9,780</b>
A.2.7 Quantity of food provided unconditionally or to restore infrastructure and community assets			MT	36	70.49
A.8 Number of rations provided through conditional or unconditional assistance		General Distribution	Number	150,000	293,400

## Other Output

### Activity 02: Provide conditional support, especially to refugee women and girls, to incentivize education and enhance livelihoods

Corporate Output 1.1: Food insecure and crisis-affected populations have access to nutritious food and cash-based assistance, restored assets and services to meet their urgent needs

CSP Output 02: (2.1) School girls and boys, teachers and service staff receive snacks every day they attend school

Output indicator	Detailed indicator	Sub Activity	Unit of measure	Planned	Actual
N.1.2: Feeding days as percentage of total school days in emergency contexts	N.1.2.1: Feeding days as percentage of total school days in emergency contexts	School feeding (on-site)	%	85	78.03

CSP Output 04: (2.3) Refugees, especially women, receive livelihood support to generate income for their families and increase their self-reliance

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	Food assistance for asset	US\$	20,000	8,004.96

## Outcome Results

### Activity 01: Provide unconditional food assistance to food-insecure refugees and other vulnerable households

Outcome Indicator	Sex	Baseline	End-CSP Target	2023 Target	2023 Follow-up	Source
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**Target Group:** Refugees residing inside settlements - **Location:** Iran - **Modality:** Cash, Food - **Subactivity:** General Distribution

Consumption-based coping strategy index (average)	Female	14.37	≤13	≤14	17.39	WFP
	Male	12.45	≤11	≤12	13.22	programme monitoring
	Overall	12.74	≤11.3	≤12	13.58	WFP programme monitoring
Food consumption score: Percentage of households with Acceptable Food Consumption Score	Female	45	≥52	≥52	70	WFP
	Male	62.1	≥65	≥65	73.6	programme monitoring
	Overall	59.5	≥63	≥63	73.3	WFP programme monitoring
Food consumption score: Percentage of households with Borderline Food Consumption Score	Female	30	≤28	≤28	25	WFP
	Male	29.3	≤28	≤28	19.4	programme monitoring
	Overall	29.4	≤28	≤28	19.9	WFP programme monitoring



Food consumption score: Percentage of households with Poor Food Consumption Score	Female	25	≤20	≤20	5	WFP
	Male	8.6	≤7	≤7	7	programme monitoring
	Overall	11.1	≤9	≤9	6.8	WFP programme monitoring
Livelihood coping strategies for food security: Percentage of households using crisis coping strategies	Female	42.1	≤40	≤40	42.1	WFP
	Male	44.5	≤42	≤42	44.5	programme monitoring
	Overall	44.3	≤42	≤42	44.3	WFP programme monitoring
Livelihood coping strategies for food security: Percentage of households using emergency coping strategies	Female	26.3	≤24	≤24	26.3	WFP
	Male	28	≤25	≤25	28	programme monitoring
	Overall	27.9	≤25	≤25	27.9	WFP programme monitoring
Livelihood coping strategies for food security: Percentage of households using stress coping strategies	Female	31.6	≤31	≤31	31.6	WFP
	Male	25	≤25	≤25	25	programme monitoring
	Overall	25.6	≤25	≤25	25.6	WFP programme monitoring
Livelihood coping strategies for food security: Percentage of households not using livelihood based coping strategies	Female	0	≥5	≥5	0	WFP
	Male	2.5	≥8	≥8	2.5	programme monitoring
	Overall	2.3	≥8	≥8	2.3	WFP programme monitoring

#### Activity 02: Provide conditional support, especially to refugee women and girls, to incentivize education and enhance livelihoods

Outcome Indicator	Sex	Baseline	End-CSP Target	2023 Target	2023 Follow-up	Source
<b>Target Group:</b> All - <b>Location:</b> Iran - <b>Modality:</b> - <b>Subactivity:</b> School Based Programmes (CCS)						
Retention rate, by grade: Retention rate	Female	97.59	≥98	≥98	91	WFP
	Overall	97.59	≥98	≥98	91	programme monitoring
						WFP programme monitoring

<b>Strategic Outcome 02: Crisis-affected populations in Iran benefit from enhanced coordination and improved capacities of national entities and other partners to prevent, prepare for and respond to emergencies all year round</b>					<b>Crisis Response</b>
<b>Other Output</b>					
<b>Activity 04: Provide cash transfer, coordination or other services to partners</b>					
Corporate Output 5.2: Partners utilize on-demand services to augment their capacity and ensure more efficient, effective and coordinated interventions					
CSP Output 06: (4.1) Crisis-affected populations benefit from cash transfer, coordination or other services provided to partners in order to meet their basic needs					
Output indicator	Detailed indicator	Sub Activity	Unit of measure	Planned	Actual
H.1: Number of shared services, data and analytics platforms provided by type	H.1.4: Number of administration solutions and services provided to the government and partners by WFP	Service Delivery	Number	1	0
H.8: Total value of cash transferred to people by WFP as a service to partners	H.8.1: Total value of cash transferred to people by WFP as a service to partners	Service Delivery	US\$	500,000	0

## Cross-cutting Indicators

### Nutrition integration indicators

Nutrition integration indicators						
Cross-cutting indicators at Activity level						
Activity 01: Provide unconditional food assistance to food-insecure refugees and other vulnerable households						
CrossCutting Indicator	Sex	Baseline	End-CSP Target	2023 Target	2023 Follow-up	Source
<b>Target Group:</b> Refugees residing inside settlements - <b>Location:</b> Iran - <b>Modality:</b> - - <b>Subactivity:</b> General Distribution						
Percentage of WFP beneficiaries who benefit from a nutrition-sensitive programme component	Female	100	=100	=100	100	Secondary data
	Male	100	=100	=100	100	Secondary data
	Overall	100	=100	=100	100	Secondary data
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	100	=100	=100	100	Secondary data
	Male	100	=100	=100	100	Secondary data
	Overall	100	=100	=100	100	Secondary data

## 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	16.77	=50	≥30	16.77	Secondary data

Gender equality and women's empowerment indicators						
Cross-cutting indicators at Activity level						
Activity 01: Provide unconditional food assistance to food-insecure refugees and other vulnerable households						
CrossCutting Indicator	Sex	Baseline	End-CSP Target	2023 Target	2023 Follow-up	Source
<b>Target Group:</b> Refugees residing inside settlement - <b>Location:</b> Iran - <b>Modality:</b> Cash - <b>Subactivity:</b> General Distribution						
Percentage of households where women, men, or both women and men make decisions on the use of food/cash/vouchers, disaggregated by transfer modality - <i>Decisions jointly made by women and men</i>	Overall	47.6	≥50	≥50	47.9	WFP programme monitoring
Percentage of households where women, men, or both women and men make decisions on the use of food/cash/vouchers, disaggregated by transfer modality - <i>Decisions made by men</i>	Overall	13.8	≤25	≤25	10.2	WFP programme monitoring
Percentage of households where women, men, or both women and men make decisions on the use of food/cash/vouchers, disaggregated by transfer modality - <i>Decisions made by women</i>	Overall	38.6	≤25	≤25	41.9	WFP programme monitoring
<b>Target Group:</b> Refugees residing inside settlement - <b>Location:</b> Iran - <b>Modality:</b> Food - <b>Subactivity:</b> General Distribution						
Percentage of households where women, men, or both women and men make decisions on the use of food/cash/vouchers, disaggregated by transfer modality - <i>Decisions jointly made by women and men</i>	Overall	31.7	≥25	≥25	45.4	WFP programme monitoring
Percentage of households where women, men, or both women and men make decisions on the use of food/cash/vouchers, disaggregated by transfer modality - <i>Decisions made by men</i>	Overall	8.4	≤25	≤25	5.6	WFP programme monitoring
Percentage of households where women, men, or both women and men make decisions on the use of food/cash/vouchers, disaggregated by transfer modality - <i>Decisions made by women</i>	Overall	59.9	≤25	≤25	49.1	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	Approachin g	Meeting	Approachin g	Approachin g	Secondary data
Number of women, men, boys and girls with disabilities accessing food/cash-based transfers/commodity vouchers/capacity strengthening services	Female	19	=245	≤245	46	Secondary data
	Male	21	=255	≤255	47	Secondary data
	Overall	40	=500	≤500	93	Secondary data Secondary data

Protection indicators						
Cross-cutting indicators at Activity level						
Activity 01: Provide unconditional food assistance to food-insecure refugees and other vulnerable households						
CrossCutting Indicator	Sex	Baseline	End-CSP Target	2023 Target	2023 Follow-up	Source
<b>Target Group:</b> Refugees residing inside settlements - <b>Location:</b> Iran - <b>Modality:</b> Cash, Food - <b>Subactivity:</b> General Distribution						
Percentage of beneficiaries reporting no safety concerns experienced as a result of their engagement in WFP programmes	Female	100	=100	=100	100	WFP
	Male	100	=100	=100	100	programme monitoring
	Overall	100	=100	=100	100	WFP programme monitoring programme monitoring programme monitoring
Percentage of beneficiaries who report being treated with respect as a result of their engagement in programmes	Female	100	=90	=100	100	WFP
	Male	98.5	=90	=100	98.5	programme monitoring
	Overall	98.4	=90	=100	98.63	WFP programme monitoring programme monitoring programme monitoring
Percentage of beneficiaries who report they experienced no barriers to accessing food and nutrition assistance	Female	63	=100	=100	63.16	WFP
	Male	91	=100	=100	91	programme monitoring
	Overall	88.5	=100	=100	88.58	WFP programme monitoring programme monitoring programme monitoring

## 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	Yes	Yes	WFP survey
Country office has an action plan on community engagement	Overall	No	Yes	Yes	Yes	WFP survey
Country office meets or exceeds United Nations Disability Inclusion Strategy (UNDIS) standards on consulting organizations of persons with disabilities (QCPR)	Overall	Missing	Approaching	Approaching	Missing	WFP survey

Accountability indicators						
Cross-cutting indicators at Activity level						
Activity 01: Provide unconditional food assistance to food-insecure refugees and other vulnerable households						
CrossCutting Indicator	Sex	Baseline	End-CSP Target	2023 Target	2023 Follow-up	Source
<b>Target Group:</b> Refugees residing inside settlements - <b>Location:</b> Iran - <b>Modality:</b> - - <b>Subactivity:</b> General Distribution						
Percentage of beneficiaries reporting they were provided with accessible information about WFP programmes, including PSEA	Female	47	=80	=80	47.37	WFP programme monitoring WFP programme monitoring WFP programme monitoring
	Male	71	=80	=80	71.5	
	Overall	69	=80	=80	69.41	

Cover page photo © WFP/Mohammad Khodabakhsh

WFP distributes wheat flour to all refugees residing in settlements to ensure they have access to bread as a main component of their food basket

**World Food Programme**

Contact info

Maysaa Alghribawy

[maysaa.alghribawy@wfp.org](mailto:maysaa.alghribawy@wfp.org)

# Financial Section

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

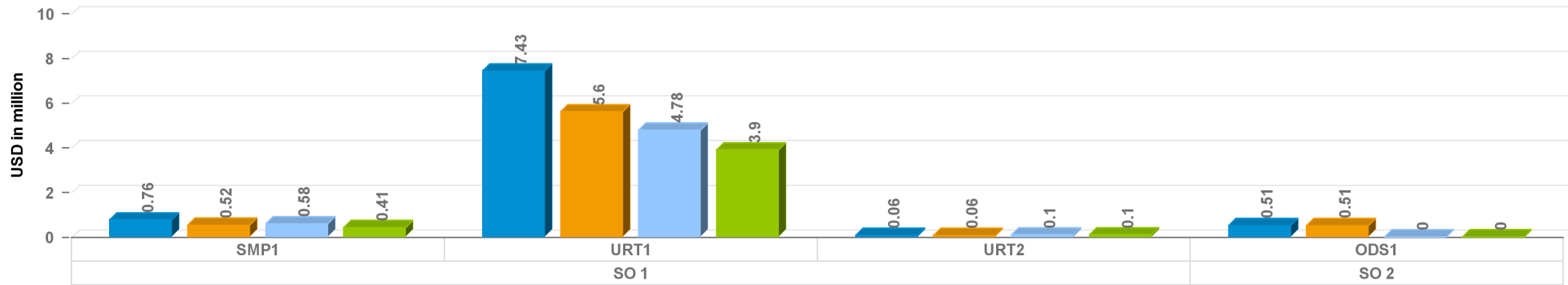


# Annual Country Report

## Iran Country Portfolio Budget 2023 (2023-2025)

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

#### Annual CPB Overview



#### Strategic Outcomes and Activities

■ Needs Based Plan ■ Implementation Plan ■ Available Resources ■ Expenditures

Code	Strategic Outcome	
SO 1		Food insecure refugees and other crisis-affected populations in Iran are able to meet their basic food and nutrition needs throughout the year
SO 2		Crisis-affected populations in Iran benefit from enhanced coordination and improved capacities of national entities and other partners to prevent, prepare for and respond to emergencies all year round
Code	Activity Code	Country Activity Long Description
SO 1	SMP1	Provide conditional support, especially to refugee women and girls, to incentivize education and enhance livelihoods
SO 1	URT1	Provide unconditional food assistance to food-insecure refugees and other vulnerable households
SO 1	URT2	Support national disaster response, especially through the provision of emergency food assistance to crisis-affected population in Iran.
SO 2	ODS1	Provide cash transfer, coordination or other services to partners

# Annual Country Report

## Iran Country Portfolio Budget 2023 (2023-2025)

### 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
	Non SO Specific	Non Activity Specific	0	0	366,037	0
<b>Subtotal SDG Target</b>			<b>0</b>	<b>0</b>	<b>366,037</b>	<b>0</b>
2.1	Food insecure refugees and other crisis-affected populations in Iran are able to meet their basic food and nutrition needs throughout the year	Provide conditional support, especially to refugee women and girls, to incentivize education and enhance livelihoods	763,615	523,310	581,024	413,367
		Provide unconditional food assistance to food-insecure refugees and other vulnerable households	7,428,320	5,601,291	4,780,968	3,896,763
		Support national disaster response, especially through the provision of emergency food assistance to crisis-affected population in Iran.	61,498	61,497	95,291	95,291
		Non Activity Specific	0	0	54,940	0
<b>Subtotal SDG Target 2.1 Access to Food (SDG Target 2.1)</b>			<b>8,253,432</b>	<b>6,186,097</b>	<b>5,512,222</b>	<b>4,405,421</b>
17.16	Crisis-affected populations in Iran benefit from enhanced coordination and improved capacities of national entities and other partners to prevent, prepare for and respond to emergencies all year round	Provide cash transfer, coordination or other services to partners	505,000	505,000	0	0
<b>Subtotal SDG Target 17.16 Global Partnership (SDG Target 17.16)</b>			<b>505,000</b>	<b>505,000</b>	<b>0</b>	<b>0</b>

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

# Annual Country Report

## Iran Country Portfolio Budget 2023 (2023-2025)

### 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
	<b>Total Direct Operational Cost</b>		8,758,432	6,691,097	5,878,259	4,405,421
	<b>Direct Support Cost (DSC)</b>		578,658	578,658	826,166	452,008
	<b>Total Direct Costs</b>		9,337,090	7,269,755	6,704,425	4,857,428
	<b>Indirect Support Cost (ISC)</b>		571,917	436,870	361,163	361,163
	<b>Grand Total</b>		9,909,008	7,706,626	7,065,588	5,218,592



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

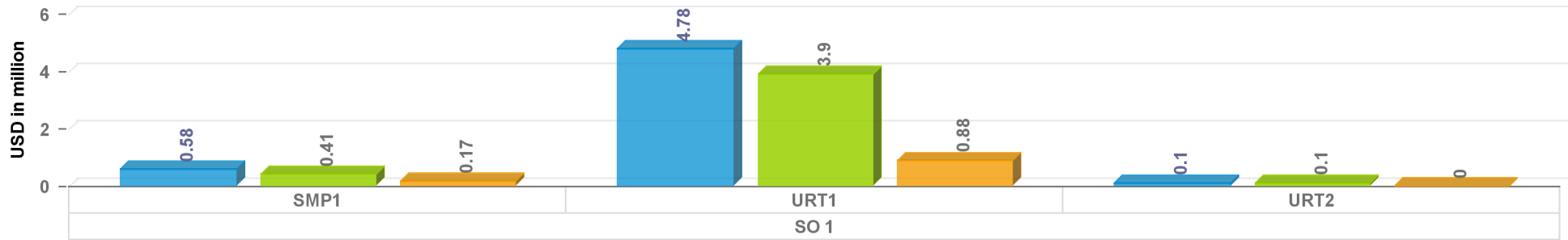
Monetary value of goods and services received and recorded within the reporting year

# Annual Country Report

## Iran Country Portfolio Budget 2023 (2023-2025)

### 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	Food insecure refugees and other crisis-affected populations in Iran are able to meet their basic food and nutrition needs throughout the year	
Code	Activity Code	Country Activity - Long Description
SO 1	SMP1	Provide conditional support, especially to refugee women and girls, to incentivize education and enhance livelihoods
SO 1	URT1	Provide unconditional food assistance to food-insecure refugees and other vulnerable households
SO 1	URT2	Support national disaster response, especially through the provision of emergency food assistance to crisis-affected population in Iran.

# Annual Country Report

## Iran Country Portfolio Budget 2023 (2023-2025)

### 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
2.1	Food insecure refugees and other crisis-affected populations in Iran are able to meet their basic food and nutrition needs throughout the year	Provide conditional support, especially to refugee women and girls, to incentivize education and enhance livelihoods	763,615	581,024	0	581,024	413,367	167,657
		Provide unconditional food assistance to food-insecure refugees and other vulnerable households	7,428,320	4,780,968	0	4,780,968	3,896,763	884,205
		Support national disaster response, especially through the provision of emergency food assistance to crisis-affected population in Iran.	61,498	95,291	0	95,291	95,291	0
		Non Activity Specific	0	54,940	0	54,940	0	54,940
<b>Subtotal SDG Target 2.1 Access to Food (SDG Target 2.1)</b>			<b>8,253,432</b>	<b>5,512,222</b>	<b>0</b>	<b>5,512,222</b>	<b>4,405,421</b>	<b>1,106,802</b>

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

# Annual Country Report

## Iran Country Portfolio Budget 2023 (2023-2025)

### 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
17.16	Crisis-affected populations in Iran benefit from enhanced coordination and improved capacities of national entities and other partners to prevent, prepare for and respond to emergencies all year round	Provide cash transfer, coordination or other services to partners	505,000	0	0	0	0	0
<b>Subtotal SDG Target 17.16 Global Partnership (SDG Target 17.16)</b>			<b>505,000</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
	Non SO Specific	Non Activity Specific	0	366,037	0	366,037	0	366,037
<b>Subtotal SDG Target</b>			<b>0</b>	<b>366,037</b>	<b>0</b>	<b>366,037</b>	<b>0</b>	<b>366,037</b>
<b>Total Direct Operational Cost</b>			<b>8,758,432</b>	<b>5,878,259</b>	<b>0</b>	<b>5,878,259</b>	<b>4,405,421</b>	<b>1,472,839</b>
<b>Direct Support Cost (DSC)</b>			<b>578,658</b>	<b>826,166</b>	<b>0</b>	<b>826,166</b>	<b>452,008</b>	<b>374,158</b>
<b>Total Direct Costs</b>			<b>9,337,090</b>	<b>6,704,425</b>	<b>0</b>	<b>6,704,425</b>	<b>4,857,428</b>	<b>1,846,997</b>
<b>Indirect Support Cost (ISC)</b>			<b>571,917</b>	<b>361,163</b>		<b>361,163</b>	<b>361,163</b>	<b>0</b>
<b>Grand Total</b>			<b>9,909,008</b>	<b>7,065,588</b>	<b>0</b>	<b>7,065,588</b>	<b>5,218,592</b>	<b>1,846,997</b>

This donor financial report is interim



Wanee 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