

## Country strategic plan revision

### Cameroon country strategic plan, revision 3

	Current	Change	Revised
<b>Duration</b>	1 March 2022 - 31 December 2026	1 year extension	1 March 2022 - 31 December 2027
<b>Beneficiaries</b>	1 677 719	77 570	1 755 289
<b>Total cost (USD)</b>	729 655 027	33 794 416	763 449 443

### DELEGATION OF AUTHORITY FOR APPROVAL: CD

#### 1. RATIONALE

1. Through this revision, the Cameroon Country Office updates the 2026 operational plan, extends the CSP by one year to 2027, and realigns activity budgets, particularly under Strategic Outcome 1 to reflect actual funding prospects and prioritized beneficiary needs.
2. The extension-in-time to 2027 maintains continuity of assistance and allows WFP to ensure a strong alignment of the next CSP with the Government of Cameroon post-elections priorities, as well as, with national planning cycles and the upcoming United Nations Sustainable Development Cooperation Framework (UNSDCF 2027- 2031). During the one-year extension, WFP will sustain essential emergency food and nutrition assistance and resilience activities without operational gaps while transitioning to the next programmatic architecture.

#### 2. CHANGES

##### *Strategic orientation*

3. There is no change to the strategic orientation of the CSP. All five Strategic Outcomes remain unchanged, with no additions or removals of activities or outputs. Since the start of the CSP, the Country Office has undertaken two previous revisions, each addressing specific programmatic or technical requirements. The first revision reallocated 10,000 home-grown school feeding beneficiaries from Activity 1 (Strategic Outcome 1) to Activity 4 (Strategic Outcome 3), to ensure appropriate alignment with the resilience-building focus of Strategic Outcome 3. The second revision was a technical adjustment undertaken to align the CSP budget structure with the corporate Assessment, Monitoring and Evaluation (AME) cost framework, reallocating AME-related costs to the appropriate budget elements without changing the overall CSP value.

### **CSP outcomes**

4. **Strategic Outcome 1 – Crisis Response:** WFP' saving lives activities will be geographically refocused in Adamawa, North and Far North Regions, prioritizing more specifically the areas with high food insecurity and malnutrition according to the Cadre Harmonisé analysis (CH October 2025), compounded by aggravating factors including insecurity, population movements and areas prone to severe climate shocks such as floods, drought or high temperatures. Therefore, under its crisis response component, WFP will target 444,000 affected persons, focusing on newly displaced population including refugees, Internally Displaced Populations (IDPs) and their host communities, as well as severe food insecure people (IPC/CH phase 4+).
5. **Strategic Outcome 2 – Nutrition:** Nutrition Prevention activities are embedded in general food distribution interventions, targeting children 24 to 59 months and pregnant and breastfeeding women from the targeted households. Nutrition treatment activities have been drastically reduced focusing on crisis affected areas with the highest severe malnutrition rate only, prioritizing around 10,000 severely malnourished children. No changes to transfer modalities or targeting methodologies.
6. **Strategic Outcome 3 – Resilience / Livelihoods:** The budget increase will accommodate a planned expansion of resilience-building interventions in 2026–2027, focusing on food systems transformation. Under this component, WFP will target 55,000 children in rural and urban areas for Home-Grown School Feeding (HGSF), and 10,000 smallholder farmers for livelihoods activities while 72,000 persons will transition from emergency to resilience building. CBT remains the preferred modality for smallholder farmers and livelihood support, aligned with minimum expenditure basket and market functionality assessments.
7. **Strategic Outcome 4 – Capacity Strengthening:** Strategic Outcome 4 remains stable with no adjustments. Activities will continue to focus on strengthening governments' capacity to reinforce regulatory framework, fortification policies and national quality infrastructure system, develop and implement food quality and safety policy dispensations that incentivize the production and consumption of safe and nutritious food.
8. **Strategic Outcome 5 – Service Provision (UNHAS, Logistics, ICT):** Demand for aviation and supply chain services remains strong, and budgets were updated accordingly. Adjustments reflect updated cost projections and cost recovery expectations, including partner agreements under negotiation. No new service provision activities are added.

### **3. Cross-Cutting Changes:**

9. **Targeting:** The vulnerability targeting of beneficiary refugees, IDPs and host community members has been updated based on revised needs analysis and funding projection. The adjustment does not reflect improved or deteriorated crisis conditions but ensures that planned caseloads correspond to realistic resource envelopes.
10. **Transfer modalities:** Both in-kind and CBT modalities will be used where most feasible to deliver the assistance. Moreover, this budget revision has been aligned with the new WFP strategic plan' guidance, aiming to evolve by delivering quality over quantity, therefore, full ration will be provided to all targeted caseloads, except for the crisis response beneficiaries beyond 3 months, that will be assisted with reduced ration at 50%. In addition, the CBT transfer value was recalibrated to align with the applicable revised minimum expenditure basket, ensuring nutritional adequacy and coherence with interagency standards.

- 11. Country office capacity:** To strengthen cost efficiency and align operational capacity with the evolving response model, the Country Office undertook a staffing structure review, and plans to close several Field Offices and downsize its operations focusing on the most vulnerable crisis affected areas exacerbated by aggravating factors. This restructuring ensures that staffing levels reflect the reduced in-kind footprint, the increased reliance on cash-based transfers, and the shift toward more targeted early recovery and resilience activities following a transition pathway.
- 12. Supply Chain:** Lower commodity volumes significantly reduce external transport, port, storage, and distribution costs. CBT scale up and streamlined procurement processes further enhance cost efficiency and rapid deployment of interventions.
- 13. Monitoring & Evaluation:** Updated budgets will support an enhanced monitoring of CBT scale up, digital beneficiary feedback mechanisms, and third-party monitoring in hard-to-reach areas.
- 14. Risk Management:** Key risks include funding volatility, market unpredictability affecting CBT, and the reduced staffing footprint. Mitigation includes implementation in phases, strengthened oversight mechanisms, resource-based planning and reduced duration of assistance.

## Beneficiary analysis

TABLE 1: BENEFICIARIES BY CSP OUTCOME								
CSP Outcome	Activity	Output	Period	2023	2024	2025	2026	2027
CSP Outcome 01	Activity 1	Output 1	Current	558,000	488,000	428,000	428,000	
			Increase/ decrease	0	0	0	-243,000	193,900
			Revised	558,000	488,000	428,000	193,900	193,900
		Output 2	Current	104,000	104,000	124,000	124,000	
			Increase/ decrease	0	0	0	-65,000	59,000
			Revised	104,000	104,000	124,000	59,000	59,000
		Output 4	Current	131,000	135,000	135,000	135,000	
			Increase/ decrease	0	0	0	-69,000	66,000
			Revised	131,000	135,000	135,000	66,000	66,000
		Output 5	Current	135,470	131,270	127,070	127,070	
			Increase/ decrease	0	0	0	-1,955	125,115
			Revised	135,470	131,270	127,070	125,115	125,115
CSP Outcome 02	Activity 3	Output 8	Current	84,650	84,650	84,650	84,650	
			Increase/ decrease	0	0	0	-74,630	10,020
			Revised	84,650	84,650	84,650	10,020	10,020
CSP Outcome 03	Activity 4	Output 12	Current	30,000	30,000	40,000	40,000	
			Increase/ decrease	0	0	0	15,000	55,000
			Revised	30,000	30,000	40,000	55,000	55,000
		Output 16	Current	10,000	10,000	10,000	10,000	
			Increase/ decrease	0	0	0	72,134	82,134
			Revised	10,000	10,000	10,000	82,134	82,134
Total beneficiaries (without overlap)			Current	1,043,402	979,470	945,656	947,448	
			Increase/ decrease	0	0	0	-356,279	591,169
			Revised	1,043,402	979,470	945,656	591,169	591,169

## COST BREAKDOWN

**TABLE 2: COST BREAKDOWN OF THE REVISION ONLY (USD)**

CSP outcomes	1	2	3	4	5	Total
Focus area	Crisis Response	Resilience Building	Resilience Building	Root Causes	Crisis Response	
Transfer	- 22 594 919	- 8 602 890	55 161 542	564 470	6 061 253	30 589 456
Implementation	- 3 396 217	- 264 829	4 695 903	- 34 455	- 118 682	881 720
Direct support costs						574 746
Subtotal						32 045 921
Indirect support costs						1 748 494
<b>TOTAL</b>						<b>33 794 416</b>

**TABLE 3: OVERALL CSP COST BREAKDOWN FOLLOWING THE REVISION (USD)**

CSP outcome	1	2	3	4	5	Total
Focus area	Crisis Response	Resilience Building	Resilience Building	Root Causes	Crisis Response	
Transfer	429 839 238	37 660 981	94 614 386	4 753 728	29 216 380	596 084 712
Implementation	61 178 571	2 603 447	6 775 579	309 876	3 019 771	73 887 244
Direct support costs	35 164 475	2 907 754	6 687 317	357 636	2 251 555	47 368 738
<b>Subtotal</b>	<b>526 182 285</b>	<b>43 172 182</b>	<b>108 077 282</b>	<b>5 421 240</b>	<b>34 487 705</b>	<b>717 340 694</b>
Indirect support costs	34 201 848	2 806 192	7 025 023	352 381	1 723 305	46 108 749
<b>TOTAL</b>	<b>560 384 133</b>	<b>45 978 374</b>	<b>115 102 305</b>	<b>5 773 620</b>	<b>36 211 010</b>	<b>763 449 443</b>