



Under this interim country strategic plan, WFP will continue to prioritize meeting the critical needs of conflict-affected people, ensuring the provision of prompt and appropriate food assistance for the most food-insecure groups in hard-to-reach areas near the front line. At the same time, WFP will accelerate efforts to restore agricultural livelihoods and productive capabilities, reinforcing national food systems to improve food security in Ukraine while also contributing to global food security through the re-building of export capacities.

The interim country strategic plan is aligned with WFP's strategic plan for 2022–2025, the 2024 Humanitarian Needs and Response Plan for Ukraine and Ukraine's United Nations sustainable development cooperation framework for 2025–2029, and seeks to achieve the following 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:* Food systems actors and crisis-affected communities in Ukraine contribute to and benefit from the inclusive economic recovery and restoration of food systems in support of livelihoods, food and nutrition needs by 2027.
- *Outcome 3:* The Government of Ukraine and partners have enhanced shock-responsive capacities to support vulnerable populations by 2027.
- *Outcome 4:* Humanitarian and development actors in Ukraine have enhanced year-round capacity to support crisis-affected populations.

## **Draft decision\***

The Board approves the Ukraine interim country strategic plan (2025–2027) (WFP/EB.2/2024/7-A/4) at a total cost to WFP of USD 2,113,908,594.

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\* This is a draft decision. For the final decision adopted by the Board, please refer to the decisions and recommendations document issued at the end of the session.

## 1. Country analysis

### 1.1 Country context

1. The escalation of the war in Ukraine in February 2022 has had a devastating impact on all elements of society, causing widespread suffering and the death of more than 10,500 civilians.<sup>1</sup> Through massive civilian displacement, Ukraine's population has fallen sharply from 41 million in 2021 to 33 million in 2023,<sup>2</sup> exacerbating pre-existing concerns of a declining and aging population. More than 6.3 million Ukrainians have sought refuge abroad<sup>3</sup> and an estimated 3.7 million are internally displaced, most for longer than a year.<sup>4</sup> As of February 2024 about a fifth of Ukraine's territory was controlled by the Russian Federation, with the front line stretching more than 1,000 km.<sup>5</sup>
2. Ukraine is classified as a lower-middle income country, and the heavy losses inflicted on its economy have exacerbated existing structural vulnerabilities and erased 15 years of development progress.<sup>6</sup> The estimated cost of damage to buildings and infrastructure is a staggering USD 152 billion, while gross domestic product (GDP) for 2023 is estimated at 74 percent of 2021 GDP.<sup>7</sup> Displacement, destruction of infrastructure and assets, ongoing hostilities and the war's toll on the economy have left 14.6 million people – approximately 40 percent of those who remain in the country – with acute humanitarian assistance and protection needs.<sup>8</sup> The eastern and southern regions have experienced the most intense military action and hence the greatest infrastructure damage, the highest number of civilian casualties and the most severe humanitarian needs.<sup>9</sup>
3. Children's access to good-quality education has been negatively affected by the destruction of schools and the disruption of essential services such as electricity and communication technologies. Since the escalation of the war, 721 educational facilities have been damaged or destroyed,<sup>10</sup> and many schools are now utilized as shelters or aid distribution points, further limiting children's educational opportunities.

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<sup>1</sup> Office of the United Nations High Commissioner for Human Rights. 2024. *Two-Year Update. Protection of civilians: impact of hostilities on civilians since 24 February 2022*.

<sup>2</sup> United Nations Office for the Coordination of Humanitarian Affairs (OCHA). 2023. *Humanitarian Needs and Response Plan: Ukraine*, based on population estimates of the United Nations Population Fund. Estimates exclude the Autonomous Republic of Crimea and the city of Sevastopol.

<sup>3</sup> Office of the United Nations High Commissioner for Refugees. 2024. *Regional Refugee Response for the Ukraine Situation 2024: Ukraine Situation Regional Refugee Response Plan – January–December 2024*.

<sup>4</sup> International Organization for Migration and Global Data Institute Data Tracking Matrix. 2023. *General Population Survey, Round 14: Snapshot Report – Population Figures and Geographic Distribution 3–25 September 2023*.

<sup>5</sup> British Broadcasting Corporation. 2024. *Ukraine in maps: Tracking the war with Russia*.

<sup>6</sup> World Bank, Government of Ukraine, European Union and United Nations. 2024. *Ukraine: Third Rapid Damage and Needs Assessment (RDNA3): February 2022–December 2023*.

<sup>7</sup> *Ibid.*

<sup>8</sup> OCHA. 2023. *Humanitarian Needs and Response Plan: Ukraine*.

<sup>9</sup> *Ibid.*

<sup>10</sup> Office of the United Nations High Commissioner for Human Rights. 2023. *Update on the human rights situation in Ukraine: 1 February–30 April 2023*.

4. The war has significantly disrupted Ukraine's agriculture, which previously generated 20 percent of GDP, employed 14 percent of the workforce and accounted for 41 percent of export revenue.<sup>11</sup> Damage inflicted on critical agricultural infrastructure is estimated at USD 10 billion,<sup>12</sup> with a quarter of previously cultivable land rendered unworkable by landmines and proximity to the front lines, which prevent farmers from working their fields.<sup>13</sup> The suspension of the Black Sea Initiative in July 2023 led to sharp export declines, with further negative effects on agricultural production.<sup>14</sup>

## 1.2 Progress towards the 2030 Agenda for Sustainable Development

5. Prior to 2022 the Government of Ukraine actively worked to achieve the Sustainable Development Goals (SDGs), focusing on economic growth, poverty reduction and improved health and education.<sup>15</sup> However, the escalation of the war required a pivot to immediate defence and relief efforts, with direct damage to infrastructure in the first 20 months alone amounting to USD 152 billion and estimated reconstruction and recovery needs exceeding USD 486 billion, or three times Ukraine's 2023 GDP.<sup>16</sup> This has led to significant fiscal challenges, including a substantial budget deficit and increased public debt. As a result, any progress towards the SDGs has been disrupted and reversed, and recovery and future development are now heavily dependent on external financing, with European Union support through the accession process expected to play a vital role in addressing the forthcoming challenges.<sup>17</sup>

## 1.3 Progress towards Sustainable Development Goals 2 and 17

### *Progress on Sustainable Development Goal 2 targets*

6. *Access to food.* The 2024 Ukraine Humanitarian Needs and Response Plan (HNRP) identified 7.3 million people in Ukraine as moderately or severely food insecure.<sup>18</sup> Food insecurity is mainly caused by the war's impact on supply chains and local markets, especially for those living near the front line, where physical access to markets is hampered by safety concerns and damaged infrastructure.
7. Rising poverty further strains the capacity of households to afford food, especially during the winter months when the cost of heating and other essentials surge and household reserves diminish. An estimated 24 percent of Ukrainians now live below the poverty line of USD 6.85 per person per day,<sup>19</sup> while analysis by the United Nations Children's Fund (UNICEF) suggests an alarming rise in the rate of child poverty.<sup>20</sup> Unemployment<sup>21</sup> and underemployment are increasing throughout the country, with internally displaced persons

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<sup>11</sup> Food and Agriculture Organization of the United Nations. 2022. *Ukraine: Note on the impact of the war on food security in Ukraine, 20 July 2022*.

<sup>12</sup> World Bank, Government of Ukraine, European Union and United Nations. 2024. *Ukraine: Third Rapid Damage and Needs Assessment (RDNA3): February 2023–December 2023*.

<sup>13</sup> Ukraine Ministry of Agrarian Policy and Food. 2023. *Sown areas in Ukraine to decrease by 7 million hectares*.

<sup>14</sup> WFP and Kyiv School of Economics. 2023. *Ukraine food balances in times of uncertainty: Scenario analysis of Black Sea grain initiative abandonment and infrastructure destruction on food balances in Ukraine*.

<sup>15</sup> United Nations. 2020. *Sustainable Development Goals Ukraine: Voluntary National Review*.

<sup>16</sup> World Bank, Government of Ukraine, European Union and United Nations. 2024. *Ukraine: Third Rapid Damage and Needs Assessment: February 2023–December 2023*.

<sup>17</sup> United Nations. 2023. *Ukraine Common Country Analysis: 2023*.

<sup>18</sup> OCHA. 2023. *Humanitarian Needs and Response Plan: Ukraine*.

<sup>19</sup> World Bank, Government of Ukraine, European Union and United Nations. 2023. *Ukraine: Third Rapid Damage and Needs Assessment (RDNA3): February 2022–December 2023*.

<sup>20</sup> United Nations Children's Fund. 2023. *Press release: War in Ukraine pushes generation of children to the brink, warns UNICEF*.

<sup>21</sup> WFP. 2023. *The Local Economist – Ukraine Country Office. Monthly Economic Bulletin: November 2023*.

- being hit hardest as some 60 percent have lost their jobs since the escalation of the war and with women more likely than men to experience unemployment.<sup>22</sup>
8. *End malnutrition.* Prior to the war Ukraine had made considerable progress in addressing maternal, infant and young child malnutrition. However, disruption of agricultural production and supply chains has reduced the availability of diverse and nutritious food. A sustained reduction in the consumption of good-quality food threatens to lead to nutritional deficiencies among the general population, underscoring the need to fortify foods whenever possible. The World Bank has estimated that among children under 5 there was an average anaemia prevalence of 26 percent in 2019.<sup>23</sup>
  9. *Smallholder productivity and incomes.* Before 2022, 13 million rural Ukrainians participated in small-scale farming, contributing 32 percent of agricultural production.<sup>24</sup> Damage to agricultural land and infrastructure, the abandonment of land and the displacement of rural populations coupled with rising input costs (particularly for fertilizer and fuel) have resulted in significant declines in food production and reduced farm incomes, in some cases forcing smaller producers to operate at negative margins.<sup>25,26</sup> The Food and Agriculture Organization of the United Nations (FAO) estimates that 25 percent of the rural population (over 40 percent in front-line regions) have halted or heavily reduced food production as a result of the conflict.<sup>27</sup> Many farmers are unable to work due to widespread contamination of farmland by unexploded ordnance, which is of particular concern in the Kharkivska, Khersonska and Mykolaivska regions, where local livelihoods are heavily dependent on agriculture.<sup>28</sup> Home gardens remain a significant source of food, cited by 28 percent of surveyed WFP in-kind food recipients as one of their main sources.<sup>29</sup>
  10. *Sustainable food systems.* Despite considerable damage to critical agricultural infrastructure, including systems for irrigation, storage, machinery, equipment and transportation, Ukraine remains a net food exporter and contributes substantially to the global food supply. Nevertheless, trade over Ukrainian land and sea borders is below capacity owing to the suspension of the Black Sea Initiative and the closure of container terminals, which have also led to higher transportation and logistics costs. The consequences are severe for households that depend on agriculture for their livelihoods. They also place considerable strain on the financial resources of the Government and the private sector and have caused a rise in grain prices worldwide that is especially burdensome for poorer countries.<sup>30</sup>
  11. To cope with the challenges, farmers have reduced fertilizer use, switched to less expensive seeds and deferred maintenance of equipment, which has resulted in reduced yields and diminished crop quality. Despite initiatives such as the “solidarity lanes” to European Union countries and the extension of the Grain from Ukraine scheme in support of WFP

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<sup>22</sup> OCHA. 2023. *Humanitarian Needs and Response Plan: Ukraine*.

<sup>23</sup> World Bank. 2019. *Prevalence of anemia among children (% of children ages 6-59 months) – Ukraine*.

<sup>24</sup> FAO. 2022. *Ukraine: Impact of the war on agriculture and rural livelihoods in Ukraine – Findings of a nation-wide rural household survey, December 2022*.

<sup>25</sup> *Ibid.*

<sup>26</sup> WFP and Kyiv School of Economics. 2024. *Ukraine wheat flour and sunflower oil value chains: Analysis of value chains with a focus on smaller farmers and processors near the front line – Summary Report*.

<sup>27</sup> FAO. 2022. *Ukraine: Impact of the war on agriculture and rural livelihoods in Ukraine – Findings of a nation-wide rural household survey, December 2022*.

<sup>28</sup> *Ibid.*

<sup>29</sup> WFP. 2023. *Ukraine: Post-Distribution Monitoring (PDM) – In-kind assistance (General Food Distribution)*.

<sup>30</sup> WFP and Kyiv School of Economics. 2024. *Ukraine wheat flour and sunflower oil value chains: Analysis of value chains with a focus on smaller farmers and processors near the front line – Summary Report*.

humanitarian operations across the world, the volume of exports has yet to return to pre-war levels.<sup>31</sup>

### **Progress on Sustainable Development Goal 17 targets**

12. *Policy coherence.* Before the escalation of the war Ukraine's social protection system was extensive, with 73 percent of the population receiving at least one benefit and total social protection expenditures equating to 16 percent of GDP.<sup>32</sup> Comprising both contributory schemes like social insurance for workers and non-contributory benefits such as social assistance and subsidies, the system targeted specific demographic groups including children and people with disabilities. To address escalating humanitarian needs caused by the war, the Government has rolled out extensive support programmes for displaced populations, while striving to maintain existing essential services and social protection as well as economic stability. However, the mounting pressure on Ukraine's financial resources contributed to a budget shortfall of USD 41 billion in 2024,<sup>33</sup> impeding the Government's ability to provide adequate social safety net benefits. As a result, with poverty and humanitarian needs rising, the most vulnerable households are increasingly unable to afford food and other essential items. Furthermore, those employed in the informal labour sector – which accounts for 30 to 40 percent of Ukraine's GDP – face challenges in accessing social protection since they have not made formal contributions to the system.<sup>34</sup>
13. *Enhanced global partnership.* The United Nations sustainable development cooperation framework (UNSDCF) for 2025–2029 and instruments such as the Ukraine Facility, the Ukraine Plan and the 2024 HNRP recognize the need for strong partnerships to tackle Ukraine's large-scale humanitarian and recovery challenges. WFP will strengthen partnerships and coordination with humanitarian and development actors, including multilateral development banks and the European Union, in support of the Government's efforts to strengthen food security and social protection systems in accordance with the principle of “building back better”.

### **1.4 Hunger gaps and challenges**

14. According to the HNRP, more than 3.3 million people in front-line communities need humanitarian assistance; despite repeated appeals for humanitarian corridors, however, there continues to be a lack of humanitarian access to civilians in areas controlled by the Russian Federation. Assessments in front-line areas are hampered by this lack of access, but indicative findings from WFP surveys and qualitative interviews suggest that humanitarian needs, including the need for food, are critical and increase in severity the closer a community is to active hostilities. Widespread destruction of civilian and critical infrastructure severely impede access to essential services and markets and present significant safety and security concerns. Few livelihood opportunities exist and where markets are operating prices are often prohibitively high.<sup>35</sup>
15. The civilian population is facing grave safety and protection concerns, including ongoing military operations and the presence of landmines and unexploded ordnance. Internal displacement poses further protection challenges, including the loss of personal identification documents and diminished access to judicial services. Groups facing the most significant protection risks include people with disabilities, whose numbers are increasing

<sup>31</sup> World Bank, Government of Ukraine, European Union and United Nations. *Ukraine: Third Rapid Damage and Needs Assessment (RDNA3): February 2022–December 2023*.

<sup>32</sup> International Labour Organization. 2021. *World Social Protection Report 2020–22: Social protection at the crossroads – in pursuit of a better future*.

<sup>33</sup> Ukraine Ministry of Finance. 2023. *Press release: Parliament of Ukraine Adopted State Budget for 2024*.

<sup>34</sup> European Commission. 2023. *Ukraine 2023 Report*.

<sup>35</sup> WFP and REACH. 2024. *Brief: Ukraine Needs Assessment – a multi-sectoral look at areas close to or beyond the frontline*.

due to the war,<sup>36</sup> older people and marginalized groups including LGBTQIA+, people living with HIV/AIDS, national minorities and the Roma. Displaced populations unable to afford private accommodation or without access to host families reside in communal centres and remain heavily dependent on external aid to meet their basic needs.<sup>37</sup> There are 111,500 people in communal centres in 2,595 locations.<sup>38</sup> Owing to inadequate facilities, limited accessibility and overcrowding, internally displaced persons residing in the communal centres, primarily older people, people with disabilities and households headed by women, are increasingly vulnerable to gender-based violence and other gender and protection concerns.

16. Despite Ukraine's efforts to promote gender equality, the conflict disproportionately affects the rights of women and girls, who constitute 60 percent of the displaced population.<sup>39</sup> This is manifested in their reduced access to economic opportunities and essential services and the curtailment of their representation and participation in decision-making processes. As the conflict persists, women also increasingly bear the sole responsibility for providing for their households. While proximity to hostilities is a primary driver of vulnerability to food insecurity, several sociodemographic groups also face a higher risk of food insecurity, including older people living on minimal pensions, people with disabilities and the bedridden, families with low incomes or experiencing job loss, one-parent families headed by women, and people experiencing sudden displacement. Increased needs are also evident among marginalized groups such as Roma communities, LGBTQIA+ people and people living with HIV/AIDS.<sup>40</sup>

## 2. Strategic implications for WFP

### 2.1 Achievements, lessons learned and strategic changes for WFP

17. In February 2022 WFP launched a limited emergency operation to respond to the unfolding humanitarian crisis in Ukraine. Over the first six months of the war WFP helped to meet the most urgent needs of people identified as vulnerable or marginalized, including those newly displaced and located close to the front lines, providing food and cash assistance to more than 3 million people monthly. In addition, WFP supported the overall humanitarian response by providing essential logistics and telecommunications common services to partners.
18. In 2023 WFP expanded the scope of operations under Ukraine's transitional interim country strategic plan (T-ICSP) with a gradual shift towards market-based interventions to address food security and contribute to local market recovery, including through the introduction of multi-purpose cash assistance and value vouchers. This experience revealed the importance of continuing to address acute humanitarian needs while providing parallel support through national safety nets. Helping the Government to fill the gaps in reaching the most vulnerable, WFP will continue to provide technical support to national programmes alongside complementary cash top-ups for vulnerable population groups identified through existing social safety nets; it will also continue to support the school meals programme.<sup>41</sup>

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<sup>36</sup> International Disability Alliance. 2023. *The situation of persons with disabilities in the context of the war of aggression by Russia against Ukraine*.

<sup>37</sup> OCHA. 2023. *Humanitarian Needs and Response Plan: Ukraine*.

<sup>38</sup> *Ibid.*

<sup>39</sup> CARE International. 2023. *Rapid Gender Analysis: Ukraine*.

<sup>40</sup> WFP. 2023. *Ukraine Needs Assessment: Food Security and Essential Needs – Analysis of data from the 2022 Ukraine Multisector Needs Assessment*.

<sup>41</sup> Socialprotection.org. 2023. *The state of the social protection system in Ukraine as it reaches the one-year mark of the conflict*.

19. WFP increased its support for food systems actors by broadening the network of local retailers, producers, traders and bakeries used to supply commodities for in-kind rations. Simultaneously, based on emerging evidence,<sup>42</sup> WFP launched an initiative to improve the productive capacity of smallholder farmers and rural communities by facilitating the restoration of agricultural land contaminated by unexploded ordnance. WFP has also played a pivotal role in enabling the procurement and export of locally produced food through the Black Sea and Grain from Ukraine initiatives to ensure the continued export of food for other humanitarian operations.
20. As government support of displaced populations increased, WFP retargeted unconditional food assistance towards populations in harder-to-reach front-line regions, reaching them through effective collaboration with community-based organizations. By 2023, 80 percent of beneficiaries receiving unconditional food assistance were living within 50 km of the front line.
21. These successful strategic adaptations will be carried forward in this ICSP, which integrates lessons learned and stakeholder feedback from communities, partners and counterparts. WFP will maintain operational flexibility to respond to needs as they evolve in an unpredictable context, enhancing further localization efforts made in its response. WFP will also increase its focus on restoring livelihoods and productive capacity and will work through and in support of government systems where feasible and appropriate.

## **2.2 Alignment with national development plans, the United Nations sustainable development cooperation framework and other frameworks**

22. The ICSP is aligned with the 2024 HNRP, Ukraine's UNSDCF for 2025–2029, and the national recovery plan of the Government of Ukraine.
23. Other sectoral strategies and plans with which this ICSP will align include the following:
  - Social policies for an inclusive recovery in Ukraine (Organisation for Economic Co-operation and Development, 2022);
  - Perekhid Initiative, linking humanitarian cash transfers to the national shock-responsive social protection system in Ukraine (Ministry of Social Policy, 2022);
  - recommendations of civil society experts, provided through working groups of the National Council for the Recovery of Ukraine;
  - Ukraine Social Protection: Current & Future Needs (World Bank, 2022);
  - Future of the Ukrainian Pension System – Adequacy, Coverage and Sustainability (International Labour Organization, 2019);
  - Ukraine's school nutrition reforms (Ministry of Education and Science and Office of the First Lady, 2021); and
  - The New Ukrainian School – 2018 education reforms on pedagogy of partnership, innovation, new standards and learning outcomes, school and teacher autonomy and education funding.

## **2.3 Engagement with key stakeholders**

24. The design of the ICSP has been informed by extensive dialogue with government ministries and regional and local authorities to reflect and complement national and local policies and priorities. Dedicated consultations with other United Nations entities, non-governmental organizations (NGOs), donors and development partners, alongside the concurrent

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<sup>42</sup> FAO. 2022. *Ukraine: Impact of the war on agriculture and rural livelihoods in Ukraine – Findings of a nation-wide rural household survey, December 2022*. REACH. 2023. *2023 MSNA Bulletin: Ukraine*.



development of the UNSDCF and the HNRP, have ensured broad sector-wide support for the ICSP. To inform the strategic direction of the ICSP, consultations and focus group discussions engaged a diverse and representative group of beneficiaries and cooperating partners, including specialized community-based organizations for people with disabilities and women-led organizations.

### **3. WFP strategic portfolio**

#### **3.1 Direction, focus and intended impacts**

25. WFP remains committed to meeting the most urgent and life-saving food security needs of crisis-affected people in Ukraine, prioritizing populations nearest to the front line. This will be carried out through four interlinked ICSP outcomes founded on the following theory of change:

- *If* WFP assists the most vulnerable crisis-affected populations in Ukraine in meeting their food and nutrition needs for as long as the war persists,
- *and* enables communities and relevant actors to benefit from the recovery and restoration of assets,
- *and* supports relevant actors, including the Government of Ukraine, in their efforts to enhance their shock-responsive capacities,
- *then* food insecurity will not worsen during the war and Ukraine will have greater capacity to recover once the war has ended.

26. Following a humanitarian–development–peace nexus approach, WFP will respond to immediate humanitarian needs while addressing long-term food security needs in order to promote social cohesion in a country where the war has left no one unaffected. This approach includes strengthening national systems and structures and thereby enhancing the country's overall capacity as a regional and global food supplier. Livelihoods and social protection programming has been explicitly designed to ensure a smooth handover of WFP operations to relevant Ukrainian authorities or local communities.

#### **3.2 Interim country strategic plan outcomes, WFP strategic outcomes, focus areas, expected outputs and key activities**

***Interim country strategic plan 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***

27. ICSP outcome 1 focuses on providing immediate relief to people in vulnerable situations and communities affected by the war, including through the restoration of productive assets required for food production.

##### ***WFP strategic outcome***

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

##### ***Focus area***

29. The focus area of ICSP outcome 1 is crisis response.

### **Alignment with national priorities**

30. ICSP outcome 1 is aligned with the 2024 HNRP strategic objective 1, to “provide principled and timely multisectoral lifesaving assistance to internally displaced people, non-displaced war affected people and returnees, ensuring their safety and dignity”. It is also in line with the 2023 National Mine Action Strategy.<sup>43</sup>

### **Expected outputs**

31. The following outputs will contribute to the achievement of ICSP outcome 1:
- Output 1.1: Crisis-affected populations have access to food and/or cash-based assistance that enables them to meet their basic food and nutrition needs.
  - Output 2.1: Crisis-affected communities benefit from efforts to restore and recover productive assets, which improve their access to food.

### **Key activities**

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

32. WFP will continue to provide targeted life-saving and nutrition-sensitive assistance to crisis-affected populations in Ukraine through cash-based transfers (CBTs) or in-kind food assistance designed to meet the needs of differently affected populations. Priority will be given to assisting the most vulnerable communities near the front lines to enable them to meet their immediate food and nutrition needs. As part of a broader package of social and health services, WFP will support displaced people who are temporarily accommodated in public buildings or living in institutions, including but not limited to collective centres, medical facilities, orphanages and hospitals.
33. WFP will make the “Building Blocks” digital platform<sup>44</sup> available to all partners in humanitarian clusters to enable a coordinated and effective response by minimizing duplication of assistance at the household level, regardless of modality.
34. Should WFP gain access to the crisis-affected populations that are currently unreachable in the front-line areas, the scope of this activity would probably expand. To ensure a rapid and effective response in such a scenario, WFP will ensure that preparedness measures are in place, including the pre-positioning of food supplies and the conduct of remote needs assessments. In adherence to the humanitarian principles<sup>45</sup> and WFP’s commitment to leaving no one behind, advocacy for humanitarian access to these populations will be increased.

#### *Activity 2: Provide crisis-affected communities with support to restore and recover productive assets*

35. WFP will support vulnerable rural communities in their efforts to rehabilitate and restore arable land contaminated by unexploded ordnance and will support farmers working to safely resume crop production, thereby restoring livelihoods, building resilience, increasing self-reliance and reducing long-term dependence on humanitarian assistance. Under the coordination framework established by the Government of Ukraine and in close partnership with FAO and mine action partners such as *Fondation Suisse de Déminage*, activity 2 will target rural household plots (0.5–2 hectares) and small-scale farmland for demining activities to ensure that people can safely return to the land and to promote the rebuilding of household livelihoods.

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<sup>43</sup> Government of Ukraine. 2023. [Press release: Ukraine presents draft Strategy, plans and needs for 2024 at meeting of sectoral working group on mine action.](#)

<sup>44</sup> WFP. [Building Blocks homepage.](#)

<sup>45</sup> WFP. 2018. [Evaluation of WFP Policies on Humanitarian Principles and Access in Humanitarian Contexts.](#)

36. Together with FAO, WFP will use cartography and population data to identify previously productive farmland that is no longer in use owing to the risks posed by unexploded ordnance. Using participatory community-based approaches to identify plots at the household level, WFP will deploy non-technical survey teams to map mines and unexploded ordnance, including by verifying areas where there is no evidence of such hazards. WFP will provide awareness training on mine action to educate women, men and children in affected areas about the dangers posed by unexploded ordnance and to provide guidance on how to best mitigate the risks posed to people, property and the environment. WFP will also provide support for the procurement of locally made specialized equipment required for demining. Upon verification that an area has been cleared of unexploded ordnance, rural households will be linked to livelihood support activities in accordance with their needs and priorities.

### **Partnerships**

37. WFP will partner with the Government, including at the sub-national level, coordinating closely with it to ensure that humanitarian needs are met and to facilitate a gradual transition to national programmes. WFP will continue to leverage local coordination structures and engage with representatives of local communities to ensure accountability, the participation and empowerment of affected people, and efficiency in meeting the essential needs of target populations.
38. WFP will collaborate with other United Nations entities, NGOs, civil society organizations and development partners through the cash working group, the food security and livelihood cluster and the working group on community planning for durable solutions and recovery to ensure synergy and complementarity in the provision of assistance. WFP will continue to play an active role in inter-agency structures and collaborate with various specialized actors through inter-agency forums specific to gender and protection, through the clusters and through working groups for the prevention of sexual exploitation and abuse, disability inclusion and accountability to affected populations.
39. WFP will work closely with the Ministry of Economy, the state emergency services of Ukraine, the protection cluster mine action sub-working group and the resident coordinator's office to scale up the rehabilitation of agricultural lands and with other national mine action partners to build local capacity and ensure the sustainability of activities.

### **Assumptions**

40. WFP assumes that political and security conditions will allow the access required to deliver assistance; that a gradual increase in government capacity will allow WFP to progressively decrease coverage of emergency food and cash assistance; that land contaminated by unexploded ordnance can be safely reached by mine action partners; and that funding will be sufficient to enable an effective response.

### **Transition/handover strategy**

41. As long as the conflict persists and the Government continues to require support to meet food security needs, WFP will continue to provide assistance. WFP will, however, strive to reduce humanitarian needs while actively seeking out opportunities to move people dependent on humanitarian aid to more tailored, long-term approaches, including livelihood activities or expanded government social assistance programmes.
42. Should the war end during the timeframe of the ICSP, WFP would work with the Government to determine an appropriate timeline for the handover of programmes to the Government and partners.

***Interim country strategic plan outcome 2: Food systems actors and crisis-affected communities in Ukraine contribute to and benefit from the inclusive economic recovery and restoration of food systems in support of livelihoods, food and nutrition needs by 2027***

43. WFP will provide capacity strengthening and technical support to key actors within the Ukrainian food system, maximizing the positive impact of WFP investments in the country, including resources spent on local and global programming.

***WFP strategic outcome***

44. ICSP outcome 2 is aligned with WFP strategic outcome 3: People have improved and sustainable livelihoods.

***Focus area***

45. The focus area of ICSP outcome 2 is resilience building.

***Alignment with national priorities***

46. ICSP outcome 2 is aligned with UNSDCF strategic priority II (outcome 2) on inclusive economic growth: "By 2029, people benefit from a strong economic recovery and decent work, with inclusive labour force participation, increased productivity, and reduced regional disparities."

***Expected outputs***

47. The following outputs will contribute to the achievement of ICSP outcome 2:
- Output 3.1: Food systems actors and crisis-affected communities benefit from resource transfers, capacity and skills strengthening to restore assets and strengthen food systems integration and recovery resulting in improved livelihoods.
  - Output 4.1: Crisis-affected populations around the world benefit from the procurement, transport, processing and export of food produced in Ukraine, in linkage with the economic recovery of Ukraine.

***Key activities***

*Activity 3: Provide support, including direct assistance, capacity strengthening, policy development and assets recovery/creation to enhance the livelihoods of food systems actors and crisis-affected communities*

48. WFP will work with communities to protect and improve livelihoods and enhance household income-earning potential in order to prevent communities from falling deeper into poverty or resorting to negative coping mechanisms. Through participatory community engagement, WFP will work with communities to identify the most urgent livelihood needs of various vulnerable groups, including households headed by women, people with disabilities, people from marginalized groups such as the Roma, LGBTQIA+ people and people living with HIV/AIDS. WFP will provide tailored packages comprising livelihood support grants alongside technical assistance to support households seeking to address their food, livelihood and training needs.
49. For households engaged in small-scale food production, WFP will support the creation and maintenance of assets for agricultural livelihoods and promote local market linkages. Targeted communities and households will include those supported through agricultural asset restoration efforts under activity 2, encouraging households to resume productive activity once land has been rehabilitated. WFP will provide agricultural and vocational skills training to address skills and capacity gaps stemming from the changing economic circumstances caused by the war and to increase access to labour markets. Training activities will provide an entry point for gender-sensitive programming and WFP will leverage livelihoods activities to promote the inclusion and active participation of marginalized

groups, including people with disabilities and households headed by women. WFP plans to refine livelihoods programming and partner engagement using additional context analyses at the sub-national level.

*Activity 4: Provide Ukrainian food systems actors, exporters and support systems with capacity strengthening, technical assistance and investment*

50. Focusing on food systems and the capabilities of key stakeholders along the value chains to enhance the overall production and processing capacity of the sector, WFP will provide targeted investment and capacity strengthening aimed at enhancing the skills and knowledge base of value chain actors with regard to food safety, traceability, fortification and access to financing. WFP's technical assistance will focus on best practices in supply chain management, quality control, fortification and certification processes and will explore innovative solutions with national stakeholders. Such efforts aim to create high-value products and services that command better prices and margins for local markets and meet high international standards to facilitate export. WFP will prioritize support for businesses that are essential to local economies and critically affected by the conflict, such as bakeries, retail shops and other small-scale enterprises.
51. WFP will also support the Government with technical expertise and evidence generation in relation to national food systems, including the export of agricultural commodities under the Grain from Ukraine initiative. Specifically, WFP will support the procurement, transshipment and processing of essential commodities for export to be used in WFP's global operations. These efforts will complement global procurement and sourcing mechanisms and will require concrete action to be taken within Ukraine to ensure that exports of Ukrainian food meet international standards.

**Partnerships**

52. WFP's food systems support will be evidence-based and implemented in close cooperation with the Ministry of Agrarian Policy and Food, the Ministry of Foreign Affairs, the Office of the President and relevant food value chain actors. To improve processing, aggregation, production and the supply of inputs, WFP will work with private sector entities, including international and local financial institutions and small- and large-scale agriculture companies, to augment the capacities of food value chain actors and create links with private sector actors. WFP will also collaborate with FAO, the International Organization for Migration (IOM) and other partners of the food security and livelihoods cluster and engage with local government counterparts and partners to ensure buy-in and sustainability of livelihood interventions.

**Assumptions**

53. Successful implementation will require a stable security environment and funding. WFP assumes that key export corridors will remain viable and that agricultural production will continue to produce surplus yields.

**Transition/handover strategy**

54. WFP will work with individuals, households and communities to improve their adaptive capacity and their food, nutrition and economic security. Efforts to strengthen the capacity of food systems actors are designed to enable WFP's eventual transition out of Ukraine through the handover of key activities to national associations, ministries and private sector entities – ensuring that markets are well functioning and able to support the diverse nutrition needs of vulnerable populations both within and outside of Ukraine while contributing to Ukraine's economic recovery.

***Interim country strategic plan outcome 3: The Government of Ukraine and partners have enhanced shock-responsive capacities to support vulnerable populations by 2027***

55. WFP aims to improve the shock-responsiveness of the social protection system and support local administrations in sustaining and extending key social services and benefits, including the provision of school meals and social benefit top-ups for people most affected by the conflict, particularly where the Government is unable to provide support due to resource constraints.

***WFP strategic outcome***

56. ICSP outcome 3 is aligned with WFP strategic outcome 4: National programmes and systems are strengthened.

***Focus area***

57. The focus area of ICSP outcome 3 is resilience building.

***Alignment with national priorities***

58. ICSP outcome 3 is aligned with UNSDCF strategic priority I (outcome 1) on human capital and population dynamics: "By 2029 people, and especially vulnerable groups, benefit from increased investment in human capital and more equitable access to stronger social services and social protection systems." It also supports the Government's recovery plan, specifically its programme to secure targeted and effective social policy, upgrade the targeted subsidies system, introduce an accumulation component for the national pension system, develop a comprehensive ecosystem for child protection, develop support programmes for refugee and veteran integration and streamline immigration regulation.

***Expected outputs***

59. The following outputs will contribute to the achievement of ICSP outcome 3:
- Output 5.1: Schoolchildren receive meals at school, which contributes to meeting their food and nutrition needs.
  - Output 6.1: The Government and partners benefit from enhanced shock-responsive safety nets, social protection systems and capacities.
  - Output 6.2: Targeted women, men, girls and boys are provided with social benefit cash top-ups complementing existing state transfers to ensure that their essential needs are met.

***Key activities***

*Activity 5: Provide support to the Government for the provision of school meals, including through direct assistance and capacity development*

60. WFP will work with the Government to fill gaps in coverage of the national school feeding programme, targeting schoolchildren affected by the conflict, including those who have been displaced, children with disabilities and those from marginalized communities, ensuring access to school meals that meet their nutrition needs. Under this national agreement, targeted schools will be reimbursed for expenses incurred in the provision of school meals, for expenses related to the improvement of school meal menus and for subsidies provided to complement parents' contributions to school meals. WFP will encourage the procurement of locally produced fresh and nutritious food where feasible, injecting money into local economies to strengthen local and national food systems simultaneously.
61. WFP will also work to strengthen the technical capacity of the national school feeding programme through the development and enhancement of existing reporting and payment mechanisms, monitoring strategies and food safety and quality.

*Activity 6: Provide support to the Government, including through direct assistance and capacity development, and provide social benefits for targeted populations*

62. In order to prevent an increase in humanitarian needs that would have to be addressed under ICSP outcome 1, WFP will provide cash assistance in the form of social benefit top-ups for the most vulnerable people, whose ability to meet their essential needs has been diminished by the conflict. Top-ups will be provided as a supplement through existing national social safety net programmes and are designed to support the Government in covering the gap between a person's existing benefits and the minimum expenditure required to cover their essential needs.
63. WFP will provide technical support to the Ministry of Social Policy on the use of digitalization to address data gaps and accuracy, improving interoperability between databases for improved targeting and referrals between services.
64. Through a collaborative initiative that includes other United Nations entities, the Ministry of Social Policy, the World Bank and development partners, WFP will provide policy advice and technical assistance to the ministry to improve the shock-responsiveness of the social protection system and to support ongoing reforms, including through engagement with the Perekhid Initiative.

### **Partnerships**

65. WFP will work closely with relevant United Nations entities, including UNICEF, development partners and civil society organizations, to identify areas where in-depth analysis is required to shape programme implementation and policy learning in support of government programming.
66. WFP will leverage the convening power of the School Meals Coalition established at the 2021 United Nations food systems summit,<sup>46</sup> including to explore sustainable finance avenues and enhance the regional visibility of the national school feeding programme. WFP will collaborate with the Government at the national and subnational levels and will forge strategic partnerships with the ministries responsible for social policy, education and health and the Office of the First lady to address gaps in the coverage, adequacy and comprehensiveness of social benefits and nutritious school meals as part of school nutrition reform.

### **Assumptions**

67. Successful implementation will depend on a stable security situation and the availability of funding. WFP assumes that the Government will have the financial and technical capacity to gradually expand the coverage and adequacy of social benefits in line with increased needs.

### **Transition/handover strategy**

68. WFP's technical, operational and financial support for the social protection system is time-bound and established at a benefit level that adequately addresses gaps while enabling a handover to the Government during the timeframe of the ICSP. In support of the Government's reform agenda, WFP's transition strategy centres on strengthening the capacity of government institutions to implement shock-responsive social protection, which will allow the Government to gradually assume full implementation of activities, while WFP will continue to engage and advocate with development partners and other actors to finance the required adaptations. In close collaboration with the Ministry of Education and Science and as part of school nutrition reform, WFP will review how non-state actors could engage with and fund the national school feeding programme in the future.<sup>47</sup> WFP assistance for

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<sup>46</sup> See the [School Meals Coalition homepage](#).

<sup>47</sup> Ministry of Education and Science and Office of the First Lady. 2021. *Ukraine's School Nutrition Reforms* (in Ukrainian).

the programme is intended as a temporary measure; WFP anticipates that once the humanitarian situation improves, the Government will resume pre-conflict commitments, equipped with enhanced systems and processes.

***Interim country strategic plan outcome 4: Humanitarian and development actors in Ukraine have enhanced year-round capacity to support crisis-affected populations***

69. WFP will provide essential common services and expertise to humanitarian and development actors to enable the timely delivery of efficient and effective assistance to people in need throughout Ukraine.

***WFP strategic outcome***

70. ICSP outcome 4 is aligned with WFP strategic outcome 5: Humanitarian and development actors are more efficient and effective.

***Focus area***

71. The focus area of ICSP outcome 4 is crisis response.

***Alignment with national priorities***

72. The implementation of the 2024 HNRP is supported through coordination and information management activities and the provision of reliable common services.

***Expected outputs***

73. The following outputs will contribute to the achievement of ICSP outcome 4:

- Output 7.1: The humanitarian and development community and actors benefit from information management, coordination, and common logistics services provided through the logistics cluster to deliver assistance;
- Output 7.2: The humanitarian and development community and actors benefit from information management, coordination, and common services provided through the food security and livelihoods cluster to deliver assistance;
- Output 8.1: The humanitarian and development community and actors benefit from information management, coordination, and common telecommunications services provided through the emergency telecommunications cluster to deliver assistance;
- Output 9.1: Crisis-affected populations targeted by humanitarian and development actors benefit from common information management and other services and expertise used to deliver life-saving assistance.

***Key activities***

*Activity 7: Provide mandated services to the humanitarian and development community and actors through the logistics cluster and the food security and livelihoods cluster*

74. WFP will facilitate logistics coordination and strengthen information sharing among humanitarian actors, providing logistical support where national or private sector options are unavailable, thereby maximizing the use of available resources and minimizing any duplication of efforts. Through leadership of the logistics cluster, WFP will collaborate with relevant stakeholders to secure safe passage for inter-agency convoys using WFP's fleet of trucks to access hard-to-reach areas in front-line locations. WFP will provide logistics training to strengthen the logistics capacity of humanitarian organizations.

75. As a lead agency of the food security and livelihoods cluster, WFP will facilitate the overall coordination of the response, including by responding to requests for food assistance from the Government and other actors and by offering strategic support and guidance to partners and local organizations. WFP will coordinate at the local, regional and national



levels, mainstreaming standards and guidelines and supporting the production and dissemination of assessments and other information products.

*Activity 8: Provide emergency telecommunications services to the humanitarian and development community and actors*

76. WFP will continue to deliver telecommunication services to other United Nations entities and NGOs through front-line humanitarian hubs in locations where telecommunication facilities and services are impaired. Efforts will be made to extend internet services to affected populations where feasible to safeguard and improve their access to information and life-saving services. As the lead agency for the emergency telecommunications cluster, WFP will support humanitarian convoy missions, enabling safe communication between United Nations security personnel and convoys delivering assistance along the front line.

*Activity 9: Provide on-demand services to humanitarian and development actors*

77. WFP will provide shared services as part of the United Nations business operations strategy, including shared premises and services to improve efficiency gains and lower operational costs for humanitarian and development actors. WFP will also provide software, systems and on-demand cash delivery services for partners to streamline coordination of the humanitarian response, and other services as needed.

### **Partnerships**

78. WFP will collaborate with humanitarian and development actors to sustain the provision of common services and data management, increasing the reliability and efficiency of the overall response.

### **Assumptions**

79. The achievement of ICSP outcome 4 assumes that humanitarian and development communities will continue to require services.

### **Transition/handover strategy**

80. Once sufficient services are restored nationally and government coordination capacity is regained, WFP will phase out service delivery.

## **4. Implementation arrangements**

### **4.1 Beneficiary analysis**

81. Taking into consideration the assistance being provided to crisis-affected populations by the Government and other entities, this ICSP aims to assist 2.3 million beneficiaries, employing an evidence-based targeting strategy that combines geographical targeting with household-level vulnerability profiling. Targeting will be implemented in coordination with the food security and livelihoods cluster to maximize the collective reach of activities and avoid duplication of efforts.
82. Under activity 1 over the three years of the ICSP, WFP plans to reach more than 1.3 million people, targeting food-insecure populations within the nine most conflict-stricken regions near the front line. WFP will maintain the ability to reach a further 300,000 people as a contingency. Assistance will target people who have recently been displaced or evacuated or have endured a significant shock, such as the loss of a household breadwinner. Initially targeting 1.1 million people in 2025, WFP anticipates that as local response capacity increases, the number of beneficiaries targeted will drop to fewer than 800,000 by 2027.
83. Under activity 2, WFP plans to assist up to 90,000 people from rural communities whose capacity to produce food is hindered by the presence of unexploded ordnance. WFP will target communities based on the prevalence of agricultural lands contaminated by

unexploded ordnance and the proportion of people at risk of resorting to negative coping mechanisms.

84. Under activity 3, WFP will target up to 80,000 people identified through livelihoods needs assessments and consultations with local partners. Target groups will include households affected by the loss of livelihoods whose members have engaged in small-scale production or farming and those who need new or improved skills to access labour markets. Particular attention will be given to the inclusion of women, peoples with disabilities and other marginalized groups. Initially targeting 17,500 participants in 2025, WFP expects to more than double participation by 2027, as demining and reconstruction efforts progress.
85. Under activity 5, WFP will target 200,000 schoolchildren to receive daily school meals throughout each school year. Schools prioritized for assistance will be identified jointly by WFP and local administrations and through school-level needs surveys.
86. Under activity 6, WFP plans to reach 920,000 people, targeting 700,000 people a month in 2025 and gradually reducing to 500,000 people by 2027. WFP assistance will target people who are already receiving government social benefits but who, owing to the war, are increasingly vulnerable to food insecurity. Recipients will include – but not be limited to – older people on lower incomes, people with disabilities and households who have lost breadwinners. WFP will coordinate with the Government to identify the recipients of social benefits who experience the largest gap in coverage and are at greatest risk of becoming food insecure.
87. WFP will roll out a corporately approved registration platform that captures the beneficiary characteristics and provides the data required to inform and facilitate the transition of beneficiaries between modalities and activities while monitoring for exclusion. WFP's digital beneficiary information and transfer management platform, SCOPE, will be used and integrated with other corporate registration and deduplication tools, including the "Building Blocks" cash distribution system.

## **4.2 Transfers**

88. Leveraging its comparative advantage in both in-kind and cash-based programming, WFP will maintain the flexibility to switch between transfer modalities where appropriate as the war evolves and its impact on people's needs and access to market changes.
89. Under activity 1, WFP will provide unconditional food assistance either in-kind or through CBTs. In areas where there is limited market functionality, WFP will provide a diversified in-kind food basket including fortified wheat flour and vegetable oil. The in-kind basket is designed to meet 60 percent of daily kilocalorie requirements, considering households' ability to partially cover their essential food needs, and will be sourced through local suppliers to promote smallholder farmers and local producers.
90. For those recently displaced or without the means to prepare food, WFP will distribute ready-to-eat meals and bread sufficient for an average of five days. As feasible and appropriate WFP will transition recipients of ready-to-eat meals to in-kind or CBT assistance.
91. Where markets are functional and stable, food assistance will be provided through CBTs, including unrestricted cash and value vouchers. The sectoral cash transfer value is set utilizing assessment data on the food expenditure gap of the poorest 20 percent of households. Multi-purpose cash transfers are designed to meet basic needs for three months and are harmonized with the assistance provided by cash working group partners.
92. WFP will continue to provide selected institutions with basic food items, determined in consultation with stakeholders, other United Nations entities and local authorities. Assuming increased economic stability and market functionality, WFP anticipates moving towards market-based solutions that enable institutions to purchase commodities locally, negotiate prices and increase the variety of commodities provided.

93. Under activity 2, WFP will provide capacity strengthening activities including with regard to demining and training on mine awareness.
94. Under activity 3, harmonized with the value of transfers provided by other partners in the livelihoods sub-cluster, WFP will support households through a USD 700 livelihood grant, training and other forms of technical support.
95. Under activity 5, school meals will be provided through cash transfers for schools to procure food for the provision of meals to schoolchildren. The cash transfers will be reflective of the average cost of hot meals in Ukrainian schools.
96. The social benefit top-ups provided under activity 6 will supplement the Government's existing social safety net and are designed to cover the gap between a person's existing benefits and the minimum needed to meet their essential needs. Assistance will be provided through financial service providers to beneficiary accounts; where households lack access to banking services WFP partners will disburse physical cash as needed.

#### **4.3 Country office capacity and profile**

97. To retain operational flexibility, allow for effective monitoring and oversight of operations and provide capacity support to local partners and counterparts, WFP will maintain the broad field presence established under the T-ICSP, with the country office located in Kyiv and four field offices, in Dnipro, Kyiv, Lviv and Odesa.
98. Women represent 44 percent of WFP's workforce in Ukraine and 46 percent of national staff. Over the term of this ICSP, WFP will endeavour to recruit and build the capacity of national staff at higher levels of seniority and to minimize reliance on temporary staff. WFP will continue to actively promote inclusive employment opportunities and strive for gender parity.

#### **4.4 Partnerships**

99. Building on WFP's strong collaboration with the Government, WFP will further strengthen partnerships with key ministries and other national institutions to ensure that efforts support national priorities. WFP will work with the Ministry of Agrarian Policy and Food and the state emergency services together with FAO to strengthen food systems, with the ministries responsible for education and health on school feeding activities and with the Ministry of Social Policy on social protection support.
100. WFP will partner with other United Nations entities to coordinate and optimize the humanitarian response and integrate food security efforts with the broader recovery and development priorities of United Nations frameworks and plans. Notably, WFP will implement activities 2, 3 and 4 in close collaboration with FAO, the United Nations Development Programme, the United Nations Office for Project Services and IOM to leverage the strength of each agency. WFP will collaborate closely with UNICEF, the World Health Organization and the Office of the United Nations High Commissioner for Refugees under activities 5 and 6, ensuring complementarity in the technical assistance provided to the Government and facilitating the provision of an integrated package of support for schoolchildren and recipients of social protection benefits. WFP will continue to partner with the United Nations Population Fund (UNFPA) to address gender-based violence issues by improving the nutrition status of survivors of gender-based violence and by mitigating the risk of negative coping mechanisms through the provision of food to gender-based violence shelters and safe spaces managed by UNFPA.
101. WFP will continue to rely on cooperating partners for the delivery of in-kind assistance in front-line areas and to facilitate community engagement and feedback from beneficiaries through helpdesks, hotlines, community consultations and other community feedback mechanisms managed by WFP. Partnerships with private sector entities will remain instrumental in mobilizing financial, human and technical resources, including for CBTs,

mobile banking, value chain development, food production, food processing and marketing, innovation and digitalization. Collaboration and engagement with local communities, civil society organizations, state organizations for people with disabilities, women-led and women's rights organizations and representatives of marginalized groups will focus on advancing inclusion, gender equality, social cohesion and the empowerment of women and young people while strengthening accountability and ownership at the local level.

## **5. Performance management and evaluation**

102. Monitoring systems are in place for output, process and outcome monitoring and for the escalation of monitoring issues throughout the programme cycle, ensuring accountability and enabling WFP to adapt programming as necessary. Specific attention will be given to further developing and adapting the monitoring of new activities to include gender-responsive and conflict-sensitive approaches, in line with WFP's corporate results framework for 2022–2025 and adapted to circumstances in Ukraine. Monitoring results will be made available to internal and external stakeholders on a regular basis. Monitoring data will be disaggregated based on various factors including age, gender and disability.
103. Dedicated field monitoring staff in all offices will enable a risk-based approach to planning monitoring, with regular visits to implementation areas. Two local companies have been engaged to conduct on-site process monitoring and remote process and outcome monitoring through phone calls, market monitoring and continuous food security monitoring using computer-assisted telephone interview techniques. WFP and third-party monitoring staff employ standardized tools and processes and are regularly trained in effective data collection and on issues related to protection, gender and accountability to affected populations. Quantitative data collected are complemented by qualitative data gathered through focus group discussions with beneficiaries and partners. Specific attention is given to the monitoring of hard-to-reach areas close to the front line, with the use of remote monitoring methods where physical access is constrained.
104. Community feedback channels will enable beneficiaries to raise questions and express concerns regarding the delivery of WFP assistance and will be used as a means for continuous learning and programme adjustment. WFP's multi-channel community feedback mechanism includes a toll-free hotline and an online platform accessible to those with hearing or speaking impairments. Moreover, with the support of cooperating partners, WFP will provide leaflets and feedback boxes at distribution sites and include QR codes linking to feedback channels on in-kind food parcels. A corporate escalation system allows for the logging of issues received, ensuring systematic tracking and enabling timely follow-up and programme adjustment. WFP will ensure that feedback loops are closed, fostering trust between WFP and the communities it serves.
105. WFP will incorporate recommendations and lessons learned from the corporate emergency evaluation of its limited emergency operation in Ukraine and the T-ICSP, which is due to be finalized in early 2025. A decentralized evaluation of the ICSP is planned for the second half of its three-year term.

### **5.1 Risk management**

#### ***Strategic risks***

106. The security situation is likely to remain highly volatile and unpredictable, with the possibility of further escalation of hostilities, shifting front lines and increased displacements. WFP will develop robust scenario planning and adaptive programming in close collaboration with government counterparts and humanitarian partners to ensure that operations can adapt to changing dynamics.

107. As international humanitarian priorities shift the longer the conflict endures, the greater the risk of diminished funding, potentially affecting WFP's capacity to implement the ICSP. To mitigate this risk WFP will continue to work with traditional donors to obtain steady funding while working to diversify its donor pool.

### ***Operational risks***

108. The ongoing conflict hinders access to those most in need situated near the front lines and across conflict lines, as damaged infrastructure and roads impede the safe and efficient movement of supplies and personnel. To mitigate these risks, WFP will continue to undertake regular situational assessments, maintain adaptable operational plans and strengthen collaboration with authorities and partners who possess a deep understanding of the local context. WFP will continue to conduct risk assessments to identify opportunities to reach currently inaccessible front-line communities and deliver food assistance in accordance with humanitarian principles. Operations will also be implemented in close coordination with the humanitarian clusters and in compliance with United Nations security risk management requirements.
109. Variation in the price, supply and quality of commodities may adversely affect WFP's ability to implement local procurement strategies and to reinforce links between Ukraine's agriculture and WFP's global commodity procurement. WFP will continue to monitor and assess food prices and quality to overcome barriers encountered by Ukraine's food sector actors. Work under activity 4 is specifically designed to address these operational and regulatory issues.
110. Protection from sexual exploitation and abuse will be reinforced and systematically integrated into WFP operations and engagement with partners to safeguard beneficiaries and affected communities. This includes training and engaging personnel and partners as allies and agents of change to prevent, respond to and mitigate the harm caused by sexual exploitation and abuse, as well as sensitizing affected communities to the risks. WFP will strengthen internal reporting and referral procedures. Moreover, all activities will be screened to identify potential protection risks for beneficiaries; mitigation measures will be designed and adopted accordingly.
111. To mitigate the risks associated with cyber threats and to enhance data protection for both employees and beneficiaries, WFP is implementing a comprehensive set of measures. These include establishing cybersecurity protocols, integrating data protection requirements into agreements with the Government and cooperating partners, strengthening the information technology infrastructure, training employees and engaging with partners to raise awareness of the risks. To further improve data protection, WFP will conduct a privacy impact assessment aimed at identifying and mitigating critical issues that arise in the process of managing beneficiary data.

### ***Fiduciary risks***

112. WFP will maintain strict adherence to anti-fraud measures while continually working to enhance internal controls, operational procedures and awareness raising, and where needed, strengthening the prevention, detection and reporting of incidents of fraud and corruption.
113. In close coordination with the United Nations security management team and the resident coordinator's office, WFP will continue to implement a range of measures to mitigate risks to employee health, safety and security. These measures include rigorous security checks, adherence to strict travel protocols and security monitoring in accordance with the security accountability framework. In collaboration with United Nations Department of Safety and Security, WFP aims to enhance its counselling services and peer support networks to help employees manage stress in the work environment.

### **Financial risks**

114. The costs of logistics and procurement may rise, particularly if access routes are disrupted and there is a need to use more expensive alternative supply chains or if WFP assets are lost or damaged. WFP manages these risks through careful financial planning, varying supply sources and closely monitoring prices and partners.

### **5.2 Social and environmental safeguards**

115. WFP will employ social and environmental safeguards to ensure that programmes do no harm and do not increase the risk of sexual exploitation or abuse. Analyses of protection, conflict-sensitivity, gender and disability concerns, including data disaggregated by sex, disability and age across activities, will ensure that the needs and capacities of differently affected groups are identified and that assistance is provided in an empowering and sustainable manner. Environmental risks posed by WFP support operations will be mitigated by increasing local food procurement and using WFP's environmental management system to focus on energy efficiency and decarbonization, waste and water management, sustainable procurement and staff awareness of environmental issues.

## **6. Resources for results**

### **6.1 Country portfolio budget**

116. Two thirds of the country portfolio budget for Ukraine is allocated under outcome 1 to sustain the provision of life-saving assistance to the most food-insecure people, while a quarter is allocated to investments in social safety nets under outcome 3. Ten percent of the budget will support efforts to enhance livelihoods and strengthen national food systems under outcome 2, with this figure expected to gradually increase as the situation stabilizes. Activities under ICSP outcome 4 will be implemented on a cost-recovery basis.

<b>COUNTRY PORTFOLIO BUDGET (USD)</b>					
<b>Interim country strategic plan outcome</b>	<b>Activity</b>	<b>2025</b>	<b>2026</b>	<b>2027</b>	<b>Total</b>
1	1	484 438 065	403 510 861	375 769 724	<b>1 263 718 650</b>
	2	32 636 309	32 573 399	32 370 557	<b>97 580 265</b>
2	3	45 349 691	62 548 004	91 054 419	<b>198 952 115</b>
	4	3 435 250	6 914 216	9 260 999	<b>19 610 465</b>
3	5	24 007 554	24 141 224	24 179 118	<b>72 327 897</b>
	6	170 956 157	147 858 156	124 084 505	<b>442 898 819</b>
4	7	3 984 770	3 577 287	3 537 837	<b>11 099 895</b>
	8	1 696 645	1 543 499	1 589 982	<b>4 830 126</b>
	9	918 646	962 867	1 008 847	<b>2 890 361</b>
<b>Total</b>		<b>767 423 089</b>	<b>683 629 514</b>	<b>662 855 991</b>	<b>2 113 908 594</b>

## **6.2 Resourcing outlook and strategy**

117. WFP is committed to broadening the donor base, leveraging the valuable partnerships already forged with nearly 30 government entities and more than 75 private donors thus far. WFP plans to intensify outreach to non-traditional donors, including financial institutions and private funds, to identify and seize strategic funding opportunities. WFP will continue to advocate reliable, multi-year and flexible funding to allow for the necessary agility to operate in an evolving and fluid context.
118. Although Ukraine still receives substantial financial support from the international community, funding has decreased since 2022. In the event of further shortfalls, WFP will prioritize life-saving assistance for the most food-insecure people closest to the front line and social protection for the most vulnerable groups.

## ANNEX I

### LOGICAL FRAMEWORK FOR UKRAINE INTERIM COUNTRY STRATEGIC PLAN (2025–2027)

#### SDG 2: Zero hunger

#### SDG target 1: Access to food

**Interim country strategic plan 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**

WFP strategic outcome 1: People are better able to meet their urgent food and nutrition needs

Focus area: crisis response

#### Assumptions

Political and security conditions enable access to affected populations and UXO contaminated lands. Increased government capacity allows WFP to reduce coverage. Sufficient funding is available.

#### Outcome indicators

1.1.1 Food consumption score

1.1.3 Consumption-based coping strategy index (average)

1.1.4 Livelihood coping strategies for food security

1.1.5 Livelihood coping strategies for essential needs

1.1.6 Economic capacity to meet essential needs

1.1.25 Percentage of the population in targeted communities reporting benefits from an enhanced livelihood asset base



## Activities and outputs

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

1.1: Crisis-affected populations have access to food and/or cash-based assistance that enables them to meet their basic food and nutrition needs.

Activity category URT-1.2: Unconditional resource transfer

Output standard 1.1: Food insecure and crisis-affected populations have access to nutritious food and cash-based assistance, restored assets and services to meet their urgent needs

### 2: Provide crisis-affected communities with support to restore and recover productive assets

2.1: Crisis-affected communities benefit from efforts to restore and recover productive assets, which improve their access to food.

Activity category ACL-1.6: Community and household asset creation

Output standard 1.1: Food insecure and crisis-affected populations have access to nutritious food and cash-based assistance, restored assets and services to meet their urgent needs

## SDG target 4: Sustainable food system

**Interim country strategic plan outcome 2: Food systems actors and crisis-affected communities in Ukraine contribute to and benefit from the inclusive economic recovery and restoration of food systems in support of livelihoods, food and nutrition needs by 2027**

WFP strategic outcome 3: People have improved and sustainable livelihoods

Focus area: resilience building

## Assumptions:

Stable security environment and available funding. Viable key export corridors. Continued production of agricultural surplus yields.

## Outcome indicators

4.3.1 Food consumption score

4.3.3 Consumption-based coping strategy index (average)

4.3.4 Livelihood coping strategies for food security

4.3.6 Economic capacity to meet essential needs

4.3.25 Percentage of the population in targeted communities reporting benefits from an enhanced livelihood asset base

4.3.84 Resilience Capacity Score (RCS)

### Activities and outputs

#### **3: Provide support, including direct assistance, capacity strengthening, policy development and assets recovery/creation to enhance the livelihoods of food systems actors and crisis-affected communities**

Activity category ACL-1.6: Community and household asset creation

3.1: Food systems actors and crisis-affected communities benefit from resource transfers, capacity and skills strengthening to restore assets and strengthen food systems integration and recovery resulting in improved livelihoods.

Output standard 3.1: People and communities have access to productive assets to better cope with shocks and stressors

#### **4: Provide Ukrainian food systems actors, exporters and support systems with capacity strengthening, technical assistance and investment**

Activity category SMS-1.8: Smallholder agricultural market support programmes

4.1: Crisis-affected populations around the world benefit from the procurement, transport, processing and export of food produced in Ukraine, in linkage with the economic recovery of Ukraine.

Output standard 3.3: Smallholder farmers and value chain actors have increased capacity to produce and aggregate marketable surplus, reduce post-harvest losses, access markets and leverage linkages to schools

### **SDG 17: Partnerships for the goals**

#### **SDG target 9: Capacity building**

#### **Interim country strategic plan outcome 3: The Government of Ukraine and partners have enhanced shock-responsive capacities to support vulnerable populations by 2027**

WFP strategic outcome 4: National programmes and systems are strengthened

Focus area: Resilience building

### **Assumptions**

Stable security environment and available funding. Sufficient government capacity to expand social benefits.

### Outcome indicators

5.4.6 Economic capacity to meet essential needs

5.4.37 Number of national policies, strategies, programmes and other system components contributing to zero hunger and other SDGs enhanced with WFP capacity strengthening support

5.4.41 Number of national policies, strategies, programmes and other system components relating to school health and nutrition/including school feeding enhanced/developed with WFP capacity strengthening support and/or advocacy

### Activities and outputs

#### **5: Provide support to the Government for the provision of school meals, including through direct assistance and capacity development**

Activity category SMP-1.5: School based programmes

5.1: Schoolchildren receive meals at school, which contributes to meeting their food and nutrition needs.

Output standard 4.1: National actors have increased capacity and knowledge to enhance policies, strategies, processes and programmes contributing to achieve zero hunger and other SDGs

#### **6: Provide support to the Government, including through direct assistance and capacity development, and provide social benefits for targeted populations**

Activity category SPS-1.10: Social protection sector support

6.1: The Government and partners benefit from enhanced shock-responsive safety nets, social protection systems and capacities.

Output standard 4.1: National actors have increased capacity and knowledge to enhance policies, strategies, processes and programmes contributing to achieve zero hunger and other SDGs

6.2: Targeted women, men, girls and boys are provided with social benefit cash top-ups complementing existing state transfers to ensure that their essential needs are met.

Output Standard 4.1: National actors have increased capacity and knowledge to enhance policies, strategies, processes and programmes contributing to achieve zero hunger and other SDGs

**SDG target 16: Global partnership****Strategic outcome 4: Humanitarian and development actors in Ukraine have enhanced year-round capacity to support crisis-affected populations**

WFP strategic outcome 5: Humanitarian and development actors are more efficient and effective

Focus area: crisis response

**Assumptions:**

Humanitarian and development communities continue to require services.

**Outcome indicators**

8.5.46 Percentage of users satisfied with services provided

**Activities and outputs****7: Provide mandated services to the humanitarian and development community and actors through the logistics cluster and the food security and livelihoods cluster**

Activity category LCS-2.1: Logistics cluster

7.1: The humanitarian and development community and actors benefit from information management, coordination, and common logistics services provided through the logistics cluster to deliver assistance

Output standard 5.1: Governments and humanitarian actors utilize mandated services in crisis-settings to set-up, manage and deliver response and services

7.2: The humanitarian and development community and actors benefit from information management, coordination, and common services provided through the food security and livelihoods cluster to deliver assistance.

Output standard 5.1: Governments and humanitarian actors utilize mandated services in crisis-settings to set-up, manage and deliver response and services

**8: Provide emergency telecommunications services to the humanitarian and development community and actors**

Activity category ETC-2.2: Emergency telecommunications cluster

8.1: The humanitarian and development community and actors benefit from information management, coordination, and common telecommunications services provided through the emergency telecommunications cluster to deliver assistance.

Output standard 5.1: Governments and humanitarian actors utilize mandated services in crisis-settings to set-up, manage and deliver response and services

**9: Provide on-demand services to humanitarian and development actors**

9.1: Crisis-affected populations targeted by humanitarian and development actors benefit from common information management and other services and expertise used to deliver life-saving assistance.

Activity category ODS-2.4: On-demand services

Output standard 5.2: Partners utilize on-demand services to augment their capacity and ensure more efficient, effective and coordinated interventions

## **SDG 17: Partnerships for the goals**

### **CC.1. Protection**

#### **Cross-cutting indicators**

CC.1.1: Percentage of beneficiaries reporting no safety concerns experienced as a result of their engagement in WFP programmes

CC.1.2: Percentage of beneficiaries who report they experienced no barriers to accessing food and nutrition assistance

CC.1.3: Percentage of beneficiaries who report being treated with respect as a result of their engagement in programmes

CC.1.4: Number of women, men, boys and girls with disabilities accessing food/cash-based transfers/commodity vouchers/capacity strengthening services

CC.1.5: Country office meets or exceeds UNDIS entity accountability framework standards concerning accessibility (QCPR)

CC.1.6: Country Office Score on Meeting Standards for the Identification and Documentation of Conflict Analysis and Conflict Sensitivity Risks, and Implementation of Mitigation Measures

### **CC.2. Accountability**

#### **Cross-cutting indicators**

CC.2.1: Percentage of beneficiaries reporting they were provided with accessible information about WFP programmes, including PSEA

CC.2.2: Country office meets or exceeds United Nations Disability Inclusion Strategy (UNDIS) standards on consulting organizations of persons with disabilities (QCPR)

CC.2.3: Country office has a functioning community feedback mechanism

CC.2.4: Country office has an action plan on community engagement

CC.2.5: Number of children and adults who have access to a safe and accessible channel to report sexual exploitation and abuse by humanitarian, development, protection and/or other personnel who provide assistance to affected populations (IOM, OHCHR, UNDP)

### **CC.3. Gender equality and women's empowerment**

#### **Cross-cutting indicators**

CC.3.5: Proportion of women and men reporting economic empowerment

**CC.4. Environmental sustainability****Cross-cutting indicators**

CC.4.1: Proportion of field-level agreements (FLAs)/memorandums of understanding (MOUs)/construction contracts (CCs) for CSP activities screened for environmental and social risks

**CC.5. Nutrition integration****Cross-cutting indicators**

CC.5.2: Percentage of WFP beneficiaries who benefit from a nutrition-sensitive programme component

**SDG 2: Zero hunger****CC.1. Protection****Cross-cutting indicators**

CC.1.1: Percentage of beneficiaries reporting no safety concerns experienced as a result of their engagement in WFP programmes

CC.1.2: Percentage of beneficiaries who report they experienced no barriers to accessing food and nutrition assistance

CC.1.3: Percentage of beneficiaries who report being treated with respect as a result of their engagement in programmes

CC.1.4: Number of women, men, boys and girls with disabilities accessing food/cash-based transfers/commodity vouchers/capacity strengthening services

CC.1.5: Country office meets or exceeds UNDIS entity accountability framework standards concerning accessibility (QCPR)

CC.1.6: Country Office Score on Meeting Standards for the Identification and Documentation of Conflict Analysis and Conflict Sensitivity Risks, and Implementation of Mitigation Measures

**CC.2. Accountability****Cross-cutting indicators**

CC.2.1: Percentage of beneficiaries reporting they were provided with accessible information about WFP programmes, including PSEA

CC.2.2: Country office meets or exceeds United Nations Disability Inclusion Strategy (UNDIS) standards on consulting organizations of persons with disabilities (QCPR)

CC.2.3: Country office has a functioning community feedback mechanism

CC.2.4: Country office has an action plan on community engagement

CC.2.5: Number of children and adults who have access to a safe and accessible channel to report sexual exploitation and abuse by humanitarian, development, protection and/or other personnel who provide assistance to affected populations (IOM, OHCHR, UNDP)

**CC.3. Gender equality and women's empowerment****Cross-cutting indicators**

CC.3.5: Proportion of women and men reporting economic empowerment

**CC.4. Environmental sustainability****Cross-cutting indicators**

CC.4.1: Proportion of field-level agreements (FLAs)/memorandums of understanding (MOUs)/construction contracts (CCs) for CSP activities screened for environmental and social risks

**CC.5. Nutrition integration****Cross-cutting indicators**

CC.5.2: Percentage of WFP beneficiaries who benefit from a nutrition-sensitive programme component



## ANNEX II

BENEFICIARIES BY INTERIM COUNTRY STRATEGIC PLAN OUTCOME AND ACTIVITY (ALL YEARS)							
Interim country strategic plan outcome	Activity	Beneficiary group	2025	2026	2027	Total	
1	1	Girls	53 897	45 805	37 796	<b>66 281</b>	
		Boys	58 967	50 159	41 492	<b>72 488</b>	
		Women	643 185	550 171	461 849	<b>788 874</b>	
		Men	371 451	312 615	251 213	<b>458 597</b>	
		<b>Total</b>	<b>1 127 500</b>	<b>958 750</b>	<b>792 350</b>	<b>1 386 240</b>	
	2	Women	19 767	19 767	19 767	<b>59 301</b>	
		Men	10 233	10 233	10 233	<b>30 699</b>	
		<b>Total</b>	<b>30 000</b>	<b>30 000</b>	<b>30 000</b>	<b>90 000</b>	
	2	3	Girls	832	1 188	1 782	<b>3 800</b>
			Boys	919	1 313	1 969	<b>4 200</b>
Women			10 699	15 283	22 927	<b>48 912</b>	
Men			5 050	7 216	10 822	<b>23 088</b>	
<b>Total</b>			<b>17 500</b>	<b>25 000</b>	<b>37 500</b>	<b>80 000</b>	
3	5	Girls	97 008	97 008	97 008	<b>138 236</b>	
		Boys	102 992	102 992	102 992	<b>146 764</b>	
		<b>Total</b>	<b>200 000</b>	<b>200 000</b>	<b>200 000</b>	<b>285 000</b>	
	6	Girls	1 750	1 500	1 250	<b>2 300</b>	
		Boys	3 430	2 940	2 450	<b>4 508</b>	
		Women	413 910	354 780	295 650	<b>543 996</b>	
		Men	280 910	240 780	200 650	<b>369 196</b>	
		<b>Total</b>	<b>700 000</b>	<b>600 000</b>	<b>500 000</b>	<b>920 000</b>	
	<b>Total (without overlap)</b>			<b>1 715 000</b>	<b>1 503 750</b>	<b>1 299 850</b>	<b>2 301 240</b>

## ANNEX III

FOOD RATION (g/person/day) AND CASH-BASED TRANSFER VALUE (USD/person/day) BY INTERIM COUNTRY STRATEGIC PLAN OUTCOME AND ACTIVITY											
	ICSP outcome 1								ICSP outcome 2	ICSP outcome 3	
	Activity 1								Activity 3	Activity 5	Activity 6
	General food distribution	Institutional feeding	Bread	Ready-to-eat meals	Multi-purpose cash assistance	Value voucher	Institutional feeding cash	Sectoral cash	Livelihoods	School feeding	Social benefits
<b>Beneficiary type</b>	All	All	All	All	All	All	All	All	All	Schoolchildren	All
<b>Modality</b>	Food	Food	Food	Food	CBTs	CBTs	CBTs	CBTs	CBTs	CBTs	CBTs
Wheat flour	66.67	66.67									
Pasta	66.67	66.67									
Oat flakes	50	16.67									
Canned meat	93.33			240							
Canned pulses	53.33			164							
Vegetable oil	30.67	30.67									
Sugar	16.67	16.67									
Salt	4.17										
Buckwheat	33.33	66.67									
Sorghum/Millet	33.33										
Yellow split peas		33.33									
Bread			133.33	200							
Ready-to-eat meal kits				680							

<b>FOOD RATION (g/person/day) AND CASH-BASED TRANSFER VALUE (USD/person/day) BY INTERIM COUNTRY STRATEGIC PLAN OUTCOME AND ACTIVITY</b>											
	<b>ICSP outcome 1</b>								<b>ICSP outcome 2</b>	<b>ICSP outcome 3</b>	
	<b>Activity 1</b>								<b>Activity 3</b>	<b>Activity 5</b>	<b>Activity 6</b>
	<b>General food distribution</b>	<b>Institutional feeding</b>	<b>Bread</b>	<b>Ready-to-eat meals</b>	<b>Multi-purpose cash assistance</b>	<b>Value voucher</b>	<b>Institutional feeding cash</b>	<b>Sectoral cash</b>	<b>Livelihoods</b>	<b>School feeding</b>	<b>Social benefits</b>
<b>Beneficiary type</b>	All	All	All	All	All	All	All	All	All	Schoolchildren	All
<b>Modality</b>	Food	Food	Food	Food	CBTs	CBTs	CBTs	CBTs	CBTs	CBTs	CBTs
Total kcal/day											
% kcal from protein											
Cash-based transfers					3.24	1.35	0.40	1.35	2.43	0.55	0.59
Number of feeding days per year	360	360	360	5	90	360	360	360	360	189	360

**ANNEX IV**

<b>TOTAL FOOD/CASH-BASED TRANSFER REQUIREMENTS AND VALUE</b>		
<b>Food type/cash-based transfer</b>	<b>Total (mt)</b>	<b>Total (USD)</b>
Cereals	109 160	63 143 402
Pulses	21 092	41 032 681
Oil and fats	12 440	16 279 077
Mixed and blended foods	0	0
Other	40 864	120 187 439
<b>Total (food)</b>	<b>183 556</b>	<b>240 642 598</b>
Cash-based transfers	-	1 295 435 918
<b>Total (food and cash-based transfer value)</b>	<b>183 556</b>	<b>1 536 078 516</b>

**ANNEX V**

<b>INDICATIVE COST BREAKDOWN BY INTERIM COUNTRY STRATEGIC PLAN OUTCOME (USD)</b>					
	<b>SDG target 2.1/WFP strategic outcome 1</b>	<b>SDG target 2.4/WFP strategic outcome 3</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>ICSP outcome 1</b>	<b>ICSP outcome 2</b>	<b>ICSP outcome 3</b>	<b>ICSP outcome 4</b>	
<b>Focus area</b>	<b>Crisis response</b>	<b>Resilience building</b>	<b>Resilience building</b>	<b>Crisis response</b>	
Transfers	1 199 121 173	195 709 360	461 421 799	16 196 857	<b>1 872 449 189</b>
Implementation	47 051 694	4 278 249	10 229 864	1 202 368	<b>62 762 175</b>
Adjusted direct support costs	32 042 077	5 235 471	12 129 291	448 903	<b>49 855 741</b>
<b>Subtotal</b>	<b>1 278 214 944</b>	<b>205 223 080</b>	<b>483 780 954</b>	<b>17 848 128</b>	<b>1 985 067 106</b>
Indirect support costs (6.5 percent)	83 083 971	13 339 500	31 445 762	972 255	<b>128 841 488</b>
<b>Total</b>	<b>1 361 298 916</b>	<b>218 562 580</b>	<b>515 226 716</b>	<b>18 820 383</b>	<b>2 113 908 594</b>

## Acronyms

CBT	cash-based transfer
FAO	Food and Agriculture Organization of the United Nations
GDP	gross domestic product
HNRP	Humanitarian Needs and Response Plan
ICSP	interim country strategic plan
IOM	International Organization for Migration
NGO	non-governmental organization
SDG	Sustainable Development Goal
T-ICSP	transitional interim country strategic plan
UNFPA	United Nations Population Fund
UNICEF	United Nations Children's Fund
UNSDCF	United Nations sustainable development cooperation framework
UXO	unexploded ordnance