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Summary report on the evaluation of the country strategic plan for Bhutan (2019–2023)

Executive summary

The evaluation of the country strategic plan for Bhutan for 2019–2023 was conducted between April and December 2022 to serve accountability purposes and generate learning to inform the preparation of the next country strategic plan.

Bhutan is a small lower-income country with a population of 650,118, of whom 24 percent are under the age of 15. Agriculture supports more than half the population but only 3 percent of the land is arable and it is highly vulnerable to the adverse effects of climate change. Before the coronavirus disease 2019 pandemic, considerable progress had been made in reducing poverty through strong economic growth and social sector investments. Poverty rates increased, however, in 2022.

Introducing a shift in focus to capacity strengthening, the country strategic plan contained two strategic outcomes involving support for the national school feeding and nutrition programme and emergency preparedness. From 2020, however, the support aimed at linking local farmers to school meals schemes was expanded to cover value chain development, partly in response to the pandemic, with the inclusion of several sub-activities not originally envisaged in the country strategic plan.

The evaluation found that WFP Bhutan performed well against the expected outcomes, including in the areas of school nutrition, dietary diversity and support for local farmers. The country office was also found to have promoted an integrated approach to nutrition and policy-level support, although that area of work was still in the early stages at the time of the evaluation. Some

In line with WFP evaluation policy (2022) (WFP/EB.1/2022/4-C), to respect the integrity and independence of evaluation findings the editing of this report has been limited and as a result some of the language in it may not be fully consistent with the World Food Programme's standard terminology or editorial practices. Please direct any requests for clarification to the Director of Evaluation.

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challenges remained in disaster risk management, where efforts have been piecemeal and received inadequate funding or buy-in. WFP was contributing to gender equality in the areas of school nutrition and agriculture but the transformative effects for women were not yet evident. Environmental sustainability received considerable attention, partly because of its status as a national priority.

Most capacity-strengthening activities were deemed sustainable, although the prospects for disaster risk management activities were poor. WFP adopted measures to maximize efficiency in input acquisition, including some innovative approaches with government entities, but the economies of scale achieved in certain years were relatively low.

The shift to a country strategic plan model did not significantly enhance resource mobilization, with programmatic activities hindered by heavy earmarking at the activity level, and corporate indicators did not always allow for appropriate contextualization.

Partnerships with counterpart government departments have expanded under the country strategic plan and have proved both effective and relevant, while collaboration with other United Nations entities has consisted mainly of joint advocacy and policy support, with some good results achieved through collaboration with the United Nations Children's Fund, the Food and Agriculture Organization of the United Nations, the International Fund for Agricultural Development and the United Nations Development Programme. Mostly, however, WFP's support for the Government was provided without the involvement of other agencies. The evaluation made four recommendations: i) ensure an optimal strategic focus and alignment with national priorities and the Sustainable Development Goals; ii) enhance harmonization with other United Nations entities; iii) enhance management of development results; and iv) improve resource mobilization.

Draft decision*

The Board takes note of the summary report on the evaluation of the country strategic plan for Bhutan (2019–2023) (WFP/EB.1/2024/5-A/1) and management response (WFP/EB.1/2024/5-A/1/Add.1) and encourages further action on the recommendations set out in the report, taking into account the considerations raised by the Board during its discussion.

* This is a draft decision. For the final decision adopted by the Board, please refer to the decisions and recommendations document issued at the end of the session.

Introduction

Evaluation features

1. The evaluation of the Bhutan country strategic plan (CSP) for 2019–2023 was conducted between April and December 2022 and covered the implementation of the CSP from January 2019 until July 2022, as well as the design phase for the transitional interim CSP in 2018.
2. An independent external team conducted the evaluation using mixed methods and drawing on monitoring data, document reviews and over 60 interviews, together with field observations and focus group discussions with community members. The findings, conclusions and recommendations were discussed with internal and external stakeholders at two online workshops held in October and November 2022.
3. The main users of the CSP evaluation are the WFP Bhutan country office, the Regional Bureau for Asia and the Pacific, technical units at WFP headquarters and the Royal Government of Bhutan, as well as other United Nations entities, civil society organizations, knowledge partners and donor agencies.

Context

4. Bhutan is a landlocked country with a population of over 650,118,¹ of whom an estimated 24 percent are under the age of 15.² Around 43 percent of the population live in urban areas.³
5. Bhutan's strong economic growth and social sector investments resulted in a reduction in poverty rates from 23 percent in 2007 to 8 percent in 2017. In 2022, however, poverty increased to 12.4 percent⁴ as a result of border closures related to the coronavirus disease 2019 (COVID-19) pandemic, which had significant negative consequences for the economy, especially the tourism sector. Bhutan is expected to graduate to the status of a lower-middle-income country by late 2023.⁵
6. Bhutan is a food-deficit country that is highly dependent on food imports from neighbouring countries.⁶ While agriculture supports the food security and livelihoods of more than half the population, only 3 percent of the total land area is utilized for that purpose.⁷ The country is highly vulnerable to the adverse effects of climate change, with temperatures in the Himalayan region forecast to increase three times more than the global average.⁸
7. Bhutan faces the triple burden of malnutrition – with the co-existence of undernutrition, micronutrient deficiencies and overnutrition – and persistently high rates of stunting in children.
8. The net primary school enrolment rate is high, at 93.5 percent, with no significant gender disparities.⁹

¹ Royal Government of Bhutan National Statistics Bureau. 2022. *Bhutan Living Standard Survey Report 2022*.

² United Nations Population Fund. 2022. *World Population Dashboard – Bhutan* (accessed in November 2022).

³ World Bank. 2021. *Urban population (% of total population) – Bhutan* (accessed in November 2022).

⁴ Royal Government of Bhutan National Statistics Bureau. 2022. *Poverty Analysis Report* (accessed in November 2023).

⁵ Royal Government of Bhutan. 2021. *Twelfth Five-Year Plan (2018–2023). Mid-term review report* (not available online).

⁶ United Nations System in Bhutan. 2018. *Common Country Analysis (Bhutan)*.

⁷ Royal Government of Bhutan Gross National Happiness Commission. 2021. *Transformations for Sustainable Development in the 21st Century – Bhutan's Second Voluntary National Review Report on the Implementation of the 2030 Agenda for Sustainable Development*.

⁸ *Ibid.*

⁹ *Ibid.*

TABLE 1: SOCIOECONOMIC INDICATORS			
	Indicator	Value	Year
	Total population (1)	650 118	2022
	Life expectancy at birth (years) (2)	72	2021
	Agriculture, forestry and fishing contribution to gross domestic product (%) (3)	19.2	2021
	Percentage of households reporting “poor” or “borderline” food consumption (%) (4)	8	2015
	Prevalence of stunting (moderate and severe) in children under 5 (%) (5)	21.2	2015
	Gender Inequality Index score (6)	0.42	2021
	Net primary school enrolment rate (%) (7)	93.5	2021

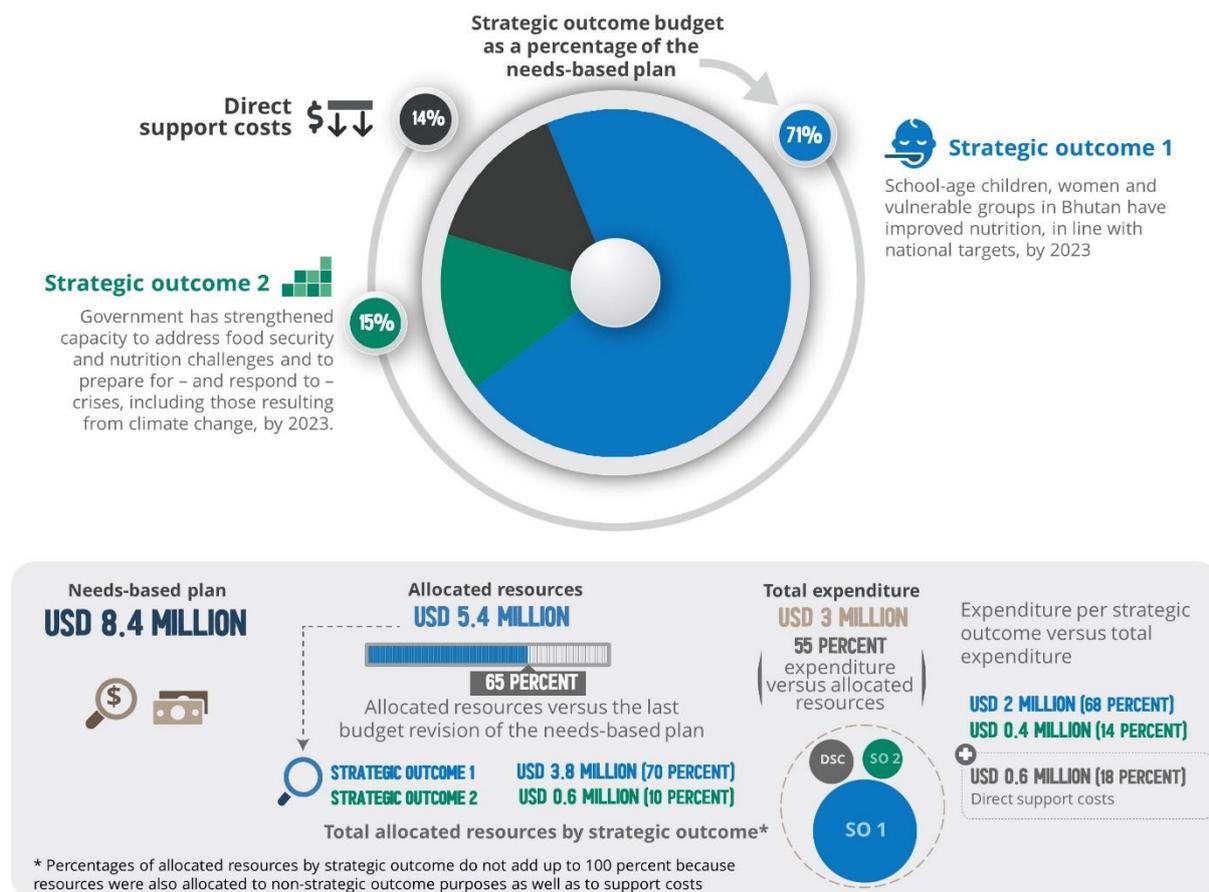
Sources: (1) Royal Government of Bhutan National Statistics Bureau. 2022. *Bhutan Living Standard Survey Report 2022*; (2, 3) World Bank. 2021. *World Bank Data – Bhutan*; (4, 5) Royal Government of Bhutan Ministry of Health. 2015. *National Nutrition Survey 2015*; (6) United Nations Development Programme. 2022. *Human Development Report 2021–2022. Uncertain Times, Unsettled Lives: Shaping our Future in a Transforming World*; (7) Royal Government of Bhutan Ministry of Education – Policy and Planning Division. 2021. *Annual Education Statistics 2021*.

WFP country strategic plan

9. Until the end of 2018, WFP's main focus in Bhutan had been to support the national school feeding and nutrition programme (NSFNP). The transitional interim CSP for the period January–December 2018 was largely a continuation of previous projects, supporting the Government in its delivery of the NSFNP. One key strategic change, however, was the decision to phase out in-kind assistance for the NSFNP by the end of 2018. The CSP for 2019–2023 introduced a shift to capacity strengthening alone, with two strategic outcomes focused on support for the NSFNP, on the one hand, and for emergency preparedness measures on the other.
10. Activity 1 under strategic outcome 1 included capacity strengthening aimed at ensuring that children had access to quality meals at school, accompanied by a broader integrated package of health and nutrition services. In parallel, WFP engaged in initiatives that linked local farmers to schools in order to provide schoolchildren with meals made with locally produced fresh food items and to generate income for local farmers. From 2020 onwards, the support for smallholder farmers was geographically expanded and evolved into support for agricultural value chain development, with the introduction of several sub-activities not originally included in the CSP, partly in response to the impacts of the COVID-19 pandemic.
11. Activity 2 under the same strategic outcome included the provision of technical assistance at the policy level to ensure the quality and safety of fortified foods.
12. Activity 3 under strategic outcome 2 covered emergency preparedness, disaster management and coordination, together with the provision of technical support, training and infrastructure for data preparedness.

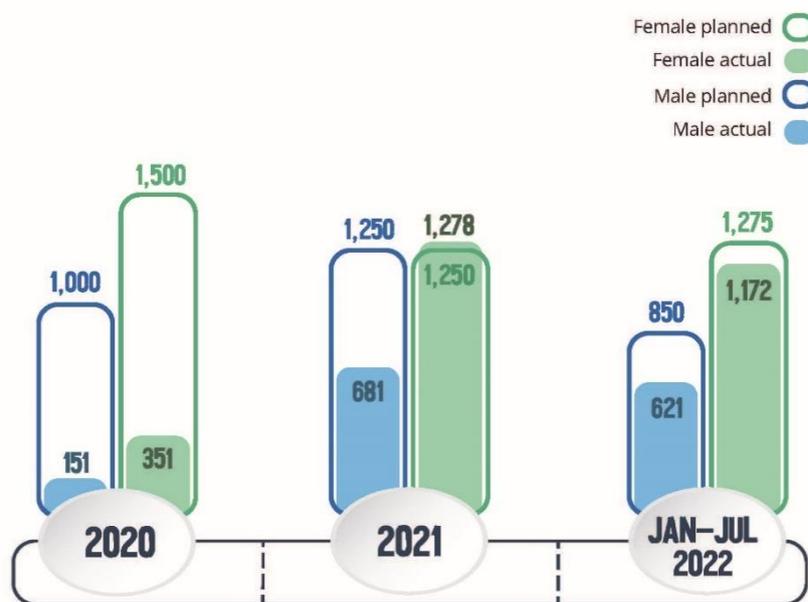
13. The CSP had a total budget of USD 8.4 million, excluding indirect support costs. By August 2022, 65 percent of the needs-based plan (USD 5.4 million) had been resourced. Earmarked contributions amounted to USD 4.2 million and were primarily earmarked at the activity level. Expenditure totalled USD 2.99 million (36 percent of the needs-based plan and 55 percent of total allocated resources). The Republic of Korea and Canada were the major donors, with smaller allocations received from internal WFP sources, a combination of bilateral and private donors and the Royal Government of Bhutan.

Figure 1: Bhutan country strategic plan (2019–2023) strategic outcomes, budget, funding and expenditure



Source: Country portfolio budget resources overview report. The needs-based plan for the full CSP cycle allocated resources until December 2022 and expenditures until August 2022. Indirect support costs are excluded.

14. No direct beneficiaries were targeted to receive food assistance or cash-based transfers under the CSP. The country office planned to assist 9,000 smallholder farmers through capacity-strengthening interventions over the full CSP implementation period. WFP reached 20 percent of those farmers in 2020, 77 percent in 2021 and 84 percent in the period January–June 2022.

Figure 2: Actual versus planned beneficiaries by gender (2020–July 2022)

Source: Annual country reports for 2020 and 2021 and country office data for 2022

Evaluation findings

To what extent is the country strategic plan evidence-based and strategically focused to address the needs of the most vulnerable?

Alignment with national priorities and relevance to needs

15. The choices underpinning the CSP design are built on and consistent with studies on nutrition by international partners, such as the World Health Organization and the World Bank, and specific assessments by WFP including on the linkages between agriculture and schools. The CSP was fully aligned with selected national key results areas under Bhutan's twelfth five-year development plan (2018–2023), as well as with key public policy documents such as the *Food and Nutrition Security Policy of the Kingdom of Bhutan 2014*,¹⁰ which emphasized the need for a shift in focus from food to nutrition. The alignment of disaster risk management activities was ensured through participation in the national logistics preparedness working group and supporting the Government in the development of national "road maps" for emergency logistics. The emergency telecommunications cluster also set out to develop a road map, but it needs to be revisited in the light of the Government's shifting priorities during the COVID-19 pandemic.
16. Alignment on gender issues was ensured through linkages with the national plan of action for gender for 2008–2013¹¹ and the 2020 national gender equality policy.¹²
17. While the CSP did not involve the targeting of in-kind assistance, the technical assistance activities were aimed at helping to improve the Government's capacity to address the needs of the most vulnerable in Bhutan.

¹⁰ Royal Government of Bhutan. 2014. *Food and Nutrition Security Policy of the Kingdom of Bhutan, 2014*.

¹¹ Royal Government of Bhutan National Commission for Women and Children. 2008. *National Plan of Action for Gender 2008–2013*.

¹² Royal Government of Bhutan National Commission for Women and Children. 2020. *National Gender Equality Policy 2020*.

Internal coherence

18. The CSP fits in with the priorities of – and reflects many of the comparative advantages cited in – the WFP strategic plan for 2017–2021. While its line of sight provided a clear overview of the two strategic outcomes, its vertical structure, coupled with the absence of a full-fledged theory of change, led to a “siloeed” design and its implementation has involved limited interlinkages between the two outcomes. An attempt is being made to improve the interlinkages by introducing climate-resilient agricultural value chain activities that connect school nutrition with disaster preparedness work.

External coherence

19. Through the CSP WFP has contributed to the implementation of the Bhutan United Nations sustainable development partnership framework for 2019–2023. While there has been good strategic positioning in the areas of school nutrition and rice fortification, however, some overlapping with other agencies has been found in the disaster risk management sector. WFP has worked with the United Nations Children’s Fund (UNICEF) and the United Nations Development Programme (UNDP) on joint advocacy and policy development work, and with the Food and Agriculture Organization of the United Nations (FAO) and the International Fund for Agricultural Development (IFAD) on agriculture-related activities. Other activities were mostly implemented to provide unilateral support to the Government.

Adaptation to changing needs

20. WFP Bhutan has positioned itself as a key support agency and has continued to engage over time with the main public sector entities. It has remained strategically relevant to the NSFNP, even after the latter’s successful transition to a fully government-operated programme. The focus on agriculture has allowed it to respond to the changing context and support the Government’s goal of food self-sufficiency, established as a priority in response to the COVID-19 pandemic.

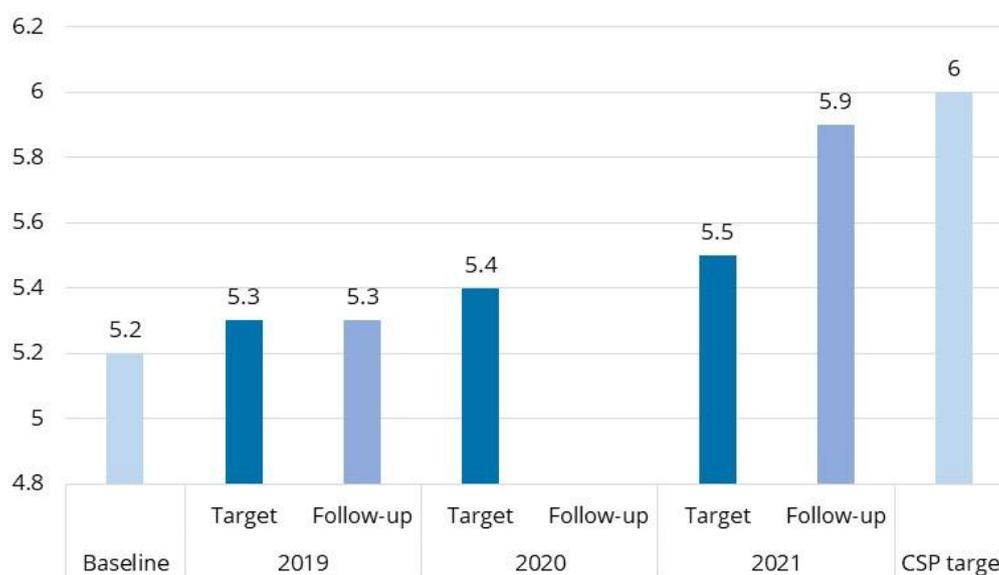
What are the extent and quality of WFP’s specific contribution to the country strategic plan’s strategic outcomes in Bhutan?**Strategic outcome 1**

21. Government capacity strengthening has been most effective in the areas of school nutrition and rice fortification, where WFP support has resulted in strong systems effectively managed by the Ministry of Education and the Food Corporation of Bhutan Ltd. This has been achieved through a combination of support for policymaking and coordination processes, systems-building activities, staff training and improvements to school infrastructure such as kitchens and storage facilities.
22. At the policy level, WFP has supported the drafting of the national school feeding and nutrition strategy for 2019–2030, the national nutrition strategy and action plan for 2021–2025, the standards for fortified rice kernels and the 2040 renewable natural resources strategy. Capacity-strengthening support has also been provided to the Ministry of Agriculture and Livestock for its policymaking and agricultural marketing systems.
23. There is some evidence of improvements in access to – and the nutritional quality of – school meals. WFP’s advocacy led to a 50 percent increase in the monthly stipend for school meals, which nonetheless remains insufficient to ensure balanced nutrition owing to inflation.
24. WFP also launched the “school menu planner plus” online menu creation platform, which is designed to help create cost-efficient meals with nutritious locally sourced foods. Initial findings showed a 20 percent reduction in costs and a 60 percent increase in the consumption of fresh local produce by schoolchildren. However, further work is required to tailor portions to meet the children’s needs by age and sex. The procurement of some

livestock products, such as meat, dairy products and eggs, has also been challenging owing to seasonal fluctuations in availability.

25. Dietary diversity improved considerably for children at boarding schools, having already come close to reaching the target values set for the end of 2023 by the end of 2021. All school meals contain fortified rice.

Figure 3: School meals programme – dietary diversity



Source: Annual country reports for the period 2019–2021. Dietary diversity data for school meals were not collected in 2020, as the majority of schools remained closed throughout the year.

26. Links between farmers and schools improved but some gaps remain. The proportion of perishable foods in the school meals produced by local farmers increased from 36 percent in 2019 to 64 percent in 2021.¹³ However, the full use of the school menu planner plus platform was hampered by the lack of availability of required vegetables, partly because farmers had opted to grow different crops or sell to the market for more attractive prices.¹⁴ In some instances, that led to schools substituting some vegetables and possibly compromising the nutritional value of the meals.
27. WFP initiatives to promote an integrated approach to nutrition, such as by supporting the national social and behaviour change communication strategy and pilot projects on the dissemination of nutrition messages, are in their initial stages but on the right track.
28. WFP introduced various platforms for the monitoring of the NSFNP, which caused some confusion. A WFP mobile data collection and analytics platform introduced in 2019 was replaced in 2020 by a mobile data analytics platform, which has since been replaced with the education management information system (EMIS) for the Ministry of Education. While the latter system was considered useful by users, there are implementation gaps at the school level and data is often not updated owing to a lack of time and issues related to connectivity and information technology, particularly in rural schools. For agriculture support, WFP relies on data collected through the monitoring systems of government partners; that data is generally considered adequate.

¹³ WFP. 2022. [Annual country report 2021: Bhutan](#).

¹⁴ Stakeholder interview.

29. On rice fortification, WFP adopted a systems-oriented approach to facilitate the institutionalization of sustainable regulatory, technical and infrastructural provisions in order to ensure that the fortified rice delivered to schools and introduced into the supply chain was safe. Specifically, WFP provided technical and financial assistance for the Food Corporation of Bhutan Ltd. to establish a turnkey rice fortification plant; and capacity-strengthening support for the Bhutan standards bureau, including policy advice on the amended food act and for the development of rice fortification standards, and for Bhutan Agriculture and Food Regulatory Authority, to ensure the regulatory monitoring of fortified rice.

Strategic outcome 2

30. Implementation under strategic outcome 2 focused on technical support and training on the use of disaster impact assessment tools and studies, which were the main outputs. Owing to funding challenges, most of the activities were discrete pieces of work undertaken to support the Department of Disaster Management, with follow-up work required for further integration and use of the tools and studies. Support for the 72-hour rapid assessment approach, which is used to estimate the likely impacts of a disaster and enable a response within 72 hours, was appreciated by partners. However, it was also noted that prototype products needed to be properly customized to the local context. In some cases, uptake was slow owing to shifting government priorities, WFP's failure to engage with the right stakeholders from the start, such as for earthquake impact assessments, and a lack of clarity on scoping and the roles and responsibilities of government actors, such as in studying the impacts of glacial lake outburst flooding.
31. WFP facilitated regular coordination among partners as a leader of the emergency logistics group and the emergency telecommunications workshop. In response to requests from the Government, various items of infrastructure and equipment were provided for use in the national COVID-19 pandemic response. WFP also supported the drafting of a road map for disaster risk management for 2022–2026, but the document has yet to be endorsed; the endorsement of a national disaster risk management road map and increased government commitment to and financial resources for its implementation are crucial to the integration of WFP's work into government systems.

Contribution to cross-cutting aims

Gender equality

32. WFP is promoting gender equality as a cross-cutting aim through its initiatives on school nutrition and agricultural value chains. Progress on the inclusion of gender considerations in disaster management work has been limited.
33. WFP contributes to efforts to address the nutrition challenges of a majority of school-age children in a gender-sensitive way, with better results achieved for girls than for boys.¹⁵ School meals programme stipends and meal planning, however, are based on flat rates, irrespective of age group or sex-related nutritional needs.
34. Two thirds of the farmers participating in agricultural value chain development activities were women, which is in line with rural demographic patterns. The evaluation noted that increased agriculture production for women farmers led to diversified household diets and higher incomes from selling surplus produce. However, there was no evidence of any broader transformative – or other gender-differentiated – effects for women. That may be because such effects take time to materialize. WFP and IFAD have been working together on future initiatives to maximize opportunities for women farmers in agricultural value chains,

¹⁵ Royal Government of Bhutan Ministry of Education – Policy and Planning Division. 2021. *Annual Education Statistics 2021*.

with activities such as business development training, leadership training, grant-matching schemes and job-creation techniques, alongside efforts to reduce women's workloads.

Environment

35. Bhutan is the only carbon-neutral country in the world and environmental sustainability is high on the national agenda. Accordingly, environmental sustainability features highly in the CSP and most activities are assessed as having sufficiently contributed to climate change adaptation. Examples include connecting local farmers to schools to avoid centralized procurement for school meals; identifying the shortest supply routes for delivering dry foods to schools; and providing farmers with green technologies, such as low-cost polyhouses and rainwater harvesting equipment.

Sustainability

36. Highly relevant to national policies and firmly embedded in government institutions, WFP's country capacity strengthening achievements in the areas of school nutrition, rice fortification and agriculture are mostly sustainable. The prospects for the sustainability of disaster risk management activities, despite their initial alignment with government plans, are lower. As most social and behaviour change communication work is still in its early stages, its sustainability will depend on how the results and lessons generated are applied to advocacy and policy support, and the extent to which the Government adopts and integrates them into national systems, in particular in the education and health sectors.

To what extent has WFP used its resources efficiently in contributing to country strategic plan outputs and strategic outcomes?

Timeliness

37. Notwithstanding the delays caused by the COVID-19 pandemic, most CSP outputs were delivered on time, albeit with some variations between activities. In 2021, implementation resumed for most of the activities that had been halted or scaled down after the onset of the pandemic. However, some activities, including support for rice fortification and disaster risk management, did not achieve the planned output levels owing to difficulties linked to access to financing and reprioritization by the Government. The outputs delivered were considered to have been of the expected quality by stakeholders.

Coverage

38. WFP engaged with all the relevant public sector institutions, as originally intended, although to varying degrees. Decision making on the selection of final NSNFP beneficiaries was undertaken by government counterparts, with generally limited influence on the part of WFP. The programme reached a large share of all schoolchildren (64.5 percent). WFP and UNICEF are also advocating the inclusion of monastic institutions in the programme in order to improve its coverage of more disadvantaged households. However, WFP has not yet focused on advocacy in relation to disability inclusion for the school meals programme.
39. For its agricultural activities, WFP focused on farmers in five districts not already covered by the other Rome-based agencies. The 9,000 smallholder farmers targeted represent an estimated 5.7 percent of all persons employed in agriculture, which is similar to the planned coverage of initiatives by the other Rome-based agencies (4.5 percent targeted by IFAD and 8.5 percent by FAO). Farmers were selected by agricultural extension officers, in coordination with district and regional offices, and were not consulted on the targeting criteria. Given the funding constraints, the geographic division has proved efficient and fair for the target population but does not maximize the synergies between the agencies. In agriculture and disaster risk management, WFP helped to enhance the Government's capacity to generate data for more informed decision making on beneficiary targeting. The underlying data, tools and approaches, however, have not yet been finalized or applied in practice.

Cost-efficiency and cost-effectiveness

40. Channelling WFP support through administrative structures at the national and local levels was cost-effective. The CSP's strong focus on country capacity strengthening meant that very few physical goods were directly procured by WFP. Nevertheless, the country office adopted a range of both standard and innovative measures and systems to maximize the economic benefits of acquiring inputs for its own country capacity strengthening activities, as well as for interventions implemented by national and local counterparts. For instance, it sought to enhance cost-efficiency by seeking support from the WFP Dubai Office to reduce transaction costs for the procurement of mobile storage units, and from WFP Management Services Engineering Branch in Rome to reduce the cost of redesigning school kitchens and storage facilities. The sourcing of premises for training and accommodation through government partners and the local procurement of agricultural inputs and equipment also helped to reduce costs.
41. Table 2 compares the annual direct support costs – a proxy for the implementation-related fixed costs, largely associated with staff costs – to the total direct costs (the sum of direct support costs and total direct operational costs). The ratio was higher than expected in 2019, reflecting the start-up costs for the new country capacity strengthening approach. It improved in 2020 but then deteriorated again in 2021, owing to limited funding. The country office will require additional funding to restore the balance.

Year	Direct support costs (as a percentage of total direct costs)		Direct support costs (USD)		Total direct costs (USD)					
	Planned	Actual	Planned	Actual	Activity 1		Activity 2		Activity 3	
					Planned	Actual	Planned	Actual	Planned	Actual
2019	9.43	16.11	194 767	84 001	1 227 507	312 942	341 233	42 275	301 972	82 165
2020	8.39	3.96	152 983	60 727	1 124 134	1 197 993	263 121	141 166	282 260	134 865
2021	14.06	42.66	229 112	160 436	1 043 794	191 462	130 028	68	226 634	24 114

Source: Bhutan annual country reports for the period 2019–2021 (data extracted on 23 May 2022). The “planned” figures represent those in the needs-based plan.

What are the factors that explain WFP's performance and the extent to which it has made the strategic shift expected under the country strategic plan?

Resource mobilization

42. The shift to a CSP model has not had the intended impact on resource mobilization, as funding has remained heavily earmarked at the activity level, with considerable variation in the adequacy of the resources received. This has proven challenging for medium-term planning. Access to financing for capacity strengthening constitutes a specific challenge for the country office. Externally, there is limited donor interest owing to the imminent graduation of Bhutan to lower-middle-income status and a lack of physical presence in the country on the part of bilateral donors. At the time of the evaluation, an integrated resource mobilization strategy for more strategic, effective and efficient fundraising was being prepared.

Monitoring and reporting

43. Monitoring and reporting systems based on corporate guidance have proven to be of limited utility to decision-making by the country office in Bhutan. The use of corporate performance indicators facilitates aggregation and comparison with results in other countries, but it has not provided more detailed, context-specific, information on programme performance on the ground. At the same time, output and outcome indicators are not embedded in a clear overarching results chain and there are data gaps, such as for the Systems Approach for Better Educational Results indicator used to assess national school feeding capacity (due to a lack of funding) and the emergency preparedness capacity index in regard to national emergency preparedness capacity (due to a lack of interest on the part of national stakeholders). Relevant indicators based on corporate guidance were added to the CSP logical framework for the recently expanded focus on agriculture, but monitoring systems rely on government sources and there are gaps in the joint work with the Government on process monitoring.

Partnerships

44. Partnerships with counterpart government departments, which have expanded considerably under the CSP, have been effective and relevant. Examples include the longstanding partnership with the Ministry of Education and the Food Corporation of Bhutan Ltd. in the field of school nutrition, and collaboration with the Department of Agriculture and Department of Agricultural Marketing and Cooperatives on the agriculture portfolio. Interaction with the Department of Disaster Management and other actors is ongoing, but most of the activities to date have been of a one-off nature. There is a need to re-engage with national partners on rice fortification and emergency telecommunications, given the changes in the Government's priorities.
45. Overall, most support for the Government was provided without the involvement of other United Nations entities. Collaboration with other United Nations entities has mainly consisted of joint advocacy and policy development support, with some good results achieved through collaboration with UNICEF and UNDP on the national nutrition strategy and action plan for 2021–2025 and in the COVID-19 pandemic response. WFP was unable to build close working relations with FAO owing to the small size of the FAO country office, but collaboration with FAO and IFAD did result in the participation of the Ministry of Agriculture and Livestock in the 2021 United Nations food systems summit. WFP and IFAD have jointly mobilized project resources for smallholder agriculture work, which is a positive step towards ensuring synergies between the Rome-based agencies so that they complement each other in a food-systems approach across geographical areas.
46. The CSP does include some South–South and triangular cooperation, linking government agencies with counterparts in India and some international agri-food sector companies, but WFP's role has been rather limited.

Human resources

47. WFP's workforce in Bhutan grew from 8 staff in 2018 to 20 in 2022, in line with its expanding portfolio. Human resource capacity is for the most part sufficient to deliver the planned support to the NSFNP and operationalize the logistics and supply chain work. Expertise in agriculture is in line with WFP's expanding role, but the number of staff is inadequate for the recently expanded portfolio. Hiring more long-term staff to deliver the capacity strengthening initiatives, in spite of the efficiency-related trade-offs that this entails, demonstrates WFP's commitment to taking a medium-term approach.

Conclusions

48. **Achievements.** WFP has performed well in delivering the planned outcomes for all three areas of work.
49. Efforts in the areas of school nutrition and rice fortification have resulted in strong systems, fully owned by national stakeholders, which have contributed to the improved nutritional quality of school menus. The work to support social and behaviour change communication on nutrition is on the right track but only in its initial stages. The agricultural value chain work has benefitted farmers and cooperatives and WFP assistance has led to the integration of useful country capacity strengthening measures for policy design and monitoring. The joint advocacy by the Rome-based agencies was considered successful in engaging local stakeholders and initiating policy shifts towards a food systems approach. Contributions to disaster risk management were more dispersed in nature, but the outputs delivered are likely to strengthen national capacity. WFP's internal capacity in relation to data systems has enabled the systematized generation of reliable data, but efforts are ongoing and there is room for further tailoring the tools and approaches to the local country context.
50. The CSP has contributed to the mainstreaming of environmental considerations across the entire portfolio, particularly in WFP's work on agriculture and disaster risk management. While the mainstreaming of gender and social inclusion has varied across activities, the support provided for school nutrition and agriculture is contributing to gender equality and social inclusion for beneficiaries. However, the broader gender-transformative effects have not yet been identified. There is a need to devote greater attention to disability inclusion in the school meals programme. The focus on integrating the principles of disability, gender and social inclusion into the disaster risk management area of work has been limited. The focus on country capacity strengthening suggests that most of the results achieved are sustainable yet dependent on government priority-setting and the availability of sector-specific resources and capacity.
51. **Strategic focus and alignment.** The CSP is adequately aligned with the priorities in Bhutan's twelfth five-year plan (2018–2023) and relevant sector policies. While school feeding is still seen as WFP's main contribution to addressing the country's priority needs, WFP successfully responded to the request to provide support for agricultural value chain development when that was raised as a national priority. Engagement in the disaster risk management area of work has not been as impactful as hoped, however, owing to the fact that other government priorities have taken precedence in recent years. Nevertheless, the COVID-19 pandemic has helped to position WFP as the main supplier of emergency logistics and has generated interest in its potential role as the main provider of support for agriculture from a disaster risk management perspective.
52. **External coherence.** Overall, there is good collaboration between WFP and other United Nations entities, although most activities are unilaterally implemented based on a division of labour among agencies that maximizes complementarities but diminishes synergies.
53. **Internal coherence and performance monitoring.** The lack of a theory of change has resulted in a disconnect between the strategic outcomes and attempts at integration have not fully materialized. Outputs and outcomes are not embedded in a clear overarching results chain and there are monitoring gaps, especially in regard to data on capacity strengthening-related indicators. Moreover, corporate indicators, despite being standardized and well thought-out, have not always proven relevant to the context and lack an accompanying narrative. Annual reporting is limited and there are no systems in place to consolidate and document performance.

54. **Transaction costs and human resources.** Channelling assistance through government entities has been cost-efficient and has helped to strengthen – and to some extent develop – national and local administrative structures. WFP and the Government have successfully collaborated and innovated to maximize economies for input acquisition. The hiring of long-term staff incurred additional expenditure but is important for continuity.
55. **Financial resourcing.** The shift to a CSP model has not yet had the intended effect in terms of resource mobilization and funding is both limited and heavily earmarked at the activity level, which is a challenge that is only likely to increase as Bhutan approaches lower-middle-income status towards the end of 2023.

Recommendations

	Recommendations and sub-recommendations	Recommendation type	Responsible WFP offices and divisions	Other contributing entities	Priority	Deadline for completion
1	Optimal strategic focus and alignment with national priorities and the Sustainable Development Goals					
1.1	<p>The new country strategic plan should build on WFP's internal capacity and competitive advantages and be aligned with changing government priorities and capacity. The following key issues should be considered:</p> <ul style="list-style-type: none"> • WFP Bhutan should focus on selected services that are important in meeting the population's needs and that match the Government's priorities (taking into consideration ongoing government reforms, absorption capacity and the next five-year plan). • WFP Bhutan should strike a balance between consolidating its work and expanding the scope of the country strategic plan in terms of the sectors that it addresses. It seems logical to take the next steps to support school nutrition (including its expansion to monastic schools) and social and behaviour change communication on healthy diets (which is clearly a priority area of work). • Support for agriculture should be increased within a food systems approach, building on the value proposition developed in the decentralized evaluation. • Future support on disaster risk management needs to be less fragmented, combining a role in advocacy and partner coordination with selected areas of country capacity strengthening support, in line with government priorities. 	Strategic	Country Director, with the technical team	Regional bureau; headquarters	High	December 2023, as part of the new CSP design phase

	Recommendations and sub-recommendations	Recommendation type	Responsible WFP offices and divisions	Other contributing entities	Priority	Deadline for completion
1.2	<p>Develop a theory of change together with the country strategic plan line of sight.</p> <p>WFP Bhutan has shown that it has the capacity to achieve results in terms of the quantity, timeliness and quality of its support. The challenge to be met for the next country strategic plan is to shift to a more integrated portfolio with maximized economies within the portfolio, as well as in relation to country office staffing (see recommendation 4). To adopt a more integrated country strategic plan, WFP Bhutan should develop a theory of change so as to better identify inter-sectoral connections (links between country strategic plan outcomes and synergies) and to provide insight into the institutional and individual/household-level outcomes and outputs.</p> <p>The theory of change should also identify the key assumptions and risks, in particular in relation to the ongoing public sector reforms. It is also suggested that an annual check be established to review progress in country strategic plan implementation based on the theory of change and line of sight.</p>	Strategic	Country Director, with the technical team	Regional bureau and headquarters, as needed	High	December 2023, as part of the new CSP design phase

	Recommendations and sub-recommendations	Recommendation type	Responsible WFP offices and divisions	Other contributing entities	Priority	Deadline for completion
1.3	<p>Build on existing evidence and address evidence gaps, taking into account the following:</p> <ul style="list-style-type: none"> WFP Bhutan should invest in a set of needs assessment studies to address evidence gaps, with attention paid to the generation of baseline data on institutional capacity and gaps, including in relation to the challenges at the school and district levels concerning the integration of the Mobile Operational Data Acquisition-based monitoring system for the national school feeding and nutrition programme into the education management information system, and to identify the capacity development needs of teaching staff in relation to the expansion of social and behaviour change communication on nutrition through schools. A study should be undertaken on how best to (further) integrate gender and disability inclusion across the portfolio. The next country strategic plan should indicate that the key evidence gaps will be filled in collaboration with the relevant government counterpart agencies. 	Strategic and operational	Country Director, with the technical team	Regional bureau; headquarters; the Government; other United Nations agencies; civil society and non-governmental organizations in Bhutan	High	July 2023, as part of the new CSP design phase, and during the implementation of the next CSP

	Recommendations and sub-recommendations	Recommendation type	Responsible WFP offices and divisions	Other contributing entities	Priority	Deadline for completion
2	Achieve better harmonization with other United Nations entities and processes					
2.1	<p>Develop a partnership strategy to position WFP Bhutan more clearly in relation to other United Nations entities.</p> <p>Develop a partnership strategy, with a focus on maximizing complementarities with other United Nations agencies – both for programmatic work, in line with the results of the ongoing common country analysis process and the next United Nations sustainable development partnership framework, and for operational aspects, as part of the rollout of the United Nations' Business Operations Strategy – and with service providers (civil society and non-governmental organizations, academia and private sector actors). In particular, WFP should:</p> <ul style="list-style-type: none"> • seek further collaboration with the United Nations Children's Fund on social and behaviour change communication on nutrition – to ensure that messages are coherent for key nutrition target groups across the life cycle, with a focus on adolescent girls and boys as future parents – and on disability-inclusive schools; • advocate for the development of a common Rome-based agency approach to country capacity strengthening and further explore joint resource mobilization opportunities; and • explore opportunities for joint advocacy on disaster risk management with selected partners, including the United Nations Development Programme. 	Strategic	Country Director, with the technical team	Regional bureau; headquarters; the Government; other United Nations agencies; civil society and non-governmental organizations in Bhutan; academic institutions; private sector actors	High	Throughout 2023, as part of the new CSP design phase

	Recommendations and sub-recommendations	Recommendation type	Responsible WFP offices and divisions	Other contributing entities	Priority	Deadline for completion
2.2	<p>Continue engagement in technical working groups.</p> <p>Continued engagement in the relevant sectoral technical working groups – on social and behaviour change communication and emergency logistics – is recommended, as the working groups provide a good platform for coordination, knowledge-sharing and collaboration on advocacy and policy development with a wide range of actors.</p>	Operational	Country Director, with the technical team	The Government; other United Nations agencies; civil society and non-governmental organizations in Bhutan	High	Ongoing
3	<p>Enhance the management of development results, reporting and accountability and increase flexibility to plan for and respond to dynamic operational environment</p>					
3.1	<p>Review the result indicators and improve performance monitoring.</p> <p>Define, track and analyse a comprehensive set of indicators across all country strategic plan activities, including improved indicators for monitoring capacity strengthening and gender equality, disability and social inclusion.</p> <p>Draw on the updated corporate results framework and define and improve supplementary country-specific indicators to ensure monitoring coverage.</p> <p>For the remaining time under the current country strategic plan, it is suggested that WFP start collecting data on the Systems Approach for Better Education Results indicator.</p>	Operational	Country Director, with the technical team	Regional bureau; headquarters, as needed	High	Throughout 2023, as part of the new CSP design phase

	Recommendations and sub-recommendations	Recommendation type	Responsible WFP offices and divisions	Other contributing entities	Priority	Deadline for completion
3.2	<p>Develop a knowledge management plan.</p> <p>Develop a knowledge management plan and system for capturing, storing and disseminating relevant information internally and externally. Particular attention should be paid to generating and storing baseline and follow-up data, including by:</p> <ul style="list-style-type: none"> improving the tracking of the inputs and outputs of country capacity strengthening efforts for the Government (reports on workshops and other training, joint field mission reports and so on); regularly preparing knowledge products (memos, case study papers, PowerPoint presentations, videos, blogs and so on) to present an analysis of data on the national school feeding and nutrition programme and an overview of insights gained from two years of support for smallholder farmers; and accompanying annual country reports with a more detailed annual report, or set of reports, for each area of work to support external advocacy while meeting internal requirements. 	Operational	Country Director; monitoring and evaluation officer; programme officers; communications and advocacy officer	Regional bureau; headquarters, as needed	High	From the annual country report for 2022 onwards

	Recommendations and sub-recommendations	Recommendation type	Responsible WFP offices and divisions	Other contributing entities	Priority	Deadline for completion
4	Enhance resource mobilization					
4.1	<p>Strengthen and diversify the resource mobilization strategy.</p> <p>A strong resource mobilization strategy should include close collaboration with the Government and other partners on joint activities and should look beyond traditional bilateral donor agencies to explore options for gaining access to non-conventional and less competitive funding sources. Such options can include:</p> <ul style="list-style-type: none"> • (further) technical collaboration; • corporate social responsibility funds; and • further work with international financial institutions and/or efforts to foster market linkages with private sector entities – especially in India or other countries in Asia – for engagement either with WFP Bhutan or directly with government agencies. <p>Rather than seeking to reap the rewards of ad-hoc opportunities, such arrangements should be based on clear decisions related to WFP's strategic positioning in Bhutan.</p>	Strategic	Country Director; budget and programme associate; programme officers	Regional bureau; headquarters	High	December 2022

Acronyms

COVID-19	coronavirus disease 2019
CSP	country strategic plan
EMIS	education management information system
FAO	Food and Agriculture Organization of the United Nations
IFAD	International Fund for Agricultural Development
NSFNP	national school feeding and nutrition programme
UNDP	United Nations Development Programme
UNICEF	United Nations Children's Fund