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Report of the Executive Director on contributions, reductions and waivers of costs under General Rule XIII.4 (f) in 2024

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)).

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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 cash and in-kind contributions of commodities or services under General Rule XIII.4 (c). In 2024, the value of such contributions was USD 18.3 million under twinning arrangements, down from USD 20.0 million in 2023. In-kind commodity, service and cash contributions were matched with USD 2.8 million of cash contributions from other donors, down from USD 44.2 million in 2023, and USD 7.8 million from the Emerging Donor Matching Fund (EDMF) and locally generated funds, down from USD 8.3 million in 2023.

TABLE 1: CONTRIBUTIONS MADE IN 2024 UNDER GENERAL RULE XIII.4 (c) (USD)			
Donor	Commodity/ service/ cash value	Other costs and indirect support costs covered by	
		Other donors	WFP Fund (EDMF/locally generated funds)
CMA CGM	1 000 000	65 000	–
India	1 245 004	–	645 939*
Jordan Hashemite Charity Organization	423 967	107 297	–
Malawi	1 411 643	–	1 500 000
Nepal	–**	–	639 660
Nigeria	1 000 000	–	571 606
Pakistan	968 610	–	271 333
Philippines (the)	88 058	–	46 103
The International Committee of the Red Cross	193 671	–	209 879
Togo	1 639 409	–	891 209
Ukraine	7 261 483	2 615 488***	–
Zambia	1 650 565	–	1 498 555
Zimbabwe	1 367 961	–	1 500 000
Total 2024	18 250 371	2 787 785	7 774 284
Total 2023	20 028 033	44 170 250	8 334 973

In some cases, the contribution of commodities or services is registered (and therefore reported) in a different reporting period to the twinning arrangements associated with that contribution. Such timing differences are marked in table 1 and explained below:

* USD 187,533 from India was covered by the 2025 Emerging Donor Matching Fund allocation.

** The reported 2024 Emerging Donor Matching Fund allocation covered the support costs of the 2023 contribution from Nepal of USD 378,089.

*** Out of 2024 in-kind contributions from Ukraine of USD 7,261,483: USD 2,589,350 was covered by 2023 donor cash contribution and reported last year; USD 1,072,712 is covered by the donor contribution of USD 2,615,488 as reported in table 1, and the twinning arrangement for the remaining USD 3,599,421 is in progress and will be reported in 2025.

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

3. WFP's 2024 operations were augmented through in-kind contributions of services and non-food items under General Rule XIII.4 (d). In 2024 these contributions increased to USD 23.9 million from USD 17.6 million in 2023. The increase in 2024 is mainly attributable to in-kind services provided by governments, non-governmental organizations and private entities. The total estimated waived ISC in 2024 increased to USD 1.6 million from USD 1.1 million in 2023. No ISC on cash contributions or direct support costs were waived in 2024. 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 2024 (USD)			
Donor	Recipient country/region/ headquarters	Value	ISC waived
A.P.Møller-Mærsk A/S	El Salvador	7 858	511
	State of Palestine	1 300 000	84 500
Airbus Corporate Foundation	WFP (Rome headquarters)	1 869 898	121 543
BLG Logistics Group AG & Co.	Madagascar	10 975	713
CANADEM	Regional Bureau for Southern Africa	23 202	1 508
	Afghanistan	134 159	8 720
	Democratic Republic of the Congo	183 545	11 930
	State of Palestine	71 956	4 677
Center for International Peace Operations	Lebanon	14 415	937
	Namibia	132 874	8 637
	Niger (the)	202 503	13 163
	Nigeria	241 320	15 686
	Uganda	143 797	9 347
	WFP (Rome headquarters)	297 273	19 323
	Zambia	107 694	7 000
Danish Refugee Council	Chad	122 282	7 948
	Congo (the)	81 112	5 272
	Gambia	23 998	1 560
	Ghana	75 207	4 888
	Malawi	150 815	9 803
	State of Palestine	146 192	9 502
	Zambia	173 024	11 247
Ericsson AB	Barbados	100 200	6 513
Expertise France	Niger (the)	1 500	98
	Philippines (the)	137 340	8 927
	WFP (Rome headquarters)	296 868	19 296

TABLE 2: WAIVERS OF ISC IN RESPECT OF CONTRIBUTIONS IN-KIND UNDER GENERAL RULE XIII.4 (d) in 2024 (USD)			
Donor	Recipient country/region/ headquarters	Value	ISC waived
France	Regional Bureau for Eastern Africa	53 635	3 486
German Federal Agency for Technical Relief	WFP (Rome headquarters)	211 625	13 756
Information Management and Mine Action Programs Inc.	Lebanon	59 634	3 876
	Libya	92 007	5 980
	Sudan (the)	5 196	338
	WFP (Rome headquarters)	140 585	9 138
Irish Aid	Democratic Republic of the Congo	99 199	6 448
	Guinea-Bissau	188 405	12 246
	Mozambique	196 833	12 794
	Regional Bureau for Asia and the Pacific	75 464	4 905
	Regional Bureau for the Middle East, Northern Africa and Eastern Europe	143 188	9 307
	Regional Bureau for Western Africa	196 583	12 778
	South Sudan	124 538	8 095
Luxemburg	WFP (Rome headquarters)	232 339	15 102
Norwegian Refugee Council	Afghanistan	232 680	15 124
	Burkina Faso	284 916	18 520
	Chad	138 330	8 991
	Guinea-Bissau	249 753	16 234
	Iraq	157 844	10 260
	Madagascar	267 992	17 419
	Niger (the)	133 171	8 656
	Pacific island countries	31 765	2 065
	Regional Bureau for Asia and the Pacific	51 482	3 346
	Regional Bureau for Southern Africa	249 603	16 224
	Regional Bureau for Western Africa	334 528	21 744
	Rwanda	185 308	12 045
	South Sudan	124 382	8 085
	Tajikistan	90 634	5 891
	United Republic of Tanzania	342 816	22 283
	WFP (Rome headquarters)	447 692	29 100

TABLE 2: WAIVERS OF ISC IN RESPECT OF CONTRIBUTIONS IN-KIND UNDER GENERAL RULE XIII.4 (d) in 2024 (USD)			
Donor	Recipient country/region/ headquarters	Value	ISC waived
RedR Australia	Bangladesh	259 909	16 894
	Lao People's Democratic Republic	258 549	16 806
	Nigeria	52 818	3 433
	Philippines (the)	240 855	15 656
	Regional Bureau for Western Africa	81 029	5 267
	State of Palestine	80 530	5 234
Stop Hunger	WFP (Rome headquarters)	43 732	2 843
Swedish Civil Contingencies Agency	Bangladesh	20 938	1 361
	Burkina Faso	419 240	27 251
	Cameroon	61 242	3 981
	Central African Republic	99 440	6 464
	Chad	450 512	29 283
	Democratic Republic of the Congo	277 574	18 042
	Haiti	17 890	1 163
	Lebanon	37 706	2 451
	Madagascar	114 172	7 421
	Niger (the)	300 001	19 500
	Nigeria	51 286	3 334
	Regional Bureau for Eastern Africa	182 085	11 836
	Regional Bureau for Western Africa	29 470	1 916
	Somalia	5 426 026	352 692
	South Sudan	13 211	859
	State of Palestine	100 373	6 524
	Syrian Arab Republic	21 048	1 368
Swiss Agency for Development and Cooperation	Armenia	271 528	17 649
	Benin	201 386	13 090
	Burundi	299 735	19 483
	Democratic Republic of the Congo	257 383	16 730
	Haiti	164 096	10 666
	Regional Bureau for Asia and the Pacific	129 654	8 427
	Regional Bureau for Southern Africa	103 700	6 740
	Regional Bureau for the Middle East, Northern Africa and Eastern Europe	274 863	17 866
	Regional Bureau for Western Africa	261 728	17 012

TABLE 2: WAIVERS OF ISC IN RESPECT OF CONTRIBUTIONS IN-KIND UNDER GENERAL RULE XIII.4 (d) in 2024 (USD)			
Donor	Recipient country/region/ headquarters	Value	ISC waived
	Syrian Arab Republic	220 083	14 305
	Ukraine	84 745	5 508
	United Republic of Tanzania	304 216	19 774
	WFP (Rome headquarters)	593 363	38 569
Tristar Transport (L.L.C)	State of Palestine	26 000	1 690
United Arab Emirates	United Nations Humanitarian Response Depot	249 943	16 246
United Parcel Service	Central African Republic	241 178	15 677
	Lebanon	150 000	9 750
	Sudan (the)	263 337	17 117
Total 2024		23 928 708	1 555 363
Total 2023		17 600 270	1 144 020

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 2023/EB.2/3 iv), a reduced ISC rate of 4 percent was applied to contributions falling under General Rule XIII.4 (e).¹ In 2024 the total value of such contributions in cash and in kind was USD 618.2 million, with ISC of USD 23.8 million, a decrease of 14 percent from USD 722.1 million in 2023, with ISC of USD 27.8 million.
5. Of the total value of USD 618.2 million:
 - i) There was no contribution for another country from governments of developing countries and countries with economies in transition;
 - ii) USD 557.5 million was from governments contributing to programmes in their own countries, of which USD 230.7 million was funded by international financial institutions; and
 - iii) USD 60.7 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.

¹ Decision 2023/EB.2/3 iv), WFP management plan (2024–2026).

6. Table 3 provides the details by donor country, contribution amount and reduced ISC amount.

TABLE 3: CONTRIBUTIONS MADE IN 2024 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		
none		
ii) Contributions from governments of developing countries and countries with economies in transition to programmes in their own countries		
Bangladesh	11 000 000	423 077
Benin	6 663 542	256 290
Burundi	12 307 433	473 363
Cameroon	1 000 000	38 462
Central African Republic	11 188 492	430 327
Chad	79 852 696	3 071 258
China	1 350 000	51 923
Colombia	29 811 871	1 146 610
Congo (the)	12 980 283	499 242
Dominican Republic	56 664	2 179
Ecuador	2 569 329	98 820
El Salvador	4 469 320	171 897
Eswatini	283 240	10 894
Gambia	3 692 290	142 011
Ghana	1 798 000	69 154
Guinea	8 450 000	325 000
Haiti	23 900 000	919 231
Honduras	47 728 182	1 835 699
Lao People's Democratic Republic	5 760 000	221 538
Lesotho	2 381 000	91 577
Liberia	1 575 000	60 577
Republic of Moldova	2 000	77
Pakistan	227 108 879	8 734 957
Peru	1 242 297	47 781
Philippines (the)	100 000	3 846
Sierra Leone	7 453 429	286 670

TABLE 3: CONTRIBUTIONS MADE IN 2024 UNDER GENERAL RULE XIII.4 (e) WITH REDUCED ISC RATE (USD)		
Donor	Contribution value	Reduced ISC (4%)
Somalia	51 620 295	1 985 396
South Sudan	399 200	15 354
Zimbabwe	795 360	30 591
Subtotal	557 538 802	21 443 801
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		
World Bank	59 659 200	2 294 585
African Development Bank	998 000	38 385
Subtotal	60 657 200	2 332 970
Total 2024	618 196 002	23 776 771
Total 2023	722 068 901	27 771 881