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Myanmar interim country strategic plan (2024–2025)

Duration	1 January 2024–31 December 2025
Total cost to WFP	USD 670,763,351
Gender and age marker*	4

* https://gender.manuals.wfp.org/en/gender-toolkit/gender-in-programming/gender-and-age-marker/.

Executive summary

The Republic of the Union of Myanmar is suffering from prolonged crisis characterized by political instability, conflict, displacement and economic turmoil. The crisis began just as the worst impacts of the coronavirus disease 2019 pandemic were hitting the country, and the result has been a dramatic deterioration of the humanitarian situation in which 17.6 million people require assistance in 2023.[1] Based on the latest estimates, 15.2 million people are food insecure.[2] Food consumption and nutrition outcomes are declining across the country and the crisis has exacerbated the causes of low agricultural productivity and unsustainable food systems.

WFP will react by enhancing its crisis response efforts while continuing interventions to safeguard livelihoods and human capital. WFP's primary focus for 2024–2025 will be on providing life-saving assistance for the increasing number of people affected by food insecurity and conflict in Myanmar. To address immediate and long-term food and nutrition insecurity, WFP will implement

[1] United Nations Office for the Coordination of Humanitarian Affairs. 2023. *Humanitarian Response Plan: Myanmar*.

[2] Food and Agriculture Organization of the United Nations and WFP. 2023. *Myanmar: DIEM – Data in Emergencies Monitoring brief, round 4 – Results and recommendations, January 2023*.

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multifaceted nutrition interventions and build resilience in order to address some of Myanmar's longstanding drivers of food insecurity and malnutrition and challenges related to food systems. This work will include strengthening the capacity of non-governmental and community-based partners and delivering a programme of asset creation and livelihood support.

The interim country strategic plan for 2024–2025 has been informed by the Myanmar humanitarian response plan for 2023 and is aligned with the United Nations transitional cooperation framework for 2024–2025. It is in line with the WFP strategic plan for 2022–2025 and includes four interim country strategic plan outcomes:

- *Outcome 1*: Crisis-affected people in Myanmar meet their food and nutrition needs all year round.
- *Outcome 2:* People vulnerable to food and nutrition insecurity and shocks in Myanmar have better nutrition, health and education outcomes throughout their life cycle by 2025.
- *Outcome 3:* People and communities in Myanmar that are vulnerable to food insecurity have improved livelihoods and resilience in the face of climate change and other shocks and stressors by 2025.
- *Outcome 4:* Humanitarian and development partners in Myanmar have access to reliable common services on demand all year round.

WFP will leverage its standing as the largest humanitarian organization in Myanmar and its strong relationship with partners working at the humanitarian–development–peace nexus to provide and facilitate support to those in need, in a context of escalating conflict and access challenges. Protection, gender equality and women's empowerment, disability inclusion, nutrition and accountability to affected populations will be mainstreamed across WFP interventions. WFP will be guided by humanitarian principles and conflict sensitivity and will ensure a participatory approach throughout the implementation of the plan.

While fostering partnerships with donors, WFP will work with other United Nations entities, bilateral and multilateral institutions, the private sector, non-governmental organizations and civil society actors to deliver concerted action on the growing challenges faced in Myanmar and contribute to achieving Sustainable Development Goals 2 (zero hunger) and 17 (partnerships for the goals).

Draft decision*

The Board approves the Myanmar interim country strategic plan (2024–2025) (WFP/EB.2/2023/7-A/7) at a total cost to WFP of USD 670,763,351.

* This is a draft decision. For the final decision adopted by the Board, please refer to the decisions and recommendations document issued at the end of the session.

1. Country analysis

1.1 Country context

1. The Republic of the Union of Myanmar is situated in Southeast Asia and comprises diverse agroecological zones with fertile land and a wealth of natural resources. Myanmar has a population of 56 million[3] and is home to 135 recognized ethnic groups.[4]

2. Myanmar recently entered a period of severe political and economic instability and escalating conflict. Disputed elections in November 2020 were followed by a military takeover in February 2021. Opposition to the takeover coalesced around a civil disobedience movement and the National Unity Government set up in exile. People's defence forces have been established across Myanmar, some of which have formed informal coalitions with ethnic armed organizations.[5]

3. Instability and conflict are creating a deepening humanitarian crisis with widespread food insecurity and malnutrition and a myriad of protection risks linked to attacks on civilians, gender-based violence and the use of explosive ordnance. Nearly a third of the population (17.6 million people) needs humanitarian assistance, including 15.2 million who are food insecure (52 percent women and girls, 32 percent children and 13 percent persons with disabilities).[6] Among the most vulnerable are internally displaced persons (IDPs), returnees, stateless people and other marginalized groups.

4. Conflict between the Myanmar armed forces and opposition forces is complex and covers large parts of the country, affecting rural, urban and peri-urban areas and regions where conflict had been largely absent in recent years.[7]

5. Prior to the crisis there were more than 330,000 long-term IDPs in Myanmar.[8] This number has risen dramatically, and data suggests that 2.7 million people could be internally displaced by the end of 2023.[9]

6. The access and operating environment for humanitarian actors is severely constrained by insecurity and bureaucratic impediments. Supply chains have been disrupted.[10]

7. The economy has been severely affected by conflict, the coronavirus disease 2019 (COVID-19) and the global food crisis. Currency depreciation and economic policies have pushed up import costs and driven inflation,[11] while remittance inflows have decreased.[12] This has put pressure on incomes and livelihoods, disproportionately affecting women and poor households.[13] Half of the population now lives below the national poverty line.[14]

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[3] United Nations Office for the Coordination of Humanitarian Affairs. 2023. *Humanitarian Needs Overview: Myanmar*.

[4] United Nations country team. 2022. *United Nations Common Country Analysis for Myanmar* (internal document).

[5] United Nations Office for the Coordination of Humanitarian Affairs. 2022. *Humanitarian Response Plan: Myanmar*.

[6] United Nations Office for the Coordination of Humanitarian Affairs. 2023. *Humanitarian Needs Overview: Myanmar*.

[7] United Nations Office of the High Commissioner for Human Rights. 2022. A/77/494: Report of the Special Rapporteur on the situation of human rights in Myanmar.

[8] United Nations Office for the Coordination of Humanitarian Affairs. 2023. *Myanmar Humanitarian Update No.26*.

[9] United Nations Office for the Coordination of Humanitarian Affairs. 2023. *Humanitarian Needs Overview: Myanmar*.

[10] *Ibid*.

[11] World Bank Group. 2023. *Myanmar Economic Monitor: Navigating uncertainty – January 2023*.

[12] United Nations country team. 2022. *United Nations Common Country Analysis for Myanmar* (internal document).

[13] United Nations Entity for Gender Equality and the Empowerment of Women and United Nations Development Programme. 2022. *Regressing Gender Equality in Myanmar: Women living under the pandemic and military rule*.

[14] United Nations country team. 2022. *United Nations Common Country Analysis for Myanmar* (internal document); World Bank Group. 2022. *Myanmar Economic Monitor: Reforms reversed – July 2022*; and International Food Policy Research Institute. 2022. *Vulnerability and Welfare: Findings from the third round of the Myanmar Household Welfare Survey (July and August 2022)*.

8. Myanmar is among the top 10 percent of countries most vulnerable to climate and disaster risks.[15] Hazards include earthquakes, floods, cyclones, droughts and landslides. Disaster resilience and response infrastructure are limited and have been diminished by the current crisis.[16]

1.2 Progress towards the 2030 Agenda for Sustainable Development

9. Over the past decade Myanmar has implemented economic, democratic and social protection reforms. The 2015 national ceasefire agreement sought to end long-running conflict between the Myanmar armed forces and certain ethnic armed organizations. During the reform period poverty rates halved, school enrolment was nearly universal, health outcomes improved, the economy grew by 7 percent annually and gender discrimination was eliminated from some legal frameworks. Between 2010 and 2021 Myanmar was one of the ten countries that achieved the largest annual percentage increase in the Human Development Index.[17]

10. Despite these advancements, progress has been slow or non-existent in other areas of the 2030 Agenda. A large share of the population remains vulnerable to economic shocks. Disruption caused by the COVID-19 pandemic, the military takeover and escalating conflict have doubled the poverty rate[18] and development gains are being eroded.

1.3 Progress towards Sustainable Development Goals 2 and 17

Progress on Sustainable Development Goal 2 targets

11. Myanmar ranks 71 of 121 countries in the Global Hunger Index. From 2000 to 2020 the country made progress towards ending hunger and ensuring access to safe and nutritious food. In 2020, 3.1 percent of the population was undernourished, down from 48 percent in 2000.[19] After 2020 food insecurity and nutrition outcomes worsened, and challenges related to agriculture and food systems increased.

12. *Access to food.* In September 2022, 15.2 million people (27 percent of the population) were food insecure,[20] an increase from 13.2 million in September 2021.[21] Food insecurity disproportionately affects IDPs; people affected by conflict; poor, rural and low-income peri-urban households; households with persons with disabilities; and households headed by women.[22]

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[15] Inter-Agency Standing Committee and the European Commission. 2021. *INFORM Report 2021: Shared evidence for managing crises and disasters.*

[16] United Nations Office for the Coordination of Humanitarian Affairs. 2022. *Humanitarian Response Plan: Myanmar*; United Nations Myanmar. 2021. *United Nations Socio-Economic Resilience Response Plan* (internal document).

[17] United Nations Development Programme. 2022. *Human Development Report 2021/2022. Uncertain Times, Unsettled Lives: Shaping our Future in a Transforming World.*

[18] World Bank. 2022. Economic Activity in Myanmar to Remain at Low Levels, with the Overall Outlook Bleak.

[19] Welthungerhilfe and Concern Worldwide. 2022. *2022 Global Hunger Index.*

Food and Agriculture Organization of the United Nations and WFP. 2023. *Myanmar: DIEM – Data in Emergencies Monitoring brief, round 4 – Results and recommendations, January 2023*.

[21] United Nations Office for the Coordination of Humanitarian Affairs. 2022. *Humanitarian Response Plan: Myanmar*.

[22] United Nations Office for the Coordination of Humanitarian Affairs. 2023. *Humanitarian Needs Overview: Myanmar*; United Nations country team. 2022. *United Nations Common Country Analysis for Myanmar* (internal document); and Food and Agriculture Organization of the United Nations and WFP. 2023. *Myanmar: DIEM – Data in Emergencies Monitoring brief, round 4 – Results and recommendations, January 2023*.

13. *End malnutrition*. A quarter of children under 5 suffer from stunting and 6.7 percent are affected by wasting.[23] In 2022, 290,000 children under 5 were acutely malnourished including 49,000 children at risk of severe acute malnutrition.[24] The prevalence of anaemia was 35.6 percent among children under 5, 50 percent among children age 5–9 and 42 percent among women and girls age 15–49.[25] Dietary diversity has deteriorated among mothers of children under 5, with the share of mothers consuming an adequately diverse diet decreasing from 61.5 percent in 2018 to 34 percent in 2021. In 2021, 1.3 million children needed micronutrient supplementation and 700,000 pregnant and breastfeeding women and girls were at risk of micronutrient deficiencies.[26] Because conflict affects access to food and essential health and other services, the nutrition situation is likely to deteriorate further.

14. *Smallholder productivity and incomes.* The cultivation of rice – the main crop in Myanmar – is less productive than in other countries in the region.[27] Productivity is constrained by the rising cost of agricultural inputs[28] and high fuel prices, driven in part by the effects of local conflict and the conflict in Ukraine.[29] Smallholder farmers have seen their earnings drop,[30] and rice production in 2022 was 10 percent below the five-year average.[31] Women farmers are less likely to be land owners and earn a third less than their male counterparts.

15. *Sustainable food systems*. Unsustainable, inefficient production systems exert pressure on natural resources and ecosystems, which are also vulnerable to climate change. Displacement, conflict and rising agricultural costs have reduced the amount of cultivated land, driving up food insecurity and poverty in rural areas.[32] Susceptibility to climate shocks creates a high risk of displacement and threatens livelihoods, crops and food sources.

Progress on Sustainable Development Goal 17 targets

16. *Policy coherence*. Prior to the military takeover in 2021 Myanmar produced a sustainable development plan for 2018–2030, a multisectoral national plan of action on nutrition, a national education strategic plan, a national social protection strategic plan, and an agriculture development strategy and investment plan. Policy adherence has been affected by the current political instability.

17. *Enhanced global partnership.* Myanmar's disaster response system is limited and has been weakened by the current crisis. Official development assistance has dropped significantly, with many partners suspending bilateral and multilateral grants and lending.

[23] Stunting affects 26.7 percent of boys and 26.8 percent of girls under 5. Wasting affects 7.2 percent of boys and 6.1 percent of girls under 5.

[24] United Nations Office for the Coordination of Humanitarian Affairs. 2022. *Humanitarian Needs Overview: Myanmar*.

[25] Food and Agriculture Organization of the United Nations and others. 2022. *The State of Food Security and Nutrition in the World 2022: Repurposing food and agricultural policies to make healthy diets more affordable*.

[26] United Nations country team. 2022. *United Nations Common Country Analysis for Myanmar* (internal document).

[27] This refers to rainfed paddy only, which accounts for more than 80 percent of national production. World Bank Group. 2016. *Myanmar: Analysis of Farm Production Economics*.

[28] International Food Policy Research Institute. 2022. *Monitoring the Agri-food System in Myanmar: Agricultural Input Retailers – July 2022 survey round*.

[29] United Nations Office for the Coordination of Humanitarian Affairs. 2023. *Humanitarian Needs Overview: Myanmar*.

[30] World Bank Group. 2016. *Myanmar: Analysis of Farm Production Economics*; and United Nations country team. 2022. *United Nations Common Country Analysis for Myanmar* (internal document).

[31] Food and Agriculture Organization of the United Nations Global Information and Early Warning System. 2022. *Myanmar Country Brief, 18 October 2022*.

[32] United Nations Office for the Coordination of Humanitarian Affairs. 2023. *Humanitarian Response Plan: Myanmar*.

18. *Capacity strengthening.* In line with the United Nations principles of engagement, capacity strengthening programmes targeting institutional partnerships were suspended following the military takeover, and humanitarian and development partners turned their attention to supporting civil society actors and communities.

19. *Diversified resourcing.* Longstanding challenges linked to revenue generation have worsened following the takeover. Tax and non-tax revenues have declined[33] and the mobilization of external resources is at risk. These challenges have put pressure on public spending in key areas, hampering progress towards the Sustainable Development Goals (SDGs).[34]

1.4 Hunger gaps and challenges

20. Myanmar produces enough food to be self-sufficient;[35] however, limited access and economic volatility are hampering progress towards SDGs 2 and 17.

21. *Political instability, conflict and internal displacement*. The current crisis has exacerbated food insecurity and hindered progress towards the SDGs. Conflict has increased the number of IDPs and undermined food security by destroying productive assets and reducing access to food, markets and health services. As a result, food insecurity and malnutrition are high among conflict-affected populations and limited humanitarian access is affecting the delivery of assistance.

22. *Poverty and social protection*. Insufficient household income for food is driving undernourishment and food insecurity. Half the population lives below the poverty line and fewer than 1 percent are covered by social protection systems, which often provide inadequate benefits. Household resilience in the face of economic shocks is severely circumscribed.[36] Challenges stemming from reductions in household purchasing power are being compounded by the economic crisis and high inflation.[37]

23. *Agriculture.* Reforms and investment are needed to increase the productivity and the incomes of small-scale food producers. Drivers of low productivity include insufficient investment, lack of modern equipment, poor infrastructure and underfunded research. A lack of land control and ownership constrains farmers' access to credit and inhibits investment, for women in particular.[38] Confiscation, expropriation and land-grabbing have reportedly increased. Recent increases in fertilizer costs have exacerbated longstanding productivity challenges.[39] Explosive ordnance and minimal landmine clearance are likely to affect agricultural production, reducing the ability of farmers to return to cultivated lands and endangering lives and livelihoods.[40]

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[33] United Nations country team. 2022. *United Nations Common Country Analysis for Myanmar* (internal document).

[34] World Bank Group. 2022. *Myanmar Economic Monitor: Reforms reversed – July 2022*.

[35] Myanmar Institute for Integrated Development. 2018. *Strategic Review of Food and Nutrition Security in Myanmar: "In support of Sustainable Development Goal (SDG) 2 – Roadmap to 2030"*.

[36] United Nations country team. 2022. *United Nations Common Country Analysis for Myanmar* (internal document).

[37] WFP. 2023. *Market Price Monitor*. The cost of the basic food basket has doubled since January 2021 and year-on-year, it was 54 percent higher in January 2023.

[38] Myanmar Ministry of Agriculture, Livestock and Irrigation. 2018. *Agriculture Development Strategy and Investment Plan (2018–2023)*.

[39] United Nations Office for the Coordination of Humanitarian Affairs. 2023. *Humanitarian Needs Overview: Myanmar*.

[40] United Nations Office for the Coordination of Humanitarian Affairs. 2023. *Humanitarian Response Plan: Myanmar*; and Landmine Monitor. 2022. *Myanmar/Burma Country Report*.

24. *Food systems and access to markets*. Most smallholder farmers have limited access to commercial networks, agricultural inputs, credit and storage facilities. Poor road networks and conflict limit market access. Most farmers sell directly to nearby consumers, which results in low revenue and investment.[41]

25. *Nutrition awareness and sociocultural inequality*. A lack of nutrition awareness, inadequate dietary diversity and suboptimal infant and young child feeding practices are among the drivers of malnutrition. Entrenched structural and sociocultural norms and practices, exacerbated by the current crisis, amplify the impact of food insecurity and malnutrition on women and girls.

26. *Environmental policy, natural disaster preparedness and climate change adaptation.* Environmental degradation and the unsustainable management of natural resources are major challenges. Extreme weather events limit crop yields, a situation that is likely to worsen with rising temperatures and more frequent droughts and floods.[42]

2. Strategic implications for WFP

2.1 Achievements, lessons learned and strategic changes for WFP

27. This interim country strategic plan (ICSP) builds on lessons learned from the country strategic plan (CSP) for 2018–2023 and is informed by findings from WFP evaluations, the common country analysis, the 2023 humanitarian needs overview and stakeholder consultations.

28. Under the CSP for 2018–2023, WFP engaged in relief assistance, institutional capacity strengthening,[43] school feeding, asset creation and livelihood support, nutrition interventions and the provision of common services for humanitarian and development partners. The CSP included greater use of cash-based transfers (CBTs),[44] social and behavioural change communication (SBCC) campaigns and nutrition-sensitive programming. It also increased rice fortification, promoted school feeding and livelihoods as social protection mechanisms and achieved progress in the areas of inclusion, accountability to affected populations, gender equality and women's empowerment.

29. Following the 2021 takeover and ensuing economic impacts, WFP adapted its portfolio. The programme expanded to provide emergency support to peri-urban communities and people newly affected by the conflict. WFP tripled beneficiary numbers between 2020 and 2021 and supported 3.9 million people during the six-year CSP.

30. Findings of the 2023 Myanmar corporate emergency evaluation indicate that WFP adapted to changing circumstances and needs effectively through its decentralized structure and collaborative approach and maximized support for populations in need. The evaluation recognized WFP's adoption of a risk-informed approach in emergency response and highlighted the importance of exploring community resilience in situations of protracted displacement and acute needs while enhancing synergies between relief, social protection and resilience building activities. The increased focus on disability inclusion and data disaggregated by disability was acknowledged as particularly important, not least because

[41] United Nations country team. 2022. *United Nations Common Country Analysis for Myanmar* (internal document).

[42] United Nations Office for the Coordination of Humanitarian Affairs. 2023. *Humanitarian Response Plan: Myanmar*; and International Food Policy Research Institute. 2022. *Rice productivity in Myanmar: Assessment of the 2022 dry season and farmers' expectations for the monsoon of 2022*.

[43] Capacity strengthening activities were suspended from February 2021, except in relation to non-governmental and community-based organizations.

[44] WFP. 2022. *Assessing and Improving Gender and GBV in WFP's Cash-Based Programming in Kachin and Northern Shan States* (internal document).

conflict-related injuries and inadequate access to healthcare place more people at risk of disability.[45]

31. The evaluation commended WFP's implementation of cross-cutting approaches in the areas of protection, gender and accountability to affected populations and noted that well-functioning data collection mechanisms provided a solid evidence base for programming. WFP will build on evidence gathered in 2022 and 2023 to strengthen its inclusion of indigenous people and persons with disability and will enhance real-time data processing and digital visualization.

32. The strategic shifts introduced by this ICSP build upon WFP's principled and pragmatic adaptations during 2021–2023. They include stronger protection and conflict-sensitive approaches during targeting and community engagement. WFP will strengthen the capacity of non-governmental organizations (NGOs), community-based organizations and the private sector to work towards sustainable food security and nutrition outcomes and will adapt activities previously implemented through institutional partnerships. The expansion of the humanitarian response represents a further strategic shift and will require WFP to strengthen its partnerships with organizations that have access to vulnerable communities in hard-to-reach and underserved areas.

33. In 2024 and 2025 WFP will incorporate conflict sensitivity analyses and, where feasible, contribute to recovery and resilience-based activities to support work at the humanitarian-development–peace nexus.

2.2 Alignment with national development plans, the United Nations sustainable development cooperation framework and other frameworks

34. This ICSP has been developed in accordance with the United Nations 2021–2023 socioeconomic resilience response plan, the 2024–2025 transitional cooperation framework and the 2023 humanitarian response plan.

35. WFP will play a major role in delivering strategic objective 2 of the 2023 humanitarian response plan, which refers to preventing or reducing suffering, morbidity and mortality among displaced, returned, stateless and other crisis-affected people in Myanmar. WFP will also contribute to strategic objective 1 of the 2023 humanitarian response plan, on protection risks.

36. Under the transitional cooperation framework, WFP will be a key contributor to strategic priority 2 on sustaining essential social services and improving systems resilience and to strategic priority 3 on empowering people and strengthening community resilience.

37. While this ICSP was developed in the absence of updated nationally agreed strategic approaches to development, it is consistent with previous national strategies on nutrition, education, agriculture and social protection.[46]

2.3 Engagement with key stakeholders

38. To inform the development of the ICSP objectives and activities, WFP consulted crisis-affected communities and those vulnerable to food and nutrition insecurity, including persons with disabilities and ethnic minorities and their representative organizations.

39. Throughout the design of the ICSP WFP has maintained a dialogue with entities based in Myanmar including United Nations partners, cooperating partners comprising NGOs and community-based organizations, and donors.

[45] United Nations Development Programme. 2021. *Disability in Myanmar 2014–2019*.

[46] United Nations country team. 2022. *United Nations Common Country Analysis for Myanmar* (internal document).

3. WFP strategic portfolio

3.1 Direction, focus and intended impacts

40. Through a theory of change exercise in 2022 WFP defined its purpose, orientation and impact pathways in Myanmar, which resulted in the ICSP outcomes for 2024–2025.

41. In line with the humanitarian response plan, ICSP outcome 1 focuses on providing life-saving food and nutrition assistance to the increasing number of people affected by conflict and other crises in Myanmar. In accordance with the 2024–2025 transitional cooperation framework, WFP will implement complementary interventions to address food insecurity, malnutrition and food system challenges under other ICSP outcomes. Under ICSP outcome 2 WFP will support health and education outcomes and work to strengthen the resilience of communities and markets and their capacity to support healthy nutrition. ICSP outcome 3 encompasses asset creation and livelihoods support to strengthen community and household resilience and food systems. Under ICSP outcome 4 WFP will provide common services for humanitarian and development partners for a more efficient and effective response.

42. The dynamic nature of conflict requires agile programming and principled, flexible and conflict-sensitive approaches in addition to close coordination and collaboration with partners working in humanitarian response, development and peacebuilding. WFP will position itself as a contributor to peace through activities linked to social cohesion, conflict mitigation, resilience building and the humanitarian–development–peace nexus.

43. Evidence generation is a critical component of this ICSP, and evidence will be used to strengthen programme design and targeting, support advocacy and lay the foundations for future programming.

44. Nutrition-sensitive outputs will be integrated into all activities. WFP will mainstream protection, gender and accountability to affected populations and will support the socioeconomic empowerment of marginalized groups. WFP will work to ensure age, gender and diversity-inclusive community engagement throughout the programme cycle including during participatory planning, implementation, monitoring and feedback. Community resilience in the face of shocks and stressors will be strengthened under all outcomes and accounted for in the implementation of activities.

45. The ongoing crisis and uncertain outlook largely inhibit the development of a post-emergency transition or handover strategy in this ICSP; however, WFP will seek to identify medium and long-term solutions where feasible.

3.2 Interim country strategic plan outcomes, WFP strategic outcomes, focus areas, expected outputs and key activities

Interim country strategic plan outcome 1: Crisis-affected people in Myanmar meet their food and nutrition needs all year round

46. Crisis-affected communities are highly vulnerable to food insecurity and malnutrition. WFP interventions will provide life-saving food and nutrition assistance with a focus on people who are newly affected by the conflict and vulnerable host communities. Activities under this outcome aim to improve access to food during crises and enabling the consumption of nutritious diets. Targeted groups include nutritionally vulnerable girls and boys under 5, pregnant and breastfeeding women and girls and people at increased risk of food and nutrition insecurity due to intersecting factors such as sex, disability, ethnicity and chronic illness. WFP will increase the sustainability and impact of these activities by strengthening local partner capacity.

WFP strategic outcome

47. ICSP outcome 1 is aligned with WFP strategic outcome 1: People are better able to meet their urgent food and nutrition needs.

Focus area

48. The focus area of ICSP outcome 1 is crisis response.

Alignment with national priorities

49. ICSP outcome 1 contributes to strategic objective 2 of the 2023 humanitarian response plan: "Suffering, morbidity, and mortality is prevented or reduced among 3.1 million displaced, returned, stateless and other crisis-affected people experiencing or at risk of food insecurity, malnutrition, and health threats".

Expected outputs

50. The following outputs will contribute to the achievement of ICSP outcome 1:

- Output 1.1: Women, men, girls and boys affected by crisis receive in a timely manner food and/or cash-based transfers that meet their daily food and nutrition needs.
- Output 2.1: Nutritionally vulnerable girls and boys under 5 and pregnant and breastfeeding women and girls receive a comprehensive nutrition package for the treatment and prevention of moderate acute malnutrition.

Key activities

Activity 1: Provide food and/or cash-based transfer assistance to people affected by crisis

51. WFP will provide nutrition-sensitive, life-saving assistance to crisis-affected populations to enable them to meet their immediate food and nutrition needs. Emergency relief represents a significant component of the ICSP and is essential to prevent a reversal of progress made towards SDG target 2.1.

52. Most beneficiaries are long-term IDPs, people who have been newly affected by conflict or vulnerable members of host communities. Subject to funding, food-insecure beneficiaries will receive continuous life-saving support. WFP will advocate humanitarian access and principled programming and expand cooperation with local partners to reach newly displaced populations. WFP will support returnees and resettled populations with time-limited assistance and will move beneficiaries to conditional assistance where feasible in order to build resilience.

53. WFP will provide temporary support to seasonally food-insecure rural and peri-urban populations. WFP will also provide time-limited assistance to populations affected by natural disasters and climate shocks.

54. The crisis is affecting social safety nets, increasing barriers to food and nutrition. WFP will therefore provide a top-up transfer to people most at risk of food insecurity and malnutrition within the targeted population, including households with persons with disabilities, pregnant and breastfeeding women and girls or children age 6–59 months.

55. WFP will use a combination of CBTs and in-kind food assistance based on feasibility assessments and beneficiary preferences. Food will be procured locally whenever possible, with a view to developing local production value chains.

56. For sustainability and impact, WFP will complement cash and food assistance with capacity strengthening for local partners, incorporating a focus on protection and conflict sensitivity and ensuring the participation of women. Where possible, assisted communities will receive training and SBCC on nutrition, gender-based violence, disability inclusion, food hygiene and financial literacy.

57. To enhance participation and targeting, WFP will conduct household needs assessments to gauge food insecurity. WFP will work with voluntary food management committees to deliver assistance and implement committee guidelines to ensure the equitable participation of women and persons with disabilities without exacerbating their time poverty.

Activity 2: Provide specialized nutritious foods for the treatment and management of acute malnutrition among pregnant and breastfeeding women and girls and children under 5 affected by crisis

58. Activity 2 is part of the coordinated nutrition support that WFP provides with the United Nations Children's Fund (UNICEF) to address acute malnutrition and ensure a continuum of care. WFP will lead on treating and managing moderate acute malnutrition in pregnant and breastfeeding women and girls and children age 6–59 months, largely through the provision of specialized nutritious foods. The activity will focus on preventing those most at risk from slipping into severe acute malnutrition while maintaining the medium- to long-term trend in the reduction of acute malnutrition, despite worsening food security. This activity contributes to SDG target 2.2 and is strongly linked to ICSP activities 1, 3, 4 and 5.

59. Activity 2 will target crisis-affected areas with limited access to health services, high prevalence of wasting and high risk of morbidity and mortality among children, based on nutrition cluster assessments. WFP will use rights-based advocacy to expand access to new areas.

60. Support will target children age 6–59 months and pregnant and breastfeeding women and girls affected by crisis and at risk of malnutrition. WFP will work with local authorities and community-based organizations to identify beneficiaries.

61. Implementation will be facilitated by local partner capacity strengthening with a focus on sustainability. Community mobilization through voluntary mother support groups will reinforce resilience. Sustainability and impact will be enhanced through SBCC designed to improve community understanding of nutrition and increase awareness of services for the treatment and prevention of wasting.

62. WFP will work towards cross-cutting priorities, including environmental sustainability through food package recycling. WFP will continue to create women's support groups and SBCC interventions for men and boys to champion gender equality and will pursue gender-transformative and disability inclusion objectives. WFP will facilitate the involvement of women, persons with disabilities and ethnic minorities in programme delivery and decision-making.

Partnerships

63. To ensure effective implementation and access WFP will partner with international and local NGOs, community-based organizations and communities.

64. The Office for the Coordination of Humanitarian Affairs, the nutrition cluster, the food security cluster and the social protection, cash and logistics working groups will be partners for coordination and collaboration.

65. Community clinics will be partners for malnutrition treatment activities.

66. UNICEF is a crucial partner for nutrition surveys and guidelines and for ensuring a continuum of care for severe and moderate acute malnutrition. WFP has an agreed role in the treatment of moderate acute malnutrition. The World Health Organization, the Food and Agriculture Organization of the United Nations (FAO) and the United Nations Network for Nutrition are partners in developing dietary guidelines and multisectoral nutrition plans.

Assumptions

67. WFP and its implementing partners will have access to and be able to work with and support vulnerable communities. There will be no major return of refugees from neighbouring countries. For CBTs, food markets will continue to function effectively; where they cease to function, WFP will transition to in-kind transfers. Clinics will be available, functional and accessible. Sufficient specialized nutritious foods will be available and complementary support from WFP and other nutrition actors will be provided after the treatment of acute malnutrition.

Transition/handover strategy

68. To address institutional gaps WFP and social protection partners have developed an interim social protection strategy, which includes transfer top-ups to persons with disabilities and pregnant and breastfeeding women and girls. The strategy aims to facilitate the transition of activities to a national programme once conditions allow.

Interim country strategic plan outcome 2: People vulnerable to food and nutrition insecurity and shocks in Myanmar have better nutrition, health and education outcomes throughout their life cycle by 2025

69. The rise in food insecurity has seen nutrition outcomes worsen. WFP seeks to reduce the negative impacts of insufficient food consumption, including stunting, wasting and malnutrition. WFP will reach school-age children through school feeding programmes, increasing access to diversified diets and encouraging attendance and learning improvements. Supply and demand for nutritious foods will be increased among pregnant and breastfeeding women and girls, families with children under 2 and the wider community. WFP will supply nutrient-dense foods to target groups vulnerable to malnutrition while working with the private sector to increase the production of affordable nutritious foods for local markets.

WFP strategic outcome

70. ICSP outcome 2 contributes to WFP strategic outcome 2: People have better nutrition, health and education outcomes.

Focus area

71. The focus area of ICSP outcome 2 is resilience building.

Alignment with national priorities

72. ICSP outcome 2 contributes to strategic priority 2 of the 2024–2025 transitional cooperation framework outcome 2: "By the end of 2025, people in Myanmar, especially women and those most vulnerable, will have improved access to inclusive, resilient, gender-responsive, equitable and sustainable essential social services".[47]

Expected outputs

73. The following outputs will contribute to the achievement of ICSP outcome 2:

- Output 3.1: School-age girls and boys in targeted areas receive food and nutrition assistance that addresses short-term hunger and improves their school attendance, nutrition and health.
- Output 4.1: Nutritionally vulnerable populations benefit from a package of interventions that prevent all forms of malnutrition.

[47] Outcome statement is based on the latest draft of the transitional cooperation framework (October 2023), pending finalization and United Nations country team endorsement.

Key activities

Activity 3: Provide nutritious school meals and related health and nutrition services for school-age girls and boys

74. WFP will provide school meals to pre-primary and primary students and seek to ensure their security and protection in schools via regular risk assessments. WFP will provide school management committees with cash to be used to procure food locally and prepare meals on-site. Improvements to school kitchen infrastructure, gardens and hand-washing facilities will be linked with livelihood support under activity 5. Where conditions are not conducive to such activities WFP will provide high-energy biscuits or a mixture of in-kind food assistance and CBTs, complemented by SBCC aimed at improving eating habits among children and adolescents. WFP will work to ensure food safety and quality through various modalities.

75. High-energy biscuits will be procured internationally. Rice and pulses for the mixed-modalities approach will be purchased locally and will include fortified rice. WFP will encourage micronutrient intake and dietary diversity by supplementing rice and pulses with local produce.

76. Food and nutrition assistance for students will promote dietary diversity and support achievement of SDG targets 2.1 and 2.2. It will also support education and health outcomes by improving hygiene and encouraging safe and inclusive school enrolment and attendance.

77. This activity will target food-insecure areas with high prevalence of malnutrition and low school attendance and enrolment, following the "do no harm" principle. Regular school profiling exercises will inform the targeting of schools in the most food-insecure areas. WFP will ensure access to school meals for marginalized groups including IDPs and children with disabilities.

78. Conflict has led to widespread school closures and reduced attendance. Much of the school infrastructure has become unusable and there are few teachers. WFP will explore ways to deliver assistance in emergency settings and will seek to expand support to other learning centres, including faith and community-based schools. WFP will work with stakeholders to prevent disruption of education and school meals. In collaboration with UNICEF and "education in emergency" partners, WFP will ensure that safety and "do no harm" considerations inform targeting and assistance modalities so that WFP activities do not expose children, families and school staff to protection risks.

79. WFP will strengthen school management committees through partnerships with community-based organizations. To work towards nutrition and cross-cutting objectives, WFP will facilitate training on gender equality, nutrition, protection and waste management.

Activity 4: Implement a stunting and micronutrient deficiency prevention programme for nutritionally vulnerable populations, including people living with HIV and tuberculosis, children under 2 and pregnant and breastfeeding women and girls

80. This three-part activity addresses high rates of stunting, supports health outcomes, improves productivity and quality of life and increases the supply of and demand for nutritious foods. It is linked to activities 2 and 3 and contributes to achieving SDG target 2.2.

81. Component 1 targets nutritionally vulnerable populations. Nutrient-dense food or CBTs will be provided to pregnant and breastfeeding women and girls, children aged 6–24 months[48]

[48] CBTs for pregnant and breastfeeding women and girls and for children age 6–24 months are aligned with the national social protection strategic plan's maternal and child cash transfer programme. WFP will align its operations with all stages of the maternal and child cash transfer programme delivery chain including targeting, transfer modality, regularity of payment and inclusion of SBCC.

and people living with HIV or tuberculosis. The component also includes referrals to and capacity strengthening for providers of services for stunting prevention and the treatment of HIV and tuberculosis. Food assistance will comprise a mixture of specialized nutritious foods and fortified blended food, tailored to nutritional needs.

82. Component 2 focuses on supply. WFP will strengthen private sector capacity to produce nutritious food and deliver it to markets. WFP will assist local producers working to increase fortified food production. WFP will work with the Scaling Up Nutrition Business Network to strengthen links between private sector actors and improve their understanding of nutrition.

83. Component 3 promotes demand for nutritious food. WFP will procure locally produced fortified food for use in its programmes. It will also utilize the Scaling Up Nutrition Business Network to facilitate interaction between private sector and humanitarian and development actors to promote the use of local fortified foods in non-WFP programmes. WFP will provide communities with gender-transformative SBCC on infant and young child feeding practices, dietary diversity, care practices and how men and boys can champion gender equality and challenge the social norms and structural barriers that perpetuate gender inequality. SBCC will also facilitate the early identification of moderate acute malnutrition.

Partnerships

84. UNICEF will provide complementary assistance in the areas of water, sanitation, hygiene, nutrition and education.

85. Village authorities, township education officers, community-based leaders running monastic schools, schoolteachers and parents are key partners for activity 3. WFP will also coordinate with education cluster partners including NGOs working on education.

86. HIV/TB and stunting prevention partners include other United Nations entities, NGOs and community-based organizations.

87. The Scaling Up Nutrition Business Network is a partner for private sector engagement under activity 4.

Assumptions

88. WFP and its implementing partners will be able to reach, work with and support communities targeted for support. The security situation will allow for attendance at schools and in other learning settings. For CBTs, food markets will continue to function effectively; where they cease to function, WFP will shift to in-kind transfers. Sufficient specialized nutritious foods and fortified blended food will be available. Men's engagement in education and nutrition activities will promote gender equality. Maternal services, including maternal child health nutrition platforms, will remain functional. There will be enough capable private sector partners in Myanmar to ensure sufficient coverage of assistance.

Transition/handover strategy

89. WFP and social protection partners have developed an interim social protection strategy to address institutional gaps with the aim of handing over programmes to the national social protection system when feasible.

Interim country strategic plan outcome 3: People and communities in Myanmar that are vulnerable to food insecurity have improved livelihoods and resilience in the face of climate change and other shocks and stressors by 2025

90. Myanmar is among the 10 percent of countries most vulnerable to climate and disaster risks, facing challenges that are compounded by its limited resilience and response capacity. WFP aims to reduce community vulnerability to current and future shocks. Communities will

benefit from better access to productive assets that improve food security and will be actively involved in improving assets, which will boost incomes and livelihoods.

WFP strategic outcome

91. ICSP outcome 3 contributes to WFP strategic outcome 3: People have improved and sustainable livelihoods.

Focus area

92. The focus area of ICSP outcome 3 is resilience building.

Alignment with national priorities

93. ICSP outcome 3 contributes to strategic priority 3 of the 2024–2025 transitional cooperation framework: "By the end of 2025, all people in Myanmar, especially women and those most vulnerable, households, and communities, are better economically empowered and resilient to shocks and stressors including climate change".

Expected outputs

94. The following output will contribute to the achievement of ICSP outcome 3:

- Output 5.1: Communities and households benefit from better access to assets and increased capacity to enhance their resilience in the face of shocks and stressors.

Key activities

Activity 5: Provide conditional food or cash-based transfers for asset creation and livelihoods support to individuals and groups who are particularly at risk of socioeconomic marginalization and food insecurity, including women and persons with disabilities

95. WFP will support the creation and rehabilitation of community assets to improve food security, combining this work with conditional transfers, livelihoods support, training and nutrition messaging. Targeting will be based on vulnerability analysis and food insecurity mapping, with a focus on areas with moderate to high levels of food insecurity that are exposed to recurrent climate-related hazards or that are home to returned or resettled communities previously affected by conflict. Food security and livelihood assessments and community consultations will also inform targeting. Activities will be aimed at vulnerable households and communities, including those in transition from humanitarian assistance to recovery.

96. Activity 5 empowers groups at risk of socioeconomic marginalization and food insecurity to invest in livelihoods and community resilience. Providing beneficiaries with temporary employment and food or cash assistance will improve incomes and livelihoods, equitably enhance the purchasing power of households and address food needs.

97. WFP will support projects that strengthen local food systems and build resilience in the face of natural disasters and climate change, contributing to SDG targets 2.1, 2.2, 2.3 and 2.4. WFP will support the construction and repair of community assets, including school kitchen infrastructure, gardens and hand-washing facilities linked to activity 3.

98. Participating communities will form project management committees to foster local ownership and equitable project management. WFP will assess local partner proposals based on sectoral expertise, inclusivity, cost effectiveness and local knowledge. WFP will ensure diverse representation through inclusive community engagement and the meaningful participation of marginalized groups, especially women, persons with disabilities and ethnic minorities. Participants will be prioritized according to household vulnerability, with precedence given to food-insecure families, smallholder farmers, landless farmers, IDPs and returnees in crisis-affected areas.

99. Rural and unskilled workers who participate in activities will receive nutrition-sensitive CBTs or in-kind food transfers. Support will be calibrated to avoid disrupting employment. Women and men will receive equal transfers. Where feasible WFP will remove barriers to the safe and dignified participation of groups such as women with caregiving commitments and persons with limited mobility, thereby promoting empowerment and inclusion.

100. WFP will provide livelihood support in the form of non-food items and training alongside community-level SBCC on nutrition, climate change, disaster risk reduction, protection, gender and accountability to affected populations.

Partnerships

101. Partners for activity 5 include NGOs and community-based organizations; FAO on agricultural issues; UNICEF on investment in water, sanitation and hygiene facilities; the Office of the United Nations High Commissioner for Refugees on livelihood work for IDPs, returnees and refugees; and the United Nations Development Programme on livelihood development.

Assumptions

102. The political, economic, cultural and natural environment will be conducive to creating assets. For CBTs, food markets will continue to function effectively; where they cease to function, WFP will transition to in-kind transfers. There will be sufficient partners able to implement gender, protection and nutrition-sensitive programming. Beneficiary groups will be willing to address gender inequality and protection risks and support social inclusion. The creation and involvement of women's groups in programme delivery will enhance women's economic and financial independence.

Transition/handover strategy

103. WFP ensures the sustainability and communal ownership of assets created through its programmes by using consultative and inclusive processes during project identification and design, considering environmental and social safeguards and mutually agreeing arrangements for operating and maintaining assets once they are finished.

Interim country strategic plan outcome 4: Humanitarian and development partners in Myanmar have access to reliable common services on demand all year round

104. WFP will leverage its position as the largest humanitarian organization in Myanmar to improve access to reliable common services for humanitarian and development partners. Access to on-demand services such as procurement, transport, storage and cash transfers will facilitate partner operations.

WFP strategic outcome

105. ICSP outcome 4 contributes to WFP strategic outcome 5: Humanitarian and development actors are more efficient and effective.

Focus area

106. The focus area of ICSP outcome 4 is crisis response.

Alignment with national priorities

107. ICSP outcome 4 contributes to strategic objective 2 of the 2023 humanitarian response plan: "Suffering, morbidity, and mortality is prevented or reduced among 3.1 million displaced, returned, stateless and other crisis-affected people experiencing or at risk of food insecurity, malnutrition, and health threats".

Expected outputs

108. The following output will contribute to the achievement of ICSP outcome 4:

- Output 6.1: Humanitarian and development partners utilize reliable on-demand services to deliver more efficient and effective responses.

Key activities

Activity 6: Provide on-demand services to humanitarian and development partners

109. WFP will collaborate with other United Nations entities and humanitarian and development partners by providing on-demand services on a full-cost recovery basis. These services will leverage WFP's broad operational footprint and technical capability.

110. WFP services will include storage and transport, non-food procurement, administration and information technology, office sharing and cash transfers. WFP is exploring options for expanding support to partners to include the distribution of insecticide nets and menstrual hygiene products and other medical items.

111. WFP will work with the humanitarian and development community to address operational barriers to effective emergency response and will develop long-term partnerships with local actors, which is particularly important given the fluid operating environment in Myanmar.

Partnerships

112. Partners include other United Nations entities and humanitarian and development organizations such as the Association of Southeast Asian Nations' Coordinating Centre for Humanitarian Assistance.

Assumptions

113. Humanitarian needs remain high and may increase. This will affect the supply of common services. Fuel costs will affect local supply, increasing the demand for common logistics services from partners.

Transition/handover strategy

114. WFP will consider developing a handover strategy if the operating environment becomes conducive to handing over these services.

4. Implementation arrangements

4.1 Beneficiary analysis

115. WFP aims to provide direct support to 3.1 million beneficiaries under this ICSP, which has nationwide coverage.

116. Food security and nutrition data will be collected and used to inform the eligibility criteria for WFP's targeting strategy and prioritization. In particular, targeting will be informed by food security and livelihoods assessments[49] and further refined by household needs assessments. The following additional criteria will be used: activity 2 (ICSP outcome 1) will target areas with limited access to health services and high risk of morbidity and mortality among children; activity 3 (ICSP outcome 2) will target areas with the lowest school attendance and enrolment rates; and activity 5 (ICSP outcome 3) will target disaster-prone areas.

[49] Nationwide food security and livelihood assessments are conducted three times per year, in collaboration with FAO.

117. Most beneficiaries will be supported under ICSP outcome 1, which involves the provision of CBTs and in-kind food assistance to crisis-affected populations. Capacity strengthening under this outcome will target community volunteers and partners.

118. Under ICSP outcome 2 WFP will provide CBTs and in-kind food assistance to people vulnerable to food and nutrition insecurity. Capacity strengthening under this outcome will target local food manufacturers and school meal committees.

119. Under ICSP outcome 3 WFP will provide CBTs and in-kind food assistance and livelihoods support to food-insecure people. Communities in disaster-prone areas will receive support for the construction and rehabilitation of community assets and will benefit from capacity strengthening.

120. Where feasible WFP will expand the use of its digital beneficiary information and transfer management platform (SCOPE) for beneficiary registration and assurance, subject to ongoing protection analysis.

4.2 Transfers

121. WFP will select transfer modalities based on programme and strategic objectives; feasibility; sustainability; context analysis; security; consideration of needs and preferences according to age, gender and diversity; affordability of nutritious diets; and cost-efficiency and cost-effectiveness. Transfer modalities may vary geographically and over time. WFP will explore opportunities to expand CBTs and will adopt a flexible and context-specific approach to the choice of modalities and mechanisms in order to reflect access constraints and market fluctuations.

122. In-kind food assistance will involve local and international food procurement. National purchases will be promoted to strengthen domestic food production, smallholder farmers and the wider economy. WFP will work with Scaling Up Nutrition Business Network partners to increase the use of locally procured fortified rice for in-kind assistance.

123. Supply chain constraints, in particular the limited availability of specialized nutritious foods, may affect nutrition programming. WFP will adapt by switching between various specialized nutritious foods and adjusting ration sizes, in line with WFP guidelines. WFP will also explore opportunities to develop local production of specialized nutritious foods.

124. Annex III provides details of the value of food rations and CBTs by ICSP outcome and activity. Annex IV presents total food and CBT requirements.

4.3 Country office capacity and profile

125. WFP is the largest humanitarian organization in Myanmar, operating from its country office in Nay Pyi Taw, a support office in Yangon and eight area offices and sub-offices across the country.

126. WFP has made recent changes regarding office capacity and profile in Myanmar. WFP consolidated its Rakhine operations to improve the coherence and coverage of its operations in late 2020, set up a programme team in Yangon to manage peri-urban programming in May 2021 and established new field offices in southern Shan and Kayah in 2022. WFP's broad presence enables it to respond to geographically complex and evolving humanitarian needs.

127. WFP in Myanmar has a strong focus on localization and protection, gender and accountability to affected populations, enabling it to navigate complex country dynamics and support community cohesion, gender-transformative outcomes and disability inclusion. These cross-cutting principles will be reflected in WFP's staffing profiles and capacity under this ICSP.

4.4 Partnerships

128. In line with the United Nations principles for engagement in Myanmar, following the 2021 military takeover WFP pivoted away from institutional partnerships and expanded cooperation with local and international organizations. This cooperation supported the expansion of WFP's emergency relief operations.

129. To implement the ICSP for 2024–2025 WFP will expand its network of local, national and international organizations, including civil society actors and private sector partners. WFP will maintain alignment with United Nations policy frameworks and principles of engagement in Myanmar, including for any future re-engagement with institutional partners.

130. WFP will work with partners to ensure robust understanding of and enhanced capacity related to humanitarian principles, protection, gender and accountability to affected populations and will support local community-based groups, including organizations for women and persons with disabilities. WFP will prioritize localization, including the handover of activities directly implemented by WFP, while minimizing the transfer of operational risks through prevention and mitigation measures. WFP will enhance the capacity of local partners to promote gender-transformative, conflict-sensitive, accountable and safe responses amid the volatile operating environment.

131. WFP will work with the private sector on mobile money platforms to support CBT operations and food fortification. The organization will also continue its work with the Scaling Up Nutrition Business Network on private sector nutrition and food production initiatives.

132. WFP will maintain its partnership with FAO, including on data collection and food security assessments and joint leadership of the food security cluster. WFP will continue to co-lead the cash working group to coordinate the delivery of CBTs for relief assistance and will co-chair the inter-agency working group on accountability to affected populations. WFP is an active member of the nutrition cluster, which is led by UNICEF, and will continue to coordinate with United Nations partners on education in emergencies, social protection, gender, disability inclusion, the inclusion of indigenous peoples and other groups, and protection, including access to protection services where they are present.

133. WFP will work with other United Nations partners to develop overviews of humanitarian needs and response plans, joint approaches to access issues and challenges related to the application of humanitarian principles, and commitment to the emerging vision for social protection in Myanmar.

5. Performance management and evaluation

5.1 Monitoring and evaluation arrangements

134. WFP will undertake gender-responsive monitoring and reporting on implementation of this ICSP in line with its corporate results framework for 2022–2025. WFP will conduct food security and vulnerability assessments and analyses when planning interventions. To ensure accountability and learning WFP will report results on UN INFO.[50]

135. WFP will measure results at the process, output and outcome levels, including results relevant to cross-cutting issues. Data collection, analysis and reporting will be disaggregated by sex, age and disability, at the lowest possible geographic level. Market price data will be collected and analysed to expand evidence on the impact of price fluctuations on household food insecurity. WFP will utilize qualitative and other mixed-method approaches and

[50] United Nations online planning, monitoring and reporting platform.

analyses to fill evidence gaps, including on resilience, gender equality, disability, social inclusion and social cohesion.

136. WFP will continue to work with United Nations partners on quantitative and qualitative data collection and results monitoring through several coordination mechanisms including the food security and nutrition clusters, the United Nations country team monitoring and reporting working group (for the 2024–2025 transitional cooperation framework) and the SDG monitoring mechanism.

137. WFP will ensure timely monitoring of activities and use evidence-based approaches and tools to improve data quality, visualization and management. WFP will improve its monitoring and evaluation arrangements by strengthening remote and third-party monitoring, especially in hard-to-reach areas. WFP will provide training to enable partners to monitor effectively.

138. WFP will consider conducting at least one decentralized evaluation during the ICSP period. This would contribute to enhanced performance measurement, learning, accountability and strategic planning.

139. In line with the strategy on community engagement for accountability to affected populations for 2021–2026, WFP will enhance the established community engagement mechanism and foster broader and more inclusive community engagement approaches. SugarCRM, WFP's corporate relationship management tool, will continue to be used to process data from the community engagement mechanism safely. This information will be used to inform programming and make necessary adjustments.

5.2 Risk management

Strategic risks

140. The security situation is likely to remain highly volatile, and conditions could deteriorate. Conflict and natural hazards could cause displacement, loss of livelihoods, increased food insecurity and movement restrictions, limiting the implementation of development activities. Refugees in neighbouring countries may return before conditions in Myanmar are conducive to their doing so.

141. WFP will develop robust scenario and contingency planning and work with national, humanitarian and peacebuilding partners to mitigate risks, improve emergency preparedness and ensure operational continuity. There is a risk that bureaucratic and administrative impediments will cause delays and hamper programme implementation, reporting and monitoring. The shrinking humanitarian space is reducing WFP's ability to reach those most in need and could affect WFP's reputation. WFP is working with partners to develop an effective, harmonized and principled approach to assistance in the absence of government systems.

142. WFP is adopting a proactive approach to donor engagement to reduce the risk of funding shortages. In the event of shortfalls WFP will prioritize the implementation of life-saving food security and nutrition activities for the people in greatest need.

Operational risks

143. Heightened insecurity for humanitarian personnel and assets combined with operational interference may compromise WFP and partner staff safety and disrupt access to beneficiaries. WFP will enhance security monitoring, revise country evacuation plans and ensure that security information is disseminated to staff and partners. WFP and partner staff will undertake relevant training. WFP will work with key partners to maintain and extend access, putting in place prevention and mitigation measures to avoid transferring risk to partners.

144. Limited partner capacity combined with administrative impediments aimed at reducing humanitarian space could hamper the implementation of the ICSP. Mitigation measures will include capacity assessments, training, guidance and other capacity strengthening activities for local partners. WFP will also increase support for partner activities related to data collection, protection and accountability to affected populations. Where necessary WFP will move to direct implementation.

145. New "know your customer" regulations and telecommunications restrictions have reduced WFP's ability to deliver CBTs through digital means. Meanwhile rising food prices have exerted inflationary pressure on monthly entitlements. WFP and CBT partners, in consultation with communities, continue to assess the data protection and privacy implications of new mobile money regulations and regularly review monthly market prices and transfer modalities to ensure that beneficiaries have access to sufficient food to meet their needs.

146. Proper planning and utilization of the Global Commodity Management Facility can minimize supply chain risks, particularly with regard to the production and distribution of specialized nutritious foods used to prevent and treat moderate acute malnutrition in pregnant and breastfeeding women and girls and children aged 6–59 months.

147. Fuel shortages could affect WFP's transport and logistical capability. Contingency and risk mitigation measures include the maintenance of fuel stocks at United Nations and third-party premises and coordination with other United Nations entities.

Fiduciary risks

148. Increased restrictions on banking services and transactions, including international due diligence measures relating to money laundering, could limit WFP's ability to honour payment terms with suppliers and vendors and to distribute CBTs digitally. WFP has already adopted mitigation measures such as changing banking providers, monitoring payments and keeping reserve funds in the country. WFP will continue to explore alternative payment channels and switch to a cash-in-envelope mechanism where needed.

149. Data privacy risks will be mitigated through various measures including the expanded use of corporate technological solutions such as SCOPE and SugarCRM, respect for the data protection rights of beneficiaries and the implementation of privacy impact assessments before data is processed.

150. To mitigate the risk of fraud, corruption and sexual exploitation and abuse among staff and partners WFP will strengthen accountability mechanisms and standard operating procedures, conduct due diligence and monitoring, obtain cash-in-transit insurance, provide capacity strengthening for local non-governmental actors, undertake sensitization activities and work with inter-agency partners to prevent sexual exploitation and abuse.

Financial risks

151. Commodity price and local currency fluctuations, including changes in preferential exchange rates for United Nations entities, may increase the cost of WFP interventions. Mitigation measures include market monitoring, the undertaking of market assessments prior to making decisions on local procurement, adjustments of transfer and support modalities, and the modification of contracts.

5.3 Social and environmental safeguards

152. WFP will implement a principled, pragmatic, rights-based, accountable and protective approach that combines "do no harm" with "do some good" in relation to safety, dignity, equality and non-discrimination, with particular focus on the protection of minorities that suffer discrimination and the empowerment of women and girls. WFP will analyse risks related to human rights, gender equality, community health and safety and security,

including context-specific risks related to conflict sensitivity, ethnicity, land and personal identity. In line with WFP's environmental and social sustainability framework, activities will be screened for environmental and social risks and mitigating actions taken accordingly. An environmental management system will be used to manage and reduce the environmental impact of WFP operations.

6. Resources for results

6.1 Country portfolio budget

153. This ICSP has a total budget of USD 670,763,351, divided as follows: 81.99 percent for ICSP outcome 1, 13.70 percent for ICSP outcome 2, 3.87 percent for ICSP outcome 3 and 0.44 percent for ICSP outcome 4. This budget allocation reflects the worsening humanitarian outlook in Myanmar and the ongoing need for resilience building to support development. USD 105 million will be dedicated to activities aimed at promoting gender equality and equity and women's empowerment. This is equivalent to 15.70 percent of the budget and is in line with the WFP gender policy.

COUNTRY PORTFOLIO BUDGET *(USD)*				
Interim country strategic plan outcome	**Activity**	**2024**	**2025**	**Total**
1	1	240 772 944	286 815 774	**527 588 717**
	2	11 213 843	11 149 669	**22 363 512**
2	3	29 751 673	29 673 347	**59 425 021**
	4	15 991 504	16 469 751	**32 461 255**
3	5	12 492 340	13 459 466	**25 951 806**
4	6	1 463 423	1 509 617	**2 973 040**
Total		**311 685 727**	**359 077 624**	**670 763 351**

6.2 Resourcing outlook and strategy

154. *Resourcing outlook.* In view of the increasing humanitarian need in Myanmar, WFP expects to face challenges in securing sufficient funding for activities under ICSP outcome 1 throughout 2024 and 2025. Resilience building activities under ICSP outcome 2 will require new funding streams to ensure that they can be expanded to geographic areas in need of support. The funding outlook for ICSP outcome 3 is positive.

155. *Resourcing strategy.* WFP aims to secure predictable, flexible and multi-year funding for ICSP implementation. WFP will seek to diversify funding streams, capitalize on traditional donor partnerships and develop relationships with new donors. A partnership action plan has been developed in alignment with the ICSP. In the event of funding shortfalls, WFP will prioritize crisis response activities, focusing primarily on the people in greatest need in conflict-affected areas.

ANNEX I

LOGICAL FRAMEWORK MYANMAR INTERIM COUNTRY STRATEGIC PLAN (2024–2025)

SDG 2: Zero hunger

SDG target 1: Access to food

Interim country strategic plan outcome 1: Crisis-affected people in Myanmar meet their food and nutrition needs all year round

WFP strategic outcome 1: People are better able to meet their urgent food and nutrition needs

Nutrition-sensitive

Focus area: crisis response

Assumptions

Individual and household access to adequate food is maintained or enhanced.

Outcome indicators

Consumption-based coping strategy index, reduced CSI

Food consumption score

Food consumption score – nutrition

Livelihood coping strategies for food security

Minimum diet diversity for women and girls of reproductive age

Moderate acute malnutrition treatment default rate

Moderate acute malnutrition treatment mortality rate

Moderate acute malnutrition treatment non-response rate

Moderate acute malnutrition treatment recovery rate

Percentage of moderate acute malnutrition cases reached by treatment services (coverage)

Proportion of children 6-23 months of age who receive a minimum acceptable diet

Proportion of eligible population reached by nutrition preventive programme (coverage)

Proportion of target population who participate in an adequate number of distributions (adherence)

Activities and outputs

1. Provide food and/or cash-based transfer assistance to people affected by crisis. (URT-1.2: Unconditional resource transfer)

1.1 Women, men, girls and boys affected by crisis receive in a timely manner food and/or cash-based transfers that meet their daily food and nutrition needs (Tier 1). (Output category A: Resources transferred, Standard output 1.1: Food insecure and crisis-affected populations have access to nutritious food and cash-based assistance, restored assets and services to meet their urgent needs)

1.1 Women, men, girls and boys affected by crisis receive in a timely manner food and/or cash-based transfers that meet their daily food and nutrition needs (Tier 1). (Output category B: Nutritious food provided, Standard output 1.1: Food insecure and crisis-affected populations have access to nutritious food and cash-based assistance, restored assets and services to meet their urgent needs)

1.1 Women, men, girls and boys affected by crisis receive in a timely manner food and/or cash-based transfers that meet their daily food and nutrition needs (Tier 1). (Output category E: Social and behaviour change communication (SBCC) provided, Standard output 1.1: Food insecure and crisis-affected populations have access to nutritious food and cash-based assistance, restored assets and services to meet their urgent needs)

2. Provide specialized nutritious foods for the treatment and management of acute malnutrition among pregnant and breastfeeding women and girls and children under 5 affected by crisis. (NTA-1.4: Malnutrition treatment programme)

2.1 Nutritionally vulnerable girls and boys under 5 and pregnant and breastfeeding women and girls receive a comprehensive nutrition package for the treatment and prevention of moderate acute malnutrition (Tier 1). (Output category A: Resources transferred, Standard output 1.2: Crisis-affected children, pregnant women and girls and new mothers, and other nutritionally vulnerable populations benefit from programmes to prevent and treat malnutrition and improve diets)

2.1 Nutritionally vulnerable girls and boys under 5 and pregnant and breastfeeding women and girls receive a comprehensive nutrition package for the treatment and prevention of moderate acute malnutrition (Tier 1). (Output category B: Nutritious food provided, Standard output 1.2: Crisis-affected children, pregnant women and girls and new mothers, and other nutritionally vulnerable populations benefit from programmes to prevent and treat malnutrition and improve diets)

2.1 Nutritionally vulnerable girls and boys under 5 and pregnant and breastfeeding women and girls receive a comprehensive nutrition package for the treatment and prevention of moderate acute malnutrition (Tier 1). (Output category E: Social and behaviour change communication (SBCC) provided, Standard output 1.2: Crisis-affected children, pregnant women and girls and new mothers, and other nutritionally vulnerable populations benefit from programmes to prevent and treat malnutrition and improve diets)

Interim country strategic plan outcome 3: People and communities in Myanmar that are vulnerable to food insecurity have improved livelihoods and resilience in the face of climate change and other shocks and stressors by 2025

WFP strategic outcome 3: People have improved and sustainable livelihoods

Focus area: resilience building

Assumptions

The country political situation is stable and supportive. Administrative authorizations improve to enable access and implementation of activities.

Outcome indicators

Climate adaptation benefit score

Consumption-based coping strategy index, reduced CSI

Food consumption score

Food consumption score – nutrition

Livelihood coping strategies for food security

Percentage of the population in targeted communities reporting benefits from an enhanced livelihood asset base

Proportion of the population in targeted communities reporting environmental benefits

Activities and outputs

5. Provide conditional food or cash-based transfers for asset creation and livelihoods support to individuals and groups who are particularly at risk of socioeconomic marginalization and food insecurity, including women and persons with disabilities. (ACL-1.6: Community and household asset creation)

5.1 Communities and households benefit from better access to assets and increased capacity to enhance their resilience in the face of shocks and stressors (Tiers 1, 2). (Output category A: Resources transferred, Standard output 3.1: People and communities have access to productive assets to better cope with shocks and stressors)

5.1 Communities and households benefit from better access to assets and increased capacity to enhance their resilience in the face of shocks and stressors (Tiers 1, 2). (Output category B: Nutritious food provided, Standard output 3.1: People and communities have access to productive assets to better cope with shocks and stressors)

5.1 Communities and households benefit from better access to assets and increased capacity to enhance their resilience in the face of shocks and stressors (Tiers 1, 2). (Output category D: Assets created, Standard output 3.1: People and communities have access to productive assets to better cope with shocks and stressors)

5.1 Communities and households benefit from better access to assets and increased capacity to enhance their resilience in the face of shocks and stressors (Tiers 1, 2). (Output category E: Social and behaviour change communication (SBCC) provided, Standard output 3.1: People and communities have access to productive assets to better cope with shocks and stressors)

5.1 Communities and households benefit from better access to assets and increased capacity to enhance their resilience in the face of shocks and stressors (Tiers 1, 2). (Output category G: Skills, capacities and services for climate adapted livelihoods, Standard output 3.1: People and communities have access to productive assets to better cope with shocks and stressors)

SDG target 2: End malnutrition

Interim country strategic plan outcome 2: People vulnerable to food and nutrition insecurity and shocks in Myanmar have better nutrition, health and education outcomes throughout their life cycle by 2025	WFP strategic outcome 2: People have better nutrition, health and education outcomes Focus area: resilience building	Nutrition-sensitive

Assumptions

Activities under the ICSP outcome will be improved more if the political situation becomes stable.

Outcome indicators

Annual change in enrolment

Attendance rate

Default rate of clients from TB-DOTS and PMTCT programmes

Graduation rate

Minimum diet diversity for women and girls of reproductive age

Moderate acute malnutrition treatment recovery rate

PLHIV Survival rate at 6/12 months

Proportion of children 6-23 months of age who receive a minimum acceptable diet

Proportion of eligible population reached by nutrition preventive programme (coverage)

Proportion of target population who participate in an adequate number of distributions (adherence)

Retention rate, by grade

Activities and outputs

3 Provide nutritious school meals and related health and nutrition services for school-age girls and boys. (SMP-1.5: School based programmes)

3.1 School-age girls and boys in targeted areas receive food and nutrition assistance that addresses short-term hunger and improves their school attendance, nutrition and health (Tier 1). (Output category A: Resources transferred, Standard output 2.3: School-age children and adolescents have access to school-based health and nutrition packages)

3.1 School-age girls and boys in targeted areas receive food and nutrition assistance that addresses short-term hunger and improves their school attendance, nutrition and health (Tier 1). (Output category B: Nutritious food provided, Standard output 2.3: School-age children and adolescents have access to school-based health and nutrition packages)

3.1 School-age girls and boys in targeted areas receive food and nutrition assistance that addresses short-term hunger and improves their school attendance, nutrition and health (Tier 1). (Output category E: Social and behaviour change communication (SBCC) provided, Standard output 2.3: School-age children and adolescents have access to school-based health and nutrition packages)

3.1 School-age girls and boys in targeted areas receive food and nutrition assistance that addresses short-term hunger and improves their school attendance, nutrition and health (Tier 1). (Output category N: School feeding provided, Standard output 2.3: School-age children and adolescents have access to school-based health and nutrition packages)

4. Implement a stunting and micronutrient deficiency prevention programme for nutritionally vulnerable populations, including people living with HIV and tuberculosis, children under 2 and pregnant and breastfeeding women and girls. (NPA-1.3: Malnutrition prevention programme)

4.1 Nutritionally vulnerable populations benefit from a package of interventions that prevent all forms of malnutrition (Tier 1). (Output category A: Resources transferred, Standard output 2.2: Children, pregnant women and girls and new mothers, and other nutritionally vulnerable populations benefit from programmes to prevent and treat malnutrition and improve diets)

4.1 Nutritionally vulnerable populations benefit from a package of interventions that prevent all forms of malnutrition (Tier 1). (Output category B: Nutritious food provided, Standard output 2.2: Children, pregnant women and girls and new mothers, and other nutritionally vulnerable populations benefit from programmes to prevent and treat malnutrition and improve diets)

4.1 Nutritionally vulnerable populations benefit from a package of interventions that prevent all forms of malnutrition (Tier 1). (Output category E: Social and behaviour change communication (SBCC) provided, Standard output 2.2: Children, pregnant women and girls and new mothers, and other nutritionally vulnerable populations benefit from programmes to prevent and treat malnutrition and improve diets)

SDG 17: Partnerships for the goals

SDG target 16: Global partnership

Interim country strategic plan outcome 4: Humanitarian and development partners in Myanmar have access to reliable common services on demand all year round	WFP strategic outcome 5: Humanitarian and development actors are more efficient and effective Focus area: crisis response	Nutrition-sensitive

Assumptions

The political situation is stable and coordination with partners is effective.

Outcome indicators

Percentage of users satisfied with services provided

Activities and outputs

6. Provide on-demand services to humanitarian and development partners. (ODS-2.4: On-demand services)

6.1 Humanitarian and development partners utilize reliable on-demand services to deliver more efficient and effective responses (Tiers 1, 2). (Output category H: Shared services and platforms provided, Standard output 5.2: Partners utilize on-demand services to augment their capacity and ensure more efficient, effective and coordinated interventions)

SDG 17: Partnerships for the goals

CC.1. Protection

Cross-cutting indicators

CC.1.1: Percentage of beneficiaries reporting no safety concerns experienced as a result of their engagement in WFP programmes

CC.1.2: Percentage of beneficiaries who report they experienced no barriers to accessing food and nutrition assistance

CC.1.3: Percentage of beneficiaries who report being treated with respect as a result of their engagement in programmes

CC.1.4: Number of women, men, boys and girls with disabilities accessing food/cash-based transfers/commodity vouchers/capacity strengthening services

CC.1.5: Country office meets or exceeds UNDIS entity accountability framework standards concerning accessibility (QCPR)

CC.2. Accountability

Cross-cutting indicators

CC.2.1: Percentage of beneficiaries reporting they were provided with accessible information about WFP programmes, including PSEA

CC.2.2: Country office meets or exceeds United Nations Disability Inclusion Strategy (UNDIS) standards on consulting organizations of persons with disabilities (QCPR)

CC.2.3: Country office has a functioning community feedback mechanism

CC.2.4: Country office has an action plan on community engagement

CC.2.5: Number of children and adults who have access to a safe and accessible channel to report sexual exploitation and abuse by humanitarian, development, protection and/or other personnel who provide assistance to affected populations (IOM, OHCHR, UNDP)

CC.3. Gender equality and women's empowerment

Cross-cutting indicators

CC.3.1: Percentage of households where women, men, or both women and men make decisions on the use of food/cash/vouchers, disaggregated by transfer modality

CC.3.2: Percentage of food assistance decision making entity members who are women

CC.3.3: Type of transfer (food, cash, voucher, no compensation) received by participants in WFP activities, disaggregated by sex, age and type of activity

CC.4. Environmental sustainability

Cross-cutting indicators

CC.4.1: Proportion of field-level agreements (FLAs)/memorandums of understanding (MOUs)/construction contracts (CCs) for CSP activities screened for environmental and social risks

CC.5. Nutrition integration

Cross-cutting indicators

CC.5.1: Percentage of people supported by WFP operations and services who are able to meet their nutritional needs through an effective combination of fortified food, specialized nutritious products and actions to support diet diversification

CC.5.2: Percentage of WFP beneficiaries who benefit from a nutrition-sensitive programme component

SDG 2: Zero hunger

CC.1. Protection

Cross-cutting indicators

CC.1.1: Percentage of beneficiaries reporting no safety concerns experienced as a result of their engagement in WFP programmes

CC.1.2: Percentage of beneficiaries who report they experienced no barriers to accessing food and nutrition assistance

CC.1.3: Percentage of beneficiaries who report being treated with respect as a result of their engagement in programmes

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ANNEX II

BENEFICIARIES BY INTERIM COUNTRY STRATEGIC PLAN OUTCOME, OUTPUT AND ACTIVITY (*ALL YEARS*)						
Interim country strategic plan outcome	**Output**	**Activity**	**Beneficiary group**	**2024**	**2025**	**Total**
1	1.1	1	Girls	183 400	225 400	**225 400**
			Boys	196 500	241 500	**241 500**
			Women	458 500	563 500	**563 500**
			Men	471 600	579 600	**579 600**
			Total	**1 310 000**	**1 610 000**	**1 610 000**
	2.1	2	Girls	76 600	76 600	**112 000**
			Boys	74 300	74 300	**108 600**
			Women	81 300	81 300	**118 800**
			Men			
			Total	**232 200**	**232 200**	**339 400**
2	3.1	3	Girls	250 000	250 000	**350 000**
			Boys	250 000	250 000	**350 000**
			Women			
			Men			
			Total	**500 000**	**500 000**	**700 000**
	4.1	4	Girls	16 400	17 100	**33 400**
			Boys	20 200	21 100	**41 300**
			Women	38 700	40 400	**79 200**
			Men	11 300	11 800	**23 100**
			Total	**86 600**	**90 400**	**177 000**
3	5.1	5	Girls	49 200	51 300	**100 500**
			Boys	40 000	41 700	**81 600**
			Women	113 800	118 500	**232 400**
			Men	104 500	109 000	**213 500**
			Total	**307 500**	**320 500**	**628 000**
Total (*without overlap)*				**2 177 300**	**2 491 700**	**3 059 100**

ANNEX III

FOOD RATION (*g/person/day*) AND CASH-BASED TRANSFER VALUE (*USD/person/day*) BY INTERIM COUNTRY STRATEGIC PLAN OUTCOME AND ACTIVITY																				
	ICSP outcome 1							ICSP outcome 2											ICSP outcome 3	
	Activity 1			Activity 2				Activity 3			Activity 4								Activity 5	
Beneficiary type	Crisis-affected populations			Children under 5		Pregnant and breastfeeding women and girls		Primary school students			People living with HIV/tuberculosis				Children under 2		Pregnant and breastfeeding women and girls		Men and women age 18–59 and their households	
				BSFP	TSFP	BSFP	TSFP				Children under 5		>= Children under 5							
Modality	Food	Food and CBTs	CBTs	Food	Food	Food	Food	Food	Food and CBTs	CBTs	Food	CBTs	Food	CBTs	Food	CBTs	Food	CBTs	Food	CBTs
Cereals	450	450							150		450		450						520	
Pulses	60								50		60		60						90	
Oil	30										30		30						40	
Salt	5										5		5						5	
Super Cereal						100	200						50				100			
Super Cereal Plus				100							50				100					
High-energy biscuits								75												
Plumpy'Sup					100															
Total kcal/day*	2 089	2 089	2 089	401	535	381	763	338	710	710	2 290	2 290	2 280	2 280	401	401	381	381	2 531	2 531
% kcal from protein	8.2	8.2	8.2	18.1	10.5	17.2	17.2	11.1	11.8	11.8	9.1	9.1	9.0	9.0	18.1	18.1	17.2	17.2	8.6	8.6

FOOD RATION (*g/person/day*) AND CASH-BASED TRANSFER VALUE (*USD/person/day*) BY INTERIM COUNTRY STRATEGIC PLAN OUTCOME AND ACTIVITY																				
	ICSP outcome 1							ICSP outcome 2											ICSP outcome 3	
	Activity 1			Activity 2				Activity 3			Activity 4								Activity 5	
Beneficiary type	Crisis-affected populations			Children under 5		Pregnant and breastfeeding women and girls		Primary school students			People living with HIV/tuberculosis				Children under 2		Pregnant and breastfeeding women and girls		Men and women age 18–59 and their households	
				BSFP	TSFP	BSFP	TSFP				Children under 5		>= Children under 5							
Modality	Food	Food and CBTs	CBTs	Food	Food	Food	Food	Food	Food and CBTs	CBTs	Food	CBTs	Food	CBTs	Food	CBTs	Food	CBTs	Food	CBTs
CBTs**		0.24	0.48						0.24	0.48		0.48		0.48		0.48		0.48		3.5
Number of feeding days per year	365			90***	90	90***	180	22 days/month for 9 months			365								60 days/year	

* The total kcal/day associated with the CBT values is equivalent to the kcal for the food basket equivalent, which is also shown in the table. The cash values have been calculated based on local market prices for the food baskets taking into consideration inflation and transportation costs. Subject to operational considerations, the country office will conduct "cost of the diet" analyses to further inform the definition of transfer values. The cash value for activity 5 also takes into account the local labour rate.

** While rations vary depending on local market prices, USD 0.48 or MMK 1,000 per day is the standard rate applied for a full ration.

*** Minimum 90 days of support for both children under 5 and pregnant and breastfeeding women and girls, to be extended to 6–12 months based on need and funding availability.

Abbreviations: BSFP = blanket supplementary feeding programme; TSFP = targeted supplementary feeding programme

ANNEX IV

TOTAL FOOD/CASH-BASED TRANSFER REQUIREMENTS AND VALUE		
Food type/cash-based transfer	**Total (*mt*)**	**Total (*USD*)**
Cereals	200 713	84 542 418
Pulses	20 425	19 199 801
Oils and fats	10 108	19 912 090
Mixed and blended foods	21 312	36 139 761
Other	1 683	387 468
Total (*food*)	**254 241**	**160 181 538**
Cash-based transfers		324 825 414
Total (*food and cash-based transfer value*)	**254 241**	**485 006 952**

ANNEX V

INDICATIVE COST BREAKDOWN BY INTERIM COUNTRY STRATEGIC PLAN OUTCOME (*USD*)					
	SDG target 2.1/WFP strategic outcome 1	**SDG target 2.2/WFP strategic outcome 2**	**SDG target 2.1/WFP strategic outcome 3**	**SDG target 17.16/WFP strategic outcome 5**	**Total**
	ICSP outcome 1	**ICSP outcome 2**	**ICSP outcome 3**	**ICSP outcome 4**	
Focus area	**Crisis response**	**Resilience building**	**Resilience building**	**Crisis response**	
Transfers	478 392 309	78 751 536	20 940 042	2 822 942	**580 906 829**
Implementation	27 958 386	5 840 245	2 952 669	92 032	**36 843 332**
Adjusted direct support costs	10 036 375	1 686 413	475 182	58 065	**12 256 035**
Subtotal	**516 387 070**	**86 278 193**	**24 367 893**	**2 973 040**	**630 006 195**
Indirect support costs (*6.5 percent*)	33 565 160	5 608 083	1 583 913		**40 757 155**
Total	**549 952 229**	**91 886 276**	**25 951 806**	**2 973 040**	**670 763 351**

Acronyms

CBT	cash-based transfer
COVID-19	coronavirus disease 2019
CSP	country strategic plan
FAO	Food and Agriculture Organization of the United Nations
ICSP	interim country strategic plan
IDP	internally displaced person
NGO	non-governmental organization
SBCC	social and behaviour change communication
SCOPE	WFP's digital beneficiary information and transfer management platform
SDG	Sustainable Development Goal
UNICEF	United Nations Children's Fund