

Country strategic plan revision

Nepal country strategic plan, revision 02

	Current	Change	Revised
Duration	<i>1 January 2024 to 31 December 2028</i>	<i>No change</i>	<i>1 January 2024 to 31 December 2028</i>
Beneficiaries	2,138,060	-188,537	1,949,523
Total cost (USD)	140,392,268	-21,958,068	118,434,200

1. RATIONALE

1. This Country Strategic Plan (CSP) revision involves cost adjustments under CSP Outcomes (CSPOs) 1, 2 and 3 dictated by changes in activities and number and category of people reached.
2. Under CSPO 1, the budget has been revised downwards, informed by WFP's emergency response trends over the past three years and projected humanitarian needs in the country in the coming years. During the formulation of the CSP, wheat soya blend plus (WSB+), procured by the Government, was available and managed and distributed by WFP. This stock could have been utilized for emergency blanket supplementary feeding programme (BSFP) interventions. However, in the second half of 2024, the Government discontinued the WSB+ procurement programme, rendering this option no longer viable. Additionally, the specialized nutritious food (SNF) required for the BSFP and targeted supplementary feeding programmes (TSFP) is not readily available from suppliers in-country, and the procurement process requires a lead time of approximately 4–5 months. This does not meet the required timeline for an emergency nutrition response. Hence, an alternate transfer modality, such as nutrition-sensitive cash top-ups, should be considered instead of in-kind food transfers. Accordingly, this revision removes the BSFP and TSFP components. Moreover, food assistance for assets (FFA) interventions under Activity 1 have not been funded. Considering that funding for FFA was available in 2024/2025 for reconstruction, resilience building and livelihoods recovery under Activity 5, medium- to long-term livelihood recovery and reconstruction interventions previously planned through FFA under Activity 1 will now be implemented through resilience-building activities under Activity 5. The revised budget also reflects slightly reduced beneficiary figures for general food distribution (GFD) through cash-based transfers (CBT) for 2025, considering the 2025 monsoon preparedness and response plan of the food security cluster and WFP's concept of operations.
3. In response to changing funding realities, the country office has accelerated its handover to the Government and moved towards technical assistance under CSPO 2.

2. CHANGES

Strategic orientation

4. There is no change in strategic orientation.
5. CSP revision 01 was approved by the Country Director in July 2024, increasing the budget by USD 1,104,865. The revision included (1) an increase for the cash transfer modality under CSP Outcomes 1 and 3 after a 6.4 magnitude earthquake struck on 3 November 2023; and (2) to adjust food and capacity strengthening modality under CSP Outcome 2.
6. Changes under CSPO 1 necessitate adjustments to the Activities and outputs, as follows:
 - the removal of FFA, Prevention/Blanket Supplementary Feeding Programme, and Moderate Acute Malnutrition/Targeted Supplementary Feeding Programme under Activity 1 necessitates the removal of Output 1.2: “Crisis-affected children, pregnant and breastfeeding women and girls, and other nutritionally vulnerable populations benefit from life-saving programmes to address acute malnutrition” (Tier 1).
 - Output 1.1 has been revised to reflect the updated scope of interventions. The revised statement reads: “Crisis-affected and at-risk populations have access to nutrition-sensitive assistance, and shock-responsive social protection support before, during and after a crisis to meet their urgent essential needs” (Tier 1).
 - Output category D (Assets created) has also been removed, as asset creation activities previously linked to FFA are no longer part of Activity 1.
 - While the Activity 1 statement remains unchanged, the food transfer modality has been reduced, aligning with the current operational and funding context.

CSP outcomes

7. CSP Outcome 2: the main source of funding for Activity 3 was unilaterally terminated due to a shift in donor priorities, effective 31 July 2025, leading to reduction of food commodities. The subsequent shift to, and scale up of, technical assistance was not foreseen to take effect until 2027. This shift, however, has been welcomed by the Government, who increased their allocation and stepped in to ensure there is no lapse in coverage during the transition. Furthermore, the Government has made provisions to continue supporting all existing beneficiaries under the school meals programme from January 2026. The Government also allocated more funding for home-grown school feeding and has planned to scale up the home-grown school feeding model to reach 250 municipalities by 2028. They have requested continued technical assistance from WFP. Under Activity 4, the Government reduced budget allocations to the Mother and Child Health and Nutrition (MCHN) Programme in Karnali in 2024 and completely discontinued allocations from 2025 onwards; as a result, WFP no longer supports production and distribution of specialized nutritious food (WSB+) and will focus on provision of technical assistance to the Government on health system management (including on wasting) through policy support, health and nutrition service delivery, and social behaviour change to communities, which had only been foreseen to happen by the end of the CSP in 2028. Simultaneously, the Government has committed to scale up the Rice Fortification Programme in 45 districts and requested WFP's technical assistance. Due to the early transition from direct implementation to technical assistance under both Activities 3 and 4, there is a need for additional capacity strengthening staff, who will work with provincial and local governments to ensure effective implementation and sustainability of the programme. Overall, this outcome sees an increase in the number of beneficiaries due to increased technical assistance to the Mother and Child Health and Nutrition and Rice Fortification programmes. The food transfer modality has been reduced and cash transfer modality has been added.

8. CSP Outcome 3: the number of beneficiaries under Outputs 7 and 8 has been revised in alignment with newly projected funding and revised implementation timelines. These anticipated resources will be used for capacity strengthening activities. Consequently, the originally planned Tier 1 beneficiaries have been reduced or removed, and the beneficiary figures under the capacity strengthening modality have been updated accordingly. These changes result in a slight increase in the budget for Activity 5.
9. CSP Outcome 4: under Activity 6, WFP provides on-demand cash transfer services (CTS) to United Nations agencies, including the United Nations Population Fund (UNFPA) and the United Nations Programme for Gender Equality and the Empowerment of Women (UN Women). This revision decreases the budget for this Activity due to low partner demand for this service. However, the CO will continue to maintain its capacity to deliver CTS and can activate the service promptly upon request from partners

Beneficiary analysis

10. The table presents changes in beneficiary figures by CSP Outcome from 2024 to 2028. Key changes include:
 - Beneficiaries under emergency prevention of acute malnutrition, moderate acute malnutrition and FFA interventions in CSPO 1 have been removed.
 - Under school meals programming, figures for the McGovern-Dole project have been removed for 2026–2027, while new beneficiaries for capacity strengthening have been added for the Renewable Energy for Resilient Agri-Food Systems and Lions Clubs International Foundation projects.
 - Beneficiaries for rice fortification and MCHN interventions in Karnali and Madhesh have increased, including nutrition social behavioural change communication (SBCC) counselling recipients classified as Tier 1 beneficiaries. Food-based interventions under MCHN Karnali have been replaced with a capacity strengthening model targeting caretakers and pregnant and breastfeeding women and adolescent girls (PBW/G).
 - Output 6 sees interventions previously classified as action to protect against climate shocks realigned to FFA (90 percent) and food assistance for training (10 percent), with no net change in beneficiary figures.
 - Output 7 now follows a technical assistance model for climate adaptation and Green Climate Fund (GCF) interventions. This results in no direct beneficiary figures for 2025–2028.
 - Output 8 includes the Rural Women's Economic Empowerment (RWEE) and Global Agriculture and Food Security Programme (GAFSP) projects, counting individuals receiving capacity strengthening as single beneficiaries and replacing household-level counts.
11. Overall, beneficiary numbers have decreased, with some increases under Output 1, (forecast-based anticipatory action), and Output 5 (nutrition).

		TABLE 1: BENEFICIARIES BY CSP OUTCOME							
CSP Outcome	Activity	Output	Period	Year 2024	Year 2025	Year 2026	Year 2027	Year 2028	Total
CSP Outcome 01	Activity 01	Output 01	Current	248,770	182,665	124,000	99,200	79,360	733,995
			Increased/Decreased	-	19,610	40,200	45,160	49,130	154,100
			Revised	248,770	202,275	164,200	144,360	128,490	888,095
	Activity 01	Output 02	Current	199,574	159,659	127,730	102,184	81,747	670,894
			Increased/Decreased	-	(159,659)	(127,730)	(102,184)	(81,747)	(471,320)
			Revised	199,574	-	-	-	-	199,574
CSP Outcome 02	Activity 03	Output 04	Current	224,248	147,665	139,739	139,739	139,739	293,835
			Increased/Decreased	-	65,365	(52,868)	(121,144)	(127,319)	17,909
			Revised	224,248	213,030	86,871	18,595	12,420	311,744
	Activity 04	Output 05	Current	63,628	53,329	37,146	30,101	26,857	203,026
			Increased/Decreased	-	47,663	134,252	331,297	333,041	215,809
			Revised	63,628	100,992	171,398	361,398	359,898	418,835
CSP Outcome 03	Activity 05	Output 06	Current	82,540	47,485	17,695	17,250	17,250	152,560
			Increased/Decreased	-	-	-	-	-	-
			Revised	82,540	47,485	17,695	17,250	17,250	152,560
	Activity 05	Output 07	Current	17,430	18,000	25,000	40,530	-	100,960
			Increased/Decreased	-	(18,000)	(25,000)	(40,530)	-	(83,530)
			Revised	17,430	-	-	-	-	17,430
	Activity 05	Output 08	Current	35,000	37,500	15,000	2,500	-	90,000
			Increased/Decreased	-	(30,000)	(4,500)	8,500	-	(26,000)
			Revised	35,000	7,500	10,500	11,000	-	64,000
TOTAL without overlap			Current	840,190	621,503	466,470	415,632	332,225	2,138,060
			Increased/Decreased	-	(50,221)	(15,806)	136,971	185,833	(188,537)
			Revised	840,190	571,282	450,664	552,603	518,058	1,949,523

3. COST BREAKDOWN

TABLE 2: COST BREAKDOWN OF THE REVISION ONLY (USD)					
CSP Outcome	CSP 1	CSP 2	CSP 3	CSP 4	TOTAL
Focus Area	Crisis Response	Root Causes	Resilience Building	Resilience Building	
Transfer	-10,149,252	-5,945,517	171,974	-1,703,719	-17,626,514
Implementation	-527,446	-1,241,718	34,099	-226,266	-1,961,331
Direct support costs					-1,166,106
Subtotal					-20,753,951
Indirect support costs					-1,204,117
TOTAL					-21,958,068

TABLE 3: OVERALL CSP COST BREAKDOWN FOLLOWING THE REVISION (USD)					
CSP Outcome	01	02	03	04	TOTAL
Focus Area	Crisis Response	Root Causes	Resilience Building	Resilience Building	
Transfer	21,973,214	25,191,385	34,816,560	1,356,496	83,337,654
Implementation	2,827,442	3,939,284	5,468,717	172,408	12,407,852
Direct support costs	3,942,790	4,539,133	6,835,092	251,995	15,569,009
Subtotal	28,743,446	33,669,801	47,120,369	1,780,899	111,314,515
Indirect support costs	1,868,324	2,188,537	3,062,824	0	7,119,685
TOTAL	30,611,770	35,858,338	50,183,193	1,780,899	118,434,200