



World Food Programme
Programme Alimentaire Mondial
Programa Mundial de Alimentos
برنامج الأغذية العالمي

Executive Board
First regular session
Rome, 26–28 February 2024

Distribution: General	Agenda item 6
Date: 23 January 2024	WFP/EB.1/2024/6-A/1
Original: English	Operational matters – Country strategic plans For approval

Executive Board documents are available on WFP's website (<https://executiveboard.wfp.org>).

Bhutan country strategic plan (2024–2028)

Duration	1 March 2024–31 December 2028
Total cost to WFP	USD 14,603,177
Gender and age marker*	4

* <https://gender.manuals.wfp.org/en/gender-toolkit/gender-in-programming/gender-and-age-marker/>.

Executive summary

After several decades of economic growth, the Kingdom of Bhutan graduated from the category of least-developed country in December 2023. However, despite sustained progress towards its Sustainable Development Goal targets for zero hunger, the country faces a triple burden of malnutrition, with micronutrient deficiencies, undernutrition and overnutrition disproportionately affecting poor people. Diets characterized by a dependency on staple and processed foods reflect food preferences and problems with the accessibility and affordability of nutritious food.

Although agriculture is a critical contributor to the national economy, engagement in farming is closely correlated with poverty. Agriculture continues to operate at a subsistence level with low productivity, high post-harvest losses and low earnings. The outmigration of men and young people from rural areas has led to an increase in the disproportionate labour burden faced by women smallholder farmers. Climate change, natural hazards and structural weaknesses in agricultural markets compound these inequalities, creating barriers to Bhutan's attainment of its Sustainable Development Goal objectives.

Focal points:

Mr J. Aylieff
Regional Director
Asia and the Pacific
email: john.aylieff@wfp.org

Ms C. Morrison
Country Director
email: carrie.morrison@wfp.org

Under this country strategic plan for 2024–2028, WFP will strengthen and support the Government's efforts to deliver equitable and inclusive economic growth and advance human capital development. All WFP activities will continue to operate with and through its partners in the Government. A prominent feature of the country strategic plan will be the expansion of WFP's capacity strengthening efforts for government institutions and the engagement of private sector partners, with a focus on gender issues. Key contributions will include the expansion of investments in and capacities for resilient food systems, the integration of nutrition considerations into social protection programmes such as school feeding, and the strengthening of systems for emergency preparedness and response.

This strategy is anchored in and guided by Bhutan's draft 13th five-year plan for 2024–2029 and the associated priorities of the United Nations sustainable development cooperation framework for 2024–2028. It is informed by WFP's analyses of smallholder production, agricultural markets and nutritious diets, carried out under the previous country strategic plan for 2019–2023, and the valuable learning gained from institutional capacity strengthening following the successful transition of school feeding interventions to full government management in 2019. Through greater attention to transformative actions, WFP will prioritize rural women's economic empowerment, the inclusion of persons with disabilities and the generation of business and employment opportunities for young people of both sexes.

This overall ambition of the country strategic plan will be realized through the achievement of two country strategic plan outcomes:

- *Outcome 1:* Rural populations in Bhutan, particularly women smallholder farmers, young people and persons with disabilities, achieve climate-resilient livelihoods and increased food security and nutrition by 2030.
- *Outcome 2:* The citizens of Bhutan, particularly vulnerable population groups, benefit from enhanced human capital and a food system that is resilient to climate and other crises and shocks by 2030.

Draft decision*

The Board approves the Bhutan country strategic plan (2024–2028) (WFP/EB.1/2024/6-A/1) at a total cost to WFP of USD 14,603,177.

* 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.

1. Country analysis

1.1 Country context

1. Bhutan became a democratic constitutional monarchy in December 2007. The country has adopted the national concept of gross national happiness through stable governance, economic growth and sustained investments in education, culture, energy and the environment.
2. Of Bhutan's population of 650,118 people, 51.2 percent are women and girls and 48.8 percent men and boys.¹ With an average size of four people, 61 percent of households are located in rural areas and 39 percent in urban areas. Since becoming a constitutional monarchy, the country has seen a rise in per capita gross domestic product from USD 1,714 in 2007 to USD 3,266 in 2021.² Gross national income per capita doubled from USD 1,590 to USD 3,040 over the same period,³ contributing to a fall in the prevalence of poverty from 23.2 percent in 2007 to 12.4 percent in 2022.⁴ Regarding education, 96.2 percent of primary school-age children attended school in 2022, representing 96.9 percent of all girls and 95.5 percent of all boys in the country.⁵ Almost all households have access to electricity (100 percent in urban areas and 99.5 percent in rural areas), clean sanitation (99.1 percent) and a mobile phone (98 percent).⁶
3. Building on these successes and economic opportunities in tourism, agribusiness, information and communication technologies and hydropower, Bhutan graduated from the category of least-developed country in December 2023.⁷ However, significant challenges in poverty reduction remain.⁸ The coronavirus disease 2019 (COVID-19) pandemic exposed low agricultural productivity, high post-harvest losses and structural barriers in food value chains throughout Bhutan's food systems, resulting in low farmgate prices, a rising dependency on imported foods in national markets, and declining smallholder incomes.⁹
4. Women have been disproportionately affected by these impacts. Bhutan ranks 126th of 146 countries in the 2022 Global Gender Gap report.¹⁰ Despite policy guarantees, economic exclusion and cultural norms pose major barriers to gender equality.¹¹ Women's labour force participation rate of 40.6 percent compares poorly with 73.1 percent for men.¹² Economic exclusion is particularly acute in rural areas, where 49.4 percent of women are engaged in unpaid, informal work in family agriculture, compared with 25.9 percent of men.¹³

¹ National Statistics Bureau. 2022. [2022 Bhutan Living Standard Survey Report](#).

² World Bank. 2023. [GDP per capita \(current US\\$\) – Bhutan](#).

³ World Bank. 2023. [GNI per capita, Atlas method \(current US\\$\) - Bhutan](#).

⁴ Asian Development Bank. 2023. [Poverty Data: Bhutan](#).

⁵ National Statistics Bureau. 2022. [2022 Bhutan Living Standard Survey Report](#).

⁶ *Ibid.*

⁷ United Nations Economic and Social Commission for Asia and the Pacific. 2020. [Graduation of Bhutan from the group of least developed countries: Potential implications and policy imperatives](#).

⁸ United Nations Conference on Trade and Development. 2022. [Towards a Smooth Transition Strategy for Bhutan](#).

⁹ United Nations country team Bhutan. 2022. [United Nations common country analysis 2022: Bhutan](#).

¹⁰ World Economic Forum. 2022. [Global Gender Gap Report 2022](#).

¹¹ National Commission for Women and Children. 2019. [National Gender Equality Policy](#).

¹² World Bank. 2023. [Labor force, female \(% of total labor force\) – Bhutan](#).

¹³ National Statistics Bureau. 2020. [2020 Labour Force Survey Report: Bhutan](#).

5. Early and forced marriages remain prevalent, with 26 percent of girls married before the age of 18 and 6 percent before the age of 15.¹⁴ Prior to 2019, 30 percent of women reported having suffered at least one form of domestic violence.¹⁵ Lockdowns during the COVID-19 pandemic saw incidents of domestic violence increase by 37 percent by the end of 2020.¹⁶
6. Young people living with cognitive and physical disabilities in Bhutan are also vulnerable to violence.¹⁷ Overall, 8,111 women and girls and 7,456 men and boys – 2.1 percent of the population – live with some form of disability.¹⁸ The prevalence of persons with disabilities is higher in rural areas, where their situation is compounded by lasting stigmatization due to cultural norms and religious beliefs.¹⁹

1.2 Progress towards the 2030 Agenda for Sustainable Development

7. Although rates of poverty and hunger have declined and Bhutan has made progress towards the Sustainable Development Goals (SDGs) for education (SDG 4) and clean energy (SDG 7), the COVID-19 pandemic exposed challenges related to zero hunger (SDG 2), gender equality (SDG 5) and decent work (SDG 8).²⁰ To sustain its carbon-neutral status, having graduated from the category of least-developed country, Bhutan seeks to expand economic opportunities for all people and make progress in climate action (SDG 13) through its draft 13th five-year plan for 2024–2029.

1.3 Progress towards Sustainable Development Goals 2 and 17

Progress on Sustainable Development Goal 2 targets

8. *End malnutrition.* While Bhutan has made progress in addressing wasting, the country faces a triple burden of malnutrition involving micronutrient deficiencies, undernutrition and overnutrition.²¹ A nutritious diet in Bhutan costs 4.4 times as much as one that meets basic energy needs, making it unaffordable to 27 percent of households.²² This has led to low dietary diversity and a high consumption of staple foods.²³ Stunting affects 21 percent among children under 5, with poor households disproportionately affected; meanwhile, 33.5 percent of women and 31.7 percent of men aged 15–69 years are overweight.²⁴ Anaemia affects 35 percent of non-pregnant women and girls, 31 percent of adolescent girls and 44 percent of children aged 6–59 months.²⁵
9. *Smallholder productivity and incomes.* Despite employing 58 percent of the population, agriculture remains subsistence-based and contributes just 13.4 percent of gross domestic product.²⁶ Crop yields, livestock productivity and the quality of harvested food are in decline

¹⁴ United Nations Population Fund. 2022. [Population Data Portal](#).

¹⁵ National Commission for Women and Children. 2017. [National Survey on Women's Health and Life Experiences 2017 – A Study on Violence Against Women and Girls in Bhutan](#).

¹⁶ United Nations Population Fund. 2021. [Taking Shelter: Communities tackle gender-based violence amid COVID-19 in Bhutan](#). No comparative analysis of the changing rates in urban and rural areas is available.

¹⁷ United Nations country team Bhutan. 2022. [United Nations common country analysis 2022: Bhutan](#).

¹⁸ National Statistics Bureau. 2018. [2017 Population and Housing Census of Bhutan](#).

¹⁹ United Nations country team Bhutan. 2022. [United Nations common country analysis 2022: Bhutan](#).

²⁰ United Nations country team Bhutan. 2022. [United Nations common country analysis 2022: Bhutan](#); Sachs, J.D., Lafortune, G., Kroll, C., Fuller, G. and Woelm, F. 2022. [Sustainable Development Report 2022. From Crisis to Sustainable Development: the SDGs as Roadmap to 2030 and Beyond; and Bhutan country profile](#).

²¹ Ministry of Health. 2016. [National Nutrition Survey, 2015](#).

²² WFP. 2022. [Fill the Nutrient Gap: Bhutan](#).

²³ World Bank. 2021. [The Cost of a Nutritious Diet in Bangladesh, Bhutan, India, and Nepal](#).

²⁴ Ministry of Health. 2020. [Noncommunicable Disease Risk Factors: Bhutan STEPS Survey Report, 2019](#).

²⁵ Ministry of Health. 2016. [National Nutrition Survey, 2015](#).

²⁶ Ministry of Agriculture and Forests. 2019. [RNR Census of Bhutan 2019](#).

owing to an increase in the prevalence of droughts and floods.²⁷ Low incomes have led 22 percent of the rural population, especially young people, to migrate to urban centres, while men of ages 25–60 have left their households to find employment in other rural areas.²⁸

10. *Gender barriers.* The outmigration of men and young people has significantly increased the labour burden that women face on family farms, undermined community social structures and reduced the support available to women as care providers.²⁹ This has increased the time-poverty of rural women, who in 2019 spent 131 minutes more per day on unpaid care and domestic work than men.³⁰ Although rural women comprise a high proportion of the membership of government-assisted farmer groups and cooperatives, the lack of tailored support to help women to reduce their labour burden, improve food storage and sell produce in local markets has limited their income opportunities and engagement in training and support groups.³¹
11. *Sustainable food systems.* Smallholder farmers with limited skills and access to finance face structural weaknesses in accessing agricultural markets owing to poor storage and aggregation facilities and gaps in investments in agroprocessing, market infrastructure and transport.³² This has led to a reliance on food imports in Bhutan's food markets, which are exposed to supply chain shortages and price inflation.³³ Onerous restrictions on movement and rising transport costs during the COVID-19 pandemic led to an 18 percent increase in the consumer price index for food.³⁴ Food markets and supply chains are vulnerable to shocks and stressors and Bhutan faces difficulties in meeting international food quality and safety standards.³⁵

Progress on Sustainable Development Goal 17 targets

12. Since 2019, the Government has made significant progress in its partnerships for development. Multiple policies and programmes have been developed with the support of United Nations entities. Examples include the funding and implementation of the national school feeding and nutrition programme and the introduction of targeted nutrition supplements for pregnant and breastfeeding women and girls and adolescent girls.³⁶ The draft 13th five-year plan is designed to sustain progress by improving policy coherence and expanding the private sector.³⁷ New commitments for an integrated, nutrition-sensitive and shock-responsive social protection system are included in the plan, along with efforts to strengthen disaster risk management.
13. The Government recognizes that the creation of an enabling environment for financial, technical and business expansion in Bhutan's food systems requires capacity strengthening support and inward investment. A multisectoral approach is prioritized, emphasizing the economic empowerment of women and young people along with the building of resilience

²⁷ Ministry of Agriculture and Forests. 2021. *RNR Strategy 2040*.

²⁸ National Statistical Bureau. 2018. *Rural-Urban Migration and Urbanization in Bhutan*.

²⁹ *Ibid.*

³⁰ National Commission for Women and Children. 2019. *Accounting for Unpaid Care Work in Bhutan 2019*.

³¹ Ministry of Agriculture and Forests. 2021. *RNR Marketing Strategy 2021*.

³² Ministry of Agriculture and Forests. 2021. *RNR Strategy 2040*; Ministry of Agriculture and Forests. 2021. *RNR Marketing Strategy 2021*.

³³ Ministry of Agriculture and Forests. 2021. *RNR Marketing Strategy 2021*; National Statistics Bureau. 2022. *2022 Bhutan Living Standard Survey Report*.

³⁴ National Statistics Bureau. 2023. *Bhutan Interactive Data Portal, Agriculture*.

³⁵ *The Bhutanese*. 2020. "Very poor marketing, distribution and post-harvest management: Agriculture Minister"; Ministry of Agriculture and Forests. 2021. *RNR Marketing Strategy 2021*.

³⁶ Royal Government of Bhutan. 2021. *Kingdom of Bhutan Second Nationally Determined Contribution*.

³⁷ Royal Government of Bhutan. 2023. Draft thirteenth five-year plan (2024–2029) (awaiting ratification).

to natural hazards and climate change. Improved data and information systems for agriculture, education and disaster management are considered critical in this modernization agenda.

1.4 Hunger gaps and challenges

14. *Food production.* Low productivity due to limited cultivable land, fragmented landownership, outmigration and labour shortages is increasingly compounded by rainfall variability and extreme weather events resulting from climate change.³⁸ Despite the ongoing “feminization” of agriculture,³⁹ there has been a lack of investment in labour-saving devices, credit instruments and climate-smart technologies that respond to the time constraints faced by women and the specific needs of women and young smallholder farmers.⁴⁰
15. *Value chains.* Market fragmentation creates barriers to private sector growth, restrains the rural economy and undermines nutrition.⁴¹ High post-harvest losses stem from poor harvest and post-harvest handling, limited storage infrastructure and inadequate transport facilities. The lack of basic aggregation, sorting and processing capacities leaves smallholder farmers unable to sustain value chains. Up to 73 percent of the nutritious vegetables and fruit produced may be lost.⁴² Gaps in market information services hamper the building of relationships between smallholders and buyers and the creation of opportunities for value addition and demand fulfilment.
16. *Food consumption and nutrition.* Diets in Bhutan are characterized by low dietary diversity and high consumption of staple and processed foods. Food preferences and the high cost of a nutritious diet are key drivers of inadequate diets.⁴³ It costs more than four times as much to meet nutrient needs as energy needs. Nevertheless, the cash transfers provided under royal prerogative during the COVID-19 pandemic ensured that poor households had sustained access to food.⁴⁴ In 2023, the overall responsibility for social protection was transferred to the Government. The draft 13th five-year plan introduces strategies for a more nutrition-sensitive and shock-responsive social protection system and the promotion of healthy, nutrient-dense diets that address the triple burden of malnutrition.⁴⁵
17. *Shock-responsive supply chains.* Food quality and safety in national school feeding programmes and the supply chains for emergency response are vulnerable to shocks and natural hazards. While the Government has prioritized decentralized supply chains as part of its disaster preparedness plans, the timely monitoring of food and dietary provisions through the use of robust disaster information management systems is required in order to support effective coordination, infrastructure use and oversight of food quality and safety.⁴⁶

³⁸ National Centre for Hydrology and Meteorology. 2019. *Analysis of Historical Climate and Climate Projection for Bhutan*; and International Centre for Integrated Mountain Development. 2023. *Water, Ice, society and ecosystems in the Hindu Kush Himalaya: An outlook*.

³⁹ National Commission for Women and Children. 2020. *Gender and Climate Change in Bhutan with a Focus on Nationally Determined Contribution Priority Areas: Agriculture, Energy and Waste*.

⁴⁰ Ministry of Agriculture and Forests. 2019. *RNR Census of Bhutan 2019*.

⁴¹ Ministry of Agriculture and Forests. 2021. *RNR Marketing Strategy 2021*.

⁴² National Statistics Bureau. 2023. *Bhutan Interactive Data Portal, Agriculture*.

⁴³ WFP. 2022. *Fill the Nutrient Gap: Bhutan*.

⁴⁴ International Policy Centre for Inclusive Growth. 2020. *COVID-19 and social protection in South Asia: Bhutan*.

⁴⁵ Ministry of Health. 2021. *National Nutrition Strategy and Action Plan (2021–2025)*.

⁴⁶ Ministry of Home and Cultural Affairs. 2022. *Road map for enhancing disaster risk management in Bhutan*. (draft).

2. Strategic implications for WFP

2.1 Achievements, lessons learned and strategic changes for WFP

18. The 2022 mid-term review and 2023 evaluation of WFP's country strategic plan (CSP) for 2019–2023 found that WFP successfully shifted its support from the direct provision of assistance to the strengthening of national capacities in school feeding and disaster risk management.⁴⁷ However, despite the country's comprehensive legal instruments and policies for food and nutrition security, persistent barriers were identified in institutional coordination, resourcing and capacities.
19. In Bhutan's national school feeding programmes, those barriers have led to gaps in food supply chains, storage infrastructure, the adoption of nutritious menus and the oversight of food quality and safety standards.⁴⁸ Bhutan's smallholder farmers require tailored gender-responsive support for climate-smart food production, and the sustained supply of products in targeted value chains such as those for school feeding.⁴⁹ Although WFP's support for the establishment of a rice fortification plant in 2017 ensured that all the rice consumed by children in school meals is fortified, the food standards developed for fortified rice in 2020 have not yet been ratified, and fortified rice is not yet available in national markets.
20. Risk factors related to modifiable behaviours continue to underlie the triple burden of malnutrition.⁵⁰ Although the CSP evaluation found that WFP's initiatives in social and behaviour change related to dietary practices had reached 260,000 individuals (36 percent of the population), age-based targeting will be critical in addressing the ongoing shift towards nutrient-poor diets and ultra-processed foods in the food consumption patterns of schoolchildren and adolescents.⁵¹
21. Gaps in Bhutan's emergency preparedness and response system also require attention. Although an emergency logistics desk was established with WFP support, it is the only operational desk of the eight that were prioritized by the national disaster management authority.⁵² Guidelines introduced in 2020 for the management of food reserves require mainstreaming, and technical assistance and resources are needed to improve risk analysis and early warning and strengthen institutional coordination and emergency response capacities.⁵³
22. The United Nations agencies in Bhutan are seeking to develop joint arrangements for promoting the Government's provision of environmental and social safeguards, including those related to protection issues. WFP has collaborated with the United Nations country team in developing an inter-agency response with shared terms of reference, actions and accountabilities.

⁴⁷ WFP. 2023. *Evaluation of Bhutan WFP Country Strategic Plan 2019–2023*.

⁴⁸ Global Child Nutrition Foundation. 2021. *Global Survey of School Meal Programs: Kingdom of Bhutan*; Japan International Cooperation Agency Bhutan. 2021. *School feeding survey* (restricted document).

⁴⁹ WFP. 2022. *Evaluation of WFP's support to smallholder farmers and its expanded portfolio across the agriculture value chain in Bhutan – January 2019 to June 2021*.

⁵⁰ Ministry of Health. 2020. *Noncommunicable Disease Risk Factors: Bhutan STEPS Survey Report, 2019*.

⁵¹ WFP. 2022. *Using social behaviour change to promote healthy diets among children and adolescents*.

⁵² Royal Government of Bhutan. 2013. *Disaster Management Act of Bhutan 2013*.

⁵³ Food Corporation of Bhutan Limited, Bhutan Agriculture and Food Regulatory Authority and WFP. 2020. *Guideline for food safety and quality management of national food security reserve*.

2.2 Alignment with national development plans, the United Nations sustainable development cooperation framework and other frameworks

23. The CSP is guided by Bhutan's draft 13th five-year plan and the United Nations sustainable development cooperation framework (UNSDCF) for 2024–2028.⁵⁴ The UNSDCF is informed by the United Nations common country analysis of 2023, which supported the development of outcomes related to economic transformation, social development, resilience to climate change and natural disasters, and governance.⁵⁵
24. Among other national policies and instruments, the CSP is aligned with the renewable natural resources strategy of 2030, which steers national zero hunger efforts,⁵⁶ the national nutrition strategy and action plan for 2021–2025,⁵⁷ the national adaptation plan of 2022,⁵⁸ the disaster management act of 2013⁵⁹ and the food systems summit pathways of 2021.⁶⁰ Action related to gender equality and the protection of vulnerable population groups is guided by the 2020 gender equality policy and the 2019 disability policy.⁶¹

2.3 Engagement with key stakeholders

25. Several consultations with government, private sector, civil society and United Nations stakeholders were undertaken to explore WFP's contributions to the outcomes of the draft 13th five-year plan and the UNSDCF. WFP's government and United Nations partners contributed extensively to the development of the programme-level theories of change that underlie the formulation of the CSP outcomes, outputs and activities. WFP's new strategic prioritization of gender-transformative support for smallholder farmers responds to the Government's request for broader engagement in climate-smart food production and value chain development and complements the contributions of the other Rome-based agencies – the Food and Agriculture Organization of the United Nations and the International Fund for Agricultural Development. It is grounded in the United Nations common country analysis and the national dialogues arising from the 2021 United Nations food systems summit and draws on contributions from members of farmer organizations, mainly women.

3. WFP strategic portfolio

3.1 Direction, focus and intended impacts

26. WFP's high-level theory of change is based on a food systems approach, with capacity strengthening as its central transfer modality. No WFP resource transfers will be provided under the CSP. Responding to the recommendations from decentralized and CSP evaluations in Bhutan, WFP is introducing a new capacity strengthening portfolio under CSP outcome 1 that will enable the Government to provide smallholder farmers with gender-transformative support for improving the production, aggregation, transformation and marketing of nutritious food. This integrated approach will advance the Government's efforts to promote nutrition-sensitive and shock-responsive social protection under CSP outcome 2 and will complement the broader efforts of the Rome-based agencies in agriculture.

⁵⁴ Royal Government of Bhutan. 2023. Draft thirteenth five-year plan (2024–2029) (awaiting ratification).

⁵⁵ United Nations country team Bhutan. 2022. *United Nations common country analysis 2022: Bhutan*.

⁵⁶ Ministry of Agriculture and Livestock. 2022. *Grow Bhutan: RNR strategy 2040*.

⁵⁷ Ministry of Health. 2021. *National Nutrition Strategy and Action Plan (2021–2025)*.

⁵⁸ Ministry of Home and Cultural Affairs. 2022. *Stocktaking for national adaptation plan (NAP) formulation process in Bhutan*.

⁵⁹ Royal Government of Bhutan. 2013. *Disaster Management Act of Bhutan 2013*.

⁶⁰ Ministry of Agriculture and Forests. 2021. *Bhutan National Pathways. Food Systems for Gross National Happiness: Transformative Pathways for Bhutan*.

⁶¹ National Commission for Women and Children. 2020. *National Gender Equality Policy 2020*; and Gross National Happiness Commission Secretariat. 2019. *National Policy for Persons with Disabilities 2019*.

27. National resilience will be strengthened at two critical levels: first through the creation of an enabling environment for the sustainable production, processing and fortification of affordable nutritious food and its consumption by children and adults; and second through enhancements to the ability of Bhutan's food systems to absorb shocks, manage risks and adapt to shocks and stressors related to climate and markets.⁶²
28. Work under both CSP outcomes incorporates social and behaviour change activities aimed at developing knowledge, attitudes and practices that promote the consumption of healthy diets. Cross-cutting initiatives for enhancing the Government's application of digital services in line with a digital road map agreed in 2023 are also included.⁶³ Gender and disability considerations will be mainstreamed through contributions to the empowerment of women smallholder farmers and the engagement of persons with disabilities in agro-enterprises and social protection programmes. The design of emergency preparedness and response programmes will ensure that women and persons with disabilities who are disproportionately exposed to life-threatening risks are supported during disasters.

3.2 Strategic outcomes, focus areas, expected outputs and key activities

Country strategic plan outcome 1: Rural populations in Bhutan, particularly women smallholder farmers, young people and persons with disabilities, achieve climate-resilient livelihoods and increased food security and nutrition by 2030

29. CSP outcome 1 introduces a layered approach to the enhancement and de-risking of the production, post-harvest management and marketing of produce by smallholder farmers. To reshape gender dynamics, WFP will create transformative opportunities for the economic empowerment of rural women in targeted value chains. Women's status will be enhanced through greater leadership in, and decision-making control over, resource use, expectations and responsibilities at the household, group and community levels. WFP's capacity strengthening initiatives for government partners under activity 1 will enable women and young people to diversify food production and obtain access to risk insurance and improved savings and credit schemes. The introduction of strategies for increasing the volume, value and sales of products under activity 2 will contribute to increased incomes and affordable diets and complement the support for nutrition-sensitive social protection and healthy diets, including through school feeding, provided under CSP outcome 2. The same population groups will be targeted for both activities. This holistic package of activities will enhance progress towards SDG targets 2.3, 2.4 and 13.1. Strategic coherence will be upheld through partnerships with the Government and the other Rome-based agencies.

WFP strategic outcome

30. CSP outcome 1 is aligned with WFP strategic outcome 3: People have improved and sustainable livelihoods.

Focus area

31. The focus area of CSP outcome 1 is resilience building.

Alignment with national priorities

32. CSP outcome 1 is aligned with outcomes 1 and 3 of Bhutan's draft 13th five-year plan and the UNSDCF. Outcome 1 prioritizes the building of an inclusive and resilient economy, outcome 3 prioritizes resilience to climate change and disasters, and both include strategies

⁶² Ministry of Agriculture and Forests. 2021. *Bhutan National Pathways. Food Systems for Gross National Happiness: Transformative Pathways for Bhutan.*

⁶³ WFP. 2021. *World Food Programme Strategy for Support to Social Protection.*

for transforming the food system and providing economic opportunities for women, young people and persons with disabilities.

Expected outputs

33. The following outputs will contribute to the achievement of CSP outcome 1:
- Output 1.1: Farmer-based organizations led by women, men and young people receive skills, assets and other government support that increases the resilience of smallholder food production to the climate emergency, natural hazards and other risks.
 - Output 2.1: Small-scale agro-enterprises and other value chain actors receive skills, assets and other government support that enable them to add value to local products and gain sustainable access to smallholder agriculture markets.
34. These outputs contribute to CSP outcome 1 by empowering women, men, young people and persons with disabilities through their membership of farmer groups and agro-enterprises and their engagement in activities tailored to their aspirations and capacities. This work will be enhanced by a positive policy environment that values support for capacity strengthening in government institutions, and the expansion of Bhutan's nascent private sector.

Key activities

Activity 1: Provide technical assistance to national and local government institutions with the aim of strengthening the capacity of farmer-based organizations to manage climate shocks and introduce innovative risk management solutions for climate resilient and nutritious food production

35. WFP's capacity strengthening initiatives will enhance the Government's support for improving smallholder farmers' understanding, selection and application of proven climate-smart and labour-saving technologies and practices. It will complement the community asset creation efforts promoted by the Government and the Rome-based agencies and is expected to increase the diversity and production of vegetables, dairy products and high-value crops that support income generation and national school feeding programmes.
36. WFP will enable the Government to help smallholder farmers understand and feel motivated to adopt nutritious diets by integrating social and behaviour change activities into agricultural extension programmes in targeted districts.
37. WFP's technical assistance will enable the National Center for Hydrology and Meteorology to make forecasts and weather information accessible to smallholder farmers. The introduction of index-based microinsurance by WFP will enable smallholder farmers to manage risks and will provide an evidence base for the Government's wider rollout of the scheme.
38. This layered approach will be informed by participatory exercises, which will be led by the Government and will generate resilience plans for communities and districts and underpin the tailoring of support provided by the Government and the financial sector to address the different needs of women, men and young people.

Activity 2: Provide technical assistance to national and local government institutions with the aim of strengthening the capacities of producer groups, small-scale agro-enterprises and other value chain actors that empower women and young people in targeted value chains

39. WFP's capacity strengthening initiatives for government institutions and staff will promote improvements in the skills and knowledge of smallholder farmer groups related to the harvesting, handling, storage, processing and sale of agricultural products. The introduction of agroprocessing technologies will facilitate value addition and reduce losses. This

approach is designed to complement the Government's provision of infrastructure services such as improved aggregation facilities.

40. Value chains targeted during the initial phase of the CSP will include those for fresh vegetables, dairy products, honey and turmeric, for which feasibility studies have identified opportunities for a rapid expansion in the engagement of smallholder farmer groups and cooperatives in several districts. In a subsequent phase of the CSP, WFP's capacity strengthening initiatives in value chain analysis will assist the Government in targeting additional value chains in specific districts.
41. The skills in business creation, market planning and entrepreneurship developed through WFP's technical assistance for government institutions will catalyse support for women and young people in their efforts to add value to local produce and negotiate and sustain relationships with value chain actors, including buyers. Persons with disabilities will be provided with physical access to farmer groups and businesses, which will receive training and support aimed at helping their members to work together. Awareness-raising sessions on disability inclusion will be promoted within the wider community.
42. District-level activities will be complemented by support for the Government's introduction of a digital marketplace platform, which will improve market visibility and enable smallholder farmers and buyers to negotiate and manage transactions remotely. Technical assistance from WFP will also ensure that the national statistical database system is upgraded and integrated into planning, reporting and decision-making related to agriculture and food markets.

Partnerships

43. WFP will partner with the Department of Agriculture of the Ministry of Agriculture and Livestock and the other Rome-based agencies on building climate resilience. Information services will be developed with the National Center for Hydrology and Meteorology. Gender equality and disability inclusion will be supported by the United Nations Population Fund (UNFPA), the Tarayana Foundation and the Bhutan Association of Women Entrepreneurs.
44. National partners for work on targeted value chains will include the Department of Agricultural Marketing and Cooperatives and regional agricultural marketing centres under the Ministry of Agriculture and Livestock. New private sector partners include the Food Corporation of Bhutan Limited, national small and medium-sized aggregators, agroprocessors and exporters.

Assumptions

45. Government partners have the resources and staff to implement annual workplans, and government and private sector services are responsive to smallholders' needs.

Transition/handover strategy

46. WFP's handover strategy will begin by focusing on the provision of technical assistance for the establishment, planning and management of gender-transformative, climate-smart agriculture and value chain development programmes by the Government. Under activity 2, this will involve significant budget allocations in the first year of implementation compared with the following years. Thereafter, and in collaboration with the other Rome-based agencies, WFP's expenditures for CSP outcome 1 will decrease gradually as WFP shifts to a capacity strengthening strategy focused on digital monitoring and analysis and knowledge exchange. Support for South-South and triangular cooperation will assist the Government in strengthening gender mainstreaming in agriculture, securing new financing, and expanding private sector engagement in Bhutan's food systems.

Country strategic plan outcome 2: The citizens of Bhutan, particularly vulnerable population groups, benefit from enhanced human capital and a food system that is resilient to climate and other crises and shocks by 2030

47. CSP outcome 2 will contribute to human capital development by strengthening the Government's implementation of national food and nutrition policies, standards and processes for the effective provision of nutrition-sensitive and shock-responsive social protection. Improved access to nutritious diets throughout Bhutan's national school feeding programmes will underpin a "whole-of-society" approach to nutrition education that empowers citizens to produce and consume healthy, nutritious food. The resilience of national food systems will be promoted through capacity strengthening initiatives that enhance Bhutan's emergency preparedness and its response to disasters and their differing impacts on women, men, girls, boys, persons with disabilities and people living in remote areas. This package of activities will contribute to SDG target 17.9 as well as SDG targets 1.3, 1.5 and 2.2.

WFP strategic outcome

48. CSP outcome 2 is aligned with WFP strategic outcome 4: National programmes and systems are strengthened.

Focus area

49. The focus area of CSP outcome 2 is resilience building.

Alignment with national priorities

50. This outcome is aligned with outcomes 2 and 3 of Bhutan's draft 13th five-year plan and the UNSDCF, which respectively focus on human development and resilience to climate change and disasters.

Expected outputs

51. The following outputs will contribute to the achievement of CSP outcome 2:
- Output 3.1: Beneficiaries of national school feeding programmes have sustainable access to nutrient-dense foods and safe, healthy and diversified meals all year round.
 - Output 4.1: Bhutan's citizens, especially school-aged children and groups at risk of malnutrition, are empowered to access and consume safe, nutrient-dense and healthy diets that meet international food quality and safety standards.
 - Output 5.1: Populations facing shocks and stressors benefit from enhanced government services including the integration of nutrition-sensitive and shock-responsive social protection mechanisms in national and subnational disaster risk management policies, programmes and systems.
52. These outputs are designed to consolidate WFP's capacity strengthening initiatives in nutrition-sensitive social protection and resilient food systems. Improvements in the analysis of the cost and affordability of nutritious diets will enhance targeting and enable the Government to leverage Bhutan's social protection instruments, including school feeding, as platforms for the promotion of healthy diets and the consumption of fortified foods. Joint advocacy, training and research will be used to promote gender equality and disability inclusion in social protection and will support improvements in the management of disaggregated data in government information systems.

Key activities

Activity 3: Provide technical assistance to government and other stakeholders aimed at improving social protection provision, including by linking national school feeding programmes to farmers and suppliers, in order to facilitate the consumption of safe, healthy and nutrient-dense diets

53. WFP will build on the technical assistance it provided for Bhutan's national school feeding and nutrition programme under the first-generation CSP for 2019–2023 by expanding its social support in five critical areas:
- building the menu design capacities of government officers and staff in schools, special schools for children with disabilities, monastic schools and early childhood care and development centres in order to optimize the nutrition-density and affordability of school meals all year round;
 - strengthening food provision through decentralized supply chains and procurement agreements with smallholder farmer groups and small-scale agro-enterprises with a high proportion of women members and leaders (activity 2);
 - improving the storage, preparation and handling of food in institutions so as to ensure the provision of nutritious meals that meet food quality and safety standards;
 - providing technical assistance in the development of digital solutions and systems that support the Government's oversight of its school feeding programmes and facilitate the selection of affordable and nutritious school menus; and
 - undertaking joint analysis and evidence generation with other United Nations entities and facilitating South–South and triangular cooperation to ensure the effective design, implementation and provision of an affordable, gender-responsive, nutrition-sensitive and shock-responsive social protection system in Bhutan.

Activity 4: Provide technical assistance, including in relation to social behaviour change, in support of government and private sector efforts to promote fortified food products, and ensure that all school feeding programme beneficiaries and the public consume safe, healthy and nutrient-dense diets

54. To improve the knowledge, attitudes and practices of schoolchildren, their care providers and the wider public so that they consume healthy, diverse and nutrient-dense diets and unhealthy food consumption is reduced, WFP will assist the Government in the planning, implementation and monitoring of a package of targeted and evidence-based social and behaviour change materials and activities that can be tailored to the local context.
55. Messages on nutritious diets will target schoolchildren through the national education curriculum, supported by books, games, events and targeted social media. A national mass media campaign will enable the Government's working group on social behaviour change to improve the dietary knowledge, attitudes, norms and practices of smallholder farmers, children and other consumers. A digital platform will be introduced to enable the Government to make relevant materials accessible to teachers, extension agents, parents, children and the general public.
56. WFP will support the national nutrition strategy and action plan for 2021–2025 by strengthening the Government's capacities to integrate fortified foods into all of Bhutan's national school feeding programmes (activity 3) and ensure the pre-positioning of fortified foods in the supply chains for emergency responses (activity 5). The private sector will be leveraged to promote access to fortified food products through commercial markets (activity 2) and amplify government initiatives supporting the consumption of safe, healthy and nutrient-dense diets.

Activity 5: Provide technical assistance and innovative solutions to government institutions for the expansion of people-centred disaster risk reduction programmes that integrate nutrition considerations and foster preparedness for and effective response to shocks and stressors

57. WFP will strengthen the resilience of national systems for emergency preparedness and response through the provision of enhanced support for risk analysis and early warning, multistakeholder collaboration and learning, and practical steps for an escalated response to emergencies.
58. WFP will strengthen institutional coordination under the national disaster management authority and the effectiveness of disaster management contingency plans in Bhutan's districts. WFP's technical assistance will support the development, testing and use of rapid assessment tools and foster improvements in Bhutan's supply chains for emergency response, data management and emergency telecommunications systems.
59. A new initiative will support the Government's efforts to integrate community preparedness plans and protection safeguards into district contingency plans, introduce strategies for the protection of women and persons with disabilities and promote leadership by women.
60. A range of instruments will be assessed and promoted as part of the mainstreaming of nutrition-sensitive and responsive social protection instruments in disaster management initiatives, such as minimum standards for food quality, safety and nutrition in emergency supply chains (activity 3), and the use of take-home rations when anticipating and responding to shocks.

Partnerships

61. Government partners for school feeding and social and behaviour change interventions will include the ministries responsible for education and skills development, health, and agriculture and livestock. A new partnership with the central monastic body of Bhutan will facilitate wider access to nutritious school meals. WFP will enter into partnerships with the Food Corporation of Bhutan Limited, for rice fortification, and the Bhutan Food and Drug Authority, for food quality and safety. Joint advocacy and knowledge sharing through partnerships with the United Nations Children's Fund (UNICEF), UNFPA and the other Rome-based agencies will support the Government in addressing its policy and skills requirements for an integrated age- and gender-responsive life-cycle approach to social protection.
62. The emergency preparedness and response activity will operate in partnership with the national disaster management authority, the department of local governance and disaster management and the disaster management unit. WFP will also collaborate with the United Nations Development Programme and the United Nations Office for Disaster Risk Reduction on strengthening the Government's emergency preparedness and response capacities, mobilizing resources and facilitating community preparedness planning.
63. WFP will facilitate South-South and triangular cooperation between the Government and its counterparts in South Asia in food fortification, food quality and safety standards for school feeding services, and transboundary arrangements for emergency preparedness and response. WFP will also support coordination and the sharing of best practices between its government partners and the Global Child Nutrition Forum and School Meals Coalition.

Assumptions

64. The Government of Bhutan provides adequate budgetary support for the continued delivery of targeted multiple micronutrient supplements for adolescent girls through school feeding and fortified rice for pregnant and breastfeeding women and girls through the national health system. Investments in food quality and safety processes and infrastructure help to improve food standards. Evidence-based, shock-responsive approaches are enhanced by the improved entry, use and sharing of data across management information systems, the

adoption of hazard assessments and the introduction of disaster simulation exercises, in line with agreed protocols and data privacy requirements.

Transition/handover strategy

65. The handover of school feeding activities from WFP to the Government was completed in 2019. Under this CSP, WFP will advocate the gender-responsive, sustainable expansion of affordable nutritious school meals and the use of fortified rice in all of Bhutan's national school feeding programmes. Those efforts will be complemented by support for the Government's expanded provision of nutrition education, food quality and safety standards and fortified staple foods. WFP's multi-agency engagement and capacity strengthening initiatives will ensure that clear governance and monitoring systems that enhance the sustainability of emergency preparedness and response plans are in place.

4. Implementation arrangements

4.1 Beneficiary analysis

66. Throughout the CSP period, there will be no direct beneficiaries under CSP outcomes 1 or 2. All outcome 1 beneficiaries will be reached through WFP's provision of technical assistance to its government partners, who will be responsible for the implementation of field-level activities. With districts and sub-districts targeted on the basis of multi-criteria poverty analysis and community and stakeholder consultations conducted jointly by WFP and the Government, WFP expects to indirectly support 85,000 beneficiaries (53,500 women and 31,500 men) in eight of Bhutan's most vulnerable districts. Beneficiaries will include an estimated 10,500 young people, 65 percent of whom will be women, who will gain access to agriculture value chains.
67. With WFP support, community-based participatory planning facilitated by the Government will ensure that women, men and young people are empowered to engage in outcome 1 activities. Through its gender context analysis, WFP estimates that up to 70 percent of targeted households in some localities will be headed by a woman, and 600 beneficiaries will be persons with disabilities (300 women and 300 men). A further 47,000 smallholders in non-targeted districts and sub-districts will benefit indirectly from planned outcome 1 interventions in climate-smart food production, and 106,000 from improvements in agriculture value chains.
68. Under CSP outcome 2, WFP's capacity strengthening activities for government staff and a range of institutions – including ministries, departments, the central monastic body and private sector entities – will indirectly support 105,000 beneficiaries of national school feeding programmes per year. A further 240,000 people will be reached by social and behaviour change interventions supported by WFP. WFP's capacity strengthening in emergency preparedness and response at the community, district and national levels has the potential to indirectly benefit all of Bhutan's 650,118 citizens.

4.2 Transfers

69. No WFP transfers are planned. Both CSP outcomes will be implemented with and through government partners, using a country capacity strengthening transfer modality that contributes to WFP strategic outcomes 3 ("people have improved and sustainable livelihoods") and 4 ("national programmes and systems are strengthened"). In the event of a major crisis, the emergency response will be led by the Government, supported by capacity strengthening activities carried out by WFP under activity 5.

4.3 Country office capacity and profile

70. The WFP country office does not anticipate a significant adjustment to its staffing levels or structures under this CSP. Short-term international technical expertise will be deployed to contribute to national skills development in areas such as nutrition, monitoring and digital innovation. WFP will conduct periodic reviews of the staffing structure to ensure continued alignment with programme shifts and the resource outlook.
71. Cost-effectiveness and knowledge sharing will be enhanced by cross-team collaboration across all CSP activities. Skills development for staff will emphasize WFP's enhanced support for country capacity strengthening. The mainstreaming of gender equality and women's empowerment will be prioritized through a revised gender action plan.

4.4 Partnerships

72. To achieve maximum impact, WFP will leverage its long-term relationship as a trusted partner of the Government. All WFP activities will operate through its national and local government partnerships and be guided by a country capacity strengthening strategy with clear milestones. The Department of Macro-fiscal and Development Finance of the Ministry of Finance will coordinate WFP's overall and high-level engagements. Day-to-day collaboration with technical ministries will focus on reaching agreement on and implementing annual work plans with departmental and divisional government partners.
73. WFP's partnerships with the Ministry of Agriculture and Livestock and the other Rome-based agencies will support climate-resilient food production and the introduction of weather-based index insurance. A new partnership with the Department of Agricultural Marketing and Cooperatives will promote women's economic empowerment and the employment of young people in small-scale agro-enterprises that are able to sustain their value chain relationships with buyers.
74. For its activities aimed at improving nutrition, including social and behaviour change initiatives, WFP will expand its partnerships with the ministries responsible for education and skills development and health and the Bhutan Food and Drug Authority. These relationships will assist the Government in engaging with the School Meals Coalition and exploring opportunities for South-South and triangular cooperation with other South Asian countries in the areas of social protection, nutrition and food fortification. A new partnership for school feeding will be agreed with Bhutan's central monastic body. WFP will also extend its partnership in emergency preparedness and response with the Department of Local Governance and Disaster Management in the Ministry of Home Affairs.
75. Under the guidance of the United Nations resident coordinator, WFP's partnerships with other United Nations entities in evidence generation, knowledge sharing and joint advocacy will be aligned with the targets of the UNSDCF and the draft 13th five-year plan. An evidence base that supports the use of a life-cycle approach to social protection will be developed with UNICEF, UNFPA and the other Rome-based agencies.
76. To enhance gender mainstreaming in all WFP activities, the country office will introduce new strategic partnerships with UNFPA, UNICEF and civil society organizations led by women, including the Tarayana Foundation and the Bhutan Association of Women Entrepreneurs. WFP will continue to explore and expand its collaboration with national civil society organizations through strategic partnerships for knowledge sharing and programme support.

5. Performance management and evaluation

5.1 Monitoring and evaluation arrangements

77. WFP monitoring will be guided by the corporate results framework for 2022–2025 and will include outcome indicators for gender equality and intrahousehold food security. Baselines for the CSP outcomes will be agreed within three months of the start of CSP implementation. The process will involve a review of indicators for country capacity strengthening, gender equality and intrahousehold food security in the CSP logical framework and the development of data collection and analysis tools with government partners.
78. WFP's monitoring through its government partners will improve the gender-responsive collection and analysis of data disaggregated by sex, age and disability. Digital monitoring tools will allow data to be integrated into the Government's management information systems, with WFP ensuring that government-owned systems incorporate operational standards for data privacy and protection and data access agreements that support WFP's monitoring needs. The generation of dashboards showing progress will support the joint oversight of annual work plans and contributions to the well-being of women and men, including young people and persons with disabilities.
79. An independent CSP evaluation at the end of 2027 will assess WFP's performance and build on a mid-term review to be carried out in mid-2026 to assess progress in CSP implementation and the satisfaction of WFP's partners. A decentralized evaluation focused on learning from the expanded country capacity strengthening portfolio will be launched in late 2026. WFP will also contribute to a joint evaluation of the UNSDCF in 2027, in collaboration with other United Nations entities.
80. Areas of knowledge to be developed with a view to refining WFP's interventions include the coordinated monitoring of the cost and affordability of a nutritious diet in Bhutan, and diet-related responses to social and behaviour change initiatives.
81. Critical elements of a national emergency preparedness capacity index to guide future data collection will be agreed with the Government. Those elements could include the mapping of institutional preparedness and response plans, a review of stakeholder collaboration against standard operating procedures, and the modelling of investments in supply chain preparedness and the projected returns.
82. Following an inter-agency approach and guided by a working group convened by the United Nations resident coordinator, WFP and its United Nations partners will introduce a framework for ensuring the protection of, and accountability to, the beneficiaries of government programmes. The framework will include a platform for the receipt of feedback from beneficiaries, with special arrangements for the management of complaints and feedback on sensitive issues.

5.2 Risk management

83. Regular updates of the risk register will guide the identification and assessment of risks, and WFP's preparedness. Risk mitigation actions will be implemented through staff work plans based on standard operating procedures.

Strategic risks

84. To mitigate delays in the Government's granting of approval for WFP activities, high-level engagement with the Government will be led by the country director.
85. If faced by a resurgence of COVID-19 or a similar pandemic, WFP will work with government partners and the United Nations country team to adjust the UNSDCF and annual work plan agreements. Standard operating procedures and a business continuity plan are in place for remote working and the virtual provision of support to partners.

86. Funding shortfalls caused by low levels of interest from donors, donor fatigue or competition for resources with other United Nations entities will be monitored through the resource mobilization strategy. WFP will continue to demonstrate clear results and value for money to existing donors and will explore opportunities for diversifying funding sources with non-traditional donors.
87. Natural and climate-related disasters will be monitored through WFP's membership of the national disaster inter-agency task team. Disaster simulation exercises under activity 5 will support emergency planning and response. In the event of a major crisis that leads the Government to request additional support from WFP, WFP will scale up its budget and provision of technical assistance, with the Government continuing to be the primary responder.

Operational risks

88. WFP's capacity strengthening and knowledge transfer initiatives will ensure that government partners have the necessary technical and coordination capacities for the joint implementation of programmes.
89. Protection risks will be addressed through responsive programming supported by partnerships with UNICEF, UNFPA and the Tarayana Foundation. WFP's partnerships with national and local government entities will include the provision of training and support in gender equality and women's empowerment, disability inclusion and protection.
90. To minimize the risks of online access being suspended because of disruptions in internet connectivity or the failure of equipment, WFP will ensure that all equipment is up to date and data is regularly backed up.

Fiduciary risks

91. All WFP staff have been trained in the prevention of fraud, corruption, harassment and the abuse of authority and are alert to threats to employees' health, safety and security. Staff have clear responsibilities to abide by government protocols and engage in proactive outreach among partners, with dedicated support for communications.
92. The segregation of duties is ensured, particularly in WFP's finance, procurement and administration functions. Continued efforts will be made to ensure that appropriate internal controls and oversight are applied.

Financial risks

93. Macroeconomic instability may be caused by weak foreign direct investment, a difficult post-COVID-19 fiscal position, inadequate fiscal expenditure, the continued outmigration of the skilled labour force, and extreme weather or disasters. WFP aims to monitor these risks closely and adjust activities as required for mitigation.
94. Any underspends against donor contributions will be tracked through the continuous monitoring of grant agreements, using monthly financial and budgetary reports and oversight processes.

5.3 Social and environmental safeguards

95. To address the risks of beneficiary exclusion errors under CSP outcome 1, including those based on social discrimination, vulnerability, age and gender, WFP will adopt the principles outlined in its protection and accountability policy of 2020 and its environmental and social sustainability framework of 2021. WFP will work directly with its government partners to identify and target persons with disabilities and support them through tailored activities and awareness-raising initiatives. Activities 1 and 2 will employ sustainable practices and introduce participatory natural resource planning to ensure environmental resilience.

96. To improve Bhutan's institutional safeguards for protection, WFP's capacity strengthening initiatives for, and work through, government partners will prioritize the inclusion of gender and protection considerations.⁶⁴ Training in protection from sexual exploitation and abuse will be introduced as part of capacity strengthening work. WFP will also support joint efforts with other United Nations entities to introduce a community feedback mechanism for government programmes and strengthen systems for providing accountability to affected populations. All WFP staff will be trained in gender, protection and humanitarian principles.

6. Resources for results

6.1 Country portfolio budget

97. A total budget of USD 14,603,177 is planned, of which USD 8,730,743 is for CSP outcome 1 and USD 5,872,435 for CSP outcome 2. A budget summary broken down by activity and year is provided in the table below. No significant shift in resource allocations among CSP activities and outcomes is projected during the CSP implementation period. The reduction in the budget over time reflects WFP's emphasis on switching to a technical assistance role with a gradual transition to sustainable implementation by the Government. However, as the Government's capacity and social protection programmes are still being developed, there is a continued need for WFP's knowledge transfer and capacity strengthening support in the medium term.
98. Based on a country office gender budgeting analysis, WFP will channel USD 2,142,500 towards activities that contribute to gender equality and women's empowerment. This figure represents 15 percent of the planned budget for this CSP.

COUNTRY PORTFOLIO BUDGET (USD)							
CSP outcome	Activity	Year 1	Year 2	Year 3	Year 4	Year 5	Total
		2024	2025	2026	2027	2028	
1	1	1 187 028	1 427 555	1 587 615	1 450 691	225 897	5 878 786
1	2	1 779 216	380 344	297 389	301 290	93 718	2 851 957
2	3	884 852	837 150	892 509	570 666	366 772	3 551 949
2	4	156 223	158 028	155 451	162 827	106 605	739 134
2	5	367 721	481 831	256 627	245 635	229 537	1 581 351
Total		4 375 041	3 284 908	3 189 591	2 731 108	1 022 529	14 603 177

⁶⁴ United Nations country team Bhutan. 2022. *United Nations common country analysis 2022: Bhutan*.

6.2 Resourcing outlook and strategy

99. Total income over the previous CSP period reached 79 percent of the planned budget. Based on an assessment of WFP's resource mobilization plan, in the first two years of this CSP, the country office will secure 100 percent of the planned budget for outcome 1, reflecting the emergence of new multi-year funding opportunities for technical assistance initiatives that support climate resilience and smallholder value chains. Confirmed funds have yet to be secured for outcome 2, for which the traditional donor base for capacity strengthening interventions in nutrition and emergency preparedness and response is weak. However, activities 3, 4 and 5 are expected to be fully funded from 2025 onwards.
100. In accordance with its partnership action plan, WFP will implement a twin-track strategy that expands its existing resource partnerships and diversifies the donor base. Emphasis will be given to the exploration of new partnerships with the private sector and the alignment of WFP's expertise and strategic interests with those of its United Nations partners. Joint advocacy for the funding of UNSDCF outcomes will be explored through bilateral and multilateral partners, South-South and triangular cooperation and innovative financing opportunities with international financial institutions.

ANNEX I**LOGICAL FRAMEWORK FOR BHUTAN COUNTRY STRATEGIC PLAN (2024–2028)****SDG 2: Zero hunger****SDG target 4: Sustainable food system**

Country strategic plan outcome 1: Rural populations in Bhutan, particularly women smallholder farmers, young people and persons with disabilities, achieve climate-resilient livelihoods and increased food security and nutrition by 2030

WFP strategic outcome 3: People have improved and sustainable livelihoods

Focus area: resilience building

Assumptions

Government partners will have the resources and staff to implement annual workplans while both government and private sector services will be responsive to smallholder needs.

Outcome indicators

Number of national policies, strategies, programmes and other system components contributing to zero hunger and other SDGs that have benefitted from WFP capacity strengthening support

Percentage of targeted smallholder farmers reporting increased production of nutritious crops

Proportion of people participating in training, coaching, or mentoring reporting improvement in knowledge/skills contributing to zero hunger and other SDGs

Value of smallholder sales through WFP-supported aggregation systems

Volume of smallholder sales through WFP-supported aggregation systems

Activities and outputs

1. Provide technical assistance to national and local government institutions with the aim of strengthening the capacity of farmer-based organizations to manage climate shocks and introduce innovative risk management solutions for climate resilient and nutritious food production. (CAR-1.9: Actions to protect against climate shocks)

1.1 Farmer-based organizations led by women, men and young people receive skills, assets and other government support that increases the resilience of smallholder food production to the climate emergency, natural hazards and other risks (Tier 2) (Output category C: Capacity development and technical support provided, Standard output 3.2: People and communities have increased skills, capacities and access to financial, energy and climate services for climate-adapted and sustainable livelihoods)

1.1 Farmer-based organisations led by women, men and young people receive skills, assets and other government support that increases the resilience of smallholder food production to the climate emergency, natural hazards and other risks (Tier 2) (Output category E: Social and behaviour change communication (SBCC) provided, Standard output 3.2: People and communities have increased skills, capacities and access to financial, energy and climate services for climate-adapted and sustainable livelihoods)

1.1 Farmer-based organizations led by women, men and young people receive skills, assets and other government support that increases the resilience of smallholder food production to the climate emergency, natural hazards and other risks (Tier 2) (Output category G: Skills, capacities and services for climate adapted livelihoods, Standard output 3.2: People and communities have increased skills, capacities and access to financial, energy and climate services for climate-adapted and sustainable livelihoods)

2. Provide technical assistance to national and local government institutions with the aim of strengthening the capacities of producer groups, small-scale agro-enterprises and other value chain actors that empower women and young people in targeted value chains. (SMS-1.8: Smallholder agricultural market support programmes)

2.1 Small-scale agro-enterprises and other value chain actors receive skills, assets and other government support that enable them to add value to local products and gain sustainable access to smallholder agriculture markets (Tier 2) (Output category C: Capacity development and technical support provided, Standard 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)

2.1 Small-scale agro-enterprises and other value chain actors receive skills, assets and other government support that enable them to add value to local products and gain sustainable access to smallholder agriculture markets (Tier 2) (Output category F: Smallholder farmers supported, Standard 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)

SDG 17: Partnerships for the goals**SDG target 9: Capacity building**

Country strategic plan outcome 2: The citizens of Bhutan, particularly vulnerable populations groups, benefit from enhanced human capital and a food system that is resilient to climate and other crises and shocks by 2030

WFP strategic outcome 4: National programmes and systems are strengthened

Nutrition-sensitive

Focus area: resilience building

Assumptions

Bhutan's institutional arrangements for school feeding and emergency preparedness and response continue to receive adequate budgetary support while targeted micronutrient supplements and fortified rice are provided for pregnant and breastfeeding women, adolescent girls and school children. Investments in food safety and quality processes and infrastructure help improve food quality oversight. Evidence-based shock-responsive approaches are enhanced by the improved entry, use and sharing of data across management information systems, adoption of hazard assessments, and introduction of disaster simulation exercises, in line with agreed protocols and data privacy requirements.

Outcome indicators

Number of coordination meetings contributing to zero hunger and other SDGs led by national convening entity as a result of WFP capacity strengthening support

Number of enhanced business processes contributing to zero hunger and other SDGs implemented at scale by national stakeholders following WFP capacity strengthening support

Number of national policies, strategies, programmes and other system components contributing to zero hunger and other SDGs enhanced with WFP capacity strengthening support

Number of national policies, strategies, programmes and other system components contributing to zero hunger and other SDGs enhanced with WFP-facilitated South-South and triangular cooperation support

Number of national policies, strategies, programmes and other system components relating to school health and nutrition/including school feeding enhanced/developed with WFP capacity strengthening support and/or advocacy

Number of new or existing legislative instruments, standards or policies for fortified staple foods developed/adapted with WFP capacity strengthening support

Number of new or existing legislative instruments, standards or policies for fortified staple foods endorsed as result of WFP capacity strengthening support

Number of people covered (WFP indirect beneficiaries) by national social protection systems or programmes to which WFP provided technical support

Proportion of people participating in training, coaching, or mentoring reporting improvement in knowledge/skills contributing to zero hunger and other SDGs

Resources mobilized (USD value) for national school health and nutrition/including school feeding programmes with WFP capacity strengthening support and/or advocacy

SABER school feeding index

Activities and outputs

3. Provide technical assistance to government and other stakeholders aimed at improving social protection provision, including by linking national school feeding programmes to farmers and suppliers, in order to facilitate the consumption of safe, healthy and nutrient-dense diets. (SPS-1.10: Social protection sector support)

3.1 Beneficiaries of national school feeding programmes have sustainable access to nutrient-dense foods and safe, healthy and diversified meals all year-round (Tier 3). (Output category C: Capacity development and technical support provided, Standard 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)

4. Provide technical assistance, including in relation to social behaviour change, in support of government and private sector efforts to promote fortified food products, and ensure that all school feeding programme beneficiaries and the public consume safe, healthy and nutrient-dense diets. (NPA-1.3: Malnutrition prevention programme)

4.1 Bhutan's citizens, especially school-aged children and groups at risk of malnutrition, are empowered to access and consume safe, nutrient-dense and healthy diets that meet international food quality and safety standards (Tier 3) (Output category C: Capacity development and technical support provided, Standard 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)

4.1 Bhutan's citizens, especially school aged children and groups at risk of malnutrition, are empowered to access and consume safe, nutrient-dense and healthy diets that meet international food quality and safety standards (Tier 3) (Output category E: Social and behaviour change communication (SBCC) provided, Standard 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)

5. Provide technical assistance and innovative solutions to government institutions for the expansion of people-centred disaster risk reduction programmes that integrate nutrition considerations and foster preparedness for and effective response to shocks and stressors. (EPA-1.1: Emergency preparedness and early action)

5.1 Populations facing shocks and stressors benefit from enhanced government services including the integration of nutrition-sensitive and shock-responsive social protection mechanisms in national and subnational disaster risk management policies, programmes and systems (Tier 3) (Output category C: Capacity development and technical support provided, Standard output 4.2: Components of national emergency preparedness and response, social protection and food systems are strengthened)

SDG 17: Partnerships for the goals**CC.1. Protection****Cross-cutting indicators**

CC.1.5: Country office meets or exceeds UNDIS entity accountability framework standards concerning accessibility (QCPR)

CC.2. Accountability**Cross-cutting indicators**

CC.2.2: Country office meets or exceeds United Nations Disability Inclusion Strategy (UNDIS) standards on consulting organizations of persons with disabilities (QCPR)

CC.3. Gender equality and women's empowerment**Cross-cutting indicators**

CC.3.2: Percentage of food assistance decision making entity members who are women

CC.4. Environmental sustainability**Cross-cutting indicators**

CC.4.1: Proportion of field-level agreements (FLAs)/memorandums of understanding (MOUs)/construction contracts (CCs) for CSP activities screened for environmental and social risks

CC.5. Nutrition integration**Cross-cutting indicators**

CC.5.1: Percentage of people supported by WFP operations and services who are able to meet their nutritional needs through an effective combination of fortified food, specialized nutritious products and actions to support diet diversification

SDG 2: Zero hunger**CC.1. Protection****Cross-cutting indicators**

CC.1.5: Country office meets or exceeds UNDIS entity accountability framework standards concerning accessibility (QCPR)

CC.2. Accountability**Cross-cutting indicators**

CC.2.2: Country office meets or exceeds United Nations Disability Inclusion Strategy (UNDIS) standards on consulting organizations of persons with disabilities (QCPR)

CC.3. Gender equality and women's empowerment**Cross-cutting indicators**

CC.3.2: Percentage of food assistance decision making entity members who are women

CC.4. Environmental sustainability**Cross-cutting indicators**

CC.4.1: Proportion of field-level agreements (FLAs)/memorandums of understanding (MOUs)/construction contracts (CCs) for CSP activities screened for environmental and social risks

CC.5. Nutrition integration**Cross-cutting indicators**

CC.5.1: Percentage of people supported by WFP operations and services who are able to meet their nutritional needs through an effective combination of fortified food, specialized nutritious products and actions to support diet diversification

ANNEX II**Bhutan food ration (*g/person/day*) or cash-based transfer value (*USD/person/day*) by CSP outcome and activity**

No food or cash transfers will be provided under the Bhutan country strategic plan for 2024–2028.

ANNEX III**Total food/cash-based transfer requirements and value**

No food or cash transfers will be provided under the Bhutan country strategic plan for 2024–2028.

ANNEX IV

INDICATIVE COST BREAKDOWN BY COUNTRY STRATEGIC PLAN OUTCOME (USD)			
	SDG target 2.4/ WFP strategic outcome 3	SDG target 17.9/ WFP strategic outcome 4	Total
	CSP outcome 1	CSP outcome 2	
Focus area	Resilience building	Resilience building	
Transfers	7 273 907	4 960 284	12 234 191
Implementation	367 490	149 238	516 727
Adjusted direct support costs	556 483	404 502	960 985
Subtotal	8 197 880	5 514 023	13 711 903
Indirect support costs (6.5 percent)	532 862	358 411	891 274
Total	8 730 743	5 872 435	14 603 177

Acronyms

COVID-19	coronavirus disease 2019
CSP	country strategic plan
SDG	Sustainable Development Goal
UNFPA	United Nations Population Fund
UNICEF	United Nations Children's Fund
UNSDCF	United Nations sustainable development cooperation framework