



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

Executive Board
Annual session
Rome, 23–26 June 2025

Distribution: General

Agenda item 6

Date: 20 June 2025

WFP/EB.A/2025/6-C/1/Rev.1

Original: English

Financial and budgetary matters

For decision

Executive Board documents are available on WFP's website (<https://executiveboard.wfp.org>).

Report on the utilization of WFP's strategic financing mechanisms (1 January–31 December 2024)

Draft decision*

The Board:

- a) takes note of the report on the utilization of WFP's strategic financing mechanisms for the period 1 January to 31 December 2024 (WFP/EB.A/2025/6-C/1/Rev.1); and
- b) approves an increase in the ceiling of the Immediate Response Account for Preparedness facility to USD 10 million effective from 2025 and requests that any future amendment in such ceiling be presented for Board's approval in the WFP management plan together with the IRA resourcing target.

* This is a draft decision. For the final decision adopted by the Board, please refer to the decisions and recommendations document issued at the end of the session.

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Introduction

1. As the world's largest humanitarian agency, WFP operates with unparalleled efficiency in delivering life-saving and life-changing assistance to the most vulnerable people. In 2024, as global humanitarian needs surged owing to ongoing conflicts, economic instability and natural hazards, WFP's ability to act swiftly was more critical than ever. Relying entirely on voluntary contributions, WFP manages its funding strategically to maximize impact. The timing of fund disbursements is crucial, directly influencing WFP's ability to respond to crises without delay. To enhance responsiveness, WFP employs strategic financing mechanisms that allow it to release funds in advance of confirmed contributions, enabling country offices to take immediate action. This facilitates swift action, from early food procurement, rapid staff deployment, and the initiation of cash-based transfer distributions, to engineering work to improve access. These financing mechanisms operate on a revolving basis, meaning that the funds disbursed are repaid as donors' contributions are received, ensuring a continuous cycle of stable support in an increasingly volatile world.
2. This report describes WFP's use of its strategic financing mechanisms in 2024. Those mechanisms include advance financing for programmes provided through internal project lending (IPL) and the Immediate Response Account (IRA); corporate services financing that enables WFP to provide services economically and efficiently; and the anticipatory procurement of food through the Global Commodity Management Facility (GCMF).
3. WFP enhances its effectiveness by improving processes that support country offices' operations. This report proposes delegating the authority for approving the annual ceiling of the IRA for Preparedness facility from the Executive Board to the Executive Director.

I. Advance financing: internal project lending and the Immediate Response Account

4. In line with previous years, in 2024 WFP used two mechanisms to provide programmes with advance spending authority:
5. *Internal project lending:* IPL is revolving advance financing that enables country offices to incur financial commitments and make expenditures before contributions for country strategic plan (CSP) activities are confirmed. It helps WFP to take anticipatory action and address operational shortfalls in a timely manner. IPL can be provided based on a specific forecast contribution, referred to as "specific forecast advance financing", or on total projected funding for a country operation, known as "macro advance financing" (MAF). Both specific forecast advance financing and MAF are managed within an IPL ceiling.¹
6. *Immediate Response Account:* The IRA enables WFP to provide immediate assistance in the absence of forecast contributions through the allocation of funds held in the IRA reserve to critical life-saving activities. The IRA reserve is replenished through donor contributions directed to the reserve and through repayments or transfers from other reserves or internal accounts.

Use of internal project lending in 2024

7. In 2024, the total value advanced to country offices was USD 1.9 billion, comprising USD 1.8 billion through specific forecast advance financing (see annex I) and USD 111.3 million through MAF. IPL increased by 63 percent compared with 2023 owing to higher overall contributions and improved visibility over the validity periods and permitted uses of contributions, enabling WFP to authorize advance spending more effectively. In 2024, WFP received USD 9.8 billion in contributions, a significant increase from the

¹ "Decisions and recommendations of the 2022 second regular session of the Executive Board" (WFP/EB.2/2022/11), page 6, decision 2022/EB.2/5, paragraph xiv.

USD 8.3 billion received in 2023. Table 1 presents the value of advances made since 2018, before the 2019 coronavirus disease pandemic.

TABLE 1: INTERNAL PROJECT LENDING (2018–2024) (USD million)			
Year	Specific forecast advance financing	MAF	Total IPL amount advanced
2018	1 248.5	98.7	1 347.2
2019	1 616.4	197.7	1 814.1
2020	1 436.4	106.7	1 543.1
2021	1 996.2	190.6	2 186.8
2022	2 380.5	193.4	2 573.9
2023	963.9	208.4	1 172.3
2024	1 793.9	111.3	1 905.2
Total	11 435.8	1 106.8	12 542.6

8. In 2024, advances were provided to 57 WFP operations, giving country offices access to funds an average of 90 days before the related contributions were confirmed. This early access allowed the timely delivery of assistance to beneficiaries.
9. Of the USD 1.2 billion advanced through IPL in 2023, USD 73 million, or 6 percent, remained outstanding at the end of 2023, but the full amount was repaid in 2024. At the end of 2024, the outstanding amount was USD 216 million – or 11 percent of the USD 1.9 billion advanced in that year – including USD 3.4 million in MAF (see table 2). Notably, 98 percent of the outstanding USD 216 million was issued in the last quarter of the year and repayments are being closely monitored in 2025.
10. In 2024, the most substantial IPL advances were allocated to seven operations, accounting for 57 percent of total advances. Operations in Afghanistan received USD 260 million to combat a food security crisis driven by drought and economic stagnation. Operations in South Sudan received USD 197 million for the pre-positioning of food before the rainy season, and the scale-up of life-saving food and nutrition assistance in response to severe hunger caused by flooding and economic turmoil. Operations in Ukraine received USD 156 million to sustain food and cash-based assistance for 1.7 million people amid ongoing conflict. Operations in Lebanon received USD 125 million to support displaced people following an escalation of hostilities. Operations in the Sudan received USD 122 million as conflict pushed 25 million people into acute food insecurity, with famine declared in the Zamzam camp for internally displaced persons. Operations in Yemen received USD 119 million to procure food in order to resume distributions of general food assistance for the most vulnerable beneficiaries in the north of the country and to support the United Nations Humanitarian Air Service in maintaining critical access to and within the country for WFP and its partners. Operations in Chad received USD 106 million to respond to an increase in the number of Sudanese refugees present in the country, which doubled to 1.2 million over the course of the year, straining food supplies and local resources.
11. MAF advances are issued based on a comprehensive funding forecast that takes into consideration donors' intentions and recent resourcing trends in the country office making the request. Within the total IPL ceiling, a maximum of USD 270 million can be allocated through MAF.

12. The benefits of MAF are widely recognized, with flexible contributions playing a key role in the repayment of MAF advances. This flexibility allows WFP to grant spending authority to country offices, based on overall funding projections. Hence, for this and other reasons WFP continues to advocate flexible contributions and the minimal earmarking of funds.
13. In 2024, four country offices received MAF totalling USD 111.3 million, allocated as follows: Yemen with USD 42.3 million, Ethiopia with USD 32.4 million, South Sudan with USD 28.1 million, and Afghanistan with USD 8.5 million. As of 31 December 2024, all MAF allocations had been repaid except for the allocation to the Ethiopia country office, as shown in table 2.

TABLE 2: 2024 MACRO ADVANCE FINANCING OVERVIEW (USD million)		
Recipient country office	Total MAF advances	MAF outstanding (31 December 2024)
Afghanistan	8.5	0.0
Ethiopia	32.4	3.4
South Sudan	28.1	0.0
Yemen	42.3	0.0
Total	111.3	3.4

Afghanistan

Afghanistan faces a severe humanitarian crisis worsened by droughts, economic stagnation, and restrictions on the mobility and activities of women and girls. In 2023, Afghanistan ranked among the countries most vulnerable to natural hazards, with threats to water, soil and crops putting millions of people at risk of hunger.

To sustain life-saving assistance, WFP leveraged advance financing mechanisms to bridge critical funding gaps ahead of the receipt of confirmed donor contributions. In 2024, the Afghanistan country office received eight IPL advances totalling USD 260 million, including USD 8.5 million from the MAF facility.

On average, advances were received 64 days earlier than donors' contributions, ensuring that WFP could deliver assistance without disruption.

South Sudan

The war in the Sudan has exacerbated South Sudan's economic crisis, following the rupture of a key oil pipeline and severe disruption to market supplies. The conflict has also closed a major WFP supply route from the north, making it increasingly difficult to deliver food to northern areas such as Bentiu, which has also suffered from severe flooding.

To mitigate funding shortfalls and prevent operational disruption, the South Sudan country office utilized advance financing mechanisms to scale up the provision of life-saving food and nutrition assistance.

In 2024, the South Sudan country office received four IPL advances totalling USD 197 million, including USD 28.1 million from the MAF facility.

Internal project lending ceiling, operational reserve and risk management

14. In 2022 the Board approved a change in the ceiling of the IPL facility from a fixed United States dollar amount to a flexible amount of up to 10 percent of the prevailing global contribution forecast.² The ceiling must not exceed the operational reserve ratio of 10:1.

² Ibid.

15. In 2024, the IPL ceiling was adjusted twice to align it with WFP's global forecasts. Initially set at USD 1 billion – 10 percent of the USD 10 billion global forecast prevailing at the time – the ceiling was reduced to USD 800 million in February 2024, following a downwards revision of the global forecast to USD 8 billion. As projections for the year rose to USD 8.9 billion in July, the ceiling was increased to USD 890 million, maintaining the 10 percent ratio.
16. Although the IPL ceiling was USD 800 million early in the year and increased to USD 890 million in the third quarter, the outstanding advances never exceeded USD 700 million, demonstrating that IPL utilization stayed within the approved ceiling.
17. To mitigate the financial risks associated with IPL and MAF, WFP employs a systematic risk management approach based on robust forecasting processes that involve close collaboration with key functional units, detailed analyses of the funding outlook, supported by WFP's Salesforce platform, and oversight through continuous monitoring of the utilization of advance financing mechanisms. The effectiveness of advance financing depends on having forecasts that are not only visible and realistic but also ultimately realized ensuring a sustainable revolving mechanism.
18. To further mitigate risks, WFP engages with donors with the aim of enhancing the predictability and flexibility of grant validity periods and usage, which allows WFP to use its own advance financing to fund anticipatory action before pledged contributions are confirmed. As a result of these efforts, the share of forecasted budgets eligible for advance financing increased from 46 percent in 2023 to 57 percent in 2024, strengthening financial stability and operational capacity.
19. An operational reserve of USD 130 million has been set aside to cover losses should forecasted contributions fail to materialize. The reserve has been used only twice since its establishment, in 2005 and 2011, at a total cost of USD 8.1 million.³ There have been no losses since 2011.

Use of the Immediate Response Account in 2024

20. The IRA is a flexible, revolving multilateral funding mechanism. It serves as a last resort that enables WFP to provide immediate assistance by advancing funds for critical life-saving activities when no alternative viable funding source is available. It is a WFP reserve that can be replenished through donor contributions specifically designated for the purpose, other discretionary and fully flexible donor contributions, and – subject to the Board's approval – transfers from other reserves.
21. An IRA advance does not require a specific forecasted contribution as collateral. It can be repaid, or "revolved", using any confirmed contributions, provided donors' conditions allow. The contributions used to revolve funds are reported under the respective operations, ensuring compliance with donors' terms and conditions. If an IRA advance is not repaid by the end of the related CSP, it will either be returned or be converted into a grant.
22. In 2024, the opening available balance of the IRA was USD 121.5 million. Throughout the year, the IRA received USD 275 million in revenue: USD 74.2 million in directed contributions, USD 146.6 million in revolved funds, USD 4.2 million in interest and miscellaneous revenue, and a USD 50 million transfer from the unearmarked portion of the General Fund, approved by the Board. This is shown in table 3.

³ The unrecovered advances were USD 5.9 million for a protracted relief and recovery operation in the Democratic Republic of the Congo in 2005, and USD 2.2 million for United Nations Humanitarian Air Service in 2011.

23. As of 31 December 2024, outstanding IRA advances totalled USD 552 million. An additional USD 62 million in IRA advances to 14 CSPs under closure was converted into grants: USD 24 million for the Madagascar operation, USD 13 million for Chad, USD 10 million for Myanmar, and the remainder among another 11 country offices.

Year	2018	2019	2020	2021	2022	2023	2024
Directed IRA contributions	29.6	22.6	24.7	64.0	101.1	107.5	74.2
Revolved funds	68.3	150	82.5	70.4	220.4	131.6	146.6
Other revenue	67.1	23.1	77.5	53.8	180	155.8	54.2
<i>Multilateral contributions</i>	23.1	23.1	25	30.6	50	-	-
<i>Unearmarked General Fund</i>					100		50
<i>PSAEA</i>	44	-	52.5	-	30	150	-
<i>Surplus from the self-insurance special account</i>	-	-	-	20.0	-	-	-
<i>Others*</i>	-	-	-	3.2	-	5.8	4.2
Total revenue	165	195.7	184.7	188.2	501.5	394.9	275.0
Allocations	144.2	161	188.5	220	385	433.5	196.1

* *Others*: Fund balances and/or foreign exchange fluctuations from contributions to CSP and/or other recipient WFP activities; interest accrued on donor funds administered by WFP through trust funds for bilateral contributions; and others identified and approved with the relevant donors, management authorities and/or the Board.

Abbreviation: PSAEA = programme support and administrative equalization account.

24. A total of USD 196.1 million in IRA advances was provided for activities under 35 CSPs (see annex IV), enabling WFP and its partners to respond quickly to emergencies and to strengthen readiness and capacity to undertake immediate life-saving activities.
25. In 2024, 82 percent of total IRA advances were provided to eight country operations. Operations in the Sudan received USD 55.9 million for conflict-related food insecurity, those in Lebanon received USD 23.5 million for emergency food assistance, and those in Chad USD 18.4 million for new refugees arriving in the country. Operations in Yemen received USD 17.8 million to address acute hunger, while those in the Syrian Arab Republic received USD 14.1 million, those in Mozambique received USD 10.9 million, and those in Haiti and Ethiopia each received USD 10 million to support critical humanitarian operations.
26. In addition, a total of USD 6 million in IRA advances was provided to enhance emergency preparedness activities in 18 WFP operations. The three largest advances, accounting for 41 percent of the total, were provided to operations in the Gaza Strip, Mozambique and Zimbabwe.
27. In 2024, country offices' efforts to optimize the revolving fund led to an 11.4 percent increase in the IRA repayment rate compared with 2023, driven mostly by repayments made towards the end of the year, such as those from the Lebanon and the State of Palestine country offices. The IRA is a critical life-saving tool that should be sustained through directed and flexible contributions.
28. In 2024, IRA allocations totalled USD 196.1 million, less than half of the USD 433.5 million allocated in 2023. The drivers of this decrease included a 31 percent drop in donor contributions directed to the IRA fund, low levels of repayment by country offices until July,

and a more restrained approach to eligibility, with stricter criteria for IRA allocations, in response to the growing needs from large-scale emergencies.

29. In addition, IPL advances saw a significant increase in 2024, providing country offices with access to advance financing from sources other than the IRA, which remains an option of last resort. The availability of IPL played a crucial role in enabling operations to start or continue, while reducing reliance on the IRA.

The Sudan

In 2024, the worsening crisis in the Sudan left more than half the country's population food insecure, prompting WFP to expand the coverage of its monthly food aid distributions from 1.4 million to 8 million people and to provide nutrition support for 2 million people by the end of the year.

To address immediate funding gaps and enable early action, in June, WFP allocated USD 18.4 million from the IRA to initiate urgent food procurement and enable logistics operations, thereby avoiding delays in food distributions. An additional USD 37.6 million from the IRA was allocated in August for further expansion of emergency assistance.

These allocations were instrumental in strengthening WFP's ability to respond rapidly to the escalating food security crisis in the Sudan, ensuring the timely delivery of food assistance and nutrition programming for millions of vulnerable people.

Chad

In 2024, Chad faced an unprecedented crisis as its refugee population doubled to 1.2 million, with Sudanese refugees making up 85 percent of the total, straining resources and food supplies.

For its response, the Chad country office received an advance of USD 18.4 million from the IRA, enabling the rapid scale-up of food and cash assistance for 245,000 newly arrived refugees, and ensuring the timely procurement and distribution of assistance despite operational challenges.

Annual ceiling of the Immediate Response Account for Preparedness

30. Following a review of the IRA for Preparedness facility, in 2016, the Board approved⁴ the use of up to USD 6 million per year from the IRA for preparedness activities, when no alternative viable funding source is available.
31. Investments in emergency preparedness are critical in enhancing WFP's ability to respond rapidly and effectively to crises. While the primary focus of the IRA is on life-saving activities, preparedness activities strengthen response capacities, reduce delays and help to ensure cost-effective interventions. Establishing clear eligibility criteria for IRA allocations will help WFP to maintain a balanced approach, ensuring that preparedness activities are reasonable, targeted and aligned with WFP's emergency response priorities.
32. Preparedness activities, while relatively inexpensive to implement, yield significant cost and time savings, with a United Nations inter-agency study⁵ showing that every USD 1 spent saves USD 2.60 in future response costs and reduces crisis response time by an average of 14 days. Conversely, insufficient investment results in reduced speed and effectiveness of emergency response, as highlighted in evaluations of WFP's preparedness efforts.⁶ Recognizing this, WFP's strategic plan for 2022–2025⁷ and its programmatic focus interim strategy of 2024 emphasize the need for enhanced preparedness, strengthened national and local capacity, and improved collaboration with national emergency response systems.

⁴ "Use of the Immediate Response Account for Preparedness Activities" (WFP/EB.A/2016/6-C/1).

⁵ United Nations Office for the Coordination of Humanitarian Affairs, Office of the United Nations High Commissioner for Refugees, United Nations Children's Fund and WFP. 2017. [Return on Investment in Emergency Preparedness – Phase 2 of a United Nations inter-agency project to develop a toolkit for the humanitarian community.](#)

⁶ WFP. 2024. [Evaluation of WFP's Emergency Preparedness Policy.](#)

⁷ "WFP strategic plan (2022–2025)" (WFP/EB.2/2021/4-A/1/Rev.2), section 5.1, page 20.

33. Since 2022, WFP has tightened the eligibility criteria for IRA allocations, focusing on countries with new beneficiary caseloads for targeted life-saving interventions. However, there is potential to enhance the impact of the IRA Preparedness facility, and WFP is revising the IRA criteria, emphasizing the need for sufficient lead time, evidence-based decision-making, the use of lessons from past evaluations, and capacity gap analyses. These changes aim to enhance investments in preparedness and strengthen emergency response.

TABLE 4: IMMEDIATE RESPONSE ACCOUNT ALLOCATIONS FOR PREPAREDNESS ACTIVITIES, 2019-2024 (USD million)						
Year	2019	2020	2021	2022	2023	2024
Allocation	5.6	4.6	6.0	2.7	2.4	6.0

34. In 2024, the full USD 6 million of the IRA for Preparedness ceiling was utilized, reflecting a growing recognition of preparedness as a cost-effective tool for strengthening emergency response. Allocations supported 18 country operations across all six regions, addressing natural hazards, conflict-driven displacement, and public health emergencies, including the impact of El Niño in Southern Africa and conflict in the Middle East. The increase in demand underscores the need to scale up investments in preparedness.
35. Looking ahead, WFP anticipates that requests for IRA funding for preparedness activities may exceed the current USD 6 million ceiling in 2025 and 2026. The projected increase is based on trends: in 2024, needs in the Regional Bureau for Southern Africa surpassed the approved USD 2 million in allocations for cyclone and drought preparedness in four countries – Madagascar, Mozambique, Zambia and Zimbabwe – and an additional request was deferred to 2025 as the overall ceiling had been reached. Based on these trends, total demand is expected to reach USD 10 million in 2025.
36. To meet growing operational needs, WFP proposes increasing the annual ceiling of the IRA for Preparedness to USD 10 million, effective from 2025. This adjustment would enable WFP to respond more effectively to the increasing number and scale of preparedness-related requests, ensuring timely and adequate resource allocation.
37. WFP Financial Regulation 4.3 requires the Executive Board to establish a resourcing target for the IRA for each financial period as part of the management plan process. WFP proposes that any further adjustments to the ceiling of the IRA for Preparedness be submitted to the Executive Board for approval together with the IRA resourcing target in the WFP management plan. This approach would integrate the IRA for Preparedness ceiling review with the existing approval process of the IRA resourcing target.
38. As part of its continued commitment to transparency and accountability, WFP will maintain providing reporting to the Executive Board on the use of the IRA for Preparedness activities as part of the annual report on the utilization of WFP's strategic financing mechanisms.

Afghanistan

In Afghanistan, investments in preparedness in 2024 enabled WFP to replenish contingency stocks, conduct operational readiness planning, and train staff following the 2023 earthquakes in Herat and the mass displacement of Afghan returnees.

As a result, WFP avoided critical delays in responding to the floods that occurred between May and September, ensured more targeted and coordinated interventions, and strengthened local response capacity.

Madagascar

In Madagascar, preparedness actions facilitated a faster response to Tropical Cyclone Gamane, reducing delays in food distributions by more than a month and enabling more cost-effective transport of supplies and humanitarian personnel. Investments were also used to train 600 disaster management officials, equipping them to respond more effectively to future emergencies.

These examples highlight how small investments in preparedness yield significant time and cost savings, enhancing the overall impact of WFP's emergency responses.

II. Global Commodity Management Facility

39. The GCMF is a strategic financing mechanism that enables WFP to purchase food in anticipation of country offices' operational needs and confirmed contributions. Its primary objectives are to reduce the lead times for food deliveries, particularly in emergencies; optimize purchasing by taking advantage of favourable market conditions; achieve economies of scale; and facilitate local and regional procurement.
40. Through GCMF operations, WFP keeps stocks of food for distribution networks in Eastern, Western and Southern Africa, the Middle East and Asia. The stocks are replenished using corporate funds and based on forecasts of collective demand and the expected resources for country offices sharing common logistics corridors. Food held by the GCMF is released to specific programmes once they secure funding from confirmed contributions or through advance financing.

Highlights of Global Commodity Management Facility operations in 2024

41. In 2024, the GCMF was instrumental in enabling WFP to deliver assistance efficiently by ensuring a consistent food supply with shortened lead times. This was especially critical given WFP's uncertain global funding outlook and the escalating global food crisis driven by conflict, extreme weather events and widespread instability. The rapid deterioration of food and nutrition security in regions such as the Middle East, including the Gaza Strip, and in countries such as Afghanistan, South Sudan, the Sudan and Yemen underscores the importance of WFP's ability to respond swiftly and effectively.
42. The GCMF made it possible to deliver 1.17 million mt of food to 50 countries at a total cost of USD 0.93 billion,⁸ with shorter lead times than would have been possible through conventional procurement. A total of 53.1 million beneficiaries, representing 66.2 percent of the total number of beneficiaries receiving food transfers, received at least one commodity from the GCMF in their food baskets.
43. Country offices' food purchases from the GCMF accounted for 54 percent of all food purchases in 2024, supporting responses in countries such as Afghanistan, South Sudan and Yemen. While this proportion represents an increase from 40 percent in 2019, it is lower than the peak of 65 percent recorded in 2022 and the 57 percent recorded in 2023. The decrease in 2024 was primarily due to an increase in the conventional procurement of commodities that are not included in the regular food basket of the GCMF, such as

⁸ This figure includes food and estimated associated costs, such as warehousing and transport.

ready-to-eat commodities for operations in the Gaza Strip, and commodities with a short shelf-life, such as wheat flour.

44. Country offices using the GCMF received the food that they purchased in an average of 51 days, or three months faster than the lead times in WFP's regular supply chain, which average 135 days.⁹
45. To strengthen community resilience, the GCMF promotes local and regional procurement and supports income-generating opportunities. In 2024, the GCMF procured 49 percent of its food from local and regional markets, with 465,300 mt valued at USD 272.6 million.
46. The GCMF also strengthened the local sourcing of food by procuring 30,000 mt, valued at USD 12.4 million, from smallholder farmers. This accounted for 3 percent of the GCMF's total food replenishment for the year and reached 960,000.
47. WFP utilizes a range of specialized nutritious foods to enhance the nutritional intake of the people it serves worldwide. The GCMF plays a crucial role in the timely and stable delivery of these foods, as reducing lead times is essential in meeting the urgent needs of WFP's most vulnerable beneficiaries. In 2024, country offices procured 187,200 mt of specialized nutritious foods from the GCMF, at a cost of USD 369.6 million.¹⁰ This accounted for 16 percent of the total volume and 40 percent of the total value of all the food purchased from the GCMF that year.

Global Commodity Management Facility ceiling

48. Country offices' purchases from the GCMF in 2024 decreased by 20 percent compared with 2023 and accounted for 9.5 percent of WFP's funded programme of work (see table 5).

Year	Funded programme of work* (USD billion)	GCMF ceiling (USD million)	GCMF ceiling as % of programme of work	Country office purchases from GCMF (USD million)	Country office purchases from GCMF as % of programme of work
2016	5.9	350	5.9	636.6	10.8
2017	6.1	350	5.7	861.0	14.1
2018	7.4	500	6.8	917.2	12.6
2019	8.1	560	6.9	932.2	11.5
2020	8.4	560	6.7	942.8	11.2
2021	9.6	660	6.9	1 532.0	16.0
2022	14.2	950	6.7	2 286.2	16.2
2023	8.3	1 000	12.0	1 164.6	14.0
2024	9.8	890	9.1	927.8	9.5

* Source for 2016–2024: actual contribution revenue.

⁹ In 2024, the methodology for calculating lead times was revised to allow more accurate reporting: the lead times for food deliveries through the GCMF now cover the period up to arrival in the recipient country, rather than the handover location. This explains the slightly higher GCMF lead time reported for 2024 compared with previous years.

¹⁰ This figure includes food and associated costs, such as warehousing and transport.

49. Similarly to the IPL ceiling, the GCMF ceiling was adjusted twice in 2024 to align it with WFP's global forecasts. Initially set at USD 1 billion – 10 percent of the USD 10 billion global forecast prevailing at the time – the ceiling was reduced to USD 800 million in February 2024 following a downwards revision of the global forecast to USD 8 billion. As projections for the year rose to USD 8.9 billion in July, the ceiling was increased to USD 890 million, maintaining the 10 percent ratio.

Risk management and commodity losses

50. In 2024, the GCMF was affected by incidents related to the quality, packaging and expiration of commodities, resulting in losses totalling USD 6 million, which are typically recovered from WFP's self-insurance facility. These losses represent 1 percent by value of the total food replenished, valued at USD 573.2 million. Of the total losses, 3,400 mt, valued at USD 4.3 million, and comprising primarily processed foods, was lost owing to the slow absorption of stocks by country offices, leading to the expiration of the goods.
51. In addition to WFP's self-insurance fund, the GCMF reserve of USD 6 million, set in 2014, serves as a safety net for the GCMF.

III. Corporate services financing

52. WFP enhances operational efficiency by providing advance financing through three corporate services financing mechanisms: the Capital Budgeting Facility, fee-for-service arrangements, and the Fleet Centre. With the Board's approval, the overall ceiling for corporate services was increased to USD 200 million in 2023. The allocation of this advance financing among the three mechanisms is based on projected demand and may be adjusted as needed, within the overall ceiling, if projections change.
53. In 2024, as shown in table 6, USD 17 million was advanced for the projects described in the following paragraphs, and USD 43.2 million in previous advances was repaid. Outstanding advances on 31 December 2024 totalled USD 64.5 million.

Facility	Ceiling	Outstanding (1 January 2024)	Repayment	Advances provided	Outstanding (31 December 2024)	Availability (31 December 2024)
Capital Budgeting Facility	125.0	66.3	29.1	7.8	45.0	80.0
Fee-for-service activities	45.0	0.4	4.0	3.6	0.0	45.0
Fleet Centre	30.0	24	10.1	5.6	19.5	10.5
Total	200.0	90.7	43.2	17.0	64.5	135.5

* Of the total USD 64.5 million outstanding, USD 22.2 million is scheduled for repayment in 2025: USD 13.4 million to the Capital Budgeting Facility; and USD 8.8 million to the Fleet Centre.

54. The Capital Budgeting Facility provides upfront financing for capital projects that can demonstrate quantifiable economic benefits and efficiency gains. In 2024, a total of USD 7.8 million was advanced to support the expansion of the logistics hub in Abeche, Chad, for the corporate response to the famine in Darfur and the refugee crisis in Chad, and for the relocation and upgrade of offices in Algeria, Mali and Nigeria.

55. Repayments totalling USD 29.1 million were made to the Capital Budgeting Facility in 2024. Of this total, USD 11.8 million in financing for the human capital management project was repaid by the Human Resources Division through a fund transfer from the unearmarked portion of the General Fund, as approved by the Board in November 2023. Other repayments included those from the Delivery Assurance Service for activities related to data assurance services for cash-based transfer activities, and from the country offices in Chad, the Philippines, Somalia, Uganda, and Zimbabwe, for premises construction, renovation and rehabilitation, and from the South Sudan country office for the rehabilitation of supply routes.
56. The outstanding balance of advances as of 31 December 2024 was USD 45 million, of which USD 13.4 million is scheduled for repayment in 2025 and the balance by 2030, as shown in table 7.

TABLE 7: CAPITAL BUDGETING FACILITY: OUTSTANDING ADVANCES AND REPAYMENT PLAN AS OF 31 DECEMBER 2024 (USD million)							
Year	2025	2026	2027	2028	2029	2030	Total
Private sector partnership and fundraising strategy		6.3	6.3	6.1			18.7
South Sudan (rehabilitation of supply routes)	7.0						7.0
Chad (renovation of sub-offices)	0.6	1.2	1.2	1.2	1.2		5.4
Mali (construction of new office)	1.7	0.9	0.8				3.4
Sudan (expansion of logistics hub in Abeche)	1.0	1.4	0.3				2.8
Nigeria (upgrade of six field premises)	0.7	0.7	0.7				2.2
Chad (expansion of logistics hub in Abeche)	0.7	1.0	0.2				1.9
Uganda (new common premises)			0.2	0.7	0.7	0.3	1.8
Cash-based transfer data assurance	1.4						1.4
Algeria (refurbishment of country office)	0.1	0.1	0.1				0.3
Sudan (new logistics hubs)	0.1						0.1
Philippines (fit-out project)		0.1					0.1
Total	13.4	11.7	9.9	8.0	1.8	0.3	45.0

57. The fee-for-service financing facility provides advances to cover the costs of internal services provided centrally; advances are repaid throughout the year from fees collected from users of the services rendered. In 2024 and previous years, advances were provided to fund activities related to identity management for cash-based transfer activities, and global asset services.¹¹

¹¹ The global asset service project provides services for the sale and disposal of WFP assets by public auction.

58. In 2024, USD 3.6 million in fee-for-service financing was advanced for identity management services related to cash-based transfer activities. A total of USD 4 million was received as repayments of advances released in 2024 and previous years. There were no outstanding advances as of 31 December 2024.
59. The Fleet Centre financing facility provides advances for the Global Vehicle Leasing Programme to cover the capital and operational costs of fleet services, the special account for vehicle insurance, and the global truck fleet. These costs are recovered through vehicle leasing fees charged to country offices and other users of the services provided. This financing mechanism enables WFP to optimize centralized procurement through the bulk purchase of vehicles; meanwhile, a transparent leasing service mechanism and life cycles of five years for light vehicles and eight years for armoured vehicles enable WFP offices to plan their funding effectively.
60. In 2024, as outlined in table 8, a total of USD 5.6 million was advanced from the Fleet Centre financing facility to support the United Nations Fleet initiative. Repayments totalling USD 10.1 million were received from the Afghanistan, Ethiopia and the Sudan country offices against advances provided for the augmentation of their truck fleets, and from the Global Vehicle Leasing Programme and United Nations Fleet operations. On 31 December 2024, the outstanding amount stood at USD 19.5 million, with USD 8.8 million in repayments scheduled for 2025 and the balance due by 2030 (see table 8).

Year	2025	2026	2027	2028	2029	2030	Total
Sudan (truck fleet)	0.6						0.6
United Nations Fleet	2.4	1.4	1.4	1.0	1.9	1.7	9.8
Ethiopia (truck fleet)	2.5						2.5
Global Vehicle Leasing Programme (light vehicles)	3.3	3.3					6.6
Total	8.8	4.7	1.4	1.0	1.9	1.7	19.5

United Nations Fleet and corporate service financing

61. As part of WFP's ongoing commitment to supporting the United Nations development system reform, the Fleet Centre facility provides advance financing for the United Nations Fleet, a joint initiative between WFP and the Office of the United Nations High Commissioner for Refugees (UNHCR). This initiative leverages the expertise of both organizations to offer vehicle leasing and fleet management services to all United Nations entities, and is co-financed by WFP and UNHCR. The United Nations Fleet operates on a cost-recovery basis and is designed to generate long-term cost efficiencies through centralized fleet management.
62. The United Nations Fleet requires upfront capital investment to procure vehicles, which are leased to client agencies. The investment is recovered through lease payments and from the disposal of vehicles at the end of their service life. During the initial growth phase, annual capital investments are required for expansion. Once leasing stabilizes, the model is expected to become self-financing, eliminating the need for external funding and financing.

63. To date, WFP has provided advances for the United Nations Fleet, including an initial allocation of USD 10 million in 2023 and 2024 to cover WFP's share of the capital costs of vehicle procurement. In early 2025, an additional advance of USD 5.2 million was approved. These advances are fully repayable over a six-year period, and at the time of writing, the United Nations Fleet had already repaid USD 1.3 million.
64. In 2025, the United Nations fleet is expected to require an estimated USD 22.3 million, with WFP covering 50 percent of that total to procure 450 vehicles. To support this, the corporate services financing facility, operating through the Fleet Centre, provided an advance of USD 5.2 million at the beginning of 2025, and an additional USD 5 million advance is anticipated, bringing the total in advance financing for the United Nations Fleet to USD 20 million since the start of the initiative.
65. Given the strategic importance of this initiative in supporting the 2030 Agenda for Sustainable Development and advancing the efficiency agenda of the United Nations development system reform while generating long-term cost efficiencies, WFP will continue to assess the potential of various financing mechanisms to support the growth and success of the United Nations Fleet.

ANNEX I**2024 internal project lending: specific-forecast advance financing***Excluding macro advance financing*

Country	Collateral donor	Advanced amount (USD million)	CRF 2023 activity category
Afghanistan	European Commission	5.6	Malnutrition prevention programme
	Germany	15.3	Malnutrition prevention programme
	United States of America	44.1	Malnutrition prevention programme
	Canada	1.4	Malnutrition prevention programme
	European Commission	9.5	Unconditional resource transfer
	Germany	19.1	Unconditional resource transfer
	United States of America	145.5	Unconditional resource transfer
	Germany	5.5	Community and household asset creation
	Germany	0.9	Malnutrition prevention programme
	United States of America	4.7	United Nations Humanitarian Air Service
Algeria	Germany	1.5	Unconditional resource transfer
	Switzerland	0.2	Unconditional resource transfer
Angola	United States of America	0.1	Community and household asset creation
	United States of America	0.7	Malnutrition treatment programme
	United States of America	0.5	Unconditional resource transfer
	Germany	0.5	Social protection sector support
Bangladesh	Australia	5.9	Unconditional resource transfer
	Bangladesh	12.5	Unconditional resource transfer
	European Commission	0.3	Unconditional resource transfer
	Germany	4.5	Unconditional resource transfer
	United States of America	9.9	Unconditional resource transfer
	Germany	1.0	Actions to protect against climate shocks
	United Nations Central Emergency Response Fund	4.1	Actions to protect against climate shocks
Benin	Germany	0.4	Unconditional resource transfer

Country	Collateral donor	Advanced amount (USD million)	CRF 2023 activity category
Burkina Faso	Canada	2.8	Unconditional resource transfer
	European Commission	2.7	Unconditional resource transfer
	France	3.2	Unconditional resource transfer
	Germany	2.3	Unconditional resource transfer
	Luxembourg	0.3	Unconditional resource transfer
	Sweden	1.6	Unconditional resource transfer
	United States of America	29.0	Unconditional resource transfer
	Germany	1.0	School-based programmes
	Germany	2.1	Malnutrition treatment programme
	Germany	3.1	Community and household asset creation
	Germany	0.2	Social protection sector support
United States of America	3.8	United Nations Humanitarian Air Service	
Burundi	United States of America	1.7	Malnutrition treatment programme
	Austria	0.5	Unconditional resource transfer
	United States of America	3.1	Unconditional resource transfer
	Austria	0.4	Unconditional resource transfer
	Germany	0.3	Unconditional resource transfer
	United States of America	1.1	Unconditional resource transfer
	Germany	0.2	Malnutrition prevention programme
	Burundi	7.0	School-based programmes
Germany	0.8	School-based programmes	
Cameroon	Germany	3.2	Unconditional resource transfer
	United States of America	1.4	Unconditional resource transfer
	United States of America	0.7	United Nations Humanitarian Air Service
Central African Republic	Germany	0.5	Malnutrition treatment programme
	Germany	1.4	Unconditional resource transfer
	United States of America	14.1	Unconditional resource transfer
	European Commission	1.2	United Nations Humanitarian Air Service
Chad	European Commission	9.2	Unconditional resource transfer
	Germany	5.8	Unconditional resource transfer
	Netherlands	3.8	Unconditional resource transfer
	United States of America	62.2	Unconditional resource transfer
	Germany	5.1	Malnutrition prevention programme

Country	Collateral donor	Advanced amount (USD million)	CRF 2023 activity category
	United States of America	1.1	Malnutrition prevention programme
	Germany	5.1	School-based programmes
	Germany	11.6	Household and individual skill and livelihood creation
	United States of America	1.6	United Nations Humanitarian Air Service
Colombia	Germany	0.4	Unconditional resource transfer
	Canada	0.6	Unconditional resource transfer
Congo	United States of America	0.6	Unconditional resource transfer
Côte d'Ivoire	Germany	0.9	Unconditional resource transfer
Cuba	Spain	0.3	Unconditional resource transfer
Democratic Republic of the Congo	Canada	1.1	Malnutrition prevention programme
	Germany	0.9	Malnutrition prevention programme
	Canada	4.5	Unconditional resource transfer
	European Commission	4.6	Unconditional resource transfer
	Germany	1.8	Unconditional resource transfer
	United States of America	10.2	Unconditional resource transfer
	Germany	2.0	Smallholder agricultural market support programmes
Ecuador	United States of America	2.5	Unconditional resource transfer
El Salvador	Germany	0.2	Unconditional resource transfer
Ethiopia	United States of America	7.9	Malnutrition treatment programme
	Germany	3.3	Unconditional resource transfer
	United States of America	9.3	Unconditional resource transfer
	Canada	1.9	Unconditional resource transfer
	United States of America	2.8	Unconditional resource transfer
	Germany	3.0	Actions to protect against climate shocks
Gambia	Germany	0.2	Malnutrition prevention programme
	Germany	0.5	School-based programmes
Ghana	Germany	0.4	Unconditional resource transfer
Guatemala	Germany	0.3	Unconditional resource transfer
	United States of America	0.4	Unconditional resource transfer
	United States of America	0.2	Community and household asset creation

Country	Collateral donor	Advanced amount (USD million)	CRF 2023 activity category
Haiti	Germany	0.8	Unconditional resource transfer
	United States of America	5.2	Unconditional resource transfer
	United Nations Central Emergency Response Fund	1.9	Unconditional resource transfer
	Canada	5.9	School-based programmes
	United States of America	11.0	Unconditional resource transfer
	United States of America	2.5	Community and household asset creation
	United States of America	0.3	Social protection sector support
Honduras	Germany	0.3	Unconditional resource transfer
Iran	Germany	0.5	School-based programmes
	European Commission	1.4	Unconditional resource transfer
	Germany	1.1	Unconditional resource transfer
Iraq	Germany	3.2	Community and household asset creation
Jordan	Germany	18.1	Unconditional resource transfer
	Austria	0.5	School-based programmes
	Germany	1.0	School-based programmes
Kenya	United Nations Central Emergency Response Fund	5.7	Household and individual skill and livelihood creation
	Germany	1.7	Unconditional resource transfer
	United States of America	14.6	Unconditional resource transfer
	United States of America	13.1	Unconditional resource transfer
	Germany	3.9	Actions to protect against climate shocks
	Germany	1.0	Social protection sector support
Lebanon	Germany	49.3	Unconditional resource transfer
	United States of America	38.5	Unconditional resource transfer
	United Nations Central Emergency Response Fund	12.2	Unconditional resource transfer
	Canada	0.6	Unconditional resource transfer
	European Commission	10.3	Unconditional resource transfer
	Germany	8.2	Unconditional resource transfer
	Germany	3.6	Community and household asset creation
	United States of America	2.8	Logistics cluster

Country	Collateral donor	Advanced amount (USD million)	CRF 2023 activity category
Libya	Canada	0.4	Unconditional resource transfer
	United States of America	1.5	Unconditional resource transfer
Madagascar	Germany	0.4	Unconditional resource transfer
	United States of America	2.0	Unconditional resource transfer
	United Nations Central Emergency Response Fund	0.4	Unconditional resource transfer
	European Commission	0.4	United Nations Humanitarian Air Service
	United Nations Central Emergency Response Fund	0.2	United Nations Humanitarian Air Service
Malawi	Germany	0.9	Unconditional resource transfer
	United Kingdom of Great Britain and Northern Ireland	3.1	Unconditional resource transfer
	United States of America	7.8	Unconditional resource transfer
	United Nations Central Emergency Response Fund	5.2	Unconditional resource transfer
	United States of America	0.8	Unconditional resource transfer
	Iceland	0.4	Malnutrition prevention programme
	Germany	0.5	School-based programmes
	Germany	3.5	Community and household asset creation
	United States of America	2.5	Logistics cluster
Mali	Belgium	0.4	Malnutrition treatment programme
	Germany	0.4	Malnutrition treatment programme
	United States of America	2.5	Malnutrition treatment programme
	Belgium	1.7	Unconditional resource transfer
	Germany	1.5	Unconditional resource transfer
	Luxembourg	0.3	Unconditional resource transfer
	United States of America	7.6	Unconditional resource transfer
	Germany	1.4	School-based programmes
	Luxembourg	0.5	School-based programmes
Germany	3.9	Malnutrition prevention programme	

Country	Collateral donor	Advanced amount (USD million)	CRF 2023 activity category
	Germany	6.1	Community and household asset creation
	Belgium	0.5	United Nations Humanitarian Air Service
	United States of America	0.4	United Nations Humanitarian Air Service
Mauritania	Germany	0.6	Unconditional resource transfer
	Germany	3.1	Community and household asset creation
	European Commission	0.2	United Nations Humanitarian Air Service
	United States of America	0.8	United Nations Humanitarian Air Service
Mozambique	Germany	5.3	Unconditional resource transfer
	United States of America	9.7	Unconditional resource transfer
	United States of America	0.5	Logistics cluster
Myanmar	Australia	3.8	Unconditional resource transfer
	Canada	0.6	Unconditional resource transfer
Nepal	United Nations Central Emergency Response Fund	2.6	Unconditional resource transfer
Niger	Belgium	2.2	Unconditional resource transfer
	European Commission	5.9	Unconditional resource transfer
	Germany	5.1	Unconditional resource transfer
	Luxembourg	0.3	Unconditional resource transfer
	United States of America	18.3	Unconditional resource transfer
	Canada	0.7	Unconditional resource transfer
	Germany	4.9	School-based programmes
	Luxembourg	0.8	School-based programmes
	Germany	3.3	Malnutrition treatment programme
	United States of America	2.5	Malnutrition treatment programme
	Germany	15.0	Community and household asset creation
	United States of America	3.8	Community and household asset creation
	Germany	0.9	Social protection sector support
	United States of America	0.2	Social protection sector support
	Belgium	0.8	United Nations Humanitarian Air Service

Country	Collateral donor	Advanced amount (USD million)	CRF 2023 activity category
	European Commission	0.3	United Nations Humanitarian Air Service
	Luxembourg	0.1	United Nations Humanitarian Air Service
	United States of America	0.9	United Nations Humanitarian Air Service
Nigeria	Germany	6.6	Unconditional resource transfer
	United States of America	9.9	Unconditional resource transfer
Pakistan	United States of America	0.8	Malnutrition prevention programme
Philippines	United Nations Central Emergency Response Fund	3.5	Unconditional resource transfer
Regional Bureau for Western Africa	Côte d'Ivoire	1.0	WFP Regional Centre of Excellence against Hunger in Côte d'Ivoire
Republic of Moldova	Germany	4.7	Unconditional resource transfer
Rwanda	Germany	0.9	Unconditional resource transfer
	United States of America	2.3	Unconditional resource transfer
	Germany	0.5	Social protection sector support
	Germany	0.2	Social protection sector support
Senegal	France	0.6	Malnutrition prevention programme
	France	0.8	Unconditional resource transfer
	France	0.3	Malnutrition prevention programme
	Luxembourg	0.4	School-based programmes
	Luxembourg	0.4	School-based programmes
Somalia	Germany	6.2	Unconditional resource transfer
	United States of America	45.8	Unconditional resource transfer
	Germany	1.5	Community and household asset creation
South Sudan	United States of America	115.9	Unconditional resource transfer
	United States of America	38.0	Malnutrition prevention programme
	Germany	1.5	School-based programmes
	Germany	1.4	Community and household asset creation
	United States of America	12.2	United Nations Humanitarian Air Service

Country	Collateral donor	Advanced amount (USD million)	CRF 2023 activity category
State of Palestine	Austria	0.9	Unconditional resource transfer
	Germany	9.0	Unconditional resource transfer
	United States of America	51.1	Unconditional resource transfer
Sudan	France	1.9	Malnutrition prevention programme
	Germany	3.4	Malnutrition prevention programme
	United States of America	3.6	Malnutrition prevention programme
	United Arab Emirates	1.6	Malnutrition prevention programme
	France	4.4	Unconditional resource transfer
	Germany	29.9	Unconditional resource transfer
	Netherlands	4.6	Unconditional resource transfer
	Norway	1.6	Unconditional resource transfer
	United States of America	47.8	Unconditional resource transfer
	United Arab Emirates	13.4	Unconditional resource transfer
	Canada	0.9	Unconditional resource transfer
	Germany	0.8	Malnutrition prevention programme
United States of America	8.5	On-demand services	
Syrian Arab Republic	Germany	3.1	School-based programmes
	European Commission	2.2	Unconditional resource transfer
	Germany	34.7	Unconditional resource transfer
	United States of America	35.0	Unconditional resource transfer
	European Commission	5.8	Malnutrition prevention programme
	European Commission	0.5	United Nations Humanitarian Air Service
Togo	Germany	2.4	School-based programmes
	Germany	0.7	Smallholder agricultural market support programmes
Uganda	Austria	1.8	Unconditional resource transfer
	European Commission	4.9	Unconditional resource transfer
	Germany	0.5	Unconditional resource transfer
	Ireland	1.0	Unconditional resource transfer
	United States of America	30.1	Unconditional resource transfer
	Germany	0.3	Unconditional resource transfer

Country	Collateral donor	Advanced amount (USD million)	CRF 2023 activity category
	Ireland	1.0	Community and household asset creation
	Austria	0.5	School-based programmes
	Ireland	0.7	School-based programmes
	Austria	1.4	Malnutrition treatment programme
	Ireland	0.2	Smallholder agricultural market support programmes
	Ireland	0.6	Social protection sector support
	Ireland	0.1	Emergency preparedness and early action
Ukraine	Germany	74.1	Unconditional resource transfer
	United States of America	51.8	Unconditional resource transfer
	Canada	1.3	Unconditional resource transfer
	Germany	1.5	Social protection sector support
	Germany	26.1	Social protection sector support
	Canada	0.4	Emergency telecommunications cluster
	United States of America	0.7	Logistics cluster
United Republic of Tanzania	Germany	0.2	School-based programmes
	Germany	0.1	Malnutrition prevention programme
	Germany	0.3	Community and household asset creation
Venezuela (Bolivarian Republic of)	Germany	0.3	School-based programmes
	United States of America	32.0	School-based programmes
	United States of America	1.9	Unconditional resource transfer
Yemen	United States of America	18.8	Malnutrition treatment programme
	Austria	0.9	Unconditional resource transfer
	European Commission	13.9	Unconditional resource transfer
	Germany	10.4	Unconditional resource transfer
	Luxembourg	0.5	Unconditional resource transfer
	Germany	7.4	Malnutrition prevention programme
	Germany	9.9	School-based programmes
	Germany	6.6	Community and household asset creation

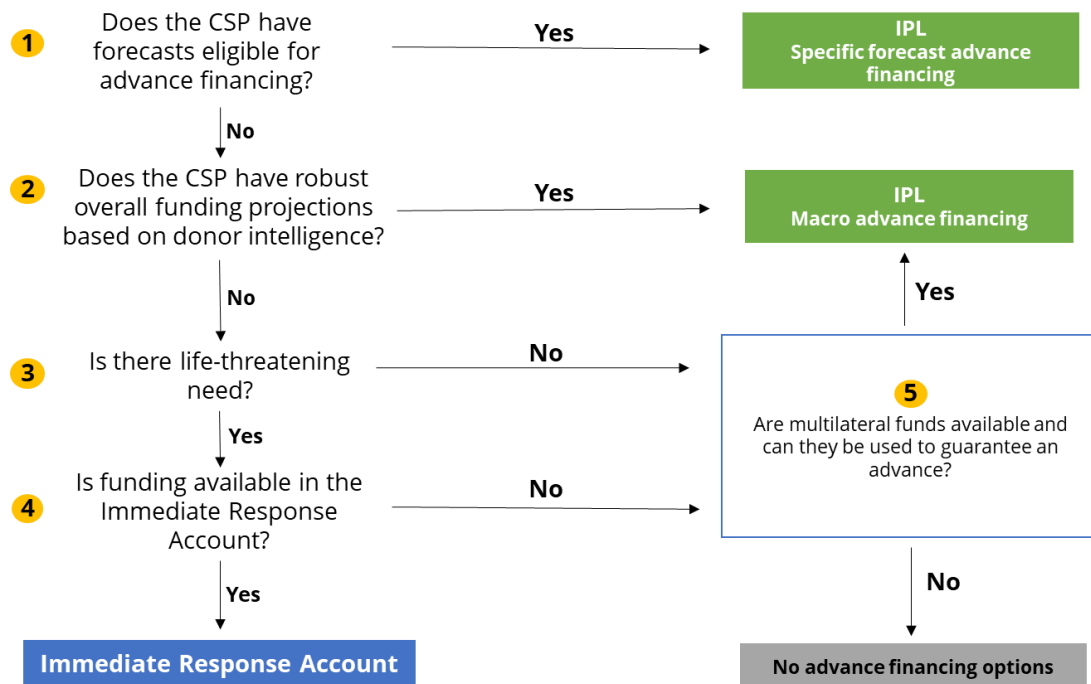
Country	Collateral donor	Advanced amount (USD million)	CRF 2023 activity category
	European Commission	0.9	United Nations Humanitarian Air Service
	United States of America	7.5	United Nations Humanitarian Air Service
Zambia	Germany	1.2	Unconditional resource transfer
	United States of America	9.3	Unconditional resource transfer
	Germany	0.7	Malnutrition prevention programme
	Germany	2.0	Actions to protect against climate shocks
	Germany	0.3	Smallholder agricultural market support programmes
	Germany	0.5	Social protection sector support
Zimbabwe	Germany	6.1	Unconditional resource transfer
	Private donors	3.9	Unconditional resource transfer
	United States of America	14.5	Unconditional resource transfer
	Germany	2.2	Community and household asset creation
Grand total		1 793.9	

ANNEX II

Decision-making process for using internal project lending or the Immediate Response Account

WFP uses two mechanisms to provide programmes with advance spending authority: IPL and IRA. The below figure illustrates the process followed when deciding whether to use IPL or the IRA.

Figure 1: Decision-making process for using internal project lending or the Immediate Response Account



ANNEX III**2024 contributions to replenish the Immediate Response Account**

Donor	Contribution amount (USD million)
Directed contribution to the IRA reserve	74.2
Germany	21.5
United States of America	15.0
Switzerland	8.1
Private sector	7.1
France	6.5
Austria	6.5
Belgium	5.4
Canada	1.5
Luxembourg	1.2
Norway	0.9
Liechtenstein	0.2
China	0.2
Sweden	0.1
Other revenue	54.2
Unearmarked General Fund	50.0
Others*	4.2
Revolved funds	146.6
Total revenue	275.0

* Others: Fund balances and/or foreign exchange fluctuations from contributions to the CSPs, and/or other recipient WFP activities; interest accrued on donor funds administered by WFP through trust funds for bilateral contribution. Others as identified and approved with the appropriate donors, management authorities, and/or Executive Board.

ANNEX IV**2024 Immediate Response Account allocation (USD million)**

Country office	Unconditional resource transfer	Malnutrition prevention programme	Emergency preparedness and early action	Logistics cluster	Total advanced amount
Sudan	42.9	13.1			56.0
Lebanon	23.5				23.5
Chad	18.4				18.4
Yemen	17.8				17.8
Syrian Arab Republic	14.1				14.1
Mozambique	10.0		0.9		10.9
Haiti	9.2			0.9	10.1
Ethiopia	10.0				10.0
Cameroon	4.7				4.7
South Sudan	4.7				4.7
Nigeria	3.1				3.1
Caribbean Community	1.8		0.4	0.7	2.9
Philippines	2.3				2.3
Lesotho	2.0				2.0
Burundi	1.8		0.1		1.9
Zambia	1.8		0.1		1.8
Cuba	1.4		0.3		1.7
Guinea-Bissau	1.7				1.7
Liberia	1.3				1.3
Bolivia (Plurinational State of)	0.9		0.2		1.1
Regional Bureau for the Middle East, Northern Africa and Eastern Europe			0.9		0.9
Guinea	0.8				0.8
Zimbabwe			0.6		0.6
State of Palestine	0.6				0.6
Peru	0.5				0.5
Afghanistan			0.5		0.5
Bangladesh			0.5		0.5
Madagascar			0.5		0.5
Dominican Republic			0.3		0.3
Togo			0.2		0.2

Country office	Unconditional resource transfer	Malnutrition prevention programme	Emergency preparedness and early action	Logistics cluster	Total advanced amount
Sri Lanka			0.2		0.2
Nicaragua			0.2		0.2
Rwanda			0.1		0.1
Senegal			0.1		0.1
Côte d'Ivoire			0.1		0.1
Grand total	175.4	13.1	6.0	1.6	196.1

ANNEX V**2024 lead-time gains for the largest 15 country offices purchasing food from GCMF**

Country office	Procurement lead time (months)	GCMF lead time (months)	Lead time gain (months)	Lead time gain (%)
Afghanistan	3.2	0.9	2.3	71
Yemen	3.3	1.7	1.6	49
Ethiopia	5.8	1.6	4.1	72
South Sudan	3.8	1.4	2.4	63
Sudan	5.7	2.4	3.3	57
Chad	5.0	2.2	2.8	56
Malawi	4.1	1.3	2.7	67
Burkina Faso	4.2	1.5	2.6	64
Uganda	4.7	0.5	4.1	88
Niger	4.2	0.6	3.5	85
Mozambique	5.6	1.7	4.0	71
Democratic Republic of the Congo	6.0	1.9	4.1	68
United Republic of Tanzania	3.3	0.7	2.6	79
Kenya	6.9	3.2	3.7	54
Nigeria	6.4	1.2	5.2	81

Acronyms

CSP	country strategic plan
GCMF	Global Commodity Management Facility
IPL	internal project lending
IRA	Immediate Response Account
MAF	macro advance funding
UNHCR	Office of the United Nations High Commissioner for Refugees