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**Report of the Executive Director on contributions, reductions and waivers
of costs under General Rule XIII.4 (f) in 2023**

Queries on the substantive content of this document may be addressed to:

Mr Robert van der Zee
Chief Financial Officer
World Food Programme
Email: robert.vanderzee@wfp.org

EXECUTIVE SUMMARY

- The report is submitted to the Executive Board for information in accordance with General Rule XIII.4 (f). It provides a summary of contributions that do not achieve full cost recovery received from governments of developing countries and countries with economies in transition and other non-traditional donors (General Rule XIII.4 (c)); contributions with reductions or waivers of indirect support costs (ISC) and, where applicable, direct support costs of an activity or activities (General Rule XIII.4 (d)); and contributions with reduced indirect support rates set by the Executive Board from governments of developing countries and countries with economies in transition, governments contributing to programmes in their own countries and international financial institutions under the conditions determined by the Executive Board in its decision [2022/EB.A/13](#) (General Rule XIII.4 (e)).

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- The document is provided for information.



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Introduction

1. This report is submitted to the Executive Board for information in accordance with General Rule XIII.4 (f). It provides a summary of contributions that do not achieve full cost recovery received from governments of developing countries and countries with economies in transition and other non-traditional donors (General Rule XIII.4 (c)); contributions with reductions or waivers of indirect support costs (ISC) and, where applicable, direct support costs of an activity or activities (General Rule XIII.4 (d)); and contributions with reduced indirect support rates set by the Board from governments of developing countries and countries with economies in transition, governments contributing to programmes in their own countries and international financial institutions under the conditions determined by the Board in its decision [2022/EB.A/13](#) (General Rule XIII.4 (e)).

Focal points:

Mr R. van der Zee
Chief Financial Officer
email: robert.vanderzee@wfp.org

Ms M. Mananikova
Director, Financial Reporting Services
Chief Financial Officer Division
email: maryna.mananikova@wfp.org

Ms W. Piyabongkarn
Chief, Contribution Accounting and Donor Financial Reporting
Chief Financial Officer Division
email: wannee.piyabongkarn@wfp.org

Contributions from governments of developing countries, governments of countries with economies in transition and other non-traditional donors (General Rule XIII.4 (c))

2. Many governments of developing countries and countries with economies in transition and other non-traditional donors support WFP operations through cash and in-kind contributions of commodities or services under General Rule XIII.4 (c). In 2023, the value of such contributions was USD 20.0 million under twinning arrangements, down from USD 33.9 million in 2022. In-kind commodity, service and cash contributions were matched with USD 44.2 million of cash contributions from other donors, down from USD 47.0 million in 2022, and USD 8.3 million from the Emerging Donor Matching Fund (EDMF), down from USD 10.0 million in 2022.

Donor	Commodity/service/ cash value	Other costs and ISC covered by	
		Other donors	EDMF*
Haiti	1 935 007	-	903 447
India	454 770	-	251 705
Kyrgyzstan	1 600 000	-	620 036
Malawi	3 537 192	-	1 500 000
Nepal	378 089	-	-**
Nicaragua	567 470	-	851 262***
Pakistan	1 771 523	-	928 924
Philippines	727 063	-	488 253
Tazweed Ventures	53 942	17 396	-
Togo	2 007 348	-	1 499 143
Ukraine	6 147 000	44 152 854****	-
Zimbabwe	848 629	-	1 292 203
Total 2023	20 028 033	44 170 250	8 334 973
Total 2022	33 874 169	47 042 168	9 995 763

* The EDMF provided the funds to cover the support costs associated with these contributions.

** USD 639,660 for Nepal was covered from the 2024 EDMF allocation due to timing of contribution registration.

*** For Nicaragua, the 2023 EDMF allocation covered the support costs for 2023 contribution of USD 567,470 and 2022 contribution of USD 2,000,000.

**** For Ukraine, the 2023 cash contributions covered the support costs for 2023 and 2024 in-kind contributions valued USD 6,147,000 and USD 2,589,350, respectively.

Waivers of indirect support costs and direct support costs (General Rule XIII.4 (d))

3. WFP's 2023 operations were augmented through in-kind contributions of services and non-food items under General Rule XIII.4 (d). In 2023 these contributions increased to USD 17.6 million from USD 16.9 million in 2022. The increase in 2023 is mainly attributable to in-kind services provided by governments, non-governmental organizations and private entities. The total estimated waived ISC in 2023 is USD 1.1 million, the same level as 2022. No ISC on cash contributions or direct support costs were waived in 2023. Table 2 provides waived ISC details by donor, recipient country and contribution amount.

TABLE 2: WAIVERS OF ISC IN RESPECT OF CONTRIBUTIONS IN-KIND UNDER GENERAL RULE XIII.4 (d) in 2023 (USD)			
Donor	Recipient country/ region/headquarters	Value	ISC waived
Airbus Corporate Foundation	WFP (Rome headquarters)	55 362	3 599
BLG Logistics Group AG & Co.	Regional Bureau for Southern Africa	28 412	1 847
Center for International Peace Operations	Nigeria	28 149	1 830
	Philippines	283 908	18 454
	State of Palestine	208 723	13 567
	WFP (Rome headquarters)	219 825	14 289
Danish Refugee Council	Malawi	68 645	4 462
	Ukraine	114 920	7 470
Ericsson AB	Libya	11 744	763
	Türkiye	119 846	7 790
Expertise France	WFP (Rome headquarters)	163 219	10 609
Fuel Relief Fund	Regional Bureau for Western Africa	14 566	947
German Federal Agency for Technical Relief	WFP (Rome headquarters)	221 150	14 375
Information Management and Mine Action Programs Inc.	Burkina Faso	145 638	9 466
	Central African Republic	69 960	4 547
	Democratic Republic of the Congo	142 381	9 255
	Ethiopia	86 885	5 648
	Libya	63 226	4 110
	Regional Bureau for Eastern Africa	139 648	9 077
	Sudan	144 201	9 373
	Türkiye	30 268	1 967
	WFP (Rome headquarters)	402 158	26 140

TABLE 2: WAIVERS OF ISC IN RESPECT OF CONTRIBUTIONS IN-KIND UNDER GENERAL RULE XIII.4 (d) in 2023 (USD)			
Donor	Recipient country/ region/headquarters	Value	ISC waived
Irish Aid	Philippines	129 068	8 389
	Regional Bureau for Western Africa	85 368	5 549
	United Republic of Tanzania	76 707	4 986
Luxemburg	Burkina Faso	25 000	1 625
	Niger	20 000	1 300
	WFP (Rome headquarters)	139 848	9 090
Norwegian Refugee Council	Afghanistan	99 677	6 479
	Burkina Faso	210 813	13 703
	Chad	390 302	25 370
	Ethiopia	139 266	9 052
	Guinea	72 765	4 730
	Iraq	290 721	18 897
	Madagascar	281 136	18 274
	Niger	326 921	21 250
	Pacific island countries	450 142	29 259
	Philippines	125 247	8 141
	Regional Bureau for Asia and the Pacific	259 920	16 895
	Regional Bureau for Eastern Africa	135 950	8 837
	Regional Bureau for Southern Africa	133 161	8 655
	Regional Bureau for Western Africa	361 861	23 521
	South Sudan	193 418	12 572
	Sri Lanka	451 043	29 318
	Sudan	133 035	8 647
	Tajikistan	262 488	17 062
	United Republic of Tanzania	279 372	18 159
	WFP (Rome headquarters)	536 853	34 895
RedR Australia	Bangladesh	176 347	11 463
	Lebanon	176 053	11 443

TABLE 2: WAIVERS OF ISC IN RESPECT OF CONTRIBUTIONS IN-KIND UNDER GENERAL RULE XIII.4 (d) in 2023 (USD)			
Donor	Recipient country/ region/headquarters	Value	ISC waived
Swedish Civil Contingencies Agency	Burkina Faso	268 562	17 457
	Cameroon	22 874	1 487
	Central African Republic	246 956	16 052
	Chad	375 092	24 381
	Democratic Republic of the Congo	20 086	1 306
	Ethiopia	384 116	24 968
	Haiti	1 523 539	99 030
	Madagascar	222 979	14 494
	Mozambique	24 418	1 587
	Nigeria	185 061	12 029
	Pakistan	30 069	1 954
	Regional Bureau for Western Africa	208 998	13 585
	Somalia	285 474	18 556
	Syrian Arab Republic	128 138	8 329
	Uganda	111 697	7 260
	Ukraine	18 692	1 215
Venezuela (Bolivarian Republic of)	95 516	6 209	
Swiss Agency for Development and Cooperation	Algeria	85 520	5 559
	Armenia	24 890	1 618
	Benin	78 282	5 088
	Burkina Faso	191 580	12 453
	Democratic Republic of the Congo	30 624	1 991
	Haiti	144 505	9 393
	Nicaragua	134 876	8 767
	Regional Bureau for Asia and the Pacific	259 920	16 895
	Regional Bureau for Southern Africa	83 864	5 451
	Regional Bureau for the Middle East, Northern Africa and Eastern Europe	258 300	16 790
	Regional Bureau for Western Africa	187 778	12 206
	Sri Lanka	235 154	15 285

TABLE 2: WAIVERS OF ISC IN RESPECT OF CONTRIBUTIONS IN-KIND UNDER GENERAL RULE XIII.4 (d) in 2023 (USD)			
Donor	Recipient country/ region/headquarters	Value	ISC waived
	Syrian Arab Republic	190 930	12 410
	United Republic of Tanzania	247 358	16 078
	WFP (Rome headquarters)	446 961	29 052
United Arab Emirates	United Nations Humanitarian Response Depot	375 306	24 395
United Nations High Commissioner for Refugees	WFP (Rome headquarters)	4 523	294
United Parcel Service	Ethiopia	134 683	8 754
	Haiti	273 910	17 804
	Madagascar	94 582	6 148
	Philippines	232 666	15 123
	Syrian Arab Republic	259 720	16 882
	Uganda	160 355	10 423
US Friends of WFP	Ukraine	516 297	33 559
White Helmets Commission of Argentina	Haiti	70 103	4 557
Total 2023		17 600 270	1 144 020
Total 2022		16 944 421	1 101 387

Reduced indirect support costs for contributions from governments of developing countries and countries with economies in transition, governments contributing to programmes in their own countries and international financial institutions under the conditions determined by the Board in its decision 2022/EB.A/13 (General Rule XIII.4 (e))

4. As approved by the Board in its decision 2022/EB.A/13, a reduced ISC rate of 4 percent was applied to contributions falling under General Rule XIII.4 (e).¹ In 2023 the total value of such contributions in cash and in kind was USD 722.1 million, with ISC of USD 27.8 million, an increase of 9 percent from USD 659.6 million in 2022, with ISC of USD 25.4 million.
5. Of the total value of USD 722.1 million:
 - i) USD 6.4 million was from governments of developing countries and countries with economies in transition;
 - ii) USD 560.1 million was from governments contributing to programmes in their own countries, of which USD 468.0 million was funded by international financial institutions; and

¹ Decision 2022/EB.A/13, "Update on the WFP management plan (2022–2024)", in "Decisions and recommendations of the 2022 annual session of the Executive Board" (WFP/EB.A/2022/13, p. 7).

- iii) USD 155.6 million was from international financial institutions that were certified by such institutions as being made directly to WFP due to the absence of an internationally recognized or eligible government in the locations to which such funding was allocated.
6. Table 3 provides the details by donor country, contribution amount and reduced ISC amount.

TABLE 3: CONTRIBUTIONS MADE IN 2023 UNDER GENERAL RULE XIII.4 (e) WITH REDUCED ISC RATE (USD)		
Donor	Contribution value	Reduced ISC (4%)
i) Contributions from governments of developing countries and countries with economies in transition		
India	6 395 991	246 000
Subtotal	6 395 991	246 000
ii) Contributions from governments of developing countries and countries with economies in transition to programmes in their own countries		
Angola	141 039	5 425
Armenia	20 000	769
Benin	224 768 960	8 644 960
Bhutan	2 600 000	100 000
Burkina Faso	3 000 000	115 385
Burundi	27 803 987	1 069 384
Cameroon	44 841 107	1 724 658
Chad	150 000	5 769
China	1 350 000	51 923
Colombia	37 625 074	1 447 118
Côte d'Ivoire	1 504 169	57 853
Democratic Republic of the Congo	3 135 023	120 578
Gaza/West Bank	10 000 000	384 615
Guinea	20 000 000	769 231
Guinea-Bissau	291 915	11 227
Haiti	49 364 993	1 898 654
Honduras	43 287 089	1 664 888
India	2 387 769	91 837
Lao People's Democratic Republic	10 727 000	412 577
Libya	197 251	7 587
Madagascar	43 100 000	1 657 692
Nepal	3 000 000	115 385
Pakistan	1 390 913	53 497
Peru	1 249 646	48 063

TABLE 3: CONTRIBUTIONS MADE IN 2023 UNDER GENERAL RULE XIII.4 (e) WITH REDUCED ISC RATE (USD)		
Philippines	2 000 000	76 923
Sierra Leone	2 890 562	111 175
Somalia	8 240 000	316 923
South Sudan	15 000 000	576 923
Tajikistan	18 325	705
Togo	9 012	347
Subtotal	560 093 834	21 542 071
iii) Contributions from international financial institutions that are certified by such institutions as being made directly to WFP due to the absence of an internationally recognized or eligible government in the location to which the funding is allocated		
Asian Development Bank	117 057 091	4 502 196
Islamic Development Bank	3 221 985	123 923
World Bank	35 300 000	1 357 692
Subtotal	155 597 076	5 983 811
Total 2023	722 068 901	27 771 881
Total 2022	659 647 740	25 371 297