

## ANNEX V

### Trust funds and special accounts

#### Overview

1. This annex outlines the projected activity in trust funds and special accounts and elaborates on the most notable funds and accounts.
2. Trust funds hold contributions whose purpose, scope and reporting requirements fall outside WFP's regular operational programmes but are consistent with its policies, aims and activities. They are established by the Executive Director under Financial Regulation 5.1.
3. Within the framework of the Integrated Road Map,<sup>1</sup> all country-level activities are accounted for as programme or service provision under country strategic plans (CSPs). Consequently, the use of country-specific trust funds was discontinued in 2019. Headquarters and regional bureau trust funds continue to be used to enhance WFP's organizational capacity and effectiveness and its ability to work in specific thematic areas.
4. Special accounts are established by the Executive Director under Financial Regulation 5.1 for purposes consistent with the policies, aims and activities of WFP. Special accounts are used to manage special contributions or funds earmarked for programme, corporate or cost-recovery purposes or to support long-term activities and as such are the most suitable mechanism for funding WFP's management of organizational service provision for its own offices and units and for other United Nations agencies and the humanitarian community. Management separates the provision of services into two streams: corporate services, which are procured centrally by WFP with costs recovered from the WFP units that use them, including through fee-for-service activities and repayment schedules that ensure full-cost recovery; and business services that would otherwise be sourced externally at greater cost, which are provided for internal purposes and to partners, with costs again recovered on the basis of usage.

#### Existing trust funds and special accounts

5. Implementation of the BUSBE included the identification of the "baseline" and other operational costs funded through all trust funds and special accounts planned in 2022, which hold a total of USD 95.4 million as reflected in section IV, table IV.6. The baseline component represents the overhead support costs, which are essentially the costs relating to the management and administration of the accounts, while all other costs, such as the cost of food, non-food items, service delivery and other inputs, are directly attributable to operations. Table A.V.1 shows the estimated 2022 expenditure from existing trust funds and special accounts. Excluded from the table are the non-thematic trust fund contributions of USD 14.4 million for headquarters rent, refurbishment, equipment and facilities and coordination of the medical directors' network.

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<sup>1</sup> [WFP/EB.2/2018/5-A/1](#).

<b>TABLE A.V.1: EXISTING TRUST FUNDS AND SPECIAL ACCOUNTS, 2022 (USD million)</b>				
	Projected income	Projected expenditure		
		Baseline*	Other operational costs	Total
<b>A. Trust funds</b>				
<b>Thematic area</b>				
Government capacity strengthening	2.8	3.8	20.3	<b>24.1</b>
Emergency preparedness and response	0.5	16.8	1.8	<b>18.6</b>
Nutrition	6.6	0.4	6.6	<b>7.0</b>
School feeding	3.6	0.9	4.5	<b>5.4</b>
Food security	3.1	4.0	1.2	<b>5.2</b>
WFP capacity development	4.6	3.5	0.7	<b>4.2</b>
Supply chain	3.6	3.6	0.0	<b>3.6</b>
Climate change and disaster risk reduction	10.3	0.0	2.3	<b>2.3</b>
Other**	11.2	3.9	2.3	<b>6.3</b>
<b>Subtotal A: Trust funds</b>	<b>46.4</b>	<b>36.9</b>	<b>39.7</b>	<b>76.7</b>
<b>B. Special accounts</b>				
1. Special accounts set up for corporate services financing mechanism	109.9	0.0	114.7	<b>114.7</b>
2. Special accounts set up for business services	238.9	37.7	189.7	<b>227.4</b>
3. Other special accounts	20.5	6.4	12.9	<b>19.3</b>
<b>Subtotal B: Special accounts</b>	<b>369.3</b>	<b>44.1</b>	<b>317.3</b>	<b>361.4</b>
<b>Total</b>	<b>415.7</b>	<b>81.0</b>	<b>357.0</b>	<b>438.0</b>

\* Excludes non-thematic trust funds of USD 14.4 million included as part of baseline costs in section IV.

\*\* Other thematic areas include cash-based transfers, gender equality, information technology (IT), partnerships, purchase for progress and risk management.

6. Of the total USD 76.7 million in trust funds, 48 percent is for baseline activities; the remainder is for other operational costs, such as transfer costs for food, cash and vouchers and non-food items. For special accounts, only 12 percent of the total USD 361.4 million is for baseline activities. Compared with trust funds, the low percentage of funds in special accounts used for baseline activities is due to the determination that baseline costs consist mainly of management and administrative support cost services provided by WFP, while the larger operational cost component of special account activities covers all other inputs such as stocks of goods and facilities.
7. Trust funds and special accounts that contribute to the achievement of Sustainable Development Goal (SDG) 17 are described in section III. Trust funds such as

those for the African Risk Capacity, the COVID-19 global response, the Joint United Nations Programme on HIV/AIDS (UNAIDS), school feeding, the WFP regional centre of excellence against hunger and malnutrition in Côte d'Ivoire and the health supply chain, support the enhancement of WFP's organizational capacity and effectiveness. Most special accounts are set up for business services, including those for the United Nations Humanitarian Response Depot (UNHRD) network, aviation services and the humanitarian logistics and emergency telecommunications clusters, which provide both mandated and on-demand services for internal and external partners.

8. Details of notable existing trust funds and special accounts are provided below.

### **New trust funds and special accounts**

9. As described in section IV, baseline activities amounting to USD 16.2 million have been identified as suitable for funding through directed donor contributions. These activities fall primarily under the responsibility of the Programme and Policy Development Department. Table A.V.2 shows the breakdown by thematic area.

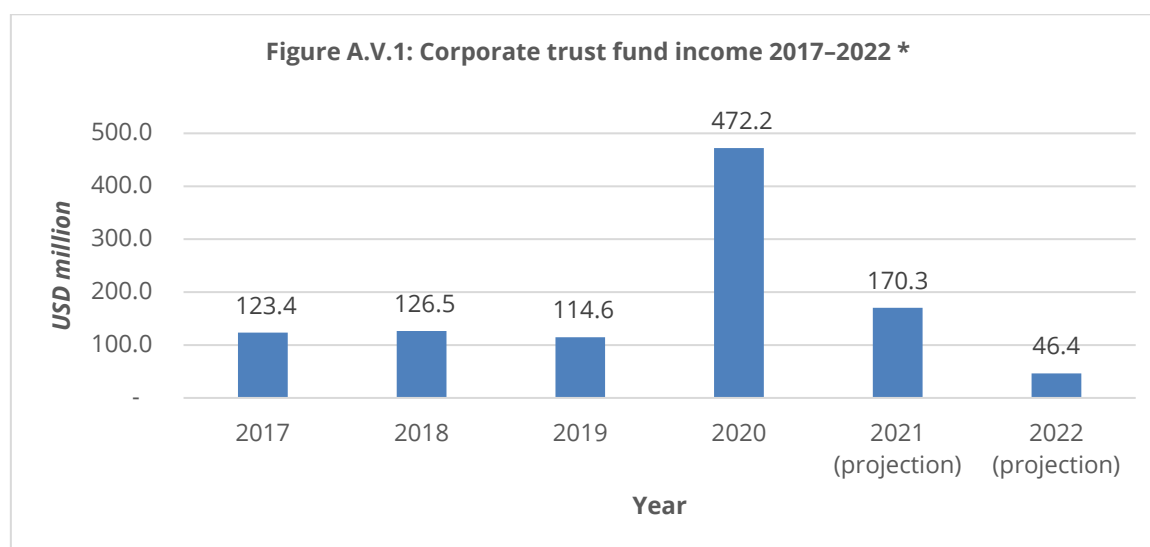
<b>TABLE A.V.2: NEW TRUST FUNDS AND SPECIAL ACCOUNTS TO BE MOBILIZED IN 2022 BY THEMATIC AREA (USD million)</b>	
<b>Thematic area</b>	<b>Baseline</b>
Food security	4.2
Emergency preparedness and response	3.9
WFP capacity development	3.1
Climate change and disaster risk reduction	2.3
Partnerships	0.5
Cash-based transfers	0.5
Information technology	0.5
Gender	0.4
Innovation accelerator	0.4
Government capacity strengthening	0.3
<b>Total</b>	<b>16.2</b>

10. The main activities included in the estimated USD 16.2 million are those aimed at enhancement of food security (USD 4.2 million), strengthening of humanitarian and emergency capacity (USD 3.9 million), building of WFP's capacity development and institutional strengthening coordination functions (USD 3.1 million), implementation of the environmental framework and management of climate change and disaster risk reduction (USD 2.3 million), and mainstreaming of South-South and triangular cooperation (USD 0.5 million).

## Trust funds

### Trust fund income from 2017 to 2022

11. As illustrated in figure A.V.1, trust fund income has fluctuated since 2019. The large increase in 2020 is due mainly to the creation of a USD 282 million trust fund for the COVID-19 pandemic response (emergency preparedness and response) and to increased contributions for climate change and disaster risk reduction, food security and government capacity strengthening.
12. The 2021 income projection of USD 170 million shows a reduction compared with 2020 but still represents a considerable increase over previous years.



\* The 2022 projections include existing trust funds only.

13. Table A.V.3 breaks down the trust fund income received over the period 2017–2021 by thematic area.

<b>TABLE A.V.3: TRUST FUND INCOME BY THEMATIC AREA, 2017–2021*</b>		
<b>Thematic area</b>	<b>Total (USD million)</b>	<b>% of total</b>
Emergency preparedness and response**	335.3	33.3
Government capacity strengthening	127.6	12.7
Climate change and disaster risk reduction	101.3	10.1
WFP capacity development	95.9	9.5
Food security	78.9	7.8
Nutrition	61.8	6.1
Supply chain	57.4	5.7
Other***	148.6	14.8
<b>Total</b>	<b>1 007.0</b>	<b>100.0</b>

\* Based on projected 2021 trust fund income.

\*\* Includes the COVID-19 pandemic response trust fund.

\*\*\* Other thematic areas include school feeding, the junior professional officer scheme, partnerships and advocacy, gender equality, cash-based transfers and IT.

## Trust funds in 2022

14. The 2022 forecasted income from trust funds is USD 46.4 million, a decrease of USD 124 million or 73 percent compared with the projected total for 2021. Table A.V.4 shows the projected movements of funds held in trust funds in 2022.

<b>TABLE A.V.4: PROJECTED MOVEMENTS OF FUNDS HELD IN EXISTING TRUST FUNDS, 2022</b> <i>(USD million)</i>	
Balance brought forward at 1 January 2022	79.0
Trust fund income for the year *	46.4
Planned trust fund expenditure *	(76.7)
<b>Balance carried forward at 31 December 2022</b>	<b>48.7</b>

\* Excluding new trust funds to be identified for suitable funding as outlined in table A.V.2.

15. In 2022, headquarters and regional bureau trust funds will support the enhancement of WFP's organizational capacity and effectiveness in areas such as climate change and disaster risk reduction, food security, government capacity strengthening, nutrition, supply chain, WFP capacity development, school feeding and emergency preparedness and response.

### Notable existing trust funds by thematic area

16. The following subsections describe a selection of notable existing trust funds in each thematic area.

#### **Government capacity strengthening**

17. The *African Risk Capacity trust fund (estimated expenditure USD 17.1 million)* is designed to support the strengthening and improvement of the capacity of African governments in preparing for and responding to extreme weather events and natural disasters such as droughts, floods and cyclones. In 2022, the intergovernmental nature of the trust fund will allow countries to work together, managing risk and securing funds from donors and the international risk market in a financially efficient manner.
18. The *Ethiopian Agricultural Transformation Agency (ATA) trust fund (estimated expenditure USD 4.7 million)* was established to catalyse agricultural transformation and has successfully elevated the status of agriculture on the agenda of the Ethiopian Government and delivered policy- and field-level results for smallholder farmers. The agency will continue to play a critical role in introducing innovations in the agriculture sector. Areas of focus for 2022 include continued implementation of an agricultural commercialization clusters programme, a USD 380 million initiative aimed at doubling the incomes of 5 million farmers in five years, and deployment of new national programmes for livestock and in new geographic areas.

#### **Emergency preparedness and response**

19. The *COVID-19 global response trust fund (estimated expenditure USD 16.3 million)* enables WFP to successfully support humanitarian partners by implementing critical services and supply chain activities that help to ensure an effective and efficient response to the COVID-19 pandemic. WFP provides cargo and passenger transport on behalf of the humanitarian community and coordinated medical evacuations in conjunction with relevant United Nations entities. WFP initiated a temperature-sensitive logistics workstream,

which includes investments in infrastructure upgrades in key regional hubs and the procurement of deployable pharmaceutical grade refrigerated containers to augment in-country capacity. WFP is also setting up a quality management system to ensure compliance with global regulations on the handling and transport of temperature-sensitive commodities.

20. Since the creation of the *emergency preparedness and response trust fund (estimated expenditure USD 1.8 million)* the Emergency Operations Division has provided multi-faceted analysis for anticipating and assessing crises, informing decision making and ensuring the implementation of adequate preparedness measures. Work in 2022 in areas such as operational information management, geospatial support, emergency preparedness, augmented logistics intervention for emergencies, global surge coordination, analysis and early warning, humanitarian–military interaction, the food security cluster and the operational access cell will continue to be accomplished through various platforms and teams that seek to augment the capacity of WFP’s country offices and regional bureaux by providing dedicated operational expertise.

### **Nutrition**

21. *The UNAIDS HIV/AIDS trust fund (estimated expenditure USD 3.5 million)* was established in 2003 to support WFP’s efforts as one of 11 United Nations co-sponsors of UNAIDS. WFP partners with the UNAIDS secretariat and the other co-sponsors on the substantive management and coordination of all policies, processes and issues related to the joint programme. The trust fund ensures that global, regional and country-level activities in response to the pandemic are integrated across all platforms through which WFP works. WFP’s core funded activities focus on providing food security and nutrition support for the HIV response.
22. *The DSM micronutrient trust fund (estimated expenditure USD 1.7 million)* was established with the Royal DSM company in 2013. The fund has the aim of increasing the focus on nutrition throughout WFP’s programmes by providing employees with the knowledge, expertise and capacity to facilitate people’s access to, and increase their demand for, nutritious foods; and scale up rice fortification. The partnership will be renewed in 2022 until December 2025 and is expected to continue to focus on these vital activities.
23. *The micronutrient initiative trust fund (estimated expenditure USD 1.1 million)* was established to support the implementation of WFP’s nutrition capacity strengthening plan on providing the right foods at the right time. In 2022, this multi-donor trust fund will support the implementation of WFP’s nutrition policy by, for example, enhancing the design of the nutrition components of CSPs; boosting partnership, resource mobilization and advocacy efforts; developing and operationalizing guidance notes, tools and innovations for improving diets and food safety and quality; ensuring the continuity of life-saving nutrition support in response to COVID-19; and strengthening emergency preparedness and anticipatory actions that deliver nutrition support before and after crises.

### **School feeding**

24. *The school feeding trust fund (estimated expenditure USD 5.4 million)* was established at headquarters in 2010 with contributions from a number of public and private sector donors to support strategic global school feeding efforts. In 2022, it is expected to fund most of the cutting-edge initiatives in the WFP corporate school feeding strategy and the response to several of the recommendations of the strategic evaluation on the contribution of school feeding to the SDGs. Examples of this work include the development of regional school feeding implementation plans, the establishment of a new international research consortium for school feeding, evaluation of WFP’s school feeding work, provision of technical support to country offices and governments, and the roll-out of a

suite of digital solutions for school feeding. The funds from government and private sector donors will also support the global school meals coalition launched in 2021 as one of the major outcomes of the United Nations food systems summit.

### **Food security**

25. The *Research, Assessment and Monitoring Division trust fund (estimated expenditure USD 1.1 million)* supports the work of the Research, Assessment and Monitoring Division to provide credible, relevant and timely evidence to inform operations. In 2022, the division will continue to generate global needs analyses, set standards for needs assessments and targeting processes and drive inter-agency assessments, including with regard to the Integrated Food Security Phase Classification system. WFP's hunger monitoring harnesses mobile technology, artificial intelligence and analytics for near-real-time global food security monitoring in more than 90 countries, with results visualized on WFP's HungerMapLIVE.<sup>2</sup>

### **WFP capacity development**

26. *WFP's regional centre of excellence against hunger and malnutrition in Côte d'Ivoire (estimated expenditure USD 1.7 million)* plays a key role in supporting, catalysing and scaling up integrated efforts to build resilience in the Sahel region. The work presents a unique opportunity for WFP to display its capacity to scale up resilience operations, generate transformative impact and position itself as a major actor at the humanitarian-development-peace (triple) nexus. In 2022, the Regional Bureau for Western Africa will ensure appropriate coordination among country offices by providing robust technical support and strategic guidance while reinforcing internal and external country-level capacity.

### **Supply chain**

27. The objective of the *Takeda Pharmaceutical Company trust fund (estimated expenditure USD 2.5 million)* is to enhance the resilience of in-country public health supply chains and thus increase the effectiveness of the response to disease outbreaks while reducing their impact on universal health coverage. To achieve this objective, the fund will support pilot activities in four African countries over five years from 2021 to 2026.
28. The resources of the *Food Safety and Quality Unit (estimated expenditure USD 1.1 million)* trust fund will enable the Food Safety and Quality Unit to proactively address critical gaps in WFP and invest in relevant field operations. The trust fund will support external technical expertise in laboratory testing and related protocols; food basket and packaging research, development and improvement; activities aimed at assessing and structuring WFP's quality and safety management system; an inter-agency working group on strategy for the development of new specialized nutritious food products; the exchange of critical information on food risk development; and the development and validation of food safety and quality specifications and protocols to complement the core workstreams funded from the food safety and quality special account (see paragraph 43).

### **Special accounts**

29. Income from special accounts in 2022 is estimated at USD 369.3 million, including all income from the sale of services and cost recoveries. Expenditure is estimated to reach USD 361.4 million.

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<sup>2</sup> Available at: <https://hungermap.wfp.org>.

<b>TABLE A.V.5: PROJECTED MOVEMENTS OF FUNDS IN EXISTING SPECIAL ACCOUNTS, 2022</b> <i>(USD million)</i>	
Balance brought forward at 1 January 2022	208.0
Special account income for the year *	369.3
Planned special account expenditure *	(361.4)
<b>Balance carried forward at 31 December 2022</b>	<b>215.9</b>

\* Excluding new special accounts to be identified for suitable funding as outlined in table A.V.2.

### **Notable existing special accounts for corporate services financing mechanism**

#### ***Fleet Centre (estimated expenditure USD 37.2 million) and self-insurance of light vehicles special account (estimated expenditure USD 1.2 million)***

30. The operations of the Fleet Centre are funded from a special account through the corporate services financing mechanism, which funds capital costs that are subsequently recovered from vehicle leasing fees. The Fleet Centre provides fleet services for all WFP offices and operations. These services include tools, systems and support for fleet assessment and management; the procurement and deployment of light and armoured passenger vehicles adapted for optimal performance, cost-effectiveness and safety in each operational environment; the procurement and installation of vehicle accessories and safety equipment; and driver training for WFP and humanitarian partners.
31. The Fleet Centre also manages the self-insurance special account that provides mandatory comprehensive insurance coverage for WFP's light and armoured vehicles. Insurance claim settlements, safe driver training and the relevant overhead costs are covered by this special account. As the special account has had minimal losses and has reached a good level of maturity and capitalization, it is being used to fund driver training for all WFP offices free of charge. Driver training is mandatory for drivers of armoured vehicles.

#### ***Information technology field-based recoveries special account (estimated expenditure USD 47.0 million)***

32. The information technology (IT) per capita model is a cost recovery model for recurring corporate operational IT service costs. These costs arise from providing all WFP offices with the common software, services and basic IT infrastructure that they require to carry out essential daily tasks. The costs are accumulated in the special account and recovered annually through a charge levied for each employee, which is paid from the same funding source as is the employee's salary.



***Field premises improvements facility special account (estimated advance repayments USD 1.0 million, estimated outgoing advances USD 7.03 million)***

33. In July 2019, WFP established procedures<sup>3</sup> for applying for, approving and implementing field premises improvement (FPI) projects advanced through the Capital Budgeting Facility. WFP engineering staff manage the field premises improvements special account. From 2015 to mid-2021, USD 12.5 million was disbursed for field premises improvement projects in Djibouti, Libya, Mali, the Philippines and Somalia. An additional USD 11.4 million has been approved and awaits disbursement for capital projects in Mali, Nepal and Uganda and for various energy efficiency projects.
34. Over the past two years, there has been a shift in new funding applications from security-related infrastructure towards the establishment of WFP offices as common premises. This has occurred in Benghazi (Libya), Manila (the Philippines) and Kampala (Uganda) and is expected to occur as a result of applications for Algiers (Algeria), Abéché (Chad) and Lilongwe (Malawi). The shift reflects WFP's changing infrastructure needs as it pursues the establishment of common premises under the United Nations development system reform agenda.

**Special accounts for business service operations**

35. Other special accounts provide funds for business services at WFP and for partners. The estimated expenditure from these special accounts in 2022 is USD 246.7 million. The most notable special accounts include those discussed below.

***United Nations Humanitarian Response Depot (UNHRD) special account (estimated expenditure USD 75.8 million)***

36. The UNHRD network is a key emergency preparedness and response tool of WFP that provides services to the humanitarian community. The network has six hubs, in Accra (Ghana), Brindisi (Italy), Dubai (United Arab Emirates), Kuala Lumpur (Malaysia), Las Palmas (Spain) and Panama City (Panama). All of the hubs meet strategic mandatory requirements such as proximity and easy access to large-capacity airports, seaports and main roads for rapid response purposes; access to a sound telecommunications network and financial institutions; and safe and secure storage and office facilities. UNHRD offers standard services such as stock management, including receipt, inspection, storage and handling, at no cost. It also offers a wide range of other services at cost plus management recovery cost such as procurement, transport, technical assistance and technological innovation through its internal research and development facility, UNHRD Lab. UNHRD hubs can provide holistic solutions to WFP's partners, facilitating their humanitarian responses. Currently 97 organizations are party to technical agreements with WFP for the use of UNHRD's services. These organizations include United Nations agencies, non-governmental organizations and governments. Some governments, such as those of Australia, Ireland, Italy and the United States of America, store relief items at UNHRD warehouses, while other governments use UNHRD's services such as procurement and transport. Partners can request services in any region via the UNHRD centralized customer service, which is always accessible. One of the main outcomes expected in 2022 is the repositioning of the network within WFP's Supply Chain Division as part of an integrated approach to service provision for humanitarian partners. This repositioning will include a full evaluation of internal processes with a view to ensuring a more efficient and transparent system in

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<sup>3</sup> Directive RM2019/002..

preparation for the provision of a new and consolidated range of services for the humanitarian community.

***Aviation special account (estimated expenditure USD 27.2 million)***

37. Aviation plays an essential role in the movement of humanitarian workers and the delivery of critical humanitarian supplies, including food, medical items and shelters. WFP manages the world's leading humanitarian air service, the United Nations Humanitarian Air Service (UNHAS), which provides passenger and light cargo transport services for the entire humanitarian and development community, including to some of the most difficult to reach locations in the world. The importance of UNHAS as an essential humanitarian air transport service is widely acknowledged, and its contribution to the safe and reliable transport of humanitarian and development workers to remote and challenging locations despite the extreme challenges posed by emergencies, including the COVID-19 pandemic, has earned it particular praise.
38. In addition to UNHAS, WFP aviation offers scheduled and ad hoc air transport for passengers, including emergency medical evacuations and security relocations; airlifts and airdrops to ensure uninterrupted delivery of relief supplies in emergency and protracted operations; and dedicated bilateral services. WFP enabled the humanitarian community to respond to the massive needs triggered when COVID-19 began to spread across the world, severely disrupting commercial transport. Between the launch of the WFP global passenger air service on 1 May 2020 and September 2021, more than 29,000 passengers were transported on more than 1,500 flights to 68 destinations. All required preventive measures were implemented and government authorizations secured so that the air service could continue to fly, providing medical evacuation capacity and transporting test samples and medical cargo, including COVID-19 vaccines. UNHAS currently operates more than 100 aircraft and serves more than 400 regular destinations in 25 countries.
39. In 2022, the Aviation Service will continue to optimize its contracting process, which is key to achieving operational efficiency and effectiveness, and will also ensure the effectiveness of both emergency responses and ongoing operations. The service will promote collaboration between aviation and humanitarian stakeholders, who are strategically positioned to set up inter-agency aviation emergency response mechanisms in sudden-onset natural disasters and health and protracted emergencies. The Aviation Service will seek to strengthen regional and national aviation capacity through collaboration with international and regional aeronautical organizations, national civil aviation authorities and air operators. WFP aims to broaden the current aviation services donor base by advocating predictable, sufficient and sustainable funding streams that will enable UNHAS to deliver on its mandate and continue to provide vital air transport services for the whole humanitarian community.

***Individual giving investment strategy – retention mechanism and loan special account (estimated expenditure USD 23.3 million)***

40. In accordance with its private sector partnerships and fundraising strategy, WFP will invest in a digital fundraising strategy aimed at establishing a significant, sustainable stream of flexible income by engaging people worldwide. The aim of this activity is to increase yearly income from individual supporters to USD 170 million, from businesses to USD 50 million and from foundations to USD 25 million by 2025. The objective of the special account is to enable the strategic management of a part of the contributions from individual donors, which is retained to cover the cost of fundraising activities and the administrative and operational management of the loan from the Capital Budgeting Facility that is being used to fund activities under the strategy in the early years of its implementation.

***Humanitarian logistics special account (estimated expenditure USD 21.1 million)***

41. This special account is intended to cover the costs of logistics services provided to customers and of the related management cost recovery mechanism. The recovery mechanism is based on full-cost recovery; any funding shortfall would therefore lead to a reduction in staffing and in services provided to internal and external customers.

***FITTEST special account (estimated expenditure USD 8.2 million)***

42. The Fast Information Technology and Telecommunications Emergency Support Team (FITTEST) provides WFP's IT emergency response capacity. When the humanitarian community responds to an emergency, FITTEST provides operations with life-saving IT connections and solutions. The account enables WFP to buy stocks of equipment in advance and supply items directly from this stock to eliminate the wait times of normal procurement processes and to expedite the delivery of equipment to emergency operations. As a full cost recovery-based programme, the account enables WFP to provide specialized services and IT equipment upon payment of pro-forma invoices and covers specific accounting, business planning and risk management activities.

***Food safety and quality special account (estimated expenditure USD 6.3 million)***

43. The Food Safety and Quality Unit uses the food safety and quality special account to proactively address critical gaps within the organization and empower field offices to implement food quality assurance activities in all WFP operations. The food safety and quality officers located in headquarters and each regional bureau provide essential technical guidance on food safety and quality assurance and help to maintain the coherence and integrity of WFP's food safety and quality efforts.

***Information technology special account (estimated expenditure USD 4.8 million)***

44. The IT special account was set up in 2007 on a cost-recovery basis to ensure the provision of support to WFP's offices for the development, implementation and maintenance of IT systems. The account has enabled WFP to continually modernize its IT infrastructure (including its country office management tool, COMET, the online human resources self-service platform and the system for project approval, next generation) while reducing the workload of requesting WFP divisions and offices in administering funding. As part of WFP's continued digital transformation, it is expected that in 2022 more new products will be requested and processed through the IT special account.

***Global Commodity Management Facility special account (estimated expenditure USD 1.2 million)***

45. Since its establishment in 2010, the Global Commodity Management Facility (GCMF) financing mechanism has enabled WFP to purchase food before receiving confirmation of contributions, thereby reducing delivery lead times, shortening emergency response times and facilitating the purchase of food when market conditions are favourable and increased local and regional procurement, including from smallholder farmers. The Board has supported a steady increase in the balance of this account because the GCMF has consistently enhanced the operational and financial efficiency of WFP programmes. In 2017, a special account was developed to mainstream the GCMF using a management cost recovery mechanism. This cost recovery approach aims to cover the costs of oversight, risk management and tool development that are associated with managing the facility while enabling country offices to benefit from the GCMF's efficiency gains.