世界卫生组织

第七十届世界卫生大会 A70/INF./4

临时议程项目 20.1 2017 年 5 月 16 日

2016 年各基金和捐助方的自愿捐款情况

1. 本报告是2016-2017年世卫组织中期规划和财务报告包括经审计的2016年财务报表[1]的内容补充。附件中提供了下列附表：

附表1——各基金的自愿捐款情况

附表2——各基金和捐助方的自愿捐款情况

附表3——按基金和捐助方分列的递延收入情况

附表4——按期限和捐助方分列的应收自愿捐款（流动和非流动）概况

附表5——实物和服务自愿捐赠情况

附表6——预收2017年自愿捐款

2. 截至2016年12月31日时的年度财务报告第2.3节和2.15节概述了应收账款和收入的会计政策[1]。尤其按照《国际公共部门会计准则》第23号（“非交换交易收入”）确认自愿捐款收入。自愿捐款收入在世卫组织和捐款方签署具有约束力的协议时予以记录。如果协议列有条件，世卫组织则无法控制资源，仅在收到现金后才记录收入和应收款额。如果捐款方未列明付款条件，或已列明在本会计年度付款，收入在当期予以确认。如果在付款条件中列明于年末后付款，此款额记为递延收入。如果指明起始日期为下一年度，则将收入认作下一财政年度，并将收到的现金记录为预收款。

3. 每项自愿捐款记在捐款分配项下。附件所附简表汇总了这些捐款分配项，按基金和捐助方报告了收入情况。总额不足10 000美元的杂项收入和捐助方捐款并在一起，记在“其它”项下。

[1] 文件 A70/40。

附件

World Health Organization

Schedule 1 – Voluntary contributions, by fund

For the year ended 31 December 2016 (in US dollars)

General Fund	Notes	2016	2015
Core voluntary contributions account (CVCA)	1	81 351 636	102 622 648
Voluntary contributions — core	1	32 071 230	8 834 937
Voluntary assessed contributions			272 060
Voluntary contributions — specified		706 671 708	657 038 276
Special Programmes and Collaborative Arrangements	2	536 826 271	604 984 334
Outbreak and Crisis Response		298 348 379	404 830 918
Contingency Fund for Emergencies	3	18 089 886	14 296 219
UNDP/UNFPA/UNICEF/WHO/World Bank Special Programme of Research, Development and Research Training in Human Reproduction		28 139 499	27 763 420
UNICEF/UNDP/World Bank/WHO Special Programme for Research and Training in Tropical Diseases		17 611 249	16 314 732
Stop TB Partnership	4	(1 890 682)	12 662
Total General Fund — Programme budget		**1 717 219 177**	**1 836 970 206**
Fiduciary Fund			
Secretariat of the WHO Framework Convention on Tobacco Control		10 668 542	1 846 951
Roll Back Malaria Partnership		(1 727 193)	7 774 877
Partnership for Maternal, Newborn and Child Health		5 895 429	3 333 717
United Nations System Standing Committee on Nutrition	5	(301 134)	205 700
Alliance for Health Policy and Systems Research		6 201 348	5 987 471
Global Health Workforce Alliance		1 309 082	2 365 055
European Observatory on Health Systems and Policies		4 284 740	6 975 988
Expanded Special Project for Elimination of Neglected Tropical Diseases		8 691 904	761 035
Stop TB Partnership Global Drug Facility	4		(18 153 674)
Stop TB Partnership	4		(5 653 579)
Total Fiduciary Fund		**35 022 718**	**5 443 541**
(Increase)/decrease in allowance for doubtful receivables		**171 867**	**(650 968)**
Elimination of inter-fund transfers		**(603 253)**	**(3 320 249)**
Total voluntary contributions	6	**1 751 810 509**	**1 838 442 530**

Note 1. "Voluntary contributions – core" includes the following types of revenue: funds received to support the Programme budget as a whole, considered fully or highly flexible; and funds that are earmarked for purposes within the Programme budget, considered designated, or of a medium level of flexibility. Fully flexible funds and highly flexible funds, earmarked only at the level of the category, are recorded in the core voluntary contributions account. Designated funds, earmarked at the level of programme area or major office, are not as tightly specified for detailed activity or expenditure line reporting a "voluntary contributions – specified", yet are still earmarked rather than highly flexible so are categorized as voluntary contributions – core.

Note 2. From 1 January 2014 only revenue for Polio-related activities was recorded under Special Programmes and Collaborative Arrangements.

Note 3. The Contingency Fund for Emergencies was created in 2015 to provide temporary financing for emergency operations. For full details see note 6.1.b.ii to the financial statements for 2016, within the WHO mid-term programmatic and financial report for 2016–2017 (document A70/40).

Note 4. Effective 1 January 2015, the administration of the Stop TB Partnership and the Stop TB Partnership Global Drug Facility Fund has moved to the United Nations Office for Project Services (UNOPS). Negative revenue represents the cancellation of remaining amounts due under agreements and the transfer of funds to UNOPS under novated agreements.

Note 5. Operations under the United Nations System Standing Committee on Nutrition ceased on 31 December 2015 and the final balance was paid in 2016.

Note 6. As reported in the Statement of Financial Performance for the year ended 31 December 2016 in the financial statements for 2016, within the WHO mid-term programmatic and financial report for 2016–2017 (see document A70/40), all activities implemented by WHO have been consolidated in the financial report. This includes voluntary contributions received under the General Fund and the Fiduciary Fund. Voluntary contributions reported in Schedules 1 and 2 of the present report include in-cash contributions only. In-kind and in-service contributions are reported separately in the Statement of Financial Performance and detailed in Schedule 5 of this report.

World Health Organization

Schedule 2 – Voluntary contributions, by fund and by contributor

For the year ended 31 December 2016 (in US dollars)

A. GENERAL FUND

Contributor	Core voluntary contributions account	Voluntary contributions – core	Voluntary contributions – specified	Special Programmes and Collaborative Arrangements	Outbreak and Crisis Response	Contingency Fund for Emergencies	Special Programme of Research, Development and Research Training in Human Reproduction	Special Programme for Research and Training in Tropical Diseases	Grand total
Member States									
Afghanistan			80 000						80 000
Angola					8 717 247				8 717 247
Armenia			25 000						25 000
Australia	9 523 810		7 512 841	22 235 055	388 888				39 660 593
Austria			44 395						44 395
Azerbaijan			50 000						50 000
Belarus			354 679						354 679
Belgium	6 688 963							1 114 827	7 803 790
Bhutan			15 000						15 000
Bolivia (Plurinational State of)			25 000						25 000
Bosnia and Herzegovina			25 000						25 000
Brazil			100 000						100 000
Bulgaria			41 543						41 543
Burkina Faso			25 000						25 000
Cambodia			733 449						733 449
Cameroon			132 322						132 322
Canada			19 738 656	18 598 894	262 172				38 599 722
Central African Republic					530 185				530 185
Chad			15 000						15 000
China			3 060 000		2 000 000		55 000	55 000	5 170 000
Colombia			15 000						15 000
Côte d'Ivoire			14 994						14 994
Democratic People's Republic of Korea			30 000						30 000

Contributor	Core voluntary contributions account	Voluntary contributions – core	Voluntary contributions – specified	Special Programmes and Collaborative Arrangements	Outbreak and Crisis Response	Contingency Fund for Emergencies	Special Programme of Research, Development and Research Training in Human Reproduction	Special Programme for Research and Training in Tropical Diseases	Grand total
Democratic Republic of the Congo			25 000						25 000
Denmark	3 646 179								3 646 179
Egypt			40 000						40 000
El Salvador			25 000						25 000
Equatorial Guinea			450 556						450 556
Eritrea			25 000						25 000
Estonia					54 645	53 079			107 723
Ethiopia			463 142						463 142
Fiji			25 000						25 000
Finland			740 387						740 387
France	318 471		7 462 575		164 383	1 418 218			9 363 647
Gabon			25 000						25 000
Georgia			50 000						50 000
Germany			14 344 518	19 250 369	1 673 668	3 728 495		665 927	39 662 977
Ghana			40 000						40 000
Guatemala			25 000						25 000
Guinea			30 000		6 687 303				6 717 303
Guinea-Bissau			51 207						51 207
Guyana			50 000						50 000
Haiti			25 000						25 000
Honduras			15 000						15 000
India			5 149 179	1 666 796			70 000	110 000	6 995 975
Indonesia			810 138	240 010					1 050 148
Ireland	339 751			760 870					1 100 620
Israel			16 393						16 393
Italy			3 204 916						3 204 916
Japan		25 000 000	10 483 323	100 000	21 550 000	10 833 800		280 000	68 247 123
Kazakhstan			1 974 156						1 974 156
Kuwait	500 000				8 000 000				8 500 000
Kyrgyzstan			30 000						30 000
Lao People's Democratic Republic			1 300 728						1 300 728

Contributor	Core voluntary contributions account	Voluntary contributions – core	Voluntary contributions – specified	Special Programmes and Collaborative Arrangements	Outbreak and Crisis Response	Contingency Fund for Emergencies	Special Programme of Research, Development and Research Training in Human Reproduction	Special Programme for Research and Training in Tropical Diseases	Grand total
Lebanon			2 113 955						2 113 955
Lesotho			27 135						27 135
Lithuania					28 345				28 345
Luxembourg	1 870 748	2 437 642	3 319 579	566 893				1 133 787	9 328 650
Malaysia								25 000	25 000
Mauritania			15 000						15 000
Mexico								30 000	30 000
Monaco	33 520	111 732	451 597	167 598					764 447
Mongolia			25 000						25 000
Morocco			25 000						25 000
Mozambique			50 000						50 000
Myanmar			50 000						50 000
Namibia			10 000						10 000
Nepal			50 000						50 000
Netherlands	5 980 978		12 236 942			896 739	3 840 000		22 954 659
New Zealand			1 337 797		167 900				1 505 697
Nigeria			2 550 000					302 602	2 852 602
Norway	5 892 156	70 093	3 853 522	5 951 672	12 192 042		1 547 435	952 268	30 459 188
Pakistan			3 325 983	26 000 000					29 325 983
Panama			25 000						25 000
Philippines			30 000						30 000
Republic of Korea		4 437 770	10 993 171		700 000				16 130 941
Republic of Moldova			50 000						50 000
Romania			15 000						15 000
Russian Federation			5 524 228						5 524 228
Sao Tome and Principe			40 000						40 000
Saudi Arabia					4 754 822				4 754 822
Senegal			40 190						40 190
Sierra Leone			15 000						15 000
Singapore			100 000						100 000
Solomon Islands			763 063						763 063

Contributor	Core voluntary contributions account	Voluntary contributions – core	Voluntary contributions – specified	Special Programmes and Collaborative Arrangements	Outbreak and Crisis Response	Contingency Fund for Emergencies	Special Programme of Research, Development and Research Training in Human Reproduction	Special Programme for Research and Training in Tropical Diseases	Grand total
South Africa			342 657						342 657
Spain			1 502 384	21 231	318 471			42 463	1 884 550
Sri Lanka			25 000						25 000
Swaziland			10 000						10 000
Sweden	25 878 434		455 494			1 159 555	2 635 835	4 031 277	34 160 596
Switzerland	2 553 626		3 520 124	510 725	250 046		1 276 813	1 813 598	9 924 932
Syrian Arab Republic			15 000						15 000
Tajikistan			30 000						30 000
Thailand			195 443				20 012	41 911	257 365
The former Yugoslav Republic of Macedonia			58 606						58 606
Timor-Leste			842 735		100 000				942 735
Tunisia			25 000						25 000
Turkey			73 562	120 000	1 500 000				1 693 562
Turkmenistan			827 355						827 355
Uganda			15 000						15 000
United Arab Emirates				18 421 838					18 421 838
United Kingdom of Great Britain and Northern Ireland	18 125 000		51 066 586	36 625 090	21 308 871		3 664 122	3 053 435	133 843 104
United States of America			169 089 776	90 641 308	62 917 997		879 512	628 103	324 156 696
Uzbekistan			172 718						172 718
Yemen			9 968 668						9 968 668
Zimbabwe			214 375						214 375
Total – Member States	**81 351 636**	**32 057 237**	**364 406 745**	**241 878 350**	**154 266 984**	**18 089 886**	**13 988 729**	**14 280 199**	**920 319 765**
African Development Bank Group			308 000		13 314 299				13 622 299
African Field Epidemiology Network (AFENET)			90 000						90 000
Alere Inc			28 522		10 549				39 071
American Jewish World Service (AJWS)			67 800				11 586		79 386
American Leprosy Missions (ALM)			37 500						37 500
Americans for UNFPA			444 000						444 000
Arab Gulf Programme for United Nations Development Organizations (AGFUND)			89 067						89 067
Association for Reproductive and Family Health (ARFH)			236 731						236 731

Contributor	Core voluntary contributions account	Voluntary contributions – core	Voluntary contributions – specified	Special Programmes and Collaborative Arrangements	Outbreak and Crisis Response	Contingency Fund for Emergencies	Special Programme of Research, Development and Research Training in Human Reproduction	Special Programme for Research and Training in Tropical Diseases	Grand total
Autism Speaks			300 000						300 000
BASF Corporation			277 390						277 390
Bayer AG			567 694	300 000					867 694
Becton Dickinson and Company (BD)			10 950						10 950
Bernard Van Leer Foundation (BVL)			170 000						170 000
Bill & Melinda Gates Foundation			94 819 101	170 041 139	3 500 000		5 417 796	2 080 582	275 858 618
Bloomberg Family Foundation			485 000						485 000
Book Aid International (BAI)			23 051						23 051
Borrow Dental Milk Foundation			43 500						43 500
Care International			355 241						355 241
Caribbean Region			15 000						15 000
Carter Center				800 000					800 000
CDC Foundation			4 422 404						4 422 404
Changchun Institute Of Biological Products Co., Ltd. Cnbg			42 860		15 853				58 713
Chiba University			100 000						100 000
Christoffel-Blindenmission			603 013						603 013
Clarke Mosquito			115 466						115 466
Community Development Fund			98 866						98 866
CSL Limited			674 079		249 317				923 396
David and Lucile Packard Foundation							960 000		960 000
Denka Seiken Co. ltd.			334 985		123 899				458 884
Département du Rhône, France			36 066						36 066
DiaSorin Molecular LLC			21 675						21 675
Eisai Co., Ltd			128 769						128 769
Eli Lilly and Company Foundation, UK			616 699						616 699
Emirates Red Crescent					13 014 320				13 014 320
End Fund			246 218						246 218
Estate of E.B. Spanjer			785 581						785 581
European Commission			13 193 404	1 683 502	30 594 307			101 944	45 573 156
European Respiratory Society (ERS)			564 676						564 676
Family Health International (FHI)			88 000						88 000

Contributor	Core voluntary contributions account	Voluntary contributions – core	Voluntary contributions – specified	Special Programmes and Collaborative Arrangements	Outbreak and Crisis Response	Contingency Fund for Emergencies	Special Programme of Research, Development and Research Training in Human Reproduction	Special Programme for Research and Training in Tropical Diseases	Grand total
Flemish Government, Belgium							832 408		832 408
Fluart Innovative Vaccines LTD			116 893		43 234				160 127
Fondation d'Entreprise Sanofi Espoir				4 331 546					4 331 546
Fondation d'Harcourt			182 683						182 683
Food and Agriculture Organization (FAO)			89 901						89 901
Ford Foundation							12 000		12 000
Foundation for Innovative New Diagnostics (FIND)			188 876						188 876
GAVI Alliance			70 866 364	4 553 963					75 420 327
Generalitat de Catalunya, Spain			1 767 285						1 767 285
Gharda Chemicals limited			72 200						72 200
Gilead Sciences Inc			3 599 050						3 599 050
GlaxoSmithKline (GSK)			4 420 101		1 603 393				6 023 494
Global Fund to Fight AIDS, Tuberculosis and Malaria (GFATM)			2 469 931						2 469 931
Grand Challenges Canada			755 555						755 555
Green Cross Corporation			236 460		87 458				323 918
Hearing Conservation Council (HCC)			420 000						420 000
Helmholtz-Zentrum Geesthacht Zentrum für Material- und Kustenforschung GmbH (HZG)			42 684						42 684
Hilfsaktion Noma e.V.			586 000						586 000
Hoffmann-La Roche and Co Ltd			8 572 168		3 170 528				11 742 696
Hong Kong, SAR, People's Republic of China		13 994	100 000						113 994
HRH Princess Haya Al Hussein			50 000						50 000
Hunter New England Local Health District, Australia			17 243						17 243
International Federation for Medical and Biological Engineering (IFMBE)			22 124						22 124
International Federation of Oto-Rhino-Laryngological Societies (IFOS)			45 000						45 000
International Federation of Pharmaceutical Manufacturers Associations			63 000						63 000
International Labour Organization (ILO)			10 000						10 000
International Organization for Migration (IOM)					313 226				313 226
International Pharmaceutical Federation (FIP)			43 956						43 956

Contributor	Core voluntary contributions account	Voluntary contributions – core	Voluntary contributions – specified	Special Programmes and Collaborative Arrangements	Outbreak and Crisis Response	Contingency Fund for Emergencies	Special Programme of Research, Development and Research Training in Human Reproduction	Special Programme for Research and Training in Tropical Diseases	Grand total
International Planned Parenthood Federation (IPPF)			150 000				353 000		503 000
International Society of Audiology (AUDI)			35 000						35 000
International Telecommunication Union (ITU)			200 000						200 000
International Tuberculosis Research Center, Republic of Korea (ITRC)			130 000						130 000
International Union against Tuberculosis and Lung Disease (IUATLD)			5 709 948					340 000	6 049 948
International Vaccine Institute (IVI)			49 999						49 999
International Water Association (IWA)			55 040						55 040
Japan Hospital Association (JHA)			300 000						300 000
Japan Private Kindergarten Association					86 044				86 044
Japanese Association of Psychiatric Hospitals			20 000						20 000
Jiangsu Yangnong Chemical Co. Ltd.			36 100						36 100
John D. and Catherine T. Macarthur Foundation							100 000		100 000
Johns Hopkins Bloomberg School of Public Health			21 357						21 357
Johns Hopkins University			207 855	287 020					494 875
Johnson and Johnson Family of Companies Contribution Fund, Inc.				191 000					191 000
Joint United Nations Programme on HIV/AIDS (UNAIDS)			9 031 464						9 031 464
Kaketsuken			492 625		182 204				674 829
Kanagawa Prefecture, Japan			450 000						450 000
Kanazawa University			340 000						340 000
King’s College London			165 915						165 915
Kitasato Daiichi Sankyo Vaccine Co. ltd.			467 573		172 938				640 511
KNCV Tuberculosis Foundation			4 026 510						4 026 510
Kobe Group (Hyogo Prefecture Kobe Chamber of Commerce and Industry and Kobe Steel, Ltd.)			3 000 000						3 000 000
Korean Foundation for International Healthcare (KFIH) – Dr Lee Jong-Wook Memorial Fund			1 093 980	1 000 000					2 093 980
La Métropole Grand Lyon, France			317 305						317 305
Landcent (China) Industrial & Development Co. Ltd.			15 000						15 000
League of Arab States					200 000				200 000

Contributor	Core voluntary contributions account	Voluntary contributions – core	Voluntary contributions – specified	Special Programmes and Collaborative Arrangements	Outbreak and Crisis Response	Contingency Fund for Emergencies	Special Programme of Research, Development and Research Training in Human Reproduction	Special Programme for Research and Training in Tropical Diseases	Grand total
Lions Clubs International Foundation			624 890						624 890
Macao, SAR, People's Republic of China			3 385 000						3 385 000
Malaria Consortium			40 000						40 000
Marius Nasta National Institute for Pneumology			45 978						45 978
Médecins Sans Frontières (MSF)			32 000		100 277				132 277
Medicines for Malaria Venture (MMV)			50 000						50 000
Medimmune			1 948 220		720 575				2 668 795
Mental Health Commission Of Canada (MHCC)			55 000						55 000
Merck			130 000	225 000					355 000
Merck Sharp and Dohme-Chibret							3 276 212		3 276 212
Micronutrient Initiative (MI)			174 819						174 819
Nagasaki University			200 434						200 434
National Philanthropic Trust (NPT)				66 650 000					66 650 000
National University of Ireland, Galway			95 437						95 437
Nippon Foundation			2 450 000						2 450 000
Norwegian Institute of Public Health (NIPH)			75 000		289 529				364 529
Novartis				500 000					500 000
Oil Search Health Foundation			149 750						149 750
OPEC Fund for International Development (OFID)			850 000						850 000
Options Consultancy Services Ltd				471 147					471 147
Organization for Economic Co-Operation and Development (OECD)			10 000						10 000
Paul G. Allen Family Foundation							705 035		705 035
Pilipinas Shell Foundation, Inc.			203 093						203 093
Potsdam Institute for Climate Impact Research (PIK)			124 916						124 916
Principality of Liechtenstein			25 907						25 907
Probitas Fundacion Privada			89 186						89 186
Program for Appropriate Technology In Health (PATH)			1 262 149						1 262 149
Qiagen			42 860		15 853				58 713
Rand Corporation			198 808						198 808
Reckitt Benckiser Group Plc				10 000					10 000

Contributor	Core voluntary contributions account	Voluntary contributions – core	Voluntary contributions – specified	Special Programmes and Collaborative Arrangements	Outbreak and Crisis Response	Contingency Fund for Emergencies	Special Programme of Research, Development and Research Training in Human Reproduction	Special Programme for Research and Training in Tropical Diseases	Grand total
Research Foundation for Microbial Diseases of Osaka University			492 625		182 204				674 829
Richter Gedeon Vegyeszeti Gyar							780 095		780 095
Rijksinstituut voor Volksgezondheid en Milieu (RIVM)			57 950						57 950
Rockefeller Foundation			727 175						727 175
Rotary International				52 842 093					52 842 093
Royal Tropical Institute (KIT), Netherlands								(103 882)	(103 882)
Sabin Vaccine Institute (SVI)			75 079						75 079
Saint Petersburg Scientific Research Institute of Vaccines and Sera			21 186						21 186
Sanofi Pasteur			3 650 000		1 350 000				5 000 000
Sanofi-Aventis			3 500 000						3 500 000
Sasakawa Memorial Health Foundation			102 629						102 629
Save the Children, Philippines			112 500						112 500
Save The Children UK			365 153						365 153
SC Johnson and Son, Inc.			10 000						10 000
Secretariat of the Pacific Community (SPC)			45 860						45 860
Seqirus			2 758 701		1 020 341				3 779 042
Servicio Madrileno de Salud (SERMAS), Spain			187 246						187 246
Shanghai Institute Of Biological Products Co., Ltd.			116 893		43 234				160 127
Sharda Cropchem Limited			18 100						18 100
Sicilia, Italy			2 223 285						2 223 285
Sightsavers			398 990						398 990
Sindh, Pakistan				1 968 321					1 968 321
Southeast Asia Tobacco Control Alliance (SEATCA)			77 405						77 405
Stichting Katholieke Universiteit			29 944						29 944
Stichting War Child (known as War Child Holland)			21 470						21 470
Sumitomo Chemical Co. Ltd.			459 808	10 000					469 808
Syngenta Crop Protection AG			150 000	10 000					160 000
Tana Netting Co., Ltd.			326 834						326 834
Task Force for Global Health (TFGH)			540 910		241 977				782 887
The Mapfre Foundation			22 023						22 023

Contributor	Core voluntary contributions account	Voluntary contributions – core	Voluntary contributions – specified	Special Programmes and Collaborative Arrangements	Outbreak and Crisis Response	Contingency Fund for Emergencies	Special Programme of Research, Development and Research Training in Human Reproduction	Special Programme for Research and Training in Tropical Diseases	Grand total
UCB SA			961 387						961 387
UN Partnership to Promote the Rights of Persons with Disabilities (UNPRPD)			50 000						50 000
UNITAID – International Drug Purchase Facility			18 013 206						18 013 206
United Nations Central Emergency Response Fund (CERF)					44 096 161				44 096 161
United Nations Children's Fund (UNICEF)			17 571 522		330 358				17 901 880
United Nations Development Programme (UNDP)			11 520 380		8 047 775			1 194 604	20 762 760
United Nations Economic Commission for Europe (UNECE)			49 800						49 800
United Nations Environment Programme (UNEP)			2 331 057						2 331 057
United Nations Foundation			10 132 992	133 857	171 987				10 438 836
United Nations Industrial Development Organizaiton (UNIDO)			105 000						105 000
United Nations Office for Project Services (UNOPS)			3 863 576	860 185					4 723 761
United Nations Office for the Coordination of Humanitarian Affairs (UNOCHA)					31 334 222				31 334 222
United Nations Population Fund (UNFPA)			6 110 972						6 110 972
United Nations Trust Fund for Human Security (UNTFHS)			364 712		116 630				481 342
United States Fund for UNICEF			340 931						340 931
University of Antwerp			67 800						67 800
University Of Bergen			226 719						226 719
University of Copenhagen			11 500						11 500
University of Dundee			16 878						16 878
University of Exeter, United Kingdom			173 867						173 867
University of Hohenheim			44 394						44 394
UPL Limited			36 100						36 100
Uppsala Monitoring Centre			350 000						350 000
Velux Stiftung			328 880						328 880
Vital Strategies			1 749 549						1 749 549
Wateraid America, Inc. (WAA)			124 674						124 674
Wellcome Trust			93 000		150 000				243 000

Contributor	Core voluntary contributions account	Voluntary contributions – core	Voluntary contributions – specified	Special Programmes and Collaborative Arrangements	Outbreak and Crisis Response	Contingency Fund for Emergencies	Special Programme of Research, Development and Research Training in Human Reproduction	Special Programme for Research and Training in Tropical Diseases	Grand total
Western Australia, Australia			200 000						200 000
World Bank			1 000 000						1 000 000
World Food Programme (WFP)			136 960	335 774					472 734
World Vision International			468 653	684 852					1 153 505
Zeshan Foundation			298 318						298 318
Interfund revenue (note 2):									
Alliance for Health Policy and Systems Research (AHPSR)			525 000						525 000
Other and miscellaneous receipts (note 3)			6 619 750	(789 256)	(6 798 451)		1 813 215	(282 198)	563 060
Pass through funding			(2 558 915)	(10 555 427)					(13 114 342)
Refunds to donors (note 4)			(9 313 365)	(1 596 794)	(4 012 846)		(110 577)		(15 033 582)
Stop TB Partnership refund									(1 890 682)
Grand total	**81 351 636**	**32 071 230**	**706 671 708**	**536 826 271**	**298 348 379**	**18 089 886**	**28 139 499**	**17 611 249**	**1 717 219 177**

Note 1. Revenue from voluntary contributions is recognized in accordance with IPSAS 23 (Revenue from Non-Exchange Transactions). Revenue is recorded when a binding agreement is signed by WHO and the contributor. Where there are 'subject to' clauses in an agreement, WHO does not control the resource and does not record the revenue and amount receivable until the cash is received. Where there are no payment terms specified by the contributor or payment terms are in the current accounting year, revenue is recognized in the current period. Where payment terms specify payment after the year end, the amount is reported as deferred revenue. Revenue recognition will be revised based on changes to the payment terms listed in the signed agreement. Where the start date is indicated as being in the following year, revenue is recognized in the following financial year with any cash receipt recorded as an advance – see Schedule 6.

Note 2. Interfund revenue represents the transfer of funding internally between the General Fund and the Fiduciary Fund. Interfund transfers are recorded as an expense to the 'donor' fund and as revenue to the 'recipient' fund and are eliminated on consolidation.

Note 3. "Other and miscellaneous receipts" includes negative amounts representing a decrease in the revenue recognized in a prior period due to changes in contractual terms or a reduction in amounts receivable. In some cases, this gives a net negative figure reported.

Note 4. Refunds to donors represent an outflow of resources based on a donor request following the submission of a final report showing a balance of unutilized funds. Refunds represent a decrease in the revenue recognized.

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Schedule 2 – Voluntary contributions, by fund and by contributor

For the year ended 31 December 2016 (in US dollars)

B. FIDUCIARY FUNDS

Contributor	Secretariat of the WHO Framework Convention on Tobacco Control	Roll Back Malaria Partnership	Partnership for Maternal, Newborn and Child Health	United Nations System Standing Committee on Nutrition	Alliance for Health Policy and Systems Research	Global Health Workforce Alliance	European Observatory on Health Systems and Policies	Expanded Special Project for Elimination of Neglected Tropical Diseases	Grand total
Austria							273 224		273 224
Belgium							168 639		168 639
Canada			770 416						770 416
Finland							353 079		353 079
Germany			94 215						94 215
India	583 603		500 000						1 083 603
Ireland						530 786	218 579		749 365
Kuwait								1 000 000	1 000 000
Norway	238 067		1 048 643		357 100		265 000		1 908 811
Panama	200 000								200 000
Slovenia							255 941		255 941
South Africa					16 244				16 244
Sweden			300 481		2 415 576		267 823		2 983 879
Switzerland							157 317		157 317
United Kingdom of Great Britain and Northern Ireland	1 218 707				1 406 250		288 083		2 913 040
United States of America			647 175		16 860			3 997 175	4 661 210
Total – Member States	**2 240 377**		**3 360 930**		**4 212 030**	**530 786**	**2 247 685**	**4 997 175**	**17 588 983**
2016–2017 Voluntary assessed contributions	9 100 000								9 100 000
Arab Bank for Economic Development in Africa (BADEA)								300 000	300 000
Bertelsmann Stiftung							33 769		33 769
Bill & Melinda Gates Foundation			2 000 000		177 948			1 997 765	4 175 713
Children's Investment Fund Foundation (UK)			200 000						200 000
Christoffel-Blindenmission								108 696	108 696
European Commission						778 296	1 125 918		1 904 215
GAVI Alliance					550 000				550 000
Health Foundation							66 287		66 287
International Forum Gastein (IFG)							11 277		11 277

Contributor	Secretariat of the WHO Framework Convention on Tobacco Control	Roll Back Malaria Partnership	Partnership for Maternal, Newborn and Child Health	United Nations System Standing Committee on Nutrition	Alliance for Health Policy and Systems Research	Global Health Workforce Alliance	European Observatory on Health Systems and Policies	Expanded Special Project for Elimination of Neglected Tropical Diseases	Grand total
John D. and Catherine T. Macarthur Foundation			750 000						750 000
London School of Economics and Political Science (LSE)							13 257		13 257
Merck Sharp and Dohme-Chibret								250 000	250 000
Technische Universitaet Berlin							111 707		111 707
Union Nationale des Caisses d'Assurance Maladie (UNCAM), France							355 521		355 521
United Nations Children's Fund (UNICEF)					950 000				950 000
United Nations Foundation					311 370				311 370
Veneto, Italy							235 397		235 397
World Food Programme (WFP)				130 000					130 000
Interfund revenue (note 2):									
WHO regional office for Europe							78 253		78 253
Other and miscellaneous receipts (note 3)	(671 835)	(1 811 920)					5 669	1 038 268	(1 439 817)
Pass through funding		84 726							84 726
Refunds to donors (note 4)			(415 501)	(431 134)					(846 635)
Grand Total	**10 668 542**	**(1 727 193)**	**5 895 429**	**(301 134)**	**6 201 348**	**1 309 082**	**4 284 740**	**8 691 904**	**35 022 718**

Note 1. Revenue from voluntary contributions is recognized in accordance with IPSAS 23 (Revenue from Non-Exchange Transactions). Revenue is recorded when a binding agreement is signed by WHO and the contributor. Where there are 'subject to' clauses in an agreement, WHO does not control the resource and does not record the revenue and amount receivable until the cash is received. Where there are no payment terms specified by the contributor or payment terms are in the current accounting year, revenue is recognized in the current period. Where payment terms specify payment after the year end, the amount is reported as deferred revenue. Revenue recognition will be revised based on changes to the payment terms listed in the signed agreement. Where the start date is indicated as being in the following year, revenue is recognised in the following financial year with any cash receipt recorded as an advance – see Schedule 6.

Note 2. Interfund revenue represents the transfer of funding internally between the General Fund and the Fiduciary Fund. These are recorded as an expense to the 'donor' fund and as revenue to the 'recipient' fund and are eliminated on consolidation.

Note 3. 'Other and Miscellaneous receipts' includes negative amounts representing a decrease in the revenue recognized in a prior period due to changes in contractual terms or a reduction in amounts receivable. In some cases this gives a net negative figure reported.

Note 4. Refunds to donors represent an outflow of resources based on a donor request following the submission of a final report showing a balance of unutilized funds. Refunds represent a decrease in the revenue recognized.

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Schedule 3 – Deferred revenue, by fund and by contributor

As at 31 December 2016 (in US dollars)

GENERAL FUND

Contributor	Core voluntary contributions account	Voluntary contributions – specified	Special Programmes and Collaborative Arrangements	Outbreak and Crisis Response	Contingency Fund for Emergencies	Special Programme of Research, Development and Research Training in Human Reproduction	Special Programme for Research and Training in Tropical Diseases	Total deferred revenue (Note 1)
Member States								
Afghanistan		20 000						20 000
Australia		3 088 679						3 088 679
Cambodia		513 090						513 090
Canada		4 118 203	12 540 330					16 658 534
China		3 000 000						3 000 000
Finland		121 862						121 862
France		16 988						16 988
Germany		4 083 508		1 183 423				5 266 930
India		2 204 604						2 204 604
Indonesia		760 138						760 138
Italy		1 122 787						1 122 787
Kazakhstan		18 000 000						18 000 000
Luxembourg		5 482 456						5 482 456
Monaco		1 020 408						1 020 408
Netherlands	5 980 978	11 431 027			185 775			17 597 780
New Zealand		848 176						848 176
Republic of Korea		15 792 783						15 792 783
Russian Federation		8 756 510						8 756 510
Solomon Islands		336 782						336 782
South Africa		342 657						342 657
Sweden	4 952 334					3 282 749	4 073 905	12 308 988
Switzerland		5 430 249		20 000				5 450 249
Timor-Leste		199 735						199 735

Contributor	Core voluntary contributions account	Voluntary contributions – specified	Special Programmes and Collaborative Arrangements	Outbreak and Crisis Response	Contingency Fund for Emergencies	Special Programme of Research, Development and Research Training in Human Reproduction	Special Programme for Research and Training in Tropical Diseases	Total deferred revenue (Note 1)
Turkey		1 278 348						1 278 348
Turkmenistan		827 355						827 355
United Kingdom of Great Britain and Northern Ireland	26 621 787	34 820 269	24 429 968	41 003 673		3 664 122	3 053 435	133 593 253
United States of America		1 296 445				81 267		1 377 712
Zimbabwe		164 245						164 245
Total – Member States	**37 555 099**	**125 077 304**	**36 970 298**	**42 207 095**	**185 775**	**7 028 138**	**7 127 340**	**256 151 049**
African Development Bank Group		77 000						77 000
Arab Gulf Programme for United Nations Development Organizations (AGFUND)		45 000						45 000
Asia-Europe Foundation (ASEF)		1 455 000						1 455 000
Association for Reproductive and Family Health (ARFH)		946 925						946 925
Bernard Van Leer Foundation (BVL)		45 000						45 000
Bill & Melinda Gates Foundation		126 787 285	32 901 943			6 742 117	1 684 336	168 115 681
Borrow Dental Milk Foundation		13 500						13 500
Brighton Collaboration Foundation		26 000						26 000
CDC Foundation		159 217						159 217
Eli Lilly and Company Foundation, UK		248 726						248 726
Emirates Red Crescent				746 680				746 680
European Commission		37 953 085		10 372 103				48 325 189
Flemish Government, Belgium						836 120		836 120
Fondation d'Harcourt		182 683						182 683
Foundation for Innovative New Diagnostics (FIND)		108 876						108 876
GAVI Alliance		33 535 650	179 118					33 714 768
Gilead Sciences Inc		10 525 950						10 525 950
Global Fund to Fight AIDS, Tuberculosis and Malaria (GFATM)		1 646 884						1 646 884
International Federation of Oto-Rhino-Laryngological Societies (IFOS)		45 000						45 000
International Federation of Pharmaceutical Manufacturers Associations		50 000						50 000
International Society of Audiology (AUDI)		35 000						35 000
International Union against Tuberculosis and Lung Disease (IUATLD)							100 000	100 000
Johns Hopkins Bloomberg School of Public Health		64 071						64 071
Kanazawa University		60 000						60 000

Contributor	Core voluntary contributions account	Voluntary contributions – specified	Special Programmes and Collaborative Arrangements	Outbreak and Crisis Response	Contingency Fund for Emergencies	Special Programme of Research, Development and Research Training in Human Reproduction	Special Programme for Research and Training in Tropical Diseases	Total deferred revenue (Note 1)
King's College London		132 732						132 732
La Métropole Grand Lyon, France		63 043						63 043
Macao, SAR, People's Republic of China		1 150 385						1 150 385
Merck Sharp and Dohme-Chibret						600 139		600 139
Micronutrient Initiative (MI)		51 752						51 752
Miscellaneous		2 467 344		6 283 611		972 817	278 774	10 002 546
National University of Ireland, Galway		32 963						32 963
Norwegian Institute of Public Health (NIPH)				417 310				417 310
Oil Search Health Foundation		102 248						102 248
OPEC Fund for International Development (OFID)		250 000						250 000
Options Consultancy Services Ltd			318 317					318 317
Pilipinas Shell Foundation, Inc.		204 943						204 943
Potsdam Institute for Climate Impact Research (PIK)		9 954						9 954
Program for Appropriate Technology In Health (PATH)		5 000						5 000
Rockefeller Foundation		748 945						748 945
Romanian Angel Appeal Foundation		27 843						27 843
Rotary International			500 000					500 000
Royal Tropical Institute (KIT), Netherlands							103 882	103 882
Save the Children, Philippines		37 500						37 500
Save The Children UK		73 147						73 147
Servicio Madrileno de Salud (SERMAS), Spain		187 247						187 247
Southeast Asia Tobacco Control Alliance (SEATCA)		151 985						151 985
United Nations Children's Fund (UNICEF)		6 233 920						6 233 920
United Nations Development Programme (UNDP)		981 362						981 362
United Nations Economic Commission for Europe (UNECE)		130 000						130 000
United Nations Environment Programme (UNEP)		8 104 600						8 104 600
United Nations Office for Project Services (UNOPS)		1 135 896						1 135 896
United Nations Trust Fund for Human Security (UNTFHS)		46 545		28 890				75 435
University Of Bergen		472 452						472 452
University of Exeter, United Kingdom		278 043						278 043
University of Natural Resources and Life Sciences, Vienna		328 305						328 305

Contributor	Core voluntary contributions account	Voluntary contributions – specified	Special Programmes and Collaborative Arrangements	Outbreak and Crisis Response	Contingency Fund for Emergencies	Special Programme of Research, Development and Research Training in Human Reproduction	Special Programme for Research and Training in Tropical Diseases	Total deferred revenue (Note 1)
Vital Strategies		249 936						249 936
World Vision International		702 227						702 227
Total General Fund	**37 555 099**	**363 448 473**	**70 869 676**	**60 055 689**	**185 775**	**16 179 332**	**9 294 332**	**557 588 375**

FIDUCIARY FUND

Contributor	Secretariat of the WHO Framework Convention on Tobacco Control	Partnership for Maternal, Newborn and Child Health	Alliance for Health Policy and Systems Research	Global Health Workforce Alliance	European Observatory on Health Systems and Policies	Grand total
Canada		1 592 357				1 592 357
Germany		71 868				71 868
Sweden		600 962	2 193 641			2 794 603
United Kingdom of Great Britain and Northern Ireland	554 499		3 671 971			4 226 470
Total – Member States	**554 499**	**2 265 186**	**5 865 612**			**8 685 297**
Bill & Melinda Gates Foundation		4 000 000	130 549			4 130 549
European Commission				252 069	245 902	497 971
Miscellaneous	671 835					671 835
Total Fiduciary Fund	**1 226 333**	**6 265 186**	**5 996 161**	**252 069**	**245 902**	**13 985 651**
REIMBURSABLE PROCUREMENT – funds received in advance of delivery of goods or services (note 2)						**15 611 215**
GRAND TOTAL						**587 185 241**

Note 1. Deferred revenue is recognized based on legally binding agreements between WHO and its contributors where funds are earmarked and due in a future period. Deferred revenue – current (US$ 380m) and non-current (US$ 207m) are reported separately in the Statement of Financial Position and detailed as part of Note 4.13 to the financial statements for 2016, within the WHO mid-term programmatic and financial report for 2016–2017 (document A70/40).

Note 2. As reimbursable procurement is an exchange transaction, any funds received in advance of delivery and services are reported as deferred revenue.

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Schedule 4 – Summary of Voluntary contributions receivable – non-current and current (by age and by contributor)

As at 31 December 2016 (in US dollars)

Contributor	Amounts Receivable – non-current (Note 1)	Current receivables – ageing from 0 to 360 days	Current receivables – ageing more than 360 days	Current receivables – total (Note 1)
Member States				
Afghanistan		20 000		20 000
Australia	1 401 686	1 686 993		1 686 993
Belgium		18 785		18 785
Cambodia		513 090		513 090
Cameroon		68 812		68 812
Canada	11 744 556	9 756 041		9 756 041
China		3 170 000		3 170 000
Equatorial Guinea		450 556		450 556
Finland		121 862		121 862
France		16 988		16 988
Germany	32 609	5 557 961		5 557 961
Greece			1 018 810	1 018 810
Guinea		6 687 303		6 687 303
Guinea-Bissau			26 207	26 207
India	202 270	2 198 618		2 198 618
Indonesia		1 140 207		1 140 207
Italy		2 192 250		2 192 250
Kazakhstan	16 000 000	2 000 000		2 000 000
Liberia		6 283 611		6 283 611
Luxembourg	2 741 228	2 741 228		2 741 228
Monaco	453 515	680 272		680 272
Netherlands		23 425 665	470 886	23 896 551
New Zealand		848 176		848 176
Nigeria			500	500
Republic of Korea	9 517 942	6 274 841		6 274 841
Russian Federation	4 378 255	4 378 255		4 378 255
Saudi Arabia		1 500 000		1 500 000
Sierra Leone			1 942 875	1 942 875
Slovenia		29 138		29 138
Solomon Islands		574 572		574 572
South Africa		342 657		342 657
Spain		687 467		687 467
Sweden	300 481	21 324 141		21 324 141
Switzerland	2 331 325	3 791 666		3 791 666
Timor-Leste	31 500	168 235		168 235

Contributor	Amounts Receivable – non-current (Note 1)	Current receivables – ageing from 0 to 360 days	Current receivables – ageing more than 360 days	Current receivables – total (Note 1)
Turkey	616 291	735 619		735 619
Turkmenistan		827 355		827 355
Ukraine		1 500 000		1 500 000
United Arab Emirates			52 811	52 811
United Kingdom of Great Britain and Northern Ireland	65 042 220	83 822 692	4 251 523	88 074 215
United States of America	189 020	251 848 369	109 742 982	361 591 351
Yemen		1 839 444		1 839 444
Zimbabwe		180 311		180 311
Total Member States	**114 982 897**	**449 403 180**	**117 506 594**	**566 909 775**
African Development Bank Group	38 500	38 500		38 500
Arab Bank for Economic Development in Africa (BADEA)		300 000		300 000
Arab Gulf Programme for United Nations Development Organizations (AGFUND)		47 857	54 000	101 857
Asia-Europe Foundation (ASEF)	1 455 000			
Association for Reproductive and Family Health (ARFH)		946 925		946 925
Autism Speaks		150 000		150 000
Azienda Ospedaliera di Padova			184 831	184 831
Bernard Van Leer Foundation (BVL)		45 000		45 000
Bill & Melinda Gates Foundation	52 781 547	127 989 130	(6)	127 989 124
Borrow Dental Milk Foundation		13 500		13 500
Brighton Collaboration Foundation		26 000		26 000
Care International		225 965		225 965
CDC Foundation		992 290	427 968	1 420 258
Children's Investment Fund Foundation (UK)		296 000		296 000
Deb Worldwide Healthcare Inc			10 514	10 514
Eli Lilly and Company Foundation, UK		248 726		248 726
Emirates Red Crescent		747 452		747 452
European Commission	19 663 991	53 988 359	3 361 651	57 350 010
Flemish Government, Belgium		836 120		836 120
Fondation d'Harcourt	54 805	127 878		127 878
Foundation for Innovative New Diagnostics (FIND)		108 876		108 876
GAVI Alliance	3 594 469	32 119 878		32 119 878
Generalitat de Catalunya, Spain		1 767 285		1 767 285
Gilead Sciences Inc	7 401 500	3 124 450		3 124 450
Global Fund to Fight AIDS, Tuberculosis and Malaria (GFATM)	571 509	4 901 899		4 901 899
Grand Challenges Canada		47 540		47 540
Health Foundation		32 823		32 823
Hilfsaktion Noma e.V.		293 000		293 000
International Federation of Oto-Rhino-Laryngological Societies (IFOS)		45 000		45 000
International Federation of Pharmaceutical Manufacturers Associations		50 000		50 000
International Planned Parenthood Federation (IPPF)		353 000		353 000
International Society of Audiology (AUDI)		35 000		35 000

Contributor	Amounts Receivable – non-current (Note 1)	Current receivables – ageing from 0 to 360 days	Current receivables – ageing more than 360 days	Current receivables – total (Note 1)
International Union against Tuberculosis and Lung Disease (IUATLD)		100 000		100 000
International Vaccine Institute (IVI)		49 999		49 999
Johns Hopkins Bloomberg School of Public Health		64 071		64 071
Johns Hopkins University		287 020		287 020
Kanazawa University		113 184		113 184
King's College London		132 732		132 732
KNCV Tuberculosis Foundation		1 959 812		1 959 812
La Métropole Grand Lyon, France		63 043		63 043
Lions Clubs International Foundation			256 383	256 383
Macao, SAR, People's Republic of China	550 385	600 006		600 000
Merck Sharp and Dohme-Chibret		1 200 139		1 200 139
Micronutrient Initiative (MI)		51 752		51 752
Nagasaki University		200 434		200 434
National University of Ireland Galway		32 963		32 963
Norwegian Institute of Public Health (NIPH)	312 044	105 266		105 266
Oil Search Health Foundation	51 124	151 028		151 028
OPEC Fund for International Development (OFID)		850 000	62 689	912 689
Options Consultancy Services Ltd		318 311		318 311
Pilipinas Shell Foundation, Inc.		204 943		204 943
Population Services International (PSI)		674 839	606 683	1 281 522
Potsdam Institute for Climate Impact Research (PIK)	9 954			
Rand Corporation		53 967		53 967
Rijksinstituut voor Volksgezondheid en Milieu (RIVM)		28 975		28 975
Rockefeller Foundation		748 945		748 945
Romanian Angel Appeal Foundation		27 843		27 843
Rotary International		500 000		500 000
Royal Tropical Institute (KIT), Netherlands		103 882		103 882
Sanofi-Aventis		1 750 000		1 750 000
Save the Children		37 500		37 500
Save The Children UK	3 948	434 353		434 353
Sclavo Vaccines Association		409 344		409 344
Servicio Madrileno de Salud (SERMAS)		338 713		338 713
Sicilia, Italy			675 666	675 666
Southeast Asia Tobacco Control Alliance (SEATCA)	64 410	87 575		87 575
Stichting Katholieke Universiteit		29 944	7 605	37 549
Task Force for Global Health (TFGH)		270 000	3 624 239	3 894 239
UNDP – Multi Donor Trust Fund (MDTF)		140 000		140 000
Union Nationale des Caisses d'Assurance Maladie (UNCAM), France		355 521		355 521
United Nations Children's Fund (UNICEF)		8 824 120	171 749	8 995 869
United Nations Development Programme (UNDP)	107 000	2 474 849	44 686	2 519 534
United Nations Economic Commission for Europe (UNECE)		130 000		130 000

Contributor	Amounts Receivable – non-current (Note 1)	Current receivables – ageing from 0 to 360 days	Current receivables – ageing more than 360 days	Current receivables – total (Note 1)
United Nations Environment Programme (UNEP)	4 930 700	3 719 300	251 165	3 970 465
United Nations Foundation		371 957		371 957
United Nations Industrial Development Organizaiton (UNIDO)		47 500		47 500
United Nations Office for Project Services (UNOPS)		1 231 998	183 398	1 415 396
United Nations Trust Fund for Human Security (UNTFHS)	18 190	57 245		57 245
Universitaetsklinikum Aachen, Germany			122 234	122 234
Universitaetsklinikum Heidelberg, Germany		278 774		278 774
University Of Bergen	239 558	232 895		232 895
University of Cape Town			55 448	55 448
University of Exeter, United Kingdom	161 566	116 477		116 477
University of Natural Resources and Life Sciences, Vienna	164 152	164 153	105 917	270 070
University of Washington, United States		41 107		41 107
University Research Co., LLC			192 713	192 713
Veneto, Italy		207 650		207 650
Vital Strategies		999 742		999 742
Wellcome Trust		40 000	903 661	943 661
World Food Programme (WFP)		252 433		252 433
World Vision International	119 780	861 168		861 168
Other		1 312 058	21 095	1 333 158
Revaluation of amounts due in foreign currencies				(27 906 338)
FCTC voluntary assessed contributions			4 894 054	4 894 054
Total amounts receivable	**207 277 028**	**713 141 164**	**133 724 936**	**818 959 762**

Note 1. Voluntary contributions receivable – current and non-current are reported in the Statement of Financial Position and detailed as part of Note 4.3 to the financial statements for 2016, within the WHO mid-term programmatic and financial report for 2016–2017 (document A70/40).

Voluntary contributions receivable – non-current are amounts that according to the donor agreement are due to be received more than one year after the balance sheet date being reported.

Voluntary contributions receivable – current are amounts that according to the payment terms given in the agreement with the contributor are due as at or within one year of the balance sheet date, or where no payment terms are specified in the agreement. Amounts are aged from the due date of the invoice to the balance sheet date and hence amounts showing with ageing more than 360 days are overdue.

World Health Organization

Schedule 5 – In-kind and in-service voluntary contributions

For the year ended 31 December 2016 (in US dollars)

Contributor	In-kind	In-service	Total
Member States			
Angola	240 000		240 000
Belgium	184 471		184 471
Burkina Faso	90 000		90 000
Democratic Republic of the Congo	144 000		144 000
Denmark	4 137 792		4 137 792
Gabon	150 000		150 000
Germany	109 205		109 205
India	50 000		50 000
Iran (Islamic Republic of)	66 000		66 000
Ireland		102 476	102 476
Italy	83 682		83 682
Lebanon	70 000		70 000
Malaysia	1 021 312	92 921	1 114 233
Maldives	90 000		90 000
Mongolia	136 000		136 000
Morocco	50 000		50 000
Nigeria	190 877		190 877
Oman	60 000		60 000
Papua New Guinea	240 443		240 443
Philippines	223 617		223 617
Saudi Arabia	70 000		70 000
Senegal	56 000		56 000
Singapore		91 706	91 706
Sudan	50 000		50 000
Syrian Arab Republic	60 000		60 000
Thailand		123 900	123 900
United Republic of Tanzania	60 000		60 000
United States of America		8 230 342	8 230 342
Uzbekistan	58 000		58 000
Yemen	72 000		72 000
Zimbabwe	360 000		360 000
Total Member States	**8 123 399**	**8 641 345**	**16 764 744**
American Leprosy Missions (ALM)		31 601	31 601
Bayer AG	569 581		569 581
Department of Infectious Diseases and Rheumatology, Rigshopitalet (CHIP), Denmark		209 340	209 340
Eisai Co., Ltd	5 128 660		5 128 660
Fondation d'Entreprise Sanofi Espoir	26 152		26 152
Fondation des Immeubles pour les Organisations Internationales (FIPOI)	74 319		74 319
Generalitat de Catalunya, Spain	80 187		80 187
Gilead Sciences Inc	1 430 163		1 430 163
GlaxoSmithKline (GSK)	16 082 720		16 082 720
Impact EMR		218 000	218 000
International Coordinating Group on Vaccine Provision for Epidemic Meningitis	100 277		100 277
Johnson and Johnson Family of Companies Contribution Fund, Inc.	9 490 197		9 490 197
Kobe Group (Hyogo Prefecture Kobe Chamber of Commerce and Industry and Kobe Steel, Ltd.)	986 737		986 737

Contributor	In-kind	In-service	Total
La Métropole Grand Lyon	201 204		201 204
Merck	24 115 380		24 115 380
National Cancer Center, Korea		37 170	37 170
Novartis	3 778 907		3 778 907
Oswaldo Cruz Foundation (FIOCRUZ)	1 030 000		1 030 000
United Nations Development Programme (UNDP)		6 934 856	6 934 856
Wellcome Trust		124 287	124 287
World Organization for Animal Health (OIE)		335 175	335 175
Total in-kind and in-service contributions (Note)	**71 217 882**	**16 531 774**	**87 749 656**

Note: Contributions in-kind and in-service are recorded by WHO at an amount equal to their estimated fair market value. An entry corresponding to the expense is recorded in the same period that the contributions in-kind and in-service are recorded as revenue. The total in-kind and in-service voluntary contributions are reported in the Statement of Financial Performance and summarized in Note 5.1 to the financial statements for the year 2016, within the WHO mid-term programmatic and financial report for 2016–2017 (document A70/40).

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Schedule 6 – Voluntary contributions received in advance for 2017

As at 31 December 2016 (in US dollars)

Contributor	Total
Member States	
Benin	25 000
China (People's Republic of)	812 478
France	177 824
Netherlands	78 452
Norway	53 826
Republic of Korea	1 045 789
Thailand	117 165
Total Member States	**2 310 533**
Bloomberg Family Foundation	2 214 994
European Commission	209 205
Guarany Industria e Commercio	14 994
H.D. Hudson Manufacturing Company	15 000
Kobe Group (Hyogo Prefecture Kobe Chamber of Commerce and Industry and Kobe Steel, Ltd.)	2 898 697
Organization for Economic Co-Operation and Development (OECD)	9 994
SC Johnson and Son, Inc.	14 994
UNDP – Multi Donor Trust Fund (MDTF)	1 224 383
United Nations Environment Programme (UNEP)	9 994
United Nations Office for Project Services (UNOPS)	556 047
Wellcome Trust	33 300
Total voluntary contributions received in advance (Note)	**9 512 135**

Note: Voluntary contributions received in advance are reported in the Statement of Financial Position and detailed as part of Note 4.9 to the financial statements for 2016, within the WHO mid-term programmatic and financial report for 2016–2017 (document A70/40). Advances are recorded when contributions are received in advance of the start date of the activity as indicated in the agreements with contributors.

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