世界卫生组织

第七十一届世界卫生大会
临时议程项目 15.1

A71/INF./2
2018 年 4 月 19 日

2017 年各基金和捐助方的自愿捐款情况

1. 本参阅文件是关于世卫组织经审计的 2017 年财务报表的报告[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）

附表5——实物和服务自愿捐赠情况

附表6——预收2018年自愿捐款

2. 截至 2017 年 12 月 31 日时的经审计的财务报表第 2.3、2.15 和 2.16 节概述了应收款项、递延收入和收入的会计政策 [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”（税收和转移））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“其它和杂项收入”项下。

[1] 文件A71/29。

ANNEX

World Health Organization

Schedule 1 – Voluntary contributions, by fund

For the year ended 31 December 2017 (in US dollars)

General Fund	Notes	2017	2016
Core voluntary contributions account (CVCA)	1	67 082 729	81 351 636
Voluntary contributions – core	1	13 747 967	32 071 230
Voluntary contributions – specified		812 611 802	706 671 708
Special Programmes and Collaborative Arrangements	2	638 237 728	536 826 271
Outbreak and Crisis Response		516 570 787	298 348 379
Contingency Fund for Emergencies	3	12 988 202	18 089 886
UNDP/UNFPA/UNICEF/WHO/World Bank Special Programme of Research, Development and Research Training in Human Reproduction		31 837 297	28 139 499
UNICEF/UNDP/World Bank/WHO Special Programme for Research and Training in Tropical Diseases		17 608 661	17 611 249
Stop TB Partnership	4		(1 890 682)
Total General Fund – Programme budget		**2 110 685 173**	**1 717 219 177**
Fiduciary Fund			
Secretariat of the WHO Framework Convention on Tobacco Control		5 829 493	10 668 542
Roll Back Malaria Partnership	4	(1 434 988)	(1 727 193)
Partnership for Maternal, Newborn and Child Health		9 205 823	5 895 429
United Nations System Standing Committee on Nutrition	4		(301 134)
Alliance for Health Policy and Systems Research		5 838 681	6 201 348
Global Health Workforce Alliance		252 069	1 309 082
European Observatory on Health Systems and Policies		6 599 399	4 284 740
Expanded Special Project for Elimination of Neglected Tropical Diseases		4 562 204	8 691 904
Total Fiduciary Fund		**30 852 681**	**35 022 718**
(Increase)/decrease in allowance for doubtful receivables	5	**(271 601)**	**171 867**
Elimination of inter-fund transfers	6	**(1 960 778)**	**(603 253)**
Total voluntary contributions	7	**2 139 305 475**	**1 751 810 509**

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

Note 2. Special Programmes and Collaborative Arrangements mainly represents revenue for polio-related activities.

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 Audited Financial Statements for 2017(document A71/29).

Note 4. A number of partnerships have moved their administration outside WHO (Stop TB Partnership, Stop TB Partnership Global Drug Facility Fund, the United Nations System Standing Committee on Nutrition and the Roll Back Malaria Partnership). Negative revenue represents the cancellation of remaining amounts due under agreements and the transfer of funds under novated agreements.

Note 5. Voluntary contributions are reported net of the allowance for doubtful receivables reported in the Statement of Financial Performance in the Audited Financial Statements for 2017 (document A71/29). The movement on the allowance is given in note 4.3.

Note 6. 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 7. As reported in the Statement of Financial Performance for the year ended 31 December 2017 in the Audited Financial Statements for 2017 (document A71/29), all activities implemented by WHO have been consolidated in the financial report. This includes voluntary contributions received under the General Fund (Programme budget) 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 2017 (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	Total
Member States									
Afghanistan			101 000						101 000
Algeria					100 000				100 000
Angola					1 099 994				1 099 994
Australia	9 483 364		9 832 444	2 349 256	398 406				22 063 471
Austria			44 793						44 793
Bangladesh			132 345						132 345
Belarus			279 818						279 818
Belgium	4 086 538							721 154	4 807 692
Benin			25 000						25 000
Brazil			60 000						60 000
Cambodia			767 174						767 174
Cameroon			807 783						807 783
Canada			14 294 740	18 615 400	751 880	751 880			34 413 899
China			7 474 499		3 000 000		55 000	55 000	10 584 499
Congo			344 811						344 811
Czech Republic			667 190						667 190
Denmark	3 963 221		28 030						3 991 252
Equatorial Guinea			255 163						255 163
Eritrea					70 400				70 400
Estonia			118 483			59 242			177 725
Fiji			479 150						479 150
Finland			457 014						457 014
France	357 274		12 792 309		348 432				13 498 014

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	Total
Germany		59 242	38 423 016	20 399 999	20 237 069	9 876 114	45 200	901 442	89 942 082
Guinea-Bissau			100 000						100 000
Hungary			252 599						252 599
India			4 837 508	2 791 953					7 629 461
Indonesia			760 138						760 138
Iraq			10 000						10 000
Ireland			385 071						385 071
Israel			17 422						17 422
Italy			6 711 499	1 451 800	2 234 074				10 397 373
Japan			20 332 714	100 000	26 013 354			280 000	46 726 068
Kazakhstan			2 000 000						2 000 000
Kuwait	500 000				2 000 000				2 500 000
Lao People's Democratic Republic			70 000						70 000
Liberia					6 301 943				6 301 943
Lithuania					21 231				21 231
Luxembourg	1 772 288	2 309 345	3 815 342	537 057				1 074 114	9 508 145
Madagascar			83 700						83 700
Malaysia								25 000	25 000
Maldives			559 762						559 762
Malta				12 019					12 019
Mauritania			49 769						49 769
Monaco	32 017	53 022	673 277	160 085					918 402
Netherlands	5 980 978		6 666 095			185 775	7 460 000		20 292 848
New Zealand			871 912						871 912
Nigeria				8 000 000					8 000 000
Norway	7 385 431	72 895	11 301 556	6 312 334	14 286 904		1 893 700	378 740	41 631 561
Oman					5 000 000				5 000 000
Pakistan			575 509	22 000 000					22 575 509
Panama								14 000	14 000
Papua New Guinea			100 000						100 000
Philippines			220 000						220 000

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	Total
Qatar			268 168						268 168
Republic of Korea		4 399 850	15 294 395	1 000 000	4 376 915	1 015 192			26 086 352
Russian Federation			8 181 025		1 442 949				9 623 974
San Marino			432 291						432 291
Saudi Arabia			25 000						25 000
Sierra Leone			56 073		414 465				470 538
Singapore			100 000						100 000
Solomon Islands			351 743						351 743
South Africa					600 000				600 000
Spain		118 483	1 569 108						1 687 591
Sri Lanka			64 140						64 140
Sudan			1 035 460						1 035 460
Sweden	12 520 447		1 175 809				8 328 157	5 649 772	27 674 186
Switzerland	2 540 650		3 935 814	508 130	1 254 568		1 270 325	1 676 829	11 186 317
Thailand			279 456				19 497	41 759	340 712
Timor-Leste			624 015						624 015
Turkey			817 638	60 000					877 638
Turkmenistan			827 355						827 355
Uganda					54 000				54 000
Ukraine			1 500 000						1 500 000
United Arab Emirates				18 740 898					18 740 898
United Kingdom of Great Britain and Northern Ireland	18 438 573	6 711 408	36 115 276	75 881 155	18 097 558	1 100 000	3 664 122	3 726 383	163 734 474
United States of America			172 683 699	106 089 211	120 506 052		575 617	1 254 350	401 108 929
Uruguay			50 000						50 000
Viet Nam			93 740						93 740
Zimbabwe			787 822						787 822
Total – Member States	**67 060 782**	**13 724 246**	**394 046 662**	**285 009 298**	**228 610 195**	**12 988 202**	**23 311 619**	**15 798 543**	**1 040 549 547**

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	Total
African Development Bank Group			38 500		3 052 349				3 090 849
African Field Epidemiology Network (AFENET)			229 000						229 000
American Speech-Language-Hearing Association (ASHA)			10 000						10 000
Americans for UNFPA			435 000						435 000
Arab Gulf Programme for United Nations Development Organizations (AGFUND)			45 000						45 000
Association for Reproductive and Family Health (ARFH)			946 925						946 925
Australian Red Cross Blood Service (ARCBS)			45 000						45 000
Australian Respiratory Council (ARCO)			19 920						19 920
Autism Speaks			125 000						125 000
Bank of Africa Fondation Madagascar(BOA)					80 442				80 442
Baxter International Inc.			10 000						10 000
Bayer AG			858 060	300 000					1 158 060
Becton Dickinson and Company (BD)			20 950						20 950
Beijing Tiantan Biological Products Co.,Ltd.			62 572		23 144				85 716
Bernard Van Leer Foundation (BVL)			103 072						103 072
Bill & Melinda Gates Foundation			94 870 611	224 439 804			4 005 577	1 338 325	324 654 317
Bloomberg Family Foundation			14 314 000						14 314 000
Borrow Dental Milk Foundation			33 500						33 500
Brien Holden Vision Institute (BHVI)			25 000						25 000
Brighton Collaboration Foundation			26 000						26 000
Bristol-Myers Squibb			215 730						215 730
Carter Center				5 470 000					5 470 000
CDC Foundation			3 201 925						3 201 925
Chiba University			70 000						70 000
Children's Investment Fund Foundation (UK)			296 000						296 000
Christoffel-Blindenmission			542 729						542 729
Clarke Mosquito			15 000						15 000
David and Lucile Packard Foundation							350 000		350 000

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	Total
Denka Seiken Co., Ltd.			304 647		112 677				417 324
Eisai Co., Ltd.			280 000						280 000
Emirates Red Crescent					746 080				746 080
Estate of Samuel Arden Weiss	21 946								21 946
European Commission			28 458 531	8 865 046	44 632 458				81 956 035
European Respiratory Society (ERS)			232 686						232 686
Executive Council of the Government of the Emirate of Dubai, United Arab Emirates			40 000						40 000
Family Health International (FHI)			63 409						63 409
FIA Foundation			75 188						75 188
Fluart Innovative Vaccines Ltd.			53 761		19 884				73 645
Fondation d'Harcourt			127 878						127 878
Fondation Raoul Follereau			100 000						100 000
Food and Agriculture Organization (FAO)			110 000						110 000
Foundation for Innovative New Diagnostics (FIND)			183 876						183 876
Fred Hollows Foundation (FHF)			992 900						992 900
Fundació Clínic per a la Recerca Biomèdica (Barcelona)			205 220						205 220
GAVI Alliance			121 164 226	2 516 130	9 684 695				133 365 051
Generalitat de Catalunya, Spain			1 867 372						1 867 372
Gilead Sciences Inc.			3 124 450						3 124 450
GlaxoSmithKline (GSK)			4 422 486	1 485 000	1 458 180				7 365 666
Global Fund to Fight AIDS, Tuberculosis and Malaria (GFATM)			16 170 654						16 170 654
Government of Flanders, Belgium							836 120		836 120
Grand Challenges Canada			75 280						75 280
Green Cross Corporation			215 045		79 537				294 582
Guarany Indústria e Comércio			15 000						15 000
H.D. Hudson Manufacturing Company				15 000					15 000
Hilfsaktion Noma e.V.			97 000						97 000
Hoffmann-La Roche and Co., Ltd.			4 838 506		1 789 584				6 628 090

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	Total
Hong Kong SAR, China		13 950	100 000						113 950
Imperial College of Science Technology and Medicine			204 688						204 688
Innovation Norway					115 314				115 314
Institute of Food Research (IFR), United Kingdom			15 000						15 000
International Agency for the Prevention of Blindness (IAPB)			376 040						376 040
International AIDS Society (IAS)			44 000						44 000
International Company for Medical Necessities			14 000						14 000
International Federation for Medical and Biological Engineering (IFMBE)			21 209						21 209
International Federation of Anthroposophic Medical Associations			65 000						65 000
International Federation of Anti-Leprosy Associations			50 000						50 000
International Federation of Oto-Rhino-Laryngological Societies (IFOS)			45 000						45 000
International Federation of Pharmaceutical Manufacturers Associations			50 000						50 000
International Labour Organization (ILO)			20 000						20 000
International Organization for Migration (IOM)			332 290						332 290
International Society of Audiology (AUDI)			35 000						35 000
International Telecommunication Union (ITU)			870 385						870 385
International Union against Tuberculosis and Lung Disease (IUATLD)								100 000	100 000
International Water Association (IWA)			50 472						50 472
Japan Hospital Association (JHA)			300 000						300 000
Japanese Association of Psychiatric Hospitals			20 000						20 000
Jhpiego Corporation			100 000						100 000
JMI Syringes & Medical Devices Ltd.			14 000						14 000
John D. and Catherine T. MacArthur Foundation			470 000						470 000
Johns Hopkins Bloomberg School of Public Health			86 069						86 069

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	Total
Joint United Nations Programme on HIV/AIDS (UNAIDS)			9 046 070						9 046 070
Kaketsuken			304 646		112 678				417 324
Kanazawa University			242 275						242 275
Karolinska Institutet, Sweden			33 000						33 000
King Baudouin Foundation United States (KBFUS)			896 935						896 935
King Salman Humanitarian Aid & Relief Center, KSrelief					11 205 905				11 205 905
King's College London			132 732						132 732
Kitasato Daiichi Sankyo Vaccine Co., Ltd.			215 045		79 537				294 582
KNCV Tuberculosis Foundation			2 778 254						2 778 254
Kobe Group (Hyogo Prefecture Kobe Chamber of Commerce and Industry and Kobe Steel, Ltd.)			6 000 000						6 000 000
La Métropole Grand Lyon, France			318 560						318 560
Light for the World International			13 572						13 572
Lions Clubs International Foundation			1 335 157						1 335 157
Macao SAR, China			860 000						860 000
Mahidol University, Thailand			40 000						40 000
March of Dimes Foundation							20 000		20 000
Mental Health Commission of Canada (MHCC)			40 000						40 000
Merck			260 000	250 000					510 000
Merck Sharp and Dohme Chibret							1 652 226		1 652 226
Micronutrient Initiative (MI)			51 752						51 752
National Hospital Organization Kurihama Medical and Addiction Center			85 000						85 000
National Philanthropic Trust (NPT)				37 867 000					37 867 000
National University of Ireland Galway			26 859						26 859
Nippon Foundation			2 332 940						2 332 940
Norwegian Institute of Public Health (NIPH)			278 452		221 629				500 081
Novartis				500 000					500 000
Oil Search Health Foundation			65 726						65 726

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	Total
Open Society Institute Budapest Foundation			55 000						55 000
Options Consultancy Services Ltd.				576 671					576 671
Organisation pour la Prévention de la Cécité (OPC)			32 017						32 017
Organisation for Economic Co-operation and Development (OECD)			10 000						10 000
P&P Patents and Technologies SRL (PPPT)			10 000						10 000
Path Vaccine Solutions (PVS)			220 155						220 155
Pilipinas Shell Foundation, Inc.			204 943						204 943
Population Services International (PSI)			345 649						345 649
President & Fellows of Harvard College				205 686					205 686
Principality of Liechtenstein				25 826					25 826
Program for Appropriate Technology In Health (PATH)			626 887						626 887
Qatar Charity					2 000 000				2 000 000
Reckitt Benckiser Group Plc			15 000						15 000
Research Foundation for Microbial Diseases of Osaka University			448 010		165 702				613 712
Richter Gedeon Vegyeszeti Gyar							747 789		747 789
Robert Wood Johnson Foundation			403 947						403 947
Rockefeller Foundation			748 945						748 945
Romanian Angel Appeal Foundation			27 843						27 843
Rotary International				62 111 937					62 111 937
Rotary of Japan			39 550						39 550
Royal Tropical Institute (KIT), Netherlands								81 381	81 381
Saint Petersburg Scientific Research Institute of Vaccines and Sera			19 712						19 712
Sanofi Pasteur			6 870 389		2 541 102				9 411 491
Sanofi-Aventis			2 634 963						2 634 963
Save the Children			75 500						75 500
Save The Children UK			69 199						69 199

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	Total
SC Johnson and Son, Inc.			51 100						51 100
Servicio Madrileno de Salud (SERMAS), Spain			230 080						230 080
Shanghai Institute Of Biological Products Co., Ltd.			53 761		19 884				73 645
Sightsavers			465 163						465 163
Sindh, Pakistan				3 163 301					3 163 301
Sinovac Biotech Ltd.			170 654		63 118				233 772
South African Medical Research Council			342 657						342 657
True Colours Trust (TCT),United Kingdom			171 359						171 359
UNITAID			29 919 017						29 919 017
United Nations Central Emergency Response Fund (CERF)					28 315 905				28 315 905
United Nations Children's Fund (UNICEF)			11 436 195		514 285				11 950 480
United Nations Development Programme (UNDP)			7 253 527	257 464	10 740 949				18 251 940
United Nations Economic Commission for Europe (UNECE)			181 100						181 100
United Nations Entity for Gender Equality and the Empowerment of Women (UN Women)			81 867						81 867
United Nations Environment Programme (UNEP)			5 061 169						5 061 169
United Nations Foundation (UNF)			32 100						32 100
United Nations Fund for International Partnerships (UNFIP)			8 491 922						8 491 922
United Nations Industrial Development Organizaiton (UNIDO)			184 046						184 046
United Nations Office for Project Services (UNOPS)			2 781 235	4 223 266					7 004 501
United Nations Office for the Coordination of Humanitarian Affairs (UNOCHA)					29 278 343				29 278 343
United Nations Office on Drugs and Crime (UNODC)			323 421						323 421
United Nations Population Fund (UNFPA)			1 778 734				255 000		2 033 734
United Nations Trust Fund for Human Security (UNTFHS)			28 355		28 890				57 245

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	Total
United Nations University - World Institute for Development Economics Research (UNU-WIDER)			40 000						40 000
United States Fund for UNICEF			367 838						367 838
Universitaetsklinikum Heidelberg								278 774	278 774
University of Antwerp			66 670						66 670
University of Bergen			268 343						268 343
University of Cape Town			34 799						34 799
University of Exeter			116 477						116 477
University of Natural Resources and Life Sciences, Vienna			164 153						164 153
University Research Co., LLC			604 469						604 469
Uppsala Monitoring Centre			500 000						500 000
Vital Strategies			10 647 550						10 647 550
Wateraid America, Inc. (WAA)			109 095						109 095
Wellcome Trust			757 689						757 689
West African Health Organisation (WAHO)			1 464 480						1 464 480
World Bank					145 568 331				145 568 331
World Food Programme (WFP)			466 527						466 527
World Vision International			1 082 871	370 240					1 453 111
Zeshan Foundation			64 550						64 550
Interfund revenue (note 2):									
Global Health Workforce Alliance			34 108						34 108
Other and miscellaneous receipts (note 3)		9 772	2 266 688	(237 224)	3 404		974 317	11 638	3 028 594
Pass through funding			(4 173 665)						(4 173 665)
Refunds to donors (note 4)			(7 874 725)	(176 717)	(4 693 413)		(315 352)		(13 060 207)
Grand Total	**67 082 729**	**13 747 967**	**812 611 802**	**638 237 728**	**516 570 787**	**12 988 202**	**31 837 297**	**17 608 661**	**2 110 685 173**

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. 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 include 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.

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 2017 (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	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	Total
Australia	1 129 866							1 129 866
Austria						325 771		325 771
Belgium						158 741		158 741
Canada			1 592 357					1 592 357
Finland						300 000		300 000
Germany			71 868					71 868
India			500 000					500 000
Ireland						213 447		213 447
Kuwait							1 000 000	1 000 000
Malta						36 611		36 611
Netherlands			1 500 000			13 197		1 513 197
Norway			830 171	378 740		225 000		1 433 911
Panama	300 000							300 000
Slovenia						220 000		220 000
Sweden			300 481	2 193 641		235 000		2 729 122
Switzerland						260 260		260 260
United Kingdom of Great Britain and Northern Ireland	3 697 792		1 342 282	2 447 981		249 300		7 737 354
United States of America			647 175	187 175				834 350
Total – Member States	**5 127 658**		**6 784 333**	**5 207 537**		**2 237 327**	**1 000 000**	**20 356 855**
Bill & Melinda Gates Foundation			**2 000 000**	**198 374**				**2 198 374**
Centre for Ageing Better						134 590		134 590
Children's Investment Fund Foundation (UK)			421 490					421 490
Christoffel-Blindenmission							118 483	118 483

Contributor	Secretariat of the WHO Framework Convention on Tobacco Control	Roll Back Malaria Partnership	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	Expanded Special Project for Elimination of Neglected Tropical Diseases	Total
Doris Duke Charitable Foundation (DDCF)				432 770				432 770
End Fund							450 000	450 000
European Commission	671 835				252 069	1 291 912		2 215 815
European Health Management Association (EHMA)						96 601		96 601
Food and Agriculture Organization (FAO)	30 000							30 000
Istituto Superiore di Sanità, Italy						145 641		145 641
RAND Europe UK Ltd.						57 337		57 337
Sightsavers							100 000	100 000
Union Nationale des Caisses d'Assurance Maladie (UNCAM), France						434 902		434 902
Veneto, Italy						258 322		258 322
World Bank							2 893 721	2 893 721
Interfund revenue (note 2):								
Headquarters Department of Ageing and Life Course						25 000		25 000
Partnership for Maternal, Newborn and Child Health						24 480		24 480
Regional Office for Europe (Rgo)						1 877 190		1 877 190
Other and miscellaneous receipts						16 098		16 098
Refunds to donors (note 3)		(1 434 988)						(1 434 988)
Grand Total	**5 829 493**	**(1 434 988)**	**9 205 823**	**5 838 681**	**252 069**	**6 599 399**	**4 562 204**	**30 852 681**

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. These are recorded as an expense to the “donor” fund and as revenue to the "recipient" fund and are eliminated on consolidation.

Note 3. 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 2017 (in US dollars)

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	Total
Australia			1 445 454						1 445 454
Belgium		14 150 943							14 150 943
Canada			4 569 769	13 463 280					18 033 049
China			16 928 000						16 928 000
France			16 988						16 988
Germany			8 143 983		7 281 677				15 425 659
India			511 382						511 382
Italy			592 682						592 682
Kazakhstan			16 000 000						16 000 000
Kuwait					2 000 000				2 000 000
Luxembourg			2 741 228						2 741 228
Mauritania			39 499						39 499
Monaco			453 515						453 515
Republic of Korea			20 409 288						20 409 288
Russian Federation			7 275 245						7 275 245
Sweden							7 890 265	11 167 760	19 058 025
Switzerland			2 801 660						2 801 660
Timor-Leste			31 500						31 500
Turkey			616 291						616 291
United Kingdom of Great Britain and Northern Ireland	17 747 858	14 093 961	29 164 922	104 221 636	31 851 476			672 948	197 752 800
United States of America			23 714 990						23 714 990
Total – Member States	17 747 858	28 244 904	135 456 394	117 684 916	41 133 153		7 890 265	11 840 707	359 998 197

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	Total
African Development Bank Group			38 500						38 500
Asia-Europe Foundation (ASEF)			1 455 000						1 455 000
Autism Speaks			125 000						125 000
Baxter International Inc.			10 000						10 000
Bayer AG				900 000					900 000
Becton Dickinson and Company (BD)			10 000						10 000
Bill & Melinda Gates Foundation			119 653 127	9 737 147			2 944 999	346 011	132 681 284
Bloomberg Family Foundation			7 915 000						7 915 000
Borrow Dental Milk Foundation			10 000						10 000
Bristol-Myers Squibb			602 058						602 058
CDC Foundation			294 550						294 550
Eli Lilly and Company Foundation, UK			248 726						248 726
European Commission			18 839 724	7 246 662	8 271 816				34 358 202
Executive Council of the Government of the Emirate of Dubai, United Arab Emirates			35 000						35 000
Fondation d'Harcourt			54 805						54 805
Fred Hollows Foundation (FHF)			522 213						522 213
GAVI Alliance			8 295 610		9 000 000				17 295 610
Gilead Sciences Inc.			7 401 500						7 401 500
Global Fund to Fight AIDS, Tuberculosis and Malaria (GFATM)			9 645 831						9 645 831
International Federation of Anthroposophic Medical Associations			115 800						115 800
International Organization for Migration (IOM)			221 526						221 526
International Telecommunication Union (ITU)			1 219 512						1 219 512
Jhpiego Corporation			200 000						200 000
John D. and Catherine T. MacArthur Foundation			470 000						470 000
Kanazawa University			155 784						155 784
King Salman Humanitarian Aid & Relief Center, KSrelief					20 227 092				20 227 092

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	Total
Kobe Group (Hyogo Prefecture Kobe Chamber of Commerce and Industry and Kobe Steel, Ltd.)			21 000 000						21 000 000
La Métropole Grand Lyon, France			63 879						63 879
Light for the World International			13 572						13 572
Lions Clubs International Foundation			645 766						645 766
London School of Hygiene and Tropical Medicine			311 640						311 640
Macao SAR, China			550 385						550 385
Nippon Foundation			10 000						10 000
Norwegian Institute of Public Health (NIPH)			260 623		195 681				456 304
Oil Search Health Foundation			36 522						36 522
P&P Patents and Technologies SRL (PPPT)			10 000						10 000
Path Vaccine Solutions (PVS)			73 385						73 385
Robert Wood Johnson Foundation			44 884						44 884
Save The Children UK			3 948						3 948
Sightsavers			221 790						221 790
Southeast Asia Tobacco Control Alliance (SEATCA)			64 410						64 410
The Foundation for AIDS Research (amfAR)			10 626						10 626
The Korean Foundation for International Healthcare - Dr Lee Jong-wook Memorial Fund (KOFIH)			339 000						339 000
United Nations Development Programme (UNDP)			427 388					86 400	513 788
United Nations Entity for Gender Equality and the Empowerment of Women (UN Women)			23 925						23 925
United Nations Environment Programme (UNEP)			6 879 030						6 879 030
United Nations Industrial Development Organizaiton (UNIDO)			303 579						303 579
United Nations Office for Project Services (UNOPS)			34 399						34 399
United Nations Population Fund (UNFPA)			35 273						35 273
United Nations Trust Fund for Human Security (UNTFHS)			18 190						18 190
University of Bergen			239 558						239 558
University of Cape Town			112 693						112 693

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	Total
University of Exeter			161 566						161 566
University of Natural Resources and Life Sciences, Vienna			164 152						164 152
Vital Strategies			1 053 047						1 053 047
Wellcome Trust			80 488				105 598		186 086
World Food Programme (WFP)			841 034						841 034
World Vision International			119 780						119 780
Other			308 472						308 472
Total General Fund	**17 747 858**	**28 244 904**	**347 458 663**	**135 568 724**	**78 827 742**		**10 940 862**	**12 273 118**	**631 061 872**

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	European Observatory on Health Systems and Policies	Expanded Special Project for Elimination of Neglected Tropical Diseases	Grand total
Kuwait					3 000 000	3 000 000
Norway		830 171				830 171
Sweden		300 481	5 098 325			5 398 806
United Kingdom of Great Britain and Northern Ireland	156 831	4 845 222	1 223 990			6 226 043
Total – Member States	**156 831**	**5 975 874**	**6 322 315**		**3 000 000**	**15 455 020**
Bill & Melinda Gates Foundation		2 000 000				2 000 000
Children's Investment Fund Foundation (UK)		177 410				177 410
Doris Duke Charitable Foundation (DDCF)			976 230			976 230
European Commission				1 392 855		1 392 855
Fondation Botnar (BTNR)		977 450				977 450
Food and Agriculture Organization (FAO)	30 000					30 000
Istituto Superiore di Sanità, Italy				49 532		49 532
Total Fiduciary Fund	**186 831**	**9 130 734**	**7 298 545**	**1 442 387**	**3 000 000**	**21 058 497**
REIMBURSABLE PROCUREMENT – funds received in advance of delivery of goods or services (note 2)						**15 802 453**
GRAND TOTAL						**667 922 821**

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 $431m) and non-current (US $237m) are reported separately in the Statement of Financial Position and detailed as part of note 4.13 to the Audited Financial Statements for 2017 (see document A71/29).

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

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

As at 31 December 2017 (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				
Australia		1 445 454		1 445 454
Belgium	9 433 962	4 716 981		4 716 981
Cameroon			68 812	68 812
Canada	11 662 622	10 081 177		10 081 177
China	12 696 000	5 704 000		5 704 000
Finland		121 862		121 862
France		16 988		16 988
Germany	4 055 687	11 369 972		11 369 972
Guinea			6 536 688	6 536 688
Guinea-Bissau			26 207	26 207
India		1 109 438		1 109 438
Italy		2 174 391		2 174 391
Kazakhstan	14 000 000	2 000 000		2 000 000
Kuwait	3 000 000	4 000 000		4 000 000
Luxembourg		2 741 228		2 741 228
Mauritania		49 633	136	49 769
Monaco		566 893		566 893
Netherlands		5 703 763	1 506 348	7 210 111
Norway		830 171		830 171
Pakistan		188 077		188 077
Qatar		268 168		268 168
Republic of Korea	11 355 978	9 263 882		9 263 882
Russian Federation	328 690	6 946 555		6 946 555
Sierra Leone		56 073		56 073
Sudan		184 944		184 944
Sweden		24 464 231		24 464 231
Switzerland	686 757	2 165 329		2 165 329
Timor-Leste		31 500		31 500
Turkey	616 291	89 120		89 120
Ukraine		1 500 000		1 500 000
United Kingdom of Great Britain and Northern Ireland	83 468 014	135 620 074	8 520 533	144 140 608
United States of America	9 098 442	347 048 592	110 431 055	457 479 646
Zimbabwe		180 394		180 394
Total Member States	**160 402 443**	**580 638 891**	**127 089 780**	**707 728 671**

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)
African Development Bank Group		77 000		77 000
Arab Bank for Economic Development in Africa (BADEA)			300 000	300 000
Arab Gulf Programme for United Nations Development Organizations (AGFUND)			42 857	42 857
Asia-Europe Foundation (ASEF)	1 455 000			
Autism Speaks		250 000		250 000
Baxter International Inc.		20 000		20 000
Bayer AG	600 000	300 000		300 000
Becton Dickinson and Company (BD)		10 000		10 000
Bernard Van Leer Foundation (BVL)		58 072		58 072
Bill & Melinda Gates Foundation	32 656 295	141 530 156	585 991	142 116 147
Bloomberg Family Foundation		7 915 000		7 915 000
Borrow Dental Milk Foundation		30 000		30 000
Brien Holden Vision Institute (BHVI)		25 000		25 000
Bristol-Myers Squibb	286 000	316 058		316 058
CDC Foundation		331 840		331 840
Centre for Ageing Better		134 590		134 590
Children's Investment Fund Foundation (UK)		177 410		177 410
Deb Worldwide Healthcare Inc			10 514	10 514
Doris Duke Charitable Foundation (DDCF)	484 570	491 660		491 660
Eli Lilly and Company Foundation, UK		248 726		248 726
European Commission	3 653 801	48 016 115	3 486 476	51 502 590
Executive Council of the Government of the Emirate of Dubai, United Arab Emirates		65 000		65 000
Fondation Botnar (BTNR)	97 745	879 705		879 705
Fondation d'Harcourt		54 805		54 805
Food and Agriculture Organization (FAO)		30 000		30 000
Foundation for Innovative New Diagnostics (FIND)		43 550		43 550
Fred Hollows Foundation (FHF)	140 000	382 213		382 213
GAVI Alliance		23 737 818		23 737 818
Generalitat de Catalunya, Spain		1 867 372		1 867 372
Gilead Sciences Inc	4 559 550	2 841 950		2 841 950
Global Fund to Fight AIDS, Tuberculosis and Malaria (GFATM)	3 917 216	8 870 653		8 870 653
International Agency for the Prevention of Blindness (IAPB)		130 056		130 056
International Company for Medical Necessities		14 000		14 000
International Development Association (IDA)		40 879 000		40 879 000
International Federation of Anthroposophic Medical Associations	65 800	50 000		50 000
International Federation of Pharmaceutical Manufacturers Associations			50 000	50 000
International Organization for Migration (IOM)	55 382	166 145		166 145
International Telecommunication Union (ITU)	813 008	406 504		406 504
Istituto Superiore di Sanità, Italy	24 766	24 765		24 765
Jhpiego Corporation	100 000	200 000		200 000

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)
JMI Syringes & Medical Devices LTD		10 506		10 506
John D. and Catherine T. MacArthur Foundation		470 000		470 000
Johns Hopkins Bloomberg School of Public Health		21 998		21 998
Johns Hopkins University			287 020	287 020
Kanazawa University		162 275	53 184	215 459
King Salman Humanitarian Aid & Relief Center, KSrelief	3 801 306	17 264 285		17 264 285
King's College London		132 732		132 732
KNCV Tuberculosis Foundation		1 168 754		1 168 754
Kobe Group (Hyogo Prefecture Kobe Chamber of Commerce and Industry and Kobe Steel, Ltd.)	18 000 000	3 000 000		3 000 000
La Métropole Grand Lyon, France		63 879		63 879
Light for the World International		13 572		13 572
Lions Clubs International Foundation		795 766		795 766
London School of Hygiene and Tropical Medicine	37 534	274 106		274 106
Macao SAR, China		550 385		550 385
Nippon Foundation		10 000		10 000
Norwegian Institute of Public Health (NIPH)	303 425	152 879		152 879
Oil Search Health Foundation		36 522		36 522
OPEC Fund for International Development (OFID)	300 000			
P&P Patents and Technologies SRL (PPPT)		10 000		10 000
Path Vaccine Solutions (PVS)		146 770		146 770
Population Services International (PSI)		345 649	329 190	674 839
President & Fellows of Harvard College		205 686		205 686
Rijksinstituut voor Volksgezondheid en Milieu (RIVM)			28 975	28 975
Robert Wood Johnson Foundation		44 884		44 884
Rockefeller Foundation		748 945		748 945
Royal Tropical Institute (KIT), Netherlands		81 381		81 381
Save the Children		37 500		37 500
Save The Children UK		73 147		73 147
Sclavo Vaccines Association			409 344	409 344
Servicio Madrileno de Salud (SERMAS), Spain		143 523		143 523
Sightsavers		221 790		221 790
Southeast Asia Tobacco Control Alliance (SEATCA)		64 410		64 410
Task Force for Global Health (TFGH)			144 894	144 894
The Foundation for AIDS Research (amfAR)		10 626		10 626
The Korean Foundation for International Healthcare - Dr Lee Jong-wook Memorial Fund (KOFIH)	226 000	282 500		282 500
True Colours Trust (TCT),United Kingdom		71 355		71 355
Union Nationale des Caisses d'Assurance Maladie (UNCAM), France		434 902		434 902
United Nations Children's Fund (UNICEF)		1 165 646	167 168	1 332 813
United Nations Development Programme (UNDP)		2 284 158	44 686	2 328 843

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 Entity for Gender Equality and the Empowerment of Women (UN Women)		47 850		47 850
United Nations Environment Programme (UNEP)	3 502 300	6 983 298	556 805	7 540 103
United Nations Fund for International Partnerships (UNFIP)			154 753	154 753
United Nations Industrial Development Organizaiton (UNIDO)		303 579	47 500	351 079
United Nations Office for Project Services (UNOPS)		1 030 813		1 030 813
United Nations Trust Fund for Human Security (UNTFHS)		75 435		75 435
Universitaetsklinikum Aachen			122 234	122 234
Universitaetsklinikum Heidelberg		278 774		278 774
University of Bergen		239 558		239 558
University of Cape Town	35 734	81 332		81 332
University of Exeter	161 566	116 477		116 477
University of Natural Resources and Life Sciences, Vienna		239 385		239 385
University Research Co., LLC		539 860		539 860
Vital Strategies	210 611	842 436		842 436
Wellcome Trust	74 838	431 449	903 661	1 335 109
World Bank		168 331		168 331
World Food Programme (WFP)	601 615	239 519	252 433	491 952
World Vision International		282 727		282 727
Other	35 994	806 626	9 440	816 066
Pre-Qualification Fees (PQF) invoiced		4 089 654		4 089 654
WHO Framework Convention on Tobacco Control (FCTC) voluntary assessed contributions				987 299
Revaluation of amounts due in foreign currencies				10 120 698
Total amounts receivable	**236 602 500**	**908 511 685**	**135 076 903**	**1 054 696 585**

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 Audited Financial Statements for 2017 (document A71/29).

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.

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.

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

For the year ended 31 December 2017 (in US dollars)

Contributor	In-kind	In-service	Total
Angola	240 000		240 000
Belgium	184 471		184 471
Burkina Faso	90 000		90 000
China		131 688	131 688
Democratic Republic of the Congo	144 000		144 000
Denmark	4 462 894	30 034	4 492 928
Gabon	150 000		150 000
Germany	144 280		144 280
Hungary	285 600		285 600
India	50 000		50 000
Iran (Islamic Republic of)	66 000		66 000
Ireland		4 719	4 719
Italy	94 000		94 000
Kazakhstan	60 180		60 180
Kyrgyzstan	64 440		64 440
Lebanon	70 000		70 000
Malaysia	1 026 819		1 026 819
Maldives	90 000		90 000
Mongolia	120 000		120 000
Morocco	50 000		50 000
Oman	80 000		80 000
Papua New Guinea	240 822		240 822
Philippines	208 271		208 271
Saudi Arabia	70 000		70 000
Senegal	56 000		56 000
Sudan	50 000		50 000
Switzerland		502 763	502 763
Syrian Arab Republic	60 000		60 000
Thailand		553 676	553 676
United Kingdom of Great Britain and Northern Ireland	21 782 353	135 564	21 917 917
United Republic of Tanzania	60 000		60 000
United States of America		6 583 025	6 583 025
Uzbekistan	75 780		75 780
Yemen	72 000		72 000
Zimbabwe	360 000		360 000
Total Member States	**30 507 910**	**7 941 469**	**38 449 379**
Bayer AG	426 335		426 335
Eisai Co., Ltd	5 770 735		5 770 735
Fondation d'Entreprise Sanofi Espoir	936 023		936 023
Fondation des Immeubles pour les Organisations Internationales (FIPOI)	78 046		78 046
Generalitat de Catalunya, Spain	80 187		80 187
Gilead Sciences Inc.	1 316 250		1 316 250
GlaxoSmithKline (GSK)	24 100 186		24 100 186
Impact EMR		104 155	104 155
Johnson and Johnson Family of Companies Contribution Fund, Inc.	14 006 469		14 006 469

Contributor	In-kind	In-service	Total
Kobe Group (Hyogo Prefecture Kobe Chamber of Commerce and Industry and Kobe Steel, Ltd.)	887 443		887 443
La Métropole Grand Lyon, France	294 589		294 589
Merck	39 176 493		39 176 493
Novartis	4 054 840		4 054 840
Rivers State, Nigeria	190 877		190 877
The Provincial Institute of Public Health, Guangdong		68 979	68 979
United Nations Development Programme (UNDP)		5 980 325	5 980 325
United Nations Office for Project Services (UNOPS)	911 431		911 431
Total in-kind and in-service contributions (Note)	**122 737 814**	**14 094 928**	**136 832 742**

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 Audited Financial Statements for 2017 (document A71/29).

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Schedule 6 – Voluntary contributions received in advance for 2018

As at 31 December 2017 (in US dollars)

Contributor	Total
Member States	
Austria	99 434
Germany	42 269 428
Maldives	1 000
Netherlands	3 000 000
Republic of Korea	137 933
Switzerland	189 162
United Kingdom of Great Britain and Northern Ireland	539 818
Total Member States	**46 236 773**
Government of Flanders, Belgium	1 194 828
Open Society Institute Budapest Foundation	2 636
Estate of Mrs Edith Christina Ferguson	201 884
GAVI Alliance	406 000
Hearing Conservation Council (HCC)	200 000
Macao SAR, China	2 000 000
United Nations Office for the Coordination of Humanitarian Affairs (UNOCHA)	982 785
Other	988
Received on behalf of UNAIDS:	
Russian Federation	864 300
Total voluntary contributions received in advance (Note)	**52 090 196**

Note: Voluntary contributions received in advance are reported in the Statement of Financial Position and detailed as part of note 4.9 to the Audited Financial Statements for 2017 (document A71/29). 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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