



## Country strategic plan revision

### Afghanistan country strategic plan, revision 09

Gender and age marker code: 3

	Current	Change	Revised
<b>Duration</b>	<b>1 July 2018 – 31 December 2025</b>	-	<b>1 July 2018 – 31 December 2025</b>
<b>Beneficiaries</b>	30 857 461	(941 755)	29 915 706
<b>Total cost (USD)</b>	<b>9 820 495 314</b>	<b>(792 130 205)</b>	<b>9 028 365 110</b>
Transfer	8 547 438 185	(731 822 026)	7 815 616 160
Implementation	370 098 851	(2 900 992)	367 197 859
Direct support costs	307 165 674	(9 140 073)	298 025 601
Subtotal	<b>9 224 702 710</b>	<b>(743 863 090)</b>	<b>8 480 839 620</b>
Indirect support costs	595 792 604	(48 267 114)	547 525 490

### DELEGATION OF AUTHORITY FOR APPROVAL: ED

#### 1. RATIONALE

1. This budget revision seeks to align WFP Afghanistan's Country Strategic Plan (CSP) with corporate guidance that calls on Country Offices to develop more realistic planning figures as a key component of their CSPs. This revision reflects a decrease in expected funding for 2024 and 2025.
2. Long-term strategies and funding for international engagement in Afghanistan remain uncertain and challenging. Sustained humanitarian efforts need to be complemented with interventions that address basic needs and build resilience. This approach is articulated in the United Nations Strategic Framework for Afghanistan (UNSFA) June 2023 – December 2025, which prioritizes sustained essential services and economic opportunities and resilient livelihoods.
3. This budget revision does not change the duration of the CSP, thus the end date of the CSP and the current UNSFA continue to align.

#### 2. CHANGES

##### *Strategic orientation*

4. This budget revision maintains the strategic orientation of the country strategic plan.

##### *CSP outcomes*

### Targeting approach and beneficiary analysis:

5. Reduced funding will force WFP to further prioritize assistance in 2024 and 2025, though the scale of needs is not expected to decrease, complicating prioritization as it becomes increasingly difficult to distinguish between extremes of acute food insecurity. WFP remains the most significant source for food assistance compared to the other non-governmental organisations operating in the humanitarian sector. WFP will target the most vulnerable with general food assistance (including seasonal food assistance and within WFP's hotspot and contingency responses). WFP will maintain the same overall targeting approach, which includes three major steps: geographical prioritization and allocation, community-based targeting, and household identification using vulnerability criteria. WFP's targeted hotspot response will allow for a differential general food assistance ration for different groups and seasons, depending on the context.
6. In 2023 WFP Country Office conducted a comprehensive review of its targeting standard operating procedures (SOPs), including steps toward the full digitization of the process from registration to transfer management. The review informed enhancements in process streamlining, consistency and integrity of data collection, and centralisation of data; thereby enabling quicker decision-making and robust analysis. WFP has also adopted guidance on identifying women-headed households for targeting purposes.
7. The Nutrition Cluster estimates over 3.9 million women and children are expected to suffer from acute malnutrition in 2024. As such, malnutrition treatment will continue within the health system across all provinces, while the malnutrition prevention programme will be implemented alongside general food assistance in selected districts. With reduced general food assistance that may entail reduced rations in addition to reduced coverage, WFP will continue to bolster safety nets for the most vulnerable through its programmatic interventions, including the transitional maternal and child benefit programme, school meals, and its resilience and food systems programmes. The school meals programme prioritizes provinces with low enrolment, high gender gaps, and food insecurity. Resilience and food systems (RFS) programmes prioritize areas with high food insecurity and exposure to shocks, identified through national and sub-national assessments, and complemented by community consultations.

### Transfer modalities

8. WFP will significantly increase the use of cash-based transfers (CBT), aiming to reach 50 percent of beneficiaries through CBT by the end of 2024. This contributes to greater local purchasing power and aligns with beneficiaries' preferences.
9. WFP continues to expand its network of financial service providers (FSP) for greater flexibility in responding to essential needs, including for contingency and hot spot responses. Given the current restrictions on women, the availability of CBT through more numerous and diverse FSPs, and digital payment options, CBT provides alternative ways to receive assistance directly and in a dignified manner and contribute to improving market development. A renewed focus on innovation enables greater flexibility for WFP programs to switch between in-kind and CBT modalities, based on pipelines, market monitoring, cost efficiency, and funding fluctuations.

### Partnerships:

10. WFP continues to rely on its traditional donors for core activities. WFP has developed partnerships with the International Financial Institutions, including multilateral and

regional development banks, to enhance the possibility of sustainable, multi-year funding in support of resilience- and recovery-oriented activities. Additionally, WFP plans for an increased presence in policy and coordination forums related to nutrition in preparation for the reactivation of Scaling up Nutrition (SUN) and UN Nutrition Network, in Afghanistan. WFP will further enhance its partnership with UNICEF on nutrition through a joint workplan for collaboration.

#### Country office capacity:

11. WFP has implemented a staff realignment exercise, whilst maintaining its capacity and operational footprint to ensure delivery. Dedicated staffing is in place to coordinate new safety nets activities and establish partnerships with geographic information service providers to better map food insecurity risks. This complements the strengthening of early warning, emergency preparedness and response work under Activity 1, including dedicated staffing for early warning and famine prevention.

#### Supply chain:

12. For 2024, the supply chain requires an agile and flexible approach to meet programmatic needs, including a surge component to address sudden onset emergency demands. The strategy focuses on a diversified sourcing plan, supply network optimization, and a logistics set up aligned with operational needs. Transportation of food commodities will continue through two main corridors: north through Turkmenistan, Uzbekistan and Tajikistan, and south through the Pakistani port. Each corridor is planned to take approximately 25 percent of total in-kind volumes. Approximately 50 percent of in-kind food is planned to be purchased locally. There is an option of utilizing the Western corridor through Iran, which has been used specifically for in-kind donations of wheat from India.

#### Service provision:

13. The logistics service provision invests in new digital tools as well as organizational and individual capacity building to ensure services can scale up in conjunction with partners' needs. UNHAS has adapted to the reduced-funding environment with cancellation of the Dubai route effective January 2024, the fleet reduction with the release of the DHC-8 (37-seater turboprop aircraft) in February 2024, and cancellation of the Doha route effective at the beginning of June 2024. UNHAS has secured adequate funding for current routes until July 2024. After this date, further reductions may be necessary.

#### M&E:

14. Two substantial monitoring workstreams will be launched in 2024. The first is a study comparing the impact of various transfer modalities of WFP assistance. A gender lens will be applied to explore women's control of assistance and to what extent transfer modalities contribute to their empowerment through household decision-making. The second workstream is to pilot a corporate solution to escalate monitoring issues and integrate findings from process monitoring and beneficiary feedback as part of the global reassurance plan. The process, coming with the application of the SugarCRM tool to process monitoring, entails a systematic notification system expected to increase efficiency and effectiveness in issue resolution and quality reassurance.

#### Protection, accountability to affected population, protection risks, restrictions of gender and disabilities:

15. Protection risks continue, including risks for particularly vulnerable households and individuals arising from exclusion errors and adoption of extreme coping strategies, forced redistributions, sexual exploitation and abuse (SEA) and gender-based violence (GBV). In line with corporate policies, WFP Country Office continues to mitigate risks through various measures, including inclusive community engagement through active participation of vulnerable groups and effective community feedback mechanisms (CFMs). Updates of all process monitoring and cooperating partner (CP) Performance Management tools were completed to ensure timely identification of issues and programmatic adaptations. WFP continues to strengthen SEA and GBV controls through risk management (mapping and mitigation measures), standard operating procedures, and enhanced capacity assessments for CPs, third party monitors and FSPs. WFP continues sensitization and response efforts on the ground, notably towards community leaders, elders, and Community Food Assistance Consultation (CFAC) members to mitigate negative effects and risks of forced redistributions and acts of misconduct.

#### Transition/handover strategy:

16. WFP will increase efforts in safety nets and social protection, including through the Maternal and Child Benefit Program (MCBP) that aims to improve the nutritional status of pregnant and breastfeeding women and girls and children under two years of age through health and nutrition information and awareness sessions, complemented with a financial incentive to access health and nutrition services and support access to nutritious foods. In 2024 and 2025, it is anticipated that the scope of emergency food assistance will gradually reduce and, in the longer term, a larger portion of Afghanistan's portfolio will be dedicated to safety nets initiatives, complemented by a readiness for emergency response against shocks. Increased efforts will go into building climate-considered water infrastructure, regenerative agriculture, and natural resource management, contributing to disaster risk reduction and diversified livelihoods.

#### Risk Management:

17. Strategic risks: The funding outlook is expected to decrease in 2024, and the risk persists that traditional donors may disengage from Afghanistan beyond 2024. WFP is further strengthening new partnerships with non-traditional donors, including international financial institutions.
18. Operational risks: Prior operational risks remain (vis-a-vis access challenges for women), bureaucratic and administrative impediments have increased throughout the country including "service" fees, interference and arbitrary requirements, causing implementation delays or blockages. Although it can be difficult and lengthy to identify solutions mutually acceptable to WFP, its donors and the *de facto* authorities, WFP continues to systemize access efforts, including through the newly established Technical Access Cell. WFP remains linked to interagency efforts through coordination fora like the Humanitarian Access Working Group.
19. Fiduciary risks: WFP has preparedness plans for fiduciary risks associated with CBT. WFP will expand digital verification through WFP's beneficiary information and transfer management platform and introduce additional digital payment solutions to improve service delivery quality and assurance. Taking advantage of risk management measures in place, WFP will increasingly use the CBT modality compared to in-kind as programme design.

20. Financial Risks: To tackle economic volatility and remain programmatically agile, WFP will maintain flexibility between in-kind food and CBT transfer modalities and undertake regular analyses to assess the suitability of transfer modalities.
21. Based on an intensive risk review exercise, WFP has elaborated a comprehensive Re-Assurance Plan indicating mitigation and corrective actions as well as required resources to address the operational, fiduciary and financial risks in the context of Afghanistan throughout 2024.

Social and Environmental Safeguards:

22. WFP does not foresee new potential negative social or environmental impacts.

**Beneficiary analysis**

<b>TABLE 1: DIRECT BENEFICIARIES BY CSP OUTCOME, ACTIVITY AND MODALITY</b>							
<b>CSP Outcome</b>	<b>Activity and modality</b>	<b>Period</b>	<b>Women (18+ years)</b>	<b>Men (18+ years)</b>	<b>Girls (0-17 years)</b>	<b>Boys (0-17 years)</b>	<b>Total</b>
CSP Outcome 1	1 (in-kind)	Current	4 766 433	4 665 020	5 172 087	5 679 154	<b>20 282 694</b>
		Increase/ (decrease)	(64 429)	(63 059)	(69 912)	(76 766)	<b>(274 166)</b>
		Revised	4 702 004	4 601 961	5 102 175	5 602 388	<b>20 008 528</b>
	1 (CBT)*	Current	1 655 035	1 619 822	1 795 889	1 971 957	<b>7 042 703</b>
		Increase/ (decrease)	(22 371)	(21 896)	(24 275)	(26 655)	<b>(95 198)</b>
		Revised	1 632 664	1 597 926	1 771 614	1 945 302	<b>6 947 505</b>
	9 (in-kind)	Current	2 922 822	-	3 304 754	3 439 642	<b>9 667 218</b>
		Increase/ (decrease)	(80 735)	-	(79 120)	(82 349)	<b>(242 204)</b>
		Revised	2 842 087	-	3 225 634	3 357 293	<b>9 425 014</b>
CSP Outcome 2	2 (in-kind)	Current	596 320	583 633	647 071	710 509	<b>2 537 533</b>
		Increase/ (decrease)	(21 714)	(21 252)	(23 562)	(25 872)	<b>(92 400)</b>
		Revised	574 606	562 381	623 509	684 637	<b>2 445 133</b>
	2 (CBTs)*	Current	550 854	539 405	630 078	690 969	<b>2 411 305</b>
		Increase/ (decrease)	(88 258)	(86 404)	(98 614)	(108 205)	<b>(381 480)</b>
		Revised	462 596	453 001	531 464	582 764	<b>2 029 825</b>
CSP Outcome 3	4 (in-kind)	Current	517 280	-	2 412 752	1 826 864	<b>4 756 896</b>
		Increase/ (decrease)	-	-	(377 300)	(392 700)	<b>(770 000)</b>
		Revised	517 280	-	2 035 452	1 434 164	<b>3 986 896</b>
	4 (CBTs)*	Current	-	-	351 750	224 400	<b>576 150</b>
		Increase/ (decrease)	-	-	-	-	<b>-</b>

**TABLE 1: DIRECT BENEFICIARIES BY CSP OUTCOME, ACTIVITY AND MODALITY**

<b>CSP Outcome</b>	<b>Activity and modality</b>	<b>Period</b>	<b>Women (18+ years)</b>	<b>Men (18+ years)</b>	<b>Girls (0-17 years)</b>	<b>Boys (0-17 years)</b>	<b>Total</b>
		Revised	-	-	351 750	224 400	<b>576 150</b>
	10 (in-kind)	Current	19 740	19 320	21 420	23 520	<b>84 000</b>
		Increase/ (decrease)	-	-	-	-	-
		Revised	19 740	19 320	21 420	23 520	<b>84 000</b>
	10 (CBTs)*	Current	627 388	614 040	680 783	747 527	<b>2 669 738</b>
		Increase/ (decrease)	-	-	-	-	-
		Revised	627 388	614 040	680 783	747 527	<b>2 669 738</b>
CSP Outcome 4	5 (capacity strengthening)	Current	9 640	38 560	-	-	<b>48 200</b>
		Increase/ (decrease)	-	-	-	-	-
		Revised	9 640	38 560	-	-	<b>48 200</b>
<b>Total (without overlap)</b>		<b>Current</b>	<b>7 251 503</b>	<b>7 097 216</b>	<b>7 868 653</b>	<b>8 640 089</b>	<b>30 857 461</b>
		<b>Increase/ (decrease)</b>	<b>(86 800)</b>	<b>(84 955)</b>	<b>(377 300)</b>	<b>(392 700)</b>	<b>(941 755)</b>
		<b>Revised</b>	<b>7 164 703</b>	<b>7 012 261</b>	<b>7 491 353</b>	<b>8 247 389</b>	<b>29 915 706</b>

\* CBTs includes commodity vouchers.

## Transfers

TABLE 2: FOOD RATIONS (g/person/day) AND CASH-BASED TRANSFER VALUES (USD/person/day) BY CSP OUTCOME AND ACTIVITY*																
	CSP outcome 1												CSP outcome 2			
	Activity 1						Activity 9						Activity 2			
Sub-activity	GFA: displaced populations		GFA: crisis safety net				GFA: contingency response		Blanket supplementary feeding programme		Targeted supplementary feeding programme		Food assistance for assets		Vocational skills training	
Beneficiary type	Natural disasters, IDPs, returnees	Refugees	IPC phase 4 (75% ration)		IPC phase 3 (50% ration)		Households		Children age 6-59 months	PBW	Children age 6-59 months	PBW	Households		Households	
Modality			Food	CBTs**	Food	CBTs**	Food	CBTs**					Food	CBTs**		Food
Cereals	476.2		238.1	357.1		238.1		357.1						476.2		
Pulses	59.5		29.8	44.6		29.8		44.6						59.5		
Oil	43.3		21.7	32.5		21.7		32.5						43.3		
Salt	4.8		2.4	3.6		2.4		3.6						4.8		
High-energy biscuits	5															
Ready-to-use supplementary food												100				
Wheat soy flour																
Super Cereal											150		250			
Lipid-based nutrient supplements - medium quantity										50						
<b>Total</b>	<b>589</b>		<b>292</b>	<b>439</b>		<b>292</b>		<b>439</b>		<b>50</b>	<b>150</b>	<b>100</b>	<b>250</b>	<b>584</b>		
Total kcal/day	2340		1163	1745		1163		1745		281	572	535	953	2317		
% kcal from. protein	11		11	11		11		11		8.6	17.2	10.5	17.2	11		
Cash-based transfers (USD/person/day)		0.4			0.3		0.2		0.3						0.4	0.4
Number of feeding days/year	60	60	240	240	240	240	240	120	120	240	240	90	150	180	180	180

Note: Table 2 in this budget revision reflects rations planned for the period 2023–2025 only in line with Budget revision 08, while table 2 in previous budget revisions reflected rations planned for the period year 2018–2023.

\* WFP retains the flexibility to provide either food or CBTs, including commodity vouchers, given the economic and supply chain volatility in Afghanistan.

\*\* CBTs includes commodity vouchers.

TABLE 2: FOOD RATIONS (g/person/day) AND CASH-BASED TRANSFER VALUES (USD/person/day) BY CSP OUTCOME AND ACTIVITY										
Sub-activity	CSP outcome 3									
	Activity 4					Activity 10				
	School snack: primary school boys and girls grades 1-6	Take-home ration: primary school girls grades 4-6	Cash-based incentive for secondary school girls grades 7-12	Bread+	Stunting prevention	Nutrition safety net				
Beneficiary type	Schoolchildren	Schoolchildren	Girls	Schoolchildren	Children age 6-59 months	PBW	Children age 6-24 months	PBW	Households	
Modality	Food	Food	CBTs*	Food	Food	Food	CBTs*	CBTs*	Food	CBTs*
Cereals									119.05	
Pulses									14.88	
Oil		152							10.83	
Salt									1.19	
High-energy biscuits	100									
Ready-to-use supplementary food										
Wheat soy flour				160						
Super Cereal						150				
Lipid-based nutrient supplements - medium quantity					50					
<b>Total</b>	<b>100</b>	<b>152</b>		<b>160**</b>	<b>50</b>	<b>150</b>			<b>146</b>	
Total kcal/day	450	1344		582	281	572			1163	
% kcal from. Protein	11	0		11.4	8.6	17.2			11	
Cash-based transfers (USD/person/day)			0.38				0.10	0.10		0.10
Number feeding days/year	198	270	270	198	360	360	360	360	360	360

Note: Table 2 in this budget revision reflects rations planned for the period 2023-2025 only in line with Budget revision 08, while table 2 in previous budget revisions reflected rations planned for the period 2018-2023.

\* CBTs includes commodity vouchers.

\*\* For the Bread+ sub-activity, WFP provides 160g of wheat soy flour to cooperating partners, who contribute 25g of nuts/dried fruit and sugar to the final 185g bread ration. Nutritive values are calculated based on 160g ration.

	<b>Current budget</b>		<b>Increase/decrease</b>		<b>Revised budget</b>	
	<b>Total (mt)</b>	<b>Total (USD)</b>	<b>Total (mt)</b>	<b>Total (USD)</b>	<b>Total (mt)</b>	<b>Total (USD)</b>
Cereals	4 621 691	2 297 482 223	(368 415)	(174 628 520)	4 253 276	2 122 853 703
Pulses	592 629	366 819 732	(46 052)	(27 769 247)	546 578	339 050 485
Oil and Fats	494 734	733 292 123	(33 526)	(57 597 214)	461 208	675 694 908
Mixed and blended foods	661 016	991 636 379	(56 692)	(101 575 330)	604 323	890 061 049
Other	49 662	9 260 387	(3 684)	(582 095)	45 978	8 678 291
<b>TOTAL (food)</b>	<b>6 419 732</b>	<b>4 398 490 843</b>	<b>(508 369)</b>	<b>(362 152 408)</b>	<b>5 911 364</b>	<b>4 036 338 436</b>
CBT (USD)		1 958 359 225		(206 668 320)		1 751 690 905
<b>TOTAL (food &amp; CBT USD)</b>	<b>6 419 732</b>	<b>6 356 850 068</b>	<b>(508 369)</b>	<b>(568 820 728)</b>	<b>5 911 364</b>	<b>5 788 029 340</b>

### 3. COST BREAKDOWN

<b>WFP strategic outcomes</b>	<b>SO 1</b>	<b>SO 1</b>	<b>SO 2</b>	<b>SO 3</b>	<b>SO 4</b>	<b>SO 5</b>	<b>Total</b>
CSP outcomes	<b>CSP 1</b>	<b>CSP 2</b>	<b>CSP 3</b>	<b>CSP 4</b>	<b>CSP 5</b>	<b>CSP 6</b>	
Focus area	<b>Crisis Response</b>	<b>Resilience Building</b>	<b>Resilience Building</b>	<b>Resilience Building</b>	<b>Resilience Building</b>	<b>Crisis Response</b>	
Transfer	(574 216 401)	(77 216 732)	(69 728 019)	0	0	(10 660 874)	(731 822 026)
Implementation	1 587 577	(272 730)	(3 952 542)	(67 945)	0	(195 350)	(2 900 992)
Direct support costs	<i>(no figures in the grey cells)</i>						<b>(9 140 073)</b>
Subtotal							<b>(743 863 090)</b>
Indirect support costs							<b>(48 267 114)</b>
<b>TOTAL</b>							<b>(792 130 205)</b>

<b>WFP strategic outcomes</b>	<b>SO 1</b>	<b>SO 1</b>	<b>SO 2</b>	<b>SO 3</b>	<b>SO 4</b>	<b>SO 5</b>	<b>Total</b>
CSP outcomes	<b>CSP 1</b>	<b>CSP 2</b>	<b>CSP 3</b>	<b>CSP 4</b>	<b>CSP 5</b>	<b>CSP 6</b>	
Focus area	<b>Crisis Response</b>	<b>Resilience Building</b>	<b>Resilience Building</b>	<b>Resilience Building</b>	<b>Resilience Building</b>	<b>Crisis Response</b>	
Transfer	6 183 524 693	531 847 753	707 818 840	50 493 799	4 596 435	337 334 639	7 815 616 160
Implementation	257 629 521	37 814 151	45 838 093	9 327 637	1 329 015	15 259 442	367 197 859
Direct support costs	220 280 010	25 642 952	33 735 768	3 537 752	432 476	14 396 642	298 025 601
<b>Subtotal</b>	<b>6 661 434 225</b>	<b>595 304 856</b>	<b>787 392 702</b>	<b>63 359 188</b>	<b>6 357 927</b>	<b>366 990 723</b>	<b>8 480 839 620</b>
Indirect support costs	432 993 225	38 694 816	51 180 526	4 118 347	413 265	20 125 311	547 525 490
<b>TOTAL</b>	<b>7 094 427 449</b>	<b>633 999 671</b>	<b>838 573 227</b>	<b>67 477 536</b>	<b>6 771 192</b>	<b>387 116 034</b>	<b>9 028 365 110</b>