

Voluntary contributions by fund and by contributor, 2025

1. The present report supplements the WHO audited financial statements for 2025.¹ The following schedules are provided in the Annex:

Schedule 1 – Voluntary contributions, by fund

Schedule 2 – Voluntary contributions, by fund and by contributor

- A. General Fund
- B. Fiduciary Fund
- C. By Programming Country

Schedule 3 – Deferred revenue, by fund and by contributor

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

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

Schedule 6 – Voluntary contributions received in advance for 2026

2. As set out in the Secretariat implementation plan on reform (document EB152/34), WHO is committed to enhancing visibility for Member States and advancing accountability and transparency. In line with this commitment, this report includes information on voluntary contributions from Programming Countries – see Schedule 2C.

3. The accounting policies for receivables, deferred revenue and revenue are summarized in sections 2.3, 2.9 and 2.15, respectively, of the audited financial statements for the year ended 31 December 2025.¹

4. Revenue from voluntary contributions is recognized in accordance with the International Public Sector Accounting Standards (IPSAS), in particular IPSAS 23 (Revenue from Non-Exchange Transactions) when a binding agreement is signed by WHO and a contributor. Where (a) there are “subject to” clauses in an agreement, or (b) the total amount is indicative or not mentioned in the

¹ Document A79/14.

agreement and only confirmed upon release of funds, 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 where 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. 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 in the current year.

5. Each voluntary contribution is recorded through an award. The summary schedules presented in the Annex aggregate those awards, reporting contributions by fund and by donor. Miscellaneous receipts and donor contributions totalling less than US\$ 10 000 are grouped together and reported as “other and miscellaneous receipts”.

6. As reported in the Statement of Financial Performance in the audited financial statements for 2025,² 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. The voluntary contributions reported in Schedules 1 and 2 of the Annex to 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 the Annex to this report.

7. Please refer to the audited financial statements for 2025² for an overview of the details reported in this information document. Values in the audited financial statements are rounded to the nearest thousand US dollars (US\$ 000). As a result, there may be small differences between the figures in this report and those in the financial statements and associated notes, owing to rounding.

² Document A79/14.

Annex

World Health Organization

Schedule 1 – Voluntary contributions, by fund

For the year ended 31 December 2025

(in US dollars)

General Fund	Notes	2025	2024
Core voluntary contributions account	1	107 472 502	277 344 411
Voluntary contributions – core	1	106 466 111	40 822 732
Voluntary contributions – specified		919 909 846	1 026 573 958
Special Programmes and Collaborative Arrangements	2	590 350 378	711 390 413
Outbreak and Crisis Response		658 892 198	725 714 511
Contingency Fund for Emergencies	3	11 938 621	22 172 120
Special Programme of Research, Development and Research			
Training in Human Reproduction		41 022 862	40 408 038
Special Programme for Research and Training in Tropical Diseases		19 756 524	11 209 903
Total General Fund – Programme budget		2 455 809 042	2 855 636 086
Fiduciary Fund			
Secretariat of the WHO Framework Convention on Tobacco Control		4 841 770	13 720 200
Partnership for Maternal, Newborn and Child Health		5 512 750	8 102 103
Alliance for Health Policy and Systems Research		9 578 191	7 232 916
European Observatory on Health Systems and Policies		8 875 458	7 854 661
Expanded Special Project for Elimination of Neglected Tropical Diseases		7 110 649	5 633 265
WHO Staff Association	4	524 566	730 000
Total Fiduciary Fund		36 443 384	43 273 145
(Increase)/decrease in allowance for doubtful receivables	5	111 030 122	(335 137 397)
Elimination of interfund transfers	6	(3 277 597)	(1 267 518)
Total voluntary contributions	7	2 600 004 951	2 562 504 316

Note 1. The core voluntary contributions account 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 are also referred to as “thematic” or “softly earmarked”.

Note 2. Special Programmes and Collaborative Arrangements mainly represents revenue for activities related to poliomyelitis.

Note 3. The Contingency Fund for Emergencies was created in 2015 to provide temporary financing for emergency operations. For further details, see Note 6.1.b.ii to the audited financial statements for 2025 (document A79/14).

Note 4. The WHO Staff Association Fund was created in 2018 for the activities of the Staff Association. Revenue recorded represents a transfer of flexible funds from the Office of the Director-General.

Note 5. The movement in the allowance for doubtful receivables is given in Note 4.3 to the audited financial statements for 2025 (document A79/14).

Note 6. Interfund revenue represents the transfer of funding internally between the General Fund and the Fiduciary Fund. These funds are recorded as an expense to the “donor” fund and as revenue to the “recipient” fund and are eliminated on consolidation.

Note 7. Voluntary contributions are reported in the Statement of Financial Performance and detailed as part of Note 5.1 to the audited financial statements for 2025 (document A79/14).

World Health Organization

Schedule 2 – Voluntary contributions, by fund and by contributor

For the year ended 31 December 2025

(in US dollars)

A. General fund

Contributor (Note 5)	Core voluntary contributions account	Voluntary contributions – core	Voluntary contributions – specified	Special Programmes and Collaborative Arrangements	Outbreak and Crisis Response	Contingency Fund for Emergencies	Special Programme of Research, Development and Research Training in Human Reproduction	Special Programme for Research and Training in Tropical Diseases	Grand total (Note 1)
Andorra			41 176						41 176
Australia	9 380 863		9 060 455	5 402 750			292 208		24 136 277
Austria			116 209	58 685	2 876 139				3 051 034
Bangladesh			144 460						144 460
Belarus			69 443						69 443
Belgium	4 634 994		2 575 565				1 158 749	1 158 749	9 528 056
Brazil			448 639		165 935				614 574
Bulgaria					104 384				104 384
Burkina Faso					8 676 442				8 676 442
Burundi					2 659 800				2 659 800
Cambodia	400 000								400 000
Cameroon			195 865						195 865
Canada			10 712 821	23 958 841	9 875 403	3 625 816	9 916 263		58 089 144
Chad			879 212						879 212
China			2 850 515				55 000	55 000	2 960 515
Congo			94 153						94 153
Côte d'Ivoire			63 511						63 511
Cyprus			794 492						794 492
Democratic Republic of the Congo			1 243 881		7 488 251				8 732 132

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Contributor (Note 5)	Core voluntary contributions account	Voluntary contributions – core	Voluntary contributions – specified	Special Programmes and Collaborative Arrangements	Outbreak and Crisis Response	Contingency Fund for Emergencies	Special Programme of Research, Development and Research Training in Human Reproduction	Special Programme for Research and Training in Tropical Diseases	Grand total (Note 1)
Monaco		498 680	113 099						611 779
Mongolia	100 000		377 519						477 519
Nepal					10 830				10 830
Netherlands (Kingdom of the)	9 630 701	759 219	6 879 988		19 737 535		7 567 568		44 575 011
New Zealand			1 834 236						1 834 236
Niger	500 000								500 000
Nigeria			3 086 754					400 000	3 486 754
Norway	9 904 345	10 725 999			26 696 598	4 938 272	1 772 892	265 934	54 304 040
Oman			560 875						560 875
Pakistan			94 652		3 541 556				3 636 208
Philippines		742 574	2 799 010			50 000			3 591 584
Poland						137 325			137 325
Portugal			326 964			157 398			484 362
Qatar	2 000 000								2 000 000
Republic of Korea		2 739 623	21 288 058		4 960 458				28 988 139
Romania			11 682						11 682
San Marino			53 763						53 763
Sao Tome and Principe			445 456						445 456
Saudi Arabia				60 000 000	25 206 942				85 206 942
Senegal			67 920						67 920
Seychelles	50 000				26 300				76 300
Sierra Leone			1 591 820						1 591 820
Singapore		9 104 704	200 000						9 304 704
Slovenia			109 529		587 544				697 073
Solomon Islands			198 501						198 501
South Africa	1 000 000								1 000 000
Spain	4 327 368	1 448 436	8 413 935	218 846	1 093 737			218 846	15 721 166
Sri Lanka			75 000						75 000

Contributor (Note 5)	Core voluntary contributions account	Voluntary contributions – core	Voluntary contributions – specified	Special Programmes and Collaborative Arrangements	Outbreak and Crisis Response	Contingency Fund for Emergencies	Special Programme of Research, Development and Research Training in Human Reproduction	Special Programme for Research and Training in Tropical Diseases	Grand total (Note 1)
Sweden	13 589 797		5 426 709				3 432 993	4 288 537	26 738 035
Switzerland	1 564 331		5 828 046		6 612 854	94 458	1 952 141	1 952 141	18 003 971
Tajikistan			652 180						652 180
Thailand			339 700				20 000	43 153	402 853
Timor-Leste			101 755						101 755
Türkiye			6 254 734	20 000					6 274 734
Uganda			150 000		16 938				166 938
Ukraine			148 515						148 515
United Arab Emirates				25 088 138	9 700 000				34 788 138
United Kingdom of Great Britain and Northern Ireland			22 400 041	13 513 514	23 597 738		10 996 119	5 821 475	76 328 886
United Republic of Tanzania	955 646								955 646
United States of America			6 686 213		(16 416 492)				(9 730 279)
Uzbekistan			830 156						830 156
Viet Nam			222 328						222 328
Zambia			458 658						458 658
Total – Member States	106 829 411	53 085 057	272 306 138	163 842 436	211 864 311	11 903 621	37 163 932	16 682 572	873 677 477
20/20 Quest, Inc.			97 030						97 030
Abdul Latif Jameel Community Initiatives International Ltd.			300 000						300 000
Adimmune Corporation			36 500		13 500				50 000
Alliance for Public Health, Ukraine			138 878						138 878
American Leprosy Missions			35 000						35 000
Asia–Europe Foundation					10 000 000				10 000 000
Banco de Fomento Angola					32 896				32 896
Banque Pour le Commerce et pour L'Industrie			40 000						40 000
Bayer AG			2 030 000						2 030 000
Bertelsmann Stiftung			357 334						357 334

Contributor (Note 5)	Core voluntary contributions account	Voluntary contributions – core	Voluntary contributions – specified	Special Programmes and Collaborative Arrangements	Outbreak and Crisis Response	Contingency Fund for Emergencies	Special Programme of Research, Development and Research Training in Human Reproduction	Special Programme for Research and Training in Tropical Diseases	Grand total (Note 1)
Bloomberg Family Foundation			35 650 495						35 650 495
Bode Chemie GmbH			29 993						29 993
Borrow Foundation			430 410						430 410
Carter Center		10 000	1 641 534	544 627					2 196 161
CDC Foundation			1 088 793						1 088 793
Center for Disease Analysis Foundation			25 000						25 000
Centre de Recherches Médicales de Lambaréné			541 446						541 446
Changchun Institute of Biological Products Co., Ltd.			153 819		56 892				210 711
Childhood Cancer International			11 000						11 000
Children's Investment Fund Foundation (UK)			5 107 297				812 164		5 919 461
Christoffel-Blindenmission			103 135						103 135
Clean Air Fund			141 363						141 363
Coalition for Epidemic Preparedness Innovations			976 844						976 844
Community Development Fund			53 280						53 280
Denka Co., Ltd.			305 826		113 114				418 940
Drugs for Neglected Diseases Initiative			15 154						15 154
Eastern and Southern Africa Water and Sanitation Regulators Association			70 800						70 800
Economic Research Institute for ASEAN and East Asia			306 795						306 795
Eisai Co., Ltd.			100 000						100 000
Elrha			28 766		297 835				326 601
Elton John AIDS Foundation, Inc.			39 639						39 639
END Fund			1 510 715					106 220	1 616 935
Erth Zayed Philanthropies					1 636 338				1 636 338
Essity Hygiene and Health, AB			52 402						52 402
Eurasian Fund for Stabilization and Development			200 700						200 700
European Commission		52 349 248	71 766 963		126 638 103				250 754 314

Contributor (Note 5)	Core voluntary contributions account	Voluntary contributions – core	Voluntary contributions – specified	Special Programmes and Collaborative Arrangements	Outbreak and Crisis Response	Contingency Fund for Emergencies	Special Programme of Research, Development and Research Training in Human Reproduction	Special Programme for Research and Training in Tropical Diseases	Grand total (Note 1)
European Investment Bank				110 349 227	11 036 789				121 386 016
European Respiratory Society			138 879						138 879
European Society for Clinical and Economic Aspects of Osteoporosis, Osteoarthritis and Musculoskeletal Diseases			200 000						200 000
European Society for Medical Oncology			172 244						172 244
European Vaccine Initiative								239 030	239 030
Faculty of Nursing and Midwifery, Royal College of Surgeons in Ireland			268 528						268 528
Fédération Internationale de Football Association			4 950 495						4 950 495
FIA Foundation			23 392						23 392
Fluart Innovative Vaccines, Ltd.			19 789						19 789
Follow Your Dream Foundation, Inc.			198 033						198 033
Fondation Botnar			4 756 134						4 756 134
Fondation Pierre Fabre			42 775						42 775
Food and Agriculture Organization of the United Nations			469 532						469 532
Fred Hollows Foundation			250 000						250 000
French Red Cross			273 135						273 135
Friends of Research4Life			127 847						127 847
Fundación Anesvad			732 746						732 746
GAK Healthcare International Limited			28 363						28 363
Gates Foundation (previously Bill & Melinda Gates Foundation)			102 318 485	205 680 678	11 657 455			1 995 797	321 652 415
Gates Philanthropy Partners				21 750 000					21 750 000
Gavi, the Vaccine Alliance		580 441	238 422 927		56 768 547				295 771 914
Generalitat de Catalunya, Spain			1 851 427						1 851 427
German Leprosy and Tuberculosis Relief Association			32 723						32 723
Gibraltar Health Authority			12 077						12 077
GiveWell			416 292						416 292

Contributor (Note 5)	Core voluntary contributions account	Voluntary contributions – core	Voluntary contributions – specified	Special Programmes and Collaborative Arrangements	Outbreak and Crisis Response	Contingency Fund for Emergencies	Special Programme of Research, Development and Research Training in Human Reproduction	Special Programme for Research and Training in Tropical Diseases	Grand total (Note 1)
GSK, plc			3 548 566	1 820 600	931 525				6 300 691
Global Alliance for Improved Nutrition			110 000						110 000
Global Antibiotic Research & Development Partnership			51 347						51 347
Global Disability Innovation Hub			349 860						349 860
Global Fund to Fight AIDS, Tuberculosis and Malaria			382 356						382 356
Global Institute for Disease Elimination			150 242						150 242
Good Ventures Foundation			655 066						655 066
Government of Flanders, Belgium			244 424				798 722		1 043 146
Government of Wallonia, Belgium			27 027						27 027
Grand Challenges Canada			1 033 287						1 033 287
GC Biopharma			215 877		79 845				295 722
Hamdard Foundation Pakistan	50 000								50 000
Handicap International			76 558						76 558
Hasene International					294 118				294 118
Helmsley Charitable Trust			5 245 981				45 200		5 291 181
Hoffmann-La Roche and Co., Ltd.			1 096 989		332 687				1 429 676
Hong Kong Special Administrative Region, China		13 914							13 914
Hualan Biological Bacterin Co., Ltd.			53 970		19 961				73 931
Human Concern International					750 000				750 000
If! Foundation			399 490						399 490
Imperial College of Science, Technology and Medicine			105 941						105 941
Institute of Philanthropy, Ltd.			2 936 674						2 936 674
International Centre for Antimicrobial Resistance Solutions			226 000						226 000
International Development Law Organization			436 965						436 965
International Diabetes Federation			55 000						55 000
International Health Policy Program Foundation, Thailand			40 000						40 000

Contributor (Note 5)	Core voluntary contributions account	Voluntary contributions – core	Voluntary contributions – specified	Special Programmes and Collaborative Arrangements	Outbreak and Crisis Response	Contingency Fund for Emergencies	Special Programme of Research, Development and Research Training in Human Reproduction	Special Programme for Research and Training in Tropical Diseases	Grand total (Note 1)
International Labour Organization			10 000						10 000
International Motor Vehicle Inspection Committee			115 005						115 005
International Organization for Migration			1 503 518						1 503 518
International Society of Audiology			35 000						35 000
International Telecommunication Union			184 290						184 290
International Vaccine Institute		91 869	294 438						386 307
International Water Association			23 691						23 691
Islamic Development Bank			2 500 000		540 000				3 040 000
Johnson & Johnson			222 772						222 772
Joint United Nations Programme on HIV/AIDS			1 857 818						1 857 818
Kaketsuken			449 744		166 344				616 088
Kanagawa Prefecture, Japan			72 000						72 000
KNCV Tuberculosis Foundation			32 152						32 152
Koita Foundation			10 005						10 005
Korean Foundation for International Healthcare – Dr LEE Jong-wook Memorial Fund			310 259						310 259
La Métropole Grand Lyon, France			55 066						55 066
Laerdal Foundation			148 515						148 515
LEGO Foundation			1 498 983						1 498 983
Liverpool School of Tropical Medicine			27 501						27 501
Luxembourg Institute of Health								235 279	235 279
Malabar Charitable Trust			75 431						75 431
Medimmune			899 489		332 687				1 232 176
Merck & Co., Inc.			792 080						792 080
Merck, KGaA				50 000					50 000
Miscellaneous Healthy Cities			253 533						253 533
Myriad USA, Inc (previously King Baudouin Foundation United States)			1 715 842						1 715 842
Nanyang Technological University			402 992						402 992

Contributor (Note 5)	Core voluntary contributions account	Voluntary contributions – core	Voluntary contributions – specified	Special Programmes and Collaborative Arrangements	Outbreak and Crisis Response	Contingency Fund for Emergencies	Special Programme of Research, Development and Research Training in Human Reproduction	Special Programme for Research and Training in Tropical Diseases	Grand total (Note 1)
New Venture Fund			1 455 097						1 455 097
Novartis			2 000 000						2 000 000
Novo Nordisk Foundation			4 510 529		4 497 062				9 007 591
Nutrition International			81 530						81 530
OneSight EssilorLuxottica Foundation			682 311						682 311
Organisation for Economic Co-Operation and Development			10 000						10 000
Osprey Foundation, Inc.			109 772						109 772
Palestine					3 740 000				3 740 000
PATH			249 873						249 873
Plan International Mali			227 516						227 516
Prudential Zambia			100 000						100 000
Regione Autonoma Friuli Venezia Giulia, Italy			193 042						193 042
Regions for Health Network		121 138							121 138
Research Centre for SHARP Vision, Hong Kong Polytechnic University			97 032						97 032
Research Foundation for Microbial Diseases, Osaka University			305 826		113 114				418 940
Resolve to Save Lives			9 322 867						9 322 867
Richter Gedeon Vegyészeti Gyár							308 461		308 461
Robert Koch Institute			107 347						107 347
Robert Wood Johnson Foundation			498 748						498 748
Rockefeller Foundation			739 878						739 878
Rotary International				100 110 782					100 110 782
Royal National Lifeboat Institution			173 268						173 268
Sabin Vaccine Institute			10 990						10 990
Sanofi Pasteur			7 050 043		2 607 551				9 657 594
Sanofi Winthrop Industrie			79 208						79 208
Sanofi–Aventis			3 305 498						3 305 498
Sasakawa Health Foundation			2 450 000						2 450 000
Save the Children			1 188 345						1 188 345

Contributor (Note 5)	Core voluntary contributions account	Voluntary contributions – core	Voluntary contributions – specified	Special Programmes and Collaborative Arrangements	Outbreak and Crisis Response	Contingency Fund for Emergencies	Special Programme of Research, Development and Research Training in Human Reproduction	Special Programme for Research and Training in Tropical Diseases	Grand total (Note 1)
Schmidt Initiative for Long Covid, LLC			1 101 750						1 101 750
Secretariat of the Pacific Community			100 000						100 000
Seoul Metropolitan Government, Republic of Korea			346 216						346 216
Seqirus			4 230 027		1 564 530				5 794 557
Shanghai Institute of Biological Products Co., Ltd.			215 877		79 845				295 722
Sightsavers			551 353						551 353
Sinovac Biotech, Ltd.			449 744		166 344				616 088
SK Bioscience			78 368		28 985				107 353
Southeast Asia Tobacco Control Alliance			44 113						44 113
St. Jude Children's Research Hospital			2 637 215						2 637 215
Sunnybrook Research Institute			247 172						247 172
Susan Thompson Buffett Foundation			12 843 958						12 843 958
Task Force for Global Health			384 260						384 260
Temasek Foundation			1 076 351						1 076 351
Tobacco-Free Kids Action Fund			350 080						350 080
TY Danjuma Foundation			229 552						229 552
United Nations Multi-Partner Trust Fund Office			9 157 589		1 940 459				11 098 047
Unitaid			18 355 369		398 144		5 003 346		23 756 859
United Nations Central Emergency Response Fund					51 001 650				51 001 650
United Nations Children's Fund			13 967 187		15 274 755				29 241 943
United Nations Department of Economic and Social Affairs			539 760						539 760
United Nations Development Programme			6 378 675					490 000	6 868 675
United Nations Economic Commission for Europe			276 700						276 700
United Nations Environment Programme			1 845 858						1 845 858
United Nations Fund for International Partnerships			1 304 651						1 304 651
United Nations High Commissioner for Refugees (Office of the)			604 510		1 200 000				1 804 510

Contributor (Note 5)	Core voluntary contributions account	Voluntary contributions – core	Voluntary contributions – specified	Special Programmes and Collaborative Arrangements	Outbreak and Crisis Response	Contingency Fund for Emergencies	Special Programme of Research, Development and Research Training in Human Reproduction	Special Programme for Research and Training in Tropical Diseases	Grand total (Note 1)
United Nations Human Settlements Programme			49 627						49 627
United Nations Industrial Development Organization			10 000						10 000
United Nations Interim Security Force for Abyei					200 000				200 000
United Nations Office for Project Services			7 785 517						7 785 517
United Nations Office for the Coordination of Humanitarian Affairs					5 092 362				5 092 362
United Nations Office on Drugs and Crime			28 000						28 000
United Nations Peace and Development Trust Fund			605 691						605 691
United Nations Population Fund			4 487 220				77 544		4 564 764
United Nations Trust Fund for Human Security			23 540						23 540
Universiteit Gent			135 802						135 802
University of Copenhagen			273 118						273 118
University of Edinburgh			333 098						333 098
University of Nebraska Medical Center			50 000						50 000
Univerzita Karlova			19 942						19 942
UniWeb BV			99 889						99 889
Unlimit Health			61 689						61 689
Uppsala Monitoring Centre			1 683 168						1 683 168
Velux Stiftung			422 283						422 283
Vital Strategies			340 520						340 520
Vital Strategies Action Fund, Inc.			346 535						346 535
WaterAid International			17 859						17 859
Wellcome Trust			21 870 622						21 870 622
WHO Foundation	588 091	212 500	12 076 921		1 127 800	35 000			14 040 312
World Bank			114 000		153 972 995				154 086 995
World Diabetes Foundation			3 779 989						3 779 989
World Food Programme			507 500						507 500

Contributor (Note 5)	Core voluntary contributions account	Voluntary contributions – core	Voluntary contributions – specified	Special Programmes and Collaborative Arrangements	Outbreak and Crisis Response	Contingency Fund for Emergencies	Special Programme of Research, Development and Research Training in Human Reproduction	Special Programme for Research and Training in Tropical Diseases	Grand total (Note 1)
World Vision International			421 433						421 433
Wuhan Institute of Biological Products Co., Ltd.			89 949		33 269				123 218
Zhongshan Ophthalmic Center, China			952 637						952 637
Interfund revenue (Note 2):									
Alliance for Health Policy and Systems Research			61 286						61 286
Other and miscellaneous receipts (Note 3)	5 000	1 944	(11 393 176)		(1 225 622)		(3 186 507)	7 626	(15 790 736)
Pass through funding			(3 047 760)	(13 175 076)	(347 468)				(16 570 304)
Refunds to donors (Note 4)			(16 892 723)	(622 896)	(16 136 522)				(33 652 141)
Grand total	107 472 502	106 466 111	919 909 846	590 350 378	658 892 198	11 938 621	41 022 862	19 756 524	2 455 809 042

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 (a) there are “subject to” clauses in an agreement, or (b) the total amount is indicative or not mentioned in the agreement and only confirmed upon release of funds, 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.

Note 5. Revenue is reported against the contributor with which WHO signs the agreement. In certain cases, funds from the contributor are sourced from another contributor that is referenced in the agreement. In 2025, donations to WHO were reported for which the following source contributors were referenced in the agreement:

- US\$ 1.16 million from the African Development Bank Group reported under Member State contributors;
- US\$ 27.80 million from the Global Fund to Fight AIDS, Tuberculosis and Malaria, reported under the Principal Recipient contributors;
- US\$ 14.43 million from the World Bank reported under Member State and Other contributors;
- US\$ 0.82 million from the Islamic Development Bank reported under Member State contributors; and
- US\$ 5.67 million from the European Commission reported under Member State contributors.

Further details on revenue from Programming Countries can be found in Schedule 2C.

World Health Organization

Schedule 2 – Voluntary contributions, by fund and by contributor

For the year ended 31 December 2025

(in US dollars)

B. 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	WHO Staff Association Fund	Grand total (Note 1)
Austria				280 612			280 612
Belgium				151 776			151 776
Finland				300 000			300 000
Germany					173 321		173 321
India		2 000 000					2 000 000
Ireland				360 450			360 450
Italy				139 570			139 570
Japan					137 933		137 933
Kuwait					1 000 000		1 000 000
Netherlands (Kingdom of the)				255 102			255 102
Norway	1 019 413	1 098 032	1 772 892	225 000			4 115 338
Slovenia				220 000			220 000
Spain				255 102			255 102
Sweden		379 543	2 363 563	235 000			2 978 105
Switzerland				272 331	134 308		406 639
United Kingdom of Great Britain and Northern Ireland	1 320 132		3 647 803	256 143			5 224 077
Total – Member States	2 339 545	3 477 575	7 784 258	2 951 085	1 445 562		17 998 025
Agencia De Investigacao Clinica E Inovacao Biomedica				245 327			245 327
Chiesi Farmaceutici, S.p.A.		41 176					41 176
Children's Investment Fund Foundation (UK)					2 050 495		2 050 495
END Fund					29 703		29 703
European Commission				1 853 012			1 853 012

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	WHO Staff Association Fund	Grand total (Note 1)
Gates Foundation (Previously Bill & Melinda Gates Foundation)		1 742 574	396 039		3 427 958		5 566 571
Gavi, the Vaccine Alliance			364 600				364 600
Health Foundation				250 000			250 000
Hlanganisa Community Fund for Social and Gender Justice		251 425					251 425
International Organization for Migration				334 300			334 300
Merck, KGaA					50 000		50 000
Robert Wood Johnson Foundation			124 300				124 300
Task Force for Global Health					106 931		106 931
Union nationale des caisses d'assurance maladie, France				321 429			321 429
Veneto, Italy				222 779			222 779
Washington University			687 796				687 796
Wellcome Trust			221 198				221 198
Interfund revenue (Note 2):							
Headquarters Office of the Director-General						524 566	524 566
Regional Office for Europe				2 691 745			2 691 745
Voluntary assessed contributions	2 502 225						2 502 225
Other and miscellaneous receipts (Note 3)				5 780			5 780
Grand total	4 841 770	5 512 750	9 578 191	8 875 458	7 110 649	524 566	36 443 384

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 (a) there are “subject to” clauses in an agreement or (b) the total amount is indicative or not mentioned in the agreement and only confirmed upon release of funds, 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.

World Health Organization

Schedule 2 – Voluntary contributions, by fund and by contributor

For the year ended 31 December 2025

(in US dollars)

C. By programming country

Contributor (Note 2)	Member State (direct) (Note 3)	Global Fund to Fight AIDS, Tuberculosis and Malaria (GFATM) (Note 3)	African Development Bank Group (Note 3)	European Commission (Note 3)	Islamic Development Bank (Note 3)	World Bank (including IDA) (Note 3)	Grand total (Note 1)
Bangladesh		144 460					144 460
Belarus		69 443					69 443
Brazil	614 574						614 574
Burkina Faso	129 157	8 547 285					8 676 442
Burundi			159 800			2 500 000	2 659 800
Cambodia	400 000						400 000
Cameroon	195 865						195 865
Chad	(533 031)	533 031				879 212	879 212
China	2 960 515						2 960 515
Congo	94 153						94 153
Côte d'Ivoire		63 511					63 511
Democratic Republic of the Congo		4 243 881	1 000 000			3 488 251	8 732 132
Egypt						580 000	580 000
Fiji	500 763						500 763
India	49 325 703						49 325 703
Indonesia		1 137 349					1 137 349
Kazakhstan	2 000 000						2 000 000
Kuwait	4 000 000						4 000 000

Contributor (Note 2)	Member State (direct) (Note 3)	Global Fund to Fight AIDS, Tuberculosis and Malaria (GFATM) (Note 3)	African Development Bank Group (Note 3)	European Commission (Note 3)	Islamic Development Bank (Note 3)	World Bank (including IDA) (Note 3)	Grand total (Note 1)
Lao People's Democratic Republic		180 081					180 081
Lebanon	1 124 322						1 124 322
Lesotho		88 000					88 000
Madagascar						3 256 278	3 256 278
Malawi	1 113 538						1 113 538
Malaysia	25 000						25 000
Mauritius	105 930						105 930
Mexico	10 000						10 000
Mongolia	100 000	377 519					477 519
Nepal	10 830						10 830
Niger	500 000						500 000
Nigeria	1 091 623	2 395 131					3 486 754
Pakistan	3 541 556	94 652					3 636 208
Philippines	3 591 584						3 591 584
Sao Tome and Principe		445 456					445 456
Saudi Arabia	85 206 942						85 206 942
Senegal		67 920					67 920
Seychelles	76 300						76 300
Sierra Leone		1 591 820					1 591 820
Singapore	9 304 704						9 304 704
Solomon Islands		198 501					198 501
South Africa	1 000 000						1 000 000
Sri Lanka	75 000						75 000
Tajikistan						652 180	652 180
Thailand	163 153	239 700					402 853
Timor-Leste		101 755					101 755
Türkiye	3 467 138			2 807 596			6 274 734

Contributor (Note 2)	Member State (direct) (Note 3)	Global Fund to Fight AIDS, Tuberculosis and Malaria (GFATM) (Note 3)	African Development Bank Group (Note 3)	European Commission (Note 3)	Islamic Development Bank (Note 3)	World Bank (including IDA) (Note 3)	Grand total (Note 1)
Uganda	16 938	150 000					166 938
Ukraine		148 515					148 515
United Arab Emirates	34 788 138						34 788 138
United Republic of Tanzania	955 646						955 646
Uzbekistan	9 900				820 256		830 156
Viet Nam		222 328					222 328
Zambia	350 658	108 000					458 658
Grand total	206 316 600	21 148 340	1 159 800	2 807 596	820 256	11 355 921	243 608 512

Note 1. The data presented above are a subset of Schedules 2A and 2B.

Note 2. Programming Countries are defined as all countries that are covered by a Resident Coordinator (including those covered by a Resident Coordinator in another country, such as for multicountry offices). As at January 2025, there were 130 Resident Coordinators covering 132 United Nations Country Teams serving 162 countries and territories.

Note 3. As described in Note 4 to Schedule 2A, revenue is reported against the contributor with whom WHO signs the agreement. The revenue reported above of US\$ 244 million is under agreements signed with Programming Countries. In certain cases, contributor funds are sourced from another contributor, referenced in the agreement. Where such information is available, it is shown above.

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Schedule 3 – Deferred revenue, by fund and by contributor

As at 31 December 2025

(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 (Note 1)
Andorra			41 176						41 176
Australia			82 280						82 280
Belgium	14 117 647		7 058 824				2 317 497	3 529 412	27 023 379
Cameroon			68 988						68 988
Canada			833 832	20 804 438	4 389 173				26 027 444
China			777 228						777 228
Congo			500 000						500 000
Côte d'Ivoire			63 511						63 511
Cyprus			1 588 983						1 588 983
Estonia			867 679						867 679
Finland			650 054						650 054
Germany	4 620 462	1 980 198	9 093 918		173 610			848 356	16 716 544
Greece			640 737						640 737
Iceland			100 000						100 000
India		50 879 359	5 005 780						55 885 139
Indonesia			755 272						755 272

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 (Note 1)
Ireland	1 512 285		549 445						2 061 729
Italy			162 844		3 912 575				4 075 419
Lao People's Democratic Republic			53 500						53 500
Latvia			53 706						53 706
Luxembourg		771 112	161 117						932 229
Malta			114 025						114 025
Monaco		109 769	58 617						168 386
Netherlands (Kingdom of the)	1 952 278	2 277 657	6 197 166				15 135 135		25 562 236
Nigeria			1 842 139						1 842 139
Norway					3 000 355				3 000 355
Qatar	4 000 000								4 000 000
Republic of Korea			3 586 936		1 857 158				5 444 094
San Marino			53 763						53 763
Sao Tome and Principe			147 780						147 780
Saudi Arabia				240 000 000	7 366 275				247 366 275
Singapore		9 104 704							9 104 704
Slovenia			219 058		587 544				806 602
Switzerland	4 752 852		9 036 669		461 894		1 964 512	1 964 512	18 180 439
Türkiye			12 218 919						12 218 919
United Arab Emirates					8 100 000				8 100 000
United Kingdom of Great Britain and Northern Ireland			4 723 561	13 513 514					18 237 074
Uzbekistan			1 009 191						1 009 191
Viet Nam			123 950						123 950
Total – Member States	30 955 523	65 122 800	68 440 648	274 317 952	29 848 584		19 417 144	6 342 280	494 444 932

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 (Note 1)
20/20 Quest, Inc.			200 000						200 000
Abdul Latif Jameel Community Initiatives International, Ltd.			766 666						766 666
Bertelsmann Stiftung			647 102						647 102
Bloomberg Family Foundation			16 415 841						16 415 841
Borrow Foundation			354 975						354 975
CDC Foundation			140 718						140 718
Children's Investment Fund Foundation (UK)			2 959 233						2 959 233
Coalition for Epidemic Preparedness Innovations			500 000						500 000
Economic Research Institute for ASEAN & East Asia			306 795						306 795
Elrha					153 425				153 425
Erth Zayed Philanthropies					1 090 892				1 090 892
European Commission		17 201 835	73 237 582		49 822 529				140 261 946
European Society for Clinical and Economic Aspects of Osteoporosis, Osteoarthritis and Musculoskeletal Diseases			400 000						400 000
Fondation Botnar			4 521 417						4 521 417
French Red Cross			32 607						32 607
Friends of Research4Life			189 803						189 803
Fundación Anesvad			732 746						732 746
Gates Foundation (previously Bill & Melinda Gates Foundation)			104 437 579	76 063 497				3 058 555	183 559 631
Gavi, the Vaccine Alliance			4 173 462						4 173 462
Generalitat de Catalunya, Spain			1 962 375						1 962 375
Global Antibiotic Research & Development Partnership			205 389						205 389
Global Disability Innovation Hub			997 506						997 506

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 (Note 1)
Global Fund to Fight AIDS, Tuberculosis and Malaria			2 271 562						2 271 562
Government of Flanders, Belgium			328 668						328 668
Grand Challenges Canada			600 081						600 081
GSK, plc			350 000						350 000
If! Foundation			351 500						351 500
Imperial College of Science, Technology and Medicine			105 940						105 940
Institute of Philanthropy, Ltd.			3 403 129						3 403 129
International Development Law Organization			79 932						79 932
International Vaccine Institute			30 000						30 000
Islamic Development Bank			4 000 000						4 000 000
Korean Foundation for International Healthcare – Dr LEE Jong-wook Memorial Fund			235 000						235 000
Malabar Charitable Trust			75 431						75 431
Merck & Co., Inc.			1 287 128						1 287 128
Nanyang Technological University			209 821						209 821
Novo Nordisk Foundation			2 944 681						2 944 681
OneSight EssilorLuxottica Foundation			594 059						594 059
Plan International Mali			227 516						227 516
Regione Autonoma Friuli Venezia Giulia, Italy			99 438						99 438
Resolve to Save Lives			176 157						176 157
Rockefeller Foundation			100 000						100 000
Sabin Vaccine Institute			5 495						5 495
Sanofi Winthrop Industrie			158 416						158 416
Sightsavers			24 753						24 753

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 (Note 1)
Southeast Asia Tobacco Control Alliance			88 227						88 227
St. Jude Children's Research Hospital			9 933 892						9 933 892
Task Force for Global Health			25 000						25 000
Temasek Foundation			1 076 351						1 076 351
TY Danjuma Foundation			2 030 448						2 030 448
United Nations Children's Fund			1 732 758						1 732 758
United Nations Department of Economic and Social Affairs			432 640						432 640
United Nations Development Programme			92 670						92 670
United Nations Environment Programme			3 367 200						3 367 200
United Nations High Commissioner for Refugees (Office of the)			271 417						271 417
United Nations Office for Project Services			220 809						220 809
Universiteit Gent			111 130						111 130
University of Copenhagen			81 935						81 935
University of Edinburgh			325 098						325 098
Univerzita Karlova			37 805						37 805
Velux Stiftung			420 314						420 314
Vital Strategies			52 500						52 500
Wellcome Trust			24 235 094						24 235 094
WHO Foundation			1 607 195						1 607 195
World Bank					204 485 080				204 485 080
World Diabetes Foundation			3 076 337						3 076 337
World Vision International			449 400						449 400
Miscellaneous			4 338 483		(108 099)		(6 602 737)		11 049 319
Total – General Fund	30 955 523	82 324 635	353 287 853	350 381 449	285 508 609		26 019 881	9 400 835	1 137 878 785

B. 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	Total
Kuwait					3 000 000	3 000 000
United Kingdom of Great Britain and Northern Ireland			328 901			328 901
Total – Member States			328 901		3 000 000	3 328 901
Chiesi Farmaceutici S.p.A.		17 647				17 647
European Commission				718 661		718 661
Gates Foundation (previously Bill & Melinda Gates Foundation)					3 381 223	3 381 223
Miscellaneous				61 646		61 646
Washington University			532 604			532 604
Wellcome Trust			221 197			221 197
Total – Fiduciary Fund		17 647	1 082 702	780 307	6 381 223	8 261 879
Reimbursable procurement – funds received in advance of delivery of goods or services (Note 2)						147 616 972
Grand total						1 293 757 636

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\$ 759.13 million) and non-current (US\$ 534.63 million) – is reported separately in the Statement of Financial Position and detailed as part of Note 4.13 to the audited financial statements for 2025 (document A79/14).

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 2025

(in US dollars)

Contributor	Amounts receivable – non-current (Note 1)	Current receivables – ageing less than 360 days	Current receivables – ageing more than 360 days	Current receivables – total (Note 1)
Afghanistan			695 896	695 896
Andorra		82 353		82 353
Australia	12 945	212 351	75 151	287 502
Belgium	17 629 337	9 394 043		9 394 043
Burkina Faso		3 816 721		3 816 721
Cameroon		68 988	225 663	294 651
Canada	24 094 828	4 779 590		4 779 590
Chad		88 800	499 909	588 709
China	480 198	297 030		297 030
Congo		94 153		94 153
Côte d'Ivoire		73 788	16 636	90 424
Cyprus	794 492	1 562 500		1 562 500
Democratic Republic of the Congo		746 331	65 342	811 673
Equatorial Guinea		249 715		249 715
Estonia	433 839	433 839		433 839
Finland	325 027	325 027		325 027
Germany	4 946 108	12 164 062		12 164 062
Greece		1 375 543	11 075 208	12 450 751
Iceland	50 000	50 000		50 000
India	45 322 712	10 562 427	650 275	11 212 702
Indonesia		755 272		755 272
Ireland	756 142	1 596 962		1 596 962
Italy	834 438	5 747 463	38 321	5 785 784
Japan		3 410 967		3 410 967
Kuwait	2 000 000	2 250 000		2 250 000
Lao People's Democratic Republic		53 500		53 500
Latvia	53 706			
Luxembourg	675 192	337 596		337 596
Malawi		1 041 000		1 041 000
Malta		114 025		114 025
Monaco		168 386		168 386
Netherlands (Kingdom of the)	13 468 383	19 792 185		19 792 185
Niger		500 000	566 990	1 066 990
Nigeria		1 842 139	5 268 704	7 110 844
Norway	1 222 747	5 385 892		5 385 892
Philippines		2 475 248		2 475 248
Qatar		4 000 000		4 000 000
Republic of Korea	847 574	6 855 760	655 656	7 511 417
Romania			1 366 278	1 366 278
San Marino		53 763		53 763
Sao Tome and Principe		147 780	445 456	593 236
Saudi Arabia	181 164 000	81 273 899	9 832 320	91 106 219
Sierra Leone		310 229		310 229
Singapore	4 552 352	9 104 704		9 104 704

Contributor	Amounts receivable – non-current (Note 1)	Current receivables – ageing less than 360 days	Current receivables – ageing more than 360 days	Current receivables – total (Note 1)
Slovenia	109 529	697 073		697 073
Switzerland	6 154 148	11 350 029		11 350 029
Timor-Leste		92 640		92 640
Türkiye	8 500 000	7 473 653	2 587 486	10 061 138
United Arab Emirates		13 700 000	1 800 000	15 500 000
United Kingdom of Great Britain and Northern Ireland	596 463	19 490 930	1 123	19 492 053
United States of America (Note 2)			220 631 541	220 631 541
Uzbekistan		1 829 447	1 106 583	2 936 030
Viet Nam		123 950		123 950
Zambia		175 590	54 000	229 590
Zimbabwe			11 550	11 550
Total Member States	315 024 160	248 527 346	257 670 089	506 197 435
20/20 Quest, Inc.	100 000	100 000		100 000
Abdul Latif Jameel Community Initiatives International, Ltd.	466 666	300 000		300 000
African Development Bank Group			77 000	77 000
Asia–Europe Foundation		1 000 000		1 000 000
Autism Speaks		247 525	100 000	347 525
Bertelsmann Stiftung	306 731	340 372		340 372
Bloomberg Family Foundation	524 751	16 866 338		16 866 338
Borrow Foundation	135 000	230 779		230 779
Carter Center		291 710		291 710
CDC Foundation		472 086		472 086
Chiesi Farmaceutici, S.p.A.		58 824		58 824
Children's Investment Fund Foundation (UK)	1 742 678	2 021 632		2 021 632
Clean Air Fund		52 206		52 206
Coalition for Epidemic Preparedness Innovations		990 099		990 099
Economic Research Institute for ASEAN & East Asia		306 795		306 795
Elrha		153 425		153 425
Erth Zayed Philanthropies	545 446	545 446		545 446
European Commission	59 747 724	150 388 584	13 715 804	164 104 388
European Health Management Association		61 646		61 646
European Investment Bank			584 226	584 226
European Society for Clinical and Economic Aspects of Osteoporosis, Osteoarthritis and Musculoskeletal Diseases	200 000	200 000		200 000
Faculty of Nursing and Midwifery, Royal College of Surgeons in Ireland		268 528	411 029	679 558
Fondation Botnar		4 521 417		4 521 417
Food and Agriculture Organization of the United Nations			78 250	78 250
French Red Cross		32 607		32 607
Friends of Research4Life	60 548	129 255		129 255
Fundación Anesvad		956 966		956 966
GAK Healthcare International Limited		28 363		28 363
Gates Foundation (previously Bill & Melinda Gates Foundation)	41 079 270	166 617 947	123 762	166 741 709
Gavi, the Vaccine Alliance		28 304 496	3 593 131	31 897 627
Generalitat de Catalunya, Spain		1 962 375		1 962 375
Global Antibiotic Research & Development Partnership	102 695	102 694		102 694
Global Disability Innovation Hub	498 753	498 753		498 753
Global Fund to Fight AIDS, Tuberculosis and Malaria		3 515 567		3 515 567

Contributor	Amounts receivable – non-current (Note 1)	Current receivables – ageing less than 360 days	Current receivables – ageing more than 360 days	Current receivables – total (Note 1)
Government of Flanders, Belgium	164 334	164 334		164 334
Grand Challenges Canada	182 676	547 067		547 067
GSK, plc		350 000		350 000
Handicap International		72 440		72 440
Helmsley Charitable Trust		2 124 734		2 124 734
If! Foundation	156 500	195 000		195 000
Imperial College of Science, Technology and Medicine		211 881		211 881
Institute of Philanthropy Limited	840 891	2 562 238		2 562 238
International Development Law Organization		79 932		79 932
International Vaccine Institute		30 000		30 000
Islamic Development Bank	2 000 000	2 000 000		2 000 000
Korean Foundation for International Healthcare – Dr LEE Jong-wook Memorial Fund		235 000		235 000
Malabar Charitable Trust		75 431		75 431
Merck & Co., Inc.	643 564	1 703 520		1 703 520
Nanyang Technological University		416 645		416 645
National Hospital Organization Kurihama Medical and Addiction Center			99 010	99 010
New Venture Fund		445 545		445 545
Novartis		1 500 000		1 500 000
Novo Nordisk Foundation	61 031	3 887 141		3 887 141
OneSight EssilorLuxottica Foundation		1 209 740		1 209 740
Plan International Mali		407 041		407 041
Private Sector Entities		500 000		500 000
Regione Autonoma Friuli Venezia Giulia, Italy		292 479		292 479
Resolve to Save Lives		2 395 537	2 591 868	4 987 405
Roche Kenya Limited			752 000	752 000
Rockefeller Foundation		473 257		473 257
Royal National Lifeboat Institution		98 271		98 271
Sanofi Winthrop Industrie	79 208	158 416		158 416
Sanofi–Aventis		550 813		550 813
Sightsavers		24 753		24 753
Southeast Asia Tobacco Control Alliance	44 113	44 114		44 114
St. Jude Children’s Research Hospital	5 012 145	4 921 747		4 921 747
Sunnybrook Research Institute		247 172		247 172
Task Force for Global Health		72 377	270 000	342 377
Temasek Foundation	645 811	1 506 892		1 506 892
TY Danjuma Foundation	1 808 000	222 448		222 448
United Nations Multi-Partner Trust Fund Office		100 000		100 000
United Nations Children’s Fund		1 804 930	802 365	2 607 295
United Nations Department of Economic and Social Affairs		432 640		432 640
United Nations Development Programme		93 622	669 256	762 878
United Nations Environment Programme	1 668 600	3 267 200	859 191	4 126 391
United Nations High Commissioner for Refugees (Office of the)		271 417		271 417
United Nations Office for Project Services		398 648		398 648
United Nations Office for the Coordination of Humanitarian Affairs		550 000		550 000
United Nations Postal Administration			10 797	10 797
Università degli Studi di Verona			89 903	89 903
Universiteit Gent		246 932	60 504	307 437
University of Copenhagen	81 935			
University of Edinburgh		325 098		325 098

Contributor	Amounts receivable – non-current (Note 1)	Current receivables – ageing less than 360 days	Current receivables – ageing more than 360 days	Current receivables – total (Note 1)
Univerzita Karlova		57 746		57 746
UniWeb BV		99 889		99 889
Velux Stiftung		467 329		467 329
Vital Strategies		52 500		52 500
Washington University		532 604		532 604
Wellcome Trust	18 955 247	20 760 906	6 831 567	27 592 473
WHO Foundation	562 500	1 044 695		1 044 695
World Bank	80 662 525	187 579 426	2 474 737	190 054 163
World Diabetes Foundation	178 540	3 477 067		3 477 067
World Vision International		149 800		149 800
Amounts receivable under the following activities (miscellaneous donors):				
Prequalification fees		5 476 583	11 593 986	17 070 569
WHO Framework Convention on Tobacco Control		586 424	3 264 082	3 850 506
Meetings of the Parties to the WHO Framework Convention on Tobacco Control			3 625 649	3 625 649
Supply Chain Fund			49 898	49 898
Other	346 687	(309 280)	108 184	(201 096)
Revaluation of amounts due in foreign currencies				22 945 486
Total amounts receivable	534 628 729	887 285 922	310 506 286	1 220 737 694

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 2025 (document A79/14).

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.

Note 2: The total amount showing as due from the United States of America of US\$ 220.6 million is fully provided – see Note 4.3 to the audited financial statements for 2025 (document A79/14).

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

For the year ended 31 December 2025

(in US dollars)

Contributor	In-kind	In-service	Grand total
Angola	660 000		660 000
Australia		20 424	20 424
Belgium	421 017		421 017
Botswana	78 165		78 165
Burkina Faso	1 305 916		1 305 916
Cameroon	52 888		52 888
Central African Republic	56 261		56 261
Congo	127 744		127 744
Côte d'Ivoire	223 924		223 924
Democratic Republic of the Congo	288 000		288 000
Denmark	5 839 144		5 839 144
Egypt	70 258		70 258
Equatorial Guinea	174 000		174 000
Ethiopia	152 261		152 261
Gabon	2 433 232		2 433 232
Germany	158 813	111 423	270 236
Guinea-Bissau	193 988		193 988
Hungary	683 459		683 459
India	1 082 666		1 082 666
Indonesia		207 247	207 247
Iran (Islamic Republic of)	132 000		132 000
Iraq	50 000		50 000
Ireland		430 568	430 568
Israel	106 610		106 610
Italy	78 613		78 613
Lebanon	2 584		2 584
Malaysia	956 905		956 905
Mali	472 516		472 516
Netherlands (Kingdom of the)		271 129	271 129
Oman	252 656		252 656
Papua New Guinea	106 824		106 824
Philippines	240 000		240 000
Poland	54 304		54 304
Saudi Arabia	151 200		151 200
Senegal	121 661		121 661
Seychelles	387 058		387 058
Singapore		156 473	156 473
Solomon Islands	103 487		103 487
Somalia	158 400		158 400

Contributor	In-kind	In-service	Grand total
South Africa	438 720		438 720
Switzerland	187 225	23 028	210 253
Syrian Arab Republic	224 695		224 695
Togo	63 465		63 465
United Arab Emirates	33 830		33 830
United States of America		583 866	583 866
Uzbekistan	397 219		397 219
Total – Member States	18 721 708	1 804 158	20 525 865
Athens, Greece	117 688		117 688
Bayer AG	873 662		873 662
Boston Consulting Group & Cie SARL	1 200 000		1 200 000
Debevoise & Plimpton, LLP	1 637 552		1 637 552
Eisai Co., Ltd.	3 662 205		3 662 205
Fondation des Immeubles pour les Organisations Internationales	703 576		703 576
Gates Foundation (previously Bill & Melinda Gates Foundation)	450 000		450 000
Generalitat de Catalunya, Spain	105 202		105 202
Georgetown University Law Center	53 904		53 904
Gilead Sciences, Inc.	247 813		247 813
GSK, plc	10 350 300		10 350 300
Johnson & Johnson Family of Companies Contribution Fund, Inc.	9 685 896		9 685 896
Kobe Group (Hyogo Prefecture, Kobe Chamber of Commerce and Industry and Kobe Steel, Ltd.)	744 082		744 082
Merck & Co., Inc.	6 961 972		6 961 972
National Critical Care and Trauma Response Center		158 963	158 963
Novartis	9 626 473		9 626 473
Novo Nordisk Foundation	300 820		300 820
Rhône-Alpes, France	3 848 671		3 848 671
Sanofi–Aventis	17 410		17 410
Seoul Metropolitan Government, Republic of Korea	171 177		171 177
TikTok Information Technologies UK, Ltd.	2 000 000		2 000 000
United Nations Development Programme		6 652 009	6 652 009
Total in-kind and in-service contributions (Note)	71 480 110	8 615 130	80 095 240

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 the year ended 31 December 2025 (see document A79/14).

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Schedule 6 – Voluntary contributions received in advance for 2026

As at 31 December 2025

(in US dollars)

Contributor	Total
Australia	200 928
Belgium	1 058 824
Burkina Faso	1 074 125
Greece	352 941
Portugal	323 529
Norway	1 019 534
Republic of Korea	227
Sweden	1 088 613
Received for the WHO Framework Convention on Tobacco Control	1 429 049
Total – Member States	6 547 770
Changchun Institute of Biological Products Co., Ltd.	172 505
Institute of Philanthropy Limited	1 600 000
Limmat Foundation	325 475
Paul Ehrlich Institut	60 000
United Nations Central Emergency Response Fund	4 000 000
Received on behalf of the Joint United Nations Programme on HIV/AIDS	
Netherlands (Kingdom of the)	21 411 765
China	2 095 473
Total voluntary contributions received in advance (Note)	36 212 988

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 2025 (document A79/14). Advances are recorded when contributions are received in advance of the start date of the activity as indicated in the agreements with contributors.
