



## Transitional interim country strategic plan revision

This version: For Approval 4 June 2024/7 June 2024

### | Ukraine | transitional interim country strategic plan, Budget Revision | 02 |

Gender and age marker code: |04|

	Current	Change	Revised
<b>Duration</b>	<b>1 January 2023- 31 December 2024</b>	<i>n/a</i>	<b>1 January 2023- 31 December 2024</b>
<b>Beneficiaries</b>	<b>4 800 000</b>	<b>7 100</b>	<b>4 807 100</b>
<b>(USD)</b>			
<b>Total cost (USD)</b>	<b>2 079 056 768</b>	<b>- 8 305 352</b>	<b>2 070 751 416</b>
Transfer	1 842 405 788	- 8 083 577	1 834 322 211
Implementation	65 951 167	425 000	66 376 167
Direct support costs	44 385 885	- 139 867	44 246 018
<b>Subtotal</b>	<b>1 952 742 839</b>	<b>- 7 798 444</b>	<b>1 944 944 396</b>
Indirect support costs	126 313 928	- 506 908	125 807 020

### DELEGATION OF AUTHORITY FOR APPROVAL: CD

#### 1. RATIONALE

1. This budget revision (BR02) will add the CBT modality under Activity 04 and will make minor operational adjustments to Ukraine's T-ICSP (2023 - 2024).
2. Under Activity 04, findings from the rapid damage and needs assessment (RDNA3) indicate that permanent job losses are heavily affecting the economy, while the loss of private sector jobs and income, coupled with high inflation, and the loss of assets as a result of the war, have reversed the progress achieved toward poverty reduction since 2010.<sup>1</sup> Multi-sector needs assessments continue to find livelihoods needs to be one of

<sup>1</sup> [Third Rapid Damage and Needs Assessment \(RDNA3\)](#). Feb 2024. World Bank et al.

the most critically unmet needs in Ukraine.<sup>2</sup> To mitigate this increasing loss of livelihoods, and in complementarity with the ongoing capacity strengthening work under Activity 04, WFP will introduce the CBT modality to pilot the provision of cash assistance to livelihoods and food systems actors to support their early recovery.

3. Minor operational adjustments will also be made to planned beneficiary numbers and transfer values under Activities 01 and 03 to better align the ongoing activities with identified needs.

## 2. CHANGES

### ***Strategic orientation***

4. Ukraine BR02 incurs no changes to the strategic orientation of the T-ICSP.

### ***T-ICSP outcomes***

#### Targeting approach and beneficiary analysis

5. Under Activity 01, in response to the reduced need for ready-to-eat (RTE) meals, WFP will slightly reduce the number of beneficiaries targeted to receive RTEs in the latter half of 2024. Further to this, as local markets regain capacity, WFP will increasingly transition beneficiaries from receiving in-kind to cash based assistance.
6. Under Activity 03, WFP was providing transitional cash to targeted beneficiaries who previously received in-kind GFA. This support will be phased out in 2024, as beneficiaries will continue to be assisted with CBT under Activity 01 to streamline WFP's operational response. Social benefit top ups will continue to be provided under Activity 03 to support targeted groups, including pensioners and people with disabilities, to meet their basic needs.
7. Under Activity 04, WFP will provide up to 12,500 participants in livelihoods activities with cash transfers. Targeting of participants will be carried out in coordination with local administrations and will initially be based on geographical locations where early livelihood recovery activities can commence. Specific households within these locations will be selected using a community-based participatory planning approach. Targeting criteria will proactively include households headed by women that have the capacity to engage in livelihoods initiatives.

#### Transfer modalities

8. Under Activity 01, in areas where market functionality has improved, for some of the institutions that provide support to internally displaced persons (IDPs) and other conflict affected people, WFP will transition the modality of assistance from in-kind food to cash-based assistance. A transfer value of USD 0.70 per person per day will be used that is equivalent to the in-kind basket previously provided, which is designed to meet 60 percent of beneficiary food needs. The transfer will enable institutions to locally procure fresh nutritious foods, stimulating local markets and bolstering economic recovery.
9. Under Activity 03, WFP will increase the transfer value provided to low-income pensioners and people with disabilities from USD 0.41 to USD 0.55 per person per day. This will align

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<sup>2</sup> See for example [REACH Ukraine - 2023 MSNA Bulletin](#).

the transfer value with the identified gap between the provision of government assistance and the basic needs.

10. Under Activity 04, WFP will provide participants with USD 73 per person per month for a period of four months. This new transfer value is aligned to the value provided by other partners in the livelihoods sub-cluster for similar activities.

### **Beneficiary analysis**

<b>TABLE 1: DIRECT BENEFICIARIES BY T-ICSP OUTCOME, ACTIVITY &amp; MODALITY</b>							
T-ICSP Outcome	Activity	Period	Women (18+ years)	Men (18+ years)	Girls (0-18 years)	Boys (0-18 years)	Total
1	1	Current	2,127,855	484,061	452,121	480,963	3,545,000
		Increase/decrease	-3,314	-756	-645	-685	-5,400
		Revised	2,124,541	483,305	451,476	480,278	3,539,600
2	2	Current	0	0	116,410	123,590	240,000
		Increase/decrease	0	0	0	0	0
		Revised	0	0	116,410	123,590	240,000
	3	Current	623,310	141,796	121,191	128,703	1,015,000
		Increase/decrease	0	0	0	0	0
		Revised	623,310	141,796	121,191	128,703	1,015,000
	4	Current	0	0	0	0	0
		Increase/decrease	7,642	3,608	594	656	12,500
		Revised	7,642	3,608	594	656	12,500
<b>TOTAL (without overlap)</b>	Current	2,751,165	625,857	689,722	733,256	4,800,000	
	Increase/decrease	4,328	2,852	-51	-29	7,100	
	Revised	2,755,493	628,709	689,671	733,227	4,807,100	

**Transfers**

	T-ICSP Outcome 01						T-ICSP Outcome 02		
	Activity 01						Activity 02	Activity 03	Activity 04
Beneficiary type	Conflict-affected (general food assistance)	Institutional feeding	Rapid response (bread)	Rapid response (ready-to-eat/hot meal)	Conflict-affected	Early recovery/conflict-affected	School feeding	Social protection	Food systems
Modality	Food	Food/CBT	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)	-	0.7	-	-	3.24	1.35	0.55	0.55	2.43
Number of feeding days per year	360	360	60	60	360	360	210	360	120

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

	Current budget		Increase/decrease		Revised budget	
	Total (mt)	Total (USD)	Total (mt)	Total (USD)	Total (mt)	Total (USD)
Cereals	243 456	146 222 709	- 5 367	- 3 579 561	238 089	142 643 148
Pulses	35 350	81 131 614	- 956	- 1 267 512	34 395	79 864 102
Oil and Fats	26 402	49 042 720	- 694	- 858 581	25 708	48 184 139
Mixed and blended foods	980	4 785 000	0	0	980	4 785 000
Other	72 594	341 943 836	- 1 802	- 4 818 636	70 792	337 125 200
<b>TOTAL (food)</b>	<b>378 782</b>	<b>623 125 878</b>	<b>- 8 818</b>	<b>- 10 524 289</b>	<b>369 964</b>	<b>612 601 589</b>
CBT (USD)		946 368 677		435 082		946 803 760
<b>TOTAL (food &amp; CBT USD)</b>	<b>378 782</b>	<b>1 569 494 556</b>	<b>- 8 818</b>	<b>- 10 089 207</b>	<b>369 964</b>	<b>1 559 405 349</b>

### 3. COST BREAKDOWN

11. The main decrease in the budget pertains to Outcome 01, and is related to the decrease in beneficiaries receiving in-kind assistance during the latter half of 2024. There is a minimal change to the budget for Outcome 02 as the increase in transfer value for Activity 03 and the increase for cash transfers under Activity 04 have been offset by a reduction in the number of beneficiaries reached under Activity 03.

SDG targets/ WFP Strategic outcomes	SDG Target 2.1 - WFP Strategic Outcome 01	SDG Target 17.9 - WFP Strategic Outcome 04	SDG Target 17.16 - WFP Strategic Outcome 05	Total
T-ICSP outcomes	01	02	03	
Focus area	Crisis Response	Resilience Building	Crisis Response	
Transfers	- 8 347 559	263 982	0	- 8 083 577
Implementation		425 000		425 000
Direct support costs				- 139 867
Subtotal				- 7 798 444
Indirect support costs				- 506 908
<b>TOTAL</b>				<b>- 8 305 352</b>

SDG targets/ WFP Strategic outcomes	SDG Target 2.1 - WFP Strategic Outcome 01	SDG Target 17.9 - WFP Strategic Outcome 04	SDG Target 17.16 - WFP Strategic Outcome 05	Total
T-ICSP outcomes	01	02	03	
Focus area	Crisis Response	Resilience Building	Crisis Response	
Transfer	1 447 146 854	366 036 954	21 138 404	<b>1 834 322 211</b>
Implementation	60 002 858	5 494 909	878 400	<b>66 376 167</b>
Direct support costs	35 172 748	8 563 335	509 935	<b>44 246 018</b>
<b>Subtotal</b>	1 542 322 460	380 095 197	22 526 739	<b>1 944 944 396</b>
Indirect support costs	100 250 960	24 706 188	849 872	<b>125 807 020</b>
<b>TOTAL</b>	<b>1 642 573 419</b>	<b>404 801 385</b>	<b>23 376 611</b>	<b>2 070 751 416</b>