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منظمة  
الغذية والزراعة  
للأمم المتحدة

# FINANCE COMMITTEE

## Hundred and Eighty-sixth Session

7–9 June 2021

**Report of the Executive Director on contributions, reductions and waivers  
of costs under General Rule XIII.4 (f) in 2020**

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### EXECUTIVE SUMMARY

- In accordance with General Rule XIII.4 (f), the report is submitted to the Executive Board for information and provides a summary of contributions that do not achieve full cost recovery; received from governments of developing countries, 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 from governments of developing countries and countries with economies in transition with a reduced indirect support cost rate as set by the Board (General Rule XIII.4 (e)).

### GUIDANCE SOUGHT FROM THE FINANCE COMMITTEE

- The Finance Committee is requested to note the “Report of the Executive Director on contributions, reductions and waivers of costs under General Rule XIII.4 (f) in 2020” and to endorse it for information by the Executive Board.

#### Draft Advice

- **In accordance with Article XIV of the General Regulations of WFP, the Finance Committee advises the WFP Executive Board to note the “Report of the Executive Director on contributions, reductions and waivers of costs under General Rule XIII.4 (f) in 2020”.**



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

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## **Report of the Executive Director on contributions, reductions and waivers of costs under General Rule XIII.4 (f) in 2020**

### **Introduction**

1. In accordance with General Rule XIII.4 (f), this report is submitted to the Executive Board for information and provides a summary of contributions that do not achieve full cost recovery received from governments of developing countries, 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 from governments of developing countries and countries with economies in transition with a reduced indirect support cost rate as set by the Board (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 in-kind contributions of commodities or services under General Rule XIII.4 (c). In 2020, the value of such contributions was USD 13.6 million under twinning arrangements, up from USD 12.6 million in 2019. In-kind commodity, service and cash contributions were matched with USD 0.6 million of cash contributions from other donors, down from USD 6.8 million in 2019, and USD 7.8 million from the Emerging Donor Matching Fund (EDMF), up from USD 3.4 million in 2019. No ISC was waived on these contributions in 2019 or 2020.

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<b>TABLE 1: CONTRIBUTIONS IN 2020 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>
Congo (the)	208 771	-	93 029
El Salvador	1 238 000	-	776 390
Eswatini	463 880	-	106 867
Gambia (the)	1 344 303	-	1 000 000
Guinea	1 288 737	-	553 285
India	960 000	-	960 000
Malawi	295 000	-	273 409
Nepal	620 146	130 116	1 000 000
Nicaragua	100 388	-	56 996
Nigeria	1 131 649	-	826 332
Pakistan	2 405 704	522 343	1 000 000
Philippines	3 183 821	-	1 000 000
Sierra Leone	319 344	-	144 239
<b>Total 2020</b>	<b>13 559 683</b>	<b>652 459</b>	<b>7 790 546</b>
<b>Total 2019</b>	<b>12 552 021</b>	<b>6 793 649</b>	<b>3 414 984</b>

\* The Emerging Donors Matching Fund provided the funds to cover the support costs associated with these contributions.

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

- WFP's 2020 operations were also augmented through in-kind contributions of services and non-food items under General Rule XIII.4 (d). In 2020 these contributions increased to USD 27.4 million from USD 14.1 million in 2019. The increase in 2020 is attributed mainly to in-kind services provided by governments, non-governmental organizations and private entities in support of the COVID-19 response. The total estimated waived ISC in 2020 increased to USD 1.8 million from USD 0.9 million in 2019. No ISC on cash contributions or direct support costs were waived in 2020. Table 2 provides waived ISC details by donor, recipient country, and contribution amount.

**TABLE 2: WAIVERS OF ISC IN RESPECT OF CONTRIBUTIONS IN-KIND TO COVER DIRECT SUPPORT COSTS UNDER GENERAL RULE XIII.4 (d) in 2020 (USD)**

<b>Donor</b>	<b>Recipient country/ region/headquarters</b>	<b>Value</b>	<b>ISC waived</b>
Al Yah Satellite Communications Company	WFP (Rome headquarters)	86 000	5 590
Bavarian State Ministry of Food, Agriculture and Forestry	WFP (Rome headquarters)	169 440	11 014
CANADEM – International Civilian Response Corps	Armenia	62 339	4 052
	Burkina Faso	125 523	8 159
	Burundi	13 902	904
	Cameroon	86 972	5 653
	Dominican Republic	68 916	4 480
	Regional Bureau for Southern Africa	124 756	8 109
Danish Refugee Council	Haiti	70 331	4 572
	WFP (Rome headquarters)	134 565	8 747
	Democratic Republic of the Congo	123 863	8 051
	Liberia	143 239	9 311
	Rwanda	20 365	1 324
	Yemen	44 159	2 870
Foreign, Commonwealth and Development Office, United Kingdom of Great Britain and Northern Ireland	Mozambique	131 623	8 555
	WFP (Rome headquarters)	1 400 000	91 000
European Union Civil Protection and Humanitarian Aid Operations	WFP (Rome headquarters)	685 039	44 528
German Federal Agency for Technical Relief	WFP (Rome headquarters)	173 344	11 267
German Federal Ministry for Economic Cooperation and Development	Regional Bureau for Western Africa	338 880	22 027
Luxembourg	WFP (Rome headquarters)	23 271	1 513
Help. NGO	WFP (Rome headquarters)	97 276	6 323
Hispasat S.A.	WFP (Rome headquarters)	26 472	1 721
Iceland Crisis Response Unit	Mozambique	121 453	7 894
Information Management and Mine Action Programs	El Salvador	100 593	6 539
Inmarsat Global Limited	WFP (Rome headquarters)	450 000	29 250
Intelsat Global Sales & Marketing Ltd.	WFP (Rome headquarters)	105 300	6 845

**TABLE 2: WAIVERS OF ISC IN RESPECT OF CONTRIBUTIONS IN-KIND TO COVER DIRECT SUPPORT COSTS UNDER GENERAL RULE XIII.4 (d) in 2020 (USD)**

<b>Donor</b>	<b>Recipient country/ region/headquarters</b>	<b>Value</b>	<b>ISC waived</b>
Irish Aid	Burkina Faso	135 660	8 818
	Cameroon	136 517	8 874
Koninklijke DSM N.V.	WFP (Rome headquarters)	166 505	10 823
Norwegian Refugee Council	Afghanistan	140 446	9 129
	Burkina Faso	198 541	12 905
	Cameroon	243 877	15 852
	Chad	332 107	21 587
	Colombia	514 940	33 471
	Dominican Republic	71 790	4 666
	Kenya	115 425	7 503
	Mali	287 110	18 662
	Mozambique	87 085	5 661
	Niger (the)	937 723	60 952
	Nigeria	218 701	14 216
	Pacific island countries	184 126	11 968
	Regional Bureau for the Middle East and Northern Africa	57 223	3 719
	Regional Bureau for Western Africa	455 783	29 626
	Regional Bureau for Southern Africa	148 350	9 643
	Regional Bureau for Eastern Africa	169 953	11 047
	Senegal	220 547	14 336
	Sudan (the)	33 245	2 161
	Timor-Leste	109 328	7 106
	Uganda	8 342	542
WFP (Rome headquarters)	186 555	12 126	
Office of U.S. Foreign Disaster Assistance	WFP (Rome headquarters)	82 500	5 363
Emergency Services Academy Finland	Dominican Republic	69 635	4 526
RedR Australia	Regional Bureau for Eastern Africa	86 815	5 643
	Jordan	135 818	8 828
	Myanmar	57 761	3 754
	Pacific island country offices	571 808	37 167

**TABLE 2: WAIVERS OF ISC IN RESPECT OF CONTRIBUTIONS IN-KIND TO COVER DIRECT SUPPORT COSTS UNDER GENERAL RULE XIII.4 (d) in 2020 (USD)**

<b>Donor</b>	<b>Recipient country/ region/headquarters</b>	<b>Value</b>	<b>ISC waived</b>
	Pakistan	6 339	412
	Uganda	67 334	4 377
Royal Canadian Air Force	WFP (Rome headquarters)	848 245	55 136
Swedish Civil Contingencies Agency	Bangladesh	29 211	1 899
	Burkina Faso	310 111	20 157
	Cameroon	482 612	31 370
	Central African Republic	3 320 852	215 855
	Democratic Republic of the Congo	1 681 714	109 311
	Ethiopia	412 823	26 833
	Mali	232 066	15 084
	Mozambique	38 967	2 533
	South Sudan	94 483	6 141
	Somalia	225 762	14 675
		WFP (Rome headquarters)	84 679
Swiss Agency for Development and Cooperation	Burundi	45 862	2 981
	Democratic Republic of the Congo	161 023	10 466
	El Salvador	156 984	10 204
	Haiti	70 331	4 572
	Democratic People's Republic of Korea	46 640	3 032
	Libya	134 654	8 753
	Mali	114 346	7 432
	State of Palestine	65 063	4 229
	Sri Lanka	252 549	16 416
		WFP (Rome headquarters)	281 140
T-Pride Private Limited	WFP (Rome headquarters)	6 264 825	407 214
United Arab Emirates, Ministry of Foreign Affairs and International Cooperation	Central African Republic	230 332	14 972
United Parcel Service	Central African Republic	463 125	30 103
	Ethiopia	57 265	3 722
	Guatemala	148 090	9 626
<b>Total 2020</b>		<b>27 419 264</b>	<b>1 782 255</b>
<b>Total 2019</b>		<b>14 114 877</b>	<b>917 467</b>

## Reduced indirect support costs for contributions from governments of developing countries and countries with economies in transition (General Rule XIII.4 (e))

4. The Executive Board approved<sup>1</sup> a reduced ISC rate of 4 percent for governments' contributions to programmes in their own countries and contributions made by developing countries or countries with economies in transition. In 2020 the value of such contributions in the form of cash was USD 334.1 million, up from USD 132.6 million in 2019, with ISC of USD 12.9 million, up from 5.1 million in 2019. The increase in contribution value by 152 percent from 2019 can partly be explained by the increased demand for WFP's support in the implementation of country-owned projects financed by international financial institutions. Table 3 provides the details by donor country, contribution amount and reduced ISC.

<b>Donor</b>	<b>Contribution value</b>	<b>Reduced ISC (4%)</b>
Angola	3 355 643	129 063
Armenia	40 672	1 564
Bangladesh	45 469 008	1 748 808
Benin	11 798 161	453 775
Bolivia	946 928	36 420
Burundi	2 520 726	96 951
Cameroon	1 620 198	62 315
Chad	22 000 000	846 154
China	2 800 000	107 692
Colombia	13 989 785	538 069
Côte d'Ivoire	1 500 000	57 692
Democratic Republic of the Congo	3 000 000	115 385
Dominican Republic	1 088 223	41 855
Timor-Leste	121 786	4 684
Egypt	2 871 926	110 459
Ghana	300 000	11 538
Haiti	60 202 519	2 315 481
Honduras	340 055	13 079
Liberia	30 000 000	1 153 846
Mali	12 500 000	480 769
Mozambique	11 804 354	454 014

<sup>1</sup> WFP/EB.2/2019/5-A/1\*.



<b>TABLE 3: CONTRIBUTIONS MADE IN 2020 UNDER GENERAL RULE XIII.4 (e) (USD) WITH REDUCED ISC RATE</b>		
<b>Donor</b>	<b>Contribution value</b>	<b>Reduced ISC (4%)</b>
Namibia	405 746	15 606
Pakistan	11 660 549	448 483
Peru	293 627	11 293
Senegal	1 003 111	38 581
Somalia	92 000 000	3 538 462
Tunisia	493 091	18 965
<b>Total 2020</b>	<b>334 126 108</b>	<b>12 851 003</b>
<b>Total 2019</b>	<b>132 595 670</b>	<b>5 099 833</b>