



## 2015年各基金和捐助方的自愿捐款情况

1. 本报告是2014-2015年世卫组织规划和财务报告包括经审计的2015年财务报表<sup>1</sup>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）情况**

**附表5——实物和服务自愿捐赠情况**

**附表6——2016年预收自愿捐款**

2. 截至2015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<sup>1</sup>。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付款。

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。

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<sup>1</sup> 文件 A69/45。

## ANNEX

**World Health Organization****Schedule 1 – Voluntary contributions, by fund***For the year ended 31 December 2015 (in US dollars)*

	Notes	2015	2014
<b>General Fund</b>			
<b>Voluntary contributions – core</b>			
Core voluntary contributions account	1	102 622 648	116 286 259
Other voluntary contributions – core		8 834 937	15 662 847
Voluntary assessed contributions		272 060	
<b>Subtotal – voluntary contributions – core</b>		<b>111 729 645</b>	<b>131 949 106</b>
<b>Voluntary contributions – specified</b>			
Voluntary contributions – specified	2	1 666 853 528	1 809 528 713
Contingency Fund for Emergencies	3	14 296 219	
UNDP/UNFPA/WHO/World Bank Special Programme of Research, Development and Research Training in Human Reproduction		27 763 420	34 008 028
Stop TB Partnership	4	12 662	(1 063 677)
UNICEF/UNDP/World Bank/WHO Special Programme for Research and Training in Tropical Diseases		16 314 732	27 291 077
<b>Subtotal – voluntary contributions – specified</b>		<b>1 725 240 561</b>	<b>1 869 764 141</b>
<b>Total General Fund – Programme budget</b>		<b>1 836 970 206</b>	<b>2 001 713 247</b>
<b>Fiduciary Fund</b>			
Secretariat of the WHO Framework Convention on Tobacco Control		1 846 951	12 248 822
Stop TB Partnership Global Drug Facility	4	(18 153 674)	(5 299 285)
Roll Back Malaria Partnership		7 774 877	21 853 752
Health Metrics Network	5		(103 700)
Partnership for Maternal, Newborn and Child Health		3 333 717	13 059 127
Standing Committee on Nutrition		205 700	1 226 101
Alliance for Health Policy and Systems Research		5 987 471	11 417 912
Global Health Workforce Alliance		2 365 055	3 243 131
Stop TB Partnership	4	(5 653 579)	(8 350 662)
European Observatory on Health Systems and Policies		6 975 988	4 368 806
ESPEN fund	6	761 035	
<b>Total Fiduciary Fund</b>		<b>5 443 541</b>	<b>53 664 004</b>
(Increase)/decrease in allowance for doubtful receivables		(650 968)	25 610
Elimination of Interfund transfers		(3 320 249)	(3 492 101)
<b>Total voluntary contributions</b>	7	<b>1 838 442 530</b>	<b>2 051 910 760</b>

**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, 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. In addition, voluntary assessed contributions are recognized as voluntary contributions – core.

**Note 2.** “Voluntary contributions – specified” include Base programmes, Special programmes and collaborative arrangements and Outbreak and crisis response.

**Note 3.** The Contingency Fund for Emergencies (CFE) was created in 2015 to provide temporary financing for emergency operations. For full details see note 6.3 to the Financial Statements for year ended 31 December 2015 within the WHO programmatic and financial report for 2014–2015, including audited financial statements for 2015 (document A69/45).

**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.** Activities under the Health Metrics Network ceased in May 2013. Negative revenue represents refunds of unspent amounts.

**Note 6.** The Expanded Special Project for Elimination of Neglected Tropical Diseases (EPSEN) Fund was created in 2015 following the closure of the African Programme for Onchocerciasis Control (APOC) operations. For full details see note 6.7 to the Financial Statements for year ended 31 December 2015 in document A69/45.

**Note 7.** As reported in the Statement of Financial Performance for the year ended 31 December 2015 (see document A69/45), 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 this 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 2015 (in US dollars)

### A. GENERAL FUND

Contributor	Core voluntary contributions account	Other voluntary contributions – core	Voluntary contributions – specified	Contingency Fund for Emergencies	Special Programme of Research, Development and Research Training in Human Reproduction	Stop TB Partnership	Special Programme for Research and Training in Tropical Diseases	Total revenue (Note 1)
<b>Member States</b>								
Angola			120 204					120 204
Armenia			50 000					50 000
Australia	15 665 399		21 026 935					36 692 334
Austria			44 743					44 743
Azerbaijan			81 473					81 473
Bangladesh			224 082					224 082
Belgium	9 918 478						2 038 043	11 956 521
Bhutan			50 000					50 000
Bolivia (Plurinational State of)			25 000					25 000
Bosnia and Herzegovina			25 000					25 000
Brazil			1 496 074					1 496 074
Bulgaria			32 680					32 680
Burkina Faso			25 000					25 000
Burundi			25 000					25 000
Cambodia			277 258					277 258
Cameroon			1 571 584					1 571 584
Canada			46 428 476	729 927				47 158 403
Chad			900 000					900 000
China			747 811	2 000 000	55 000		55 000	2 857 811
Colombia			50 000					50 000

Contributor	Core voluntary contributions account	Other voluntary contributions – core	Voluntary contributions – specified	Contingency Fund for Emergencies	Special Programme of Research, Development and Research Training in Human Reproduction	Stop TB Partnership	Special Programme for Research and Training in Tropical Diseases	Total revenue (Note 1)
Côte d'Ivoire			25 000					25 000
Cyprus			133 690					133 690
Czech Republic			45 194					45 194
Democratic People's Republic of Korea			25 000					25 000
Democratic Republic of the Congo			451 687					451 687
Denmark	5 120 328							5 120 328
Dominican Republic			25 000					25 000
Ecuador			25 000					25 000
Equatorial Guinea			1 750 767					1 750 767
Eritrea			137 299					137 299
Estonia			367 783	32 967				400 750
Ethiopia			30 000					30 000
Fiji			25 000					25 000
Finland	5 958 830		3 275 080					9 233 910
France	1 907 968		7 413 503					9 321 471
Gambia			500 000					500 000
Georgia			50 000					50 000
Germany			5 538 015	1 096 491			816 993	7 451 499
Ghana							75 000	75 000
Greece			1 942 171					1 942 171
Guatemala			50 000					50 000
Guinea			12 000 000					12 000 000
Guinea-Bissau			125 000					125 000
Honduras			25 000					25 000
India			4 774 267	1 000 000				5 774 267
Indonesia			761 987					761 987
Iraq			25 000					25 000

Contributor	Core voluntary contributions account	Other voluntary contributions – core	Voluntary contributions – specified	Contingency Fund for Emergencies	Special Programme of Research, Development and Research Training in Human Reproduction	Stop TB Partnership	Special Programme for Research and Training in Tropical Diseases	Total revenue (Note 1)
Ireland	1 092 896		438 596					1 531 492
Italy		200 535	4 532 252					4 732 787
Japan			30 433 764				200 000	30 633 764
Kuwait			20 500 000					20 500 000
Kyrgyzstan			50 000					50 000
Lao People's Democratic Republic			108 350					108 350
Lebanon			332 005					332 005
Lesotho			192 625					192 625
Liberia			18 981 542					18 981 542
Lithuania			345 000					345 000
Luxembourg	1 941 176	3 235 295	3 799 913				1 176 421	10 152 805
Madagascar			25 000					25 000
Malawi			50 000					50 000
Malaysia			10 000				25 000	35 000
Mauritania			237 580					237 580
Mauritius			25 000					25 000
Monaco	32 503	82 965	477 340					592 808
Morocco			25 000					25 000
Mozambique			50 000					50 000
Namibia			15 000					15 000
Nepal			25 000					25 000
Netherlands	5 980 979		6 501 496		5 650 000			18 132 475
New Zealand			1 722 708					1 722 708
Nicaragua			25 000					25 000
Nigeria			67 610 799					67 610 799
Norway	5 590 866		33 428 117		1 765 536		1 177 024	41 961 543
Pakistan			28 359 311					28 359 311

Contributor	Core voluntary contributions account	Other voluntary contributions – core	Voluntary contributions – specified	Contingency Fund for Emergencies	Special Programme of Research, Development and Research Training in Human Reproduction	Stop TB Partnership	Special Programme for Research and Training in Tropical Diseases	Total revenue (Note 1)
Paraguay			40 000					40 000
Philippines			30 000					30 000
Portugal			446 416					446 416
Republic of Korea		3 740 878	7 954 240					11 695 118
Republic of Moldova			50 000					50 000
Romania			25 462					25 462
Russian Federation			8 364 625		86 400			8 451 025
Rwanda			25 000					25 000
San Marino			165 929					165 929
Saudi Arabia			14 263 748					14 263 748
Senegal			25 000					25 000
Sierra Leone			5 543 410					5 543 410
Singapore			100 000					100 000
Solomon Islands			405 201					405 201
Somalia			25 000					25 000
South Africa		272 060						272 060
Spain		1 644 738	350 877					1 995 615
Sri Lanka			25 000					25 000
Sudan			125 000					125 000
Swaziland			15 000					15 000
Sweden	23 930 384	716 332	943 528		4 786 077		5 221 175	35 597 496
Switzerland	3 586 957		14 479 354		1 421 572		(2 140 599)	17 347 284
Tajikistan			50 000					50 000
Thailand			1 292 237		19 968		46 339	1 358 544
The former Yugoslav Republic of Macedonia			84 513					84 513
Timor-Leste			99 500					99 500
Tunisia			25 000					25 000

Contributor	Core voluntary contributions account	Other voluntary contributions – core	Voluntary contributions – specified	Contingency Fund for Emergencies	Special Programme of Research, Development and Research Training in Human Reproduction	Stop TB Partnership	Special Programme for Research and Training in Tropical Diseases	Total revenue (Note 1)
Turkmenistan			827 355					827 355
Uganda			25 000					25 000
Ukraine			365 266					365 266
United Arab Emirates			13 160 000					13 160 000
United Kingdom of Great Britain and Northern Ireland	21 895 884		156 864 701	9 436 834	3 664 122		3 816 794	195 678 335
United States of America			304 890 489		247 175		607 175	305 744 839
Uzbekistan			25 000					25 000
Viet Nam			252 311					252 311
Yemen			25 000					25 000
Zambia			75 000					75 000
Zimbabwe			168 864					168 864
<b>Total Member States</b>	<b>102 622 648</b>	<b>9 892 803</b>	<b>862 657 187</b>	<b>14 296 219</b>	<b>17 695 850</b>		<b>13 114 365</b>	<b>1 020 279 072</b>
Abt Associates Inc.			114 274					114 274
African Development Bank Group			19 105 011					19 105 011
African Leaders Malaria Alliance (ALMA)			175 000					175 000
African Programme for Onchocerciasis Control (APOC)			131 226					131 226
Age UK			112 444					112 444
Alere Inc.			39 071					39 071
Alzheimer's Association			199 993					199 993
American Jewish World Service (AJWS)			250 515		113 414			363 929
Americans for UNFPA			767 690					767 690
Arab Gulf Programme for United Nations Development Organizations (AGFUND)			253 000					253 000
Asia-Europe Foundation (ASEF)			3 045 000					3 045 000
Association For Promoting Research In Nova Medical School (APIFCM)			66 298					66 298
Association for Reproductive and Family Health (ARFH)			55 184					55 184



Contributor	Core voluntary contributions account	Other voluntary contributions – core	Voluntary contributions – specified	Contingency Fund for Emergencies	Special Programme of Research, Development and Research Training in Human Reproduction	Stop TB Partnership	Special Programme for Research and Training in Tropical Diseases	Total revenue (Note 1)
Autism Speaks			200 000					200 000
BASF Corporation			133 746					133 746
Bayer AG			600 148					600 148
Becton Dickinson and Company (BD)			131 914					131 914
Beijing Tiantan Biological Products Co. Ltd.			83 975					83 975
Bill & Melinda Gates Foundation			181 820 644		1 484 778		1 967 103	185 272 525
Bloomberg Family Foundation			8 424 000					8 424 000
Borrow Dental Milk Foundation			57 000					57 000
Bristol-Myers Squibb			580 000					580 000
Carter Center			6 500 000					6 500 000
CDC Foundation			2 554 271					2 554 271
Changchun Institute Of Biological Products Co., Ltd. Cnbg			149 518					149 518
Chiba University			300 000					300 000
Child Health Research Foundation (CHRF)			35 246					35 246
Children's Investment Fund Foundation (UK)			296 000					296 000
Christiansen Sarl			54 092					54 092
Christoffel-Blindenmission			463 529					463 529
Clarke Mosquito			10 000					10 000
Community And Family Services International (CFSI)			40 161					40 161
Community Development Fund			67 088					67 088
CSL Limited			979 704					979 704
David and Lucile Packard Foundation					400 000			400 000
Deb Worldwide Healthcare Inc.			10 514					10 514
Denka Seiken Co. Ltd.			448 507					448 507
Disease Control Technologies			90 000					90 000
Eisai Co., Ltd.			150 000					150 000
Eli Lilly and Company Foundation, UK			711 525					711 525

Contributor	Core voluntary contributions account	Other voluntary contributions – core	Voluntary contributions – specified	Contingency Fund for Emergencies	Special Programme of Research, Development and Research Training in Human Reproduction	Stop TB Partnership	Special Programme for Research and Training in Tropical Diseases	Total revenue (Note 1)
European Commission			45 637 006					45 637 006
European Respiratory Society (ERS)			275 000					275 000
FIA Foundation for the Automobile and Society			221 239					221 239
Flemish Government, Belgium			591 666		982 962			1 574 628
Focus Diagnostics, Inc.			59 812					59 812
Fondation d'Harcourt			182 684					182 684
Food and Agriculture Organization (FAO)			400 000					400 000
Ford Foundation					88 000			88 000
Foundation for Innovative New Diagnostics (FIND)			100 000					100 000
GAVI Alliance			126 421 673					126 421 673
Generalitat de Catalunya, Spain			1 794 157					1 794 157
Gharda Chemicals Limited			36 100					36 100
GlaxoSmithKline (GSK)			7 769 202					7 769 202
Global Alliance for Improved Nutrition (GAIN)			113 000					113 000
Global Fund to Fight AIDS, Tuberculosis and Malaria (GFATM)			1 382 490					1 382 490
Gojo Industries Inc.			20 065					20 065
Government of Guam			59 473					59 473
Government Of Punjab, Pakistan			4 418 262					4 418 262
Government of Western Australia			139 000					139 000
Grand Challenges Canada			424 767					424 767
Green Cross Corporation			316 593					316 593
Guarany Industria e Comercio			10 000					10 000
H.D. Hudson Manufacturing Company			20 000					20 000
Harvestplus			200 000					200 000
Healthnet TPO			23 209					23 209
Hilfsaktion Noma e.V.			293 000					293 000
Ikea Foundation			5 524 862					5 524 862

Contributor	Core voluntary contributions account	Other voluntary contributions – core	Voluntary contributions – specified	Contingency Fund for Emergencies	Special Programme of Research, Development and Research Training in Human Reproduction	Stop TB Partnership	Special Programme for Research and Training in Tropical Diseases	Total revenue (Note 1)
Ingv Istituto Nazionale di Geofisica e Vulcanologia			17 995					17 995
Innovation Norway			244 230					244 230
Intelligent Insect Control			10 000					10 000
International Agency for the Prevention of Blindness (IAPB)			30 000					30 000
International Centre For Sport Security (ICSS)			50 000					50 000
International Labour Organization (ILO)			252 613					252 613
International Organization for Migration (IOM)			147 658					147 658
International Telecommunication Union (ITU)			800 000					800 000
International Union against Tuberculosis and Lung Disease (IUATLD)			5 370 052					5 370 052
International Vaccine Institute (IVI)			353 325					353 325
International Water Association (IWA)			62 415					62 415
Japan Hospital Association (JHA)			300 000					300 000
Johann Jacobs Foundation			84 462					84 462
John D. and Catherine T. Macarthur Foundation			150 000		125 000			275 000
Joint United Nations Programme on HIV/AIDS (UNAIDS)			17 936 172					17 936 172
Kaketsuken			659 568					659 568
Kanazawa University			150 000					150 000
Karolinska Institutet			127 730					127 730
King's College London			108 537					108 537
KNCV Tuberculosis Foundation			1 145 649					1 145 649
Korean Foundation for International Healthcare (KFIH) – Dr Lee Jong-Wook Memorial Fund			1 764 236					1 764 236
La Métropole Grand Lyon			260 526					260 526
Labiofam			161 674					161 674
Liechtenstein			25 253					25 253
Life Ideas Textiles Company Ltd.			111 625					111 625

Contributor	Core voluntary contributions account	Other voluntary contributions – core	Voluntary contributions – specified	Contingency Fund for Emergencies	Special Programme of Research, Development and Research Training in Human Reproduction	Stop TB Partnership	Special Programme for Research and Training in Tropical Diseases	Total revenue (Note 1)
Lifestraw SA			38 010					38 010
Lions Clubs International Foundation			624 890					624 890
Ludwig Maximilians Universität, München			42 199					42 199
L'Union Économique et Monétaire Ouest-Africaine (UEMOA)			15 177					15 177
Marius Nasta Institute for Pneumology			183 509					183 509
Medicines for Malaria Venture (MMV)			225 000					225 000
Medimmune			1 399 580					1 399 580
Mental Health Commission Of Canada (MHCC)			110 000					110 000
Merck			439 702		152 550			592 252
Merck Sharp and Dohme-Chibret					2 457 453			2 457 453
Micronutrient Initiative (MI)			149 571					149 571
Nagasaki University			357 080					357 080
Nantong Gongcheng Fine Chemicals			36 100					36 100
National Hospital Organization Kurihama Medical and Addiction Center			152 250					152 250
National Philanthropic Trust (NPT)			86 252 168					86 252 168
New Venture Fund (NVF)			400 000					400 000
Niigata University			593 250					593 250
Nippon Foundation			2 300 000					2 300 000
Novartis			6 992 742					6 992 742
Oceania Countries			25 000					25 000
OPEC Fund for International Development (OFID)			1 256 494					1 256 494
Open Society Institute			10 800					10 800
Options Consultancy Services Ltd.			916 896					916 896
Organisation for Economic Co-operation and Development (OECD)			10 000					10 000
Pan American Health Organization (PAHO)			94 000					94 000

Contributor	Core voluntary contributions account	Other voluntary contributions – core	Voluntary contributions – specified	Contingency Fund for Emergencies	Special Programme of Research, Development and Research Training in Human Reproduction	Stop TB Partnership	Special Programme for Research and Training in Tropical Diseases	Total revenue (Note 1)
Pilipinas Shell Foundation, Inc.			252 943					252 943
Population Services International (PSI)			1 191 380					1 191 380
President & Fellows of Harvard College			219 557					219 557
Procter & Gamble SA			50 000					50 000
Program for Appropriate Technology In Health (PATH)			432 456					432 456
Queensland University Of Technology					78 419			78 419
Research Foundation for Microbial Diseases of Osaka University			448 507					448 507
Richter Gedeon Vegyeszeti Gyar					840 380			840 380
Rockefeller Foundation			300 000					300 000
Romanian Angel Appeal Foundation			109 401					109 401
Rotary International			56 302 924					56 302 924
Rotary of Japan			30 000					30 000
Royal Tropical Institute (KIT), Netherlands							24 194	24 194
S. C. Johnson and Son, Inc.			10 000					10 000
Sabin Vaccine Institute			897 609					897 609
Saerfu (Henan) Agrochemical Co., Ltd.			36 100					36 100
Safetynet (Southeast Asia Field Epidemiology Training and Technology Network)			141 000					141 000
Saint Petersburg Scientific Research Institute of Vaccines and Sera			22 477					22 477
Sanofi Pasteur			6 158 152					6 158 152
Save The Children UK			562 628					562 628
Secretariat of the Pacific Community (SPC)			55 000					55 000
Servicio Madrilen0 de Salud (SERMAS)			187 246					187 246
Shanghai Institute Of Biological Products Co., Ltd.			139 959					139 959
Sharda Cropchem Limited			18 000					18 000
Shinnyo-En			115 000					115 000

Contributor	Core voluntary contributions account	Other voluntary contributions – core	Voluntary contributions – specified	Contingency Fund for Emergencies	Special Programme of Research, Development and Research Training in Human Reproduction	Stop TB Partnership	Special Programme for Research and Training in Tropical Diseases	Total revenue (Note 1)
Shobikaa Impex Private Limited			61 618					61 618
Sightsavers International			453 867					453 867
Sinovac Biotech Ltd.			139 959					139 959
Southeast Asia Tobacco Control Alliance (SEATCA)			78 535					78 535
St. Michael's Hospital (SMH), Canada					75 000			75 000
Stichting Katholieke Universiteit			12 771					12 771
Sumitomo Chemical Co. Ltd.			182 881					182 881
Syngenta Crop Protection AG			160 000					160 000
Tagros Chemicals India Ltd.			107 900					107 900
Tana Netting Co., Ltd.			206 428					206 428
Task Force for Global Health (TFGH)			4 247 745					4 247 745
The Brighton Collaboration Foundation			25 000					25 000
The Fountain House Inc.			282 500					282 500
The Government of Macao, SAR, People's Republic of China			400 000					400 000
The Government of Hong Kong, SAR, People's Republic of China		13 991	100 000					113 991
The Northern Territory Government Of Australia			365 580					365 580
The Norwegian Institute of Public Health (NIPH)			63 041					63 041
The Paul G. Allen Family Foundation			727 628		628 902			1 356 530
The Sackler Institute For Nutrition Science			170 000					170 000
UCB SA			1 042 736					1 042 736
Union for International Cancer Control (UICC)			30 000					30 000
UNITAID – International Drug Purchase Facility			14 923 517					14 923 517
United Nations Central Emergency Response Fund (CERF)			42 219 954					42 219 954
United Nations Children's Fund (UNICEF)			6 337 126					6 337 126
United Nations Development Programme (UNDP)			46 746 622				474 902	47 221 524

Contributor	Core voluntary contributions account	Other voluntary contributions – core	Voluntary contributions – specified	Contingency Fund for Emergencies	Special Programme of Research, Development and Research Training in Human Reproduction	Stop TB Partnership	Special Programme for Research and Training in Tropical Diseases	Total revenue (Note 1)
United Nations Economic Commission for Europe (UNECE)			139 100					139 100
United Nations Environment Programme (UNEP)			957 358					957 358
United Nations Fund for International Partnerships (UNFIP)			19 276 440		705 687			19 982 127
United Nations High Commissioner for Refugees (UNHCR)			2 894 834					2 894 834
United Nations Human Settlements Programme (UN-Habitat)			35 500					35 500
United Nations Industrial Development Organization (UNIDO)			20 000					20 000
United Nations Institute for Training and Research (UNITAR)			20 000					20 000
United Nations Office for Project Services (UNOPS)			9 979 445					9 979 445
United Nations Office for the Coordination of Humanitarian Affairs (UNOCHA)			5 509 649					5 509 649
United Nations Office on Drugs and Crime (UNODC)			339 810					339 810
United Nations Population Fund (UNFPA)			30 723 860					30 723 860
United States Fund for UNICEF			199 796					199 796
Universidad Politecnica de Madrid					82 005			82 005
University of Antwerp			130 000					130 000
University Of Bergen			220 380					220 380
University of Natural Resources and Life Sciences, Vienna			164 153					164 153
University Research Co., LLC			524 167					524 167
Uppsala Monitoring Centre			350 000					350 000
Valent Biosciences Corporation			60 682					60 682
Vector Control Innovations Private limited			240 427					240 427
Vestergaard Frandsen A/S			172 951					172 951
Wateraid America, Inc. (WAA)			109 095					109 095

Contributor	Core voluntary contributions account	Other voluntary contributions – core	Voluntary contributions – specified	Contingency Fund for Emergencies	Special Programme of Research, Development and Research Training in Human Reproduction	Stop TB Partnership	Special Programme for Research and Training in Tropical Diseases	Total revenue (Note 1)
Wellcome Trust			7 314 109		94 496			7 408 605
World Bank			1 100 000		1 200 000		1 250 000	3 550 000
World Federation of Neurology			50 000					50 000
World Food Programme (WFP)			151 099					151 099
World Meteorological Organization (WMO)			886 484					886 484
World Vision Australia (WVA)			74 129					74 129
World Vision International			651 843					651 843
Zeshan Foundation			94 160					94 160
<b>Interfund revenue (Note 2):</b>								
Alliance for Health Policy and Systems Research (HSR)			194 355		165 000			359 355
Roll Back Malaria Partnership (RBM)			66 000					66 000
Other and miscellaneous receipts (note 3)		56 083	4 456 686		393 524	(6 433)	(515 832)	4 384 028
Pass through funding		(650 000)	(17 411 194)					(18 061 194)
Refunds to donors (note 4)		(205 880)	(10 852 410)			19 095		(11 039 195)
<b>Total General Fund</b>	<b>102 622 648</b>	<b>9 106 997</b>	<b>1 666 853 528</b>	<b>14 296 219</b>	<b>27 763 420</b>	<b>12 662</b>	<b>16 314 732</b>	<b>1 836 970 206</b>

**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.** Negative amounts represent 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.



## World Health Organization

### Schedule 2 – Voluntary contributions, by fund and by contributor

For the year ended 31 December 2015 (in US dollars)

#### B. FIDUCIARY FUNDS

Contributor	Secretariat of the WHO Framework Convention on Tobacco Control	Stop TB Partnership Global Drug Facility	Roll Back Malaria Partnership	Partnership for Maternal, Newborn and Child Health	Standing Committee on Nutrition	Alliance for Health Policy and Systems Research	Global Health Workforce Alliance	Stop TB Partnership	European Observatory on Health Systems and Policies	ESPEN Fund	Total revenue (Note 1)
<b>Member States</b>											
Australia	656 115										656 115
Austria									280 584		280 584
Belgium									251 971		251 971
Brazil	80 000						350 000				430 000
Canada				497 512							497 512
Finland									207 059		207 059
India				520 000							520 000
Ireland							548 246		226 757		775 003
Japan							100 000				100 000
Kuwait			500 000								500 000
Netherlands				800 000							800 000
Norway	235 405			1 528 391		470 810	588 512		225 000		3 048 118
Slovenia									621 325		621 325
Sweden				382 614		2 755 620			565 971		3 704 205
Switzerland									41 517		41 517
United Kingdom of Great Britain and Northern Ireland			105 519			2 343 750			297 651	761 035	3 507 955
United States of America			3 494 350			197 175					3 691 525
<b>Total Member States</b>	<b>971 520</b>		<b>4 099 869</b>	<b>3 728 517</b>		<b>5 767 355</b>	1 586 758		<b>2 717 835</b>	<b>761 035</b>	<b>19 632 889</b>
Bill & Melinda Gates Foundation			3 075 008			200 594					3 275 602
Eli Lilly and Company Foundation, Switzerland								226 000			226 000
European Commission	671 835						778 297		561 167		2 011 299
European Health Management Association (EHMA)									34 237		34 237
Food and Agriculture Organization (FAO)					130 000						130 000
International Development Research Centre (IDRC)						19 522					19 522

Contributor	Secretariat of the WHO Framework Convention on Tobacco Control	Stop TB Partnership Global Drug Facility	Roll Back Malaria Partnership	Partnership for Maternal, Newborn and Child Health	Standing Committee on Nutrition	Alliance for Health Policy and Systems Research	Global Health Workforce Alliance	Stop TB Partnership	European Observatory on Health Systems and Policies	ESPEN Fund	Total revenue (Note 1)
International Forum Gastein (IFG)									12 553		12 553
International Fund for Agricultural Development (IFAD)					30 000						30 000
John D. and Catherine T. MacArthur Foundation				125 000							125 000
Maastricht University									21 193		21 193
Oxford Policy Management									24 000		24 000
Region of Veneto, Italy									233 909		233 909
Swiss Tropical and Public Health Institute			50 000								50 000
Technische Universitaet Berlin									10 582		10 582
The Health Foundation									99 899		99 899
Union Nationale des Caisses d'Assurance Maladie (UNCAM), France									325 027		325 027
United Nations Department of Economic and Social Affairs (UNDESA)					45 700						45 700
World Bank			550 000								550 000
<b>Inter-fund revenue (note 2):</b>											
WHO Regional Office For Europe (RGO)									2 916 764		2 916 764
Other and miscellaneous receipts (note 3)	203 596	(1 125 923)		(519 800)				(31 076)	18 822		(1 454 381)
Refunds to donors (note 4)		(17 027 751)						(5 848 503)			(22 876 254)
<b>Total Fiduciary Fund</b>	<b>1 846 951</b>	<b>(18 153 674)</b>	<b>7 774 877</b>	<b>3 333 717</b>	<b>205 700</b>	<b>5 987 471</b>	<b>2 365 055</b>	<b>(5 653 579)</b>	<b>6 975 988</b>	<b>761 035</b>	<b>5 443 541</b>

**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.** Inter-fund 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.** Negative amounts represent 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.

## World Health Organization

### Schedule 3 – Deferred revenue, by fund and by contributor

As at 31 December 2015 (in US dollars)

#### GENERAL FUND

Contributor	Core voluntary contributions account	Voluntary contributions – specified	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)
<b>Member States</b>					
Australia		1 768 498			1 768 498
Cambodia		288 660			288 660
Canada		21 055 749			21 055 749
China		6 000 000			6 000 000
Equatorial Guinea		450 556			450 556
Germany		355 150			355 150
Guinea		6 687 303			6 687 303
Guinea-Bissau		26 207			26 207
Italy		17 007			17 007
Lao People's Democratic Republic		72 188			72 188
Monaco		226 757			226 757
Netherlands	11 961 956	23 183 152			35 145 108
New Zealand		2 120 441			2 120 441
Norway		275 255			275 255
Republic of Korea		6 005 557			6 005 557
Russian Federation		13 134 765			13 134 765
Saudi Arabia		4 754 822			4 754 822
Solomon Islands		50 000			50 000
Switzerland		8 169 022			8 169 022
The former Yugoslav Republic of Macedonia		58 606			58 606
Timor-Leste		94 500			94 500
Turkmenistan		1 654 710			1 654 710
Ukraine		251 036			251 036

Contributor	Core voluntary contributions account	Voluntary contributions – specified	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)
United Kingdom of Great Britain and Northern Ireland		72 162 776	7 328 244	6 106 870	85 597 890
United States of America		327 265	960 779		1 288 044
Zimbabwe		400 887			400 887
<b>Total Member States</b>	<b>11 961 956</b>	<b>169 590 869</b>	<b>8 289 023</b>	<b>6 106 870</b>	<b>195 948 718</b>
American Jewish World Service (AJWS)		67 800	11 586		79 386
Arab Gulf Programme for United Nations Development Organizations (AGFUND)		155 000			155 000
Asia–Europe Foundation (ASEF)		1 455 000			1 455 000
Bill & Melinda Gates Foundation		238 479 291	5 258 648	3 764 918	247 502 857
Bloomberg Family Foundation		485 000			485 000
Borrow Dental Milk Foundation		30 000			30 000
CDC Foundation		815 287			815 287
Eli Lilly and Company Foundation, UK		865 425			865 425
European Commission		21 908 447			21 908 447
Fondation d’Harcourt		365 366			365 366
Ford Foundation			12 000		12 000
GAVI Alliance		2 178 697			2 178 697
Global Fund to Fight AIDS, Tuberculosis and Malaria (GFATM)		450 000			450 000
Government of Western Australia		200 000			200 000
Grand Challenges Canada		313 525			313 525
Helmholtz-Zentrum Geesthacht Zentrum für Material-und Küstenforschung GmbH (HZG)		31 346			31 346
Hilfsaktion Noma e.V.		586 000			586 000
International Union against Tuberculosis and Lung Disease (IUATLD)		5 529 948			5 529 948
John D. and Catherine T. Macarthur Foundation			100 000		100 000
Kanazawa University		160 000			160 000
King’s College London		298 647			298 647
La Métropole Grand Lyon		65 132			65 132
Lions Clubs International Foundation		624 890			624 890
Marius Nasta Institute for Pneumology		45 978			45 978
Mental Health Commission Of Canada (MHCC)		55 000			55 000

<b>Contributor</b>	<b>Core voluntary contributions account</b>	<b>Voluntary contributions – specified</b>	<b>Special Programme of Research, Development and Research Training in Human Reproduction</b>	<b>Special Programme for Research and Training in Tropical Diseases</b>	<b>Total deferred revenue (Note 1)</b>
OPEC Fund for International Development (OFID)		1 100 000			1 100 000
Pilipinas Shell Foundation, Inc.		408 036			408 036
Population Services International (PSI)		674 839			674 839
Potsdam Institute for Climate Impact Research (PIK)		134 870			134 870
Program for Appropriate Technology In Health (PATH)		227 800			227 800
Rand Corporation		144 841			144 841
Romanian Angel Appeal Foundation		27 843			27 843
Save The Children UK		398 821			398 821
Servicio Madrilen0 de Salud (SERMAS)		374 494			374 494
Sharda Cropchem Limited		18 100			18 100
Southeast Asia Tobacco Control Alliance (SEATCA)		229 390			229 390
Stichting Katholieke Universiteit		29 944			29 944
Syngenta Crop Protection AG		150 000			150 000
The Brighton Collaboration Foundation		26 000			26 000
The Government of Macao, SAR, People's Republic of China		1 650 385			1 650 385
The Norwegian Institute of Public Health (NIPH)		706 840			706 840
UCB SA		961 387			961 387
United Nations Children's Fund (UNICEF)		501 500			501 500
United Nations Development Programme (UNDP)		801 165			801 165
United Nations Economic Commission for Europe (UNECE)		130 000			130 000
United Nations Office for Project Services (UNOPS)		1 670 656			1 670 656
United Nations Trust Fund for Human Security (UNTFHS)		336 357			336 357
University Of Bergen		699 171			699 171
University of Natural Resources and Life Sciences, Vienna		328 305			328 305
Wellcome Trust		23 000			23 000
Zeshan Foundation		98 318			98 318
Other		968 367		114 801	1 083 168
<b>Total General Fund</b>	<b>11 961 956</b>	<b>457 577 077</b>	<b>13 671 257</b>	<b>9 986 589</b>	<b>493 196 879</b>

## FIDUCIARY FUND

Contributor	Roll Back Malaria Partnership	Alliance for Health Policy and Systems Research	Global Health Workforce Alliance	European Observatory on Health Systems and Policy	Total deferred revenue (Note 1)
Kuwait	2 000 000				2 000 000
Sweden				32 823	32 823
United Kingdom of Great Britain and Northern Ireland		1 406 250			1 406 250
Bill & Melinda Gates Foundation		308 497			308 497
European Commission			1 030 365		1 030 365
Other				9 847	9 847
<b>Total Fiduciary Fund</b>	<b>2 000 000</b>	<b>1 714 747</b>	<b>1 030 365</b>	<b>42 670</b>	<b>4 787 782</b>
<b>REIMBURSABLE PROCUREMENT – funds received in advance of delivery of goods or services (Note 2)</b>					<b>38 904 220</b>
<b>GRAND TOTAL</b>					<b>536 888 881</b>

**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 \$339m) and non-current (US \$197m) are reported separately in the Statement of Financial Position and detailed as part of Note 4.14 to the Financial Statements for the year ended 31 December 2015 in document A69/45.

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

## World Health Organization

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

As at 31 December 2015 (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)
<b>Member States</b>				
Angola		120 204		120 204
Australia	912 697	1 590 979		1 590 979
Belgium		18 785		18 785
Cambodia	226 513	62 250		62 250
Canada	4 009 050	17 046 699		17 046 699
China	3 000 000	3 000 000		3 000 000
Cyprus		133 690		133 690
Equatorial Guinea		450 556	1 802 225	2 252 782
Germany	14 071	628 908		628 908
Greece		2 373 903		2 373 903
Guinea		6 687 303		6 687 303
Guinea-Bissau		26 207		26 207
India		1 000 000		1 000 000
Italy		68 027		68 027
Kazakhstan		25 844		25 844
Kuwait	1 500 000	500 000		500 000
Lao People's Democratic Republic		72 188		72 188
Liberia		6 796 772		6 796 772
Luxembourg		69 778		69 778
Monaco	113 379	226 757		226 757
Netherlands	17 572 554	18 843 932		18 843 932
New Zealand	848 176	1 272 265		1 272 265
Nigeria			340 500	340 500
Norway		373 228		373 228
Republic of Korea	3 059 379	3 091 427		3 091 427
Russian Federation	8 756 510	4 378 255		4 378 255
Saudi Arabia		13 471 496		13 471 496
Sierra Leone		1 942 875		1 942 875
Solomon Islands		75 000		75 000
Sweden		32 823		32 823
Switzerland	4 587 828	5 117 419	67 416	5 184 835
The former Yugoslav Republic of Macedonia		58 606		58 606
Timor-Leste	63 000	74 500		74 500
Turkmenistan	827 355	827 355		827 355
Ukraine		566 302		566 302

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 Arab Emirates		96 000		96 000
United Kingdom of Great Britain and Northern Ireland	40 158 609	58 493 603	1 520 154	60 013 756
United States of America	81 267	234 390 933	124 198 804	358 589 736
Zimbabwe	400 887	10 042		10 042
<b>Total Member States</b>	<b>86 131 274</b>	<b>384 014 909</b>	<b>127 929 098</b>	<b>511 944 007</b>
American Jewish World Service (AJWS)	67 800	11 586		11 586
Arab Gulf Programme for United Nations Development Organizations (AGFUND)	45 000	270 000	84 000	354 000
Asia–Europe Foundation (ASEF)	1 455 000			
Azienda Ospedaliera di Padova			184 831	184 831
Bill & Melinda Gates Foundation	99 538 013	153 995 584		153 995 584
Bloomberg Family Foundation		485 000		485 000
Borrow Dental Milk Foundation		43 500		43 500
Carter Center		3 250 000		3 250 000
CDC Foundation		1 254 615		1 254 615
Child Health Research Foundation (CHRF)		35 246		35 246
Children's Investment Fund Foundation (UK)		296 000		296 000
Deb Worldwide Healthcare Inc.		10 514		10 514
Drugs for Neglected Diseases Initiative (Dndi)		15 142		15 142
Eli Lilly and Company Foundation, UK	248 726	1 328 224		1 328 224
European Commission	4 497 370	41 931 867	11 993 268	53 925 135
European Respiratory Society (ERS)		175 000	100 000	275 000
Fondation d'Harcourt	182 683	182 683		182 683
Ford Foundation		12 000		12 000
GAVI Alliance	179 118	19 383 083		19 383 083
Generalitat de Catalunya, Spain		1 794 157		1 794 157
Global Alliance for TB Drug Development			80 000	80 000
Global Fund to Fight AIDS, Tuberculosis and Malaria (GFATM)		700 000	6 694 881	7 394 881
Government of Western Australia		200 000		200 000
Grand Challenges Canada		313 525		313 525
Helmholtz-Zentrum Geesthacht Zentrum für Material-und Küstenforschung GmbH (HZG)		31 346		31 346
Hilfsaktion Noma e.V.		586 000		586 000
International Union against Tuberculosis and Lung Disease (IUATLD)		5 529 948		5 529 948
John D. and Catherine T. Macarthur Foundation		100 000		100 000
Johns Hopkins University		287 020		287 020
Kanazawa University		160 000		160 000
Karolinska Institutet		127 730		127 730
King's College London	298 647	108 537		108 537



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)
La Métropole Grand Lyon		65 132		65 132
Lions Clubs International Foundation		624 890	231 487	856 377
Maastricht University		21 193		21 193
Marius Nasta Institute for Pneumology		45 978		45 978
Mental Health Commission Of Canada (MHCC)		55 000		55 000
Merck		152 550		152 550
Nagasaki University		107 080		107 080
Obafemi Awolowo University – Teaching Hospital Complex		90 897		90 897
Oil Search Health Foundation	102 248	149 750		149 750
OPEC Fund for International Development (OFID)	550 000	906 494		906 494
Options Consultancy Services Ltd		209 034		209 034
Pilipinas Shell Foundation, Inc.	204 943	203 093		203 093
Population Services International (PSI)	345 649	1 441 831		1 441 831
Potsdam Institute for Climate Impact Research (PIK)	134 870			
President & Fellows of Harvard College		219 557		219 557
Program for Appropriate Technology In Health (PATH)		247 800	82 605	330 405
Queen Elizabeth Diamond Jubilee Trust			82 645	82 645
Rand Corporation		144 841		144 841
Region of Emilia Romagna, Italy			11 658	11 658
Region of Veneto, Italy		205 850		205 850
Research in Advanced Medical Information and Telematics vzw (RAMIT)			18 001	18 001
Rockefeller Foundation			82 500	82 500
Romanian Angel Appeal Foundation	27 843			
Rotary International		190 935		190 935
Royal Tropical Institute (KIT), Netherlands		24 194	125 025	149 218
Save The Children UK	69 199	540 933		540 933
Sclavo Vaccines Association		409 344		409 344
Servicio Madrilen0 de Salud (SERMAS)	187 247	354 881		354 881
Sharda Cropchem Limited		18 100		18 100
Southeast Asia Tobacco Control Alliance (SEATCA)	151 985	77 405		77 405
St. Michael's Hospital (SMH)		75 000		75 000
Stichting Katholieke Universiteit		42 715		42 715
Syngenta Crop Protection AG		150 000		150 000
Task Force for Global Health (TFGH)		3 624 239		3 624 239
The Brighton Collaboration Foundation	26 000			
The Government of Macao, SAR, People's Republic of China	1 150 385	500 000		500 000
The Health Foundation		32 823		32 823
The Norwegian Institute of Public Health (NIPH)	529 425	177 414		177 414
The Sackler Institute For Nutrition Science		75 000		75 000
UCB SA		961 387		961 387

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)
Union Nationale des Caisses d'Assurance Maladie (UNCAM), France		325 027		325 027
United Nations Children's Fund (UNICEF)		668 667	731 201	1 399 868
United Nations Development Programme (UNDP)	417 064	1 713 818	163 741	1 877 559
United Nations Economic Commission for Europe (UNECE)	130 000			
United Nations Entity for Gender Equality and the Empowerment of Women (UN Women)			22 190	22 190
United Nations Environment Programme (UNEP)		277 243	324 112	601 355
United Nations Office for Project Services (UNOPS)		1 892 285		1 892 285
United Nations Population Fund (UNFPA)		248 000	99 490	347 490
United Nations Trust Fund for Human Security (UNTFHS)		336 357		336 357
Universitaetsklinikum Aachen, Germany			159 300	159 300
Universitaetsklinikum Heidelberg, Germany			278 774	278 774
University Of Bergen	472 452	226 719		226 719
University of Cape Town			136 859	136 859
University of Dundee		111 902		111 902
University of Hohenheim			58 800	58 800
University of Natural Resources and Life Sciences, Vienna	328 305	105 917		105 917
University of Washington			41 107	41 107
University Research Co., LLC		411 147		411 147
Wellcome Trust		4 152 866	816 096	4 968 962
World Meteorological Organization (WMO)		886 484	176 828	1 063 312
Zeshan Foundation		98 318		98 318
Other		339 668	14 897	354 565
Revaluation of amounts due in foreign currencies				(26 771 334)
FCTC voluntary assessed contributions		3 596	1 799 444	1 803 040
<b>Total amounts receivable</b>	<b>197 471 247</b>	<b>640 576 569</b>	<b>152 522 838</b>	<b>766 328 073</b>

**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 the year ended 31 December 2015 in document A69/45.

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 2015 (in US dollars)

Contributor	In-kind	In-service	Total
<b>Member States</b>			
Azerbaijan	60 000		60 000
Belgium	96 000	72 226	168 226
Botswana	250 000		250 000
Canada	10 993 685	752 507	11 746 192
Democratic Republic of the Congo	120 000		120 000
Denmark	4 138 204	50 000	4 188 204
Gabon	3 700 000		3 700 000
Germany	148 251		148 251
India	100 000		100 000
Iran (Islamic Republic of)	132 000		132 000
Italy	90 000		90 000
Japan	7 767 000		7 767 000
Lebanon	140 000		140 000
Lesotho	101 312		101 312
Malaysia	1 178 807	353 079	1 531 886
Maldives	180 000		180 000
Morocco	100 000		100 000
Namibia	317 760		317 760
Oman	120 000		120 000
Philippines	40 953		40 953
Republic of Korea		77 707	77 707
Saudi Arabia	140 000		140 000
Senegal	216 000		216 000
Singapore		365 463	365 463
Sudan	100 000		100 000
Syrian Arab Republic	120 000		120 000
Thailand		351 167	351 167
United Kingdom of Great Britain and Northern Ireland		273 326	273 326
United States of America		7 576 565	7 576 565
Uzbekistan	120 000		120 000
Yemen	144 000		144 000
<b>Total Member States</b>	<b>30 613 972</b>	<b>9 872 040</b>	<b>40 486 012</b>
American Leprosy Missions (ALM)		81 281	81 281
Bayer AG	1 340 452		1 340 452
Cisco Systems, Inc.	246 901		246 901
Communauté Urbaine de Lyon, France	83 673		83 673
Eisai Co., Ltd	10 199 320		10 199 320

Contributor	In-kind	In-service	Total
Fondation des Immeubles pour les Organisations Internationales (FIPOI)	146 923		146 923
Generalitat de Catalunya, Spain	172 454		172 454
Gilead Sciences Inc.	537 875		537 875
GlaxoSmithKline (GSK)	22 656 948		22 656 948
Gojo Industries Inc.	107 464		107 464
Government of Guam	431 404		431 404
Impact EMR		332 674	332 674
International Coordinating Group on Vaccine Provision for Epidemic Meningitis	3 769 880		3 769 880
International Health Partners (IHP)	1 886 480		1 886 480
International Medical Corps		273 500	273 500
Johnson and Johnson Family of Companies Contribution Fund, Inc.	9 769 219		9 769 219
Kobe Group (Hyogo Prefecture Kobe Chamber of Commerce and Industry and Kobe Steel, Ltd.)	1 284 625		1 284 625
Kosovo	50 000		50 000
La Métropole Grand Lyon	172 240		172 240
Merck	15 832 295		15 832 295
National Cancer Center, Korea		185 830	185 830
Novartis	9 170 188		9 170 188
Qiagen	250 000		250 000
Sanofi Espoir	964 229		964 229
Save the Children		55 000	55 000
The Norwegian Refugee Council (NRC)		65 625	65 625
Toyota Motor Corporation	457 100		457 100
United Nations Development Programme (UNDP)		8 337 099	8 337 099
Wellcome Trust		242 843	242 843
World Organization for Animal Health (OIE)		323 500	323 500
<b>Total in-kind and in-service contributions (Note)</b>	<b>110 143 642</b>	<b>19 769 392</b>	<b>129 913 034</b>

**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 ended 31 December 2015 in document A69/45.

## World Health Organization

### Schedule 6 – Voluntary contributions received in advance for 2016

As at 31 December 2015 (in US dollars)

Contributor	Total
<b>Member States</b>	
France	1 466 319
Lao People's Democratic Republic	134 636
Republic of Korea	2 121 900
Swaziland	46 079
Thailand	17 162
Turkey	60 000
<b>Total Member States</b>	<b>3 846 097</b>
Bill & Melinda Gates Foundation	1 510 440
Médecins Sans Frontières (MSF)	100 250
Merck	130 000
<b>Total voluntary contributions received in advance (Note)</b>	<b>5 586 787</b>

**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 the year ended 31 December 2015 in document A69/45. 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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