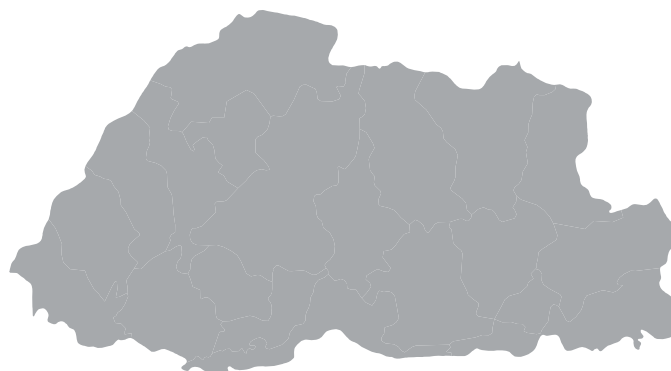


*In 2015, Bhutan made a minimal advancement in efforts to eliminate the worst forms of child labor. The Government increased its funding for the labor inspectorate and provided law enforcement information for the first time. Although research is limited, there is evidence that children in Bhutan are engaged in child labor, including in agriculture, and in the worst forms of child labor, including in forced domestic work. Bhutan's minimum age for work is inconsistent with international standards and education is not compulsory. The Government has not established a coordination mechanism to address child labor, including its worst forms. Criminal law enforcement agencies did not provide any data on actions taken to combat the worst forms of child labor.*



### I. PREVALENCE AND SECTORAL DISTRIBUTION OF CHILD LABOR

Although research is limited, there is evidence that children in Bhutan are engaged in child labor, including in agriculture, and in the worst forms of child labor, including in forced domestic work.(1) Table 1 provides key indicators on children's work and education in Bhutan. Data on some of these indicators are not available from the sources used in this report.

**Table 1. Statistics on Children's Work and Education**

Children	Age	Percent
Working (% and population)	5-14 yrs.	3.8 (6,338)
Attending School (%)	5-14 yrs.	84.7
Combining Work and School (%)	7-14 yrs.	3.3
Primary Completion Rate (%)		97.0

Source for primary completion rate: Data from 2014, published by UNESCO Institute for Statistics, 2015.(2)

Source for all other data: Understanding Children's Work Project's analysis of statistics from the Multiple Indicator Cluster Survey 4, 2010.(3)

Based on a review of available information, Table 2 provides an overview of children's work by sector and activity.

**Table 2. Overview of Children's Work by Sector and Activity**

Sector/Industry	Activity
Agriculture	Farming,* activities unknown (1, 4-6)
Industry	Construction,*† activities unknown (1)
Services	Domestic work (1, 4-7)
	Work in shops,* restaurants,* hotel service,* and automobile repair* (1, 5)
Categorical Worst Forms of Child Labor‡	Forced domestic work, sometimes as a result of human trafficking* (1, 7-9)
	Forced labor in karaoke bars,* sometimes as a result of human trafficking* (9, 10)
	Commercial sexual exploitation, sometimes as a result of human trafficking* (9)
	Use in illicit activities, including the smuggling of tobacco* (5)

\* Evidence of this activity is limited and/or the extent of the problem is unknown.

† Determined by national law or regulation as hazardous and, as such, relevant to Article 3(d) of ILO C. 182.

‡ Child labor understood as the worst forms of child labor per se under Article 3(a)-(c) of ILO C. 182.

There is a lack of current data on child labor in Bhutan. To date, no national survey on child labor has been conducted. There have been reports that some children who work and live in third-party residences are not allowed to return home.(8) It is reported that young girls are subject to forced labor in karaoke bars. Evidence suggests that some girls are trafficked from rural areas to sing in

# Bhutan

## MINIMAL ADVANCEMENT




karaoke bars, where they are subject to commercial sexual exploitation.(9) It is also reported that children from Bhutan are subject to forced labor and sex trafficking in India.(9)

The Government provides free education to all Bhutanese citizens; however, children living in remote villages face significant difficulties in accessing public schools, which may increase their vulnerability to labor exploitation.(11)

## II. LEGAL FRAMEWORK FOR THE WORST FORMS OF CHILD LABOR

Bhutan has ratified some key international conventions concerning child labor (Table 3).

**Table 3. Ratification of International Conventions on Child Labor**

	Convention	Ratification
	ILO C. 138, Minimum Age	N/A
	ILO C. 182, Worst Forms of Child Labor	N/A
	UN CRC	✓
	UN CRC Optional Protocol on Armed Conflict	✓
	UN CRC Optional Protocol on the Sale of Children, Child Prostitution and Child Pornography	✓
	Palermo Protocol on Trafficking in Persons	

The Government has established laws and regulations related to child labor, including its worst forms (Table 4).

**Table 4. Laws and Regulations Related to Child Labor**

Standard	Yes/No	Age	Related Legislation
Minimum Age for Work	Yes	13	Sections 170 and 171 of the Labor and Employment Act; Section 7 of the Regulation on Acceptable Forms of Child Labor (12, 13)
Minimum Age for Hazardous Work	Yes	18	Sections 170 and 171 of the Labor and Employment Act (12)
Prohibition of Hazardous Occupations or Activities for Children	Yes		Section 9 of the Labor and Employment Act; Section 9 of the Regulation on Acceptable Forms of Child Labor (13)
Prohibition of Forced Labor	Yes		Sections 3 and 9(a) of the Labor and Employment Act; Sections 154, 227, and 379 of the Penal Code; Section 221 of the Child Care and Protection Act (12, 14, 15)
Prohibition of Child Trafficking	Yes		Section 9(a) of the Labor and Employment Act; Sections 221 and 224 of the Child Care and Protection Act; Sections 227, 379, and 380 of the Penal Code (12, 14, 15)
Prohibition of Commercial Sexual Exploitation of Children	Yes		Section 9(b) of the Labor and Employment Act; Sections 222–224 of the Child Care and Protection Act; Sections 225, 375–380 of the Penal Code (12, 14, 15)
Prohibition of Using Children in Illicit Activities	Yes		Section 9(c) of the Labor and Employment Act; Sections 216 and 220 of the Child Care and Protection Act (12, 15)
Minimum Age for Compulsory Military Recruitment	N/A*		
Minimum Age for Voluntary Military Service	Yes	18	Legislative title unknown (16)
Compulsory Education Age	No		
Free Public Education	Yes		Article 9.16 of the Constitution of the Kingdom of Bhutan (17)

\* No conscription (17)

Bhutanese law is not completely consistent with international standards regarding child labor because the Labor and Employment Act allows children under age 14 to work.(12)

The law does not sufficiently prohibit commercial sexual exploitation, as the possession of child pornography is not criminally prohibited.(15)

Bhutan has no compulsory age for education. The lack of standards in this area may increase the risk of children's involvement in child labor.

### III. ENFORCEMENT OF LAWS ON THE WORST FORMS OF CHILD LABOR

The Government has established institutional mechanisms for the enforcement of laws and regulations on child labor, including its worst forms (Table 5).

**Table 5. Agencies Responsible for Child Labor Law Enforcement**

Organization/Agency	Role
Ministry of Labor and Human Resources (MOLHR)	Investigate child labor complaints and ensure employers comply with child labor laws. Refer cases involving the worst forms of child labor to the police.(18)
Royal Bhutan Police	Investigate and enforce criminal laws relating to the worst forms of child labor.(19) Refer abused and exploited children to child welfare officers and the National Commission for Women and Children (NCWC).(15, 20)
Women and Child Protection Unit	Enforce laws protecting women and children as a separate unit in the Royal Bhutan Police.(1, 21) Refer abused and exploited children to child welfare officers and NCWC.(15, 20)
Child Welfare Officers	Protect and assist children in difficult circumstances, including children abused and exploited for illegal purposes.(15)
Royal Court of Justice	Adjudicate criminal and civil cases, including violations involving children.(22)

#### *Labor Law Enforcement*

In 2015, labor law enforcement agencies in Bhutan did take actions to combat child labor, including its worst forms (Table 6).

**Table 6. Labor Law Enforcement Efforts Related to Child Labor**

Overview of Labor Law Enforcement	2014	2015
Labor Inspectorate Funding	\$27,790 (5)	\$45,381 (5)
Number of Labor Inspectors	20 (5)	20 (5)
Number of Child Labor Dedicated Inspectors	1 (5)	1 (5)
Inspectorate Authorized to Assess Penalties	Yes (5)	Yes (5)
Training for Labor Inspectors		
■ Initial Training for New Employees	No (5)	No (5)
■ Training on New Laws Related to Child Labor	N/A	N/A
■ Refresher Courses Provided	Yes (5)	Yes (5)
Number of Labor Inspections	1,202 (5)	2,000 (5)
■ Number Conducted at Worksite	1,202 (5)	2,000 (5)
■ Number Conducted by Desk Reviews	0 (5)	0 (5)
Number of Child Labor Violations Found	0 (5)	0 (5)
Number of Child Labor Violations for Which Penalties Were Imposed	0 (5)	0 (5)
■ Number of Penalties Imposed That Were Collected	N/A (5)	N/A (5)
Routine Inspections Conducted	Yes (5)	Yes (5)
■ Routine Inspections Targeted	Yes (5)	Yes (5)
Unannounced Inspections Permitted	Yes (5)	Yes (5)
Unannounced Inspections Conducted	Yes (5)	Yes (5)
Complaint Mechanism Exists	Yes (5)	Yes (5)
Reciprocal Referral Mechanism Exists Between Labor Authorities and Social Services	Yes (5)	Yes (5)

The Ministry of Labor and Human Resources (MOLHR) has reported that there is an insufficient number of trained labor officers to enforce the labor laws.(23)

# Bhutan

## MINIMAL ADVANCEMENT

### *Criminal Law Enforcement*

In 2015, research found no information on whether criminal law enforcement agencies in Bhutan took actions to combat the worst forms of child labor (Table 7).

**Table 7. Criminal Law Enforcement Efforts Related to the Worst Forms of Child Labor**

Overview of Criminal Law Enforcement	2014	2015
Training for Investigators		
■ Initial Training for New Employees	Unknown	No (24)
■ Training on New Laws Related to the Worst Forms of Child Labor	N/A	N/A
■ Refresher Courses Provided	Unknown	No (24)
Number of Investigations	Unknown	Unknown* (5)
Number of Violations Found	Unknown	Unknown* (5)
Number of Prosecutions Initiated	Unknown	Unknown* (5)
Number of Convictions	Unknown	Unknown* (5)
Reciprocal Referral Mechanism Exists Between Criminal Authorities and Social Services	Yes (5)	Yes (5)

\*The Government does not make this information publicly available.

In 2015, the UNODC and the National Commission for Women and Children began developing standard operating procedures for law enforcement interventions in human trafficking cases and providing services for trafficking victims.(24)

## IV. COORDINATION OF GOVERNMENT EFFORTS ON THE WORST FORMS OF CHILD LABOR

Although the Government has established a coordination mechanism for protecting the rights of exploited children, research found no evidence of mechanisms to coordinate its efforts to address child labor, including all its worst forms (Table 8).

**Table 8. Mechanisms to Coordinate Government Efforts on Child Labor**

Coordinating Body	Role & Description
NCWC	Coordinate the implementation of policies involving abused and exploited women and children. Advise the Government on legislation and policies for the protection of women and children. (27) Comprises a chairperson and commissioners who represent relevant government agencies and non-government sectors.(25)

## V. GOVERNMENT POLICIES ON THE WORST FORMS OF CHILD LABOR

The Government of Bhutan has established policies related to child labor, including its worst forms (Table 9).

**Table 9. Policies Related to Child Labor**

Policy	Description
UNDAF Bhutan One Program (2014–2018)*	Serves as a framework for supporting Bhutan's national development goals that target the poor and disadvantaged. Includes initiatives to prevent and respond to violence, abuse, exploitation, and neglect of children.(26, 27)
National Plan of Action for Child Protection*	Develops strategies to establish a comprehensive child protection system, including passing new legislation, improving service delivery, increasing human resource capacity, instituting coordination mechanisms, increasing communication and advocacy, and collecting data and information.(28)
National Youth Policy*	Provides a framework to promote youth development, including increased access to education, training, employment, and financial services. Targets out-of-school youth, domestic workers, and girls working in karaoke bars.(29)
National Education Policy*	Specifies the Government's education policy regarding curriculum, admission procedures, student health and safety, career counseling, and non-formal education.(30)
Eleventh 5-Year Plan (2013–2018)*	Establishes the strategic framework for increasing economic development, reducing youth unemployment, improving the quality of education, and curbing corruption.(31)

\* Child labor elimination and prevention strategies do not appear to have been integrated into this policy.

### VI. SOCIAL PROGRAMS TO ADDRESS CHILD LABOR

In 2015, the Government of Bhutan funded and participated in programs that may contribute to the prevention or elimination of child labor (Table 10).

**Table 10. Social Programs to Address Child Labor**

Program	Description
Project Hope†	NCWC program that provides residential shelters for children at risk of exploitative child labor. Targets children on the street and provides them with counseling, group therapy, and assistance enrolling in school.(18)
Trafficking Victims Shelter†	Respect, Education, Nurture, and Empower Women (RENEW), a Thimphu-based NGO, receives government funding to provide shelter, counseling, and rehabilitation for women and child trafficking victims.(18)
Enhance Government and Civil Society Responses to Counter Trafficking in Persons	UNODC and Government program that seeks to increase capacity to combat human trafficking. Includes six components: (1) enforce anti-human trafficking laws; (2) train criminal law enforcement officers on victim identification, investigation, and prosecution; (3) formalize a standard operating protocol for investigating cases of human trafficking; (4) train law enforcement personnel on victim treatment and reintegration; (5) establish transit homes for human trafficking victims; and (6) develop campaigns to raise public awareness of human trafficking issues.(32) Held a workshop in Siliguri, India, in May 2015 to sensitize officials in India and Bhutan to cross-border trafficking of children for commercial sexual exploitation and labor exploitation.(33, 34)
Child Protection System Strengthening	UNICEF program that works to strengthen Bhutan's child protection system through capacity-building training. Supports the implementation of the National Plan of Action for Child Protection.(35)
Improving Rural Children's Access to Basic Education With Focus on Primary Education	\$8.58 million WFP-funded program that provides financial support to rural primary schools.(36) Aims to increase primary school enrollment, retention, and graduation by providing school breakfasts and lunches. Implemented in 232 schools across the country, reaches 37,000 children annually and supports school construction and kitchen improvements.(18, 36)
Rural Economy Advancement Program†	Government program that develops sustainable livelihoods in Bhutan's 126 poorest villages by diversifying crop cultivation, providing skills development training, and building collaborative groups.(31)
National Rehabilitation Program†	Office of the Secretariat program that assists landless, socially and economically disadvantaged groups by providing land, shelter, and food support; health and education services; and capacity building for sustainable livelihoods.(31)

† Program is funded by the Government of Bhutan.

The Government of Bhutan has implemented programs that target children at risk for exploitative labor and child victims of human trafficking, but no information is available about programs that target specific sectors, such as agriculture and domestic service. No information is available on social programs that target children involved in the worst forms of child labor, including domestic servitude, forced labor in karaoke bars, and commercial sexual exploitation.

### VII. SUGGESTED GOVERNMENT ACTIONS TO ELIMINATE THE WORST FORMS OF CHILD LABOR

Based on the reporting above, suggested actions are identified that would advance the elimination of child labor, including its worst forms, in Bhutan (Table 11).

**Table 11. Suggested Government Actions to Eliminate Child Labor, Including its Worst Forms**

Area	Suggested Action	Year(s) Suggested
Legal Framework	Ratify the Palermo Protocol on Trafficking in Persons.	2013 – 2015
	Ensure that the laws on child labor comply with the international standard of the minimum age for work.	2010 – 2015
	Ensure that the law prohibits the possession of child pornography.	2015
	Make primary education compulsory and harmonized with the minimum age for work.	2010 – 2015
Enforcement	Ensure that the MOLHR has the resources and training necessary to enforce labor laws and to combat child labor.	2014 – 2015
	Institutionalize training for new and veteran investigators responsible for enforcing criminal laws prohibiting the worst forms of child labor, including child trafficking and sexual exploitation.	2015
	Publish data on the number and training of investigators and on the number of investigations, prosecutions, and convictions of crimes involving the worst forms of child labor.	2010 – 2015
Coordination	Establish a coordinating mechanism to combat child labor, including its worst forms.	2014 – 2015

**Table 11. Suggested Government Actions to Eliminate Child Labor, Including its Worst Forms (cont)**

Area	Suggested Action	Year(s) Suggested
Government Policies	Integrate child labor elimination and prevention strategies into existing social protection policies.	2014 – 2015
Social Programs	Conduct a national child labor survey.	2013 – 2015
	Implement programs to make education more accessible for children living in remote locations.	2014 – 2015
	Create social programs targeting working children, particularly in agriculture, and children engaged in the worst forms of child labor, including forced domestic work.	2009 – 2015

### REFERENCES

- U.S. Department of State. "Bhutan," in *Country Reports on Human Rights Practices- 2014*. Washington, DC; June 25, 2015; <http://www.state.gov/g/drl/rls/rrpt/>.
- UNESCO Institute for Statistics. *Gross intake ratio to the last grade of primary. Total*. [accessed December 16, 2015]; <http://data.uis.unesco.org/>. Data provided is the gross intake ratio to the last grade of primary school. This measure is a proxy measure for primary completion. This ratio is the total number of new entrants in the last grade of primary education, regardless of age, expressed as a percentage of the population at the theoretical entrance age to the last grade of primary. A high ratio indicates a high degree of current primary education completion. Because the calculation includes all new entrants to last grade (regardless of age), the ratio can exceed 100 percent, due to over-aged and under-aged children who enter primary school late/early and/or repeat grades. For more information, please see the "Children's Work and Education Statistics: Sources and Definitions" section of this report.
- UCW. *Analysis of Child Economic Activity and School Attendance Statistics from National Household or Child Labor Surveys*. Original data from MICS 4, 2010. Analysis received December 18, 2015. Reliable statistical data on the worst forms of child labor are especially difficult to collect given the often hidden or illegal nature of the worst forms. As a result, statistics on children's work in general are reported in this chart, which may or may not include the worst forms of child labor. For more information on sources used, the definition of working children and other indicators used in this report, please see the "Children's Work and Education Statistics: Sources and Definitions" section of this report.
- UN Human Rights Council. *Mission to Bhutan, Report of the Special Rapporteur on the Right to Education, Addendum: Mission to Bhutan- Kishore Singh*. Geneva, United Nations Human Rights Council; June 3, 2015. Report No. A/HRC/29/30/Add.1. <http://www.refworld.org/country,...BTN,,5583f1b64,0.html>.
- U.S. Embassy- New Delhi. *reporting, January 22, 2016*.
- BBS: The Bhutanese Expression. "Child labour exists in Bhutan: Lyonpo Dorji Wangdi." [bbs.bt \[online\] June 12, 2012 \[cited January 27, 2014\]; http://www.bbs.bt/news/?p=14014&print=1](http://www.bbs.bt/news/?p=14014&print=1).
- Tenzin, P. "Child labour keeps growing in Bhutan." *Bhutan Observer*, Thimphu, August 27, 2012. <http://bhutanobserver.bt/5934-bo-news-about-child-labour-keeps-growing-in-bhutan.aspx>.
- Chhetri, KK. *Child Labour in Bhutan: The Challenges of Implementing Child Rights in Bhutan* [Masters Thesis]: University of Gothenburg; May 29, 2011.
- U.S. Department of State. "Bhutan," in *Trafficking in Persons Report- 2015*. Washington, DC; July 27, 2015; <http://www.state.gov/j/tip/rls/tiprpt/index.htm>.
- U.S. Embassy- New Delhi. *reporting, March 6, 2013*.
- Tshering, N. "Advocating Girl-Friendly Boarding Schools in Bhutan: Toward Improving Quality Learning Opportunities and Outcomes For Bhutanese Girls." [brookings.edu \[online\] September 22, 2014 \[cited http://www.brookings.edu/blogs/education-plus-development/posts/2014/09/22-improving-quality-learning-bhutan-tshering\]](http://www.brookings.edu/blogs/education-plus-development/posts/2014/09/22-improving-quality-learning-bhutan-tshering).
- Government of Bhutan. *Labour and Employment Act of Bhutan 2007*, enacted 2007. <http://www.molhr.gov.bt/labouract.pdf> [source on file].
- Government of Bhutan. *Regulation: Acceptable Forms of Child Labour*, enacted November 10, 2009. <http://www.wipo.int/edocs/lexdocs/laws/en/bt/bt021en.pdf>.
- Government of Bhutan. *Penal Code of Bhutan*, enacted August 11, 2004. <http://www.judiciary.gov.bt/html/act/PENAL%20CODE.pdf>.
- Government of Bhutan. *Child Care and Protection Act*, enacted 2011. [http://www.ilo.org/wcmsp5/groups/public/---asia/---ro-bangkok/---sro-new-delhi/documents/genericdocument/wcms\\_300620.pdf](http://www.ilo.org/wcmsp5/groups/public/---asia/---ro-bangkok/---sro-new-delhi/documents/genericdocument/wcms_300620.pdf).
- Child Soldiers International. "Bangladesh," in *Louder than Words: An Agenda for Action to End State Use of Child Soldiers*. London; 2012; [www.child-soldiers.org](http://www.child-soldiers.org).
- Government of Bhutan. *The Constitution of the Kingdom of Bhutan*, enacted July 18, 2008. [https://www.unodc.org/tldb/pdf/Bhutan\\_const\\_2008.pdf](https://www.unodc.org/tldb/pdf/Bhutan_const_2008.pdf).
- U.S. Embassy- New Delhi. *reporting, January 22, 2014*.
- U.S. Embassy- New Delhi. *reporting, February 4, 2015*.
- U.S. Department of State official. E-mail communication to USDOL official. July 5, 2013.
- Royal Bhutan Police. *Woman and Child Protection Division*, Kingdom of Bhutan, [online] 2013 [cited March 7, 2014]; <http://www.rbp.gov.bt/wcpu.php>.
- Royal Court of Justice. *Court and its Procedure*, Kingdom of Bhutan, [online] [cited February 5, 2015]; <http://www.judiciary.gov.bt/html/court/registration.php>.
- Ministry of Labour and Human Resources. *Activities*, Kingdom of Bhutan, [online] 2013 [cited March 10, 2014]; [http://www.molhr.gov.bt/molhrsite/?page\\_id=721](http://www.molhr.gov.bt/molhrsite/?page_id=721).
- U.S. Embassy- New Delhi. *reporting, January 29, 2016*.
- Government of Bhutan. *National Commission for Women and Children*, Government of Bhutan, [online] [cited February 5, 2015]; <http://www.ncwc.gov.bt/en/>.
- UNDAF. *Bhutan One Programme, 2014-2018*; March 12, 2012. [http://www.unicef.org/about/execboard/files/BTN\\_One\\_Programme\\_2014-2018\\_MASTER\\_03-12-2012\\_-\\_CV.pdf](http://www.unicef.org/about/execboard/files/BTN_One_Programme_2014-2018_MASTER_03-12-2012_-_CV.pdf).
- UN Development Assistance Framework. *United Nations Development Assistance Framework: Bhutan One Programme, 2014-2018*; March 12, 2012. [http://www.unicef.org/about/execboard/files/BTN\\_One\\_Programme\\_2014-2018\\_MASTER\\_03-12-2012\\_-\\_CV.pdf](http://www.unicef.org/about/execboard/files/BTN_One_Programme_2014-2018_MASTER_03-12-2012_-_CV.pdf).
- Youth Development Fund. *A Strategic Plan for the Child Protection and Care Services for Youth Development Fund*. Thimphu; 2014. <http://bhutanayouth.org/wp-content/uploads/2011/10/Strategic-plan-for-Child-Protection-and-Care-Services1.pdf>.
- Department of Youth and Sports, Ministry of Education, and Royal Government of Bhutan. *National Youth Policy*; 2011. [http://www.youthpolicy.org/national/Bhutan\\_2011\\_National\\_Youth\\_Policy.pdf](http://www.youthpolicy.org/national/Bhutan_2011_National_Youth_Policy.pdf).
- Royal Government of Bhutan, Policy and Planning Division, Ministry of Education. *30th Education Policy Guidelines and Instruction*; 2012.
- Gross National Happiness Commission. *Report On the Eleventh Five Year Plan (2013-2018) to the First Session of the Second Parliament*. Thimphu; 2013. <http://www.gnhc.gov.bt/wp-content/uploads/2011/04/11-FiveYearPlan.pdf>.
- U.S. Embassy- New Delhi. *reporting, March 5, 2015*.
- Gupta, J. "Drive to curb human trafficking in Bhutan." *The Times of India*, Mumbai, June 1, 2015. <http://timesofindia.indiatimes.com/india/Drive%ADto%ADcurb%ADhuman%ADtrafficking%ADin%ADBhutan/articleshow/47494262.cms>.
- UN Office on Drugs and Crime. *India Bhutan: Crossborder cooperation to prevent human trafficking and smuggling of migrants*. Press Release; 2015. <http://www.unodc.org/southasia/en/frontpage/2015/June/indiabhutancrossbordercooperationtopreventhumantraffickingandsmugglingofmigrants.html>.
- UNICEF. *UNICEF Annual Report 2012 for Bhutan*. New York; 2012. [http://www.unicef.org/about/annualreport/files/Bhutan\\_COAR\\_2012.pdf](http://www.unicef.org/about/annualreport/files/Bhutan_COAR_2012.pdf).
- World Food Program. *Development Project – Bhutan 200300*; 2013. [http://one.wfp.org/operations/current\\_operations/project\\_docs/200300.pdf](http://one.wfp.org/operations/current_operations/project_docs/200300.pdf).