



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

Issuance date: 24 April 2024

Country strategic plan revision

This version: 1 September 2023

Nigeria country strategic plan, revision 01

Gender and age marker code: 4 | as per EB-approved CSP¹NG02 |

Transmittal Slip Table - BUDGET OVERVIEW			
	Current	Change	Revised
Duration	1 March 2023 to 31 December 2027	No change	1 March 2023 to 31 December 2027
Beneficiaries	2,746,616	0	2,746,616
Total cost (USD)	2,561,080,399	- 363,660,644	2,197,419,755
Transfer	2,210,927,279	- 343,116,354	1,867,810,926
Implementation	125,839,914	2,471,736	128,311,650
Direct Support Costs	68,165,201	- 820,051	67,345,150
Sub-total	2,404,932,394	- 341,464,669	2,063,467,726
Indirect Support Costs	156,148,005	- 22,195,975	133,952,029

DELEGATION OF AUTHORITY FOR APPROVAL: ED

1. RATIONALE

1. Launched in March 2023, WFP Nigeria's Country Strategic Plan 2023–2027 (CSP) aims to reduce food and nutrition insecurity in the Northeast and Northwest parts of the country. Since the middle of 2023, the country's currency has suffered a significant devaluation, which reduces the cost for food purchased locally under the CSP. Consequently, WFP Nigeria will adjust the previously estimated cost of food and transfer value provided during the design of the CSP to better align the budget with the current state of the local market.
2. In 2023, WHO launched a new guideline on the prevention and management of wasting and nutritional oedema (acute malnutrition) in infants and children under 5 years.² The WHO guideline proposes several changes to how wasting is managed and will require a shift in programming. As one of the first countries to pilot this guideline, WFP Nigeria CSP will need to be revised to allow a diverse range of interventions to supplement moderately

¹ The gender and age marker should be reviewed in case of new SO or additional activity.

² <https://www.childwasting.org/normative-guidance>

acute malnutrition (MAM) children, including using locally available nutritious foods and cash-based transfer (CBT).

3. This budget revision (BR) has two main rationales: (i) Re-alignment of the budget through revision of food prices and CBT transfer values (ii) Introduction of CBT as a transfer modality and language revision under Activity 2 to align to the new WHO guidelines (MAM supplementation interventions under crisis response pillar) starting from June 2024. (iii) include Monitoring Evaluation and Assessment costs under Implementation costs.
4. Therefore, this BR involves the reduction of the budget of the CSP Nigeria (2023-2027) by 14 percent to USD 2,197,419,755.

2. CHANGES

Strategic orientation

5. There is no change in the strategic orientation of the CSP.

CSP outcomes

6. This budget revision initiates an operational change with the introduction of the CBT modality for MAM supplementation for children under 5 in emergency settings under SO1 in activity 2.
7. The caseload of activity 2 will remain the same but will be divided between CBT and in-kind modalities. The introduction of CBT under Activity 2 enhances the nutritional status of vulnerable groups in emergency situations by utilizing local solutions for long-lasting effects.
8. Supply chain: In 2023, the Central Bank of Nigeria announced a significant shift in its approach to Forex Exchange (FX), introducing new measures that determine the exchange rate and linked to the dynamics of the free-floating market. This policy adjustment marked a departure from previous practices, as the exchange rate would now be determined by the interplay of demand and supply in the market. Consequently, the FX rates surged from Naira 763 to approximately Naira 1800.
9. This shift had notable implications for food procurement. Given that WFP Nigeria procures roughly 95 percent of its food domestically and typically engages in contracts denominated in the local currency, commodity prices when converted to USD were reduced. Despite local food prices increasing due to the amplified exchange rate and devaluation of the Naira, the net effect was a decrease in the overall amount of USD required. These adjustments have now been factored in WFP Nigeria's CSP budget.
10. Transition/handover strategy: The introduction of cash as a nutrition transfer modality under Activity 2 is supported by the Government who will subsequently revise the national CMAM guidelines to introduce the use of local nutrient dense food for supplementation of MAM. WFP actively contributed to the development of the CVA (Cash and Voucher assistance) for nutrition, a nutrition sector initiative with the involvement of sector partners, government, and donors.
11. Risk Management: Nigeria CO has implemented key mitigation measures to ensure a high level of assurance for CBT programming including the use of SCOPE and HQ platforms for reconciliation. Risks include inflation gradually leading to month-on-month food commodity price volatility that could affect the ability of local suppliers to provide

commodities in deep-field markets. WFP conducts weekly market monitoring in all operational locations to ensure CBT is implemented only when and where markets are functional. WFP also maintains a market functionality index (MFI) assessment in food assistance locations to understand Nigerian markets and inform food assistance modality selection more fully. WFP is contracting new financial service providers (FSPs) to mitigate the risk of not being able to deliver CBT assistance due to limited capacity of the two currently contracted FSPs.

12. Social and Environmental Safeguards: WFP conducts CBT feasibility assessments to inform decision making on the most appropriate transfer modality and delivery mechanisms. These include a protection assessment to ensure no harm is done to targeted beneficiaries and to monitor adherence with social safeguards. WFP also consults communities including mothers and caregivers to receive their feedback on preferences between CBT and in-kind food.

Beneficiary analysis

TABLE 1: DIRECT BENEFICIARIES BY CSP OUTCOME, ACTIVITY & MODALITY							
CSP Outcome	Activity ³	Period	Women (18+ years)	Men (18+ years)	Girls (0-18 years)	Boys (0-18 years)	Total
SO 1	1	Current	293 800	267 800	354 900	383 500	1 300 000
		Increase/decrease	0	0	0	0	0
		Revised	293 800	267 800	354 900	383 500	1 300 000
	2	Current	24 644	0	509 916	472 274	1 006 834
		Increase/decrease	0	0	0	0	0
		Revised	24 644	0	509 916	472 274	1 006 834
SO 2	3	Current	179 520	172 480	0	0	352 000
		Increase/decrease	0	0	0	0	0
		Revised	179 520	172 480	0	0	352 000
	4	Current	34 819	31 738	42 061	45 450	154 068
		Increase/decrease	0	0	0	0	0
		Revised	34 819	31 738	42 061	45 450	154 068
SO 3	5	Current	171 428	114 286	0	0	285 714
		Increase/decrease	0	0	0	0	0
		Revised	171 428	114 286	0	0	285 714
TOTAL (without overlap)		Current	524 691	413 824	906 877	901 224	2 746 616
		Increase/decrease	0	0	0	0	0
		Revised	524 691	413 824	906 877	901 224	2 746 616

³ Indicate whether transfer is in the form of in-kind, CBT or capacity strengthening. If more than one modality per activity, duplicate the rows.

Transfers

There is no change in food rations, however the CBT rations have been adjusted for inflation.

TABLE 2: Food ration (g/person/day) ⁴ or cash-based transfer value (USD/person/day) by CSP Outcome and Activity									
CSP Outcome	CSP 1					CSP 2			
Activity	Activity 1			Activity 2 etc. (if multiple activities lead to the CSP Outcome)			Activity 4		
Beneficiary type	IDP in camp/Returnees	IDPs		U5/PLWG	U5/PLWG		IDP in camp/Returnees	IDPs	
Modality (food or cash)	In-kind	E-Voucher		In-kind	E-Vouchers		In-kind	E-Voucher	
cereals	250						400		
pulses	100						100		
oil	35			25			35		
salt	5						5		
sugar									
Supercereal				250					
Supercereal Plus	200								
micronutrient powder									
lipid-based nutrient supplement				100					
total kcal/day (to be completed for food and cash modalities)	2,100								
% kcal from protein									
cash (USD/person/day; use average as needed)		0.45			0.45			0.45	
Number of feeding days per year	30	30		75/180	75/180		30	30	

⁴ Verify that the ration is in line with WFP guidelines in terms of energy, protein, fat, and micronutrient content (use the [NUTVAL](#) food basket calculator on the PGM, along with specific WFP programmatic guidance). For commodity vouchers and cash-based transfer values see relevant manual.

TABLE 3: TOTAL FOOD/CASH-BASED TRANSFER REQUIREMENTS AND VALUE						
Food type / cash-based transfer	Current Budget		Decrease		Revised Budget	
	Total (mt)	Total (USD)	Total (mt)	Total (USD)	Total (mt)	Total (USD)
Cereals	186 598	190 897 523	0	- 25 149 830	186 598	165 747 693
Pulses	46 649	98 925 824	0	- 15 326 760	46 649	83 599 064
Oil and Fats	16 866	89 843 270	0	- 13 074 377	16 866	76 768 893
Mixed and blended foods	50 671	151 407 396	- 7 410	- 33 461 046	43 262	117 946 349
Other	2 332	1 360 146	0	19	2 333	1 360 165
TOTAL (food)	303 117	532 434 159	- 7 410	- 87 011 995	295 707	445 422 164
Cash-Based Transfers (USD)		1 134 407 011		- 256 199 297		878 207 713
TOTAL (food and CBT value - USD)	303 117	1 666 841 170	- 7 410	- 343 211 293	295 707	1 323 629 877

3. COST BREAKDOWN

TABLE 4: COST BREAKDOWN OF THE REVISION ONLY (USD)						
WFP Strategic outcomes	Strategic Outcome 1	WFP Strategic Outcome 2	WFP Strategic Outcome 3	WFP Strategic Outcome 4	WFP Strategic Outcome 5	TOTAL
CSP Outcomes	01	02	03	04	05	
Focus Area	Crisis Response	Resilience Building	Resilience Building	Root Causes	Crisis Response	
Transfer	- 324 057 669	0	- 19 058 685	0	0	- 343 116 354
Implementation	4 080 612	458 039	- 2 098 915	32 000	0	2 471 736
Direct support costs						- 820 051
Subtotal						- 341 464 669
Indirect support costs						- 22 195 975
TOTAL						- 363 660 644

TABLE 4: OVERALL CSP COST BREAKDOWN, AFTER REVISION (USD)						
WFP Strategic outcomes	Strategic Outcome 1	Strategic Outcome 2	Strategic Outcome 3	Strategic Outcome 4	Strategic Outcome 5	TOTAL
CSP Outcomes	01	02	03	04	05	
Focus Area	Crisis Response	Resilience Building	Resilience Building	Root Causes	Crisis Response	
Transfer	1 538 288 655	1 398 150	155 731 003	11 211 248	161 181 869	1 867 810 926
Implementation	110 115 205	586 739	11 030 171	269 500	6 310 035	128 311 650
Direct support costs	55 498 438	67 953	5 709 272	388 454	5 681 034	67 345 150
Subtotal	1 703 902 298	2 052 842	172 470 445	11 869 201	173 172 938	2 063 467 726
Indirect support costs	110 753 649	133 435	11 210 579	771 498	11 082 868	133 952 029
TOTAL	1 814 655 947	2 186 277	183 681 024	12 640 700	184 255 806	2 197 419 755