



World Food Programme
 Programme Alimentaire Mondial
 Programa Mundial de Alimentos
 برنامج الأغذية العالمي

Ukraine transitional interim country strategic plan (2023–2024)

| | |
|------------------------|-------------------------------|
| Duration | 1 January 2023 – 30 June 2024 |
| Total cost to WFP | USD 1 904 078 061 |
| Gender and age marker* | N/A |

Executive summary

The onset of the Ukraine conflict in February 2022 created an unprecedented humanitarian situation, with mass displacement at a level and speed not witnessed in Europe since World War II. An estimated 11.1 million people have been identified as food insecure. The impact of the conflict on agricultural production is devastating with up to 30 percent of crops in Ukraine anticipated to remain unharvested in 2022. The repercussions on food security are expected to worsen and indeed will have major impacts on the global availability and affordability of staple foods such as grains and vegetable oil. The volatile situation has required WFP to be agile in adapting its programmatic approach in Ukraine, which is reflected in this transitional interim country strategic plan (2023 – 2024) as WFP’s knowledge of the context, the needs of the affected populations, WFP’s partner network and ability to respond evolve.

WFP has had an operational presence in Ukraine since the onset of the conflict in February 2022. Under the Limited Emergency Operation, WFP has been one of the leading agencies responding to the humanitarian needs of crisis-affected populations across Ukraine, providing food and cash assistance to almost 3 million people a month, supporting the restoration of supply chains and strengthening food systems, as well as providing school meals to crisis-affected schoolchildren and providing services to humanitarian and development partners. This strategic plan is based on the assumption that the conflict and its knock-on effects will persist beyond 2022, and thus continue to negatively impact food security, people’s ability to meet their essential needs, and the safety and security of affected communities, which, alongside rapidly rising poverty levels, will warrant continued humanitarian assistance alongside support to enable the Government of Ukraine to continue to respond to humanitarian needs.

The major focus of WFP operations in Ukraine will continue to be crisis response, while WFP will invest in capacity strengthening of both the Government and non-government partners to enhance the shock-responsiveness of the social protection system, strengthen food systems and pave the way for a smooth transition and eventual handover of humanitarian assistance to the

Focal points:

Ms C. Fleischer
 Regional Director
 Middle East, North Africa and Eastern Europe
 email: corinne.fleischer@wfp.org

Mr. M. Hollingworth
 Country Director
 Ukraine
 email: matthew.hollingworth@wfp.org

Government and other stakeholders. WFP will continue to invest in strengthening systems and monitoring and assessment information to improve food security and the protection of essential needs. Through these activities and support to humanitarian and development actors in Ukraine, WFP will ensure that crisis-affected populations can meet their needs in an inclusive, safe and dignified way, upholding WFP's commitment to the humanitarian principles, and that the Government of Ukraine and partners have enhanced food systems and shock-responsive social protection capacities.

Following on from the current Limited Emergency Operation, the plan for 2023–2024 is in line with WFP strategic plan for 2022–2025, the Humanitarian Response Plan for Ukraine (2023) and the United Nations Transitional Framework (2023), and envisions the following three outcomes:

- *Outcome 1:* Crisis-affected populations in Ukraine, including internally displaced persons, are able to meet their food and nutrition needs during and in the aftermath of a crisis;
- *Outcome 2:* Government of Ukraine and partners have enhanced food systems and shock-responsive capacities to support vulnerable populations by 2024; and
- *Outcome 3:* Humanitarian and development partners in Ukraine have access to reliable common services and expertise to reach vulnerable people and respond to needs, throughout the year.

1. Country analysis

1.1 Country context

1. Ukraine is a lower middle-income country with an estimated population - as of October 2022 - of 35.6 million people, down from 43.8 million in 2021 due to the large-scale displacement caused by the most recent conflict with the Russian Federation.¹ Since 2014, Ukraine has experienced armed conflict with the Russian Federation, with the conflict in the Donbas and the annexation of Crimea creating the context for the re-escalation in February 2022. The resumption of conflict has had a devastating impact on the country's people, infrastructure and economy, resulting in thousands of lives being lost, and in the largest mass forced displacement in Europe since World War II.
2. The United Nations High Commissioner for Refugees (UNHCR) estimates that there are over 7.6 million Ukrainian refugees across Europe and 6.2 million internally displaced persons (IDPs) inside Ukraine,² 57 percent of whom are women and girls and nearly 20 percent elderly people.³ This displacement has strained all areas of the national economy and severely diminished the ability of the Ukrainian people to meet their essential needs, including food needs. According to the 2022 Ukraine Flash Appeal,⁴ the ongoing conflict has left 17.7 million people in need, with major concerns over protection, shelter and food needs. Alongside rising poverty levels, humanitarian needs continue to worsen, and an estimated 11.1 million people are food insecure.⁵
3. Ukraine has an agricultural, industrial and energy exporting economy. Prior to the conflict in 2022, the economy was recovering from the negative impacts of the previous escalation of conflict (2014 – 2018) and from the coronavirus disease 2019 (COVID-19) pandemic. The GDP per capita stood at USD 4,836, compared to an average for Europe and Central Asia of USD 27,114 in 2021.⁶ World Bank projections forecast that GDP could be reduced by as much as 45 percent in 2022 and poverty could reach as high as 55 percent in 2023.^{7,8} As of October 2022, the National Bank of Ukraine estimated unemployment levels to be between 30 and 35 percent.⁹
4. A vast and varied agricultural production of crops and livestock has enabled Ukraine to be a net food exporter. Prior to the resurgence of conflict, the agricultural sector accounted for 20 percent of the GDP and 40 percent of export revenue.¹⁰ The conflict severely disrupted Ukraine's food system and impacted the ability of Ukraine to export agricultural products, straining storage facilities and leaving Ukrainian farmers facing potentially devastating income losses. Over 25 percent of previously cultivated areas have been rendered unproductive due to the presence of landmines and unexploded ordnance (UXO), the displacement of farm workers, and overall insecurity, increasing the likelihood that critical food production from small-scale producers will decrease in 2023 and beyond.
5. According to the Flash Appeal, over 5.7 million school-aged children have been negatively impacted by the conflict, including 3.6 million affected by the closure of educational institutions. The Education Cluster estimates that as of September 2022, 2,477 education

¹ World Bank, [World Development Indicators](#) 2021 data; Leasure et al, May 2022, [Nowcasting daily population displacement in Ukraine through social media advertising data](#)

² UNHCR, October 2022, [Ukraine Situation Flash Update n32](#)

³ IOM Ukraine, September 2022, [Internal Displacement Report - General Population Survey round 9](#)

⁴ OCHA Ukraine, 2022, [Ukraine Flash Appeal \(March to December 2022\)](#)

⁵ OCHA Ukraine, 2023, Humanitarian Needs Overview 2023, forthcoming

⁶ World Bank, [World Development Indicators](#), 2021 data

⁷ The World Bank, Government of Ukraine, European Commission, August 2022, [Ukraine Rapid Damage and Needs Assessment](#).

⁸ Reuters, 15 October 2022, [World Bank says Ukraine has tenfold increase in poverty due to war](#)

⁹ National Bank of Ukraine, October 2022, [Monthly Macroeconomic and Monetary Review](#)

¹⁰ FAO, July 2022, [Notes on the impact of the war on food security in Ukraine](#).

institutions were damaged and 286 destroyed. The United Nations Children's Fund (UNICEF) estimates that nearly two thirds of Ukrainian children have been displaced by the conflict.¹¹

1.2 Progress towards the 2030 Agenda for Sustainable Development

6. In 2019, the Sustainable Development Goals (SDGs) were integrated into state policy, focusing on 'leaving no one behind'. In 2020, a Voluntary National Review showed that Ukraine achieved significant progress in 15 of 17 SDGs. A key success was in poverty reduction which reduced from 58 percent in 2015 to 43 percent in 2018. The progress was partly due to improved labour remuneration standards and an increased population coverage for housing subsidies (from 12 percent in 2014 to 64 percent in 2017).¹²
7. The impact of the recent conflict on Ukraine's progress towards the 2030 agenda will be significant, though it has not been fully realized. Initiatives such as the ongoing United Nations Development Programme (UNDP)-led Human Impact Assessment, for which WFP co-leads the Food Security Pillar, will be part of the efforts documenting how the conflict is affecting Ukrainians and impacting progress on the 2030 agenda.

1.3 Progress towards SDGs 2 and 17

Progress on SDG 2 targets

➤ *Access to food*

8. Food access rather than availability remains the most immediate challenge for food security in Ukraine, which is further aggravated by significant seasonal variance on the availability of and access to key food commodities, and diminished household winter food reserves as a result of reduced harvests.¹³ High and increasing unemployment, combined with growing inflation – in September 2022, food inflation stood at 31 percent year-on-year¹⁴ – hampers household economic access to food. Devastating destruction of markets evident in newly accessible parts of the country as well as active conflict further hinder physical access for populations residing in conflict-affected areas.¹⁵
9. WFP assessments of food insecurity in Ukraine carried out since March 2022 using the remote CARI¹⁶ suite of indicators have consistently shown that between 25 and 30 percent of the population are food insecure. Most food insecure people are moderately food insecure, and food insecurity is higher and more severe in areas closest to the conflict line, increasing notably in the eastern and southern oblasts with incidences as high as 45 to 56 percent.^{17,18}

➤ *End malnutrition*

10. Though limited up-to-date data on nutrition is available, nutritionally vulnerable groups have been identified in line with the Nutrition Cluster and through WFP's remote monitoring, including pregnant and lactating women and girls (PLW/G), infants, and the elderly. Infants and

¹¹ Ministry of Education and Science, October 2022, https://www.humanitarianresponse.info/sites/www.humanitarianresponse.info/files/documents/files/overview_of_the_current_state_october_25_2022_oglyad_potochnogo_stanu_25_zhovtnya_2022.docx.pdf

¹² United Nations 2020, [Sustainable Development Goals - Voluntary National Review](#)

¹³ See for instance Kyiv School of Economics and WFP, July 2022, Demand and supply balances in key food categories - summary, and FAO, July 2022, [Notes on the impact of the war on food security in Ukraine](#)

¹⁴ National Bank of Ukraine, September 2022, [Inflation Review](#)

¹⁵ WFP Ukraine, October 2022, Rapid market assessment of newly accessible areas in Khakivska.

¹⁶ Consolidated Approach for Reporting Indicators of Food Insecurity.

¹⁷ Note frequent HNO updates are planned for 2023, considering contextual fluidity and uncertainties

¹⁸ WFP 2022, [Ukraine Food Security Report](#), May 2022

young children affected by Ukraine's conflict have been specifically identified as being at heightened risk of illness and mortality, as families may not be able to meet their specific food needs due to limited market availability of age-appropriate foods, shops no longer functioning, or a lack of means to purchase or prepare food.¹⁹

11. School-aged children face the risk of chronic malnutrition, anaemia and overweight due to the prohibitive costs of nutritious foods, low levels of physical activity, limited consumption of fruit and vegetables as well as the frequent addition of salt to the diet. The World Bank estimated that among children entering school, there is an average anaemia prevalence of 26 percent (2019). In 2020, an estimated 15.9 percent of children were stunted when starting school, against a 4.5 percent average in Europe, while over 26 percent of children under 5 suffered from overweight.²⁰

➤ *Smallholder productivity and incomes*

12. The Food and Agriculture Organization (FAO) estimates that 25 percent of the rural population (over 40 percent in contact-line oblasts) stopped or reduced food production due to the conflict.²¹ According to FAO's primary assessment, the conflict resulted in the loss of more than 25 percent of available cultivatable land, and the loss of 70 percent or more of irrigated land. Production costs have also risen due to an increase in the prices of fertilizers, fuel and seeds. The mass movement of people has further impacted productivity and agricultural incomes. The main projected difficulties for farmers for 2023 and beyond include reduced sales and profits, limited access to fuel or electricity to power equipment, and limited financial liquidity as Ukrainian banks are unable to offer affordable loans.²²

➤ *Sustainable food systems*

13. According to the Ukraine Flash Appeal, farmers are facing challenges to harvest, store and export their produce. FAO estimates a 20 to 30 percent decline in the harvest of winter crops, maize and sunflower oil,²³ some of the largest agricultural export commodities.²⁴ While the focus of agricultural export has predominantly been on unprocessed commodities, according to the National Council for the Recovery of Ukraine from the Consequences of the War, the share of raw material processing meets only half of the export potential, indicating significant opportunities for value-added income and job creation.²⁵
14. Rapid assessments conducted by the World Bank and the Kyiv School of Economics found that large scale infrastructural damage - totalling a staggering USD 127 billion (as of September 2022) - has placed a strain on national supply chains. Direct losses of assets in the agricultural sector amount to USD 6.5 billion.²⁶ The Ministry of Agrarian Policy and Food has highlighted

¹⁹ Guidance for organizations supporting the feeding of children aged 6-months to 2-years in the context of the Ukraine crisis, May 2022.

https://www.humanitarianresponse.info/sites/www.humanitarianresponse.info/files/documents/files/ukraineagencyguidance-feedingyoungchildren-final_20220520.pdf

²⁰ World Bank: [World Development Indicators](#)

²¹ FAO Ukraine Office, November 2022, Assessment of the impact of the war on the rural population

²² Ministry of Agrarian Policy and Food of Ukraine, November 2022, [Direct financing of small and medium farms | Ministry of Agrarian Policy and Food of Ukraine \(minagro.gov.ua\)](#)

²³ FAO, July 2022, [Notes on the impact of the war on food security in Ukraine.](#)

²⁴ Ministry of Agrarian Policy and Food of Ukraine, 2022, [Export Dashboard](#)

²⁵ National Council for the Recovery of Ukraine from the Consequences of the War, Draft Recovery Plan – New Agrarian Policy Working Group.

²⁶ Kyiv School of Economics, September 2022, [Assessment of damages in Ukraine due to Russia's military aggression as of September 1, 2022](#)

the urgent need for access to electricity and backup power supply systems to ensure capacity to produce and manufacture agricultural products.²⁷

15. The conflict has posed challenges to national and international supply chains, negatively impacting access to markets for agricultural produce and other commodities. All Black Sea ports – through which over 90 percent of grain was exported prior to the war - were blocked until August 2022. The “Black Sea Grain Initiative” reopened exports through three ports, however at a lower capacity compared to pre-conflict, and despite the extension of the agreement until mid-March 2023, the future of the initiative is uncertain.

Progress on SDG 17 targets

➤ *Policy coherence*

16. The Ukrainian social protection system features a complex array of contributory and non-contributory social benefits and entitlements, whereby nearly half of the population receive at least one social benefit. While the Government has adjusted the national social protection programmes in response to conflict-driven social needs, including the expansion of assistance for IDPs, as the conflict continues to take its toll on state budgets, the ability of the state to meet ever increasing humanitarian needs is diminishing.
17. The Education Cluster has estimated a 70 percent decrease in government education funds for the 2023/2024 school year. With shrinking resources, the Government’s ability to provide school meals, as one of the key safety nets for children, and in particular to IDP children, is also stretched. Furthermore, the social protection system suffers from a lack of digitization, disintegrated registration databases and the slow processing of applications for assistance, resulting in significant inefficiencies.
18. New challenges have emerged around creating coherence between existing development policies and priorities and the large-scale humanitarian requirements within the framework of the humanitarian principles. The growing focus on working on the triple nexus as part of the ongoing humanitarian response will be a cornerstone in ensuring continued progress is made toward SDG 17.

➤ *Enhanced global partnership*

19. The conflict presents both new opportunities and new strains on the partnership agenda. Pre-conflict SDG 17 targets for Ukraine centred mainly on resource mobilisation through investment promotion, reduction of the debt burden and creation of public-private partnerships.²⁸ Now, with the Government taking on a key role in the coordination of the humanitarian response and enabling humanitarian actors to leverage the existing social protection system to respond to needs, new avenues have been created for enhanced partnerships with a multitude of actors, including WFP.

1.4 Hunger gaps and challenges

20. Continued hostilities will likely further exacerbate humanitarian needs across Ukraine, compounded by seasonal challenges of access and food availability, further increasing the needs of the most vulnerable households. Sub-zero winter temperatures anticipated from December

²⁷ Ministry of Agrarian Policy and Food of Ukraine, November 2022, [Needs for power generators | Ministry of Agrarian Policy and Food of Ukraine \(minagro.gov.ua\)](https://minagro.gov.ua)

²⁸ Ministry of Development and Trade Ukraine, 2017, Sustainable Development Goals: Ukraine, 2017 National Baseline Report.

to March alongside reduced energy availability due to infrastructural damage will stretch coping capacities at national, regional and household levels.²⁹

21. Accessing people in need is constrained by ongoing conflict, particularly in non-government-controlled areas and areas close to the front line. This is further hindered by damaged infrastructure and compounded by harsh winter conditions. Humanitarian access challenges and displacement are likely to persist, which will particularly affect operations in areas that are under the control of Russian Federation forces and affiliated groups, and across the front line in eastern and southern Ukraine.
22. In 2019, Ukraine demonstrated positive indications of addressing gender inequalities, with men and women achieving parity according to the Human Development Index. Despite this, in 2021 Ukraine ranked 74th out of 156 assessed countries, which indicates the persistence of gender gaps in economic and political participation, education and health.³⁰ A Rapid Gender Analysis³¹ revealed that the conflict is affecting women and men in different ways and is exacerbating some pre-existing inequalities.
23. The intersectionality of gender and diversity factors affects the multiple challenges faced by women, men, girls and boys. A recent Regional Gender Analysis of the Ukraine crisis released in October 2022 confirms the increase in intersecting forms of gender-based violence (GBV), conflict-related sexual violence and human trafficking, particularly affecting marginalized groups such as Roma and persons of different sexual orientation, gender identity and expression.³²
24. Protection risks have arisen for different communities and groups due to armed conflict and forced displacement based on their geographic location as well as their social and personal characteristics. WFP field assessments, further supported by engagement with specialized protection actors, and analysis developed by the National Protection Cluster, indicate that vulnerable and marginalized groups are particularly exposed to protection and gender risks. These groups are at heightened risk of being excluded from humanitarian assistance and access to critical services due to intersecting gender and protection barriers.
25. According to a specialized study,³³ the barriers faced by persons with disabilities in Ukraine to accessing goods or services independently and autonomously include inaccessible shops, markets and services, attitudes, perceptions or stigma and travel costs. Access to essential medicines has become challenging for people with disabilities and people with chronic illnesses.

2. Strategic implications for WFP

2.1 Achievements, lessons learned and strategic changes for WFP

26. Since February 2022, WFP has held a leading operational position for the emergency response in Ukraine within the framework of the 2022 Humanitarian Response Plan (HRP). As the largest humanitarian food and multipurpose cash (MPC) actor within the response, moving rapidly to support people in hard-to-reach locations, by the end of September 2022, WFP had assisted almost 3 million people a month with food and cash assistance, provided cash to 1.8 million unique beneficiaries and dispatched 103,000 mt of emergency food assistance.

²⁹ OCHA, 2022, *Ukraine Flash Appeal March-December 2022*.

³⁰ World Economic Forum. 2021. *Global Gender Gap Report 2021 – Insight Report*

³¹ UNWomen, April 2022, [Rapid Gender Analysis in Ukraine](#)

³² Regional Gender Task Force, October 2022, *Making the Invisible: An evidence-based analysis of gender in the regional response to the war in Ukraine*.

³³ National Assembly of Persons with Disabilities, June 2022, *Disability Inclusive Cash Feasibility Assessment*.

-
27. During the limited emergency operation (LEO), WFP tailored assistance modalities, delivery mechanisms and communication channels to meet the needs of particularly vulnerable and at-risk people in Ukraine. Multi-purpose cash assistance was used to meet the essential needs of beneficiaries in stable situations, while in coordination with local government administrations, WFP utilized rapid response rations, including fresh bread, ready-to-eat rations and hot meals, to provide assistance to people on the move, those newly displaced or those close to conflict lines. Institutional feeding³⁴ was also provided to meet the food needs of vulnerable populations served by local institutions to help them to cope with already stretched budgets. WFP will continue to build on learnings from the application of these modalities under the LEO to tailor general food distribution (GFD) under this transitional interim country strategic plan (T-ICSP).
 28. WFP supported a network of specialized cooperating partners, including national and local organizations representing persons with disabilities, marginalized groups and women-led organizations, through which food assistance was provided to particularly vulnerable groups. Furthermore, WFP coordinated and deployed de-duplication services to 18 humanitarian cash actors,³⁵ ensuring assistance was provided in an efficient way, enabling common learning and efficiency gains for the humanitarian community. WFP will continue to invest in the capacity strengthening of local cooperating partners, particularly related to protection, gender and the humanitarian principles, and foster partnerships and strong coordination with other entities in Ukraine under this T-ICSP.
 29. Since May 2022, WFP has been working to strengthen the overall food system in Ukraine, with concrete activities and coordination efforts investigating alternative export corridors for agricultural commodities, the opening of Black Sea ports, and placing a strong emphasis on local procurement. These efforts have supported the evolution of the food basket, 85 percent of which WFP anticipates will be locally procured, and have informed the design of the food systems approach WFP will pursue under this T-ICSP.
 30. Under the LEO, WFP began work with the Ministry of Social Protection, the Ministry of Digital Transformation and other key government ministries. The lessons learned from these collaborations have informed capacity strengthening activities planned for the T-ICSP, noting that while there is significant capacity, bandwidth and resources are constrained. WFP learned that working through government systems is essential for sustainability and coherence, and that there were tangible entry points for WFP to strengthen the effectiveness of those systems, including by providing top-ups to those most vulnerable where the Government was unable to. WFP will continue to improve the social protection system under this T-ICSP, including through the creation, digitalization and centralization of a government unified information system of the social registry (UISSS).
 31. In order to expand access to information, services, assistance and enhance accountability to affected populations (AAP), WFP established community feedback mechanisms (CFMs), including an organization-specific toll-free hotline, help desks at distribution sites operated by cooperating partners, social media and webpages. WFP has been working closely with and will continue to engage with – under the T-ICSP - specialized protection and gender actors within relevant inter-agency coordination fora to ensure meaningful contribution to the development of referral pathways for safe and timely response to possible GBV and sexual exploitation and abuse (SEA) reports, ensuring the safety and security of SEA survivors in full compliance with the confidentiality and data protection principles.

³⁴ Institutional feeding entails the provision of food assistance to hospitals, medical institutions, IDP accommodation centres and other community-based infrastructure.

³⁵ WFP has made “Building Blocks” available to members of the Cash Working Group, and this tool enables different MPC actors to ensure they are not concurrently providing MPC to the same people.

2.2 Alignment with national development plans, the United Nations Sustainable Development Cooperation Framework and other frameworks

32. The T-ICSP is informed by the Ukraine Flash Appeal (March – December 2022), the 2023 Ukraine Humanitarian Response Plan (HRP), the United Nations Transitional Framework (UNTF) (September 2022 – December 2023), the National Recovery Plan of the Government of Ukraine and detailed consultations with international, national and sub-national partners. The UNTF and HRP detail WFPs and partners combined efforts to address all people in need in Ukraine in adherence to the humanitarian principles of neutrality, impartiality, humanity and independence.
33. Other sectoral strategies and plans with which this T-ICSP will align include:
- Social policies for an inclusive recovery in Ukraine, July 2022;
 - Recommendations of civil society experts, provided in working groups at the National Council for the Recovery of Ukraine;
 - Ukraine Social Protection: Current & Future Needs (World Bank, June 2022);
 - Future of the Ukrainian Pension System – Adequacy, Coverage and Sustainability (ILO 2019);
 - Ukraine’s School Nutrition Reforms (January 2021) - Ministry of Education and Science and Office of First Lady;
 - The New Ukrainian School - educational reforms in 2018 on i) pedagogy of partnership, ii) innovation, iii) new standards and learning outcomes iv) school and teacher autonomy and v) education funding;

2.3 Engagement with key stakeholders

34. This T-ICSP was developed through extensive and inclusive consultations with the Government at the national and regional levels, with other United Nations entities operational in-country, with development partners, international financial institutions (IFIs), civil society organisations, NGOs, and affected communities. WFP has actively participated in interagency joint planning and sectoral coordination.

3. WFP strategic portfolio

3.1 Direction, focus and intended impacts

35. As the conflict and its knock-on effects persist beyond 2022, the main focus of this T-ICSP is to provide life-saving assistance to crisis-affected populations in Ukraine, who as a result of the conflict are vulnerable to food insecurity. This will be carried out through three interlinked T-ICSP outcomes and posited on the following theory of change:

If WFP supports the most vulnerable populations in Ukraine to meet their urgent food and nutrition needs for as long as the conflict precipitates needs,

and supports relevant actors, including the Government of Ukraine, to prevent increasing humanitarian needs and deterioration of food systems, while stabilising and supporting the functioning of the social protection system,

then food insecurity will not worsen in Ukraine during the conflict and Ukraine will have greater capacity to recover once the conflict has ended.

36. While crisis response will remain the primary focus area, WFP’s response will further support and enable government institutions to adequately meet its population’s needs, facilitating WFP’s eventual handover of activities to the Government. This approach will be applied across all areas of WFP’s work, including programme, supply chain, human resources, administration, and partnerships. This will require close coordination and collaboration with humanitarian, development and state actors to address humanitarian needs in a conflict-sensitive manner,

contributing to stability across activities, and laying the foundation for possible contributions to social cohesion and peace.

37. The changing dynamics of the conflict requires WFP to use flexible, conflict-sensitive modalities and programmes to address food insecurity as the crisis evolves. WFP will maintain the capacity to respond to the uncertain and changing conflict dynamics, working with communities and key actors to maintain and extend the space for the safe and dignified delivery of high-quality humanitarian assistance in line with the humanitarian principles.

3.2 T-ICSP Outcomes, WFP Strategic Outcomes, focus areas, expected outputs and key activities

T-ICSP Outcome 1: Crisis-affected populations in Ukraine, including internally displaced persons, are able to meet their food and nutrition needs during and in the aftermath of a crisis.

38. T-ICSP outcome 1 aims to save lives by addressing the immediate food and nutritional needs of crisis-affected populations through the provision of unconditional resource transfers.

WFP Strategic Outcome

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

Focus area

40. The focus area of this outcome is crisis response.

Alignment with national priorities

41. T-ICSP outcome 1 contributes to the overall humanitarian crisis response as reflected in the Humanitarian Response Plan for 2023 as well as to the UNTF strategic priority 1: Saving lives.

Expected outputs

42. T-ICSP outcome 1 will be achieved through two outputs:
- Crisis-affected women, men, girls, and boys have access to food and/or cash-based assistance to meet their basic food and nutrition needs; and
 - Nutritionally vulnerable groups, including children aged 6 to 23 months, receive specialized nutritious foods or transfers to prevent malnutrition and improve their nutritional status.

Key activity

Activity 1: Provide food and nutrition assistance to crisis-affected populations.

43. WFP will provide nutrition-sensitive life-saving assistance to conflict-affected populations, using a combination of cash-based transfers (CBT), including commodity and value vouchers and unrestricted cash, and in-kind food to enable them to meet their immediate food and nutrition needs. WFP will also continue to provide institutional feeding to entities providing essential services to vulnerable people, including collective centres, health centres and hospitals.
44. WFP will provide nutritional support to children aged 6 to 23 months and other nutritionally vulnerable groups. Children aged 6-23 months will receive an integrated nutrition package of locally and regionally purchased nutritious foods for complementary feeding, which will be supplemented with messages on optimal infant feeding practices in emergency settings to prevent malnutrition and save lives. People living with HIV/TB will also receive essential support through collaboration with local partners with proven experience working with

people living with HIV/TB, either in the form of CBT or food assistance. WFP will work with the Nutrition Cluster to continue monitoring areas most affected by the conflict and assess if additional nutritional assistance is required.

45. This activity will be implemented in close collaboration with the Government of Ukraine and other partners to ensure strong coordination, ensure assistance reaches those most in need and minimise any duplication of transfers. Assistance will be tailored to meet the specific needs and preferences of affected women, men, girls, and boys, including those with disabilities and other vulnerable groups at heightened risk of food insecurity and marginalization.
46. In order to improve peoples' access to food and support market functionality, WFP will provide market-based assistance to speed-up the recovery of local markets impacted by the conflict. Vouchers and retail engagement will provide confidence for market actors to return to locations where the conflict had previously forced their closure. Market assessments will inform the appropriateness of vouchers and unrestricted cash provision.

Partnerships

47. Under outcome 1, WFP will partner and coordinate with the Government of Ukraine, specifically with line ministries such as the Ministry of Social Policy and the Ministry of Reintegration of Temporarily Occupied Territories as well as local or sub-national government administrations, to ensure humanitarian needs are met. WFP will collaborate with other United Nations entities through the Cash Working Group and Food Security Cluster to further coordinate activities and ensure efficiency in delivery and meeting essential needs of target populations. WFP will coordinate with UNICEF and other nutrition actors under the Nutrition Cluster to ensure the needs of nutritionally vulnerable groups, and specifically infants and PLW/G are appropriately met. Coordination will also involve NGOs, the donor community (both Government and private entities) and local communities.
48. WFP will further strengthen and expand collaboration with cooperating partners to reach vulnerable people who are not currently covered by the national social protection system (e.g., due to a lack of status or documentation, or additional barriers in accessing official circuits) and who are in need of food assistance. Local organizations and institutions representing particularly at-risk or marginalized groups will be supported and further prioritized to ensure more inclusive outreach, assistance, and community engagement.

Assumptions

49. WFP assumes that humanitarian needs will continue over the course of the T-ICSP and that WFP will continue to be granted access to deliver humanitarian assistance. Finally, the achievement of this outcome is dependent on a stable and flexible funding outlook to enable WFP to continue to assist those most in need.

Transition/handover strategy

50. WFP will maintain its capacity to respond to emergencies over the duration of the T-ICSP, while supporting the Government, and in particular the Ministry of Social Policy, to meet vulnerable population's needs, therefore ensuring activities are carried out with a view to stabilise the economy and transition support to state and development actors.
51. Where feasible, WFP will strengthen nexus synergies by pursuing a transition from uniform emergency cash assistance to differentiated types of assistance that can provide complementarity to the Government's social benefits and social protection programmes. WFP will collaborate with the Government to ascertain coverage gaps, to avoid potential exclusions and ensure complementarity of assistance.

52. WFP will work closely with the Government to refer beneficiaries that are not covered by national systems, contributing to a successful handover of existing beneficiaries and ensuring sustainability and development assistance for the most vulnerable.

T-ICSP Outcome 2: Government of Ukraine and partners have enhanced food systems and shock-responsive capacities to support vulnerable populations by 2024.

53. WFP will work to improve the shock-responsiveness of the social protection system and support local administrations to sustain and extend key social benefits, including the provision of school meals and top-ups, to people most affected by the conflict, particularly where the Government will struggle to provide support due to resource constraints.
54. WFP will ensure that capacity strengthening and technical support are provided to key actors within the Ukrainian food system, maximising the positive impact of all WFP investments in-country, including resources spent on local and global WFP programming.

WFP Strategic Outcome

55. This outcome is aligned with WFP strategic outcome 4: National programmes and systems are strengthened.

Focus area

56. The focus area of outcome 2 is resilience building.

Alignment with national priorities

57. T-ICSP outcome 2 contributes to UNTF strategic priority 2: Strengthening systems and building resilience and the National Recovery Plan of the Government of Ukraine, specifically the national programme to secure targeted and effective social policy, and to grow value-adding sectors of the economy – which has a particular emphasis on agriculture.

Expected outputs

58. T-ICSP outcome 2 will be achieved through the following outputs:
- Schoolchildren receive meals to meet their food and nutrition needs every day they attend school.
 - Targeted women, men, boys and girls are provided with social benefit cash top-ups complementing existing state transfers to ensure their essential needs are met.
 - Government and partners benefit from enhanced shock responsive safety nets, social protection systems and capacities.
 - The Government and other actors within the food system benefit from capacity strengthening, infrastructure development, improved linkages with export channels, local procurement and stronger food system integration.

Key activities

Activity 2: Provide support to the Government for the provision of school meals, including through direct assistance and capacity development.

59. Under this activity, WFP will strengthen the capacity of the national school feeding programme through technical support, including through the development of and enhancement of existing reporting mechanisms, monitoring strategies, and food safety and quality. WFP will work closely with the Government and other actors to support the ongoing nutrition reform³⁶

³⁶ Ministry of Education and Science & Office of the First Lady, January 2021, [Ukraine's School Nutrition Reforms](#)

of the national school feeding programme, review the payments process and determine how non-state actors can engage with and fund the programme in the future.

60. Furthermore, as part of its strategic support to safeguard human capital gains and bridge humanitarian and development actions, WFP will support the Government by financing gaps in coverage in the national school feeding programme, targeting schoolchildren affected by the conflict, including those who have been displaced, to ensure nutritious school meals are provided to schoolchildren to encourage return to schools, regular attendance and retention as well as support the nutritional status of school-age children. In line with a national level agreement, and capacity strengthening activities, support will be provided through the provision of grants for the procurement of school meals. WFP will encourage the procurement of locally produced, fresh and nutritious food where feasible, injecting money into local economies to simultaneously strengthen local and national food systems.

Activity 3: Provide support to the Government, including through direct assistance and capacity development, and social benefit support to targeted populations.

61. Under this activity, WFP will map gaps in state assistance to socio-economically vulnerable and conflict-affected populations, considering adequacy, coverage, and timeliness of social benefits. WFP will then provide technical capacity, policy advice and operational guidance to the Ministry of Social Policy to address these gaps and ensure that the social protection system is shock-responsive, inclusive and equitable and has the capacity to meet the needs of the most vulnerable and conflict-affected people.
62. Where required, WFP will horizontally and vertically expand existing social benefits in the forms of cash top-ups for increased and timely coverage of cash assistance to areas and people unable to be reached by government assistance. This support will be targeted at people whose ability to cover their essential needs has been significantly eroded by the conflict and by the diminished capacity of the Government to meet increasing needs. Support will only be provided to cover identified gaps, where the non-payment could lead to the most vulnerable people falling deeper into poverty, and subsequently becoming in need of more costly humanitarian assistance.
63. WFP will invest in social protection components which contribute to the welfare of internally-displaced and conflict-affected people, such as the UISSS, and provide technical assistance on the integration of new needs within existing systems as needed. Technical investments include activities such as digitization and the unification of existing social registries, the interoperability of registration platforms and applications and centralisation of systems that are currently dispersed and not integrated.

Activity 4: Provide technical assistance, policy guidance and capacity strengthening to food system actors.

64. WFP will provide targeted investments, capacity strengthening, and undertake required advocacy based on value chain analyses. Analyses will identify key entry points and bottlenecks where WFP and partners can intervene to strengthen and re-establish functionality of the food system, building the resilience of critical food value chains such as wheat and vegetable oil. Food systems support will be evidence-based and implemented in close cooperation with the Ministry of Agrarian Policy and Food to ensure alignment with the priorities of the Government and relevant food value chain actors.
65. WFP's comprehensive support to the food system will aim to strengthen local capacity and build more resilient systems. To this effect, emphasis will be placed on restoring access and increasing capacity of producers that directly sell to WFP in Ukraine, while more broadly, supporting economic recovery and encouraging durable solutions in conflict-affected communities. Where value chain actors have no or limited access to finance to continue production, WFP will provide technical assistance for improving access to credit, productive

assets, and markets. To restore the functionality and performance of the food system in de-conflicted areas, WFP will support with demining activities for small-scale farmers, support with determining the extent of damage and pollution of arable land as a result of the conflict,³⁷ and provide access to energy solutions in support of local production for longer-term sustainable impact.

66. Complementing local procurement efforts under activity 1, this activity will also aim to strengthen the livelihoods of small-scale farmers and food processors in conflict-affected areas, including women-led businesses, by increasing the production and value-addition for export of commodities, thereby contributing to sustainable rural transformation and job creation in the agribusiness sector. Efforts will also be made to enhance the capacity of other value chain actors, for example by improving quality standards and strengthening the enabling environment for healthy, nutritious and fortified food.

Partnerships

67. WFP will reinforce partnerships for coordination, identification of beneficiaries and capacity strengthening with key line ministries under this T-ICSP – and in particular with the Ministry of Education and Science, the Ministry of Social Policy, the Ministry of Digital Transformation, Ministry of Reintegration, the Ministry of Agrarian Policy and Food, as well as the other national and local entities.
68. WFP will collaborate with development partners and other United Nations entities, including supporting national efforts for a safe return to learning for children through a joint UNICEF and WFP Back-to-Learning Initiative, supported by the Office of the First Lady and the Ministry of Education and Science. WFP will also work with FAO to strengthen food systems and coordinate with the education and nutrition clusters, IFIs, NGOs, the Ukrainian and international private sector, academia and women, youth and disability inclusion-led organisations on social protection and food systems more broadly.

Assumptions

69. The achievement of T-ICSP outcome 2 assumes:
- The Government will resume full management of the national school feeding programme once the situation stabilises;
 - Persistent funding shortages for the provision of social benefits will necessitate WFP's collaboration with relevant line ministries to fill the gaps in social protection to crisis-affected populations; and
 - Ukraine remains a net producer of food and continues to be able to meet a large proportion of food needs through local production and retains the capacity for food production at scale.

Transition/handover strategy

70. WFP's provision of technical and financial assistance to the existing national school feeding system is planned to be temporary. Once the situation no longer requires humanitarian support, the Government will revert to its pre-conflict school feeding coverage with improved systems and processes.
71. WFP and partners will work towards establishing processes that focus on integration into the national social protection system and sustainable food systems. WFP's support of the social protection system will be provided in agreement with the Government, who will resume all

³⁷ Ministry of Agrarian Policy and Food, November 2022, [Determination of the State of Pollution of the arable land | Ministry of Agrarian Policy and Food of Ukraine \(minagro.gov.ua\)](https://minagro.gov.ua)

social protection payments once they have the capacity to do so. New software modules will be handed over to the Ministry of Social Policy allowing them to assist citizens more efficiently with adequate social benefits to respond to the increasing needs caused by the conflict and effecting long-term benefits on Ukrainian social protection programmes.

72. WFP support to technically, operationally, and financially adapt systems to meet the humanitarian gaps will be limited in time. WFP plans for handover will engage development donors and other actors to commit to financing these adaptations in the longer term. Support to strengthen the capacity of food systems actors is designed to ease the transition out of Ukraine and the handover of key activities to national associations, ministries and the private sector – ensuring that markets are well functioning and able to support the diverse nutritional needs of vulnerable populations while contributing to a functional economy.

T-ICSP Outcome 3: Humanitarian and development partners in Ukraine have access to reliable common services and expertise to reach vulnerable people and respond to needs, throughout the year.

73. Based on demand, WFP will provide essential common services and expertise to enable the timely delivery of efficient and effective assistance to people in need throughout the country.

WFP Strategic Outcome

74. This outcome is in line with WFP strategic outcome 5: Humanitarian and development actors are more efficient and effective.

Focus area

75. The focus area of outcome 3 is crisis response.

Alignment with national priorities

76. The implementation of the HRP (2023) is supported through coordination and information management activities, and by providing reliable common services. Outcome 3 is also aligned with UNTF Strategic Priorities 1 and 2.

Expected outputs

77. T-ICSP outcome 3 will be achieved through five outputs:
- The humanitarian and development community benefits from information management, coordination, and common logistics services through the Logistics Cluster to deliver assistance;
 - The humanitarian and development community benefits from information management, coordination, and common services through the Food Security and Livelihoods Cluster to deliver assistance;
 - The humanitarian and development community benefits from information management, coordination, and common telecommunications services through the Emergency Telecommunications Cluster to deliver assistance;
 - Crisis-affected populations targeted by humanitarian and development partners benefit from common information management and other services and expertise to receive life-saving assistance; and
 - The humanitarian and development community benefits from cash transfer services as required.

Key activities

Activity 5: Provide mandated information management, logistics, and coordination services to the humanitarian and development community and partners through the Logistics Cluster and Food Security and Livelihoods Cluster.

78. WFP will support the humanitarian community and stakeholders to access coordination and information sharing platforms, and reliable common logistics services to meet their logistical needs in the absence of any national or private sector alternatives. Under the Logistics Cluster, WFP will also work with all relevant stakeholders to ensure safe access for humanitarian actors to provide assistance to crisis-affected populations.
79. As one of the lead agencies of the Food Security and Livelihoods Cluster, WFP will support humanitarian and development actors in their coordination at the local, regional and national levels. WFP will facilitate and respond to food requests from the Government and partners.

Activity 6: Provide emergency telecommunications services to the humanitarian community and partners.

80. WFP will support the humanitarian community and stakeholders to have access to coordination and information sharing platforms, and reliable emergency telecommunications services in the absence of national or private sector alternatives as long as the conflict, and its impact on telecommunications infrastructure necessitates.

Activity 7: Provide common services to humanitarian and development partners.

81. WFP will provide support elements covered under the United Nations Business Operations Strategy, including facilitating shared common premises and services to strengthen efficiency gains and reduce transaction costs for the Government, partners and affected populations. WFP will further provide on-demand cash delivery services for partners where feasible and required. On-demand services may also include the provision of WFP software and systems, and WFP is further looking into opportunities for carpooling external delivery services through the online United Nations Booking Hub platform to United Nations agencies and other partners.

Partnerships

82. WFP will work with the Government of Ukraine, the private sector, other United Nations entities, NGOs and other humanitarian and development partners to sustain the provision of common services and data managed, increasing reliability and efficiency in the overall response.

Assumptions

83. The achievement of T-ICSP outcome 3 assumes limited support services continue to present significant operational constraints to the interagency humanitarian response and demand for services continues from the humanitarian and development communities.

Transition/handover strategy

84. Service delivery to the humanitarian and development community will be provided so long as the need exists. Where sufficient services, such as telecommunications, are restored nationally and government coordination is sufficient – WFP will phase out the provision of such services accordingly.

4. Implementation arrangements

4.1 Beneficiary analysis

85. Over the course of the T-ICSP, WFP aims to support 4.9 million beneficiaries. This includes 3.9 million food-insecure people targeted under activity 1, focusing on conflict-affected areas with the highest levels and severity of food insecurity in coordination with the cash working group, Government and cooperating partners. Targeting will be informed by essential needs and food security assessments, with selected targeting criteria applied to registries held by both the Government and non-governmental partners to determine eligibility, understanding that in Ukraine local administrations and community-based organizations often have the most up-to-date information on vulnerabilities and needs.
86. Under the LEO, humanitarian situation monitoring³⁸ as well as qualitative evidence³⁹ has shown that as well as people residing close to the conflict line, people living with disabilities and the elderly face specific vulnerabilities and are in need of assistance. Further vulnerability analysis, including multisectoral needs assessments in collaboration with partners and food security monitoring will be used to inform targeting decisions. Attention will be paid to the typical vulnerability criteria captured in the Ukrainian social protection system including for low-income households, people in large families, single headed households, elderly, people living with disability and the internally displaced, while also closely assessing needs and vulnerabilities of people not encompassed by these criteria. Through cooperating partners, WFP will be able to reach groups at risk of exclusion from existing social protection programmes who may need assistance, and people with unmet needs who may be unwilling to register themselves through government channels.
87. Under activity 2, WFP in coordination with the Government plans to target 315 schools identified jointly with the local administrations and through school-level needs surveys, reaching up to 200,000 schoolchildren annually with daily school meals.
88. Under activity 3, WFP plans to reach up to 600,000 people annually who, due to the conflict, are vulnerable to food insecurity. Identified in coordination with the Ministry of Social Protection, beneficiaries will receive top-ups to their social benefits to ensure those most vulnerable are not left behind.
89. WFP's beneficiary and transfer management system (SCOPE) will be a primary tool to ensure the right people receive the right assistance at the right time. Regular privacy impact assessments will be undertaken to mitigate data protection risks.

³⁸ REACH Ukraine, August 2022, [Humanitarian Situation Monitoring](#)

³⁹ WFP forthcoming

| TABLE 1: BENEFICIARIES BY TRANSITIONAL INTERIM COUNTRY STRATEGIC PLAN OUTCOME AND ACTIVITY (ALL YEARS) | | | | | |
|---|-----------------|--------------------------|------------------|------------------|------------------|
| CSP Outcome | Activity | Beneficiary group | 2023 | 2024 | Total |
| 1 | 1 | Girls | 229,879 | 190,576 | 344,224 |
| | | Boys | 244,155 | 202,411 | 365,602 |
| | | Women | 1,618,475 | 1,341,760 | 2,423,531 |
| | | Men | 539,492 | 447,253 | 807,844 |
| | | Total | 2,632,000 | 2,182,000 | 3,941,200 |
| 2 | 2 | Girls | 96,988 | 96,988 | 116,386 |
| | | Boys | 103,012 | 103,012 | 123,614 |
| | | Women | - | - | - |
| | | Men | - | - | - |
| | | Total | 200,000 | 200,000 | 240,000 |
| | 3 | Girls | - | - | - |
| | | Boys | - | - | - |
| | | Women | 450,000 | 450,000 | 540,000 |
| | | Men | 150,000 | 150,000 | 180,000 |
| | | Total | 600,000 | 600,000 | 720,000 |
| Total (without overlaps) | | | 3,432,000 | 2,982,000 | 4,901,200 |

4.2 Transfers

90. Transfer modalities will be guided by project objectives, cost-effectiveness, timeliness, access, market functionality, beneficiary preferences and other operational considerations. Gender, protection, and conflict sensitivity analyses will ensure the needs of women, men, girls, and boys, including those with disabilities and/or other intersecting vulnerability factors, are met. Emphasis will be made to ensure locally procurable and nutritious food baskets are utilized where possible. WFP will prioritise the delivery of CBT where markets are functioning but maintain the flexibility to switch between modalities where appropriate as the conflict evolves and impacts on people's access to markets.
91. Under Activity 1, WFP will provide seasonal monthly GFD in the form of CBT (MPC or value vouchers), or in-kind food to crisis-affected vulnerable populations, including IDPs, scaling-up coverage during the winter months when people's abilities to meet their essential food and nutrition needs are under most strain. Supplementary feeding will also be provided seasonally to GFD recipients with children 6-23 months. GFD rations will be based on a food gap analysis carried out against a 2,100-kcal diet, taking into account households' ability to cover part of their food needs. MPC transfers values will be determined on the basis of gap analyses against the minimum expenditure basket.
92. Select institutions will be provided year-round with staple food commodities on a monthly basis, decided in consultation with stakeholders and local authorities, to fill the gap in needs for vulnerable persons residing in these institutions.
93. For newly displaced people, those living near conflict lines or with limited ability to cook due to infrastructural damage, rapid response rations will be provided throughout the year in the form of in-kind food, hot meals, ready-to-eat rations, bread or commodity vouchers depending on the context and operational constraints. Rapid response rations will be provided for an average of 5 days to fill the temporary needs of vulnerable households.

94. Under Activity 2, school meals will be provided as a cash transfers to schools to procure food for the preparation of meals. Transfers under activity 3 will be provided as cash top-ups through WFP's contracted financial service provider, with the value based on expenditure gaps, taking into consideration existing social assistance values.

4.3 Country office capacity and profile

95. To better serve the people in need, the structure of the Ukraine country office will require operational presence in the East of the country. WFP Ukraine's country office is in Kyiv with four field offices located in Dnipro, Kyiv, Lviv, and Odesa. Efforts will be made to recruit and build the capacities of national staff at increasing levels of seniority, minimizing reliance on temporary staffing.
96. Enhancing staff wellness, safety and security will remain a priority. WFP will pursue gender parity, and a diverse, safe, respectful and inclusive working environment.

4.4 Partnerships

97. WFP will revamp existing partnerships with the Government, its primary partner. This partnership will emphasise policy support, capacity and system strengthening, technical assistance and shock-responsive adaptability. Collaboration with key line ministries and national institutions will include advocating for increased national budgetary allocations to social services.
98. Increased joint programming, policy dialogue, advocacy and results measurement within the United Nations priorities will be pursued. WFP will also work with academia, research institutes and think tanks to strengthen evidence-based programming and demonstrate impact and value.
99. Partnerships with the private sector will be instrumental in mobilising financial, human and technical resources such as CBT, mobile banking, value chain development, food production, processing and marketing, innovation and digitalisation.
100. Enhanced collaboration with cooperating partners will enable WFP to deliver assistance and facilitate feedback from beneficiaries through helpdesks and other mechanisms. Data collection and analysis will track progress towards gender equality, protection, disability inclusion, AAP, conflict sensitivity, and potential contributions to peace.
101. Collaboration with civil society organisations and engagement with local communities will focus on advancing inclusion, women and youth empowerment and social cohesion while strengthening accountability and ownership at the local level.

5. Performance management and evaluation

5.1 Monitoring and evaluation arrangements

102. Gender-responsive and protection-sensitive monitoring, evaluation and reporting systems are in place to monitor and report on implementation progress and measure impact, providing evidence and ensuring accountability and adapting programming as necessary. This includes tracking and analysing indicators on food security, nutrition, conflict sensitivity, social cohesion, and decision-making of affected populations – and monitoring of the performance of the targeting approach. Emphasis will be given to tracking market performance in areas as they become accessible, to understand the speed and scale of recovery and how that can help inform WFP's exit strategy.
103. Accessible, safe, gender and protection-sensitive functional feedback mechanisms including help desks, hotlines, community outreach and CFM will be strengthened to engage and empower affected communities throughout the project lifecycle, closing feedback loops,

highlighting emerging protection and conflict sensitivity risks, ensuring accountability and informing WFP's interventions.

104. WFP will strengthen remote and third-party monitoring, expanding to hard-to-reach areas to overcome access challenges. Recommendations from the internal audit of the LEO will be enacted through the T-ICSP. WFP further intends to carry out a corporate emergency evaluation of the Ukraine response in the second half of 2023.

5.2 Risk management

Strategic Risks

105. The conflict and security situation are likely to remain volatile and unpredictable with potential for increases in offenses, movement of the front lines and displacements. WFP will develop scenario planning and adaptive programming to work with humanitarian partners to ensure that activities can respond to these dynamics. WFP will monitor national socio-political dynamics, ensuring that the potential political implications of a protracted conflict are monitored, and programming adjusted in response while ensuring adherence to the humanitarian principles.
106. Competing and shifting humanitarian priorities may divert focus and needed funding away from Ukraine and affect the implementation of the T-ICSP. To mitigate this risk, WFP will continue advocacy efforts and work to diversify the donor and partner base.

Operational Risks

107. Continued challenges in accessing front line locations with limited de-confliction processes will challenge the humanitarian response and its ability to reach those in most need. WFP will work to reach those most in need in compliance with United Nations Security Risk Management measures.
108. Price, supply and quality changes could impact WFP's ability to locally procure food and enhance linkages with Ukraine's agricultural and WFP's global commodity purchasing facilities. WFP will monitor prices, quality and remove barriers for Ukraine's food actors.
109. WFP faces the challenge of operating in an active conflict and ensuring that protection is afforded for principled humanitarian actions and that all programmes and interventions do no harm. To mitigate risks for beneficiaries attending food distributions in insecure areas, WFP and cooperating partners will work with local stakeholders to identify safe distribution sites and adopt relevant mitigation measures, such as staggering distributions to avoid large gatherings of people. Protection from Sexual Exploitation and Abuse (PSEA) mitigation will also be applied while ensuring targeted groups are well informed of available reporting mechanisms. Robust CFMs will be enhanced to address concerns related to exclusion, equity and protection. CFM functionality will further enhance accountability to beneficiaries in hard-to-reach areas, combined with an additional assurance on indirect or remote provision of assistance.
110. The damage caused by the conflict to infrastructure, energy, electricity and water services could impact WFP's ability to maintain key staff in the right locations. Business continuity planning will be carried out to ensure this risk has minimal operational impact.

Fiduciary Risks

111. Internal control, operational procedures and awareness raising will be strengthened to prevent, detect and report fraud and corruption risks.
112. PSEA will be integrated into WFP's operations and engagement with partners to safeguard beneficiaries and staff, including engaging personnel and partners as agents of change to prevent and mitigate these risks.

Financial Risks

113. Regular food security, market and supply chain assessments and monitoring will be undertaken and flexibility provided to adjust WFP's activities to mitigate financial risks related to inflation and depreciation, ensuring that impact on beneficiaries is minimised.

5.3 Social and environmental safeguards

114. WFP will ensure social and environmental safeguards are in place to ensure programmes do no harm. Protection, conflict-sensitive, gender-based and disability analyses, including sex-, disability- and age-disaggregated data across activities, will ensure that needs and capacities of different groups within the affected population are identified, and that assistance is provided, in an empowering and sustainable manner. Environmental risk from WFP support operations will be avoided by increasing local procurement of food, and through applying WFP's Environmental Management System, focusing on energy efficiency and decarbonisation, waste/water management, sustainable procurement and staff awareness.

6. Resources for results

6.1 Country portfolio budget

115. The bulk of the budget will be allocated to activities with direct implementation, with outcome 1 comprising the largest segment (77 percent) of the budget, followed by outcome 2 (22 percent) investments in national safety nets.

| CSP Outcome | Activity | Year 1 2023 | Year 2 2024 | TOTAL |
|--------------------|-----------------|------------------------|------------------------|----------------------|
| 1 | 01 | 1 001 499 382 | 468 248 054 | 1 469 747 436 |
| 2 | 02 | 39 806 115 | 33 568 284 | 73 374 399 |
| | 03 | 200 868 976 | 137 570 121 | 338 439 097 |
| | 04 | 3 585 515 | 1 794 425 | 5 379 940 |
| 3 | 05 | 5 048 381 | 2 352 582 | 7 400 963 |
| | 06 | 1 763 585 | 881 366 | 2 644 951 |
| | 07 | 4 742 515 | 2 348 760 | 7 091 274 |
| TOTAL | | 1 257 314 468 | 646 763 593 | 1 904 078 061 |

6.2 Resourcing outlook and strategy

116. Under this T-ICSP, WFP will solidify engagement with existing partners and establish collaboration with new donors, IFIs, the private sector and regional entities, maximising the impact of interventions by pursuing joint fundraising opportunities in support of common priorities. WFP aims to broaden its donor base while advocating for flexible contributions. WFP will engage with regional governance bodies to advance priority thematic areas such as social protection, and food systems.
117. When fundraising, WFP will highlight how partnerships have contributed to the response and share updates on results. WFP will share evidence with prospective donors demonstrating the impact of WFP programmes on beneficiaries and the ripple effect of WFP programme support on the Ukrainian economy and national systems.
118. In the event of funding shortfalls, WFP will prioritise crisis response activities, focusing first on the people in greatest need in the most conflict affected areas. Reflecting WFP's ongoing shift towards vulnerability-based targeting, prioritisation plans will ensure that targeted groups are reached, and inclusion and exclusion errors are minimised.

Acronyms

| | |
|----------|---|
| AAP | Accountability to Affected Populations |
| CBT | Cash-Based Transfer |
| CFM | Community Feedback Mechanism |
| COVID-19 | Coronavirus Disease 2019 |
| FAO | Food and Agriculture Organization of the United Nations |
| GBV | Gender-Based Violence |
| GDP | Gross Domestic Product |
| GFD | General Food Distribution |
| HDI | Human Development Index |
| HIV/TB | Human Immunodeficiency Virus/Tuberculosis |
| HNO | Humanitarian Needs Overview |
| HRP | Humanitarian Response Plan |
| IFI | International Financial Institutions |
| LEO | Limited Emergency Operation |
| MPC | Multi-purpose cash |
| NGO | Non-Governmental Organisation |
| PLW/G | Pregnant and lactating women and girls |
| PSEA | Protection from Sexual Exploitation and Abuse |
| SEA | Sexual Exploitation and Abuse |
| SDG | Sustainable Development Goal |
| T-ICSP | Transitional Interim Country Strategic Plan |
| UISSS | Unified Social Registry and Information Management System |
| UNDP | United Nations Development Programme |
| UNHCR | United Nations High Commissioner for Refugees |
| UNICEF | United Nations Children's Fund |
| UNTF | United Nations Transitional Framework |
| UXO | Unexploded Ordnance |

Annex I: Ukraine Food ration (g/person/day) or cash-based transfer value (USD/person/day) by T-ICSP Outcome and Activity
Food ration (g/person/day)³⁸ or cash-based transfer value (USD/person/day) by T-ICSP Outcome and Activity

| T-ICSP Outcome | T-ICSP Outcome 1 | | | | | | | | | T-ICSP Outcome 2 | | |
|----------------------------------|-------------------------|-------------------------|------------------------------------|---------------------|----------------------------------|--------------------------------------|-----------------|--|-----------------|--|----------------|----------------------------|
| Activity | Activity 1 | | | | | | | | | Activity 2 | Activity 3 | |
| Beneficiary type | Conflict-affected (GFD) | Conflict-affected (MPC) | Conflict-affected (Value Vouchers) | Infants 6-23 months | Institutional Feeding recipients | On the move, displaced, etc. (Bread) | | On the move, displaced, etc. (Ready to eat / hot meal) | | On the move, displaced, etc. (in-kind) | Schoolchildren | Social benefits recipients |
| Modality | Food | Cash | Cash | Food | Food | Food | CV ¹ | Food | CV ¹ | Food | Cash | Cash |
| Wheat Flour | 166.7 | | | | 333.3 | | | | | 166.7 | | |
| Pasta | 66.7 | | | | 150.0 | | | | | 66.7 | | |
| Oats | 16.7 | | | | 16.7 | | | | | 16.7 | | |
| Canned Meat | 83.3 | | | | | | | 500 | | 83.3 | | |
| Canned Pulses | 50.0 | | | | | | | 500 | | 50.0 | | |
| Vegetable Oil | 30.0 | | | | 30.0 | | | | | 30.0 | | |
| Sugar | 16.7 | | | | | | | | | 16.7 | | |
| Salt | 6.7 | | | | | | | | | 6.7 | | |
| Bread | | | | | | | 500 | | 500 | | | |
| Infant Cereal | | | | 66.7 | | | | | | | | |
| total kcal/day | 1,483 | | | 260 | 2,100 | 1,350 | | 2,920 | | 1,483 | | |
| % kcal from protein | 13.1 | | | 13.8 | 10.8 | 15.4 | | 24.7 | | 13.1 | | |
| cash US\$/person/day) | | 2.2 | 1.67 | | | | 0.336 | | 2.4 | | 1.17 | 1.67 |
| Number of feeding days per month | 30 | 30 | 30 | 30 | 30 | 5 | 5 | 5 | 5 | 5 | 21 | 30 |

¹ Commodity voucher

Annex II: Total food/cash- based transfer requirements and value

| Total food/cash-based transfer requirements <i>and</i> value | | |
|---|-------------------|----------------------|
| Food type/cash-based transfer | Total (mt) | Total (USD) |
| Cereals | 205 200 | 117 400 141 |
| Pulses | 21 840 | 56 457 928 |
| Oil and Fats | 17 838 | 38 515 613 |
| Mixed and blended foods | 2 220 | 10 545 000 |
| Other | 45 062 | 276 191 691 |
| TOTAL (food) | 292 160 | 499 110 373 |
| Cash-Based Transfers (USD) | | 1 041 450 088 |
| TOTAL (Food and CBT value - USD) | 292 160 | 1 540 560 461 |

Annex III: Indicative cost breakdown by CSP Outcome

| Indicative cost breakdown by CSP Outcome (USD) | | | | |
|---|---|--|---|----------------------|
| SDG targets/ WFP Strategic outcomes | SDG Target 2.1 - WFP Strategic Outcome 1 | SDG Target 17.9 - WFP Strategic Outcome 4 | SDG Target 17.16 - WFP Strategic Outcome 5 | Total |
| CSP Outcomes | CSP Outcome 1 | CSP Outcome 2 | CSP Outcome 3 | |
| Focus Area | Crisis Response | Resilience Building | Crisis Response | |
| Transfer | 1 320 551 527 | 379 695 385 | 15 389 322 | 1 715 636 233 |
| Implementation | 29 811 536 | 3 628 106 | 779 400 | 34 219 042 |
| Direct support costs | 29 681 478 | 8 407 435 | 355 336 | 38 444 250 |
| Subtotal | 1 380 044 541 | 391 730 926 | 16 524 058 | 1 788 299 525 |
| Indirect support costs | 89 702 895 | 25 462 510 | 613 131 | 115 778 536 |
| TOTAL | 1 469 747 436 | 417 193 437 | 17 137 188 | 1 904 078 061 |