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Lebanon

Annual Country Report 2023

Country Strategic Plan
2023 - 2025

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Overview

Key messages

- Food security in Lebanon improved driven by the increased coverage of humanitarian assistance by WFP, the Government, and partners in addition to the slight improvements seen in some economic indicators in 2023. However, the overarching and persistent economic and political crises, coupled with funding gaps, are putting at risk the food security gains witnessed so far.
- In 2023, WFP played a pivotal role in strengthening the Government's nascent social protection capacity. It is vital to continue this support in 2024, to enable the Government to run nationally-owned unified social safety nets in the near future.

The increased coverage of humanitarian and safety net assistance and the easing of some of the key drivers of food insecurity resulted in all population groups assisted in Lebanon experiencing improvements to their food security situation in 2023.

Macroeconomic improvements in the second half of the year, including a stabilized informal exchange rate, enhanced food supply chains, and more employment opportunities tempered the rapid depreciation of the Lebanese currency and high food price inflation witnessed in the first quarter of the year. As a result, the prevalence of acute food insecurity decreased from 25 percent to 19 percent between May and October 2023.

Despite these positive developments, Lebanon continued to face a deep socioeconomic and political crisis in 2023. A prolonged presidential vacuum, hindering the execution of an economic recovery plan and escalating tensions along Lebanon's southern borders since October 2023 has added to the complexities of the crisis.

In this challenging context, WFP continued to play a critical role in maintaining people's access to food and essential needs and strengthening the capacity of national institutions.

WFP is committed to supporting Lebanon's priorities in the humanitarian-development-peace nexus. Core planning frameworks, including the Lebanon Crisis Response Plan (2017-2023), the Emergency Response Plan (2021-2023), and the United Nations Sustainable Development Cooperation Framework (2023-2025), guide WFP's collaboration with the UN. WFP Lebanon's Country Strategic Plan (CSP) also aligns with Lebanon Reform, Recovery, and Reconstruction Frameworks (3RF) and the country's commitments to Sustainable Development Goals 2 and 17.

In 2023, WFP supported over **1.3 million refugees and 840,000 Lebanese nationals**, with an equal distribution of assistance between men and women^[1], and **4 percent** persons with disabilities. In addition, WFP implemented cash transfers for an additional **416,000 Lebanese individuals** through the Government's Emergency Social Safety Net.

During 2023, WFP demonstrated an increased accountability towards affected populations by ensuring safer and more dignified access to assistance for marginalized people.

Following the rapid depreciation of the Lebanese pound and rising communal tensions at redemption points in the first few months of the year, WFP and UNHCR successfully advocated for the re-establishment of the use of US dollars as an optional disbursement currency to Lebanese pounds for Syrian refugees in May 2023. This shift resulted in significant operational improvements at redemption points and a substantial rise in the purchasing power of assisted families.

Moreover, WFP prioritized inclusivity for persons with disabilities. Field monitors conducted door-to-door validation and food distribution. WFP also adjusted food distribution sites and cash redemption points to make them more accessible for people with physical disabilities. The Country Office implemented reasonable workplace adjustments and integrated disability-inclusive training in livelihood programs. WFP call center played a vital role in gathering information about persons with disabilities and delivering targeted responses to prioritize and address their needs appropriately.

In line with the strategic vision, WFP deepened support to national institutions to sustain the benefits derived from humanitarian assistance and strengthen national social safety nets.

2023 was a critical year for WFP and the Ministry of Social Affairs (MoSA) to consolidate lessons from the implementation and scale-up of national safety nets. WFP and the World Bank collaborated to merge the two

government safety net programmes into a unified, high-quality social safety net and conducted a joint due diligence review of both programmes to assess best practices and recommend improvement actions. A technical committee including the Government, the World Bank, and WFP will formulate and implement a comprehensive integration roadmap in 2024. Collaborating with MoSA, WFP initiated a project in May 2023 to establish a *Grievance Redress Information System* and a call centre at MOSA, further enhancing support for Lebanese families under safety net programmes.

WFP supported the Ministry of Education and Higher Education in joining the School Meals Coalition and developing a national roadmap for the establishment of a national school feeding programme. WFP also initiated a partnership with the Ministry of Economy and Trade to implement a market price information system. WFP provided support to the Ministry of Public Health for Lebanon's first Integrated Micronutrient and Anthropometry Survey along with the United Nations Children's Fund (UNICEF) and other key stakeholders.

Additionally, WFP assisted the Ministry of Agriculture in establishing sustainable and strong food systems by conducting a feasibility study to inform potential wheat flour fortification and carrying out a satellite-assisted crop-mapping exercise to inform agricultural interventions. WFP also provided cash incentives to Lebanese wheat farmers across Lebanon to support post-harvest handling.

Funding constraints in the second half of 2023 compelled WFP to scale down the number of assisted Lebanese and refugee households, and to reduce the frequency of in-kind food assistance as well as the value of cash assistance.

Starting August 2023, Lebanese households received bi-monthly food parcels instead of monthly. The food basket's cost was cut by 25 percent while maintaining sufficient calorie intake and nutritional value per person^[2]. Following a retargeting exercise conducted in the second half of 2023, recipient households will be reduced by 33 percent starting January 2024.

Additionally, starting December 2023, WFP in coordination with UNHCR, scaled down the number of Syrian refugee households receiving cash assistance by 28 percent, along with a reduction in the monthly cash transfer value for a family of five. In parallel, the CSP for 2023-2025 was revised downwards by USD 2.16 billion, prioritizing basic needs over the initial right-based approach.

Following the October 2023 Gaza conflict, Lebanon faced rising tensions and hostilities along its southern borders. The conflict displaced over 75,000 individuals from their homes. In response, WFP assisted 43,000 affected Lebanese and Syrian households with food parcels and cash assistance. Through the school feeding programme, WFP also supported 9,700 displaced children in ten schools. As 2023 drew to a close, WFP collaborated closely with the Government and humanitarian partners to assess the impact of any potential escalation on Lebanon.

2,140,255

Total beneficiaries in 2023



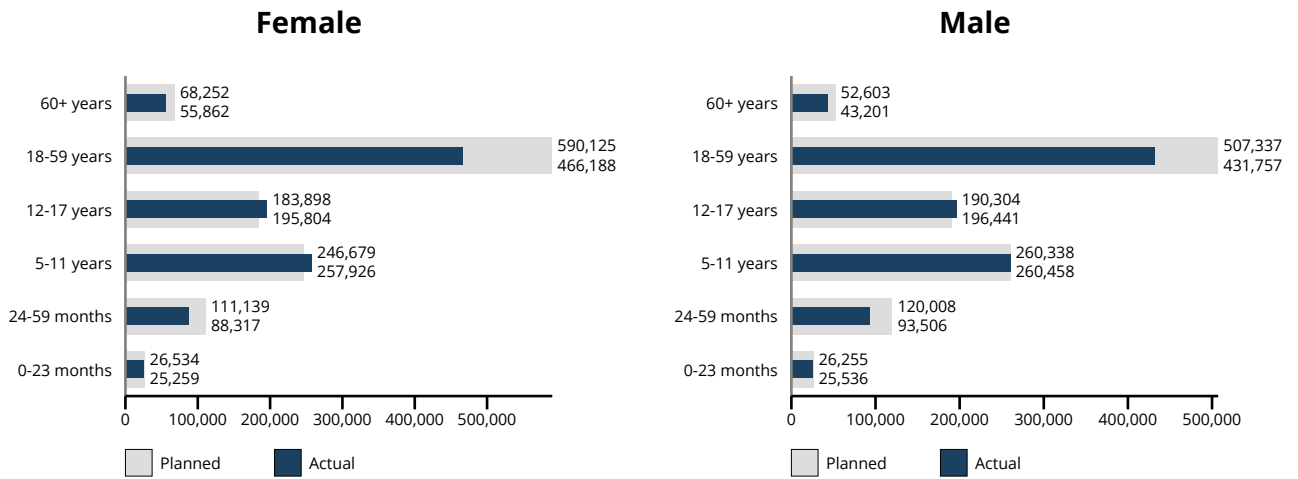
51% female



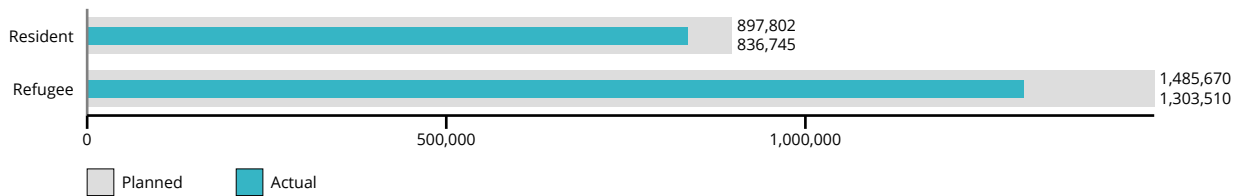
49% male

Estimated number of persons with disabilities: 86,000 (46% Female, 54% Male)

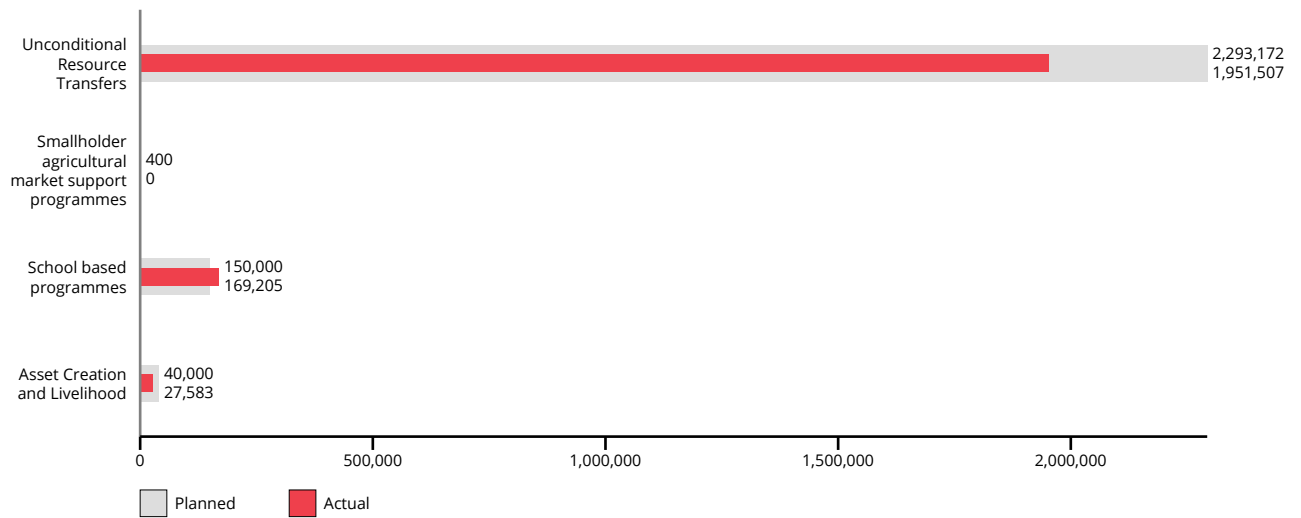
Beneficiaries by Sex and Age Group



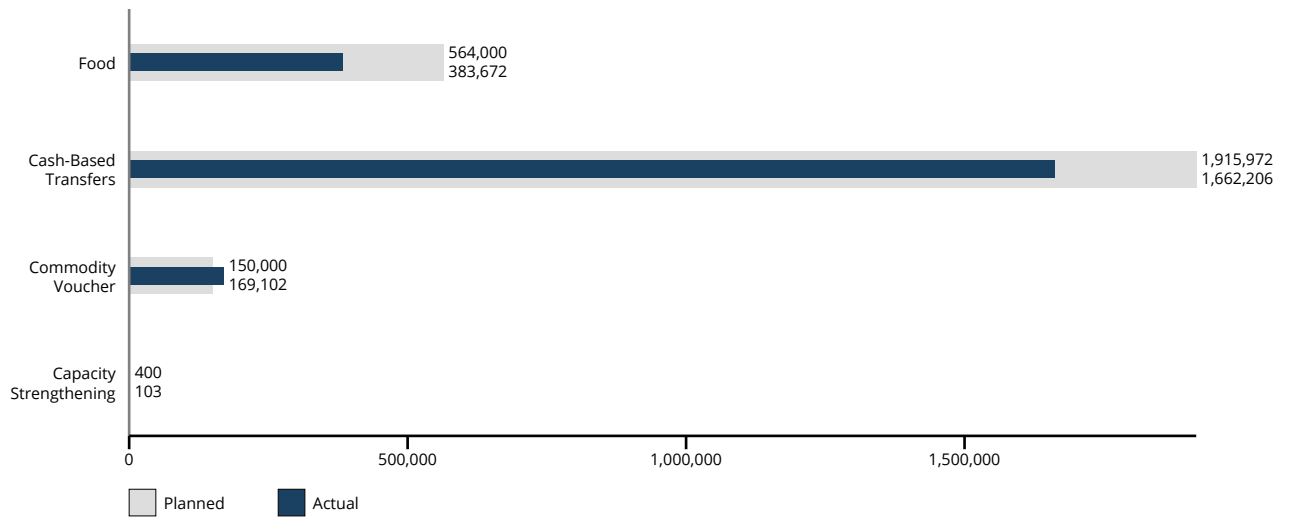
Beneficiaries by Residence Status



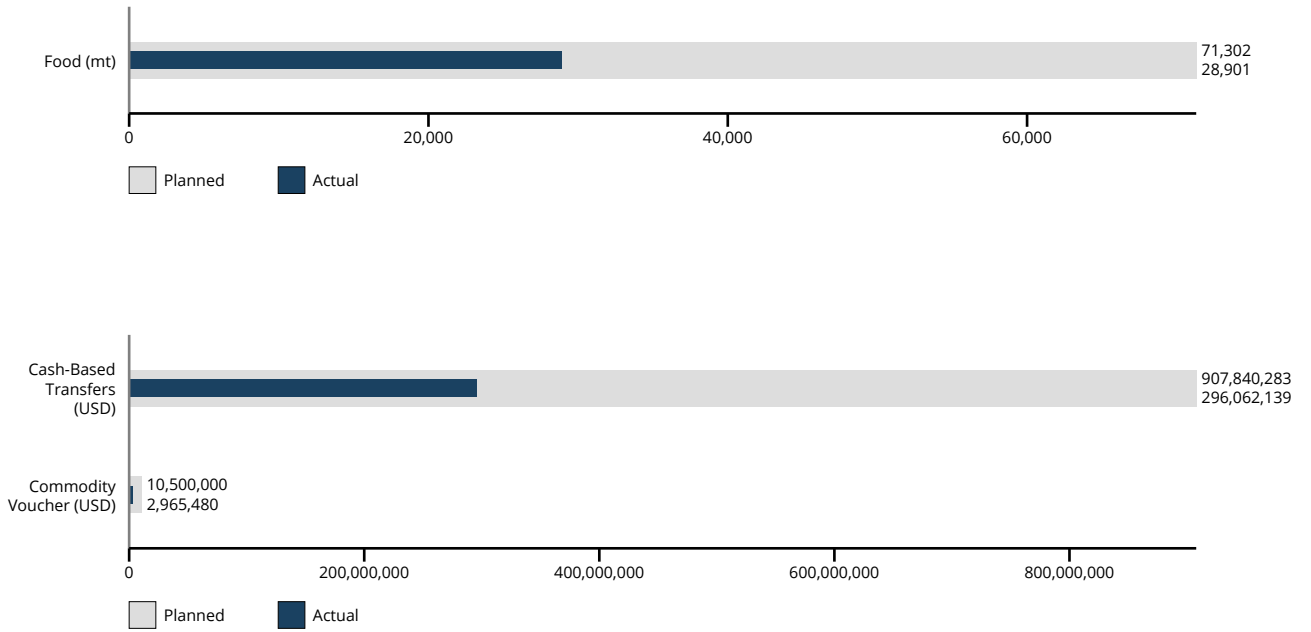
Beneficiaries by Programme Area



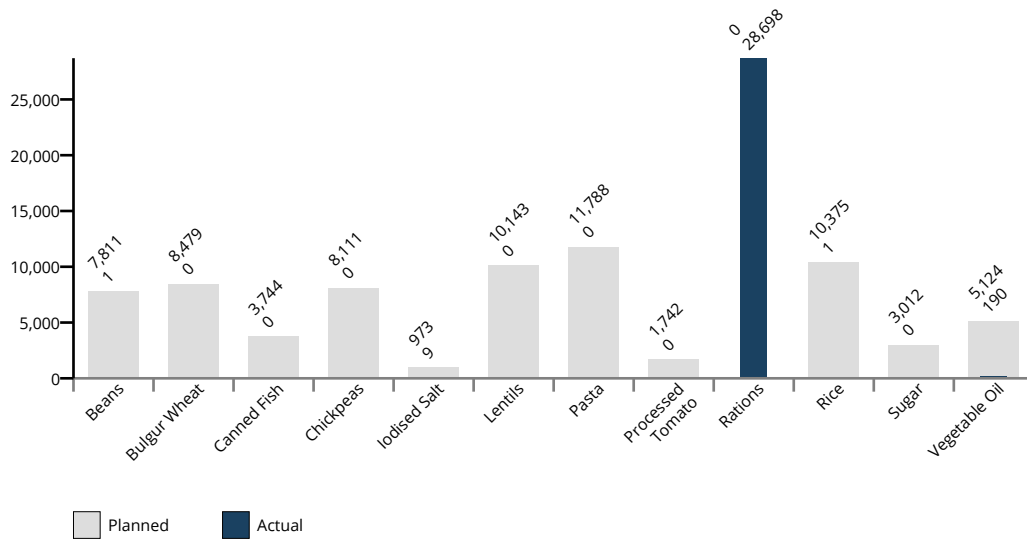
Beneficiaries by Modality



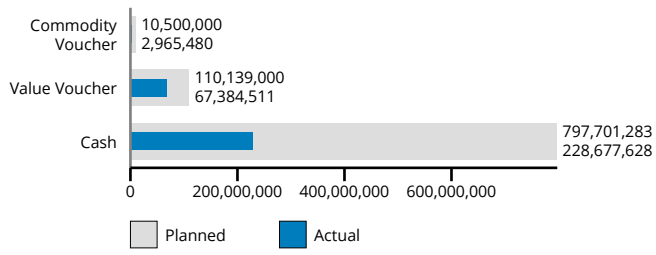
Total Transfers by Modality



Annual Food Transfer (mt)



Annual Cash Based Transfer and Commodity Voucher (USD)



Operational context



As Lebanon faced its fifth year of a deep socioeconomic crisis, some of the key drivers of food insecurity began to ease in 2023. The first half of the year saw the value of the local currency sink to historic lows ^[1] and multiple strikes by employees of the public and banking sectors. By midyear, the informal exchange rate somewhat stabilized. People

had greater availability and access to USD in an increasingly dollarized economy, access to subsidized bread, as well as more employment opportunities in specific sectors.

As a result, positive trends in food security were witnessed throughout the second half of the year. The third Integrated Food Security Phase Classification (IPC) for Lebanon in October 2023 estimated that 19 percent of the population analysed^[2] (1.05 million individuals) face acute food insecurity, compared to 25 percent in May 2023 and 37 percent in September 2022. Those experiencing acute food insecurity in October 2023 included 582,000 Lebanese residents, 411,000 Syrian refugees, 46,000 Palestinian refugees from Lebanon, and 11,000 Palestinian refugees from Syria.

The fragile economic stability and increased coverage of humanitarian assistance over the year were key factors to these food security improvements. Over 2 million Lebanese, Syrian, and Palestinian refugees received food and cash assistance covering a portion of their basic needs which relieved food gaps and prevented further deterioration of food security. An increase of 78 percent in the transfer value of Syrian refugees' cash assistance, thanks to the introduction of the dual currency approach, allowed them to improve their food security situation. Increased safety net coverage of the Government's Emergency Social Safety Net (ESSN) and the National Poverty Targeting Programme (NPTP) through a scale-up of 100,000 additional individuals in 2023 also contributed to improved food security amongst Lebanese households.

However, persistently high inflation and political and social instability threaten to erase food security gains made in 2023. Lebanon witnessed the second-highest rate of food inflation in the world in December 2023 with a nominal annual food price inflation rate of 220 percent.^[3] A presidential vacuum compounded by a caretaker government for over a year delayed the implementation of an economic recovery plan. Communal tensions also rose, witnessing thousands of arrests, raids, and summary deportations of Syrians in April and May and intercommunal violence in Palestinian refugee camps in September. Increased instability was deepened by the clashes at the southern borders of Lebanon starting in October.

These contextual challenges highlight the need to protect livelihoods and mitigate risks of a slide back into acute food insecurity for the 47 percent of the population in Lebanon who struggle to have adequate food consumption. Due to social norms, **women and persons with disabilities in particular face greater challenges to access employment and education and guarantee their food security.**

Gender inequality disproportionately affects women, leading to higher rates of child marriage especially among Syrian refugee girls and young women between the ages of 15 and 19 (22 percent), unpaid domestic work, sexual violence, and food insecurity. In June 2023, 44 percent of households headed by Syrian women receiving WFP assistance experienced food insecurity compared to 31 percent of those headed by men. Women reported eating less than men and boys during food scarcity. Women also experienced higher unemployment (33 percent) compared to men (28 percent) while youth unemployment stood at 48 percent, almost double the rate for adults.

In Lebanon, an estimated 7 percent of Lebanese and 14 percent of refugees have physical, sensory, intellectual, or mental disabilities. WFP conducted a study in 2023^[4] to better understand the needs of assisted populations with disabilities. The study shows that 95 percent of respondents resorted to severe livelihood coping strategies including selling productive assets and reducing expenditure on health and education, and 91 percent reduced their food consumption as a coping strategy. The unemployment rate among assisted households with a member with disability was 82 percent, and 74 percent of these households live in debt.

WFP's Country Strategic Plan (CSP) for 2023-2025 prioritizes support for all communities in Lebanon experiencing food insecurity to meet their food and other basic needs. WFP provides unconditional cash assistance for food and other basic needs for Syrian refugees together with the Office of the United Nations High Commissioner for Refugees (UNHCR) through joint programming. Food-insecure Lebanese households affected by the economic crisis receive monthly food parcels from WFP.

Also, the second CSP for Lebanon articulates WFP's strategic vision to enable individuals and communities to move towards self-reliance and support the Government towards a nationally owned and operated safety net system by 2025.

WFP together with the Ministry of Social Affairs (MoSA) provides unconditional cash assistance to support extremely poor Lebanese households through inclusion in national safety nets, namely the NPTP and the ESSN. In parallel with the implementation of cash-based safety nets, WFP provides support to the Government to ensure national institutions have increased capacity to manage a unified safety net in 2024.

To build individual and community resilience to crises, WFP provides income-generating and individual capacity strengthening opportunities for marginalized Lebanese and Syrian refugees. In 2023, WFP increased its focus on integrated support to food systems and institutional capacity strengthening for the Ministry of Agriculture and Ministry of Economy and Trade.

Through the school meals programme, WFP provides locally sourced and produced nutritious snacks and fresh meals to encourage healthy dietary practices and to ensure children attend and stay in school. WFP also provides policy and advocacy support to the Ministry of Education and Higher Education to develop a national school feeding programme.

Aligned with Lebanon Reform, Recovery, and Reconstruction Framework (3RF)'s pillar 3^[5], Lebanon Crisis Response Plan (LCRP)'s objective 3^[6], and the United Nations Sustainable Cooperation Framework (UNSDCF)'s outcomes 1 and 2 under the people goal^[7], WFP supports service provision through national systems, contributing to social protection, inclusion, and cultural goals, as well as advancing peace and environmental sustainability. WFP supports other humanitarian partners to deliver assistance as co-lead of the Food Security and Agriculture Sector and lead of the Logistics Sector.

Risk management

2023 presented deep challenges for WFP Lebanon ranging from fuel and electricity shortages to disruptions in internet services, economic deterioration, political instability, border tensions, and restrictions on population movement. WFP proactively implemented measures to effectively mitigate risks and ensure uninterrupted assistance to those in need.

In a volatile financial environment, WFP addressed issues like banking restrictions, availability of banknotes, electricity shortages, and the depreciation of assistance value. This was achieved through programme re-design, improved partnerships, and the deployment of adaptive solutions.

Recognizing the rapid depreciation of the Lebanese pound and escalating pressure on redemption points, WFP reintroduced the dual currency redemption of cash assistance, for Syrian refugees in May 2023. This significantly improved ATM functionality as it reduced crowding and queuing, enabling quicker, safer, and more dignified access to assistance and leading to a substantial rise in the amount of assistance^[8].

Persisting political uncertainties, marked by a presidential vacuum since October 2022, added to the volatile climate within the country. In addition, the intensified tensions at Lebanon's southern border increased the risk of armed conflict, raising concerns about displacement and heightened vulnerability. In response and to address these challenges, WFP implemented security measures, including enhanced staff monitoring, long-term fuel supply agreements, and Residential Security Reviews. Preparedness measures, like stand-by agreements for potential cash assistance expansions, were activated based on anticipated scenarios.

Moreover, protocols were redesigned and remote monitoring and agreements with fuel suppliers were emphasized to tackle operational and programmatic risks related to fuel shortages, power outages, and market disruptions, emphasizing adaptability and resilience.

In 2023, WFP monitored risks through its risk management group, market monitoring, and call centre, informing programmatic decisions and maximizing impact. Furthermore, WFP provided anti-fraud and anti-corruption, protection from sexual exploitation and abuse (PSEA) training and awareness sessions to newly hired staff, cooperating partners, and suppliers.

Lessons learned

The decentralized evaluation of WFP and UNHCR's joint cash action programming in Lebanon (2019-2021)^[9] finalized in 2023, found that humanitarian cash transfers are vital to meet the basic needs of increasing numbers of Syrians in Lebanon. However, inflation eroded the buying power of the transfer value, leading to a deterioration in living conditions.

In line with the findings and recommendation of the evaluation, since 2020 WFP and UNHCR increased the transfer value to better support Syrian refugees to meet their basic needs. The most significant increase in May 2023, resulting from the re-introduction of dual currency redemption, inactive since 2019, led to a substantial rise in the purchasing power and food security outcomes of assisted families.

In April 2023, WFP undertook a gender and disability-sensitives due diligence review of Lebanon's two largest social safety nets together with MoSA. The review recommended unifying the two safety net programmes under one national social safety net. This would be achieved through a transition phase that includes decisions by the Government on data governance and governance structures. The recommendation was accepted by the Government, and a technical taskforce led by MoSA is developing a roadmap to reach safety net integration by mid-2024.

Echoes of Hope



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Fouzeya's family residing in Bekaa in Lebanon benefits from WFP's in-kind food assistance

In Lebanon, where the tight grip of regional tensions and economic woes shape daily life, WFP remains a pillar of support amidst the multiple ongoing crises. The economic crisis has driven food prices in Lebanese pounds to surge a staggering 201 times in the last four years, with the local currency's depreciation severely impacting the purchasing power of the people.

WFP in Lebanon now extends its assistance to 2.1 million people monthly, reaching over 1.3 Syrian refugees and 840,000 Lebanese, including 86,000 people with disabilities. WFP's commitment goes beyond immediate relief; it aligns with a vision to build resilience for existing social protection systems and leaving behind strengthened national programmes and food systems.

In the bustling streets of Beirut, where echoes of economic struggle now resonate, Therese, a sole caretaker for her family of five, shares the impact of the National Poverty Targeting Programme (NPTP) led by the Ministry of Social Affairs. Monthly cash assistance provides her with a sense of stability. Therese's heartfelt testimony echoes the stark reality faced by many, where the choice between medication and meals is a daily, agonizing dilemma. "The feeling of going to bed hungry has become all too familiar," confesses Therese.

The reach of WFP extends to over a million Syrian refugees with cash and food assistance. For those who fled their homes in search of normalcy, this assistance offers a lifeline. Khaled, a Syrian refugee living in Lebanon, speaks of the importance of this assistance in restoring dignity amidst displacement and uncertainty. "I care about my children and their future. I want to be there for them as they pursue an education. I don't want them on the streets. They're my only concern. WFP's cash assistance helps me with everything. I use it for food, water, my children's diapers and sometimes to even pay for electricity."

WFP also collaborates with the Ministry of Education and Higher Education to provide school meals for 100,000 children. Lebanon, with WFP's support, has joined the global School Meals Coalition, aiming to ensure that every child can receive a healthy and nutritious meal in school by 2030. It's a step toward nurturing not just bodies but also minds. "WFP provides us with nutritious snacks that include peanuts, fruits, or milk. We were used to having chocolate or chips every day. Now, [these snacks] help our energy levels at school," says Sleiman, a student at a WFP-supported public school in the Bekaa Valley.

While food insecurity is projected to rise in the coming months, food parcel distributions have proven to be a lifeline for over 300,000 people. Alida, reflecting on the stark change in her once-bustling home, says, "I was always used to having the house full of people, and I used to love cooking for them; now, gathering the family for a meal has become a luxury." WFP food distributions help alleviate the burden of food costs and is instrumental in freeing up resources for

other essential needs as 57 percent of the minimum wage today in Lebanon goes towards covering food needs.

WFP's impact in the country extends to the grassroots as well, empowering local businesses and farmers through livelihoods programs. Najla, the head of "Khayrat Beqaouna," a cooperative supported by WFP says, "WFP's assistance has significantly enhanced our productivity". By fostering collaborations with local farmers, WFP is not just providing assistance; it is aiming to empower the journey from farm to table.

The climate crisis hasn't spared Lebanese farmers either. "I've been farming for 30 years. It's a family tradition. This summer was the hottest I can remember. Heatwaves hit hard, causing crop losses," says Hussein, a farmer from Chmestar, Bekaa. "There's nothing better than being a farmer but rising costs of farming essentials drove me to find another job. WFP's assistance helped me buy much-needed fertilizers, ensuring a better harvest."

The voices of Therese, Najla, Alida, Hussein, Sleiman, Khaled, and countless others reflect the complex reality in which WFP currently operates. Their stories are a constant reminder of what WFP aims to achieve; strengthened national programmes that cushion the impact of the crises the country is going through and a resilient food system empowering local communities.

Programme performance

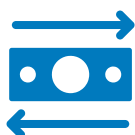
Strategic outcome 01: Economically vulnerable and food insecure people in Lebanon, including refugees, meet their basic needs during and in the aftermath of crises



1.2 million refugees (4 percent Persons with Disabilities) received **cash-based transfers** for food and other basic needs



296,000 Lebanese (51 percent women) received **in-kind food assistance**



USD 187 million transferred to refugees through **cash-based transfers**



30,000 additional refugees and **13,000 Lebanese** affected by the **conflict in South Lebanon** were reached through in-kind and cash assistance

Since the start of the economic crisis in 2019, the ability of marginalized Lebanese and Syrian refugee families to afford adequate food has been drastically reduced. Under Strategic Outcome 1, **WFP provides lifesaving assistance to economically vulnerable men, women, boys, and girls in Lebanon through unconditional resource transfers provided in a safe and dignified manner using cash-based transfers (e-vouchers or unrestricted cash) and in-kind food.**

In 2023, Strategic Outcome 1 continued to attract substantial contributions, with a particular focus on the refugee response, underscoring the large scale of WFP's crisis response in Lebanon. Although Strategic Outcome 1 was funded at 90 percent against the implementation plan requirements, it was funded at 39 percent against the needs-based plan.

Due to a reduction in donor funding for the WFP crisis response portfolio in Lebanon, WFP implemented strategic measures to optimize the use of limited available resources.^[1] Transfer values for cash assistance to refugees were provided at significantly reduced levels, meeting only 58 percent of the amount required to satisfy their food needs without resorting to negative coping strategies.

As for in-kind assistance to marginalized Lebanese families, with funding shortages anticipated towards the end of the year, WFP was forced to reduce assistance by half starting from July 2023, opting to distribute food parcels on a bi-monthly basis. This adjustment was undertaken to ensure the continuation of support until the end of the year, allowing for the completion of a comprehensive retargeting exercise scheduled for implementation in 2024.

Economic Crisis Response for Lebanese (In-kind Assistance)

In 2023, as more marginalized Lebanese were enrolled in national social assistance programmes, WFP gradually scaled down the number of people receiving in-kind food assistance from 400,000 (around 100,000 families) **to 309,000 individuals** (51 percent women) each month corresponding to 78,200 families (39 percent headed by women and 61 percent headed by men). The distribution of food parcels helped offset the impact of inflation and the reduced purchasing power of assisted families resulting from the devaluation of the national currency and very high inflation.

To better address nutritional needs and reflect people's dietary preferences, a new parcel composition^[2] was introduced in January 2023, providing around 61 percent of the total individual energy requirement while respecting protein and fat recommendations, and reducing supply chain costs. Monitoring results showed a high satisfaction rate of assisted households with the quality, quantity, and packaging of received food parcels. Moreover, distributions were staggered to avoid crowding and available as door-to-door distributions for people with specific needs or limited

mobility.

2023 monitoring results also revealed improved food security of assisted households, showing improved consumption scores for both women and men-led households compared to 2022. This upward trend marks significant progress in addressing food insecurity amid the ongoing economic crisis. Notably, 83 percent of assisted households headed by women exhibited acceptable food consumption scores in 2023 compared to 54 percent in 2022, indicating improved access to food in this marginalized group.

In 2023, WFP intensified its efforts to bridge the gap between emergency assistance and more sustainable assistance through deduplication and by referring eligible households receiving WFP in-kind food assistance for inclusion in national safety net programmes. By December 2023, around 25,300 assisted families were transitioned out into the Government's safety nets. In August 2023, WFP started a comprehensive re-certification exercise to assess the eligibility of assisted families to continue receiving in-kind food assistance, aligning with the Government's safety nets and guiding outreach adjustments by early 2024. However, in-kind assistance is strategically maintained to address immediate food needs and serve as a contingency measure against potential shocks to the financial system that could jeopardize cash assistance delivery for WFP's other programs.

In 2023, WFP Lebanon launched an Impact Evaluation (IE) on the in-kind food assistance programme which will target 39,000 Lebanese households in 2024, as per the re-certification. The study assesses different targeting approaches in terms of expected outcomes like food security and satisfaction and offers insights for the 2024 retargeting of other programmes such as social safety net programmes.

Given the improved exchange rate stability in the second half of 2023, WFP has reassessed its food-sourcing strategy. Local procurement is now deemed optimal, offering cost efficiency, risk mitigation, and alignment with local food production initiatives. The addition of locally produced pasta and bulgur to in-kind food parcels since September 2023 reinforced this shift. While maintaining flexibility, WFP can swiftly return to international sourcing in the face of significant exchange rate fluctuations or unforeseen events, ensuring uninterrupted food assistance.

Refugee Response

Throughout the year, WFP continued to provide cash assistance to over 1 million Syrian refugees and refugees of other nationalities through electronic cards, allowing them to meet their food and other basic needs by withdrawing cash from ATMs and Money Transfer Operators (MTOs) or buying food items in any of WFP's 400+ contracted shops across Lebanon. Cash-based assistance empowers families offering flexibility in food choices and access to fresh produce, and significantly boosts the local economy by enabling people to spend cash on local goods and basic services.

In 2023, WFP provided monthly cash assistance to 1.2 million Syrian refugees and 9,000 refugees of other nationalities (50 percent women and 50 percent men) corresponding to 233,000 households (36 percent headed by women and 64 percent headed by men).

Cash assistance to Syrian refugees is provided through a collaborative effort between WFP, the United Nations High Commissioner for Refugees (UNHCR), and the United Nations Children's Fund (UNICEF) using the LOUISE Common Card system (Lebanon One Unified Inter-Organisation System for E-cards). LOUISE allows the participating agencies to leverage the economies of scale of a broader cash-based programme funded by different donors through the same agencies.

WFP and UNHCR integrated insights from a decentralized evaluation^[3] of the joint multipurpose cash assistance into the programme design, enhancing gender-sensitive programme delivery. Measures include ensuring distributions and information sites are gender sensitive and considerate of cultural preferences, at-home delivery of LOUISE cards for the elderly and people with disabilities, and integrating vulnerability variables like disability, into the targeting formulae.

The selection of assisted refugee families enrolled in WFP and UNHCR joint cash programme followed an annual joint assessment using the annual Vulnerability Assessment for Syrian Refugees (VASyR), the Vulnerability Assessment for Refugees of Other Nationalities (VARON), and an econometric formula assessing the families' level of poverty. Eligibility criteria considered age, gender, and disability - among other vulnerability-related indicators - to identify those who need assistance. A **Grievance Redress Mechanism (GRM)** allowed families who were not selected for assistance to appeal. The claims were examined to reduce exclusion errors.

In early 2023, operational challenges threatened cash assistance sustainability for Syrian refugees in local currency. The required increase of transfer values in February and March to maintain the level of assistance in a context of high inflation and currency depreciation led to widespread occurrences of redemption points running out of cash. This resulted in longer waiting times, higher redemption costs for assisted refugees, and tensions at redemption points. Moreover, despite the transfer value boosts, inflation and currency depreciation continued to affect the household's capacity to meet their basic needs. The resumption of the dual currency redemption of cash assistance for Syrian refugees in May 2023 resulted in significant operational improvements at redemption points and a substantial rise in the purchasing power of assisted families.

Feedback gathered from assisted families, communities, partners, and local authorities confirmed that the reintroduction of dual currency disbursement provided safer, more efficient, and more dignified access to assistance for assisted families with additional positive benefits for communities and Lebanese businesses^[4]. The overall satisfaction of households increased across all modalities following the reintroduction of dual currency redemption in May 2023^[5].

WFP also improved ATM accessibility and introduced targeted interventions, particularly for illiterate women, the elderly, and persons with disabilities utilizing peer-to-peer approaches and ATM simulators.

Food security indicators of assisted Syrian refugee households improved in 2023 compared to 2022. The percentage of assisted households with poor food consumption decreased to 4 percent in 2023 compared to 21 percent in 2022. Additionally, the reliance of assisted families on food-related and livelihood coping strategies significantly decreased from 2022.

WFP Emergency Response in South Lebanon

Amid heightened conflict at the Lebanese southern border following the escalation in Gaza, WFP along with the food security and agriculture sector and the logistics working group was actively engaged in response and preparedness efforts. WFP devised a contingency plan for a worst-case scenario along with humanitarian partners, envisioning uncontrolled conflict affecting up to 1 million people in addition to considering a controlled conflict scenario characterized by reciprocal escalation and de-escalation of hostilities. Strategic measures involved prepositioning food supplies, assessing partners' capacity to provide nutritious hot meals in collective shelters, and leveraging existing social safety nets and payment mechanisms for a temporary scale-up of cash assistance to affected Lebanese and refugees. In addition to its regular activities in the South, WFP provided one-off cash assistance to 30,000 Syrian refugees (5,900 households) affected by the clashes at Lebanon's southern border and distributed one-time in-kind food assistance to 13,000 affected Lebanese (3,000 households).

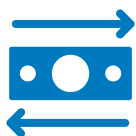
Gender and Age Marker Analysis (GAM-M)

Gender, age, and disability were integrated into the implementation of activities under Strategic Outcome 1, reflected by the GAM-M code of 4. Operational adjustments prioritized inclusivity through tailored door-to-door distributions addressing gender disparities identified in ATM confidence surveys and empowering women by engaging shops owned by women. Consultations with beneficiaries, focusing on marginalized groups, revealed valuable insights guiding improvements.

WFP GENDER AND AGE MARKER

CSP ACTIVITY	GAM MONITORING CODE
Provide unconditional assistance to crisis-affected people in Lebanon, including refugees.	4 - Fully integrates gender and age

Strategic outcome 02: Extremely poor and vulnerable people in Lebanon, including children, are more resilient through inclusion in national social safety nets throughout the year



USD 107 million transferred to Lebanese through the **National Poverty Targeting Programme**



The NPTP **reached its scale-up goal** in 2023 by providing **412,000 Lebanese** (51 percent women) with cash assistance for food and other basic needs



169,000 Lebanese and Syrian refugees boys and girls received nutritious school snacks and fresh meals across **185 schools**

Inflation led by currency depreciation has been a major driver of increased poverty and food insecurity in Lebanon. With the economic crisis and lack of adequate social safety nets to cushion the impact of multiple shocks, 800,000 Lebanese were facing acute food insecurity in 2023. In parallel, the education sector in Lebanon faced numerous challenges, particularly teacher strikes for better working conditions and increasing drop-out rates as families struggled to send their children to school.

To achieve Strategic Outcome 2, **WFP together with the Government of Lebanon provides unconditional cash transfers to extremely poor Lebanese through national safety net programmes and nutritious school meals to Lebanese and refugee children under the school meals programme.**

2023 funding, alongside multi-year contributions from previous years, enabled WFP and the Government to reach 74,300 marginalized families with cash assistance under the National Poverty Targeting Programme (NPTP). Limitations in resources for the school feeding programme at the beginning of 2023 prevented WFP from scaling up its programme to cover all 100,000 targeted students while maintaining its assistance to 75,000 Lebanese and refugee children. In December 2023, due to funding availability, WFP successfully reached its goal during the 202-2024 academic year and supported 101,000 students with school meals. In 2023, Strategic Outcome 2 was funded at 50 percent against its needs-based plan and 91 percent against the implementation plan requirements.

The National Poverty Targeting Programme of Lebanon

In collaboration with the Ministry of Social Affairs (MoSA) and the Presidency of the Council of Ministers (PCM), WFP has continued implementing the food assistance component of the NPTP, which is the oldest Social Safety Net in Lebanon. This involves implementing cash transfers to the poorest and most marginalized Lebanese families under strategic outcome 2 and offering technical assistance to enhance institutional capacity under strategic outcome 4 while advocating with donors to ensure the sustainability of funding.

As more and more people fall into poverty, WFP, together with MoSA and PCM have continued to scale up NPTP e-card assistance while maintaining the same level of transfer values: with an initial target of 5,000 households in 2014, the NPTP reached 99 percent of its scale-up goal of **75,000 households in 2023 corresponding to 412,000 individuals (51 percent men and 49 percent women)**. Of the total reached households 19 percent are headed by women.

In 2023, the transfer values for cash assistance provided to marginalized Lebanese families through the NPTP were USD 20 per person per month (capped at six persons) to cover food needs and USD 25 per household per month to cover basic needs.

The increased reach of NPTP assistance was marked by a significant rise in the proportion of NPTP households with acceptable food consumption from 40 percent in 2022 to 75 percent in 2023. However, inflation remained high throughout the year and continued to erode households' purchasing power. By December 2023, cash assistance only covered 58 percent of the food needs and 12 percent of non-food needs. As a result, 14 percent of the assisted households adopted at least one strategy to cope with the shortage of food, such as buying less expensive food and limiting portion size, compared to 27 percent in 2022, while 89 percent adopted at least one coping strategy to meet their essential needs such as selling productive assets and reducing expenditure on health.

To improve the safety and access to NPTP cash assistance, WFP expanded the redemption points for NPTP assistance by including 85 additional Money Transfer Operators (MTOs) in 2023, reaching 101 MTOs. While the families can still redeem their assistance at an expanding network of 179 ATMs, the inclusion of MTOs decreased travel time and costs for assisted people and provided a wider network of redemption points as the programme continued to scale up.

PCM, MoSA, and WFP collaborate daily through a dedicated NPTP governance structure. A Steering Committee chaired by the MoSA minister and Head of Cooperation of the European Union Delegation (EUD) ensures strategic oversight. Additionally, a Technical Committee addresses operational aspects. At the grassroots level, WFP maintains constant coordination with 117 Social Development Centers (SDCs), facilitating the planning and execution of social assistance delivery. This structured approach enhanced the efficiency of the NPTP's implementation.

In the latest scaling-up phase, the NPTP Steering Committee strategically shifted to a social worker-driven household survey model for eligibility and enrollment. WFP-trained 600 social workers conducted surveys efficiently in their communities, facilitating faster and more comprehensive survey completion. WFP verified initial findings through targeted second visits and random call-backs, minimizing inclusion and exclusion errors and ensuring enrollment of the most marginalized families. This shift promoted knowledge transfer and national ownership over the programme.

School Feeding

Since 2016, WFP Lebanon has been implementing a school meals programme in coordination with the Ministry of Education and Higher Education (MEHE), providing nutritious meals and snacks to children while boosting their health, learning, and access to education. Starting with 10,000 schoolchildren in 22 primary public schools, the programme has steadily expanded over the years reaching a notable 101,000 schoolchildren across 185 schools by 2023.

Throughout the 2022-2023 academic year, WFP Lebanon provided support to 75,000 students in 132 primary public schools. Among them, 64,000 students in 116 schools received in-school snacks, and 11,000 students across 16 schools were provided cold meals prepared by 103 caregivers in eight school kitchens. Recognizing the escalating needs and worsening situation in the country, WFP committed to expanding coverage to reach 100,000 students during the 2023-2024 academic year. The expansion campaign was initiated in November 2023, reaching 101,000 students across 185 schools in December 2023. Of the assisted students, 90,200 received snacks and 10,800 received cold sandwiches.

For the second consecutive year, WFP partnered with MEHE to support additional schools under the summer catch-up programme and cover lost teaching days. The programme reached 68,000 students with healthy snacks across 259 schools and allowed them to bridge learning gaps and prepare for the new academic year. Moreover, in response to the clashes at Lebanon's southern border, WFP supported MEHE's Emergency Response in December 2023, by distributing school meals to 9,700 affected students hosted in ten additional schools.

In total, the school meals programme assisted 169,000 students exceeding its 2023 target of 150,000 due to unexpected student enrollments under the summer catchup and the South emergency response.

In March 2023, WFP launched a new 'Satellite School Kitchen' modality, where existing school kitchens expand the production of cold meals to additional students in nearby schools prepared by 103 caregiver mothers. Through its network of eight school kitchens in 2023, WFP built the capacity of the caregiver mothers and provided them with a monthly stipend to facilitate their participation. During the summer of 2023, an additional kitchen was refurbished, bringing the total number to nine kitchens for the academic year 2023-2024.

Aiming to optimize the procurement process of the school kitchens model, WFP initiated a pilot project in May 2023, testing decentralized and direct procurement of cold meal ingredients by school kitchens through WFP-supported retail shops using Cash Based Transfer (CBT) Cards. After a successful pilot with approximately 26 percent annual cost savings, the decentralized approach was expanded to all nine school kitchens in November 2023. The school meals program contributes to the local economy, with 92 percent of student-consumed food procured locally, including 68 percent from local fruits and vegetables.

In June 2023, WFP conducted a comprehensive assessment of the school meals programme, which confirmed its positive impact on various levels. Caregivers of students enrolled in the school meals programme reported that their children enjoy the snacks and cold meals, attributing the programme's success to assisting parents in financial crises while providing nutritious and healthy food. Student feedback revealed a great desire for the programme continuation with 60 percent emphasizing improved nutrition, 23 percent enhanced focus, and 2 percent increased school enrollment.

WFP, in partnership with the United Nations Children's Fund (UNICEF) and in coordination with MEHE, assessed schools for potential inclusion in the School Meals Programme during the academic year 2023-2024. This effort targets out-of-school children and those with disabilities, aiming to attract them back to education by providing basic needs and daily healthy snacks in Dirasa^[1] schools. Based on the assessment, ten new schools are planned to be included in the programme covering 7,000 additional schoolchildren.

Gender and Age Marker Analysis (GAM-M)

Gender, age, and disability were fully integrated into the implementation of activity 2 under Strategic Outcome 2, as reflected by the GAM-M code of 4. A 2022-2023 gender study underscored NPTP's positive impacts on women's empowerment and family dynamics. The study highlighted increased agency and autonomy among women

beneficiaries, reducing family tensions through shared decision-making facilitated by the program's income security. The study suggested prioritizing food assistance to persons with disabilities, the elderly, those with chronic illnesses, and families with Pregnant and Breastfeeding Women and Girls.

The integration of gender and age in the school meals programme is reflected by the GAM-M code of 3. The programme maintains gender parity in education by ensuring equal access to nutritious meals for boys and girls. The inclusion of women in school kitchens fosters gender equality in employment, challenging traditional gender roles. Moreover, an awareness session on social norms for caregivers working in school kitchens offered valuable insights into preventing gender-based violence.

WFP GENDER AND AGE MARKER

CSP ACTIVITY	GAM MONITORING CODE
Provide unconditional cash transfers to extremely poor Lebanese through national safety net programmes.	4 - Fully integrates gender and age
Provide nutritious school meals to Lebanese and refugee children	3 - Fully integrates gender

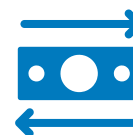
Strategic outcome 03: Individuals, households and communities vulnerable to economic and climatic shocks in Lebanon have more resilient livelihoods by 2025



27,600 Lebanese and Syrian refugees benefitted from **Food Assistance for Assets and Food Assistance for Training** activities



20 small businesses (8 led by women) in the agri-food sector received **technical assistance and cash grants** amounting to **USD 1.3 million**



USD 2 million transferred cash assistance

Since 2019, Lebanon grapples with a profound economic crisis marked by hyperinflation, currency devaluation, and unemployment, particularly affecting youth. Stagnant wages exacerbate widespread poverty and food insecurity, challenging many Lebanese to meet basic needs. With the ongoing crisis, there's a growing interest in enhancing domestic agricultural production in Lebanon. However, the country faces challenges with low agricultural productivity, relying heavily on costly imported inputs. This poses difficulties for smallholder farmers, particularly women, who are adversely affected by shrinking access to finance and markets. Additionally, the impact of climate change acts as a risk multiplier, worsening existing development and food security challenges, including water scarcity, urbanization, and land degradation.

Under strategic outcome 3, **WFP Lebanon provides marginalized Lebanese and refugee communities with integrated resilience and area-based livelihood support through conflict-sensitive and gender-sensitive and transformative approaches.**

WFP's Livelihood and Resilience Programme aims to sustainably improve the resilience of marginalized Lebanese, refugees, and communities to economic and climatic shocks and strengthens local producers and businesses to increase their production quantity and quality, market access, and competitiveness. In 2023, the programme activities focused on creating and rehabilitating productive assets, improving the management of natural resources, developing human capital, upgrading value chains, and building the capacity of the Government and the private sector.

The funding secured for strategic outcome 3 represents 100 percent of the requirements against its implementation plan and 78 percent of the requirements against the needs-based plan. The short-term funding cycle of 2023 contributions for these activities caused interruptions in ongoing projects during the second quarter of the year. Moreover, WFP received a multiyear contribution for a joint project with FAO for 2023-2027. This contribution allows for comprehensive, long-term programming aimed at promoting sustainable livelihoods and enhancing resilience in targeted communities.

In 2023, **WFP supported 7,300 marginalized Lebanese and Syrian Refugees (41 percent women and 59 percent men)**, through cash transfers primarily under the Food Assistance for Assets (5,800 participants) and Food Assistance for Training (1500 participants) activities, reaching 91 percent of its planned target and benefiting 27,600 individuals. The total transferred cash assistance in 2023 amounted to USD 2 million.

Through FFA, WFP planted over 79,000 trees indigenous to Lebanon to support environmental sustainability and improve the management of natural resources covering 507.7 hectares in Bekaa, North, and Mount Lebanon governorates. Additionally, the construction of 1,435 Linear Meters of irrigation canal in Akkar governorate improved water availability for 22 hectares, the rehabilitation of 54.06 Km of agriculture road and trails, and the construction of three ponds (with a capacity of 31 m³ each) in Akkar and Bekaa governorates facilitated animal drinking. To ensure the sustainability of interventions and protection of existing forests, 14 first responder teams were trained and equipped to intervene in case of forest fires. The planned agricultural asset construction, rehabilitation, or maintenance activities were fully achieved in 2023.

Through these interventions, land and water resources are better managed, including flood control, soil stabilization, and ensuring better water percolation in the most vulnerable areas. Satellite imagery analysis conducted in 2023 of areas where WFP's FFA projects supported the creation of agricultural assets showed that 63 percent of the created assets were visible and maintained and 32 percent of these assets improved vegetation and soil conditions.^[1]

In 2023, a total of 1,500 individuals have been provided training through FFT activities. The focus has been on providing targeted training programs to enhance skills within the food system specifically focusing on the dairy sector and its

processing component. Additionally, specialized sessions covered topics such as career guidance, digital literacy, conflict resolution strategies, and entrepreneurship fundamentals empowering unemployed individuals for potential employment. Women participating in FFT activities showed enhanced economic independence and decision-making power within their households and communities.

In addition to the implemented FFA and FFT activities, and in response to the government strategy to promote wheat cultivation in Lebanon, WFP provided one-time cash assistance of USD 300 to 1,400 smallholder farmers across Lebanon supporting the purchase of tools, equipment, and necessary services for harvest and post-harvest operations. Twenty percent of the supported farmers were women significantly exceeding the national average of women farmers of 5 percent.

Based on WFP's Basic Needs Outcome Monitoring surveys, 45 percent of the participants in livelihood projects had acceptable food consumption in 2023 compared to 36 percent in 2022. Interviewed households headed by women, had a better capacity to meet their essential needs compared to 2022. Thirty percent of households resorted to severe livelihood coping behaviours, such as reducing expenses on health and education to free up resources to buy food.

In 2023, WFP's Food System Challenge^[2] supported **20 Lebanese small and medium enterprises (SMEs), with eight being women-led**, through technical assistance and grants, addressing diverse food system challenges. A total of USD 1.3 million was disbursed to these enterprises, fostering growth and addressing various food system challenges such as access to raw materials and energy, import substitution, localizing back-end supply chains, and food loss reduction.

An impact assessment of eight SMEs assisted by the programme in 2022 revealed positive outcomes, including enhanced skills among 58 SME employees, the creation of 102 new job, increased productivity of ten food and non-food commodities, and prevention of 398 tonnes of food waste, showcasing the SMEs' connections to over 200 farmers. In 2023, efforts were made to connect at least three of these enterprises with the school meals program, promoting healthier student diets, supporting the local economy, and reducing carbon footprint.

In May 2023, WFP organized a training session to promote inclusivity and equal opportunities within the Food System Challenge. The training had immediate positive outcomes, with participant businesses showing a heightened awareness of the importance of hiring people with disabilities.

Moreover, in 2023, two of the supported SMEs soared to international acclaim, recognized for their climate-smart operations and youth innovation ranking among the top ten in the "Forbes Middle East's 30 under 30" Youth competition, while one won the COP28 Arab Youth hackathon competition.

WFP also supported seven cooperatives and 19 micro-enterprises with business knowledge, advisory services, and financial literacy training and with market connections through branding support, creating online platforms, and developing marketing plans.

In collaboration with FAO and the Ministry of Agriculture (MoA), and starting in 2023, WFP will be implementing a four-year project funded by the European Union (EU) aiming **to enhance the local sustainable production of key agricultural products contributing to food security and resilience of Lebanese and refugees in Lebanon**. The project improves the productive capacity of 5,000 farmers and 2,000 farmworkers, identifies priority value chains, and enhances institutional capacity for seed production and agricultural inputs. The project includes a crop-type mapping system, helping the MoA in data-driven policy-making and strategic planning to strengthen the agricultural sector's resilience and productivity.

Gender and Age Marker Analysis

Gender and age were fully integrated into the livelihood activities, as reflected by the Gender and Age Marker code of 4. Vulnerability assessments, targeting approaches, monitoring tools and reports, and programme adjustments were informed by gender, age, and disability analysis. Efforts made in 2023 encouraged partners to prioritize the inclusion of women, youth, and persons with disabilities in livelihood activities such as forestation projects and vocational training, achieving 38 percent of women's participation. Additionally, WFP included several trainings for women participants focused on agricultural, vocational, and digital skills enhancing women's competitiveness in the job market.

WFP GENDER AND AGE MARKER

CSP ACTIVITY	GAM MONITORING CODE
Provide vulnerable Lebanese and refugee communities with integrated resilience and area-based livelihood support.	4 - Fully integrates gender and age

Strategic outcome 04: National institutions in Lebanon have increased capacity to manage social safety nets and other programmes by 2025



Over 500 staff from the Ministry of Social Affairs strengthened their knowledge and practice of **gender equality and social inclusion**



WFP signed a MOU with **UN Women** to strengthen the **Government's capacities** to design and operate **social safety nets**

Through strategic outcome 4, **WFP Lebanon provides technical expertise, capacity strengthening, and policy advice to enhance Government capacity.** The focus includes further developing national social protection programs and policies, enhancing the capacity-building aspects of the National Poverty Targeting Programme (NPTP) and the school feeding programme, supporting the Government in food supply chain management, and collaborating to strengthen nutrition, in alignment with the emergency nutrition sector.

Strategic Outcome 4 was fully funded against its needs-based plan and implementation plan requirements. This strategic outcome is primarily financed through multiyear funding dedicated to strengthening national stewardship and capacities of the Government institutions.

Capacity Strengthening of the Government towards nationally owned and unified social safety nets.

Lebanon's fragmented social protection system offers irregular interventions, limiting support to the extremely poor. To address this, WFP and the World Bank conducted a thorough due diligence exercise in 2023 in close coordination with the Ministry of Social Affairs (MoSA), focusing on integrating Lebanon's two major social safety net programmes namely the National Poverty Targeting Programme (NPTP) and the Emergency Social Safety Net (ESSN) into a unified social safety net. The due diligence process has illustrated challenges in Lebanon's social protection system mainly related to social assistance delivery, organizational capacities, and the governance framework. Findings underscored the need for a unified system to enhance efficiency, coordination, and fairness across programs.

Capitalizing on the results of the due diligence study, WFP and MoSA signed a Memorandum of Understanding in March 2023, dedicated to strengthening the Government of Lebanon's capacities to design and operate social safety nets.

One of the projects initiated in 2023 as part of the MoU between WFP and MoSA, includes establishing a Grievance and Redress Management (GRM) system. In May 2023, WFP and MoSA initiated this project by launching the tenders to procure call centre services including the Grievance Redress Information System (GRIS), hardware, call centre operator/service provider, refurbishment services, and furniture. It is anticipated that the call center operations will start in the first quarter of 2024.

Moreover, WFP along with the World Bank and other UN agencies, are supporting key workforces at the Ministry and PCM for the effective implementation of social safety net programs. This involved providing stipends/incentives to compensate government staff for extra work entailed by the social safety net operations.

Based on recommendations from a joint study conducted^[1] by WFP and the United Nations Entity for Gender Equality and the Empowerment of Women (UN Women) in 2022 on enhancing the safety and accessibility of social assistance for marginalized groups, WFP conducted training sessions on gender and social inclusion (GESI) concepts for 559 MoSA social workers in 2023. Informed by the recommendations from these sessions, WFP signed an agreement with UN Women in June 2023 to deliver GESI training to more social workers and conduct a study on the needs of marginalized groups to integrate and evaluate gender equality and social inclusion aspects in the NPTP in 2024.

Based on the due diligence recommendations, activities were initiated by WFP and MoSA to enhance the assistance's gender-responsiveness and consolidate NPTP and ESSN into a unified framework, streamlining administration, coordinating eligibility, improving targeting accuracy, and facilitating cross-programme coordination.

Supporting the Government for the establishment of a national school feeding programme

WFP is supporting the Government of Lebanon and the Ministry of Education and Higher Education (MEHE) to develop a national roadmap for the establishment of a national school feeding programme aligned with the 5-year National General Education Plan (2021-2025). In pursuit of this goal, WFP provided essential technical assistance to MEHE staff, specifically focusing on enhancing their proficiency in monitoring and reporting on school feeding programmes. Additionally, WFP conducted training sessions for 47 health educators and supervisors in data collection, enabling them to support the assessment carried out in May 2023, aiming to gain deeper insights into children's dietary habits and the

perceived impact of the school meals programme, as reported by both students and their parents.

WFP also supported the engagement of the Government with the global School Meals Coalition. In 2023, Lebanon joined the coalition of more than 120 member states and partners by signing the commitment to advance school feeding in Lebanon and develop a National School Meals Policy by 2025.

Recognizing the need for streamlined data management, WFP developed a digital tracking system for school meals to gather meal distribution data. To ensure its effective implementation, WFP trained 52 health educators and supervisors on its use. The system was successfully piloted in 15 schools during 2023, significantly improving information accuracy and accessibility and enabling MEHE and WFP to monitor the orders and delivery of snacks with near-real-time data. Given its success, the tool was officially launched in the 2023-2024 academic year, accompanied by capacity-building efforts to familiarize 185 schools and MEHE staff with its utilization.^[2]

Supporting the Government in developing a Market Price Information System

In 2023, WFP signed a Memorandum of Understanding (MoU) with the Lebanese Ministry of Economy and Trade (MoET) to support the ministry in implementing a market price information system and issuing monthly reports on food prices and market situation. This agreement aims to enhance transparency in pricing and consumer protection. The implementation plan will be finalized in January 2024 to kick off the execution of the different activities.

Supporting the Ministry of Agriculture in enhancing local production and food systems

WFP, in collaboration with the Ministry of Agriculture (MoA) and the Lebanese Armed Forces, conducted a satellite-assisted crop-mapping exercise to provide data and analysis for agricultural interventions. This exercise, completed in September 2023, involved surveying 1,427 sites and interviewing 1,505 farmers across Lebanon. The results were shared with the Ministry in November 2023 and are intended to inform agricultural interventions targeted at smallholder farmers to enhance local production.

In July 2023, WFP supported the National Convenor’s participation at the UN Food Systems Summit+2 Stocktaking Moment in Rome, sharing Lebanon’s achievements and challenges toward food system transformation. WFP Lebanon was the only country office selected to showcase its achievements at the summit and presented the various businesses supported by the Food Systems Challenge implemented under WFP livelihoods and resilience programme.

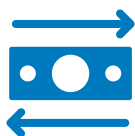
Gender and Age Marker (GAM) Analysis

WFP fully integrated gender and age considerations in Strategic Outcome 4, marked by the GAM code of 4. Collaborating with UN Women, WFP aimed at enhancing gender and social inclusion capacities at Lebanon’s Ministry of Social Affairs (MoSA). Trainings for over 500 social workers, focused on integrating gender and protection into monthly data collection for ESSN, addressing Gender-Based Violence (GBV) through proper referral channels. Based on the recommendations from the 2022 gender study, a Grievance and Redress Mechanism, inclusive of GBV referrals, is under development at MoSA.

WFP GENDER AND AGE MARKER

CSP ACTIVITY	GAM MONITORING CODE
Provide technical expertise, capacity strengthening and policy advice to enhance Government capacity.	4 - Fully integrates gender and age

Strategic outcome 05: Humanitarian stakeholders benefit from enhanced coordination and mandated services to deliver assistance during, in the aftermath and in anticipation of crises



USD 85 million transferred to 416,000 Lebanese (96,600 households) by WFP as a service provider for the ESSN



WFP supported the Food Security and Agriculture Sector to conduct two Integrated Food Security Phase Classification analyses

To achieve Strategic Outcome 5 and in support of Sustainable Development Goal (SDG) 17, *Partnerships for Sustainable Development*, **WFP provides sector coordination, mandated services to humanitarian partners, and on-demand services, including resources transfer services, to the Government and other partners.**

Provide sector coordination and mandated services to humanitarian partners.

Driven by the recent financial and economic crises in the country, the food security of marginalized populations continues to be at risk, threatening their ability to consume adequate diets, and affecting their nutrition and health.

In collaboration with the Food and Agriculture Organization of the United Nations (FAO), WFP conducted during 2023, a **comprehensive wheat value chain analysis** covering every stage of the wheat industry, from the importation of wheat grains to the production of baking goods. This analysis aimed to identify existing gaps, with a particular focus on uncovering opportunities for wheat fortification to enhance the nutritional value of wheat-based products. In parallel, WFP led a **sensory analysis of fortified Lebanese bread** revealing a notable level of consumer acceptability for the fortified variant. WFP also organized a multistakeholder inter-government study tour to Jordan to learn from their experience in national wheat flour fortification. These initiatives were funded through an SDG Fund for the global food crisis.

In 2023, **WFP also provided financial support to Lebanon's first Integrated Micronutrient and Anthropometry Survey (LIMA)**^[1]. This survey, conducted by the Ministry of Public Health and Lebanon's Nutrition Sector in collaboration with the United Nations International Children's Emergency Fund (UNICEF), NGOs, and academia, aims to assess the nutritional status of Lebanon's most marginalized people. In conjunction with the wheat value chain analysis, WFP aims to identify opportunities to fortify specific wheat products linked to the results of the LIMA survey which are expected to be released in early 2024.

Moreover, **WFP together with FAO provided technical and financial support to the Food Security and Agriculture Sector (FSAS) to conduct two Integrated Food Security Phase Classification (IPC) analyses** which classify the severity and characteristics of acute food and nutrition crises. The IPC analyses informed the emergency response of the different FSAS partners as well as medium and long-term food security policy and programming.

Provide on-demand services, including resources transfer services, to the Government and other partners.

WFP started to support the implementation of the World Bank-funded, Government-led emergency social safety net (ESSN) programme in 2022. **Acting as a service provider to the Government of Lebanon, WFP delivers socioeconomic data on households and cash transfer services.** Based on the received data, beneficiaries are selected by the Government to receive cash-based assistance through money transfer operators contracted by WFP. The ESSN, a shock-responsive social protection assistance, is designed to expand and complement the existing coverage of social protection assistance primarily provided through the NPTP. The ESSN aimed to assist 702,000 extremely poor Lebanese Individuals (around 147,000 households) who are unable to meet their basic food needs with cash transfers for 18 months and support 87,000 students from these households with registration fees and transportation and stationery costs to be able to continue their education.

The ESSN is financed through a World Bank loan of USD 246 million^[2] contracted by the Presidency of the Council of Ministers (PCM) of the Government of Lebanon. WFP, as a service provider of the Government receives payments from PCM for its services. The ESSN transfer value is identical to the one of the NPTP under strategic outcome 2 and is set at USD 20 per person per month to cover food needs and USD 25 per household per month to cover basic needs.

The Government of Lebanon reached 92 percent of its 2023 ESSN target of 105,000 marginalized Lebanese households. By December 2023, WFP disbursed a total of USD 85 million in social safety net payments through the ESSN programme to 416,000 individuals (96,600 households) including 3,900 students who received a first-time education cash transfer.

To finalize the ESSN scale-up and reach all targeted beneficiaries, an additional 69,000 household surveys are planned for early 2024. WFP monitoring results showed that the recipients of ESSN assistance had one of the highest levels of satisfaction across all activities in 2023 (8.8 out of 10).

An additional USD 300 million in funding for the ESSN programme is expected for 2024, allowing it to reach a total of 160,000 households with cash assistance for 24 months starting in 2024 and expand the provision of education cash top-up transfers to a total of 92,000 students from these households. With this potential additional financing, WFP is expected to remain a critical strategic and operational partner of the Government and World Bank for the continuation of the ESSN in 2024.

With two social safety nets, the NPTP and the ESSN, delivering similar cash assistance using the same targeting methodology, Lebanon's system lacked coherence and efficiency. Recognizing this fragmentation, WFP, alongside the PCM, the Ministry of Social Affairs (MoSA), and the World Bank, with donor support work on unifying these programs into a single, streamlined system by mid-2024. This integrated system promises greater efficiency, reduced administrative costs, and enhanced effectiveness in supporting the most marginalized Lebanese people.

Gender and Age Marker (GAM) Analysis

Gender and age were partially integrated into the implementation of activity 6 under Strategic Outcome 5, reflected by the GAM code of 3 due to the activity focus on capacity strengthening with participants' data only disaggregated by sex. Collaborating with UNWOMEN, FAO, CARE, UNDP, and the FSAS in Lebanon, WFP conducted training for the FSAS's partners on gender-responsive project design and implementation. WFP played a pivotal role in mainstreaming gender into both the Food Security Action Plan and related tools. WFP participation in a workshop on the Youth Policy Action Plan resulted in input provision to the policy and implementation of the main recommendations into programmes. Furthermore, WFP participated in UNCT's INFO Markers training discussing gender equality, human rights, sustaining peace markers, and the reporting process. Consequently, WFP has reviewed the quality assurance feedback on the markers for UN INFO.

Similarly, gender and age were partially integrated into the implementation of activity 7 under Strategic Outcome 5, reflected by the GAM code of 3. While this activity does not have any direct WFP beneficiaries, WFP supports the Government for household verification and post-distribution monitoring where gender, age, and disability are incorporated.

WFP GENDER AND AGE MARKER

CSP ACTIVITY	GAM MONITORING CODE
Provide sector coordination and mandated services to humanitarian partners	3 - Fully integrates gender
Provide on-demand services, including resource transfer services, to Government and other partners	N/A

Cross-cutting results

Gender equality and women's empowerment

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

Lebanon's economic crisis has exacerbated existing inequalities. Women and persons with disabilities in particular face greater challenges to access employment and education.^[1] In 2022, while the overall unemployment rate stood at 29 percent, women experienced higher unemployment (33 percent) compared to men (28 percent). Youth unemployment stood at 48 percent, almost double the rate for adults (29 percent).

In terms of women's economic empowerment, discriminatory laws persist, with no guarantee of equal pay for equal work and social security laws that explicitly discriminate against women. Gender inequality disproportionately affects women, leading to higher rates of child, forced and early marriages, especially among Syrian refugee girls and Syrian young women between the ages of 15 and 19 (22 percent), unpaid domestic work, gender-based violence, and food insecurity.

In June 2023, assisted Lebanese households headed by women faced similar food security vulnerabilities as those headed by men. In contrast, 44 percent of assisted Syrian refugee households headed by women were food insecure compared to 31 percent of the refugee households headed by men. This underscores the distinctive challenges faced by Syrian refugees households headed by women and emphasizes the need for future targeted interventions. Moreover, 73 percent of assisted Syrian refugees and 63 of Lebanese reported that both men and women are responsible for household decision-making, reflecting a participatory approach at the family level.

During 2023, WFP encouraged cooperating partners to prioritize the inclusion of women, youth, and persons with disabilities in its different activities. Support measures, including transportation, childcare, nursing services, and extended community outreach were introduced to reduce participation barriers. WFP also broadened the inclusion of individuals aged 18 to 29 in monitoring reports, extending this practice to all partner logframes.

Under the livelihood activities, transportation was provided to enable women's participation in forestation projects. Notably, 38 percent of the participants engaged in these traditionally male-dominated activities were women. Additionally, WFP livelihood activities included several trainings for women participants focused on agricultural skills and vocational and digital skills to enhance women's competitiveness in the job market. In 2023, WFP provided cash incentives to 1,231 Lebanese wheat farmers including 20 percent women, exceeding the national average of 5 percent.

Under the Food System Challenge, WFP supported 30 Lebanese businesses operating in the food processing sector, with half of them being women-led. Women accounted for 46 percent of these businesses' workforce. In May 2023, WFP organized a training session to promote inclusivity and equal opportunities within the Food System Challenge. The training had immediate positive outcomes, with participating businesses showing a heightened awareness of the importance of hiring persons with disabilities.

WFP Lebanon's school meals programme ensures equal access to nutritious meals for both boys and girls, actively promoting gender parity and contributing to the reduction of gender disparities in education. Moreover, 103 women operating the school kitchen received training on food safety and kitchen management skills, along with a monthly stipend, fostering gender equality and women's empowerment by providing access to economic opportunities.

As for Emergency Response Programmes, WFP continuously adapts its programme strategies to ensure safer and more dignified access to assisted people, such as expanding its cash redemption points and providing peer-to-peer education and on-site support to women to be more confident when using ATMs.

Recognizing the crucial role women play in household food security, WFP prioritized engaging shops owned by women in its network, by granting bonus points to retailers owned by women during assessments.

In 2023, WFP strengthened its gender and social inclusion (GESI) advocacy by working with partners to incorporate awareness activities into their work. These activities involved conducting sessions for individuals assisted by WFP, addressing topics such as nutrition, gender-based violence (GBV), disability inclusion, and harmful social norms. As part

of the 16 Days of Activism against GBV campaign, WFP conducted awareness sessions on social norms and GBV for men beneficiaries and women who work in school kitchens.

Reflecting its commitment to fostering inclusivity, WFP Lebanon collaborated with a national LGBTQIA+ organization to assess the food security among LGBTQIA+ individuals and people living with HIV. The collaboration initiated a referral pathway, for potential inclusion of LGBTQIA+ individuals in Cash-Based Transfer activities.

On International Women's Day, WFP organized an exhibition where 14 Syrian and Lebanese women sold traditional homemade food provisions and participated in a cooking event with WFP Goodwill Ambassador Chef Asma Khan. WFP also organized an exhibition on the International Day of Cooperatives, where eight Lebanese women-led cooperatives and MSMEs, showcased and sold their traditional homemade food provisions.

WFP's unwavering dedication to gender-responsive practices was evident in various training sessions, including a training session on GESI concepts, focusing on GBV, to 560 social workers at the Ministry of Social Affairs (MoSA). The strategic emphasis on integrating gender-responsive approaches extended to a targeted training session for the Food Security and Agriculture Sector (FSAS)'s partners focusing on the design and management of food security and agriculture projects with a gender-responsive approach.

In June 2023, WFP signed a Memorandum of Understanding with UN Women to promote gender equality, women's empowerment, and social inclusion in Lebanon. This collaboration involves ongoing research to integrate these aspects in assistance programmes and inform technical assistance and policy support to the Government of Lebanon. WFP 2023 National Poverty Targeting Programme (NPTP) study, conducted in partnership with UNWOMEN, assessed the impact of assistance on women and girls and recommended improving inclusivity by supporting recipients with disabilities, chronic illnesses, and pregnant and breastfeeding women and girls. Additionally, WFP funded a study conducted by UN Women to investigate the specific needs of marginalized women and girls, especially NPTP beneficiaries, informing social protection and MoSA interventions.

WFP's strategic vision further materialized as it endorsed the United Nations Sustainable Cooperation Framework (UNSDCF) Disability Action Plan for 2023-2025 in September 2023, and committed to various initiatives aiming to improve food security for the most marginalized populations, as well as to enhance the capacity of public entities to create inclusive social protection systems.

Aligned with its Gender Equality and Social Inclusion Strategy, WFP Lebanon will continue to integrate age, gender, disability inclusion, and diversity into the implementation and monitoring of its different activities and strengthen partnerships, changing social norms and emphasizing awareness and engagement in care responsibilities, positive masculinities, and equal access to opportunities, education, and economic empowerment.

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

In 2023, the persistent economic and political instability exacerbated by the clashes along Lebanon's southern borders continued to be the main driver of increased poverty levels. This situation led to resource competition, anti-refugee sentiments, and regular calls for Syrian refugees to return to Syria. Limited income options compelled refugees into debt, exposing them to exploitation and eviction threats, especially in women-headed households. Municipal registration for refugees impacted their access to services and restrictions on notaries constrained their movement including raids, curfews, and imposed fees by local authorities. Lebanese Armed Forces operations resulted in deportations, family separations, and heightened anxiety within the refugee community. Inter-communal tensions further rose, intensifying social instability and impeding refugees' access to vital services and livelihood opportunities.

Recent armed conflict in South Lebanon worsened the situation, displacing families and increasing existing fragilities. These compounding economic tensions and conflict escalation increased protection risks, exposing all marginalized families to exploitation. Child protection concerns rose, exposing various cohorts to exploitation, abuse, and child labor, underscoring the dire situation faced by young girls at risk of exploitation in various forms, including child, early and forced marriage.

Mitigating Protection Risks in a Challenging Landscape

Throughout 2023, WFP prioritized assistance for marginalized Lebanese and refugees, recognizing economic challenges as a primary contributor to protection risks. Collaborating with the Office of the United Nations High Commissioner for Refugees (UNHCR), WFP implemented categorical targeting by integrating profiles with critical protection considerations into the appeal process. Addressing refugee concerns about checkpoint crossings, arrests, and deportations, WFP, in coordination with the Norwegian Refugee Council, provided key messages to alleviate fears and improve access to basic services. Recognizing access challenges to distribution sites faced by assisted refugees at the Chadra checkpoint, WFP facilitated safer alternatives, allowing validation and card distribution through UNHCR centers.

In May 2023, WFP reinstated the dual currency cash redemption for Syrian refugees, enabling access to assistance in both USD and Lebanese pounds. A protection assessment that was conducted emphasizing the do-no-harm approach showed that this redemption method facilitated safer, more dignified access to entitlements via ATMs, effectively reducing overcrowding, waiting time, and associated protection risks.

Rigorous evaluations and training for newly selected Money Transfer Operators (MTOs) in 2023 ensured a secure environment and dignified services for beneficiaries. Reports of mistreatment were promptly investigated, leading to disciplinary action where substantiated. Regular assessments and monitoring of validation and redemption points played a pivotal role in enhancing safe and dignified access to assistance.

Addressing the risk of Sexual Exploitation and Abuse (SEA) remained a priority in 2023, involving Prevention of Sexual Exploitation and Abuse (PSEA) capacity assessments of cooperating partners. In 2023, efforts focused on enhancing the capacities of four partner organizations that did not fully meet prescribed standards, encompassing policy creation, contract integration, staff training, and establishing feedback channels to support survivors of sexual exploitation and abuse.

WFP prioritized conflict-sensitive programming, establishing an oversight team, and providing comprehensive training to staff and cooperating partners. This involved integrating conflict-sensitive sections into 2023 cooperating partners' calls for proposals, participating in a regional training on adapting to conflict-sensitivity challenges, and actively participating in the social stability working group, accessing UNDP's countrywide social tension monitoring to inform safer programming.

Disability Inclusion in Action: WFP Lebanon Walking the Talk

In 2023, WFP prioritized access for marginalized groups, particularly persons with disabilities. A disability inclusion study provided insights into their needs, shaping WFP's targeted action plan. WFP enhanced the systematic collection and analysis of disability data in assessment and monitoring tools. Capacity-building extended to WFP staff and

partners, forming a core group of Disability Inclusion (DI) Champions. Collaborative relationships with Organizations of Persons with Disabilities (OPDs) were fostered, contributing to strengthening disability inclusion within the National Protection working group and the Food Security and Agriculture Sector in Lebanon.

An accessibility mapping dashboard was launched highlighting the level of accessibility of each redemption outlet, supporting users in locating the most suitable site based on access needs. Of 515 sites, 61 percent are partially or fully accessible showcasing WFP's dedication to delivering inclusive assistance. In 2023, an estimated 4 percent of people receiving WFP assistance had a disability. WFP's office premises also received Accessibility Level 1 certification^[1], emphasizing its commitment to inclusivity.

WFP further showcased dedication to inclusive assistance delivery by participating in regional cross-learning initiatives on disability inclusion mainstreaming and contributing to the consultation and validation of Lebanon's National Strategy for Persons with Disability.

Empowering Communities: Proactive Protection Integration and Community Outreach

Since its inception in 2021, the call center has played a pivotal role, processing almost 1.2 million claims out of which 659,000 claims were received in 2023 with 99 percent of them closed by the end of the year. Fifty-six percent of calls were from women, with 73 percent originating from refugees, peaking during significant events like the dual currency reintroduction and re-targeting cycles. Thirty-six percent of claimants requested WFP assistance, 14 percent were programmatic claims mainly related to e-cards and distribution sites, 10 percent requested to update their personal data, 38 requested information on various topics, and only 2 percent of the calls were protection-related.

Outcome monitoring in 2023 revealed that 98 percent of WFP beneficiaries experienced no safety concerns. Trained operators swiftly referred 10,500 sensitive protection cases, to specialized organizations covering shelter assistance, legal aid, gender-based violence, healthcare, child protection, and violence threats. Notably, 107 high-risk cases were specifically referred to specialized agencies handling child protection, Sexual and Gender-Based Violence (SGBV), and threats of violence.

Aligned with the community engagement plan, the call center played a key role in evidence-based programming, engaging 123,000 individuals through participatory assessments and case management. Despite rising communication costs, the call center and text messages remained the primary means of reaching beneficiaries, especially during the retargeting exercise. To diversify channels, WFP utilized UNHCR and partner avenues, disseminating cohesive messages through Q&A sessions, posters, leaflets, and awareness videos. Moreover, to boost user confidence, an ATM simulator was developed.

Efforts to enhance participation involve engaging community volunteers in outreach. User experience studies with 97 participants from the NPTP and ESSN programme guided WFP's responses to improve beneficiary experience. This included supporting the Ministry of Social Affairs (MoSA) in establishing a comprehensive grievance redress mechanism.

To boost beneficiary awareness, the community engagement plan focused on delivering clear information, especially regarding refugee targeting methods such as the econometric model (PMT) and NPTP assistance duration. In 2023, communication efforts included comprehensive packages for programmatic changes like the reintroduction of dual currency options, rationing of assistance, and discontinuation. In 2024, WFP and UNHCR aim to collaborate with the global targeting hub to improve community engagement in the targeting process.

Environmental sustainability

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

Environmental and Social Safeguards Framework (ESSF)

Lebanon grapples with a spectrum of environmental challenges: deforestation, water scarcity, pollution, waste mismanagement, and the looming threats of landslides and degradation all directly affecting the country's food system.

Lebanon's forest cover has significantly shrunk due to deforestation, fuelled by urban expansion and unsustainable logging, and lack of forest maintenance resulting in devastating fires. Moreover, sewage and industrial discharge continue to contaminate fresh water, wasting opportunities for rainwater harvesting and conservation. Over the past 30 years, the annual available freshwater resources per person have decreased from 1,400 m³ to 600 cubic meters. Significantly, 90 percent of wastewater remains untreated, directly flowing into Lebanon's primary rivers and the Mediterranean Sea.^[1] Urban areas reel under the weight of air pollution, a consequence of CO₂ emissions from cars, industrial activities, and the overuse of generators to cope with electricity cuts. Simultaneously, agricultural land misuse, marked by overgrazing, poor cultivation techniques, and insufficient crop rotation, not only exacerbates soil degradation but also pollutes water sources. Lebanon's natural resources are further pressured by extreme weather events, with forest fires standing out as prominent hazards.

Recognizing the pivotal role of Earth's resources in sustaining food systems, the livelihood support and resilience-building programme prioritized environmental protection and restoration. WFP Lebanon, in collaboration with partners, took a proactive stance to increase smallholders' adoption of climate-smart agricultural practices, especially conservation agriculture, fostering increased productivity and production while safeguarding the environment.

Through its Food for Assets (FFA) activities, WFP planted over 79,000 trees to reduce the risk of potential forest fires across 210 hectares and constructed lined irrigation channels to limit water loss leading to improved land and water resources while mitigating flood risks and ensuring better water percolation in vulnerable regions. These projects, coupled with others implemented projects focusing on the maintenance and increase of vegetation cover as natural carbon sequestration, emerge as a multifaceted approach to improve air quality and combat the impacts of climate change. In 2023, satellite imagery analysis revealed 63 percent of the assets created by WFP were visible and maintained, with 32 percent improving vegetation and soil conditions.^[2]

In 2023, all Livelihoods initiatives in Lebanon underwent screening for environmental and social risks using WFP's ESSF screening tool and were categorized as "Low Risk". Measures were then adopted to avoid, minimize, or mitigate any potential risks or impacts, aligning with national laws and donor guidelines.

Environmental Management System (EMS)

As part of its commitment to increase the sustainability of its operations and reduce related environmental harm, WFP Lebanon has implemented an Environmental Management System (EMS) across its country office, field offices, and warehouses. This systematic approach involves continuous identification, planning, implementation, and review of practices to improve WFP Lebanon's premises environmental performance. In a mission led by the HQ Environmental Sustainability Officer, WFP Lebanon evaluated environmental initiatives implemented since 2022 and recommended additional actions in five focus areas: energy, waste management, water use, sustainable procurement, and awareness and training.

In terms of energy, solar panels have been installed in the country office premises to complement generator power, providing clean energy during downtime. Similar initiatives were launched in all three field offices in 2023, with different levels of implementation based on available capacity. In Zahle Field Office, solar panels are being installed to potentially fulfill the full energy needs. In Tripoli Field Office, clean energy covers common areas and downtime. Funds have been secured for solar panels in Qobayyat Field Office via the Energy Efficiency Programme launched by WFP Headquarters.

For waste management, a local recycling NGO was contracted to cover all WFP facilities and warehouses. Through the agreement, WFP recycled 9.23 mt of paper and more than 34 kg of plastic demonstrating responsible waste management while also generating income from the reuse of resources. Moreover, disposable plastic ware for staff uses or conferences is banned accompanied by automation restrictions introduced into printers to reduce paper consumption throughout the offices.

As for water management, a water treatment system is installed in the country office and tested monthly to ensure water quality, eliminating the need to outsource drinking water. Additionally, sensor tabs and aerators are installed across WFP facilities to reduce non-drinking water consumption.

Environmental impact is considered in relevant procurement tenders for services and assets. Initiatives include catering for events without plastic or paper cutlery and replacing inefficient air conditioning (AC) units with inverter AC units using R32 as refrigerant, which entail low energy consumption and reduce greenhouse gas emissions.

In line with the above initiatives, WFP Lebanon conducts quarterly training sessions on water use reduction, recycling, and the use of environmentally friendly supplies for cleaning staff. Providing awareness sessions on environment-related practices for all staff is planned for 2024 and integrated into the contract with the recycling supplier.

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

WFP Lebanon remains unwavering in its commitment to a comprehensive approach addressing the diverse needs, priorities, and inequalities of beneficiaries. With a particular focus on promoting positive nutrition practices and advocating best practices in infant and young child feeding, WFP Lebanon is dedicated to mainstreaming nutrition-sensitive programming throughout all activities.

Under strategic outcome 1, WFP ensures that over one million crisis-affected individuals can meet their basic needs through cash and in-kind food assistance. In 2023, WFP revised the food parcel composition to better address nutritional needs and reflect dietary preferences covering the minimum energy needs of an individual while respecting protein and fat recommendations^[1]. Cash transfer values for Syrian refugees were adjusted to align with household needs, enabling personalized, nutritious choices. Responding to the South Lebanon emergency, WFP devised a nutritionally sensitive meal plan for potentially displaced individuals. Scenarios included temporary Ready-to-Eat meals and mobile kitchens providing hot meals meeting 66 percent of energy, protein, and fat requirements, with a complementary voucher to ensure adherence to recommended Sphere standards.

Under strategic outcome 2, WFP Lebanon supported over 400,000 marginalized Lebanese individuals, providing them with cash-based transfers to enhance purchasing power for nutritious food items, and reached 101,000 students with daily nutrition-sensitive school meals. The school meal composition addresses dietary diversity and the double burden of malnutrition, relieving parents from lunch budgeting pressures.

Under strategic outcome 3, 7,300 marginalized people participating in livelihood activities received USD 2 million in cash assistance enabling 27,600 people to meet their food needs and enhance their self-reliance.

Strategic outcome 4 involved the integration of nutrition into the Food Security and Agriculture Sector, collaborating on guidance development for establishing an in-kind basket with healthy food options to meet the population's nutritious needs. This collaboration extended to creating a crisis menu plan and a sample Ready-to-Eat (RTE) basket for early emergency response.

Finally, under strategic outcome 5, WFP conducted a study on Lebanon's wheat value chain, exploring the feasibility of fortifying wheat flour to address micronutrient deficiencies. Collaborating with the American University of Beirut, WFP led a sensory analysis of fortified Lebanese bread. Despite varied sensory outcomes, consumer acceptability remained high.

In 2023, prioritizing nutrition as a cross-cutting element was a fundamental factor across various programs, systems, and individuals. This multifaceted approach underscores WFP Lebanon's commitment to integrated strategies, promoting not only immediate assistance but also long-term solutions for sustained nutritional well-being and resilience in the population.

Programme Integration:

WFP Lebanon effectively integrated nutrition components into ongoing emergency response initiatives, ensuring that beneficiaries not only meet their nutritional needs during and after crises but also gain knowledge about healthy eating habits. This encompassed community sensitization through social and behavior change communication, disseminating crucial information to encourage positive nutrition practices. Nutrition awareness sessions conducted at distribution sites throughout Lebanon targeted around 5,800 caregivers of children under 2 and 5 years and 100 Pregnant and Lactating breastfeeding women and girls (PBWGs), addressing healthy eating, Infant Young Child Feeding (IYCF) and complementary feeding, and back-to-school child nutrition.

Additionally, WFP initiated community malnutrition screening for the first time in the Bekaa area addressing high malnutrition rates. A total of 187 women of reproductive age and 65 children under 5 were screened, resulting in 18 PBWGs and five children being referred to public health centers for follow-up through the malnutrition treatment programme. With enhanced implementation planned in 2024, WFP aims to contribute to early detection and prevention by promptly referring suspected cases to the nearest treatment center.

Under the Food System Challenge project supporting 20 small and medium enterprises, WFP incorporated nutrition scoring to ensure businesses offering products with higher nutritional quality are favorably selected. These businesses received a better score compared to those involved in or supporting the production of less nutritious food items.

System Integration:

WFP Lebanon consolidated its role as a key player in the nutrition field by actively participating in regional events, advocating for nutrition-sensitive policies, and promoting awareness of nutrition's significance in achieving sustainable development goals. This includes contributing to the development of the nutrition advocacy strategy for Lebanon and the Baby Friendly Hospital Initiative (BHFI) and Infant and Young Child Feeding (IYCF) guidelines, the consultations on the development of Regional Guidelines for Vitamin D, and the management of anemia among women of reproductive age in the Eastern Mediterranean Region.

Moreover, WFP engaged with the Ministry of Public Health (MoPH) to reinforce nutrition programs. Encouraged by the positive results of its wheat value chain study, WFP organized an inter-governmental multistakeholder study tour to Jordan to learn from Jordan's experience in national wheat flour fortification to inform potential wheat flour fortification in Lebanon. Identified challenges included coordination among various actors of the value chain, funding for the procurement of the premix, and the monitoring of the programme implementation.

WFP provided financial and technical support to Lebanon's first Integrated Micronutrient Survey (LIMA), conducted by the MoPH with UN agencies^[2], NGOs, and academia. This survey addresses the lack of recent and reliable data on the micronutrient and nutrition status of pre-school children, adolescents, and women in Lebanon. It assesses various aspects including nutritional and micronutrient status, IYFC practices, and causes of anemia, with results expected in early 2024.

WFP Lebanon established a data-sharing agreement and referral mechanism with nutrition sector partners and is planning to integrate its nutrition initiatives into the national social protection strategy framework. This ensures that children and women identified with malnutrition, who completed treatment, are enrolled in assistance programs to meet their needs and prevent potential relapse.

People Integration

In 2023, WFP Lebanon prioritized enhancing the capacity of its cooperating partners in nutrition through comprehensive training sessions. These sessions covered community screening for malnutrition, IYFC practices, and various nutrition-related subjects.

Additionally, WFP implemented events and sessions to build staff capacity and nutrition awareness highlighting the benefits of breastfeeding, addressing child mortality, preventing malnutrition, and promoting infant development. These initiatives aimed to help working mothers balance breastfeeding with careers, recognizing fathers' crucial role. Positive feedback from mothers, non-mothers, and fathers provided insights into the multifaceted aspects of breastfeeding beyond immediate maternal concerns.

Results and Impact:

In 2023, WFP Lebanon's integrated nutrition approach has delivered impactful results for the school meals programme, with 100 percent of assisted students benefiting from nutrition-sensitive initiatives. By prioritizing nutrition across diverse programmes, systems, and communities, WFP Lebanon is establishing the groundwork for sustained nutritional well-being and resilience in the population, moving beyond immediate assistance to invest in long-term solutions.

Partnerships

In 2023, WFP continued to address food security needs and empower national institutions through strong partnerships and engagement with the Government of Lebanon, donors, non-governmental organizations (NGOs), the World Bank, and other United Nations entities.

Engagement with the Government of Lebanon

WFP remained a recognized strategic and operational partner for the Government of Lebanon in 2023, deepening its capacity strengthening and technical support to national institutions while playing an essential role in supporting recovery efforts and sustainable development.

The Ministry of Social Affairs is a key ministry partner for WFP, both to deliver cash assistance for marginalized Lebanese through the national safety nets and to coordinate assistance to all marginalized populations, including refugees and host communities. Recognizing the pivotal role of national institutions in addressing food security challenges, WFP signed a Memorandum of Understanding with the Ministry of Social Affairs (MoSA) to strengthen the Ministry's capabilities in designing and operating social safety nets.

In 2023, WFP deepened its collaboration with the Ministry of Agriculture and the Food and Agriculture Organization (FAO) to sustainably enhance local agricultural production, reduce import dependency, and promote national food security. Joint efforts included two Integrated Food Security Phase Classification (IPC) analyses in 2023, a joint crop mapping assessment, and a wheat value chain study to inform potential wheat flour fortification. A study tour to Jordan, organized by WFP and the Ministry of Public Health, provided insights on fortified bread to reduce malnutrition and enhance health in Lebanon. WFP and FAO also supported the Ministry of Agriculture's participation in the UN Food Systems Summit+2, showcasing Lebanon's achievements and challenges to prioritize food system transformation for the SDGs 2030 Agenda.

In 2023, WFP also supported the Lebanese Ministry of Economy and Trade to implement a market price information system aiming to enhance transparency in pricing and promote consumer protection.

WFP supported the Ministry of Education and Higher Education in joining the School Meal Coalition and committing to developing a national school meals programme. WFP and the United Nations Children's Fund (UNICEF) joined forces to ensure a coordinated approach to the targeting of school-aged children. Together, they piloted a joint project in late 2023 to extend the reach of the school meals programme to marginalized children in private schools. Building on the success of previous years, the United Nations High Commissioner for Refugees (UNHCR), UNICEF, and WFP also jointly supported the Government's summer catch-up programme in 2023.

Engagement with Donor Partners

Amidst a backdrop of rising needs and a complex operating environment, WFP remained committed to expanding its donor outreach and engagement. While some donors continue to earmark their support specifically for humanitarian response or development activities, WFP amplified its efforts in advocating for unearmarked core funding and multi-year funding to ensure greater flexibility and ability to respond swiftly to evolving needs of marginalized populations in Lebanon. Multilateral allocations and flexible contributions proved to be a lifeline for WFP activities, not only allowing for longer coverage of assistance but also enabling WFP to respond to sudden conflict and displacement in southern Lebanon.

In 2023, WFP continued to attract funding through its partnerships with traditional donors providing substantial support for both Syrian refugees and marginalized Lebanese. These partnerships also played a significant role in delivering humanitarian and development assistance that strengthens household food security and community resilience.

WFP maintained multiyear partnerships with its key donors through a project extension of an additional USD 29.1 million for four years to support social protection and institutional capacity strengthening and a multi-year multi-donor contribution of EUR 59 million (USD 63.3 million) to support both Lebanese nationals and refugees through 2026. WFP and FAO also received EUR 15 million to fund a joint livelihoods project, aimed at enhancing food security and resilience.

Focus on Localization

In 2023, WFP partnered with 14 NGOs, one academic institution, and the private sector, 60 percent of which were national. Leveraging the UN Partner Portal (UNPP), WFP managed partnership requests, identified potential partners, and ensured standards were met to deliver fair, safe, and dignified assistance to families in need.

Throughout 2023, and especially with clashes in southern Lebanon, the contextual knowledge and extensive network of WFP's cooperating partners and the Food Security and Agriculture Sector's members played an essential role in supporting WFP's understanding of the situation, designing responses, and facilitating operational access.

To further strengthen these operational partnerships, WFP piloted a two-way performance evaluation for WFP and partners in 2023 to promote transparency in partnerships and inform areas for mutual improvement and targeted capacity strengthening. Moreover, using UNPP, WFP assessed partners' capacity for Protection from Sexual Exploitation and Abuse and developed plans to enhance their capacities.

WFP enhanced inclusivity by collaborating with organizations of persons with disabilities and building social workers' capacity through local social development centers. Additionally, WFP integrated Gender and Social Inclusion (GESI) throughout the partnership cycle, by incorporating GESI requirements in its call for proposals and piloting spot-check tool and tracker of partners' gender expenses.

Focus on UN inter-agency collaboration

In 2023, WFP and the United Nations High Commissioner for Refugees (UNHCR) continued to pursue an integrated approach to cash programming for refugees in 2023, including joint vulnerability assessments and targeting, harmonization of transfer amounts, and use of the Lebanon One United Inter-Organizational System for E-cards (LOUISE) platform. Following the rapid depreciation of the Lebanese pound, WFP and UNHCR successfully advocated for the re-establishment of the use of US dollars as a disbursement currency for Syrian refugees, which resulted in significant operational improvements at redemption points and a substantial rise in the purchasing power of assisted families.

WFP collaborates with the International Labour Organization (ILO) and UNICEF to align ongoing and future social assistance programs with Lebanon's National Social Protection Strategy, endorsed in November 2023. With the support of WFP regional bureau, UNICEF and WFP focused on extending existing safety nets to provide emergency cash assistance to the people affected by conflict in southern Lebanon in late 2023.

Moreover, WFP, the World Bank, the United Nations Relief and Works Agency (UNRWA), and UNHCR jointly carried out the Lebanese Vulnerability Assessment Panel (LVAP), a comprehensive household survey that determined the poverty line for Lebanon to be used for 2024 targeting and programming.

WFP also partnered with the United Nations Entity for Gender Equality and the Empowerment of Women (UN Women) to support the integration of gender equality and social inclusion aspects in WFP and national programmes.

The United Nations Country Team (UNCT) in Lebanon developed a strategy to ensure multi-year financing and sustainable partnerships for the 2023-2025 Cooperation Framework's urgent development priorities. A Task Force was established to support the strategy implementation. WFP also collaborates with Lebanon's Reform, Recovery, and Reconstruction Framework (3RF) partners on transitioning beneficiaries from social protection programmes by building their resilience through dedicated interventions.^[1]

Financial Overview

In late 2023, WFP's Country Strategic Plan (2023-2025) budget was reduced by USD 2.16 billion (from USD 5.31 billion to USD 3.15 billion) prioritizing basic needs over the initial right-based approach. This involved adjusting cash transfer values to Syrian refugees, revising food rations to Lebanese, and reducing the overall number of assisted individuals by 600,000, based on the Lebanese Vulnerable Assessment Panel, and the Integrated Food Security Phase Classification.

Specifically, against a three-year CSP budget of USD 3.15 billion, WFP Lebanon successfully mobilized USD 468 million in 2023^[1] contributing to a total of USD 632 million of available resources, equivalent to 48 percent of the 2023 needs-based plan and 89 percent of its 2023 implementation plan. These resources included a mix of directed contributions, flexible funds, and carryover from the closed CSP (2018-2022) which solely corresponded to 62 percent of the 2023 resources. In 2023, WFP Lebanon spent 77 percent of its available resources.

Throughout the first year of the CSP, sustained engagement with donors occurred at all levels, resulting in continued financial support from key donors. WFP Lebanon saw increased funding for school meals under strategic outcome 2 and livelihood activities under strategic outcome 3, supporting longer-term investment in building communities' resilience. Funding for the crisis response activity under strategic outcome 1 and the National Poverty Targeting Programme (NPTP) under strategic outcome 2, was relatively low compared to the government capacity-building activity under strategic outcome 4 and the on-demand services activities under strategic outcome 5.

In 2023, balancing funding across activities presented a challenge as 96 percent of received contributions in 2023 were earmarked at activity levels. Delays in funding from major donors impacted the overall implementation, prompting WFP to seek flexible funding to address pipeline needs.

Strategic outcome 1, representing 60 percent of CSP budgeted 2023 needs, received 39 percent of its requirements. Resources under this outcome represented 49 percent of overall available resources. As for the two activities of strategic outcome 2, the school feeding programme received 69 percent of the requirements whereas the NPTP received 48 percent.

To counter operational and financial risks related to funding delays under these two strategic outcomes, WFP Lebanon used advance financing to receive USD 58 million before contributions were confirmed to avert significant food and cash-based transfer pipeline gaps for the crisis response and National Poverty Targeting programmes.

The provision of multiyear funding significantly enhanced WFP's ability to plan and implement its activities. This proved especially vital for the NPTP towards the end of 2023 with donors granting WFP the flexibility to utilize its multiyear contribution ahead of the planned disbursement schedule, ensuring timely coverage of critical needs.

Flexibility in donor grants and multilateral funding was crucial for WFP's swift response to emerging crises, notably in the South conflict. Donors supported WFP's rapid adaptation to the evolving context allowing flexibility with their contributions to efficiently assist affected populations. This flexibility extended to the donors' 2024 contributions, demonstrating a commitment to respond to the evolving needs of ongoing crises.

Strategic outcomes 3 received 78 percent of the requirements, however, the short-term funding cycle of 2023 contributions for this outcome caused interruptions in ongoing projects during the second quarter of the year which is reflected in a low percentage of expenditures against the needs-based plan (38 percent).

Strategic outcome 4 was fully funded with available resources exceeding 2023 requirements. Nonetheless, due to the ongoing discussions with the Ministry of Social Affairs delaying implementation, the level of expenditure of this strategic outcome was only 26 percent in 2023. Strategic Outcome 5 received 82 percent of the requirements while 73 percent of the available resources were spent in 2023.

In 2023, the strategic partnerships with the Office of the United Nations High Commissioner for Refugees (UNHCR) to jointly provide cash assistance to refugees enhanced the efficiency of resource utilization and ensured a streamlined response to refugee needs. The resumption of dual currency disbursement of cash assistance to Syrian refugees in May 2023, enhanced resource utilization by increasing WFP operational expenditures better matching the cash transfer value with actual requirements.

In late 2023, WFP's collaboration extended to partnering with the United Nations Children's Fund (UNICEF) providing emergency cash assistance to those affected by the conflict in south Lebanon.

Moreover, through proactive advocacy and engagement efforts, WFP effectively utilized donor funding to amplify its initiatives in gender mainstreaming. This involved strengthening partnerships with the United Nations Entity for Gender Equality and the Empowerment of Women (UN Women) and contributing to government capacity building.

In 2023, the World Bank approved additional financing^[2] to the Emergency Social Safety Net programme which will allow the Government to reach additional households with cash assistance starting in 2024. As the implementer of the ESSN programme, WFP plays a critical role in the continuation of the programme in 2024.

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

	Needs Based Plan	Implementation Plan	Available Resources	Expenditure
SDG Target 1. Access to Food	 1,058,027,900	 486,623,941	 442,250,274	 361,683,571
Non strategic outcome, non activity specific	 0	 0	 141,753	 0
SO01: Economically vulnerable and food insecure people in Lebanon, including refugees, meet their basic needs during and in the aftermath of crises	 793,519,131	 342,208,600	 310,639,813	 244,915,048
Activity 01: Provide unconditional assistance to crisis-affected people in Lebanon, including refugees.	 793,519,131	 342,208,600	 310,497,989	 244,915,048
Non-activity specific	 0	 0	 141,823	 0
SO02: Extremely poor and vulnerable people in Lebanon, including children, are more resilient through inclusion in national social safety nets throughout the year	 264,508,769	 144,415,341	 131,468,708	 116,768,523
Activity 02: Provide unconditional cash transfers to extremely poor Lebanese through the national safety net programmes	 244,132,190	 133,788,823	 117,302,303	 110,595,377
Activity 03: Provide nutritious school meals to Lebanese and refugee children	 20,376,578	 10,626,517	 14,129,563	 6,173,145
Non-activity specific	 0	 0	 36,840	 0

SDG Target 4. Sustainable Food System	28,637,261	22,290,788	22,554,837	10,932,332
SO03: Individuals, households and communities vulnerable to economic and climatic shocks in Lebanon have more resilient livelihoods by 2025	28,637,261	22,290,788	22,554,837	10,932,332
Activity 04: Provide vulnerable Lebanese and refugee communities with integrated resilience and area based livelihood support through conflict-sensitive and gender transformative approaches.	28,637,261	22,290,788	22,361,425	10,932,332
Non-activity specific	0	0	193,412	0
SDG Target 5. Capacity Building	2,738,119	2,030,863	6,828,874	1,780,680
SO04: National institutions in Lebanon have increased capacity to manage social safety nets and other programmes by 2025	2,738,119	2,030,863	6,828,874	1,780,680
Activity 05: Provide technical expertise, capacity strengthening and policy advice to enhance Government capacity	2,738,119	2,030,863	6,828,874	1,780,680
SDG Target 8. Global Partnership	145,289,946	143,285,043	118,524,234	86,539,108
SO05: Humanitarian stakeholders benefit from enhanced coordination and mandated services to deliver assistance during, in the aftermath and in anticipation of crises	145,289,946	143,285,043	118,524,234	86,539,108

Activity 06: Provide sector coordination and mandated services to humanitarian partners	685,936	0	0	0
Activity 07: Provide on demand services, including resource transfer services to Government and other partners	144,604,010	143,285,043	118,524,234	86,539,108
Non-SDG Target	0	0	6,892,253	0
Total Direct Operational Costs	1,234,693,228	654,230,636	597,050,475	460,935,692
Direct Support Costs (DSC)	20,073,355	17,740,384	14,157,733	9,916,839
Total Direct Costs	1,254,766,584	671,971,020	611,208,209	470,852,532
Indirect Support Costs (ISC)	72,007,756	34,112,039	20,454,854	20,454,854
Grand Total	1,326,774,340	706,083,060	631,663,063	491,307,386

Data Notes

Overview

[1] The reported number of beneficiaries corresponds to the total number of people who have received assistance from WFP at least once throughout the year, which is still higher than the number of assisted people in 2022, despite the scaling down in assistance which started in late 2023. The reduction of the number of assisted Syrian refugees and cash transfer value started in December 2023, while the reduction in the frequency of in-kind food assistance to Lebanese started in August 2023 with a slight gradual decrease in the number of beneficiaries.

[2] WFP removed the tuna from the basket (1.28 KG) reducing the total parcel weight from 21.02 to 19.74 KG. The cost reduction was significant because tuna is expensive. The decrease in the daily calorie intake was minimal decreasing from 1,291 to 1,262 kcal per person per day.

- The number of commodities in the basket is high (11 commodities in 2023). Procuring individual commodities would be a rather complex and risky operation and also more expensive (the cost-benefit analysis concludes that the private sector is more competitive).

Operational context

[1] In March 2023, the Lebanese pound has depreciated by 98 percent since October 2019, reaching a record-high daily average of LBP123,000/USD.

[2] The IPC Acute Food Insecurity analysis covered all 26 districts of the country. Lebanese residents and Syrian refugees have been analyzed separately at the district level, while Palestinian Refugees from Lebanon residing in camps have been analyzed at area level (5 areas), and Palestinian Refugees from Lebanon residing outside camps and in gatherings, in addition to Palestinian Refugees from Syria have been analyzed at the national level.

[3] Food Security Update, December 2023, The World Bank.

[4] WFP Lebanon Disability Inclusion Survey Results, May 2023.

[5] Lebanon Reform, Recovery, and Reconstruction Framework (3RF)'s pillar 3 is "Social protection, inclusion, and culture", <https://www.lebanon3rf.org/social-protection>.

[6] Lebanon Crisis Response Plan 2023, the Government of Lebanon and the United Nations.
Lebanon Crisis Response Plan (LCRP)'s objective 3 is "Support service provision through national systems".

[7] United Nations Sustainable Development Cooperation Framework - 2023-2025, Lebanon, The Government of Lebanon and the United Nations in Lebanon.

[8] For further details about the dual currency redemption: UNHCR-WFP. Joint Report on Dual Currency Disbursement - August 2023.
<https://www.wfp.org/publications/joint-report-dual-currency-disbursement-unhcr-wfp-august-2023>

[9] Evaluation of the UNHCR/WFP Joint Action for Multipurpose Cash Assistance in Lebanon (2019-2021).

Strategic outcome 01

[1] Strategic Outcome 1 encompasses four modalities: food in-kind for Lebanese, Cash For Food, Food e-cards, and Multipurpose cash assistance for refugees. In 2023, certain funds allocated to this outcome were earmarked for specific modalities, limiting flexibility and causing a reduction in assistance due to funding shortfalls, resulting in an expenditure rate of 78 percent of available resources under this strategic outcome.

[2] The quantity of each of the 11 commodities in the food parcel was revised to optimize the nutritional value. The new food parcel weighs 21.02 kg compared to the old basket's weights of 16.7 kg.

[3] Evaluation of the UNHCR/WFP Joint Action for Multipurpose Cash Assistance in Lebanon (2019-2021).

[4] Due to their increased ability to pay their suppliers in USD since the resumption of dual currency redemption, over 90 percent of surveyed retailers reported improvements in maintaining a sufficient stock of products while placing orders with preferential purchasing terms from suppliers. All retailers reported increased ease of doing business with the UNHCR's and WFP's Financial Service Provider, such as accessing cash liquidity and faster withdrawals, following the reintroduction of dual currency disbursement. WFP-UNHCR. Joint Report on Dual Currency Disbursement - August 2023. <https://www.wfp.org/publications/joint-report-dual-currency-disbursement-unhcr-wfp-august-2023>

[5] WFP-UNHCR Joint Report on Dual Currency Disbursement– June 2023.

Strategic outcome 02

[1] In 2021, UNICEF launched the "Dirasa" Programme in coordination with MEHE aiming at bringing the out-of-school children and children with disabilities back into classrooms. "Dirasa" targets 200 private and semi-private schools across Lebanon, at risk of closing due to current economic constraints.

[2] The assisted 74,931 students mentioned in the table under output indicator (A.1.3) represent the students who received 189.5 MT of sunflower oil during 3 months in 2023. These students also received snacks and school meals and thus are included in the total number of assisted of 169,000.

Strategic outcome 03

[1] Asset Impact Monitoring Systems (AIMS) uses satellite imagery and landscape monitoring to monitor the long-term landscape changes of FFA and engineering projects.

[2] WFP launched the Food System Challenge in 2021 to support small businesses in the agri-food sector to address challenges with access to raw materials and energy and encourage import substitution.

[3] The planning figure of the output indicator "A.2.6 Quantity of food provided to people enrolled in food assistance for assets activities" represents WFP contingency plan to distribute food for one month if cash transfers weren't implemented. However, the plan wasn't activated in 2023.

[4] This output indicator "F.1 Number of smallholder farmers supported with training, inputs, equipment and infrastructure" refers to the farmers who shall receive training and not the ones who received cash transfers. No training was conducted for farmers this year.

Strategic outcome 04

[1] Gender and Social Inclusion Analysis of the National Poverty Targeting Programme in Lebanon, UNWOMEN-WFP.

[2] The training sessions related to the School Meals Tracking System were organized as a pilot in 2023 and hence not reflected in the other outputs. WFP Lebanon will start to report the new training sessions in 2024.

Strategic outcome 05

[1] This survey, led by Lebanon's Nutrition Sector as well as the UNICEF, addresses the lack of recent and reliable data on the micronutrient and nutrition status of children and women and aims to assess nutritional and micronutrient status, infant and young child feeding practices, early childhood development, causes of anemia, and nutrition-related non-communicable diseases.

[2] The World Bank loan is USD 246 million to the Government of Lebanon for the Emergency Social Safety Net and WFP has received USD 241 million from the Government to implement cash transfers for the ESSN.

Gender equality and women's empowerment

[1] The Status of Women in Lebanon: Assessing Women's Access to Economic Opportunities, Human Capital Accumulation and Agency, 26/10/2021, The World Bank and UN Women.

Protection and accountability to affected populations

[1] WFP Lebanon country office has successfully achieved the 'level 1 certificate of accessibility of the Built Environment', becoming the first WFP country office globally to meet the required conditions for Accessibility Level 1, as per the WFP Procedures and Standards for Inclusive Accessibility of the Built Environment.

[2] CO conducted one basic needs outcome monitoring exercise for the in-kind distribution to Lebanese beneficiaries in 2023. Values collected are reported as baseline while further reporting will be conducted in 2024.

Environmental sustainability

[1] Amid Lebanon's Perfect Storm of Crises, Water Demands Attention, Middle East Institute.

<https://www.mei.edu/publications/amid-lebanons-perfect-storm-crises-water-demands-attention>.

[2] Asset Impact Monitoring Systems (AIMS) uses satellite imagery and landscape monitoring to monitor the long-term landscape changes of FFA and engineering projects.

Nutrition integration

[1] LIMA is led by UNICEF and WHO.

[2] The food parcel contains 11 commodities and weighs 21.02 kg compared to the old basket's weight of 16.7 kg. The new basket provides 1,291 kcal per person per day for a household size 2, which corresponds to around 60% of the average daily calorie intake which is the minimum calories needed per day to maintain basic body functions (Basal Metabolic Rate).

Partnerships

[1] www.lebanon3rf.org

Financial Overview

[1] Including the contribution from the Government of Lebanon for the Emergency Social Safety Net (ESSN) amounting to USD 118.5 million, funded through a World Bank loan.

[2] In addition to the USD 246 million loan received by the Government from the World Bank in 2022, USD 300 million was approved in 2023.

Annex

Reporting on beneficiary information in WFP's annual country reports

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

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

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

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

Figures and Indicators

Beneficiaries by Sex and Age Group

Beneficiary Category	Gender	Planned	Actual	% Actual vs. Planned
Total Beneficiaries	male	1,156,845	1,050,899	91%
	female	1,226,627	1,089,356	89%
	total	2,383,472	2,140,255	90%
By Age Group				
0-23 months	male	26,255	25,536	97%
	female	26,534	25,259	95%
	total	52,789	50,795	96%
24-59 months	male	120,008	93,506	78%
	female	111,139	88,317	79%
	total	231,147	181,823	79%
5-11 years	male	260,338	260,458	100%
	female	246,679	257,926	105%
	total	507,017	518,384	102%
12-17 years	male	190,304	196,441	103%
	female	183,898	195,804	106%
	total	374,202	392,245	105%
18-59 years	male	507,337	431,757	85%
	female	590,125	466,188	79%
	total	1,097,462	897,945	82%
60+ years	male	52,603	43,201	82%
	female	68,252	55,862	82%
	total	120,855	99,063	82%

Beneficiaries by Residence Status

Residence Status	Planned	Actual	% Actual vs. Planned
Refugee	1,485,670	1,303,510	88%
Resident	897,802	836,745	93%

Beneficiaries by Programme Area

Programme Area	Planned	Actual	% Actual vs. Planned
Asset Creation and Livelihood	40,000	27,583	68%
School based programmes	150,000	169,205	112%

Programme Area	Planned	Actual	% Actual vs. Planned
Smallholder agricultural market support programmes	400	0	0%
Unconditional Resource Transfers	2,293,172	1,951,507	85%

Annual Food Transfer (mt)

Commodities	Planned Distribution (mt)	Actual Distribution (mt)	% Actual vs. Planned
Access to Food			
Strategic Outcome 01			
Beans	7,476	1	0%
Bulgur Wheat	8,147	0	0%
Canned Fish	3,732	0	0%
Chickpeas	7,476	0	0%
Iodised Salt	895	9	1%
Lentils	9,805	0	0%
Pasta	10,994	0	0%
Processed Tomato	1,615	0	0%
Rations	0	28,698	-
Rice	9,733	1	0%
Sugar	3,002	0	0%
Vegetable Oil	4,817	1	0%
Strategic Outcome 02			
Beans	300	0	0%
Bulgur Wheat	300	0	0%
Chickpeas	600	0	0%
Iodised Salt	75	0	0%
Lentils	300	0	0%
Pasta	750	0	0%
Processed Tomato	120	0	0%
Rice	600	0	0%
Vegetable Oil	288	190	66%
Sustainable Food System			
Strategic Outcome 03			
Beans	35	0	0%
Bulgur Wheat	31	0	0%
Canned Fish	11	0	0%
Chickpeas	35	0	0%
Iodised Salt	3	0	0%
Lentils	39	0	0%
Pasta	44	0	0%
Processed Tomato	7	0	0%

Commodities	Planned Distribution (mt)	Actual Distribution (mt)	% Actual vs. Planned
Rice	42	0	0%
Sugar	11	0	0%
Vegetable Oil	20	0	0%

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	556,585,500	119,863,775	22%
Value Voucher	110,139,000	67,384,511	61%
Strategic Outcome 02			
Commodity Voucher	10,500,000	2,965,480	28%
Cash	236,555,783	106,823,380	45%
Sustainable Food System			
Strategic Outcome 03			
Cash	4,560,000	1,990,473	44%

Strategic Outcome and Output Results

Strategic Outcome 01: Economically vulnerable and food insecure people in Lebanon, including refugees, meet their basic needs during and in the aftermath of crises				Crisis Response	
Output Results					
Activity 01: Provide unconditional assistance to crisis-affected people in Lebanon, including refugees.					
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) Economically vulnerable and food-insecure people in Lebanon, including refugees, receive unconditional assistance to meet their food and other basic 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	963,797	783,824
			Male	899,373	755,648
			Total	1,863,170	1,539,472
A.2.7 Quantity of food provided unconditionally or to restore infrastructure and community assets			MT	67,692	28,711.22
A.3.1 Total value of cash transferred to people			USD	556,585,500	119,863,775
A.4.1 Total value of vouchers transferred to people disaggregated by type (value voucher or commodity voucher)			USD	110,139,000	67,384,511
A.8 Number of rations provided through conditional or unconditional assistance		General Distribution	Number	732,994,515	433,022,857

B.1.1 Quantity of fortified food provided through conditional or unconditional assistance			MT	5,712	9.66
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Other Output

Activity 01: Provide unconditional assistance to crisis-affected people in Lebanon, including refugees.

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) Economically vulnerable and food insecure people in Lebanon, including refugees, meet their basic needs in times of crisis

Output indicator	Detailed indicator	Sub Activity	Unit of measure	Planned	Actual
E.4: Number of people reached through interpersonal social and behaviour change communication (SBCC) approaches (complementary with UNICEF, FAO, WFP, WHO)	E.4.1: Number of people reached through interpersonal social and behaviour change communication (SBCC) approaches (complementary with UNICEF, FAO, WFP, WHO)	General Distribution	Individual	3,880	5,887

Outcome Results

Activity 01: Provide unconditional assistance to crisis-affected people in Lebanon, including refugees.

Outcome Indicator	Sex	Baseline	End-CSP Target	2023 Target	2023 Follow-up	Source
Target Group: In Kind Beneficiaries - Location: Lebanon - Modality: Food - Subactivity: General Distribution						
Consumption-based coping strategy index (average)	Female	18.23	≤18.23	≤18.23	16.41	WFP survey
	Male	17.34	≤17.34	≤17.34	16.51	WFP survey
	Overall	17.47	≤17.47	≤17.47	16.44	WFP survey
Food consumption score: Percentage of households with Acceptable Food Consumption Score	Female	42	≥42	≥42	83	WFP survey
	Male	57	≥57	≥57	82	WFP survey
	Overall	55	≥55	≥55	83	WFP survey
Food consumption score: Percentage of households with Borderline Food Consumption Score	Female	46	≥46	≥46	12	WFP survey
	Male	33	≥33	≥33	15	WFP survey
	Overall	35	≥35	≥35	14	WFP survey
Food consumption score: Percentage of households with Poor Food Consumption Score	Female	12	≤12	≤12	5	WFP survey
	Male	11	≤11	≤11	3	WFP survey
	Overall	11	≤11	≤11	4	WFP survey
Livelihood coping strategies for essential needs: Percentage of households using crisis coping strategies	Female	93	≤93	≤93	41.3	WFP survey
	Male	92	≤92	≤92	42.5	WFP survey
	Overall	92.5	≤9.5	≤92.5	42	WFP survey
Livelihood coping strategies for essential needs: Percentage of households using emergency coping strategies	Female	3.5	≤3.5	≤3.5	4.3	WFP survey
	Male	2.6	≤2.6	≤2.6	9	WFP survey
	Overall	2.75	≤2.75	≤2.75	8	WFP survey
Livelihood coping strategies for essential needs: Percentage of households using stress coping strategies	Female	0	≤0	≤0	46.3	WFP survey
	Male	1	≤1	≤1	39.5	WFP survey
	Overall	1	≤1	≤1	41	WFP survey
Livelihood coping strategies for essential needs: Percentage of households not using livelihood based coping strategies	Female	3.5	≥3.8	≥3.5	8.2	WFP survey
	Male	3.8	≥3.5	≥3.8	9	WFP survey
	Overall	3.75	≥3.75	≥3.75	9	WFP survey
Livelihood coping strategies for food security: Percentage of households using crisis coping strategies	Female	47.8	≤47.8	≤47.8		WFP survey
	Male	48.1	≤48.1	≤48.1		WFP survey
	Overall	48	≤48	≤48		WFP survey

Livelihood coping strategies for food security: Percentage of households using emergency coping strategies	Female	0	≤0	≤0		WFP survey
	Male	7.6	≤7.6	≤7.6		WFP survey
	Overall	5.7	≤5.7	≤5.7		WFP survey
Livelihood coping strategies for food security: Percentage of households using stress coping strategies	Female	52.2	≤52.2	≤52.2		WFP survey
	Male	44.3	≤44.3	≤44.3		WFP survey
	Overall	46.3	≤46.3	≤46.3		WFP survey
Livelihood coping strategies for food security: Percentage of households not using livelihood based coping strategies	Female	0	≥0	≥0		WFP survey
	Male	0	≥0	≥0		WFP survey
	Overall	0	≥0	≥0		WFP survey
Target Group: In kind Beneficiaries - Location: Lebanon - Modality: Food - Subactivity: General Distribution						
Economic capacity to meet essential needs	Female	25	≥25	≥25	77	WFP survey
	Male	12	≥12	≥12	76.8	WFP survey
	Overall	14	≥14	≥14	76.9	WFP survey
Target Group: Syrian Refugees CBT - Location: Lebanon - Modality: Cash, Value Voucher - Subactivity: General Distribution						
Consumption-based coping strategy index (average)	Female	16.9	≤16.9	≤16.9	15	WFP survey
	Male	15.1	≤15.1	≤15.1	13	WFP survey
	Overall	15.5	≤15.5	≤15.5	13.6	WFP survey
Economic capacity to meet essential needs	Female	41.4	≥41.4	≥41.4	50.9	WFP survey
	Male	48.7	≥48.7	≥48.7	54.5	WFP survey
	Overall	47.3	≥47.3	≥47.3	53.8	WFP survey
Food consumption score: Percentage of households with Acceptable Food Consumption Score	Female	33	≥33	≥33	69	WFP survey
	Male	39.3	≥39.3	≥39.3	68	WFP survey
	Overall	37.6	≥37.6	≥37.6	68	WFP survey
Food consumption score: Percentage of households with Borderline Food Consumption Score	Female	48.3	≥48.3	≥48.3	28	WFP survey
	Male	45.4	≥45.4	≥45.4	28	WFP survey
	Overall	46.2	≥46.2	≥46.2	28	WFP survey
Food consumption score: Percentage of households with Poor Food Consumption Score	Female	18.7	≤18.7	≤18.7	3	WFP survey
	Male	15.3	≤15.3	≤15.3	4	WFP survey
	Overall	16.2	≤16.2	≤16.2	4	WFP survey
Livelihood coping strategies for essential needs: Percentage of households using crisis coping strategies	Female	47.9	≤47.9	≤47.9	29.2	WFP survey
	Male	54.3	≤54.3	≤54.3	28.2	WFP survey
	Overall	53.1	≤53.1	≤53.1	27.9	WFP survey
Livelihood coping strategies for essential needs: Percentage of households using emergency coping strategies	Female	32.8	≤32.8	≤32.8	9.9	WFP survey
	Male	22.2	≤22.2	≤22.2	4.2	WFP survey
	Overall	24.3	≤24.3	≤24.3	5.3	WFP survey
Livelihood coping strategies for essential needs: Percentage of households using stress coping strategies	Female	11.5	≤11.5	≤11.5	50.9	WFP survey
	Male	18.1	≤18.1	≤18.1	54	WFP survey
	Overall	16.8	≤16.8	≤16.8	53.8	WFP survey
Livelihood coping strategies for essential needs: Percentage of households not using livelihood based coping strategies	Female	7.8	≥7.8	≥7.8	10	WFP survey
	Male	5.4	≥5.4	≥5.4	13.6	WFP survey
	Overall	5.9	≥5.9	≥5.9	13	WFP survey
Livelihood coping strategies for food security: Percentage of households using crisis coping strategies	Female	42.1	≤42.1	≤42.1	30.6	WFP survey
	Male	38.5	≤38.5	≤38.5	31.8	WFP survey
	Overall	39.2	≤39.2	≤39.2	31.6	WFP survey
Livelihood coping strategies for food security: Percentage of households using emergency coping strategies	Female	15.8	≤15.8	≤15.8	13	WFP survey
	Male	10.2	≤10.2	≤10.2	4.2	WFP survey
	Overall	11.3	≤11.3	≤11.3	5.8	WFP survey
Livelihood coping strategies for food security: Percentage of households using stress coping strategies	Female	42.1	≥42.1	≥42.1	56.5	WFP survey
	Male	51.3	≥51.3	≥51.3	64	WFP survey
	Overall	49.3	≥49.3	≥49.3	62.6	WFP survey
Livelihood coping strategies for food security: Percentage of households not using livelihood based coping strategies	Female	0	≥0	≥0	0	WFP survey
	Male	0	≥0	≥0	0	WFP survey
	Overall	0	≥0	≥0	0	WFP survey

Strategic Outcome 02: Extremely poor and vulnerable people in Lebanon, including children, are more resilient through inclusion in national social safety nets throughout the year				Resilience Building	
Output Results					
Activity 02: Provide unconditional cash transfers to extremely poor Lebanese through the national safety net programmes					
Corporate output 2.1: Food-insecure populations have increased and sustained access to nutritious food, cash-based assistance, new or improved skills and services to meet their food and nutrition needs					
CSP Output 02: (2.1) Extremely poor Lebanese receive unconditional resource transfers to meet their basic needs					
Output Indicator	Beneficiary Group	Sub Activity	Unit of measure	Planned	Actual
A.1.1 Number of people receiving assistance unconditionally or conditionally (complementary with UNICEF, FAO, WHO)	All	General Distribution	Female	217,151	208,694
			Male	212,851	203,341
			Total	430,002	412,035
A.3.1 Total value of cash transferred to people			USD	236,555,783	106,823,380
Activity 03: Provide nutritious school meals to Lebanese and refugee children					
Corporate output 2.3: School-age children and adolescents have access to school-based health and nutrition packages					
CSP Output 03: (3.1) Children in targeted schools, including refugees, receive a daily nutrition sensitive school meal and benefit from a home grown school feeding pilot in order to decrease dropout, increase attendance and ability to learn, and improve their nutritional intake					
Output Indicator	Beneficiary Group	Sub Activity	Unit of measure	Planned	Actual
A.1.3 Number of girls and boys receiving food/cash-based transfers/commodity vouchers/capacity strengthening transfers through school-based programmes	All	School feeding (on-site)	Female		37,569
			Male		37,362
			Total		74,931
A.1.3 Number of girls and boys receiving food/cash-based transfers/commodity vouchers/capacity strengthening transfers through school-based programmes	Children (pre-primary)	School feeding (on-site)	Female	10,290	7,682
			Male	10,710	7,866
			Total	21,000	15,548
A.1.3 Number of girls and boys receiving food/cash-based transfers/commodity vouchers/capacity strengthening transfers through school-based programmes	Students (primary schools)	School feeding (on-site)	Female	52,380	62,014
			Male	55,620	60,784
			Total	108,000	122,798
A.1.3 Number of girls and boys receiving food/cash-based transfers/commodity vouchers/capacity strengthening transfers through school-based programmes	Students (secondary schools)	School feeding (on-site)	Female	11,235	16,937
			Male	9,765	13,819
			Total	21,000	30,756
A.2.3 Quantity of food provided to girls and boys through school-based programmes			MT	3,333	189.52
A.4.1 Total value of vouchers transferred to people disaggregated by type (value voucher or commodity voucher)			USD	10,500,000	2,965,479

Other Output

Activity 03: Provide nutritious school meals to Lebanese and refugee children

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

CSP Output 03: (3.1) Children in targeted schools, including refugees, receive a daily nutrition sensitive school meal and benefit from a home grown school feeding pilot in order to decrease dropout, increase attendance and ability to learn, and improve their nutritional intake

Output indicator	Detailed indicator	Sub Activity	Unit of measure	Planned	Actual
C.4: Number of people engaged in capacity strengthening initiatives facilitated by WFP to enhance national stakeholder capacities contributing to Zero Hunger	C.4.g.5: Number of teachers/educators/teaching assistants trained or certified	School Based Programmes (CCS)	Number	99	99
D.1.1: Number of assets built, restored or maintained by targeted households and communities, by type and unit of measure	D.1.1.g.8: Number of community infrastructure	Food assistance for asset	Number	3	3

Outcome Results

Activity 02: Provide unconditional cash transfers to extremely poor Lebanese through the national safety net programmes

Outcome Indicator	Sex	Baseline	End-CSP Target	2023 Target	2023 Follow-up	Source
Target Group: NPTP - Location: Lebanon - Modality: Cash - Subactivity: General Distribution						
Consumption-based coping strategy index (average)	Female	17.13	≤17.13	≤17.13	11.08	WFP survey
	Male	17.64	≤17.64	≤17.64	14.82	WFP survey
	Overall	17.53	≤17.53	≤17.53	14.13	WFP survey
Economic capacity to meet essential needs	Female	74	≥74	≥74	66	WFP survey
	Male	71	≥71	≥71	66	WFP survey
	Overall	72	≥72	≥72	66	WFP survey
Food consumption score: Percentage of households with Acceptable Food Consumption Score	Female	52	≥52	≥52	78	WFP survey
	Male	58	≥58	≥58	74	WFP survey
	Overall	57	≥57	≥57	75	WFP survey
Food consumption score: Percentage of households with Borderline Food Consumption Score	Female	34	≥34	≥34	15	WFP survey
	Male	29	≥29	≥29	20	WFP survey
	Overall	30	≥30	≥30	19	WFP survey
Food consumption score: Percentage of households with Poor Food Consumption Score	Female	14	≤14	≤14	7	WFP survey
	Male	13	≤13	≤13	7	WFP survey
	Overall	13	≤13	≤13	7	WFP survey
Livelihood coping strategies for essential needs: Percentage of households using crisis coping strategies	Female	42	≤42	≤42	55	WFP survey
	Male	37	≤37	≤37	41	WFP survey
	Overall	38	≤38	≤38	44	WFP survey
Livelihood coping strategies for essential needs: Percentage of households using emergency coping strategies	Female	13	≤13	≤13	5	WFP survey
	Male	14	≤14	≤14	8	WFP survey
	Overall	14	≤14	≤14	7.5	WFP survey
Livelihood coping strategies for essential needs: Percentage of households using stress coping strategies	Female	36	≤36	≤36	31	WFP survey
	Male	36	≤36	≤36	40	WFP survey
	Overall	36	≤36	≤36	38	WFP survey
Livelihood coping strategies for essential needs: Percentage of households not using livelihood based coping strategies	Female	8	≥8	≥8	8	WFP survey
	Male	14	≥14	≥14	11	WFP survey
	Overall	12	≥12	≥12	11	WFP survey

Activity 03: Provide nutritious school meals to Lebanese and refugee children

Outcome Indicator	Sex	Baseline	End-CSP Target	2023 Target	2023 Follow-up	Source
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Target Group: All - Location: Lebanon - Modality: - Subactivity: School feeding (on-site)						
Attendance rate	Female	94	≥94	≥94	86	WFP
	Male	93	≥93	≥93	85	programme monitoring
	Overall	93	≥93	≥93	85	WFP programme monitoring
Retention rate, by grade: Retention rate	Female	99	≥99	≥99	100	WFP
	Male	99	≥99	≥99	100	programme monitoring
	Overall	99	≥99	≥99	100	WFP programme monitoring

Strategic Outcome 03: Individuals, households and communities vulnerable to economic and climatic shocks in Lebanon have more resilient livelihoods by 2025					Resilience Building	
Output Results						
Activity 04: Provide vulnerable Lebanese and refugee communities with integrated resilience and area based livelihood support through conflict-sensitive and gender transformative approaches.						
Corporate output 3.1: People and communities have access to productive assets to better cope with shocks and stressors						
CSP Output 05: (4.1) Vulnerable people participating in livelihood activities , such as asset creation, natural resource management, and income generating opportunities, receive assistance to meet their food needs, and enhance their self reliance						
Output Indicator	Beneficiary Group	Sub Activity	Unit of measure	Planned	Actual	
A.1.5 Number of people receiving food/cash-based transfers/commodity vouchers/capacity strengthening transfers through livelihood skills training activities	All	Food assistance for training	Female	8,272	3,231	
			Male	7,728	3,019	
			Total	16,000	6,250	
A.1.6 Number of people receiving food/cash-based transfers/commodity vouchers/capacity strengthening transfers under food assistance for assets (complementary with ILO, UNDP, World Bank, UNHCR, UNICEF)	All	Food assistance for asset	Female	12,408	11,072	
			Male	11,592	10,343	
			Total	24,000	21,415	
A.2.6 Quantity of food provided to people enrolled in food assistance for assets activities			MT	277		
A.3.1 Total value of cash transferred to people			USD	4,560,000	1,990,472	
Corporate output 3.3: Smallholder farmers and value chain actors have increased capacity to produce and aggregate marketable surpluses, reduce post-harvest losses, access markets and leverage linkages to schools						
CSP Output 07: (4.3) Local producers and businesses receive technical assistance and resources to increase their production quantity and quality, market access and competitiveness						
Output Indicator	Beneficiary Group	Sub Activity	Unit of measure	Planned	Actual	
F.1 Number of smallholder farmers supported with training, inputs, equipment and infrastructure	Activity supporters	Smallholder agricultural market support Activities	Female	120		
			Male	280		
			Total	400		

Other Output

Activity 04: Provide vulnerable Lebanese and refugee communities with integrated resilience and area based livelihood support through conflict-sensitive and gender transformative approaches.

Corporate Output 3.1: People and communities have access to productive assets to better cope with shocks and stressors

CSP Output 06: (4.2) Communities benefit from integrated area based interventions, such as asset creation, natural resource management, and value chain strengthening, to adapt to climate change, and improve the local economy

Output indicator	Detailed indicator	Sub Activity	Unit of measure	Planned	Actual
D.1.1: Number of assets built, restored or maintained by targeted households and communities, by type and unit of measure	D.1.1.g.11: Number of water points (ponds, shallow wells, weirs, dams) constructed or rehabilitated	Food assistance for asset	Number	29	23
D.1.1: Number of assets built, restored or maintained by targeted households and communities, by type and unit of measure	D.1.1.g.2: Hectares of land forested	Food assistance for asset	Ha	462.93	507.7
D.1.1: Number of assets built, restored or maintained by targeted households and communities, by type and unit of measure	D.1.1.g.3: Hectares of land rehabilitated/benefiting from irrigation infrastructures	Food assistance for asset	Ha	49	22
D.1.1: Number of assets built, restored or maintained by targeted households and communities, by type and unit of measure	D.1.1.g.4: Kilometers of feeder roads and trails constructed/repared	Food assistance for asset	Km	25.21	54.06
D.1.3: Number of additional country specific assets constructed, rebuilt or maintained by targeted households and communities, by type and unit of measure	D.1.3.15: Number of tree seedlings produced/provided	Food assistance for asset	Number	85,340	112,451

Corporate Output 3.3: Smallholder farmers and value chain actors have increased capacity to produce and aggregate marketable surpluses, reduce post-harvest losses, access markets and leverage linkages to schools

CSP Output 07: (4.3) Local producers and businesses receive technical assistance and resources to increase their production quantity and quality, market access and competitiveness

Output indicator	Detailed indicator	Sub Activity	Unit of measure	Planned	Actual
F.7: Number of other value chain actors supported	F.7.6: Number of processors supported/engaged	Smallholder agricultural market support Activities	Number	20	20

Outcome Results

Activity 04: Provide vulnerable Lebanese and refugee communities with integrated resilience and area based livelihood support through conflict-sensitive and gender transformative approaches.

Outcome Indicator	Sex	Baseline	End-CSP Target	2023 Target	2023 Follow-up	Source
Target Group: Livelihood - Location: Lebanon - Modality: - Subactivity: Community and household asset creation (CCS)						
Percentage of the population in targeted communities reporting benefits from an enhanced livelihood asset base	Female	0	≥36.5	≥36.5		WFP survey
	Male	0	≥36.5	≥36.5		WFP survey
	Overall	0	≥36.5	≥36.5		WFP survey
Target Group: Livelihoods - Location: Lebanon - Modality: - Subactivity: Community and household asset creation (CCS)						
Consumption-based coping strategy index (average)	Female	21.88	≤21.88	≤21.88		WFP survey
	Male	17.96	≤17.96	≤17.96		WFP survey
	Overall	18.63	≤18.63	≤18.63		WFP survey

Economic capacity to meet essential needs	Female	61.49	≥57.58	≥57.58	WFP survey
	Male	57.58	≥61.49	≥61.49	WFP survey
	Overall	60.82	≥60.82	≥60.82	WFP survey
Food consumption score: Percentage of households with Acceptable Food Consumption Score	Female	36.36	≥36.36	≥36.36	WFP survey
	Male	47.2	≥47.2	≥47.2	WFP survey
	Overall	45.36	≥45.36	≥45.36	WFP survey
Food consumption score: Percentage of households with Borderline Food Consumption Score	Female	36.36	≤36.36	≤36.36	WFP survey
	Male	34.78	≤34.78	≤34.78	WFP survey
	Overall	35.05	≤35	≤35.05	WFP survey
Food consumption score: Percentage of households with Poor Food Consumption Score	Female	27.27	≤27.27	≤27.27	WFP survey
	Male	18.01	≤18.01	≤18.01	WFP survey
	Overall	19.59	≤19.59	≤19.59	WFP survey
Livelihood coping strategies for food security: Percentage of households using crisis coping strategies	Female	78.79	≤78.79	≤78.79	WFP survey
	Male	65.22	≤65.22	≤65.22	WFP survey
	Overall	67.53	≤67.53	≤67.53	WFP survey
Livelihood coping strategies for food security: Percentage of households using emergency coping strategies	Female	12.12	≤12.12	≤12.12	WFP survey
	Male	9.94	≤9.94	≤9.94	WFP survey
	Overall	10.31	≤10.31	≤10.31	WFP survey
Livelihood coping strategies for food security: Percentage of households using stress coping strategies	Female	9.09	≤9.09	≤9.09	WFP survey
	Male	21.74	≤21.74	≤21.74	WFP survey
	Overall	19.59	≤19.59	≤19.59	WFP survey
Livelihood coping strategies for food security: Percentage of households not using livelihood based coping strategies	Female	0	≥0	≥0	WFP survey
	Male	3.11	≥3.11	≥3.11	WFP survey
	Overall	2.58	≥2.58	≥2.58	WFP survey

Strategic Outcome 04: National institutions in Lebanon have increased capacity to manage social safety nets and other programmes by 2025					Resilience Building	
Other Output						
Activity 05: Provide technical expertise, capacity strengthening and policy advice to enhance Government capacity						
Corporate Output 4.1: National actors have increased capacity and knowledge to enhance policies, strategies, processes and programmes, contributing to the achievement of zero hunger and other SDGs						
CSP Output 08: (5.1) The Government has strengthened national programmes, policies and systems as well as increased financial and technical capacity, to implement social protection programmes and other activities						
Output indicator	Detailed indicator	Sub Activity	Unit of measure	Planned	Actual	
C.4: Number of people engaged in capacity strengthening initiatives facilitated by WFP to enhance national stakeholder capacities contributing to Zero Hunger	C.4.g.2: Number of government and public sector staff participating in training and other technical assistance initiatives	Unconditional Resource Transfers (CCS)	Number	559	559	
C.5: Number of capacity strengthening initiatives facilitated by WFP to enhance national stakeholder capacities to contribute to Zero Hunger and other SDGs	C.5.g.3: Number of other technical assistance activities provided	Unconditional Resource Transfers (CCS)	Number	5	5	
C.5: Number of capacity strengthening initiatives facilitated by WFP to enhance national stakeholder capacities to contribute to Zero Hunger and other SDGs	C.5.g.6: Number of training sessions/workshops organized	Unconditional Resource Transfers (CCS)	Number	58	58	

Cross-cutting Indicators

Nutrition integration indicators

Nutrition integration indicators						
Cross-cutting indicators at Activity level						
Activity 01: Provide unconditional assistance to crisis-affected people in Lebanon, including refugees.						
CrossCutting Indicator	Sex	Baseline	End-CSP Target	2023 Target	2023 Follow-up	Source
Target Group: In Kind Beneficiaries - Location: Lebanon - Modality: - - Subactivity: General Distribution						
Percentage of WFP beneficiaries who benefit from a nutrition-sensitive programme component	Female	0	≥60	≥20	2.12	WFP programme monitoring
	Male	0	≥60	≥20	1.75	
	Overall	0	≥60	≥20	1.93	
Target Group: Syrian Refugees CBT - Location: Lebanon - Modality: - - Subactivity: General Distribution						
Percentage of WFP beneficiaries who benefit from a nutrition-sensitive programme component	Female	0	≥60	≥20	0.03	WFP programme monitoring
	Male	0	≥60	≥20	0.01	
	Overall	0	≥60	≥20	0.02	
Activity 02: Provide unconditional cash transfers to extremely poor Lebanese through the national safety net programmes						
CrossCutting Indicator	Sex	Baseline	End-CSP Target	2023 Target	2023 Follow-up	Source
Target Group: NPTP - Location: Lebanon - Modality: - - Subactivity: General Distribution						
Percentage of WFP beneficiaries who benefit from a nutrition-sensitive programme component	Female	0	≥60	≥20	0	WFP programme monitoring
	Male	0	≥60	≥20	0	
	Overall	0	≥60	≥20	0	
Activity 03: Provide nutritious school meals to Lebanese and refugee children						
CrossCutting Indicator	Sex	Baseline	End-CSP Target	2023 Target	2023 Follow-up	Source
Target Group: ALL - Location: Lebanon - Modality: - - Subactivity: School feeding (on-site)						

Percentage of WFP beneficiaries who benefit from a nutrition-sensitive programme component	Female	0	=100	=100	100	WFP
	Male	0	=100	=100	100	programme monitoring
	Overall	0	=100	=100	100	WFP programme monitoring

Activity 04: Provide vulnerable Lebanese and refugee communities with integrated resilience and area based livelihood support through conflict-sensitive and gender transformative approaches.

CrossCutting Indicator	Sex	Baseline	End-CSP Target	2023 Target	2023 Follow-up	Source
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Target Group: Livelihoods - **Location:** Lebanon - **Modality:** - - **Subactivity:** Food assistance for training

Percentage of WFP beneficiaries who benefit from a nutrition-sensitive programme component	Female	0	≥50	≥50	29.35	WFP
	Male	0	≥50	≥50	27.92	programme monitoring
	Overall	0	≥50	≥50	22.48	WFP programme monitoring

Environmental sustainability indicators

Environmental sustainability indicators						
Cross-cutting indicators at Activity level						
Activity 01: Provide unconditional assistance to crisis-affected people in Lebanon, including refugees.						
CrossCutting Indicator	Sex	Baseline	End-CSP Target	2023 Target	2023 Follow-up	Source
Target Group: In Kind Beneficiaries - Location: Lebanon - Modality: - - Subactivity: General Distribution						
Proportion of field-level agreements (FLAs)/memorandums of understanding (MOUs)/construction contracts (CCs) for CSP activities screened for environmental and social risks	Overall	0	=100	≥0	0	WFP programme monitoring
Target Group: Syrian Refugees CBT - Location: Lebanon - Modality: - - Subactivity: General Distribution						
Proportion of field-level agreements (FLAs)/memorandums of understanding (MOUs)/construction contracts (CCs) for CSP activities screened for environmental and social risks	Overall	0	≥100	≥0	0	WFP programme monitoring
Activity 02: Provide unconditional cash transfers to extremely poor Lebanese through the national safety net programmes						
CrossCutting Indicator	Sex	Baseline	End-CSP Target	2023 Target	2023 Follow-up	Source
Target Group: NPTP - Location: Lebanon - Modality: - - Subactivity: General Distribution						
Proportion of field-level agreements (FLAs)/memorandums of understanding (MOUs)/construction contracts (CCs) for CSP activities screened for environmental and social risks	Overall	0	=100	≥0	0	WFP programme monitoring
Activity 03: Provide nutritious school meals to Lebanese and refugee children						
CrossCutting Indicator	Sex	Baseline	End-CSP Target	2023 Target	2023 Follow-up	Source
Target Group: All - Location: Lebanon - Modality: - - Subactivity: School feeding (on-site)						
Proportion of field-level agreements (FLAs)/memorandums of understanding (MOUs)/construction contracts (CCs) for CSP activities screened for environmental and social risks	Overall	0	=100	=100	0	WFP programme monitoring
Activity 04: Provide vulnerable Lebanese and refugee communities with integrated resilience and area based livelihood support through conflict-sensitive and gender transformative approaches.						
CrossCutting Indicator	Sex	Baseline	End-CSP Target	2023 Target	2023 Follow-up	Source
Target Group: All - Location: Lebanon - Modality: - - Subactivity: Community and household asset creation (CCS)						
Proportion of field-level agreements (FLAs)/memorandums of understanding (MOUs)/construction contracts (CCs) for CSP activities screened for environmental and social risks	Overall	0	=100	=100	100	WFP programme monitoring

Gender equality and women's empowerment indicators

Gender equality and women's empowerment indicators						
Cross-cutting indicators at CSP level						
CrossCutting Indicator	Sex	Baseline	End-CSP Target	2023 Target	2023 Follow-up	Source
Percentage of food assistance decision making entity members who are women	Overall	0	≥0	≥0	0	WFP programme monitoring

Gender equality and women's empowerment indicators						
Cross-cutting indicators at Activity level						
Activity 01: Provide unconditional assistance to crisis-affected people in Lebanon, including refugees.						
CrossCutting Indicator	Sex	Baseline	End-CSP Target	2023 Target	2023 Follow-up	Source
Target Group: Syrian Refugees CBT - Location: Lebanon - Modality: - - Subactivity: 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	75.47	≥75.47	≥75.47	72.98	WFP survey
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	9.35	≤9.35	≤9.35	11.52	WFP survey
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	15.18	≥15.18	≥15.18	15.5	WFP survey
Activity 02: Provide unconditional cash transfers to extremely poor Lebanese through the national safety net programmes						
CrossCutting Indicator	Sex	Baseline	End-CSP Target	2023 Target	2023 Follow-up	Source
Target Group: NPTP - Location: Lebanon - Modality: - - Subactivity: 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	65.19	≤65.19	≥65.19	63.82	WFP survey
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	16.4	≤16.41	≤16.41	15.08	WFP survey
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	18.4	≥18.4	≥18.4	21.11	WFP survey

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	Meeting	Meeting	Meeting	Meeting	WFP programme monitoring
Number of women, men, boys and girls with disabilities accessing food/cash-based transfers/commodity vouchers/capacity strengthening services	Female	37,801	=37801	=37,801	37,801	WFP
	Male	44,376	=44376	=44,367	44,376	programme monitoring
	Overall	82,177	=82177	=82,177	82,177	WFP programme monitoring WFP programme monitoring

Protection indicators						
Cross-cutting indicators at Activity level						
Activity 01: Provide unconditional assistance to crisis-affected people in Lebanon, including refugees.						
CrossCutting Indicator	Sex	Baseline	End-CSP Target	2023 Target	2023 Follow-up	Source
Target Group: In Kind - Location: Lebanon - Modality: - - Subactivity: General Distribution						
Percentage of beneficiaries reporting no safety concerns experienced as a result of their engagement in WFP programmes	Female	99.2	=99.2	=99.2		WFP survey
	Male	100	=100	=100		WFP survey
	Overall	99.8	=99.8	=99.8		WFP survey
Target Group: Refugees - Location: Lebanon - Modality: - - Subactivity: General Distribution						
Percentage of beneficiaries who report they experienced no barriers to accessing food and nutrition assistance	Female	98.78	≤98.78	≤98.78	99.18	WFP
	Male	99.76	≤99.76	≤99.76	99.6	programme monitoring
	Overall	99.59	≤99.59	≤99.59	99.51	WFP programme monitoring
Target Group: Syrian Refugee CBT - Location: Lebanon - Modality: Cash, Value Voucher - Subactivity: General Distribution						
Percentage of beneficiaries who report being treated with respect as a result of their engagement in programmes	Female	99.32	≥99.32	≥99.32	94.53	WFP survey
	Male	99.18	≥99.18	≥99.18	98.25	WFP survey
	Overall	99.21	≥99.21	≥99.21	97.62	WFP survey
Target Group: Syrian Refugees - Location: Lebanon - Modality: - - Subactivity: General Distribution						
Percentage of beneficiaries reporting no safety concerns experienced as a result of their engagement in WFP programmes	Female	96.6	≥96.6	≥96.6	98.44	WFP survey
	Male	99.1	≥99.1	≥99.1	99.04	WFP survey
	Overall	98.7	≥98.7	≥98.7	97.62	WFP survey
Activity 02: Provide unconditional cash transfers to extremely poor Lebanese through the national safety net programmes						
CrossCutting Indicator	Sex	Baseline	End-CSP Target	2023 Target	2023 Follow-up	Source
Target Group: NPTP - Location: Lebanon - Modality: - - Subactivity: General Distribution						
Percentage of beneficiaries reporting no safety concerns experienced as a result of their engagement in WFP programmes	Female	97.5	≥97.5	≥97.5	100	WFP survey
	Male	99	≥99	≥99	100	WFP survey
	Overall	98.7	≥98.7	≥98.7	97.74	WFP survey
Percentage of beneficiaries who report being treated with respect as a result of their engagement in programmes	Female	92.5	≥92.5	≥92.5	95.95	WFP survey
	Male	89.91	≥89.91	≥89.91	98.15	WFP survey
	Overall	90.42	≥90.42	≥90.42	97.74	WFP survey
Percentage of beneficiaries who report they experienced no barriers to accessing food and nutrition assistance	Female	100	=100	=100	100	WFP
	Male	100	=100	=100	100	programme monitoring
	Overall	100	=100	=100	100	WFP 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 programme monitoring
Country office has an action plan on community engagement	Overall	No	Yes	Yes	Yes	WFP programme monitoring
Country office meets or exceeds United Nations Disability Inclusion Strategy (UNDIS) standards on consulting organizations of persons with disabilities (QCPR)	Overall	Meeting	Meeting	Meeting	Meeting	WFP programme monitoring
Number of children and adults who have access to a safe and accessible channel to report sexual exploitation and abuse by humanitarian, development, protection and/or other personnel who provide assistance to affected populations (IOM, OHCHR, UNDP)	Female	100	=100	=100	100	WFP programme monitoring WFP programme monitoring WFP programme monitoring
	Male	100	=100	=100	100	
	Overall	100	=100	=100	100	

Accountability indicators						
Cross-cutting indicators at Activity level						
Activity 01: Provide unconditional assistance to crisis-affected people in Lebanon, including refugees.						
CrossCutting Indicator	Sex	Baseline	End-CSP Target	2023 Target	2023 Follow-up	Source
Target Group: NPTP - Location: Lebanon - Modality: - - Subactivity: General Distribution						
Percentage of beneficiaries reporting they were provided with accessible information about WFP programmes, including PSEA	Female	11.25	≥11.25	≥11.25	30.77	WFP survey
	Male	7.03	≥7.03	≥7.03	32.7	WFP survey
	Overall	7.86	≥7.86	≥7.86	32.3	WFP survey
Target Group: Syrian CBT - Location: Lebanon - Modality: - - Subactivity: General Distribution						
Percentage of beneficiaries reporting they were provided with accessible information about WFP programmes, including PSEA	Female	21.77	≥21.77	≥21.77	28.91	WFP survey
	Male	12.79	≥12.79	≥12.79	17.22	WFP survey
	Overall	14.53	≥14.53	≥14.53	19.21	WFP survey
Activity 02: Provide unconditional cash transfers to extremely poor Lebanese through the national safety net programmes						
CrossCutting Indicator	Sex	Baseline	End-CSP Target	2023 Target	2023 Follow-up	Source
Target Group: In-Kind - Location: Lebanon - Modality: - - Subactivity: General Distribution						
Percentage of beneficiaries reporting they were provided with accessible information about WFP programmes, including PSEA	Female	10	≥10	≥10		WFP survey
	Male	18.26	≥18.26	≥18.26		WFP survey
	Overall	16.1	≥16.1	≥16.1		WFP survey

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Alida a Lebanese woman, benefits from WFP food assistance as prices continue taking an upward trend.

World Food Programme

Contact info

Abdallah Alwardat

abdallah.alwardat@wfp.org

Financial Section

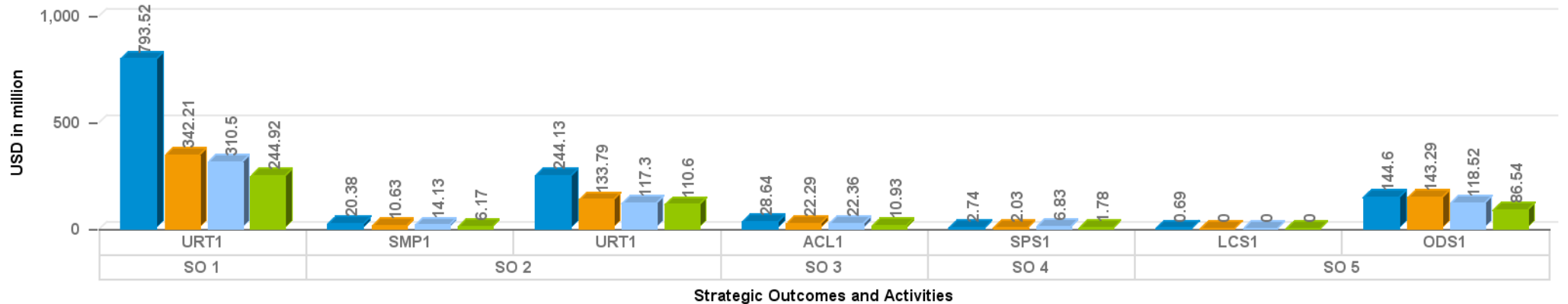
Financial information is taken from WFP's financial records which have been submitted to WFP's auditors.

Annual Country Report

Lebanon Country Portfolio Budget 2023 (2023-2025)

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

Annual CPB Overview



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

Code	Strategic Outcome	
SO 1		Economically vulnerable and food insecure people in Lebanon, including refugees, meet their basic needs during and in the aftermath of crises
SO 2		Extremely poor and vulnerable people in Lebanon, including children, are more resilient through inclusion in national social safety nets throughout the year
SO 3		Individuals, households and communities vulnerable to economic and climatic shocks in Lebanon have more resilient livelihoods by 2025
SO 4		National institutions in Lebanon have increased capacity to manage social safety nets and other programmes by 2025
SO 5		Humanitarian stakeholders benefit from enhanced coordination and mandated services to deliver assistance during, in the aftermath and in anticipation of crises
Code	Activity Code	Country Activity Long Description
SO 1	URT1	Provide unconditional assistance to crisis-affected people in Lebanon, including refugees.
SO 2	SMP1	Provide nutritious school meals to Lebanese and refugee children
SO 2	URT1	Provide unconditional cash transfers to extremely poor Lebanese through the national safety net programmes
SO 3	ACL1	Provide vulnerable Lebanese and refugee communities with integrated resilience and area based livelihood support through conflict-sensitive and gender transformative approaches.
SO 4	SPS1	Provide technical expertise, capacity strengthening and policy advice to enhance Government capacity
SO 5	LCS1	Provide sector coordination and mandated services to humanitarian partners
SO 5	ODS1	Provide on demand services, including resource transfer services to Government and other partners

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Lebanon 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	6,892,254	0
Subtotal SDG Target			0	0	6,892,254	0
2.1	Economically vulnerable and food insecure people in Lebanon, including refugees, meet their basic needs during and in the aftermath of crises	Provide unconditional assistance to crisis-affected people in Lebanon, including refugees.	793,519,131	342,208,600	310,497,990	244,915,048
		Non Activity Specific	0	0	141,823	0
	Extremely poor and vulnerable people in Lebanon, including children, are more resilient through inclusion in national social safety nets throughout the year	Provide nutritious school meals to Lebanese and refugee children	20,376,579	10,626,518	14,129,564	6,173,145
		Provide unconditional cash transfers to extremely poor Lebanese through the national safety net programmes	244,132,191	133,788,824	117,302,304	110,595,378
		Non Activity Specific	0	0	36,840	0
	Non SO Specific	Non Activity Specific	0	0	141,753	0
Subtotal SDG Target 2.1 Access to Food (SDG Target 2.1)			1,058,027,900	486,623,942	442,250,275	361,683,571

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Annual Country Report

Lebanon 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
2.4	Individuals, households and communities vulnerable to economic and climatic shocks in Lebanon have more resilient livelihoods by 2025	Provide vulnerable Lebanese and refugee communities with integrated resilience and area based livelihood support through conflict-sensitive and gender transformative approaches.	28,637,262	22,290,789	22,361,425	10,932,333
		Non Activity Specific	0	0	193,412	0
Subtotal SDG Target 2.4 Sustainable Food System (SDG Target 2.4)			28,637,262	22,290,789	22,554,838	10,932,333
17.9	National institutions in Lebanon have increased capacity to manage social safety nets and other programmes by 2025	Provide technical expertise, capacity strengthening and policy advice to enhance Government capacity	2,738,120	2,030,864	6,828,874	1,780,680
Subtotal SDG Target 17.9 Capacity Building (SDG Target 17.9)			2,738,120	2,030,864	6,828,874	1,780,680
17.16	Humanitarian stakeholders benefit from enhanced coordination and mandated services to deliver assistance during, in the aftermath and in anticipation of crises	Provide on demand services, including resource transfer services to Government and other partners	144,604,010	143,285,043	118,524,235	86,539,109
		Provide sector coordination and mandated services to humanitarian partners	685,937	0	0	0
Subtotal SDG Target 17.16 Global Partnership (SDG Target 17.16)			145,289,947	143,285,043	118,524,235	86,539,109
Total Direct Operational Cost			1,234,693,229	654,230,637	597,050,475	460,935,693

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Annual Country Report

Lebanon 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
			20,073,356	17,740,384	14,157,734	9,916,839
			1,254,766,585	671,971,021	611,208,209	470,852,532
			72,007,756	34,112,039	20,454,855	20,454,855
			1,326,774,341	706,083,060	631,663,064	491,307,387



Wanee Piyabongkarn

Chief
Contribution Accounting and Donor Financial Reporting Branch

Columns Definition

Needs Based Plan

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

Implementation Plan

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

Available Resources

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

Expenditures

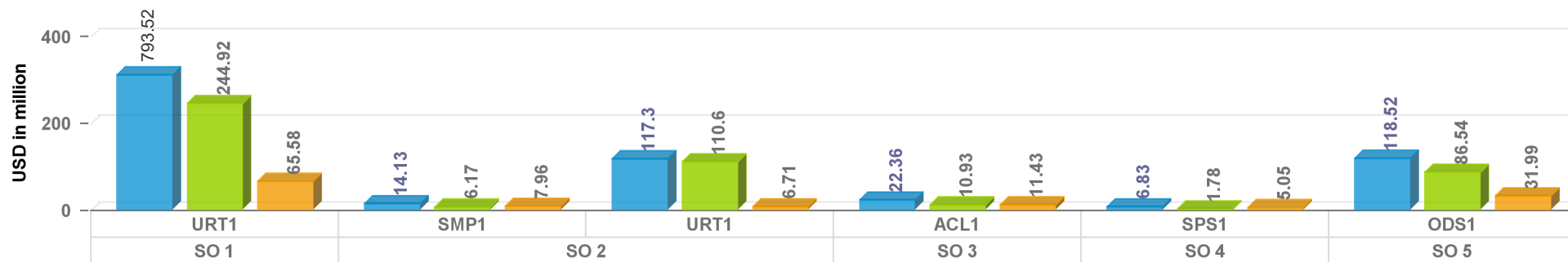
Monetary value of goods and services received and recorded within the reporting year

Annual Country Report

Lebanon 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	Economically vulnerable and food insecure people in Lebanon, including refugees, meet their basic needs during and in the aftermath of crises
SO 2	Extremely poor and vulnerable people in Lebanon, including children, are more resilient through inclusion in national social safety nets throughout the year
SO 3	Individuals, households and communities vulnerable to economic and climatic shocks in Lebanon have more resilient livelihoods by 2025
SO 4	National institutions in Lebanon have increased capacity to manage social safety nets and other programmes by 2025
SO 5	Humanitarian stakeholders benefit from enhanced coordination and mandated services to deliver assistance during, in the aftermath and in anticipation of crises

Code	Activity Code	Country Activity - Long Description
SO 1	URT1	Provide unconditional assistance to crisis-affected people in Lebanon, including refugees.
SO 2	SMP1	Provide nutritious school meals to Lebanese and refugee children
SO 2	URT1	Provide unconditional cash transfers to extremely poor Lebanese through the national safety net programmes
SO 3	ACL1	Provide vulnerable Lebanese and refugee communities with integrated resilience and area based livelihood support through conflict-sensitive and gender transformative approaches.
SO 4	SPS1	Provide technical expertise, capacity strengthening and policy advice to enhance Government capacity
SO 5	ODS1	Provide on demand services, including resource transfer services to Government and other partners

Annual Country Report

Lebanon 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	Economically vulnerable and food insecure people in Lebanon, including refugees, meet their basic needs during and in the aftermath of crises	Provide unconditional assistance to crisis-affected people in Lebanon, including refugees.	793,519,131	310,500,300	0	310,500,300	244,917,358	65,582,941
		Non Activity Specific	0	141,823	0	141,823	0	141,823
	Extremely poor and vulnerable people in Lebanon, including children, are more resilient through inclusion in national social safety nets throughout the year	Provide nutritious school meals to Lebanese and refugee children	20,376,579	14,129,564	0	14,129,564	6,173,145	7,956,419
		Provide unconditional cash transfers to extremely poor Lebanese through the national safety net programmes	244,132,191	108,181,691	9,120,613	117,302,304	110,595,378	6,706,926

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Annual Country Report

Lebanon 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	Extremely poor and vulnerable people in Lebanon, including children, are more resilient through inclusion in national social safety nets throughout the year	Non Activity Specific	0	36,840	0	36,840	0	36,840
	Non SO Specific	Non Activity Specific	0	141,753	0	141,753	0	141,753
Subtotal SDG Target 2.1 Access to Food (SDG Target 2.1)			1,058,027,900	433,131,972	9,120,613	442,252,585	361,685,881	80,566,703
2.4	Individuals, households and communities vulnerable to economic and climatic shocks in Lebanon have more resilient livelihoods by 2025	Provide vulnerable Lebanese and refugee communities with integrated resilience and area based livelihood support through conflict-sensitive and gender transformative approaches.	28,637,262	22,361,425	0	22,361,425	10,932,333	11,429,093
		Non Activity Specific	0	193,412	0	193,412	0	193,412
Subtotal SDG Target 2.4 Sustainable Food System (SDG Target 2.4)			28,637,262	22,554,838	0	22,554,838	10,932,333	11,622,505

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Annual Country Report

Lebanon 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
17.9	National institutions in Lebanon have increased capacity to manage social safety nets and other programmes by 2025	Provide technical expertise, capacity strengthening and policy advice to enhance Government capacity	2,738,120	6,828,874	0	6,828,874	1,780,680	5,048,194
Subtotal SDG Target 17.9 Capacity Building (SDG Target 17.9)			2,738,120	6,828,874	0	6,828,874	1,780,680	5,048,194
17.16	Humanitarian stakeholders benefit from enhanced coordination and mandated services to deliver assistance during, in the aftermath and in anticipation of crises	Provide on demand services, including resource transfer services to Government and other partners	144,604,010	118,524,235	0	118,524,235	86,539,109	31,985,126
		Provide sector coordination and mandated services to humanitarian partners	685,937	0	0	0	0	0
Subtotal SDG Target 17.16 Global Partnership (SDG Target 17.16)			145,289,947	118,524,235	0	118,524,235	86,539,109	31,985,126
	Non SO Specific	Non Activity Specific	0	6,892,254	0	6,892,254	0	6,892,254
Subtotal SDG Target			0	6,892,254	0	6,892,254	0	6,892,254
Total Direct Operational Cost			1,234,693,229	587,932,172	9,120,613	597,052,785	460,938,003	136,114,782
Direct Support Cost (DSC)			20,073,356	13,954,574	269,058	14,223,632	9,982,737	4,240,895
Total Direct Costs			1,254,766,585	601,886,746	9,389,671	611,276,417	470,920,740	140,355,677

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Annual Country Report

Lebanon 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
		Indirect Support Cost (ISC)	72,007,756	30,499,795		30,499,795	30,499,795	0
		Grand Total	1,326,774,341	632,386,541	9,389,671	641,776,212	501,420,535	140,355,677

This donor financial report is interim



Wannee Piyabongkarn
Chief

Contribution Accounting and Donor Financial Reporting Branch

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Columns Definition

Needs Based Plan

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

Allocated Contributions

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

Advance and allocation

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

Allocated Resources

Sum of Allocated Contributions, Advance and Allocation

Expenditures

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

Balance of Resources

Allocated Resources minus Expenditures