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Operational matters – Country strategic plans

For decision

Executive Board documents are available on WFP's website (<https://executiveboard.wfp.org>).

Draft Myanmar interim country strategic plan (2027–2029)

Duration	1 January 2027–31 December 2029
Total cost to WFP	USD 421,096,384
Framework on accountability for results score	3.8

Draft decision*

The Board approves the Myanmar interim country strategic plan for 2027–2029 (WFP/EB.2/2026/7-A/8) at a total cost to WFP of USD 421,096,384.

* 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.

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This interim country strategic plan (ICSP) is aligned with the WFP strategic plan for 2026–2029 and is guided by humanitarian principles and WFP's approved policy framework.

WFP's strategic programmatic priorities and partnerships

1. In 2026, 12.4 million people in the Republic of the Union of Myanmar are estimated to face acute food insecurity, including around 1 million people in emergency conditions.¹
2. At least 2.7 million people need nutrition assistance, including 380,000 pregnant and breastfeeding women and 2.3 million children under 5 years of age.² Approximately 400,000 children are acutely malnourished.
3. Women, children, persons with disabilities, minority communities and internally displaced people³ are particularly affected by food insecurity and malnutrition. People affected by conflict, extreme weather events and natural disasters⁴ are also disproportionately vulnerable to acute food insecurity.
4. Informed by the evaluation of the CSP for 2018–2022,⁵ consultations with cooperating partners and affected communities, briefings with donors and engagement with the United Nations and humanitarian country teams, WFP has designed this ICSP with a clear focus on addressing humanitarian needs, providing pathways to resilience and enabling partners to reduce those needs effectively.
5. As the largest humanitarian actor in Myanmar, WFP will draw on its comparative advantage – its extensive field presence, strong supply chain and logistics capabilities, market-based programming, food security expertise, community feedback systems and longstanding partnerships with local and international actors – to address food insecurity and malnutrition, delivering assistance effectively and at scale.
6. Addressing WFP's cross-cutting priorities, the organization's corporate oversight and assurance mechanisms have strengthened operational integrity in Myanmar. Across all ICSP activities, WFP will place local actors at the centre, prioritizing assurance and committing to the highest standards of transparency and accountability. WFP delivers people-centred programming in Myanmar by integrating consideration of equality and women's empowerment, protection, accountability to affected people and disability inclusion into operational systems and targeting. Conflict-sensitive approaches prioritize vulnerable population groups, including pregnant and breastfeeding women and girls, children, households led by women, older persons, persons with disabilities, undocumented persons and members of minorities. WFP will also mainstream nutrition integration and environmental sustainability throughout ICSP implementation.
7. Leading the humanitarian reset in supply chain and service delivery, WFP will continue to work closely with other United Nations entities, humanitarian clusters, non-governmental organizations, local partners and donors to reduce duplication, strengthen coordination and advance the humanitarian–development–peace nexus where feasible. In Myanmar, the supply chain leverages a partner-centric delivery model, recognizing the critical role of cooperating partners and local actors in reaching hard-to-access areas and ensuring

¹ WFP and Food and Agriculture Organization of the United Nations (FAO). 2025. *Hunger Hotspots: FAO-WFP early warnings on acute food insecurity, November 2025 to May 2026 outlook*.

² As estimated 3.7 million people are internally displaced. For further information, see United Nations Office for the Coordination of Humanitarian Affairs (OCHA). 2025. *Myanmar Humanitarian Needs and Response Plan 2026*.

³ Office of the United Nations High Commissioner for Refugees (UNHCR). *Myanmar situation*.

⁴ Center for Operational Analysis and research. 2025. *Rapid Damage and Needs Assessment: Myanmar Earthquake, 2025*.

⁵ WFP. 2023. *Corporate Emergency Evaluation of WFP's Response in Myanmar 2018–2022*.

effective last-mile delivery. This model ensures that assistance can reach the most vulnerable populations despite operational challenges.

8. In the absence of an internationally recognized government in Myanmar, WFP complies with United Nations engagement guidelines⁶ and aligns its operations with the annual humanitarian needs and response plans (HNRPs) and the United Nations transitional cooperation frameworks (UNTCFs). All ICSP outcomes seek to contribute to the achievement of strategic objective 1 of the Myanmar HNRP for 2026: "Saving lives and alleviating suffering: Reduce crisis-related morbidity and mortality through principled, rapid, quality, inclusive, safe, dignified and accountable life-saving assistance". Under ICSP outcomes 2 and 3, WFP will also contribute to strategic priority 3 of the UNTCF for 2024–2026, on empowering people and strengthening community resilience.⁷
9. WFP engages with authorities only when necessary in order to deliver assistance, meet essential needs or prevent humanitarian conditions from worsening, ensuring engagement remains people-centred, impartial and independent.

Interim country strategic plan outcome 1: People most affected by shocks and displacement, in crisis-affected areas, have improved access to timely, life-saving food and nutrition assistance and are better able to cope before, during and after crises

10. Under this outcome, through activity 1, WFP will provide crisis-affected people with an integrated, enabling, conflict-sensitive and life-saving package of preparedness, anticipatory action, food and nutrition assistance, and early-recovery actions.
11. Priority will be given to populations experiencing emergency levels of acute food insecurity, ensuring timely access to life-saving food assistance that meets their immediate dietary and nutrition needs and prevents further deterioration in their food security status. WFP will also provide conditional assistance to people facing recurrent or longed acute food insecurity, supporting early recovery and creating pathways to self-reliance and a transition to resilience-focused livelihoods as supported under ICSP outcome 2.
12. Nutrition support will be prioritized for the prevention and management of malnutrition among pregnant and breastfeeding women and girls, children under 5 and other vulnerable groups, complemented by nutrition education and social and behaviour change (SBC) activities. WFP will reduce wasting through an integrated pathway comprising life-saving, preventative and resilience-building actions, aligning vulnerability assessments with food, cash and nutrition support – backed by SBC campaigns – to target the most vulnerable people and increase access to and demand for nutrient-dense, fortified foods.
13. WFP will provide meals for school-aged children in temporary learning centres in camps for internally displaced persons where acute food insecurity and disruption to education coincide. Emergency school meals will be used as a life-saving, protection-sensitive intervention to sustain access to education, address immediate food and nutrition gaps, and help restore routine and stability for displaced children.
14. WFP will integrate cross-cutting priorities into implementation. WFP will better define its offering regarding the nutrition-sensitive combination of food and multipurpose and multisectoral cash, ensuring that SBC plays a critical role. Interventions will be designed using a conflict-sensitive and accountability-centred approach, engaging with caregivers and communities to mitigate protection risks, avoid exclusion and uphold humanitarian principles. WFP will deepen private sector engagement and expand awareness and engagement among humanitarian actors of its services in digital systems for beneficiary

⁶ WFP in Myanmar is also guided internally by engagement guidelines provided by the Office of Legal Affairs.

⁷ The next UNTCF is expected to enter into force on 1 January 2027, coinciding with the commencement of the ICSP for 2027–2029.

identity management, monitoring and traceable assistance. Embedding localization into the design and delivery of food, cash, nutrition and school meal assistance, WFP will focus on strengthening the capacity of cooperating partners to ensure that the right people receive the right assistance, in the right way, at the right time.

Interim country strategic plan outcome 2: People at risk of acute food insecurity in crisis-affected areas benefit from shock responsive, nutrition-sensitive and adaptive interventions that improve their livelihoods, nutrition, self-reliance and resilience to recurring stressors

15. Under this outcome, through activity 2, WFP will deliver integrated, scalable, nutrition-sensitive livelihoods support, asset creation activities, disaster risk management and school meals to targeted food-insecure people, reducing their food security-related needs.
16. Targeted people experiencing or recovering from crisis levels of acute food insecurity will receive conditional transfers, livelihoods support, training and support for asset creation to help them stabilize their food consumption, withstand shocks, adapt to changing risks and strengthen their productive capacity.
17. WFP will support diversified income generation activities, ecosystem restoration and access to markets through integrated packages of support that combine skills development, asset creation, private-sector engagement and financial solutions. Disaster risk reduction and community infrastructure will be prioritized in shock-prone areas to reduce exposure to hazards and strengthen community-level resilience.
18. Over the course of the ICSP, WFP will forge links with emergency caseloads under ICSP outcome 1 and incorporate value chain strengthening activities, particularly for internally displaced persons and host communities. These activities will strengthen market linkages, improve beneficiaries' access to finance and promote private sector engagement through the Scaling Up Nutrition Business Network.
19. WFP will maintain investments in productive, adaptive, resilient and nutrition-sensitive assets, including land development and soil conservation, while reducing support for individual or private assets that have limited impact on food security. Where circumstances permit, synergies between school meals and resilience pathways will be strengthened, including through support to local food systems and community livelihoods.
20. Cross-cutting priorities such as conflict sensitivity, nutrition integration and localization will be pursued through community-based platforms for the prevention and management of moderate acute malnutrition, reinforcing local capacity and ensuring that affected people receive assistance in a safe and principled manner. SBC initiatives promoting healthy and diversified diets will complement these interventions, so that gains in food access translate into improved nutrition outcomes.

Interim country strategic plan outcome 3: Humanitarian and development actors in Myanmar are better coordinated, informed and enabled to reach crisis-affected people and respond to needs

21. Under ICSP outcome 3, WFP will provide evidence-based strategic information and mandated and on-demand services to the humanitarian and development community through activity 3 and support an effective and efficient humanitarian response through activity 4.
22. Through its leadership of coordination mechanisms and clusters, WFP will ensure that partners have access to high-quality food security and nutrition analysis, shared data platforms, information management services, and evidence that can inform targeting, prioritization and programme design. Logistics, telecommunications, digital services and common platforms will be provided to reduce duplication, increase reach and enhance operational efficiency where feasible, given the highly constrained operating environment.

23. WFP will also offer on-demand supply chain, beneficiary feedback and identity management services, allowing partners to scale responses rapidly and responsibly. Sector-based coordination and public-private partnerships will be strengthened to enhance resilience-oriented programming and collective impact for crisis-affected populations. By acting as a trusted enabler and service provider, WFP will extend its impact beyond direct assistance, ensuring that humanitarian and development actors are equipped with the systems, services and evidence needed to respond to evolving needs effectively and at scale. These include logistics coordination, storage, transport and information management.
24. Through this outcome, WFP also affirms its long-term commitment to core sectoral coordination on social protection, education and nutrition. WFP has led social protection analysis, co-developed inter-agency strategies and contributed to nutrition and education coordination and will continue these efforts under this ICSP.
25. In supply chain and service delivery, WFP seeks to balance three core imperatives: (1) operational effectiveness, ensuring that assistance reaches beneficiaries despite access constraints; (2) efficiency and cost optimization, in a context of rising operational costs and funding limitations; and (3) scalability and resilience, enabling rapid response to sudden-onset emergencies while supporting longer-term recovery and resilience interventions.
26. Upholding its cross-cutting priorities of protection, accountability to affected people, the integration of environmental sustainability, and adherence to humanitarian principles and conflict sensitivity, WFP's essential role in Myanmar enables the broader humanitarian response to remain well-coordinated, efficient and capable of reaching those in need, despite operational constraints. Wherever feasible and appropriate, WFP will favour local procurement to increase sustainability and reduce the environmental footprint of supply chains.

Prioritization approach

27. WFP prioritizes the continuity of life-saving assistance, even in the most challenging environments. Given the high level of needs and significant funding uncertainty in Myanmar, the ICSP applies a clear prioritization framework focused on maximizing life-saving impact, targeting populations facing emergency food insecurity, active conflict and recurrent shocks with quality, nutritionally adequate assistance.
28. Adapting its geographic footprint and programming, WFP will progressively concentrate its presence in the most food-insecure areas. This shift sharpens the prioritization of life-saving assistance, directing limited resources to populations facing emergency conditions, while making resilience and recovery interventions more selective and context-specific. While maintaining high-quality life-saving support, WFP will move towards more integrated, targeted programming to build resilience, reduce humanitarian needs, strengthen capacity and improve efficiency through the provision of common services.
29. The ICSP applies a graduated approach that links life-saving assistance under outcome 1 with resilience-building support under outcome 2. People facing acute food insecurity will receive intensive, nutrition-sensitive assistance under outcome 1, while those whose conditions improve will transition to interventions under outcome 2 that strengthen livelihoods, resilience and self-reliance. Outcome 2 will focus on preventing further deterioration in the food security of populations already facing crisis levels of hunger and malnutrition, while supporting selected beneficiaries transitioning from activities under outcome 1.

30. Activities under each outcome will target the same geographic areas while serving different groups of people. Life-saving assistance will be prioritized according to vulnerability and access to alternative support, with assistance gradually reduced as resilience improves. This approach protects lives during crises while supporting sustainable recovery through robust vulnerability analysis and community engagement.

Transition strategies

31. WFP does not expect to exit operations in Myanmar during the timeframe covered by this ICSP. However, in coordination with other United Nations agencies, WFP will continue to focus on operational readiness, localization and systems strengthening in preparation for evolving conditions and future transition scenarios.
32. WFP will continue to strengthen local delivery systems and accountability mechanisms to preserve future transition pathways, ensuring that, where conditions allow, responsibilities can be progressively assumed by capable national and local actors without disrupting the provision of assistance to vulnerable populations. To keep people at the centre of assistance, WFP will strengthen the capacity of local actors, including community-based organizations, to take on leadership roles.

ANNEX I

Summary line of sight for the Myanmar interim country strategic plan for 2027–2029

TABLE 1: SUMMARY LINE OF SIGHT FOR THE INTERIM COUNTRY STRATEGIC PLAN FOR MYANMAR FOR 2027–2029			
Focus area	Crisis response	Resilience building	Crisis response
ICSP outcome	ICSP outcome 1 People most affected by shocks and displacement, in crisis-affected areas, have improved access to timely, lifesaving food and nutrition assistance and are better able to cope before, during, and after crises.	ICSP outcome 2 People at-risk of acute food insecurity in crisis-affected areas benefit from shock-responsive, nutrition-sensitive and adaptive interventions that improve their livelihoods, nutrition, self-reliance, and resilience to recurring stressors.	ICSP outcome 3 Humanitarian and development actors in Myanmar are better coordinated, informed and enabled to reach crisis-affected people and respond to needs.
Activity	Activity 1 Provide an integrated, enabling, conflict-sensitive, lifesaving package of preparedness, anticipatory action, food and nutrition assistance, and early-recovery actions to crisis-affected people.	Activity 2 Deliver integrated, scalable, nutrition-sensitive livelihoods support, asset creation activities, disaster risk management, and school meals to targeted food insecure people.	Activity 3 Provide mandated services and evidence-based strategic information, to the humanitarian and development community. Activity 4 Provide on-demand services to support an effective and efficient humanitarian response.

ANNEX II

**Country portfolio needs budget and cost breakdown
by interim country strategic plan outcome (USD)**

TABLE 2: INTERIM COUNTRY PORTFOLIO NEEDS BUDGET (USD)					
ICSP outcome	Activity	Year 1 2027	Year 2 2028	Year 3 2029	Total
1	1	119 277 082	120 459 891	121 753 686	361 490 659
2	2	18 673 175	18 687 341	18 928 119	56 288 636
3	3	74 893	80 624	83 995	239 511
	4	977 951	1 025 780	1 073 846	3 077 578
Total		139 003 102	140 253 636	141 839 646	421 096 384

TABLE 3: INDICATIVE COST BREAKDOWN BY INTERIM COUNTRY STRATEGIC PLAN OUTCOME (USD)				
	ICSP outcome 1	ICSP outcome 2	ICSP outcome 3	Total
Focus area	Crisis response	Resilience building	Crisis response	
Transfers	296 808 991	44 516 722	2 872 300	344 198 013
Implementation	26 523 674	5 830 518	273 457	32 627 649
Direct support costs	16 095 184	2 505 938	156 715	18 757 837
Subtotal	339 427 849	52 853 179	3 302 471	395 583 499
Indirect support costs	22 062 810	3 435 457	14 618	25 512 885
Total	361 490 659	56 288 636	3 317 089	421 096 384

ANNEX III**Beneficiaries by year**

TABLE 4: BENEFICIARIES BY YEAR				
	Year 1 (2027)	Year 2 (2028)	Year 3 (2029)	Total
Total beneficiaries (without overlap)	778 325	750 325	718 325	1 074 580

ANNEX IV

Monitoring, evaluation, evidence and risk management

Evidence informing this ICSP

1. **Evidence:** The corporate emergency evaluation¹ that covered the Myanmar CSP for 2018–2022 concluded that WFP’s approach remained highly relevant to the country’s evolving humanitarian and recovery needs, but recommended more realistic and adaptive programming, stronger prioritization and strengthened partnerships.
 - **ICSP design response:** While no evaluation was undertaken for the ICSP for 2024–2025, WFP implemented all the recommendations from the corporate emergency evaluation,² resulting in a more focused and realistic programme portfolio, clearer prioritization of life-saving needs, stronger partnerships and more adaptive implementation modalities that enable WFP to respond effectively to rapidly changing operational conditions.
2. **Evidence:** The programme design process for this ICSP was informed by a broad evidence base encompassing WFP and stakeholder consultations, internal reviews, audits, operational monitoring and lessons from recent evaluations. Recognizing the value of this approach, country office management resolved to develop an evidence generation strategy for the ICSP.
 - **ICSP design response:** The ICSP includes a collaborative evidence generation strategy to produce high-quality, partner-relevant data to underpin programme quality, accountability and capacity strengthening across all ICSP activities. Evidence is generated through joint monitoring and evaluation with partners, targeted research and learning exercises, and thematic reviews across emergency response, cash, school meals, resilience and nutrition activities. Integrated into and tailored to the ICSP outcomes, the strategy encompasses food security surveys, displacement studies, and the monitoring of cash assistance and school meals to inform programming. Key evidence gaps, particularly limited real-time data on displacement and restricted access in conflict-affected areas, will be addressed through remote, community-based and third-party monitoring.

Monitoring, evaluation and evidence generation arrangements

3. WFP operates an integrated monitoring, review and evaluation system that embeds protection and accountability to affected people across all operations. Monitoring is conducted by WFP, cooperating partners, third-party monitors, and community-based networks in access-constrained areas. It includes activity, distribution and remote monitoring, biannual targeting reviews and post-distribution monitoring to verify that assistance reaches the intended beneficiaries. WFP will continue to strengthen the capacity of its staff and cooperating partners in distribution and monitoring.
4. WFP will maintain process, output and outcome monitoring across all ICSP outcomes, supported by third-party and community-based monitoring in conflict-affected areas. Reporting systems will be streamlined, with a particular focus on risks such as aid diversion. Capacity strengthening for cooperating partners and third-party monitors will support quality assurance and consistent monitoring standards.

¹ WFP, 2023. *Corporate Emergency Evaluation of WFP’s Response in Myanmar 2018–2022*.

² “Management response to the recommendations from the summary report on the evaluation of the corporate emergency response in Myanmar (2018–2022)” (WFP/EB.2/2023/6-B/Add.1). The country office implemented all recommended actions by December 2025.

5. The country office will support an independent ICSP evaluation commissioned by the Office of Evaluation and assess the feasibility of a decentralized evaluation during the ICSP period. Findings, together with quarterly quality reviews and ongoing feedback, will inform learning, programme adaptation and future planning.
6. WFP operates a safe and accessible community feedback mechanism that allows crisis-affected people to seek information, raise concerns and provide feedback in six operationally relevant languages through remote and in-person channels, including a nationwide toll-free helpline. Feedback is managed through corporate digital systems and is subject to regular quality assurance. Through the accountability for results process, the ICSP has been reviewed to ensure that it includes measurable commitments on protection, the empowerment of women and girls, and the inclusion of persons with disabilities.

Risk management and mitigation measures

7. In 2024, as part of the WFP global assurance project, the Myanmar country office implemented enhanced standard operating procedures for targeting, beneficiary verification, monitoring and community feedback mechanisms, reducing fiduciary and operational risks.³ WFP will continue to monitor risks proactively and adapt transfer modalities to changing conditions and market functionality, ensuring the uninterrupted provision of life-saving assistance while maintaining accountability and reducing diversion risks. Although cash-based transfers will remain the preferred modality because of their advantages in relation to efficiency and access, WFP will also maintain robust supply chains, guided by a strategy for managing risks and optimizing procurement, transport, storage and distribution.
8. Risks exceeding acceptable thresholds will be escalated through established governance mechanisms. Since 2024, the country office has maintained a risk escalation framework that tracks access constraints, mitigation measures and operational trade-offs, informing ICSP design. WFP will continue to strengthen data privacy and protection, particularly as data interoperability with partners expands. To ensure operational continuity in adverse conditions, WFP will rely on decentralized operations, diversified transport routes, local partnerships, adaptive planning and flexible transfer modalities, while maintaining a focus on cost-efficiency.
9. Most staple commodities are procured locally, reducing delivery times and costs while supporting local economies. WFP will monitor markets closely to avoid unintended impacts on prices or market functioning. Market monitoring, food security analysis, post-distribution monitoring and community feedback will support accountability and decision-making, helping to identify access barriers, reduce targeting errors and prevent fraud and exploitation.
10. To address declining donor funding, WFP will diversify its funding sources and prioritize cost-effective, high-impact assistance for the most vulnerable populations. It will also step up engagement with international financial institutions and private sector partners to diversify its partnerships and sustain implementation of the ICSP amid shifting global funding trends. In remote and conflict-affected areas, the provision of assistance will continue to rely heavily on cooperating partners, reflecting access constraints and the need for localized delivery mechanisms and realistic risk assessments.

³ WFP. Assurance Project I – Myanmar country findings, 2024. (not available online).

11. WFP has streamlined its operational footprint to maintain a lean, agile and cost-efficient workforce in Myanmar while upholding its duty of care obligations. Business continuity and emergency preparedness are embedded in planning, and safeguards against sexual exploitation and abuse are reinforced through a zero-tolerance approach. To mitigate the risk of WFP's programme activities and support operations causing harm to the environment or to local communities, the country office will ensure compliance with the standards set out in WFP's environmental and social sustainability framework⁴ at every stage of the programme cycle.

⁴ WFP, 2021. *WFP Environmental and Social Sustainability Framework*.

ANNEX V

Links to technical and related resources

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

¹ As mandated by the Executive Board-approved "[Policy on Country Strategic Plans](#)" (WFP/EB.2/2016/4-C/1/Rev.1).

Acronyms

FAO	Food and Agriculture Organization of the United Nations
HNRP	humanitarian needs and response plan
ICSP	interim country strategic plan
SBC	social and behaviour change