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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 2019

### 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)).

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## 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 2019, the value of such contributions was USD 12.6 million under twinning arrangements, down from USD 39.9 million in 2018. In-kind commodity and service contributions were matched with USD 6.8 million of cash contributions from other donors, down from USD 40.3 million in 2018, and USD 3.4 million from the Emerging Donor Matching Fund (EDMF). No indirect support costs were waived on these contributions in 2018 or 2019.

<b>TABLE 1: CONTRIBUTIONS IN 2019 UNDER GENERAL RULE XIII.4 (c) (USD)</b>			
<b>Donor</b>	<b>Commodity/service value</b>	<b>Other costs and ISC covered by</b>	
		<b>other donors</b>	<b>EDMF*</b>
Afghanistan	903 177	1 146 187	-
Congo (the)	9 520	-	12 225
Gambia (the)	1 840 000	-	935 272
Mali	1 316 790	317 368	1 000 000
Nepal	936 056	807 734	1 000 000
Nicaragua	87 032	-	35 001
Pakistan	5 323 327	4 522 360	-
Timor-Leste	22 000	-	11 012
Uganda	2 114 119	-	421 474
<b>Total 2019</b>	<b>12 552 021</b>	<b>6 793 649</b>	<b>3 414 984</b>
<b>Total 2018</b>	<b>39 920 010</b>	<b>40 347 531</b>	<b>-</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))

3. WFP's 2019 operations were augmented through in-kind contributions of services and non-food items. In 2019, total contributions of in-kind services and non-food items decreased to USD 14.1 million from USD 15.8 million in 2018. The total estimated waived ISC in 2019 decreased to USD 0.9 million from USD 1 million in 2018. No ISC on cash contributions or direct support costs were waived in 2019. 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 UNDER GENERAL RULE XIII.4 (d) in 2019 (USD)</b>			
<b>Donor</b>	<b>Recipient country/region</b>	<b>Contribution amount</b>	<b>ISC waived</b>
Al Yah Satellite Communications Company	Headquarters Rome	93 992	6 109
CANADEM – International Civilian Response Corps	Burkina Faso	150 646	9 792
	Burundi	75 870	4 932
	Cameroon	66 811	4 343
	Mozambique	64 813	4 213
Danish Emergency Management Agency	Mozambique	5 828	378
	Uganda	58 378	3 795
Danish Refugee Council	Chad	62 399	4 056
	Democratic Republic of the Congo	51 453	3 344
	Mozambique	85 859	5 581
	Myanmar	112 785	7 331
	Rwanda	107 270	6 972
	Sudan (the)	137 837	8 959
	Yemen	189 435	12 313
Ericsson	Bahamas	32 060	2 084
	Bangladesh	118 353	7 693
	Mozambique	283 607	18 434
Eutelsat	Headquarters Rome	550 100	35 757
Hispasat S.A.	Headquarters Rome	59 499	3 867
Iceland Crisis Response Unit	Mozambique	245 716	15 972
Information Management and Mine Action Programs Inc.	Mozambique	198 950	12 932
Irish Aid	Burundi	205 199	13 338
	Ghana	97 996	6 370
	Malawi	63 043	4 098
	Nepal	163 728	10 642
	Somalia	135 490	8 807
Koninklijke DSM N.V.	Headquarters Rome	16 245	1 056
Luxembourg	Mozambique	30 980	2 014
Ministry of Foreign Affairs and International Cooperation of the United Arab Emirates	Bangladesh	226 983	14 753
	Mozambique	580 000	37 700
Norwegian Refugee Council	Bangkok Regional Bureau	123 810	8 048
	Burkina Faso	114 833	7 464
	Cameroon	64 796	4 212

<b>TABLE 2: WAIVERS OF ISC IN RESPECT OF CONTRIBUTIONS IN KIND UNDER GENERAL RULE XIII.4 (d) in 2019 (USD)</b>			
<b>Donor</b>	<b>Recipient country/region</b>	<b>Contribution amount</b>	<b>ISC waived</b>
	Chad	269 559	17 520
	Colombia	193 922	12 605
	Democratic Republic of the Congo	164 238	10 675
	Ethiopia	125 981	8 189
	Headquarters Rome	118 981	7 734
	Jordan	126 219	8 204
	Malawi	149 589	9 723
	Mali	112 691	7 325
	Mozambique	195 659	12 718
	Niger (the)	415 917	27 035
	Nigeria	196 739	12 788
	Senegal	254 263	16 527
	South Sudan	248 495	16 152
	United Republic of Tanzania	144 304	9 380
Uganda	37 225	2 420	
RedR Australia	Bangladesh	170 572	11 087
	Fiji	10 941	711
	Headquarters Rome	82 379	5 355
	Namibia	54 567	3 547
	Uganda	108 071	7 025
Renault Trucks	Headquarters Rome	172 585	11 218
Stop Hunger	Headquarters Rome	102 457	6 660
Swedish Civil Contingencies Agency	Bangladesh	70 562	4 587
	Cameroon	457 186	29 717
	Democratic Republic of the Congo	133 824	8 699
	Ethiopia	51 485	3 347
	Mali	130 139	8 459
	Mozambique	186 041	12 093
	Niger (the)	241 998	15 730
	Nigeria	98 635	6 411
	South Sudan	688 369	44 744

<b>TABLE 2: WAIVERS OF ISC IN RESPECT OF CONTRIBUTIONS IN KIND UNDER GENERAL RULE XIII.4 (d) in 2019 (USD)</b>			
<b>Donor</b>	<b>Recipient country/region</b>	<b>Contribution amount</b>	<b>ISC waived</b>
Swiss Agency for Development and Cooperation	Burundi	254 729	16 557
	Democratic Republic of the Congo	646 169	42 001
	Democratic People's Republic of Korea	201 128	13 073
	Haiti	259 003	16 835
	Headquarters Rome	730 893	47 508
	Mali	95 362	6 199
	Myanmar	104 792	6 811
	Pakistan	127 390	8 280
	Somalia	255 258	16 592
	Sri Lanka	165 684	10 769
UPS	Cameroon	307 760	20 004
	Central African Republic	146 337	9 512
	Democratic Republic of the Congo	105 700	6 871
	Haiti	230 768	15 000
	Headquarters Rome	247 262	16 072
	Mozambique	148 285	9 639
<b>Total 2019</b>		<b>14 114 877</b>	<b>917 467</b>
<b>Total 2018</b>		<b>15 819 851</b>	<b>1 029 680</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 2019 the value of such contributions in the form of cash and in kind was USD 132.6 million, with ISC of USD 5.1 million. Table 3 provides the details by donor country, contribution amount and reduced ISC.

<b>TABLE 3: CONTRIBUTIONS MADE IN 2019 UNDER GENERAL RULE XIII.4 (e) WITH 4 PERCENT ISC RATE</b>		
<b>Countries</b>	<b>Contribution amount (USD)</b>	<b>ISC (4%)</b>
Armenia	44 506	1 712
Bangladesh	3 914 540	150 559
Benin	17 697 242	680 663
Burundi	4 833 492	185 904
Cambodia	3 335 500	128 288
China	2 300 000	88 462
Colombia	32 707 897	1 257 996
Congo (the)	18 049	694
Democratic Republic of the Congo	5 146 451	197 940
Côte d'Ivoire	1 500 000	57 692
Egypt	200 000	7 692
El Salvador	552 476	21 249
Honduras	19 805 289	761 742
India	1 960 000	75 385
Mozambique	16 000 000	615 385
Niger (the)	1 108 255	42 625
Peru	294 322	11 320
Philippines	3 924 240	150 932
Uganda	2 753 412	105 900
Zimbabwe	14 500 000	557 692
<b>Total 2019</b>	<b>132 595 671</b>	<b>5 099 832</b>

<sup>1</sup> WFP/EB.2/2018/6-A/1/Rev.1.