

## Crisis response revision of Ukraine transitional interim country strategic plan (January 2023–June 2024) and corresponding budget increase

	Current	Change	Revised
<b>Duration</b>	<b>1 January 2023– 30 June 2024</b>	<b>6 months extension</b>	<b>1 January 2023– 31 December 2024</b>
<b>Beneficiaries</b>	<b>4 901 200</b>	<b>(101 200)</b>	<b>4 800 000</b>
<i>(USD)</i>			
<b>Total cost</b>	<b>1 904 078 061</b>	<b>174 978 707</b>	<b>2 079 056 768</b>
Transfers	1 715 636 233	126 769 555	1 842 405 788
Implementation	34 219 042	31 732 125	65 951 167
Adjusted direct support costs	38 444 250	5 941 635	44 385 885
<b>Subtotal</b>	<b>1 788 299 525</b>	<b>164 443 315</b>	<b>1 952 742 839</b>
Indirect support costs (6.5 percent)	115 778 536	10 535 392	126 313 928

Gender and age marker code\*: 4

\* <http://gender.manuals.wfp.org/en/gender-toolkit/gender-in-programming/gender-and-age-marker/>.

### Rationale

1. This budget revision makes several operational and strategic adjustments to the Ukraine transitional interim country strategic plan (T-ICSP) (2023–2024) to adapt to the changing context in-country. Namely, this budget revision will:
  - i) extend the T-ICSP in time by six months from June to December 2024;
  - ii) reduce the number of beneficiaries targeted under T-ICSP outcome 1 and increase the number of beneficiaries targeted under T-ICSP outcome 2;
  - iii) add a new activity (activity 8) under T-ICSP outcome 1; and
  - iv) increase the transfer value for multi-purpose cash assistance (MPCA) and revise the in-kind food basket.
2. The United Nations country team is currently updating the Ukraine common country analysis to support the development of a new United Nations sustainable development cooperation framework (2025–2029) for Ukraine. Accordingly, this budget revision will extend the T-ICSP by six months to align the presentation of Ukraine’s forthcoming interim country strategic plan (ICSP) with the start of the new United Nations sustainable development cooperation framework.
3. According to the preliminary 2024 humanitarian needs overview, the number of people in Ukraine that are food and nutrition insecure is projected to decrease from 11.3 million in 2023 to 7.3 million in 2024. Accordingly, this budget revision will reduce the number of beneficiaries targeted for emergency food assistance, prioritizing the most vulnerable communities near the frontlines. To facilitate the transition and in support of national programmes, this budget revision will increase the number of beneficiaries targeted for social protection support under outcome 2.



4. Many areas of Ukraine that were previously occupied by military forces have been left heavily mined with a high presence of unexploded ordnance. This threat prohibits the return to farming, food production and functioning markets. Given the importance of Ukraine's agriculture sector, WFP will introduce a new crisis-response activity (activity 8) to rehabilitate and restore contaminated lands and productive assets for vulnerable rural households through demining in partnership with the Food and Agriculture Organization of the United Nations (FAO), the Government and non-governmental organization mine action partners such as *Fondation Suisse de Déminage* (FSD). Activity 8 (asset restoration) aims to improve the availability of and access to food by reopening access to food production and associated livelihood opportunities, increasing self-reliance and reducing longer-term dependency on humanitarian assistance.
5. Based on analysis from the Ukraine Cash Working Group<sup>1</sup> that demonstrated an increase in both the minimum expenditure basket and an increase in the associated household consumption gap, the cost of the MPCA transfer value increased by 50 percent. Considering the increased cost, WFP will retarget MPCA to reach a reduced number of the most vulnerable beneficiaries. Simultaneously, WFP will revise in-kind rations to better meet the food needs of communities based on beneficiary consultations.

## Changes

### Strategic orientation

6. The present budget revision incurs no changes to the strategic orientation of the T-ICSP, however it will facilitate the addition of a new crisis-response activity under T-ICSP outcome 1 (WFP strategic outcome 1) as follows:
  - [NEW] Activity 8: "Provide crisis-affected communities with support to restore and recover productive assets."
  - [NEW] Output 8.1: "Crisis-affected populations benefit from efforts to restore and recover productive assets, especially land, to improve the availability of and access to food."

### T-ICSP outcomes

#### **Targeting approach and beneficiary analysis**

7. Under activity 1 (general food assistance – GFA), WFP will reduce the number of beneficiaries targeted from 3.9 million to 3.24 million overall, reaching 2.45 million, focusing on the most food- and nutrition-insecure communities near the frontlines, in oblasts in the east, south and north of Ukraine. Pensioners, households with members living with disabilities, single-headed households, and households that have lost breadwinners or have had their homes destroyed will be prioritized. WFP will retain a contingency of 300,000 beneficiaries in the event of any sudden-onset emergency or unforeseen needs, such as refugee returns or conflict-induced population displacement.
8. Under activity 2 (school feeding), WFP will continue providing school meals for the new academic school year beginning September 2024, though the overall number of beneficiaries for activity 2 will not change.

---

<sup>1</sup> Ukraine Cash Working Group. 2023. [Transfer Value Revision](#).



9. Under activity 3 (social protection), in 2024 WFP will increase the number of beneficiaries targeted for social benefit assistance by 295,000, including providing complementary social benefit assistance to low-income pensioners on old age or disability pensions who are living in districts on the frontline.
10. Under activity 8 (asset restoration), WFP will coordinate and work closely with FAO, with FAO leading on the identification of small-scale farmland (up to 300 ha) to be targeted for demining, in addition to supporting farmers to regain their livelihoods once lands have been cleared. WFP will manage the demining of selected farmland, and utilizing a participatory community-based approach will also work to identify and demine household plots that have been affected by unexploded ordnance, prioritizing food-insecure communities to enhance their access to food. Efforts are expected to initially focus on the Kharkiv region with expansion to other regions that have high levels of suspected hazardous areas and are far enough from the line of contact to enable effective surveying and clearance.

### ***Transfer modalities***

11. Under activity 1 (GFA), based on the revised MPCA transfer value calculated by the Ukraine Cash Working Group, WFP will increase MPCA transfer values from USD 60 to USD 97. All other cash-based transfers (CBTs) under activity 1 will remain the same.
12. Based on beneficiary feedback collected through post-distribution monitoring, and in consultation with cooperating partners, in-kind food rations will be revised as follows:
  - i) infant cereal as a commodity for supplementary feeding will be discontinued as micro-nutrients are now sufficiently covered by other commodities within the food basket provided;
  - ii) fortified commodities, including wheat flour and vegetable oil will be provided where possible;
  - iii) a wider variety of cereals and sources of protein will be included, while remaining predominantly comprised of nationally procured products.
13. Under activity 2 (school feeding), the transfer value will be reduced from USD 24.57 to USD 11.55 per child/month to more accurately align with the average cost of hot meals in Ukrainian schools, resulting in significant cost savings for the activity.
14. Under activity 3 (social protection), WFP will provide targeted beneficiaries with a top-up of on average USD 12.16 per person/month. This transfer is designed to cover the gap between what is received through the government pension and the Government's target for minimum pension payments (UAH 3,000/USD 82), and therefore varies between beneficiaries.
15. Activity 8 (asset restoration) will utilize the capacity strengthening modality to carry out demining and increase awareness among affected communities on the risks of unexploded ordnance.

### ***Partnerships***

16. Under activity 8 (asset restoration), WFP will leverage existing partnerships with FAO, the FSD and other appropriate mine action partners<sup>2</sup> to facilitate the overall implementation under the coordination framework for the Government of Ukraine. WFP will coordinate with the United Nations Development Programme, the National Mine Action Centre of Ukraine

---

<sup>2</sup> The United Nations Mine Action Service is not active in Ukraine.



and the State Emergency Services to ensure that there is a common approach to agricultural land release and activities are undertaken by varying actors without overlap.

### ***Country office capacity***

17. WFP has opened a satellite office in Kharkiv to enable the effective implementation and coordination with local stakeholders for activity 8, increasing WFP's capacity for outreach and operational presence.

### ***Service provision***

18. Service provision activities will continue to be implemented in line with the approved T-ICSP over the extension period with no changes anticipated.

### ***Monitoring and evaluation***

19. Over the extension period, monitoring arrangements largely remain the same, however with increased physical monthly monitoring of food distributions, and increased mobile monitoring of beneficiaries in hard-to-access areas. The number of local third-party monitoring companies under long-term agreements has increased from one to three. WFP will closely work with the Pension Fund of Ukraine's call centre to monitor activity 3 (social protection), through building the call centre's capacity to conduct outgoing monitoring calls to beneficiaries, increase analysis of monitoring findings and escalate programmatic issues allowing timely corrective actions. Activity 8 (asset restoration) will be monitored through both WFP and third-party monitoring.

### ***Accountability to affected populations, protection risks, restrictions of gender and disabilities***

20. Agricultural communities targeted under activity 8 (asset restoration) will be selected using a community-based participatory planning approach to maintain social cohesion. The technical partner holds responsibility for ensuring that safety risks are fully considered and are in line with international and national mine action standards.

### ***Risk management***

21. For activity 1 (GFA), revised targeting criteria will be communicated through cooperating partners and local authorities while WFP call centres will provide up-to-date information on selection criteria and respond to beneficiary queries. Community feedback mechanisms and communication strategies engaging with local communities will be enhanced, and WFP call centres will be expanded from five to seven days a week. Activity 8 (asset restoration) will be carried out applying the safety and risk standards of the international demining community.



## Beneficiary analysis

TABLE 1: DIRECT BENEFICIARIES BY T-ICSP OUTCOME AND ACTIVITY							
T-ICSP outcome	Activity	Period	Women (18+ years)	Men (18+ years)	Girls (0-18 years)	Boys (0-18 years)	Total
1	1	Current	2 371 164	539 409	499 428	531 199	<b>3 941 200</b>
		Increase/ (decrease)	(243 309)	(55 348)	(47 307)	(50 236)	<b>(396 200)</b>
		Revised	2 127 855	484 061	452 121	480 963	<b>3 545 000</b>
2	2	Current			116 410	123 590	<b>240 000</b>
		Increase/ (decrease)	0	0	0	0	<b>0</b>
		Revised			116 410	123 590	<b>240 000</b>
	3	Current	442 152	100 584	85 968	91 296	<b>720 000</b>
		Increase/ (decrease)	181 158	41 212	35 223	37 407	<b>295 000</b>
		Revised	623 310	141 796	121 191	128 703	<b>1 015 000</b>
<b>Total</b>	<b>Current</b>		<b>2 813 317</b>	<b>639 993</b>	<b>701 806</b>	<b>746 085</b>	<b>4 901 200</b>
	<b>Increase/ (decrease)</b>		<b>(62 152)</b>	<b>(14 136)</b>	<b>(12 084)</b>	<b>(12 829)</b>	<b>(101 200)</b>
	<b>Revised</b>		<b>2 751 165</b>	<b>625 857</b>	<b>689 722</b>	<b>733 256</b>	<b>4 800 000</b>

## Transfers

TABLE 2: FOOD RATION (g/person/day) AND CASH-BASED TRANSFER VALUE (USD/person/day) BY T-ICSP OUTCOME AND ACTIVITY									
	T-ICSP outcome 1						T-ICSP outcome 2		
	Activity 1						Activity 2	Activity 3	
Beneficiary type	Conflict-affected (general food distribution)	Institutional feeding	Rapid response (bread)	Rapid response (ready-to-eat/hot meal)	Conflict-affected	Early recovery/conflict-affected	School feeding	Social protection	Early recovery/transition
Modality	Food	Food	Food	Food	MPCA	Transition cash/vouchers	CBTs	CBTs	CBTs
Cereals	250.1	183.4	200	-	-	-	-	-	-
Canned meat	83.3	-	-	240	-	-	-	-	-
Pulses	50.0	-	-	164	-	-	-	-	-
Oil	30.0	30.7	-	-	-	-	-	-	-
Salt	6.7	-	-	-	-	-	-	-	-
Sugar	16.7	-	-	-	-	-	-	-	-
Total kcal/day	1 483	2 100	1 350	2 920	-	-	-	-	-
% kcal from protein	13.1	10.8	15.4	24.7	-	-	-	-	-
Cash-based transfers (USD/person/day)	-	-	-	-	97.30	40.54	11.57	20.27	40.54
Number of feeding days per year	360	360	60	60	360	360	210	360	360



**TABLE 3: TOTAL FOOD/CASH-BASED TRANSFER REQUIREMENTS AND VALUE**

Food type/ cash-based transfer	Current Budget	Increase	Revised Budget			
			Total (mt)	Total (USD)	Total (mt)	Total (USD)
Cereals	205 200	117 400 141	38 256	28 822 567	243 456	146 222 708
Pulses	21 840	56 457 928	13 510	24 673 685	35 350	81 131 614
Oil and fats	17 838	38 515 613	8 564	10 527 108	26 402	49 042 720
Mixed and blended foods	2 220	10 545 000	(1 240)	(5 760 000)	980	4 785 000
Other	45 062	276 191 691	27 532	65 752 145	72 594	341 943 836
<b>Total (food)</b>	<b>292 160</b>	<b>499 110 373</b>	<b>86 621</b>	<b>124 015 505</b>	<b>378 782</b>	<b>623 125 878</b>
Cash-based transfers		1 041 450 088		(95 081 410)		946 368 677
<b>Total (food and cash- based transfer value)</b>	<b>292 160</b>	<b>1 540 560 461</b>	<b>86 621</b>	<b>28 934 095</b>	<b>378 782</b>	<b>1 569 494 556</b>

## Cost breakdown

22. The primary increase under this budget revision is for the new activity 8 (asset restoration). For other crisis-response activities, given the cost savings incurred through the reduction in beneficiaries targeted under activity 1, WFP has redistributed the original budget to cover most of the needs over the six-month extension period. Despite adjustments to transfer values under T-ICSP outcome 2, the resilience building budget for the T-ICSP will decrease over the extended period.

**TABLE 4: COST BREAKDOWN OF THE REVISION ONLY (USD)**

Focus area	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
	T-ICSP outcome 1	T-ICSP outcome 2	T-ICSP outcome 3	
	Crisis response	Resilience building	Crisis response	
Transfers	134 942 886	(13 922 414)	5 749 083	<b>126 769 555</b>
Implementation	30 191 322	1 441 803	99 000	<b>31 732 125</b>
Adjusted direct support costs				<b>5 941 635</b>
<b>Subtotal</b>				<b>164 443 315</b>
Indirect support costs (6.5 percent)				<b>10 535 392</b>
<b>Total</b>				<b>174 978 707</b>

<b>TABLE 5: OVERALL T-ICSP COST BREAKDOWN, AFTER REVISION (USD)</b>				
	<b>SDG target 2.1/ WFP strategic outcome 1</b>	<b>SDG target 17.9/ WFP strategic outcome 4</b>	<b>SDG target 17.16/ WFP strategic outcome 5</b>	<b>Total</b>
	<b>T-ICSP outcome 1</b>	<b>T-ICSP outcome 2</b>	<b>T-ICSP outcome 3</b>	
<b>Focus area</b>	<b>Crisis response</b>	<b>Resilience building</b>	<b>Crisis response</b>	
Transfers	1 455 494 413	365 772 971	21 138 404	<b>1 842 405 788</b>
Implementation	60 002 858	5 069 909	878 400	<b>65 951 167</b>
Adjusted direct support costs	35 334 506	8 541 796	509 582	<b>44 385 885</b>
<b>Subtotal</b>	<b>1 550 831 777</b>	<b>379 384 676</b>	<b>22 526 387</b>	<b>1 952 742 839</b>
Indirect support costs (6.5 percent)	100 804 065	24 660 004	849 859	<b>126 313 928</b>
<b>Total</b>	<b>1 651 635 842</b>	<b>404 044 680</b>	<b>23 376 246</b>	<b>2 079 056 768</b>