



# FINANCE COMMITTEE

**Hundred and Ninety-sixth Session**

**Rome, 5-7 June 2023**

**Report of the Executive Director on contributions, reductions and waivers  
of costs under General Rule XIII.4 (f) in 2022**

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

**Mr Robert van der Zee**  
**Director, Corporate Finance Division**  
**World Food Programme**  
**Email: [robert.vanderzee@wfp.org](mailto: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 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)).

### GUIDANCE SOUGHT FROM THE FINANCE COMMITTEE

- The document is provided for information.



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

**Executive Board**  
Annual session  
Rome, 26–30 June 2023

---

Distribution: General

Agenda item 6

Date: 12 May 2023

WFP/EB.A/2023/6-I/1

Original: English

Resource, financial and budgetary matters

For information

Executive Board documents are available on WFP's website (<https://executiveboard.wfp.org>).

---

## **Report of the Executive Director on contributions, reductions and waivers of costs under General Rule XIII.4 (f) in 2022**

### **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)).

### **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 2022, the value of such contributions was USD 33.9 million under twinning arrangements, up from USD 11.7 million in 2021. In-kind commodity, service and cash contributions were matched with USD 47.0 million of cash contributions from other donors, up from USD 1.2 million in 2021, and USD 10.0 million from the Emerging Donor Matching Fund (EDMF), up from

---

#### **Focal points:**

Mr M. Juneja  
Deputy Executive Director, Management and  
Chief Financial Officer  
email: [manoj.juneja@wfp.org](mailto:manoj.juneja@wfp.org)

Mr R. van der Zee  
Director  
Corporate Finance Division  
email: [robert.vanderzee@wfp.org](mailto:robert.vanderzee@wfp.org)

Ms M. Mananikova  
Deputy Director, Financial Reporting  
Corporate Finance Division  
email: [maryna.mananikova@wfp.org](mailto:maryna.mananikova@wfp.org)

USD 7.2 million in 2021. The significant increase in 2022 is due to in-kind contributions from Ukraine matched with cash contributions from four donors.

<b>TABLE 1: CONTRIBUTIONS MADE IN 2022 UNDER GENERAL RULE XIII.4 (c) (USD)</b>			
<b>Donor</b>	<b>Commodity/service/ cash value</b>	<b>Other costs and ISC covered by</b>	
		<b>Other donors</b>	<b>EDMF*</b>
Bolivia (Plurinational State of)	972 834	-	465 163
Cambodia	630 000	-	298 985
Congo	55 943	-	53 728
El Salvador	1 335 900	-	519 887
Ghana	2 191 000	-	1 428 578
Haiti	2 592 04	-	1 021 89
India	960 000	-	958 265
Indonesia	933 809	-	859 834
Kyrgyzstan	786 000	-	291 605
Lesotho	487 931	-	127 426
Malawi	3 396 606	-	1 500 000
Nepal	793 883	-	1 246 088
Nicaragua	2 000 000	-	** -
Pakistan	592 938	679 073	-
Tajikistan	444 560	-	224 312
Ukraine	14 875 000	46 363 095	-
Zimbabwe	825 718	-	1 000 000
<b>Total 2022</b>	<b>33 874 169</b>	<b>47 042 168</b>	<b>9 995 763</b>
<b>Total 2021</b>	<b>11 677 000</b>	<b>1 210 646</b>	<b>7 184 016</b>

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

\*\* USD 701,561 for Nicaragua was covered from the 2023 EDMF allocation because the 2022 EDMF allocation threshold of USD 10.0 million had already been reached at the time the contribution was confirmed to WFP in December 2022.

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

- WFP's 2022 operations were augmented through in-kind contributions of services and non-food items under General Rule XIII.4 (d). In 2022 these contributions increased to USD 16.9 million from USD 13.9 million in 2021. The increase in 2022 is mainly attributable to in-kind services provided by governments, non-governmental organizations and private entities. The total estimated waived ISC in 2022 increased to USD 1.1 million from USD 0.9 million in 2021. No ISC on cash contributions or direct support costs were waived in 2022. Table 2 provides waived ISC details by donor, recipient country and contribution amount.

<b>TABLE 2: WAIVERS OF ISC IN RESPECT OF CONTRIBUTIONS IN-KIND TO COVER DIRECT SUPPORT COSTS UNDER GENERAL RULE XIII.4 (d) in 2022 (USD)</b>			
<b>Donor</b>	<b>Recipient country/ region/headquarters</b>	<b>Value</b>	<b>ISC waived</b>
Bavarian State Ministry of Food, Agriculture and Forestry	WFP (Rome headquarters)	167 280	10 873
CANADEM – International Civilian Response Corps	Angola	245 742	15 973
	Ethiopia	126 223	8 204
	Philippines	134 103	8 717
Center for International Peace Operations	Madagascar	250 725	16 297
	Nigeria	38 709	2 516
	Philippines	364 078	23 665
	State of Palestine	111 428	7 243
	Sudan	173 170	11 256
Danish Refugee Council	Congo	55 217	3 589
	Nigeria	108 745	7 068
	South Sudan	92 562	6 017
	Sudan	217 660	14 148
	Ukraine	62 336	4 052
Deutsche Post DHL Group	Dubai (United Nations Humanitarian Response Depot)	5 887	383
	Ukraine	82 255	5 347
Ericsson AB	Philippines	95 358	6 198
Expertise France	WFP (Rome headquarters)	222 958	14 492
Fuel Relief Fund	Ukraine	11 760	764
German Federal Agency for Technical Relief	Ukraine	27 440	1 784
Help (non-governmental organization)	Barbados	125 000	8 125
	Ukraine	698 900	45 429
	WFP (Rome headquarters)	100 000	6 500
Information Management and Mine Action Programs	Central African Republic	323 156	21 005
	Democratic Republic of the Congo	136 931	8 901
	Ethiopia	241 340	15 687
	Malawi	132 188	8 592
	Ukraine	142 883	9 287
	Venezuela (Bolivarian Republic of)	189 860	12 341
	WFP (Rome headquarters)	164 001	10 660

<b>TABLE 2: WAIVERS OF ISC IN RESPECT OF CONTRIBUTIONS IN-KIND TO COVER DIRECT SUPPORT COSTS UNDER GENERAL RULE XIII.4 (d) in 2022 (USD)</b>			
<b>Donor</b>	<b>Recipient country/ region/headquarters</b>	<b>Value</b>	<b>ISC waived</b>
Irish Aid	Burkina Faso	51 514	3 348
	Democratic Republic of the Congo	122 092	7 936
	Ethiopia	63 596	4 134
	Haiti	59 273	3 853
	Mozambique	48 300	3 140
	Philippines	500 050	32 503
	Ukraine	100 606	6 539
	WFP (Rome headquarters)	39 185	2 547
Koninklijke DSM N.V.	WFP (Rome headquarters)	9 696	630
Luxembourg	Pacific island countries	133 973	8 708
	WFP (Rome headquarters)	90 946	5 911
Norwegian Refugee Council	Burkina Faso	238 213	15 484
	Regional Bureau for Eastern Africa	251 653	16 357
	Chad	28 400	1 846
	Colombia	109 296	7 104
	Ethiopia	238 820	15 523
	Guinea	199 958	12 997
	Iraq	363 392	23 620
	Madagascar	253 436	16 473
	Niger	664 209	43 174
	Nigeria	227 844	14 810
	Pacific island countries	417 312	27 125
	Philippines	331 183	21 527
	Regional Bureau for Asia and the Pacific	253 679	16 489
	Regional Bureau for Western Africa	256 441	16 669
	South Sudan	78 944	5 131
	Sri Lanka	191 654	12 458
	Sudan	139 168	9 046
	Tajikistan	44 611	2 900
United Republic of Tanzania	255 200	16 588	
WFP (Rome headquarters)	636 074	41 345	

<b>TABLE 2: WAIVERS OF ISC IN RESPECT OF CONTRIBUTIONS IN-KIND TO COVER DIRECT SUPPORT COSTS UNDER GENERAL RULE XIII.4 (d) in 2022 (USD)</b>			
<b>Donor</b>	<b>Recipient country/ region/headquarters</b>	<b>Value</b>	<b>ISC waived</b>
RedR Australia	Ethiopia	72 813	4 733
	Jordan	197 384	12 830
	Lebanon	107 586	6 993
	Philippines	52 543	3 415
	WFP (Rome headquarters)	178 644	11 612
Stop Hunger	Republic of Moldova	11 582	753
	WFP (Rome headquarters)	19 865	1 291
Swedish Civil Contingencies Agency	Afghanistan	19 006	1 235
	Burkina Faso	37 485	2 437
	Central African Republic	20 709	1 346
	Chad	45 973	2 988
	Democratic Republic of the Congo	237 198	15 418
	Ethiopia	568 472	36 951
	Madagascar	188 672	12 264
	Mali	11 715	761
	Nigeria	34 425	2 238
	Philippines	326 082	21 195
	Regional Bureau for Western Africa	212 319	13 801
	South Sudan	405 800	26 377
	Somalia	117 004	7 605
	Sudan	192 489	12 512
	Uganda	198 270	12 888
	Ukraine	155 018	10 076
Venezuela (Bolivarian Republic of)	145 640	9 467	
Yemen	7 790	506	

<b>TABLE 2: WAIVERS OF ISC IN RESPECT OF CONTRIBUTIONS IN-KIND TO COVER DIRECT SUPPORT COSTS UNDER GENERAL RULE XIII.4 (d) in 2022 (USD)</b>			
<b>Donor</b>	<b>Recipient country/ region/headquarters</b>	<b>Value</b>	<b>ISC waived</b>
Swiss Agency for Development and Cooperation	Algeria	91 701	5 961
	Burkina Faso	94 147	6 120
	Haiti	115 399	7 501
	Libya	33 652	2 187
	Nicaragua	88 200	5 733
	Philippines	203 702	13 241
	Regional Bureau for Asia and the Pacific	126 982	8 254
	Sri Lanka	182 386	11 855
	WFP (Rome headquarters)	225 667	14 668
	Zimbabwe	388 454	25 250
United Arab Emirates	Pakistan	266 095	17 296
	Ukraine	158 775	10 320
White Helmets Commission of Argentina	Haiti	22 456	1 460
	Regional Bureau for Latin America and the Caribbean	41 088	2 671
World Bank	WFP (Rome headquarters)	94 620	6 150
<b>Total 2022</b>		<b>16 944 421</b>	<b>1 101 387</b>
<b>Total 2021</b>		<b>13 871 453</b>	<b>901 644</b>

**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).<sup>1</sup> In 2022 the total value of such contributions in cash and in kind was USD 659.6 million, with ISC of USD 25.4 million, an increase of 33 percent from USD 495.8 million in 2021, with ISC of USD 19.1 million.
5. Of the total value of USD 659.6 million:
  - i) USD 19.5 million was from governments of developing countries and countries with economies in transition;

<sup>1</sup> 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).



- ii) USD 429.0 million was from governments contributing to programmes in their own countries, of which USD 351.2 million was funded by international financial institutions; and
- iii) USD 211.1 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.

<b>TABLE 3: CONTRIBUTIONS MADE IN 2022 UNDER GENERAL RULE XIII.4 (e) WITH REDUCED ISC RATE (USD)</b>		
<b>Donor</b>	<b>Contribution value</b>	<b>Reduced ISC (4%)</b>
<b>i) Contributions from governments of developing countries and countries with economies in transition</b>		
India	19 290 480	742 172
Indonesia	90 202	3 469
Micronesia (Federated States of)	100 000	3 846
<b>Subtotal</b>	<b>19 480 682</b>	<b>749 487</b>
<b>ii) Contributions from governments of developing countries and countries with economies in transition to programmes in their own countries</b>		
Armenia	20 000	769
Bangladesh	30 000 000	1 153 846
Burkina Faso	20 000 000	769 231
Burundi	6 377 814	245 301
Cambodia	1 124 907	43 266
Central African Republic	4 100 000	157 692
Chad	23 006 188	884 853
China	1 200 000	46 154
Colombia	15 221 498	585 442
Côte d'Ivoire	1 617 720	62 220
Democratic Republic of the Congo	14 364 977	552 499
Egypt	198 484	7 634
Eswatini	24 731	951
Ethiopia	65 000 000	2 500 000
Gambia	7 483 256	287 818
Guinea-Bissau	410 950	15 806
Guinea	127 659	4 910
Haiti	39 407 953	1 515 690
Honduras	25 653 811	986 685
India	420 287	16 165
Lesotho	1 300 000	50 000

<b>TABLE 3: CONTRIBUTIONS MADE IN 2022 UNDER GENERAL RULE XIII.4 (e) WITH REDUCED ISC RATE (USD)</b>		
<b>Donor</b>	<b>Contribution value</b>	<b>Reduced ISC (4%)</b>
Madagascar	4 750 000	182 692
Namibia	342 994	13 192
Pakistan	14 209 004	546 500
Peru	4 750 348	182 706
Philippines	2 050 000	78 846
Sierra Leone	4 494 501	172 865
Somalia	135 314 468	5 204 403
Togo	6 047 282	232 588
<b>Subtotal</b>	<b>429 018 832</b>	<b>16 500 724</b>
<b>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</b>		
African Development Bank	76 148 226	2 928 778
Asian Development Bank	135 000 000	5 192 308
<b>Subtotal</b>	<b>211 148 226</b>	<b>8 121 086</b>
<b>Total 2022</b>	<b>659 647 740</b>	<b>25 371 297</b>
<b>Total 2021</b>	<b>495 760 776</b>	<b>19 067 720</b>