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## Iraq country strategic plan (2026–2029)

Duration	1 March 2026–31 December 2029
Total cost to WFP	USD 99,064,278
Framework on accountability for results*	3.1

\* The framework on accountability for results is a performance measurement approach that incorporates programme and financial tracking and delivers a results-based approach to people-centred programming

### Executive summary

Iraq has emerged from conflict and insecurity and is charting an ambitious path to tackle poverty and reduce reliance on humanitarian assistance. Since 2021, the Government of Iraq has expanded and reformed its national social and food assistance system, invested in anticipatory action, and led planning for durable solutions for displaced populations. However, deep structural challenges persist: 1 million people remain internally displaced, 4.9 million returnees face barriers to reintegration, and 300,000 refugees and asylum seekers still require assistance. Water scarcity, salinization and desertification continue to erode food systems and livelihoods, driving new and secondary displacement, with 170,000 people currently displaced as a result.

These pressures, combined with the persistent barriers faced by displaced people seeking to return, leave households vulnerable to food insecurity. While the Government is advancing significant reforms, there is still critical work to be done to integrate displaced people into national social and food assistance programmes, operationalize anticipatory action, and strengthen the adaptive capacity of food systems and livelihoods. Sustained technical support from partners will be required to enhance national capacities, embed risk-informed planning and build shock-responsive systems that reduce future reliance on large-scale humanitarian assistance and safeguard the Government's hard-won gains.

The Iraq country strategic plan for 2026–2029 marks a decisive shift in WFP's engagement, concluding the remaining elements of its humanitarian food assistance and pivoting towards nationally led, co-financed and risk-informed recovery and systems strengthening efforts. At its

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core is a progressive handover of programmes to the Government, the private sector and civil society organizations accompanied by capacity strengthening in anticipatory action, food systems, and national social and food assistance schemes. This transition towards domestically financed, government-owned solutions reflects Iraq's upper-middle-income status and growing stability.

Aligned with WFP's localization policy (2025), the country strategic plan for 2026–2029 positions WFP as a systems enabler that supports government leadership while retaining a lean surge capacity in the event of shocks. The plan contains three integrated outcomes:

- *Outcome 1:* Crisis-affected populations in Iraq, including internally displaced persons and returnees, are able to meet their food and other basic needs during and in the aftermath of crises.
- *Outcome 2:* Targeted populations in Iraq have more resilient livelihoods and benefit from improved food systems by 2029.
- *Outcome 3:* National and sub-national institutions in Iraq have enhanced analytical, policy and programmatic capacities, and systems to better support food-insecure and vulnerable populations, by 2029.

Under outcome 1, WFP aims to phase out unconditional food assistance by the end of 2027, in line with the Government's commitment to closing camps and integrating internally displaced persons into national programmes. Under outcome 2, WFP will seek to stabilize livelihoods in water-stressed and environmentally degraded areas through risk-informed adaptation measures, while supporting the Government in assuming the leadership of anticipatory action. Work under outcome 3 embeds these approaches within the national social and food assistance system by helping to transform flagship schemes, including the public distribution system, assistance for persons with disabilities, school meal operations and the social safety net – thereby enabling a responsible phasing out of work under outcome 1. The coverage, adequacy and timeliness of these schemes will be further improved, with a focus on people vulnerable to declines in food security and nutrition.

In line with Iraq's *Vision 2030*, the national development plan for 2024–2028 and the United Nations sustainable development cooperation framework for 2025–2029, the country strategic plan for 2026–2029 positions WFP as a catalyst and trusted partner in Iraq's transition from internationally supported humanitarian relief to resilient food systems and nationally led social safety nets. The plan will see WFP working in close partnership with the Government of Iraq, advancing localization, promoting government leadership, and building capacity for domestic resource mobilization and financing. WFP's continued presence in Iraq beyond 2029 will depend on domestic financing, with future engagement shaped by the Government's vision and priorities.

## **Draft decision\***

The Board approves the Iraq country strategic plan (2026–2029) (WFP/EB.1/2026/7-A/4) at a total cost to WFP of USD 99,064,278.

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\* 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 and needs assessment

1. Iraq is an upper-middle-income country, ranking 126th out of 193 on the Human Development Index.<sup>1</sup> Its young, diverse and increasingly urban population<sup>2</sup> offers significant potential but also heightens pressure on resources, services and infrastructure in a context of persistent poverty. Iraq has an oil-dependent economy,<sup>3</sup> which leaves the country highly exposed to global oil price shocks and long-term risks such as fiscal imbalances, constrained public investment and slow economic growth. Iraq has transitioned from large-scale crisis response operations to a focus on recovery and systems strengthening. However, despite significant government efforts, the evolving political and economic landscape means that institutional capacities are still being rebuilt, while frequent leadership changes and security constraints slow policy design and implementation. Enduring gaps in governance, infrastructure and service delivery undermine resilience and impede efforts to reduce humanitarian needs. Socioeconomic stressors, including high youth unemployment, raise the risk of social unrest – a situation compounded by complex regional dynamics.
2. The poverty rate for Iraq stands at 17.5 percent, and 11 percent of people are multidimensionally poor;<sup>4</sup> nearly half of all children (approximately 8 million<sup>5</sup>) live in multidimensional poverty. Combined with high unemployment, a large informal labour market and very low rates of workforce participation among women,<sup>6</sup> deprivation constrains household access to sufficient nutritious food and erodes resilience. Almost 28 percent of households are classified as vulnerable to food insecurity, meaning that a large share of the population is at risk of falling deeper into food insecurity in the face of shocks and stressors. The people most at risk are those affected by displacement and those living in rural regions vulnerable to weather-related shocks.<sup>7</sup>
3. Levels of displacement remain significant. By early 2025, almost 5 million displaced Iraqis had returned to their areas of origin, yet more than 1 million remained displaced and dependent on assistance, alongside 340,000 refugees and asylum seekers, 90 percent of whom were Syrian.<sup>8</sup> Some 430,000 people,<sup>9</sup> predominantly displaced and stateless individuals, lack civil documentation, which deepens their exclusion. Durable solutions for displaced people are limited, and in many cases, returnees' areas of origin are affected by drought and environmental degradation. These factors are obstacles to safe, voluntary

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<sup>1</sup> United Nations Development Programme (UNDP). 2025. *Human Development Report 2025. A Matter of Choice: People and Possibilities in the Age of AI*.

<sup>2</sup> Iraq's latest census, conducted in November 2024, revealed a population of 46 million. See census data released in November 2025 by the Commission of Statistics and GIS: *Statistics and GIS Authority - Statistics and GIS Authority*. International sources suggest the population could grow to over 70 million by 2050 (see United Nations Iraq. 2023. *Common Country Analysis: Iraq 2023*).

<sup>3</sup> According to the World Bank, oil accounts for 58 percent of the gross domestic product (GDP), 95 percent of exports and 92 percent of government revenues (see World Bank. 2025. *Iraq Railways Extension and Modernization Project (P5077282)*).

<sup>4</sup> UNDP and Iraq Ministry of Planning. 2025. *Multidimensional Poverty in Iraq 2024. Analytical Report*.

<sup>5</sup> United Nations. 2023. *Common Country Analysis: Iraq 2023*.

<sup>6</sup> Unemployment exceeds 13 percent (36 percent among youth). Women's labour force participation is among the lowest globally, at 10 percent. World Bank. 2025. *Macro Poverty Outlook - Iraq*.

<sup>7</sup> WFP, CSGIS and KRSO joint food security analysis *Iraq Households Socio-Economic Survey-III 2023-2024* (not available online). In 2023/2024, 70.1 percent of households were classified as food-secure, 27.9 percent as vulnerable to food insecurity and 1.9 percent as food-insecure. This compares to 2016 when 28.9 percent of households were food-secure, 65.5 percent were vulnerable to food insecurity and 5.6 percent were food-insecure.

<sup>8</sup> International Organization for Migration (IOM). n.d. *Displacement Tracking Matrix. Displacement overview - Iraq*.

<sup>9</sup> United Nations Office for the Coordination of Humanitarian Affairs (OCHA). 2023. *Iraq Humanitarian Transition Overview 2023* (2022 multi-cluster needs assessment findings).

- reintegration and restrict access to services and livelihoods, thereby increasing the risk of secondary displacement.<sup>10</sup>
4. Weather-related shocks pose a grave challenge for Iraq's food systems and increase the risk of people needing humanitarian assistance. By March 2025, more than 170,000 people remained displaced in central and southern Iraq because of weather-related shocks.<sup>11</sup> Iraq is 23rd on an index of countries ranked in terms of the severity of the water stress they are projected to face in 2040.<sup>12</sup> Forty percent of arable land in southern Iraq is at risk of desertification, with droughts, floods, sandstorms and heatwaves growing in frequency and severity.
  5. Salinity and desertification threaten domestic cereal output, rural livelihoods and food access, while poor agricultural practices, weak value chains and post-harvest losses further reduce productivity. Iraq imports half of its domestic food needs, leaving diets and markets exposed to weather-related and external shocks such as global price fluctuations, trade disruptions. All of this heightens vulnerability, especially for poor rural households, displaced and returnee populations, and other socioeconomically excluded groups. Agriculture continues to sustain a large share of livelihoods in Iraq, employing approximately 20 percent of the workforce and remaining a critical source of income for rural populations.<sup>13</sup> When rains fail, harvest losses reduce the income of casual labourers and constrain food access.<sup>14</sup>
  6. Iraq faces a double burden of malnutrition. Among children under 5, stunting affects 10 percent and overweight 6.6 percent.<sup>15</sup> Among adults, obesity affects 40 percent of women and 26.5 percent of men,<sup>16</sup> driven by poor diets and an overreliance on staples from the public distribution system (PDS). Anaemia remains a key micronutrient concern – 35 percent of pregnant women are anaemic<sup>17</sup> –and evidence points to widespread vitamin D deficiency.

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<sup>10</sup> IOM's Integrated Location Assessment 7 found that drought affected 55 percent of returnee locations and 27 percent of locations hosting internally displaced persons. Among agricultural returnee locations, 82 percent reported yield losses and 79 percent reported families abandoning agriculture due to environmental degradation. The Norwegian Refugee Council's 2024 multi-governorate survey of return areas found that 57 percent of farmers cultivated less land or used less water (with one in three citing a lack of irrigation) and recorded households giving up farming in districts such as Sinjar and Al-Ba'aj.

<sup>11</sup> IOM. 2025. *Climate-Induced Displacement in Central and Southern Iraq*.

<sup>12</sup> World Resources Institute. 2023. *Aqueduct Water Risk Atlas – Country Rankings for Projected Water Stress in 2040*. Available via [World Resource Institute analysis](#).

<sup>13</sup> FAO. 2025. *Hand-in-Hand Initiative. Iraq Investment Proposal*.

<sup>14</sup> Recent seasons underline the risk: after severe drought reduced cereal production by 40 percent in 2022, output rebounded in 2024 following good rains. However, the 2024/25 season again experienced below-average rainfall from October to January, with wheat yields returning only to near-average levels by mid-2025, illustrating the high inter-annual variability of production. Forecasts for November 2025 to January 2026 indicate continued dryness and above-average temperatures, raising the risk of a second consecutive dry winter. FAO. 2025. *GIEWS Country Brief. The Republic of Iraq*. Famine Early Warning Systems Network. FEWS NET. 2025. *Targeted Analysis: Food Security Impacts of Drought In Iraq*. European Commission, Joint Research Centre. 2025. *Anomaly Hotspots of Agricultural Production, October*. ASAP Assessment – October 2025.

<sup>15</sup> Central Statistical Organization of Iraq and others. 2019. *2018 Multiple Indicator Cluster Survey (MICS6) Briefing*.

<sup>16</sup> Global Nutrition Report. n.d. *Country Nutrition Profiles – Iraq*.

<sup>17</sup> The United Nations Population Fund notes that Iraq is among the 68 countries that together account for 97 percent of global maternal and child deaths. High anaemia in pregnancy (35 percent) is cited as a contributing factor. United Nations Population Fund. N.d. *Reproductive and Maternal Health – Iraq*.

7. Iraq hosts a large population of persons with disabilities.<sup>18</sup> Many disabilities are a result of conflict or derive from non-communicable diseases, and affected persons require nutrition, health and social assistance services.
8. Although overall inflation and food price inflation have been subdued in recent years, income disparities, the large informal job market and limited coverage of social and food assistance,<sup>19</sup> especially for informal and rural workers, constrain purchasing power and undermine access to healthy diets. This is particularly acute for households that rely on low-diversity PDS rations and casual labour.<sup>20</sup>
9. The pressures of poverty, unemployment, displacement, limited opportunities for women, weak public services and weather-related risks combine to threaten food security and social stability, underscoring the need for stronger nationally led systems that reduce vulnerability and embed shock-responsive capacity.

## 2. National priorities and collective assistance

10. Iraq's *Vision 2030* sets out a pathway for sustainable growth, stability and national development, centred around poverty reduction and economic diversification aimed at reducing reliance on oil revenue. The national development plan for 2024–2028 recognizes the value of recent humanitarian assistance but sees future humanitarian and development support as forming part of government-led social protection services, whereby durable solutions for people affected by displacement are integrated into national planning. Priorities include human capital development, the modernization of agriculture, the expansion and digitalization of the national social and food assistance system, and the use of risk-informed planning for resilience and adaptation programmes.
11. The United Nations sustainable development cooperation framework for 2025–2029 (UNSDCF) reflects Iraq's shift from humanitarian response to government-led resilience and systems strengthening. Following the deactivation of the cluster system in December 2022, international partners have switched to supporting national service delivery and national social protection reforms. In line with the UN80 initiative, and in a context of constrained funding, the United Nations country team is prioritizing support for government-led systems. The UNSDCF emphasizes equitable governance, social safety nets, resilient livelihoods and risk management. WFP co-leads Results Group 2: Sustainable Economic Development, Livelihoods and Employment for the UNSDCF and ensures that the country strategic plan (CSP) is aligned with collective efforts.
12. Food security and nutrition remain high priorities for the Government. The Ministry of Planning oversees alignment with Iraq's commitments to the national pathway of the United Nations Food Systems Summit, the Nutrition for Growth Summit and the School Meals Coalition, as well as adherence to frameworks for adaptation planning and regional nutrition cooperation. The Ministry of Trade manages the near-universal PDS, Iraq's main instrument for ensuring minimum food consumption, and is driving reforms to improve its efficiency, targeting and sustainability. In parallel, the Ministry of Labour and Social Affairs is reforming the social safety net programme (SSN), aimed at poverty reduction, and is establishing a

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<sup>18</sup> Recent United Nations and government-cited data place disability prevalence in Iraq at 12–15 percent, broadly aligned with the global estimate of 16 percent. Some subgroups – such as children – show higher rates (18 percent), likely reflecting conflict exposure and differences in measurement. United Nations Iraq. 2023. [Statement of the United Nations Resident Coordinator on the International Day of Persons with Disabilities](#).

<sup>19</sup> In the CSP for 2026–2029, “social and food assistance” refers to a set of nationally led safety net programmes and mechanisms designed to protect vulnerable people and households from poverty, food insecurity and socioeconomic shocks. These include the social safety net programme, the assistance scheme for persons with disabilities, the PDS, and the school meal programme. Together, these programmes form the backbone of Iraq's safety net architecture.

<sup>20</sup> United Nations Iraq. [Common Country Analysis: Iraq 2022 \(Condensed Version\)](#).

single registry; the ministry is also carrying out broader social protection reforms, including to the assistance scheme for persons with disabilities. The ministries of agriculture, water resources and the environment are working on various initiatives to strengthen food system resilience by modernizing irrigation, enhancing land and water management, and developing value chains. They promote financial protection for farmers through weather index insurance and disaster risk financing within national frameworks for adaptation and risk management. The ministries of education and health are integrating nutrition and school meals into public services and working towards commitments in relation to the School Meals Coalition. Together, these efforts aim to build nationally led systems capable of delivering food security and nutrition outcomes at scale.

13. The development of a national social protection strategy marks a shift from fragmented programmes to unified government-led systems that more effectively address vulnerabilities throughout the life cycle, including for persons with disabilities. The Government is strengthening linkages between social and food assistance schemes and retail markets to improve the delivery of assistance and expand access to healthy diets. At the same time, it is designing and piloting pathways towards economic empowerment within food systems in order to support livelihoods, improve food security and enable a gradual transition to more adaptive livelihoods and contributory social protection. Efforts are also under way to institutionalize and scale up the national school meals programme through a new policy, with priority given to districts most vulnerable to declines in child food security and nutrition.
14. To ensure the long-term sustainability of an expanded national social and food assistance system, the Government is reviewing its targeting and prioritization mechanisms, particularly within the PDS, and advancing the digitalization and interoperability of data systems. The Government remains committed to accelerating and safeguarding progress in food security and poverty reduction by ensuring the nutritional adequacy of transfers and by establishing shock-responsive, assistance protocols to enhance resilience.
15. Through the Ministry of Migration and Displacement, which is responsible for addressing displacement issues in Iraq, and with the support of an inter-ministerial supreme committee, the Government is demonstrating strong commitment to resolving internal displacement. With technical support from the United Nations country team, the Government is working to end protracted displacement for all internally displaced persons, whether in camps or informal settings. This will be achieved through pathways that are voluntary, safe, dignified and evidence-based, ensuring that the processes that support returns and local integration are adequate and aligned with international standards. At the same time, the Government is embedding durable solutions into national development strategies, linking displacement recovery with anticipatory action and adaptive planning. These efforts aim to reduce the risk of future displacement, particularly displacement driven by drought and floods, and to support returnees through strengthened resilience and emergency preparedness measures as they exit camps and reintegrate into communities.
16. Complementary to WFP's work, the Food and Agriculture Organization of the United Nations (FAO), the United Nations Children's Fund (UNICEF) and the United Nations Development Programme (UNDP) provide expertise to Iraqi communities and the Government on agriculture and natural resources, child nutrition and education, and governance and disaster risk reduction. The Office of the United Nations High Commissioner for Refugees (UNHCR) leads on durable solutions for refugees and displaced persons. The World Bank and other international financial institutions (IFIs) support economic reform and public financial management. Civil society and local non-governmental organizations are engaged in community outreach, accountability and service delivery. Together, these contributions strengthen national and sub-national systems and enable the Government to progressively assume greater responsibility as institutional capacities and systems mature, with

- United Nations support increasingly focusing on technical assistance, evidence generation and gap filling.
17. WFP collaborates with FAO, UNICEF, the International Organization for Migration (IOM), the International Labour Organization (ILO), UNHCR and others to align food assistance with longer-term resilience building efforts. In this context, WFP leverages its comparative advantage in logistics, cash-based transfers (CBTs) and data capabilities to complement partner mandates and avoid duplication. Coordination mechanisms – such as the resilience and recovery working group and the United Nations Joint Programme on Social Protection – promote joint planning, pooled solutions and coherent support for the Government's reform priorities. WFP also supports localized development planning in priority governorates.
  18. Despite progress, binding constraints remain, and these inform the strategic shifts envisaged in this CSP. Iraq's oil-dependent economy, limited institutional capacity, and weak planning and data systems restrict the delivery and reform of national social and food assistance mechanisms.<sup>21</sup> The World Bank has identified substantial financing needs for social protection-related sectors<sup>22</sup> and stresses that capacity and coordination, alongside financing, are required to modernize delivery systems and expand coverage. Institutions also face gaps in anticipatory action and emergency response. Addressing these gaps through strengthened capacity, coordination and financing is critical to averting a resurgence of large-scale humanitarian needs and protecting populations vulnerable to shock-driven declines in food security and nutrition.
  19. Sector-specific progress has been made in government-led expansions of the PDS, the SSN programme and the assistance scheme for persons with disabilities, yet significant challenges in coverage, efficiency and targeting remain. The SSN programme reaches over 7.6 million people, but only 1.4 percent of people with severe disabilities receive cash transfers.<sup>23</sup> Despite the scale of these schemes, they cover only a fraction of those living in chronic poverty or vulnerable to food insecurity and malnutrition. Transfer values remain low, and gaps persist for internally displaced persons, returnees and stateless persons.
  20. Efforts to digitalize the social protection system and establish a single registry for national social and food assistance are under way, supported by international partners including WFP, UNICEF and ILO. However, capacity constraints in system interoperability, data integration and last-mile delivery continue to hinder performance and limit the potential for more effective service delivery.
  21. Despite the progress made by the Government on the school feeding policy, the coverage of school meal operations remains limited, reaching around 13 percent of primary schoolchildren.<sup>24</sup> Rates of overweight, micronutrient deficiencies and diet-related non-communicable diseases indicate persistent nutrition challenges.
  22. Agricultural and food systems require modernization, including improved water management, effective land use, value chain strengthening, and diversification.

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<sup>21</sup> World Bank. 2022. *Iraq Country Climate and Development Report (CCDR)*.

<sup>22</sup> The CCDR (November 2022) provides estimates of total investment needs across Iraq's development and weather-related risk agenda.

<sup>23</sup> World Bank. 2022. *Iraq Economic Monitor – A New Opportunity to Reform*; MENASP. 2025. *Social Welfare and Conflict in Iraq*, citing ILO for system-wide coverage (26.9 percent) and disability cash transfers (1.4 percent).

<sup>24</sup> According to the Global Child Nutrition Foundation, in the 2022–23 school year, out of approximately 6 million enrolled primary students, only around 450,000 were actually receiving food - equating to roughly 8 percent coverage.

Recent reports from the School Meals Coalition show expansion to about 770,000 children in 2023–24, representing around 12–13 percent of primary enrolment. School Meals Coalition. 2025. *Country Progress Review 2025: Iraq*.

23. Early warning, weather monitoring and information systems for emergency preparedness, logistics and anticipatory action remain underdeveloped.
24. As Iraq consolidates stability, gaps in social and food assistance services risk excluding rural people, internally displaced persons and returnee communities, particularly in water-stressed areas with high numbers of returnees, leaving people affected by displacement without durable solutions and increasing the risk of future humanitarian needs. Although reforms are under way, service delivery remains inconsistent owing to uneven institutional capacity, resource constraints and frequent administrative turnover, leaving Iraq vulnerable to economic shocks and environmental hazards.

### **3. WFP's comparative advantage, capacity and ability in Iraq**

25. The CSP for 2026–2029 is informed by the evaluation of the CSP for 2020–2024; the 2023 decentralized evaluation of WFP's livelihoods support, asset creation and adaptation activities; and preliminary findings from the 2024 internal audit of WFP operations in Iraq.<sup>25</sup> The evaluations confirm that in Iraq, WFP's comparative advantage lies in its dual role: maintaining surge capacity to be able to deliver life-saving assistance during shocks; and supporting the country's transition to nationally led social and food assistance mechanisms, and systems for food security and risk management. The studies highlight WFP's operational reliability, technical depth and trusted government and community partnerships. WFP's comparative advantage is aligned with government priorities and is valued by stakeholders for linking humanitarian assistance with longer-term institutional change at the humanitarian–development–peace nexus.
26. Three cross-cutting lessons emerge. First, WFP's portfolio has at times been too broad, with the CSP evaluation noting greater impact where interventions are deeper and have been designed with clear pathways for scale-up and with co-financing with the Government and IFIs. Second, handover to the Government requires realistic milestones so that capacities, budgets and maintenance are well established within ministries before WFP exits. Third, outcome-level monitoring, timely use of evidence and a focus on accountability to affected people are essential in a transitional environment marked by administrative turnover and uneven service delivery capacity. The evaluation made six recommendations, including that WFP concentrate on areas of comparative advantage; embed time-bound, jointly owned handover plans; ensure that interventions are government-owned and sustainable; and ensure that implementation is guided by stronger mechanisms for generating evidence and ensuring accountability to affected people.
27. The CSP evaluation highlights that the national social and food assistance system has become a central pillar of WFP's engagement. WFP is recognized for bringing credible technical leadership, convening power and a pragmatic grasp of implementation realities. WFP's comparative strengths in supporting the national social and food assistance system were particularly evident in digitalization, targeting and shock responsiveness. The evaluation commended the organization's tangible contributions to PDS reform and the development of a single registry. The handover of the school meal programme to government management and its integration into the national social and food assistance system was praised as an example of national ownership. During the CSP for 2026–2029, the long-term sustainability of the school meal programme will need to be prioritized. Current pilot projects linking recipients of social assistance with livelihood opportunities, supporting market linkages and promoting financial inclusion demonstrate WFP's capacity to model innovative solutions and test pathways to economic empowerment.

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<sup>25</sup> WFP. 2023. *Evaluation of WFP Livelihood Support, Asset Creation and Climate Adaption Activities in Iraq from January 2020 to December 2021*; WFP. Forthcoming. *Summary report on the evaluation of the transitional interim country strategic plan (2018-2019) and the country strategic plan (2020-2024) for Iraq*.

28. In terms of resilience, the decentralized evaluation found that WFP's risk-informed livelihoods and responsible land and water management programming remain relevant, particularly in water-stressed areas with high numbers of returnees. The strongest results were achieved where activities were embedded in local plans, connected to markets and value chains, and supported over multiple years. The evaluation emphasized that sustaining resilience gains requires long-term engagement, stronger market linkages, and co-financing in order to implement interventions at scale.
29. The CSP evaluation highlights the need for WFP to maintain a cost-effective contingency capacity while the Government's own capacity grows, considering Iraq's exposure to economic and environmental shocks. WFP's logistics network, CBT platforms and financial service partners provide operational agility and predictability during disruption. People-centred delivery remains a defining feature of WFP's comparative advantage. The decentralized evaluation and the CSP evaluation both recognize WFP's credibility among communities and local authorities and called for continued attention to the mainstreaming of protection, the integration of the population groups most vulnerable to food insecurity into national social and food assistance systems, and strengthened community feedback mechanisms.
30. Institutionally, the country office has adapted to reflect its enabler role. It has consolidated its field structures and strengthened its technical expertise in government-led social and food assistance systems, data systems, anticipatory action and market-based programming. Stakeholders cited in the evaluations valued WFP's convening role in aligning ministries, United Nations entities, IFIs, the private sector and civil society around practical solutions, and noted that this collaborative approach enhances coherence and reduces duplication.
31. Taken together, the evaluations show that WFP is able to combine proven operational reliability with recognized systems expertise; support reform of the national social and food assistance system; increase resilience and emergency preparedness; and translate community-level insights into policy. WFP's integrated capability – to link institutional capacity to systems building; technical expertise to partnership convening; and people-centred practice to institutional reform – is well matched to the situation in Iraq. Looking ahead, the evaluations recommend sharpening WFP's strategic focus in four mutually reinforcing areas:
32. **Transition and capacity strengthening:** Develop a realistic timeline and pathway for phasing out WFP's direct assistance in favour of activities that focus on capacity strengthening. Maintain targeted support during the transition to ensure that government systems can fully reach the people and communities most in need. Anchor the phase-out in milestones jointly agreed with line ministries, local authorities and civil society, underpinned by clear handover strategies and financing arrangements with government actors and partners.
33. **Emergency preparedness and risk management:** Formalize a contingency response model that leverages WFP's logistics and CBT capacity and its financial partnerships, while progressively linking early warning mechanisms and anticipatory action to government systems. Strengthen the capacity of national institutions with regard to the collection and dissemination of weather-related information and disaster preparedness.
34. **National social and food assistance system:** Deepen WFP's contribution to PDS reform, targeting and the single registry, ensuring that digital solutions are government-owned, with sustainability planned from the outset. Continue WFP's technical role as an advisor for the establishment of the single registry and for linking datasets across ministries to enable coherent delivery of social and food assistance.

35. **Risk-informed livelihoods and resilience:** Consolidate a coherent strategy aligned with the CSP outcomes, moving away from dispersed pilot projects to fewer, deeper models embedded in local plans, linked to markets and value chains, and supported over multiple years with co-financing from the Government or IFIs; wind down or hand over models that are not suitable for scale-up.
36. To facilitate this change in approach, WFP should maintain a pared-back presence in governorates, strengthen outcome-level monitoring and evaluation and accountability to affected people mechanisms suited to a transitional portfolio and plan on the basis of a realistic funding outlook and minimum viable presence in Iraq.

#### **4. Strategic positioning, programme priorities and partnerships**

##### **Country strategic plan direction and intended impacts**

37. The CSP for 2026–2029 marks a turning point in WFP’s role, concluding the remaining elements of its humanitarian food assistance programme and its focus on supporting nationally led and co-financed system-strengthening efforts. Anchored in the UNSDCF for 2025–2029, the CSP focuses on areas where government demand is strongest and where WFP’s comparative advantage is clear.
38. Building on the CSP for 2020–2025, which combined large-scale humanitarian assistance with early resilience programmes, this plan consolidates WFP’s shift from direct delivery to an enabling role. It focuses on strengthening the national social and food assistance system, embedding risk-informed planning within national and local governance, and building institutional capability to access and manage external finance. Through an integrated, partnership-driven approach, the CSP for 2026–2029 aims to establish resilient, risk-informed food systems that reduce vulnerability to food insecurity and prevent a resurgence of large-scale humanitarian needs; and to transition WFP’s assistance functions to government counterparts while improving the capacity of those counterparts to deliver social and food assistance in a shock-responsive manner.
39. Under CSP outcome 1, WFP aims to phase out unconditional food assistance by the end of 2027, aligning with the Government’s planned closure of camps and the integration of displaced persons into national programmes. During the transition period, WFP will continue to provide food assistance where coverage gaps persist and will maintain logistics and CBT surge capacity for shock response.
40. Under CSP outcome 2, WFP will leverage its comparative advantage in linking weather-related information, early warning systems and planning processes to support local decision-making. WFP will prioritize weather-related risk management, supporting a coherent, government-owned and government co-financed approach that integrates livelihood adaptation and anticipatory action. In line with evaluation recommendations, only models with clear potential for scale-up and for which there is likely to be explicit government demand and realistic co-financing options will be continued; small stand-alone initiatives will be phased out or transferred to local actors. The focus will be on systems-level models co-developed with the Government and IFIs, including in the following areas: strengthening national weather monitoring and forecasting capabilities; enhancing market and vulnerability data systems and analysis; embedding risk-informed planning and budgeting in local governance systems; and building institutional capacity to access adaptation finance and mechanisms, such as carbon markets.
41. WFP will follow a phased handover approach, comprising the following stages: WFP-led prototyping and evidence generation; joint implementation with government co-financing and insurance-backed risk coverage; and full government-led delivery, with WFP acting as a backstop for technical issues or providing on-demand services. At the local level, WFP will

focus on smallholder farmers, expanding weather index insurance and complementary support.

42. Under CSP outcome 3, WFP will serve as a systems enabler, focusing exclusively on scalable and institutionalized interventions that enhance the shock responsiveness of national and subnational institutions while improving the routine equitable delivery of social and food assistance. Support will be fully aligned with government priorities and delivered through three interlinked workstreams. The first workstream is technical advice, which includes supporting the design of standard operating procedures for shock responsiveness, improving programmes that address malnutrition, and linking the provision of assistance with initiatives designed to enhance economic empowerment and access to retail markets. The second is capacity strengthening, which involves enhancing institutional and human resource capacities through systems integration, training and digital solutions. The third focuses on analytics and comprises efforts to strengthen data systems, vulnerability profiling and evidence-based targeting. Ad hoc capacity-strengthening work without clear pathways for institutionalization or handover will be discontinued, ensuring that WFP support contributes to lasting government-owned systems capable of responding to shocks while delivering improved routine services in an equitable way.
43. The CSP for 2026–2029 adopts a people-centred approach, embedding protection, accountability, community engagement, nutrition sensitivity, environmental sustainability and conflict sensitivity in work under all its outcomes. Community feedback mechanisms will also help to ensure strong accountability to partners, communities and beneficiaries.

### **Programme integration**

44. The three CSP outcomes form an integrated package, guiding WFP's continued shift from direct humanitarian assistance to systems-level support. As humanitarian assistance under CSP outcome 1 is phased out, work under CSP outcome 2 will strengthen local food systems and risk management capacities, focusing on adaptive livelihoods, early warning systems and anticipatory action. This systems-level approach will enable rural households, including returnee households, to better withstand and recover from shocks, thereby reducing the likelihood that they will require humanitarian assistance in the future. In turn, this will lessen the need for government support and ease the associated financial burden.
45. Under CSP outcome 3, WFP will invest in national social and food assistance systems, facilitating the integration of beneficiaries from CSP outcome 1 into national assistance programmes and supporting the shift from ad hoc emergency responses to more predictable, shock-responsive social and food assistance. These efforts are reinforced by enhanced weather monitoring and forecasting under CSP outcome 2, which will facilitate evidence-based decision-making and strengthen early warning systems.
46. WFP will follow a humanitarian–development–peace nexus approach to the implementation of the CSP and nutrition-sensitive approaches will be used to link national social and food assistance, school meals and food system interventions to healthier diets in order to reduce malnutrition.

### **Strategic engagement with partners**

47. The Government of Iraq is WFP's primary partner, with ministries responsible for planning, social and food assistance, agriculture, water, environment, trade, education, and national statistics engaged across CSP outcomes. To promote financial inclusion, WFP will continue to work with the Central Bank of Iraq, the insurance regulator (Diwan) and the private sector on modelling support for microenterprises and weather index insurance. Through its activities at the local level, WFP will endeavour to engage with and support organizations representing specific segments of the population including women-led organizations and those representing persons with disabilities.

48. Within the United Nations system, WFP will collaborate with UNICEF on school meals and nutrition; UNHCR on durable solutions for displaced persons; FAO on food systems, value chain development and risk adaptation; and UNDP on livelihoods strengthening and anticipatory action. The International Fund for Agricultural Development (IFAD) and the United Nations Environment Programme will support natural resource management and community resilience. To enhance employability and market access, WFP will work with ILO, IOM, IFAD and the United Nations Educational, Scientific and Cultural Organization on skills development and vocational training, and with the International Trade Centre on value chain strengthening. To promote enterprise growth, WFP will partner with the United Nations Capital Development Fund. Recommendations from the evaluation of 2020-2024 CSP will be operationalized through coordination platforms such as Iraq Cash Forum and the Durable Solutions Task Force to harmonize approaches, avoid duplication and strengthen synergies between actors.
49. Through this combination of integration and partnership, WFP will reposition itself as a catalyst in Iraq's transition from donor-driven assistance to nationally led development. In practice, this means using WFP's convening power and technical support to strengthen the capacities of line ministries and local authorities to plan and implement livelihoods and food system improvements, while reinforcing the data, targeting and operational links needed to connect households that are socioeconomically vulnerable to public programmes, including shock-responsive social and food assistance schemes.

### Country strategic plan outcomes and activities

#### ***Country strategic plan outcome 1: Crisis-affected populations in Iraq, including internally displaced persons and returnees, are able to meet their food and other basic needs during and in the aftermath of crises***

50. Under CSP outcome 1, WFP will ensure that crisis-affected people in Iraq are able to meet their urgent food and other basic needs during the transition period until national systems are fully able to assume responsibility for supporting them.
51. **Activity 1:** WFP will provide life-saving food assistance through CBTs, enabling households to meet food and other basic needs while supporting local markets. In coordination with the Government, WFP will assist 10,800 returnees repatriated from the north-east of the Syrian Arab Republic who are residing in sites with movement restrictions. Through a combination of referrals and WFP food security assessments, WFP will reach a further 9,600 people who lack the civil documentation required to access social and food assistance schemes. As the coverage of the national social and food assistance system expands, WFP will continue to reduce beneficiary numbers until full responsibility for support is handed over to the Government by the end of 2027, with joint communication and community engagement to ensure a responsible and transparent transition.
52. Transfer values are set to enable households to meet a diet of 2,100 kilocalories per person per day, based on the minimum expenditure basket and analysis carried out by the Cash Working Group.<sup>26</sup> For Iraqi returnees from the north-east of the Syrian Arab Republic, assistance will be provided through electronic vouchers covering 100 percent of the minimum expenditure basket. Other crisis-affected people will receive multi-purpose cash aligned with the Iraq Cash Forum transfer value, calibrated to cover food and other basic needs.

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<sup>26</sup> Cash Working Group. 2023. *Survival Minimum Expenditure Basket, Minimum Expenditure Basket, Gap analysis and Transfer values for Cash Programming*.

### **Alignment with national priorities**

53. CSP outcome 1 is aligned with UNSDCF strategic outcomes 1 and 4 and with the work of the Durable Solutions Task force. It supports the Government's *Roadmap for Accelerating the Implementation of the National Plan to Resolve Displacement in Iraq*.<sup>27</sup>

### **Country strategic plan outcome 2: Targeted populations in Iraq have more resilient livelihoods and benefit from improved food systems by 2029**

54. Under CSP outcome 2, WFP will strengthen household and community resilience by promoting adaptive and diversified livelihoods and enhancing weather-related information and early warning systems. Targeting high-risk areas, particularly those affected by protracted displacement or with significant numbers of returnees, WFP will work with the Government, the private sector and development partners to stabilize incomes, increase resilience to weather-related shocks and foster nationally owned weather-related information and early warning systems. Support will be framed around improving data coherence and integrated weather and risk information systems, with particular emphasis on interoperability across ministries and alignment with national planning and security-relevant analysis. Initiatives under this outcome will benefit 41,600 farmers and their households, as well as local institutions, who will benefit from improved access to localized weather data, rehabilitated and newly developed productive land and agricultural infrastructure, and stronger emergency preparedness. The systems developed under this outcome will have a direct impact on the design and implementation of shock-responsive social and food assistance under CSP outcome 3.
55. **Activity 2:** WFP will directly engage 41,600 individuals<sup>28</sup> in livelihood, capacity-strengthening and resilience initiatives.<sup>29</sup> This engagement will pave the way for government-led models, that can generate wider benefits through restored assets, market linkages and strengthened delivery systems, with financial inclusion as a cross-cutting priority. WFP will promote savings groups and tailored financial products, including insurance and loans, while supporting the Government in scaling up weather index parametric insurance that protects communities from increasingly erratic weather patterns. These efforts will also strengthen delivery systems for social and food assistance for future expansion under public and private sector leadership.
56. In parallel, WFP will strengthen capacities related to adaptation and anticipatory action from the community to the national level. In partnership with the Government, the private sector and development partners, WFP will rehabilitate degraded ecosystems and reinforce community governance for early warning and anticipatory action. Working through local structures, WFP will establish and train community platforms to lead sensitization efforts and implement localized adaptation measures addressing droughts, floods and other weather-related risks. These community-level actions will be supported by conflict-sensitive participatory planning, behaviour change campaigns to encourage responsible resource

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<sup>27</sup> Iraq Humanitarian Country Team. 2024. *Roadmap: Accelerating the Implementation of the National Plan to Resolve Displacement in Iraq*.

<sup>28</sup> WFP will target 23,600 smallholder farmers and 18,000 urban community members, providing cash-based transfers to support their participation in livelihoods-related capacity strengthening. Transfer values, agreed with local authorities and the Iraq Cash Forum, will aim to offset opportunity costs. Targeting will be grounded in context analysis (including in relation to food security, socioeconomic conditions and weather-related risk) and agreed with local stakeholders to ensure relevance and ownership.

<sup>29</sup> WFP will promote adaptive and diversified livelihoods through two pillars. The first focuses on rural livelihoods by advancing risk-informed production and value chain development, including improved on-farm and post-harvest practices, nature-based technologies and stronger linkages between producers and formal markets. The second centres on economic empowerment, supporting entrepreneurship and green skills development, drawing on WFP's experience in TVET and harnessing partnerships to scale impact.

use, and sequenced interventions that link adaptive agriculture, value chain development, and finance in order to enhance livelihoods and resilience.

57. At the institutional level, WFP will assist the Government in operationalizing modern national meteorological and hydrological observation systems, including through the installation of weather-monitoring stations and institutional capacity strengthening within the ministries of agriculture, water resources and environment. Improved interoperability, data sharing protocols and standard operating procedures will ensure coherence and integration across ministries, enabling a unified national weather information system and services.
58. By 2029, WFP will hand over both community-based structures and national early warning systems to local and government actors. Community structures, coordinated through subnational institutions, will independently manage adaptation assets and lead anticipatory action, supported by equitable rural finance and weather index insurance. Nationally, these systems will form the backbone of a government-owned early warning and anticipatory action framework aligned with Iraq's national adaptation plan. To ensure sustainability, WFP will support the Government in developing a rolling portfolio of adaptation finance concepts for the Green Climate Fund and the Adaptation Fund, co-packaged with instruments from IFIs.
59. **Activity 3:** Upon request, WFP will provide technical, advisory and operational support to the Government and other partners in relation to resilience and risk management. This includes promoting risk-informed technologies, rehabilitating natural resource assets, improving market practices, and advancing nature-based adaptation and mitigation measures that enhance carbon sequestration and reduce greenhouse gas emissions, thereby contributing to the achievement of Iraq's Nationally Determined Contributions.<sup>30</sup>

#### ***Alignment with national priorities***

60. CSP outcome 2 is aligned with UNSDCF strategic outcomes 2 and 3, the national development plan for 2024–2028, and Iraq's social protection and food security strategies, while supporting Iraq's commitments to disaster risk reduction and long-term development.

#### ***Country strategic plan outcome 3: National and sub-national institutions in Iraq have enhanced analytical, policy and programmatic capacities and systems to better support food-insecure and vulnerable populations by 2029***

61. Work under CSP outcome 3 seeks to catalyse nationally led systems to manage risk and provide effective social and food assistance, complementing the phasing out of assistance under CSP outcome 1 and the anticipatory action and adaptation initiatives under CSP outcome 2. CSP outcome 3 will benefit an estimated 12.8 million Iraqis. WFP will work with the Government on strengthening the PDS and other national social and food assistance schemes at three levels: policy and strategic (strengthening strategies, regulations and coordination); programmatic (improving benefit design, delivery chains and accountability); and analytical (enhancing poverty and vulnerability profiling, cost efficiency, and monitoring and learning systems). This work will be evidence-based, co-financed<sup>31</sup> and sequenced through the WFP social and food assistance strategy for 2026–2029 for Iraq,<sup>32</sup> which will define milestones for responsible and accountable government takeover of operations and pathways for domestic financing.

<sup>30</sup> Government of Iraq. 2022. *Nationally Determined Contributions of Iraq (NDC)* (in Arabic); United Nations. 2015. *United Nations Framework Convention on Climate Change. Adoption of the Paris Agreement, Article 6.*

<sup>31</sup> For example, by the Joint Programme on Social Protection (funded by the European Union) and WFP's Changing Lives Transformation Fund.

<sup>32</sup> This is an internal strategy under the Iraq country office.

62. To reinforce government ownership and leadership, capacity strengthening will prioritize the institutionalization of evidence-based decision-making and coordination mechanisms, the embedding of risk-informed and shock-responsive planning within national systems, and the strengthening of accountability and transparency to enhance assistance and build trust with communities.
63. **Activity 4:** In line with government priorities, WFP will work with national and subnational institutions to improve both the routine functioning and the shock responsiveness of social and food assistance systems. In parallel, WFP will build shock-responsive capacity by supporting the integration of the weather-related information and early warning mechanisms developed under CSP outcome 2 into social and food assistance schemes, thereby enabling flexible programme expansion and timely response during crises.<sup>33</sup>
64. WFP will build institutional capacities for planning, implementation and monitoring through a phased approach in order to facilitate handover of those functions and improve value for money. Capacity strengthening will focus on digitalizing and integrating core mechanisms, including the single registry, which will strengthen interoperability across the SSN programme, the PDS, the assistance scheme for persons with disabilities and other national programmes; enhancing data analytics to inform targeting and prioritization; improving the nutritional adequacy of social and food assistance<sup>34</sup> through the institutionalization of school meals and the creation of linkages with local markets; and collaborating with the ILO and the World Bank to scale retail market programmes and pathways to economic empowerment in order to support graduation from SSN assistance. A pilot project will connect 2,500 people enrolled in the SSN programme with opportunities for financial inclusion and decent work, benefiting a further 12,500 household members. The pilot project will provide business development support for participants who have commercial potential. WFP will also provide comprehensive technical assistance for the national school meal programme.<sup>35</sup>

#### ***Alignment with national priorities***

65. CSP outcome 3 is aligned with UNSDCF strategic outcomes 1 and 3 and supports Iraq's national development plan priorities in relation to institutional strengthening and social assistance reform, as well as Iraq's *Vision 2030* goals on resilience and accountable governance.

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<sup>33</sup> WFP's social and food assistance strategy envisions building and improving standard operating procedures for shock-responsive and adaptive programming, including anticipatory action. These standard operating procedures will build on the weather information and early warning systems established under CSP outcome 2 and will define triggers, thresholds, financing arrangements and integration points with the PDS, the SSN programme and the assistance scheme for persons with disabilities.

<sup>34</sup> WFP is undertaking a Fill the Nutrient Gap analysis, which will be finalized in 2026. The analysis will inform the design of nutritionally adequate social and food assistance.

<sup>35</sup> This includes using digital tools to strengthen monitoring and evaluation capacity; developing a national school meals strategy; collaborating with Ministry of Education focal points; establishing a mechanism for the regular and predictable release of funds to the ministry; developing procurement guidelines; and conducting evidence-generating studies to support national legislation. The Government has applied the school feeding tool of the Systems Approach for Better Education Results to support the school meal programme; the final findings and recommendations of SABER exercise are awaiting government endorsement.

## 5. Prioritization and sustainability

### Prioritization approach

66. The CSP for 2026–2029 reflects a shift towards nationally led, co-financed development. Overall funding for operations in Iraq has tightened since 2018 as global humanitarian budgets have contracted, and donors expect governments to assume greater responsibility for meeting the needs of their people.
67. Against this backdrop, WFP's approach to resource mobilization prioritizes catalytic investment in resilience and systems strengthening while retaining contingency humanitarian response capacity. WFP will seek cost-sharing arrangements with the Government, design programmes structured for IFI and private sector engagement, and facilitate access to risk finance windows. A focused resource mobilization strategy underpins this diversified approach and is designed to sustain momentum in key areas of WFP's comparative advantage while reducing reliance on traditional donors.
68. Prioritization within the CSP portfolio will be guided by needs, operational feasibility and sustainability. In the first two years of CSP implementation, under CSP outcome 1, WFP's humanitarian assistance will focus on ensuring that vulnerable people are not left without support as they transition to government systems, but WFP assistance will be phased out by the end of 2027. Most resources will shift to activities under CSP outcomes 2 and 3 to build conditions conducive to a responsible handover of WFP activities to the Government, where evaluations show WFP's added value at scale and where government buy-in is strongest. Prioritization will focus on risk management, and national social and food assistance system reform. Assistance under CSP outcome 2 will be geographically targeted to governorates with the highest concentrations of displaced persons, returnees and risk-exposed communities, thereby ensuring that resources are channelled to the people with the greatest needs and the weakest coping capacities.
69. The implications of underfunding are clear: if resources are not secured for work under CSP outcome 1, humanitarian needs could go unmet, jeopardizing the transition of humanitarian operations to government systems and potentially reversing gains in social stability. If activities under CSP outcomes 2 and 3 are underfunded, Iraq risks losing a valuable opportunity to consolidate durable solutions, strengthen the national social and food assistance system and build resilience before humanitarian actors disengage. Adequate multi-year resourcing of the CSP is therefore essential, not only to ensuring that the immediate needs of vulnerable people are met but also to implementing an orderly, effective transition to nationally led systems and reducing future humanitarian costs.

### Sustainability and transition strategies

70. The CSP builds on WFP's progression from leading emergency response during the crisis years – delivering large-scale life-saving assistance and common services – to a systems-enabling role. It leverages previous investments, including the transition of the school meal programme to the Government and its progressive institutionalization; the design of the single registry for the national social and food assistance system; pilot projects in risk-informed adaptation conducted under the CSP for 2020–2024; and strengthened food security monitoring systems. These investments provide the foundation for nationally led, shock-responsive social and food assistance and reduced involvement of WFP in the direct implementation of operations during the CSP implementation period.
71. WFP will pursue a phased approach to increasing government financing and ownership, setting a clear trajectory for its disengagement from direct implementation. Beginning with government cost-sharing arrangements, programmes will be designed to attract investment from IFIs, the private sector and risk finance windows. WFP will work closely with the Government to build institutional capacity for accessing, managing and sustaining these

financing streams, thereby supporting the long-term viability of national systems. Over the course of the CSP, WFP's financial contribution will progressively decline to reach zero in 2029. By the end of the CSP, all programmes are expected to be run and funded by the Government, with WFP providing targeted technical assistance.

72. This transition is already under way, with donor resources being used as catalysts to complete reforms, embed surge capacity within national systems and de-risk the scale-up of initiatives, while government co-financing gradually increases. WFP will retain a strong focus on promoting efficient systems that will benefit the people most vulnerable to food insecurity and malnutrition. The milestones that will be used to guide the shift envisaged under this CSP include the following: the closure of the centre for returnees from the north-east of the Syrian Arab Republic and the integration of those returnees into government systems by 2027; the establishment of effective graduation pathways linking the national social and food assistance system to livelihoods support by 2028; and the development of a national school meals strategy and supporting tools by 2029. WFP will also transition the full management and operation of integrated national weather-related monitoring networks to the Government and to community-based structures by 2029. These structures will be recognized and coordinated through subnational institutions and will independently manage adaptation assets and lead anticipatory action ahead of shocks.
73. Localization underpins the transition set out in this CSP. While working through government institutions to strengthen policies, systems and financing for social and food assistance schemes, WFP will partner with local non-governmental organizations, community-based organizations and the private sector to ensure sustainable, community-led programming. Engagement will include women's organizations and organizations of persons with disabilities. Partnerships with local universities and technical institutes will support the growth of Iraqi expertise in food security analysis, risk-informed adaptation, and social and food assistance.
74. To support CSP implementation, WFP will develop a social and food assistance strategy for 2026–2029 in close collaboration with the Government. This strategy will contain a detailed road map for financing and capacity transfer. Through it, WFP will mobilize complementary mechanisms, including the Changing Lives Transformation Fund, as part of a broader funding compact that blends humanitarian, development and innovative financing streams. This approach aims to provide catalytic funding for pilot projects designed to demonstrate their potential for impact at scale, accelerate the institutionalization of national systems, and attract increased fiscal investment in cost-effective solutions that enhance resilience, value for money and long-term development outcomes.
75. The CSP assumes that government commitment to assuming the financial responsibility for national systems will continue. If that commitment weakened, the phasing out of humanitarian assistance and the institutionalization of resilience programming could stall, leaving socioeconomically vulnerable people at risk of food insecurity and increasing the prospect of renewed humanitarian needs. In such a scenario WFP's ability to maintain a presence in Iraq beyond 2029 would be reassessed, with future engagement contingent on the availability of domestic financing and a clear demand for WFP's technical assistance. If domestic financing were not forthcoming, WFP would gradually wind down of all activities in Iraq after the mid-term review of the CSP.
76. Key risks to CSP implementation include fiscal pressures linked to oil price volatility, the escalating impact of weather-related shocks and stressors, and potential inequities if reforms do not adequately address disparities in different areas. Measures to mitigate these risks include sustained policy dialogue; advocacy for equitable programme design; diversified financing through IFIs and risk finance windows; and the maintenance of contingency and surge capacity to protect food security and nutrition gains during periods of crisis.

## ANNEX I

<b>SUMMARY LINE OF SIGHT OF THE IRAQ COUNTRY STRATEGIC PLAN (2026–2029)</b>			
<b>Focus area</b>	<b>Crisis response</b>	<b>Resilience building</b>	<b>Resilience building</b>
<b>CSP outcome</b>	<p><b>CSP outcome 1</b> Crisis-affected populations in Iraq, including internally displaced persons and returnees, are able to meet their food and other basic needs during and in the aftermath of crises.</p>	<p><b>CSP outcome 2</b> Targeted populations in Iraq have more resilient livelihoods and benefit from improved food systems by 2029.</p>	<p><b>CSP outcome 3</b> National and sub-national institutions in Iraq have enhanced analytical, policy and programmatic capacities and systems to better support food-insecure and vulnerable populations by 2029.</p>
<b>Activities</b>	<p><b>Activity 1</b> Provide unconditional assistance to internally displaced persons, returnees and other crisis-affected populations.</p>	<p><b>Activity 2</b> Provide targeted communities with adaptive solutions for asset creation and improved food systems, while strengthening community capacities to manage shocks and stressors.</p> <p><b>Activity 3</b> Implement resilience projects for targeted individuals and communities, for and on behalf of the Government and other actors.</p>	<p><b>Activity 4</b> Provide technical, analytical and operational support to strengthen national social and food assistance schemes, and improve food security and nutrition at scale.</p>

## ANNEX II

### Monitoring, evaluation, evidence and risk management

#### Monitoring, evaluation and evidence generation arrangements

1. Results from people-centred, risk-based monitoring and evaluation will steer CSP implementation. Activities will follow WFP's corporate results framework for 2022–2025 and the minimum monitoring requirements for process, output and outcome indicators. Working with WFP technical units, United Nations partners and government counterparts, the country office will develop thematic monitoring frameworks to inform context-specific resilience and development initiatives.
2. Measurement and analysis will inform humanitarian–development–peace nexus discussions and adaptive management. WFP will focus on the effectiveness of nutrition-sensitive, risk-informed programmes that build resilience. Evidence will guide operational decisions while WFP supports central and local authorities and partners in strengthening their data systems and analytical capacity, including through training in food security and vulnerability data collection and analysis, for a gradual handover of monitoring and evaluation functions to the Government.
3. Monitoring will comply with corporate standards, with outcome data disaggregated by sex, age and disability. WFP will strengthen monitoring, evaluation, accountability and learning systems, embed them in decision-making, and expand third-party monitoring to complement internal capacity. Under the CSP monitoring and evaluation plan, WFP will conduct a decentralized evaluation in 2026 on livelihoods and risk-informed programming under activity 2; a mid-term review; and a CSP evaluation in 2027.
4. WFP will also contribute to UNSDCF evaluation processes, where relevant, by providing data and evidence from CSP monitoring and from centralized and decentralized evaluations. These contributions will support alignment with broader United Nations system efforts and reinforce shared accountability frameworks.
5. WFP will enhance accountability to affected people, ensuring safe, dignified and non-discriminatory access to assistance. Community engagement, community feedback mechanisms and process monitoring will be used to gather and act on beneficiary views. Community feedback mechanisms will reflect preferred communication channels, with closed feedback loops to drive programme adjustments.

#### Risk management and mitigation measures

6. The country office maintains an oversight committee to support risk-informed decision making. A country risk register, aligned with WFP's risk appetite statements, will underpin the proactive identification and response to of emerging and ongoing risks.

#### *Strategic risks*

7. Shrinking humanitarian funding and limited multi-annual funding jeopardize WFP's capacity to meet humanitarian needs and build resilience. To mitigate this risk, WFP will continue advocacy efforts; seek stable, flexible and multi-year funding; pursue joint programming and private sector partnerships; and explore innovative financing, including individual giving campaigns and thematic funding streams.
8. While the situation in Iraq is stable, regional instability combined with the closure of the United Nations Assistance Mission for Iraq (UNAMI), presents a risk to WFP operations. These dynamics may reduce security coverage, affect humanitarian access and require WFP to assume greater responsibility for risk management. WFP will align CSP implementation with inter-agency mission frameworks, strengthen coordination with the United Nations Department for Safety and Security and government security institutions, and incorporate

scenario-based contingency planning with clear triggers on when to scale up and when to reduce presence. Threat monitoring covers the potential targeting of employees, convoys and facilities, while early warning systems track political developments and local unrest.

9. Acute water scarcity and environmental degradation are triggering displacement, protests and the collapse of livelihoods, particularly in southern Iraq. These pressures risk escalating into localized violence and social instability, undermining resilience gains and access to assistance. WFP will implement integrated risk monitoring, early warning systems and emergency preparedness for sudden-onset weather-related crises. Engagement with national and local authorities will ensure alignment with government strategies, while collaboration with communities and other United Nations entities will support safe access to people in need and operational continuity.

### ***Operational risks***

10. Despite progress by the Government, persistent capacity gaps in relation to financial services, information technology and cyber security threaten WFP's ability to deliver CBTs and implement technology-based solutions. Limited national capacity for community engagement further compounds this risk. To address these challenges, WFP will work with the Government on integrating security standards into software requirements, strengthening internal control systems and accounting policies, and developing a community engagement strategy to support a nationally owned social and food assistance system.
11. Transparency and accountability are core principles of CSP design and implementation, and WFP continues to work with government counterparts to embed these principles in systems development and capacity-strengthening efforts. Through the community engagement strategy and annual performance reporting, including annual country reports, the country office reinforces public transparency, learning and accountability for results. As part of CSP development and transition planning, the country office will conduct and regularly update its fraud and corruption risk assessment within the country office risk register, ensuring that mitigation actions are defined and reviewed to support informed management decision-making.
12. Staff movements along high-risk routes are vulnerable to security incidents, including checkpoints, armed clashes and militia activity, especially outside major urban centres. WFP will enforce strict compliance with the United Nations security risk management system and security risk management measures, verify routes and apply adaptive field deployment models.
13. Extreme weather events, including heat, sandstorms and floods, pose risks to employee safety and operational continuity by disrupting facilities, utilities and communications. Resource constraints affecting guard services further compound these risks. WFP will implement business continuity planning and enforce minimum facility standards with back-up utilities.

### ***Fiduciary risks***

14. Fluctuating conflict levels pose risks to the safety and security of the personnel of WFP and cooperating partners, as well as to operational access. To mitigate risks to personnel, WFP will apply conflict sensitivity analysis, retain dedicated staff capacity and adhere to United Nations security protocols. WFP will maintain robust risk management frameworks and contingency plans to safeguard personnel.

15. WFP applies the corporate risk management framework, including the anti-fraud and anti-corruption policy, to ensure robust prevention, detection and response measures. This includes systematic due diligence processes for partners and the use of digital beneficiary management and CBT platforms with strong financial controls that minimize fraud risks and strengthen audit trails and accountability.

#### **Social and environmental safeguards**

16. As restrictive social norms and structural barriers undermine equitable access to assistance and opportunities, WFP will seek to address specific barriers facing women, including limited access to and control over productive resources such as land and more constrained opportunities to engage in formal employment compared to men. A dedicated staff member will work with programme teams to ensure that WFP programmes are people-centred, taking into consideration social norms, structural barriers, conflict sensitivity and accountability to affected people. All activities will be carefully designed to avoid unintended harm. WFP will identify and, where feasible, mitigate risks arising from conflict dynamics and will ensure that accessible community feedback mechanisms are in place.
17. The CSP will adhere to WFP's environmental and social sustainability framework, and environmental and social risk screening will be conducted to identify and appropriately manage risks. Weather-related and resilience-building programmes will be designed in an environmentally and socially sound manner, using community planning approaches to promote social cohesion and reduce potential conflict over resources. Beyond risk mitigation, programmes will aim to maximize environmental and social benefits wherever possible.
18. WFP will ensure that the CSP is aligned with its policies on protection and accountability to affected people, and on protection from sexual exploitation and abuse. WFP will assess protection risks and adapt activities accordingly. To address protection risks, WFP will train personnel and partners, raise awareness among affected communities and strengthen internal reporting and referral procedures.

**ANNEX III****Country portfolio needs budget and cost breakdown by CSP outcome**

<b>TABLE 1: COUNTRY PORTFOLIO NEEDS BUDGET (USD)</b>						
<b>CSP outcome</b>	<b>Activity</b>	<b>2026</b>	<b>2027</b>	<b>2028</b>	<b>2029</b>	<b>Total</b>
1	1	4 859 340	1 953 229	0	0	<b>6 812 568</b>
2	2	17 126 214	17 483 772	15 714 569	14 945 433	<b>65 269 988</b>
	3	2 162 595	2 198 936	0	0	<b>4 361 531</b>
3	4	7 724 622	6 136 306	4 514 217	4 245 045	<b>22 620 190</b>
<b>Total</b>		<b>31 872 771</b>	<b>27 772 242</b>	<b>20 228 787</b>	<b>19 190 478</b>	<b>99 064 278</b>

<b>TABLE 2: INDICATIVE COST BREAKDOWN BY COUNTRY STRATEGIC PLAN OUTCOME (USD)</b>				
	<b>WFP strategic outcome 1</b>	<b>WFP strategic outcome 3</b>	<b>WFP strategic outcome 4</b>	<b>Total</b>
	<b>CSP outcome 1</b>	<b>CSP outcome 2</b>	<b>CSP outcome 3</b>	
<b>Focus area</b>	<b>Crisis response</b>	<b>Resilience building</b>	<b>Resilience building</b>	
Transfers	5 033 314	49 465 523	16 347 960	<b>70 846 797</b>
Implementation	456 583	6 345 107	1 729 562	<b>8 531 252</b>
Direct support costs	906 881	9 837 275	3 162 094	<b>13 906 250</b>
<b>Subtotal</b>	<b>6 396 778</b>	<b>65 647 905</b>	<b>21 239 615</b>	<b>93 284 298</b>
Indirect support costs	415 791	3 983 614	1 380 575	<b>5 779 980</b>
<b>Total</b>	<b>6 812 568</b>	<b>69 631 519</b>	<b>22 620 190</b>	<b>99 064 278</b>

**ANNEX IV**

<b>TABLE 3: BENEFICIARIES BY YEAR</b>					
<b>Year</b>	<b>2026</b>	<b>2027</b>	<b>2028</b>	<b>2029</b>	<b>Total</b>
Total beneficiaries (without overlap)	27 050	20 050	9 750	7 450	<b>64 500</b>

**ANNEX V**

<b>FOOD RATION (g/person/day) AND CASH-BASED TRANSFER VALUE (USD/person/day) BY COUNTRY STRATEGIC PLAN OUTCOME AND ACTIVITY</b>			
	<b>CSP outcome 1</b>		<b>CSP outcome 2</b>
	<b>Activity 1</b>		<b>CSP outcome 2</b>
<b>Beneficiary type</b>	<b>Returnees from the Syrian Arab Republic and refugees</b>	<b>All other internally displaced persons</b>	<b>Livelihoods training</b>
<b>Modality</b>	<b>Cash-based transfers</b>	<b>Cash-based transfers</b>	<b>Cash-based transfers</b>
Cash-based transfers	0.76	1.27	1.67
Number of feeding days per year	360	360	20

## ANNEX VI

### Links to technical and related resources

More operational and budgetary information is available through the [CSP data portal](#).<sup>1</sup>

Specific information will be provided for the full duration of the CSP and will be updated annually, including the following:

- a) the transfer modality for each CSP outcome and activity;
- b) an overview of beneficiaries, broken down by age group, sex and residence status, and data on beneficiaries disaggregated by beneficiary group, sex and transfer modality for each CSP outcome and activity;
- c) the distribution of food rations or transfers for each CSP outcome and activity;
- d) a breakdown of transfers by modality;
- e) quantitative information in US dollar value for each CSP outcome and activity and by tonnage where applicable; and
- f) a prioritization plan calibrating implementation plans to reflect the resource outlook.

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<sup>1</sup> As mandated by the 2016 [Policy on Country Strategic Plans](#).

## Acronyms

CBT	cash-based transfer
CSP	country strategic plan
FAO	Food and Agriculture Organization of the United Nations
IFAD	International Fund for Agricultural Development
IFI	international financial institution
ILO	International Labour Organization
IOM	International Organization for Migration
PDS	public distribution system
SSN	social safety net programme
UNHCR	Office of the United Nations High Commissioner for Refugees
UNICEF	United Nations Children's Fund
UNSDCF	United Nations sustainable development cooperation framework