

Crisis response revision of Afghanistan country strategic plan and corresponding budget increase

| | Current | Change | Revised |
|-------------------------|--|-------------------------|--|
| Duration | 1 July 2018– 31 December 2025 | 2-year extension | 1 July 2018– 31 December 2027 |
| Beneficiaries | 29 915 706 | 8 545 854 | 38 461 560 |
| Total cost (USD) | 9 028 365 110 | 1 536 835 777 | 10 565 200 887 |

Rationale

1. This revision extends the Afghanistan country strategic plan (CSP) for two years through 2027, in order to maintain alignment with the revised United Nations Strategic Framework for Afghanistan (UNSFA) (2023–2027) and without introducing new CSP outcomes, while building on major shifts in WFP's role and operating environment since August 2021. A CSP evaluation (2022–2026) is planned to guide the CSP formulation, strategic priorities, and implementation modalities of the Afghanistan country office, post 2027.
2. WFP will provide vital seasonal support and scale up resilience and safety nets programming to ensure fragile food security gains can be protected and sustained, while introducing anticipatory action elements. Priority focus is areas in Integrated Food Security Phase Classification (IPC) Phase 4 and those at greatest risk of further deterioration.
3. Despite modest gains, Afghanistan remains one of the world's worst humanitarian crises: over 17 million people are projected to be in IPC phase 3+ in 2025/2026.¹ The impact of recurring drought, the return of Afghans from Iran and Pakistan, and drastic reduction of humanitarian assistance further compound acute food insecurity in the country.
4. Malnutrition persists, with 3.5 million children and 1.1 million women requiring treatment, reflecting poor diets and limited income. Women and girls are particularly affected amidst ongoing breaches of their rights, as are returnees and the landless poor.
5. With declining funding and changing donor priorities, life-saving operations are at risk. In 2025, according to the humanitarian response plan for Afghanistan, humanitarian needs exceeded USD 2.4 billion, mostly for food and nutrition, yet only 13 percent was funded by the first quarter of 2025, triggering ration cuts and health facility closures.² Despite hotspot targeting and stricter criteria, operations remain below minimum thresholds, contributing to avoidable loss of life – especially among women and children, and households headed by women. Without additional support, WFP will need to further adapt modalities and downsize operations.
6. Where feasible, households are expected to move over time from short-term emergency assistance toward more predictable safety nets and, for those with some productive capacity, into livelihoods and resilience support, based on vulnerability analysis and community feedback.

¹ IPC Technical Working Group: Acute Food Insecurity analysis, November 2025 to March 2026 (projection), forthcoming 2025.

² United Nations Office for the coordination of Humanitarian Affairs, 2025. [The Cost of Inaction: Afghanistan](#).



Changes

Strategic orientation

7. This revision reflects a shift in scale and prioritization, not direction, driven by resource constraints. While maintaining a focus on seasonal assistance and famine prevention this revision introduces anticipatory action and expands preventive nutrition and economic support components with an increased focus on human capital development by advancing more integrated safety net, school feeding, and livelihoods programming.
8. Despite overall budget contraction, planned beneficiaries increase due to new anticipatory action, expanded stunting prevention and scaled-up livelihoods support under activities 1, 4 and 10.

Country strategic plan outcomes

9. Under activity 1, WFP will adopt seasonal general food assistance (GFA): scaling assistance during the winter lean season – when famine risk peaks – and focusing on famine prevention throughout the rest of the year by targeting only the most vulnerable populations in hunger hotspots.
10. Early warning and contingency response capacities will be complemented with anticipatory action to prevent the impact of weather-related shocks. Recovery efforts in affected areas aim to reduce reliance on recurring emergency assistance.
11. Should GFA need to scale down further, high-burden districts will be prioritized as part of interagency efforts to prevent acute malnutrition among children under 5 years and pregnant and breastfeeding women. In these high-burden districts, GFA will be delivered as part of an integrated, nutrition-sensitive assistance package and complemented by social and behaviour change communication, nutrition-sensitive livelihoods support and measures to strengthen local service delivery capacity. Implementation will be coordinated with United Nations partners, in line with the United Nations Strategic Framework for Afghanistan and Inter-Agency Standing Committee guidance on principled engagement with de facto authorities and does not imply political recognition.
12. Furthermore, WFP will contribute to the prevention and treatment of malnutrition by prioritising the early identification and treatment of moderate acute malnutrition through the Community-Based Management of Acute Malnutrition (CMAM) approach, in line with updated WHO guidelines and the UNICEF-WFP Global Action Plan on Child Wasting. In high-burden districts, WFP will support community-based screening and the provision of specialised nutritious foods, complemented where appropriate by cash-based transfers and cost-effective community delivery platforms. Pilot interventions will include the use of lipid-based nutrient supplements, both medium-quantity supplements and those for pregnant and breastfeeding women, implemented in coordination with UNICEF and MoPH to ensure complementarity with the treatment of severe acute malnutrition and continuity of care.
13. As part of activity 4, school-based safety nets will expand through home-grown school feeding, targeting 1.3 million children with meals from women-run community kitchens, subject to dedicated and cost-efficient multi-year resourcing. Stunting prevention for over 300,000 pregnant and breastfeeding women and children under 2 will use context-



appropriate modalities, including specialized nutritious foods, cash or food, alongside SBCC, based on evidence from Badakhshan³.

14. Under activities 2 and 10, WFP will support youth and women through skills training, cash transfers and vocational opportunities. Through the maternal and child benefit programme, 10,000 youth will benefit from an economic support component that layers on livelihoods support, skills training and financial literacy. Resilience programming will reach 690,000 people annually, with market-relevant training and food assistance for assets for disaster risk reduction. All livelihoods and vocational initiatives are designed and implemented based updated analysis, with specific measures to safeguard women's participation despite current restrictions. In line with the new localization policy, WFP will increase direct engagement and capacity strengthening of local non-governmental organizations and community-based organizations, supported by robust due diligence and risk-mitigation measures to uphold humanitarian principles.

Targeting, beneficiary analysis and transfer modalities

15. WFP will use a layered targeted approach across its programmes, guided by early warning systems and activity-specific eligibility criteria. Geographic prioritisation of hotspots areas is combined with need-based, demographic and community-level selection, in line with WFP Afghanistan's Targeting Standard Operating Procedures (SOP) and Global Targeting Assurance Framework. Special attention is given to people-centred targeting to ensure that women, female-headed households, returnees, and other relevant groups are prioritised. Community engagement and validation mechanisms will be used to enhance transparency and local relevance.
16. Cash-based transfers are the preferred modality wherever markets are functioning, essential items are sufficiently available and affordable, and people, including women and persons with disabilities – can safely access and use cash. In-kind assistance will be used mainly in remote or highly vulnerable locations. Additionally, school feeding programmes will gradually transition to home-grown models, using locally sourced food and creating employment opportunities – particularly for women.
17. In a context of sustained resource constraints and persistently high vulnerability, the Country Office has adjusted its targeting approach to prioritise severity of needs while optimising coverage, through reduced transfer values and fewer distribution cycles.
18. Annual beneficiary figures reflect the seasonality of food insecurity, including winter response activities in the first and fourth quarters, complemented by seasonal hotspot-based assistance and contingency responses. The planned annual reach of 13.4 million people in 2026⁴ and 12.1 million in 2027 represents cumulative reach across the portfolio, against an IPC Phase 3+ projection of approximately 17.4 million people⁵.
19. In particular, regarding the GFA, the CO plans to adopt a hotspot-based approach, where communities will be targeted with three-months assistance on a rotational basis which will

³ In Badakhshan, the stunting prevention operational research (2021–2022) indicates that provision of specialized nutritious foods in combination with SBCC during the first 1,000 days of life was associated with improvements in several key outcomes, including reduction in stunting and underweight and improvements in infant and young child feeding practices.

⁴ Needs-based requirements for 2026 are estimated at USD 977 million, supported by an Implementation Plan of approximately USD 462 million, currently projected to be funded at around 50 percent, with implementation aligned to confirmed and realistically anticipated resources.

⁵ <https://www.ipcinfo.org/ipc-country-analysis/details-map/en/c/1159816/?iso3=AFG>
<https://www.ipcinfo.org/ipc-country-analysis/details-map/en/c/1159817/?iso3=AFG>



be extended as resources allow. Under this GFA modality, the CO plans to reach 9 million people in 2026 and 7.3 million people in 2027.

Partnerships

20. WFP Afghanistan will progressively increase the share of cooperating partners that are local NGOs, Women-Led Organizations (WLOs), and Organizations of Persons with Disabilities (OPDs). WFP is rationalizing its cooperating-partner portfolio in response to funding constraints to focus on partners with strong field presence and accountability systems.

Monitoring and evaluation

21. WFP will expand risk-based monitoring in 2026, prioritizing high-risk sites and using the centralized monitoring system for routine oversight. The centralized monitoring system will help the country office keeping track of real-time monitoring coverage and prioritize monitoring visits ensuring the country office will meet minimum monitoring requirements even with reduced resources. A CSP evaluation will assess overall performance. A decentralized evaluation will focus on the resilience and food systems project, while an ongoing impact evaluation will further inform future programming and modalities.

Accountability to affected people, protection risks, restrictions of gender and disabilities

22. WFP will support women's safe participation throughout activities and continue efforts to safely deploy women staff. WFP will strengthen protection and accountability by deepening various analyses, maintaining strong community feedback mechanisms and expanding the use of SugarCRM. In the context of WFP Afghanistan's operations, partnerships with civil society organizations, particularly organizations of persons with disabilities and women-led organizations, will be instrumental in strengthening referral mechanisms. These partnerships will help ensure that the unique protection needs of affected people, especially women, women-headed households and persons with disabilities, are identified and referred appropriately.

Risk management

23. WFP Afghanistan operates in a high-risk environment marked by political volatility, access constraints and fiduciary exposure. In line with WFP's Enterprise Risk Management (ERM) framework and Country Office integrated assurance plan, risks are recorded in a CO risk register and reviewed regularly through ERM and Oversight and Compliance Committee Processes. Strategic risks, including restrictions on women's participation are managed through conflict-sensitive analysis, principled access strategies, structured engagement with authorities via the UNCT and HCT, informed by early-warning and scenario analysis.
24. Operational risks include limited access for women to WFP assistance, restrictions on female staff, pipeline disruptions, substandard food quality, and sexual exploitation and abuse. Mitigation measures include regular context analyses, deployment of female staff, access monitoring, strengthened community feedback mechanisms, flexible logistics arrangements, and robust food safety protocols.
25. Fiduciary risks, including fraud, corruption and weak financial oversight, are addressed through structured cooperating partner management (micro-assessments, spot checks and performance reviews), segregation of duties, strengthened invoice controls and use of biometric verification and digital solutions in CBT operations. Implementation of the integrated assurance plan, together with internal and external audits, third-party



monitoring and regular risk-review meetings, help ensure mitigation measures are applied and adapted as the context evolves.

Supply chain

26. WFP will maintain an agile, cost-effective supply chain strategy that balances diversified sourcing and optimized routing, with the need to maximize beneficiary reach under severe resource constraints. Food will be transported via five main corridors: the two northern routes (Uzbekistan and Turkmenistan), two southern routes from/through Pakistan, and the newly operationalized eastern route from Mersin, and Türkiye going through Iran by rail to Rahsanak/Herat as an alternative. To support high-volume GFA during the winter, timely funding permitting, WFP aims to front-load more food inside Afghanistan and minimize stocks at the logistics hubs outside the country, pre-positioning in snow-affected districts and adjusting delivery schedules accordingly. This includes strengthening efforts to diversify suppliers and routes, including contingency routes, noting the significant delays posed by recent Pakistan-Afghanistan border closures.
27. Under the UN80 initiative, WFP will also strengthen supply chain and logistics collaboration amongst UN agencies to find opportunities for cost reduction, sharing of logistics facilities and assets, provision of logistics services, and joint procurement activities.

Beneficiary analysis

28. Table 1 reflects changes to planned beneficiary numbers (tier 1)⁶.

| TABLE 1: DIRECT BENEFICIARIES BY COUNTRY STRATEGIC PLAN OUTCOME, ACTIVITY AND MODALITY | | | | | | | |
|---|----------------------------------|----------------------|--------------------------|------------------------|---------------------------|--------------------------|-------------------|
| CSP outcome | Activity and modality | Period | Women (18+ years) | Men (18+ years) | Girls (0-17 years) | Boys (0-17 years) | Total |
| 1 | 1 (in-kind) | Current | 4 702 004 | 4 601 961 | 5 102 175 | 5 602 388 | 20 008 528 |
| | | Increase/ (decrease) | (31 241) | (30 577) | (33 900) | (37 224) | (132 942) |
| | | Revised | 4 670 763 | 4 571 385 | 5 068 274 | 5 565 164 | 19 875 586 |
| | 1 (cash-based transfers (CBTs))* | Current | 1 632 663 | 1 597 926 | 1 771 614 | 1 945 302 | 6 947 505 |
| | | Increase/ (decrease) | 174 490 | 170 777 | 189 339 | 207 901 | 742 507 |
| | | Revised | 1 807 153 | 1 768 703 | 1 960 953 | 2 153 203 | 7 690 012 |
| | 9 (in-kind) | Current | 2 842 087 | - | 3 225 634 | 3 357 293 | 9 425 014 |
| | | Increase/ (decrease) | 2 146 336 | - | 1 707 998 | 1 777 712 | 5 632 046 |
| | | Revised | 4 988 423 | - | 4 933 632 | 5 135 005 | 15 057 060 |
| 2 | 2 (in-kind) | Current | 574 606 | 562 381 | 623 509 | 684 637 | 2 445 133 |
| | | Increase/ (decrease) | (85 468) | (83 650) | (92 742) | (101 834) | (363 694) |

⁶ Figures reflect cumulative unique direct beneficiaries planned for the full CSP period (2018–2027). Given Afghanistan's protracted crisis and large-scale operations, these represent multi-year reach, not annual figures, and annual caseloads are expected to be lower than peak emergency years due to shorter assistance durations, seasonal targeting and ration reductions.



TABLE 1: DIRECT BENEFICIARIES BY COUNTRY STRATEGIC PLAN OUTCOME, ACTIVITY AND MODALITY

| CSP outcome | Activity and modality | Period | Women (18+ years) | Men (18+ years) | Girls (0-17 years) | Boys (0-17 years) | Total |
|--------------------|------------------------------|----------------------|--------------------------|------------------------|---------------------------|--------------------------|------------------|
| | 2 (CBTs)* | Revised | 489 138 | 478 731 | 530 767 | 582 803 | 2 081 439 |
| | | Current | 462 596 | 453 001 | 531 464 | 582 764 | 2 029 825 |
| | | Increase/ (decrease) | 119 390 | 116 841 | 128 479 | 141 104 | 505 813 |
| | | Revised | 581 986 | 569 842 | 659 943 | 723 868 | 2 535 639 |
| 3 | 4 (in-kind) | Current | 517 281 | - | 2 035 452 | 1 434 164 | 3 986 897 |
| | | Increase/ (decrease) | 27 030 | - | 1 015 012 | 490 684 | 1 532 725 |
| | | Revised | 544 310 | - | 3 050 464 | 1 924 848 | 5 519 622 |
| | 4 (CBTs)* | Current | - | - | 351 750 | 224 400 | 576 150 |
| | | Increase/ (decrease) | - | - | 81 750 | 56 100 | 137 850 |
| | | Revised | - | - | 433 500 | 280 500 | 714 000 |
| | 10 (in-kind) | Current | 19 740 | 19 320 | 21 420 | 23 520 | 84 000 |
| | | Increase/ (decrease) | 20 793 | 20 350 | 22 562 | 24 774 | 88 480 |
| | | Revised | 40 533 | 39 670 | 43 982 | 48 294 | 172 480 |
| | 10 (CBTs)* | Current | 627 388 | 614 040 | 680 783 | 747 527 | 2 669 738 |
| | | Increase/ (decrease) | 1 111 879 | 1 088 222 | 1 206 507 | 1 324 791 | 4 731 398 |
| | | Revised | 1 739 267 | 1 702 261 | 1 887 290 | 2 072 318 | 7 401 136 |

TABLE 1: DIRECT BENEFICIARIES BY COUNTRY STRATEGIC PLAN OUTCOME, ACTIVITY AND MODALITY

| CSP outcome | Activity and modality | Period | Women (18+ years) | Men (18+ years) | Girls (0-17 years) | Boys (0-17 years) | Total |
|-------------------------|-------------------------------|----------------------|-------------------|-----------------|--------------------|-------------------|------------|
| 4 | 5 (capacity strengthening) | Current | 9 640 | 38 560 | - | - | 48 200 |
| | | Increase/ (decrease) | (4 820) | (19 280) | - | - | (24 100) |
| | | Revised | 4 820 | 19 280 | - | - | 24 100 |
| Total (without overlap) | | Current | 7 164 703 | 7 012 261 | 7 491 353 | 8 247 389 | 29 915 706 |
| | | Increase/ (decrease) | 1 873 764 | 1 833 898 | 2 316 345 | 2 521 848 | 8 545 854 |
| | | Revised | 9 038 467 | 8 846 159 | 9 807 698 | 10 769 237 | 38 461 560 |

* CBTs include commodity vouchers.

Transfers

TABLE 2: FOOD RATION (g/person/day) AND CASH-BASED TRANSFER VALUES (USD/person/day) BY COUNTRY STRATEGIC PLAN OUTCOME AND ACTIVITY*

| | CSP outcome 1 | | | | | | | | | | | | | | | CSP outcome 2 | | |
|--|--|----------|--|-------|--------------------------|-------|---|-------|----------------------------|------|---|----------------------------------|--|----------------------------------|----------------------------|---------------|----------------------------|--------|
| | Activity 1 | | | | | | | | | | Activity 9 | | | | | Activity 2 | | |
| Sub-activity | General food assistance: displaced populations | | General food assistance: crisis safety net | | | | General food assistance: contingency response | | Anticipatory action | | Blanket supplementary feeding programme | | Targeted supplementary feeding programme | | Food assistance for assets | | Vocational skills training | |
| Beneficiary type | Natural disasters, internally displaced persons, returnees | Refugees | IPC phase 4 (75% ration) | | IPC phase 3 (50% ration) | | Households | | Anticipatory action (CBTs) | | Children age 6-59 months | Pregnant and breastfeeding women | Children age 6-59 months | Pregnant and breastfeeding women | Households | | Households | |
| Modality | Food | CBTs** | Food | Food | CBTs** | Food | CBTs** | Food | CBTs** | Food | CBT | Food | Food | Food | Food | Food | CBTs** | CBTs** |
| Cereals | 476.2 | | 238.1 | 357.1 | | 238.1 | | 476.2 | | | | | | | | 476.2 | | |
| Pulses | 59.5 | | 29.8 | 44.6 | | 29.8 | | 59.5 | | | | | | | | 59.5 | | |
| Oil | 44.9 | | 22.5 | 33.7 | | 22.5 | | 44.9 | | | | | | | | 44.9 | | |
| Salt | 4.8 | | 2.4 | 3.6 | | 2.4 | | 4.8 | | | | | | | | 4.8 | | |
| High-energy biscuits | 5 | | | | | | | 5 | | | | | | | | | | |
| Ready-to-use supplementary food | | | | | | | | | | | | | | 100 | | | | |
| Wheat soy flour | | | | | | | | | | | | | | | | | | |
| Super Cereal | | | | | | | | | | | | | 150 | | 250 | | | |
| Lipid-based nutrient supplements- pregnant and breastfeeding women | | | | | | | | | | | | | | | 75 | | | |
| Lipid-based nutrient supplements – medium quantity | | | | | | | | | | | | 50 | | | | | | |
| Total | 590.4 | | 292.7 | 439.1 | | 292.7 | | 590.4 | | | | 50 | 150 | 100 | 325 | 585.4 | | |

| TABLE 2: FOOD RATION (g/person/day) AND CASH-BASED TRANSFER VALUES (USD/person/day) BY COUNTRY STRATEGIC PLAN OUTCOME AND ACTIVITY* | | | | | | | | | | | | | | | | | | |
|---|--|--------|----------|--|--------|--------------------------|--------|---|--------|----------------------------|------------|---|----------------------------------|--|----------------------------------|----------------------------|--------|----------------------------|
| | CSP outcome 1 | | | | | | | | | | | | | | | CSP outcome 2 | | |
| | Activity 1 | | | | | | | | | | Activity 9 | | | | | Activity 2 | | |
| Sub-activity | General food assistance: displaced populations | | | General food assistance: crisis safety net | | | | General food assistance: contingency response | | Anticipatory action | | Blanket supplementary feeding programme | | Targeted supplementary feeding programme | | Food assistance for assets | | Vocational skills training |
| Beneficiary type | Natural disasters, internally displaced persons, returnees | | Refugees | IPC phase 4 (75% ration) | | IPC phase 3 (50% ration) | | Households | | Anticipatory action (CBTs) | | Children age 6-59 months | Pregnant and breastfeeding women | Children age 6-59 months | Pregnant and breastfeeding women | Households | | Households |
| Modality | Food | CBTs** | Food | Food | CBTs** | Food | CBTs** | Food | CBTs** | Food | CBT | Food | Food | Food | Food | Food | CBTs** | CBTs** |
| 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 | | | 0.4 | | 0.2 | | 0.4 | | 0.6 | | | | | | 0.4 | 0.4 |
| Number of feeding days/year | 60 | 60 | 240 | 240 | 240 | 180 | 180 | 120 | 120 | 30 | 30 | 180 | 180 | 90 | 150 | 180 | 180 | 180 |

Note: Table 2 in this budget revision reflects rations planned for the period 2023–2025 only, 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 include 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+ | Samosa | Hot meal | Stunting prevention | | Nutrition safety net | | | |
| Beneficiary type | Schoolchildren | Schoolchildren | Girls | Schoolchildren | Schoolchildren | Schoolchildren | Children age 6–59 months | Pregnant and breastfeeding women | Children age 6–24 months | Pregnant and breastfeeding women | Households | |
| Modality | Food | Food | CBTs* | CBTs* | CBTs* | CBTs* | Food | Food | CBTs* | CBTs* | Food | CBTs* |
| Cereals | | | | | | | | | | | 119.05 | |
| Pulses | | | | | | | | | | | 14.9 | |
| Oil | | 157.3 | | | | | | | | | 10.8 | |
| Salt | | | | | | | | | | | 1.2 | |
| High-energy biscuits | 100 | | | | | | | | | | | |
| Ready-to-use supplementary food | | | | | | | | | | | | |
| Wheat-soy flour | | | | | | | | | | | | |
| Super Cereal | | | | | | | | 150 | | | | |
| Lipid-based nutrient supplements – medium quantity | | | | | | | 50 | | | | | |
| Total | 100 | 157.3 | | | | | 50 | 150 | | | 146 | |
| Total kcal/day | 450 | 1344 | | | | | 281 | 572 | | | 1163 | |
| % kcal from protein | 11 | 0 | | | | | 8.6 | 17.2 | | | 11 | |
| CBTs (USD/person/day) | | | 0.5 | 0.2 | 0.2 | 0.3 | | | 0.10 | 0.10 | | 0.10 |
| Number of feeding days/year | 198 | 270 | 270 | 198 | 270 | 270 | 360 | 360 | 360 | 360 | 360 | 360 |

* CBTs include commodity vouchers.



| TABLE 3: TOTAL FOOD/CASH-BASED TRANSFER REQUIREMENTS AND VALUE | | | | | | |
|--|------------------|----------------------|-------------------|--------------------|------------------|----------------------|
| | Current budget | | Increase/decrease | | Revised budget | |
| | Total (mt) | Total (USD) | Total (mt) | Total (USD) | Total (mt) | Total (USD) |
| Cereals | 4 253 276 | 2 122 853 703 | 258 524 | 116 335 980 | 4 511 801 | 2 239 189 683 |
| Pulses | 546 578 | 339 050 485 | 32 316 | 16 157 779 | 578 893 | 355 208 264 |
| Oil and fats | 461 208 | 675 694 908 | 28 004 | 42 005 484 | 489 212 | 717 700 392 |
| Mixed and blended foods | 604 323 | 890 061 049 | 143 017 | 341 618 796 | 747 340 | 1 231 679 845 |
| Other | 45 978 | 8 678 291 | 2 585 | 1 420 043 | 48 563 | 10 098 335 |
| Total (food) | 5 911 364 | 4 036 338 436 | 464 445 | 517 538 082 | 6 375 809 | 4 553 876 518 |
| Cash-based transfers | | 1 751 690 905 | | 414 879 126 | | 2 166 570 031 |
| Total (food and cash-based transfer value) | 5 911 364 | 5 788 029 340 | 464 445 | 932 417 209 | 6 375 809 | 6 720 446 549 |

Cost breakdown

29. The revised budget reflects shifts in scale and delivery, with food transfers, CBTs and implementation costs driving most expenses – particularly under activities 1, 2 and 10. Tables 4 and 5 detail the USD 1.537 billion revision, comprising a USD 382 million reduction in 2025 and new requirements of USD 979 million and USD 941 million for 2026 and 2027 respectively. Cash-based transfers account for approximately 44 percent of the transfer value introduced by this revision and around 32 percent of the total revised CSP budget, as shown in Table 3.

| TABLE 4: COST BREAKDOWN OF THE REVISION ONLY (USD) | | | | | | | |
|--|-------------------------|-------------------------|-------------------------|-------------------------|-------------------------|-------------------------|----------------------|
| | WFP strategic outcome 1 | WFP strategic outcome 2 | WFP strategic outcome 3 | WFP strategic outcome 4 | WFP strategic outcome 5 | WFP strategic outcome 6 | Total |
| | CSP outcome 1 | CSP outcome 2 | CSP outcome 3 | CSP outcome 4 | CSP outcome 5 | CSP outcome 6 | |
| Focus area | Crisis response | Resilience building | Resilience building | Resilience building | Resilience building | Crisis response | |
| Transfers | 927 276 767 | 133 379 634 | 175 710 058 | (1 290 000) | 100 000 | 43 376 442 | 1 278 552 901 |
| Implementation | 66 219 747 | 9 481 446 | 14 161 172 | 70 797 | 2 000 | 1 210 580 | 91 145 742 |
| Direct support costs | | | | | | | 74 611 094 |
| Subtotal | | | | | | | 1 444 309 736 |
| Indirect support costs (6.5 percent) | | | | | | | 92 526 041 |
| Total | | | | | | | 1 536 835 777 |



| TABLE 5: OVERALL COUNTRY STRATEGIC PLAN COST BREAKDOWN, AFTER REVISION (USD) | | | | | | | |
|--|-------------------------------|-------------------------------|-------------------------------|-------------------------------|-------------------------------|-------------------------------|-----------------------|
| | WFP strategic outcome 1 | WFP strategic outcome 2 | WFP strategic outcome 3 | WFP strategic outcome 4 | WFP strategic outcome 5 | WFP strategic outcome 6 | Total |
| | CSP outcome 1 | CSP outcome 2 | CSP outcome 3 | CSP outcome 4 | CSP outcome 5 | CSP outcome 6 | |
| Focus area | Crisis response | Resilience building | Resilience building | Resilience building | Resilience building | Crisis response | |
| Transfers | 7 110 801 461 | 665 227 387 | 883 528 898 | 49 203 799 | 4 696 435 | 380 711 081 | 9 094 169 060 |
| Implementation | 323 849 267 | 47 295 597 | 59 999 266 | 9 398 434 | 1 331 015 | 16 470 022 | 458 343 602 |
| Direct support costs | 274 140 820 | 33 174 607 | 44 476 952 | 3 523 042 | 437 689 | 16 883 584 | 372 636 695 |
| Subtotal | 7 708 791 548 | 745 697 592 | 988 005 116 | 62 125 275 | 6 465 139 | 414 064 687 | 9 925 149 357 |
| Indirect support costs (6.5 percent) | 501 071 451 | 48 470 343 | 64 220 333 | 4 038 143 | 420 234 | 21 831 027 | 640 051 531 |
| Total | 8 209 862 999 | 794 167 935 | 1 052 225 448 | 66 163 418 | 6 885 374 | 435 895 714 | 10 565 200 887 |