

## Crisis response revision of Lebanon country strategic plan and corresponding budget increase

	Current	Change	Revised
<b>Duration</b>	<b>January 2023–December 2025</b>	<b>Two years extension</b>	<b>January 2023–December 2027</b>
<b>Beneficiaries</b>	<b>2 461 022</b>	<b>52 330</b>	<b>2 513 352</b>
<b>Total cost (USD)</b>	<b>3 180 668 394</b>	<b>563 304 940</b>	<b>3 743 973 333</b>

### Rationale

1. This revision will primarily extend the Lebanon country strategic plan (CSP) (2023–2025) for two years to maintain alignment with the United Nations Sustainable Development Cooperation Framework for Lebanon, which has been extended until December 2027. This revision will also remove budget plans for activity 8 (emergency telecommunications cluster services) and activity 9 (United Nations Humanitarian Air Service services) for the year 2025, which were not activated. The revision also makes operational adjustments to the CSP in line with contextual changes, prioritizing activities in line with evolving needs and resourcing forecasts.
2. The escalation of the conflict in the last quarter of 2024 significantly deteriorated the food security situation across Lebanon. The October 2024–March 2025 Integrated Food Security Phase Classification (IPC) projection indicated that 1.65 million individuals were facing crisis-level food insecurity or worse, marking an increase of nearly 400,000 people since the escalation. Although the IPC projection for April–June 2025 suggests a trend to recovery, with 1.17 million Lebanese, Syrian refugees and Palestinian refugees assessed in IPC phase 3 or 4 — due in part to the ceasefire, large-scale humanitarian assistance and gradually improving market conditions — the situation remains precarious.
3. Humanitarian support has been instrumental in stabilizing food insecurity levels, but over one-fifth of the population continues to experience acute food insecurity, affecting almost 600,000 Lebanese citizens, 500,000 Syrian refugees and 67,000 Palestinian refugees. Economic shocks, heightened by macroeconomic challenges, as well as seasonal vulnerabilities continue to drive food insecurity.
4. Following the political transition in the Syrian Arab Republic in December 2024, regional displacement dynamics have also shifted. Return trends to date remain uneven and unpredictable, with clear return patterns still to be fully understood by all relevant stakeholders. The successful facilitation of voluntary returns and the reintegration of returnees requires enhanced cross-border and inter-sectoral coordination between stakeholders in the Syrian Arab Republic and hosting countries, including Lebanon.

### Changes

#### Strategic orientation

5. There are no changes to the strategic orientation of the CSP.

## Country strategic plan outcomes

6. Based on current return patterns and Office of the United Nations High Commissioner for Refugees (UNHCR) tentative projections, the Syrian refugee population living in Lebanon is expected to decline from the current 1.5 million to 1.3 million in late 2025 and further to approximately 0.9 million by 2027. Projecting an approximate 60 percent share of this population living under the survival minimum expenditure basket (SMEB), and assuming that basic needs of at least 10 percent of these will be fully covered by UNHCR, WFP's targets under activity 1 will adjust from 700,000 by end of 2025, to 650,000 by end of 2026, to 486,000 by 2027. Transition strategies will align with population movement trends and include coordination and gradual integration between assistance programmes in Lebanon and the Syrian Arab Republic. WFP will incorporate a contingency to provide cash transfers to 67,000 refugees of other nationalities identified as food insecure by the latest IPC starting from 2026, to be reduced to 50,000 in 2027, accounting for the possibility that external shocks may require WFP to extend assistance beyond Syrian refugees.
7. In line with projected fluctuations in food insecurity in Lebanon, emergency food assistance to Lebanese will be scaled down, with operations targeting 120,000 food-insecure Lebanese in 2026 and 90,000 in 2027. This assumes progressive economic stabilization, as indicated by the most recent IPC report and WFP's monthly market analyses, as well as a progressive reform of national social assistance programmes implemented by the Ministry of Social Affairs and the integration of poor and food-insecure Lebanese into such programmes.
8. Building on lessons learned from the most recent emergency, WFP will introduce an emergency contingency stock, consisting of a mix of light ready-to-eat rations to cover the needs of 100,000 individuals for the first five days of a rapid onset emergency, while transitioning into a combination of hot meals to be provided in shelters and mixed dry and canned item rations to cover the food needs of the same target group for up to three months.
9. WFP will maintain a contingency caseload of 80,000 beneficiaries every month for the duration of the CSP under activity 2, to provide emergency cash assistance to Lebanese population affected by sudden onset shocks if needed.
10. For all cash-based programmes, targeting both refugees and Lebanese, transfer values will be adjusted for inflation to reflect the updated SMEB consumption gaps, with the SMEB food gap estimated at 25 USD per person per month, and the SMEB non-food gap estimated at 100 USD per household per month.
11. Under activity 3, school meals programme, WFP will continue targeting 220,000 students annually, reaching all primary students in public schools. The transfer per child will be adjusted from USD 0.54 to USD 0.64 to account for inflation. Priority will shift toward expanding the school kitchen component, given its higher nutritional yield and relative cost-effectiveness, compared to the school snacks modality. Fortified bread distribution, piloted in the 2024/2025 school year, will be scaled up across all school kitchens to address micronutrient deficiencies. As part of its overall target and in partnership with the United Nations Children's Fund and other partners, WFP will extend coverage to 15,000 students in non-formal education structures, where particularly refugee and Lebanese children at higher risk of dropout will benefit from the distribution of high-nutrient date bars. Take-home rations of 2 kg of rice and 2 litres of vegetable oil per child for two months, will be included as contingency in case of temporary school closures.

12. Under activity 4, livelihoods and resilience interventions are refocused to adopt an area-based approach, prioritizing geographical areas that have been affected by the recent hostilities (South, Nabatieh and Bekaa governorates) as well as areas where livelihoods are highly dependent on food production (North and Akkar governorate). Following this reorientation, the number of beneficiaries targeted under food assistance for assets/food assistance for training programmes will be reduced from 45,000 beneficiaries (9,000 participants) in 2024 to 7,000 beneficiaries annually (1,400 participants) in 2025, 2026 and 2027 respectively, while WFP will target 4,410 participants with capacity strengthening support.
13. A contingency in-kind food allocation for one month that was previously budgeted under activity 4 has been removed as emergency contingency response modalities are consolidated under the preparedness plan in activity 1.

### Beneficiary analysis

TABLE 1: DIRECT BENEFICIARIES BY COUNTRY STRATEGIC PLAN OUTCOME, ACTIVITY AND OUTPUT									
CSP outcome	Activity	Output	Period	Year 1	Year 2	Year 3	Year 4	Year 5	Total
1	1	1	Current	1 863 170	1 208 904	1 021 653			<b>1 863 170</b>
			Increase/ (decrease)			130 000	967 000	786 000	<b>68 500</b>
			Revised	1 863 170	1 208 904	1 151 653	967 000	786 000	<b>1 931 670</b>
2	2	2	Current	430 002	382 500	255 000			<b>430 002</b>
			Increase/ (decrease)				80 000	80 000	
			Revised	430 002	382 500	255 000	80 000	80 000	<b>430 002</b>
	3	3	Current	150 000	185 000	220 000			<b>220 000</b>
			Increase/ (decrease)				220 000	220 000	
			Revised	150 000	185 000	220 000	220 000	220 000	<b>220 000</b>

TABLE 1: DIRECT BENEFICIARIES BY COUNTRY STRATEGIC PLAN OUTCOME, ACTIVITY AND OUTPUT											
CSP outcome	Activity	Output	Period	Year 1	Year 2	Year 3	Year 4	Year 5	Total		
3	4	5	Current	40 000	45 000	50 000			135 000		
			Increase/ (decrease)			(41 620)	8 380	8 380	(24 860)		
			Revised	40 000	45 000	8 380	8 380	8 380	110 140		
	7	7	Current	400	400	400			400		
			Increase/ (decrease)			2 630	3 030	3 030	8 690		
			Revised	400	400	3 030	3 030	3 030	9 090		
Total (without overlap)			Current	2 383 472	1 698 954	1 401 153			2 461 022		
			Increase/ (decrease)			91 010	1 219 980	1 038 980	52 330		
			Revised	2 383 472	1 698 954	1 492 163	1 219 980	1 038 980	2 513 352		

## Cost breakdown

TABLE 2: 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	Total
	CSP outcome 1	CSP outcome 2	CSP outcome 3	CSP outcome 4	CSP outcome 5	
Focus area	Crisis response	Resilience building	Resilience building	Resilience building	Crisis response	
Transfers	516 203 310	95 317 136	6 178 382	14 293 695	(154 783 623)	477 208 899
Implementation	16 799 892	4 853 551	2 629 406	1 867 423	(441 681)	25 708 592
Adjusted direct support costs						17 096 839
<b>Subtotal</b>						<b>520 014 330</b>
Indirect support costs (6.5 percent)						43 290 609
<b>Total</b>						<b>563 304 940</b>



**TABLE 3: 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	Total
	CSP outcome 1	CSP outcome 2	CSP outcome 3	CSP outcome 4	CSP outcome 5	
Focus area	Crisis response	Resilience building	Resilience building	Resilience building	Crisis response	
Transfers	1 959 209 356	689 275 889	96 073 868	23 983 967	596 193 849	<b>3 364 736 929</b>
Implementation	66 370 288	19 050 312	8 175 965	3 133 194	6 066 016	<b>102 795 774</b>
Adjusted direct support costs	49 867 083	17 163 402	2 702 893	782 273	14 027 256	<b>84 542 907</b>
<b>Subtotal</b>	<b>2 075 446 726</b>	<b>725 489 603</b>	<b>106 952 726</b>	<b>27 899 434</b>	<b>616 287 120</b>	<b>3 552 075 610</b>
Indirect support costs (6.5 percent)	134 904 037	47 156 824	6 951 927	1 813 463	1 071 472	<b>191 897 724</b>
<b>Total</b>	<b>2 210 350 764</b>	<b>772 646 427</b>	<b>113 904 653</b>	<b>29 712 898</b>	<b>617 358 592</b>	<b>3 743 973 333</b>

## Acronyms

CSP	country strategic plan
IPC	Integrated Food Security Phase Classification
SMEB	survival minimum expenditure basket
UNHCR	Office of the United Nations High Commissioner for Refugees