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## **Report of the Executive Director on contributions, reductions and waivers of costs under General Rule XIII.4 (f) in 2025**

### **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:
  - i) contributions from governments of developing countries, governments of countries with economies in transition, and other non-traditional donors – as determined by the Board – that do not achieve full cost recovery but for which the full operational and support costs are covered through contributions from another donor or donors, and/or through resort to the WFP fund (General Rule XIII.4 (c));
  - ii) contributions with reductions or waivers of indirect support costs (ISC) and, where applicable, direct support costs (DSC) (General Rule XIII.4 (d)); and
  - iii) contributions with reduced ISC rates from governments of developing countries, governments of 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. Governments of developing countries and countries with economies in transition, and other non-traditional donors – as determined by the Board – may make contributions in support of WFP's operations that do not achieve full cost recovery, provided that the full operational and support costs are covered by another donor or donors, and/or through resort to the WFP Fund (General Rule XIII.4 (c)). In 2025, USD 16.0 million of such contributions were received under twinning arrangements, down from USD 18.3 million in 2024, and were matched with USD 4.8 million of cash contributions from other donors, up from USD 2.8 million in 2024, and USD 9.3 million from the Emerging Donor Matching Fund (EDMF), up from USD 7.8 million in 2024.

<b>TABLE 1: CONTRIBUTIONS MADE IN 2025 UNDER GENERAL RULE XIII.4 (c) (USD)</b>			
<b>Donor</b>	<b>Commodity/ service/ cash value</b>	<b>Associated costs covered by</b>	
		<b>Other donors</b>	<b>WFP fund (EDMF)</b>
Bangladesh	191 524		119 427
Bolivia (Plurinational State of)	677 202		257 097
Burkina Faso	857 718		1 351 172
India <sup>1</sup>	960 000		838 561
Kyrgyz Republic	1 854 500		534 382
Malawi	1 449 667		1 500 000
Pakistan	1 103 412		469 601
Rwanda	500 820		83 042
Togo	1 649 437		743 550
Uganda	2 282 080		1 416 899
Ukraine <sup>2</sup>	266 774	4 460 783	500 000
Zimbabwe	1 911 194		1 500 000
WPD CMA CGM <sup>3</sup>	2 000 000	130 000	
WPD PROLACSA <sup>4</sup>	45 791	20 100	
WPD AKIJ Welfare Trust <sup>5</sup>	195 000	11 901	
WPD Carrier Corporation	86 554	150 000	
<b>Total 2025</b>	<b>16 031 670</b>	<b>4 772 784</b>	<b>9 313 732</b>
<b>Total 2024</b>	<b>18 250 371</b>	<b>2 787 785</b>	<b>7 774 284</b>

<sup>1</sup> There may be cases when a contribution of commodities or services is registered and reported in a different period to the twinning arrangement associated with that contribution. Of the USD 838,561 allocated from the EDMF to contributions from India, USD 187,533 pertained to the contribution registered and reported in 2024.

<sup>2</sup> The in-kind contribution from Ukraine was twinned with contributions from other donors totalling USD 4,460,783, of which USD 4,057,487 pertained to the 2024 in-kind contribution.

<sup>3</sup> *Fondation d'entreprise CMA CGM.*

<sup>4</sup> *Productos Lacteos de Centroamerica S.A.*

<sup>5</sup> Akij Welfare Trust.

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

3. In 2025, USD 1.1 million of ISC, down from USD 1.6 million in 2024, and USD 0.07 million of DSC were waived with regard to the USD 16.4 million received as in-kind contributions of services and non-food items under General Rule XIII.4 (d). No ISC were waived on cash contributions in 2025.

<b>Donor</b>	<b>Recipient country/region/headquarters</b>	<b>Value</b>	<b>ISC/DSC waived</b>
Airbus Corporate Foundation	Burkina Faso	674 259	43 827
	WFP (Rome headquarters)	261 889	17 023
Bavarian State Ministry of Food, Agriculture and Forestry	WFP (Rome headquarters)	328 560	21 356
CANADEM	Barbados	45 591	2 963
	Central African Republic	119 449	7 764
	Democratic Republic of the Congo	225 864	14 681
	Pakistan	44 600	2 899
	State of Palestine	40 544	2 635
	Syrian Arab Republic	77 091	5 011
Center for International Peace Operations	Lebanon	132 017	8 581
	Regional Bureau for the Middle East, Northern Africa and Eastern Europe	80 064	5 204
	Uganda	146 900	9 548
	WFP (Rome headquarters)	335 435	21 803
	Zambia	80 413	5 227
Cisco Systems Inc.	Barbados	96 000	6 240
Danish Refugee Council	Cameroon	139 826	9 089
	Democratic Republic of the Congo	19 367	1 259
	Lebanon	94 917	6 170
	Regional Bureau for Southern Africa	36 422	2 367
	State of Palestine	95 123	6 183
	Syrian Arab Republic	186 570	12 127
	Uganda	123 551	8 031
	Yemen	73 061	4 749

<b>TABLE 2: WAIVERS OF INDIRECT AND DIRECT SUPPORT COSTS IN RESPECT OF IN-KIND CONTRIBUTIONS UNDER GENERAL RULE XIII.4 (d) in 2025 (USD)</b>			
<b>Donor</b>	<b>Recipient country/region/headquarters</b>	<b>Value</b>	<b>ISC/DSC waived</b>
Deutsche Post AG	Barbados	180 500	11 733
	Malaysia United Nations Humanitarian Response Depot	4 883	317
Direct Relief	Barbados	55 008	3 576
Ericsson AB	Barbados	157 404	10 231
	Libya	38 856	2 526
	WFP (Rome headquarters)	56 030	3 642
Expertise France	Cameroon	229 957	14 947
	Senegal	86 414	5 617
	WFP (Rome headquarters)	578 689	37 615
Footprint Project	Barbados	60 000	33 000
German Federal Agency for Technical Relief	WFP (Rome headquarters)	240 392	15 625
Information Management and Mine Action Programs Inc.	Lebanon	16 679	1 084
Irish Aid	Democratic Republic of the Congo	29 154	1 895
	Guinea-Bissau	8 784	571
	Lebanon	212 220	13 794
	Mozambique	26 847	1 745
	Regional Bureau for Asia and the Pacific	125 739	8 173
	South Sudan	191 565	12 452
	Uganda	63 894	4 153
	WFP (Rome headquarters)	82 957	5 392
Luxembourg	WFP (Rome headquarters)	108 275	7 038
Norwegian Refugee Council	Burkina Faso	287 943	18 716
	Congo	35 301	2 295
	Guinea-Bissau	194 570	12 647
	Lesotho	24 689	1 605
	Malawi	120 407	7 826
	Nigeria	139 452	9 064
	Regional Bureau for Western Africa	365 380	23 750
	Rwanda	523 800	34 047
	Syrian Arab Republic	40 423	2 628

<b>TABLE 2: WAIVERS OF INDIRECT AND DIRECT SUPPORT COSTS IN RESPECT OF IN-KIND CONTRIBUTIONS UNDER GENERAL RULE XIII.4 (d) in 2025 (USD)</b>			
<b>Donor</b>	<b>Recipient country/region/headquarters</b>	<b>Value</b>	<b>ISC/DSC waived</b>
	United Republic of Tanzania	561 847	36 520
	WFP (Rome headquarters)	510 720	33 197
	Yemen	55 726	3 622
REACT Disaster Response	Barbados	222 758	14 479
RedR Australia	Bangladesh	123 825	8 049
	Lao People's Democratic Republic	144 215	9 374
	Philippines	153 561	9 981
	Regional Bureau for Southern Africa	202 462	13 160
	State of Palestine	91 002	5 915
Stop Hunger	United Republic of Tanzania	8 441	549
	WFP (Rome headquarters)	12 884	837
Swedish Civil Contingencies Agency	Central African Republic	277 176	18 016
	Chad	50 057	3 254
	Democratic Republic of the Congo	259 300	16 855
	Ethiopia	151 644	9 857
	Haiti	1 212 172	78 791
	Niger	97 195	6 318
	Regional Bureau for Eastern Africa	128 399	8 346
	Regional Bureau for Western Africa	255 691	16 620
	Somalia	203 895	13 253
	State of Palestine	137 750	8 954
	Sudan	229 040	14 888
Swiss Agency for Development and Cooperation	Armenia	117 472	7 636
	Democratic Republic of the Congo	226 416	14 717
	Regional Bureau for Southern Africa	103 861	6 751
	Regional Bureau for the Middle East, Northern Africa and Eastern Europe	292 860	19 036
	Regional Bureau for Western Africa	281 580	18 303
	Sudan	187 803	12 207

<b>TABLE 2: WAIVERS OF INDIRECT AND DIRECT SUPPORT COSTS IN RESPECT OF IN-KIND CONTRIBUTIONS UNDER GENERAL RULE XIII.4 (d) in 2025 (USD)</b>			
<b>Donor</b>	<b>Recipient country/region/headquarters</b>	<b>Value</b>	<b>ISC/DSC waived</b>
	United Republic of Tanzania	11 578	753
	Ukraine	264 576	17 197
	WFP (Rome headquarters)	508 048	33 023
Tetra Tech International Development Pty Ltd	Lao People's Democratic Republic	122 677	7 974
	Myanmar	189 698	12 330
	Pacific island countries	170 570	11 087
	Philippines	204 183	13 272
	Sri Lanka	13 497	877
	State of Palestine	138 439	8 999
	WFP (Rome headquarters)	200 586	13 038
United Arab Emirates	United Nations Humanitarian Response Depot, Dubai	61 075	3 970
United Parcel Service	Algeria	23 194	2 693
	Ethiopia	64 560	8 728
	Madagascar	35 597	5 365
	Philippines	79 305	10 587
	Uganda	198 198	31 157
United States Agency for International Development	Haiti	102 413	14 444
<b>Total 2025</b>		<b>16 431 673</b>	<b>1 137 420</b>
<b>Total 2024</b>		<b>23 928 708</b>	<b>1 555 363</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 2024/EB.2/2 (General Rule XIII.4 (e))**

4. As approved by the Board in its decision 2024/EB.2/2, a reduced ISC rate of 4 percent was applied to contributions falling under General Rule XIII.4 (e).<sup>1</sup> In 2025 the total value of such contributions – cash and in-kind – was USD 624.0 million, with ISC of USD 24.0 million, slightly higher than the USD 618.2 million of contributions with ISC of USD 23.8 million received in 2024.

<sup>1</sup> Decision 2024/EB.2/2 vi) in document “Decisions and recommendations of the 2024 second regular session of the Executive Board” (WFP/EB.2/2024/12, p. 5).

## 5. Of the total value of USD 624.0 million:

- i) USD 313.4 million was from governments contributing to programmes in their own countries, of which USD 147.3 million was funded by international financial institutions (table 3, i); and
- ii) USD 310.6 million was from international financial institutions and was certified by such institutions as being made directly to WFP in the absence of an internationally recognized or eligible government in the location to which such funding was allocated (table 3, ii).
- iii) There were no contributions from governments of developing countries and countries with economies in transition.

<b>TABLE 3: CONTRIBUTIONS MADE IN 2025 UNDER GENERAL RULE XIII.4 (e) WITH REDUCED INDIRECT SUPPORT COST RATE (USD)</b>		
<b>Donor</b>	<b>Contribution value</b>	<b>Reduced ISC (4%)</b>
<b>i) Contributions to programmes in their own countries from governments of developing countries and countries with economies in transition</b>		
Armenia	202 053	7 771
Bangladesh	39 979 200	1 537 662
Benin	11 608 380	446 476
Burundi	6 641 289	255 434
Cambodia	2 210 740	85 028
Cameroon	5 113 369	196 668
Chad	24 559 713	944 604
China	1 350 000	51 923
Colombia	84 044 608	3 232 485
Dominican Republic	595 174	22 891
Ecuador	5 762 743	221 644
El Salvador	1 469 231	56 509
Guinea-Bissau	6 000 000	230 769
Guinea	3 635 440	139 825
Haiti	19 691 463	757 364
Honduras	44 808 894	1 723 419
India	1 267 553	48 752
Jordan	4 595 832	176 763
Lao People's Democratic Republic	8 643	332
Lebanon	4 892 725	188 182
Madagascar	998 234	38 394
Mozambique	11 055 968	425 230
Niger	142 644	5 486
Nigeria	1 000 000	38 462
Pakistan	2 810 807	108 108

<b>TABLE 3: CONTRIBUTIONS MADE IN 2025 UNDER GENERAL RULE XIII.4 (e) WITH REDUCED INDIRECT SUPPORT COST RATE (USD)</b>		
<b>Donor</b>	<b>Contribution value</b>	<b>Reduced ISC (4%)</b>
Philippines	100 000	3 846
Sierra Leone	3 538 973	136 114
Somalia	15 264 061	587 079
Timor-Leste	3 150 673	121 180
Türkiye	6 000 040	230 658
Zambia	931 000	35 808
<b>Subtotal</b>	<b>313 429 450</b>	<b>12 054 866</b>
<b>ii) Contributions from international financial institutions that are certified by such institutions as being made directly to WFP in the absence of an internationally recognized or eligible government in the location to which the funding is allocated</b>		
African Development Bank	97 532 000	3 751 231
Asian Development Bank	76 500 000	2 942 308
World Bank	136 530 269	5 251 164
<b>Subtotal</b>	<b>310 562 269</b>	<b>11 944 703</b>
<b>Total 2025</b>	<b>623 991 719</b>	<b>23 999 568</b>
<b>Total 2024</b>	<b>618 196 002</b>	<b>23 776 771</b>