

ملحق التقرير المالي للسنة المنتهية في ٣١ كانون الأول/ ديسمبر ٢٠١٤

المساهمات الطوعية حسب الصندوق وحسب الجهة المساهمة

١- تكمل هذه الوثيقة المعلومات الواردة في التقرير المالي للسنة المنتهية في ٣١ كانون الأول/ ديسمبر ٢٠١٤، وتقدم المزيد من التفاصيل عن إيرادات المساهمات الطوعية، والإيرادات المؤجلة، والحسابات المدينة، والسلف، والمساهمات العينية وفي شكل خدمات. وتتضمن الوثيقة الجداول البيانية التالية:

الجدول البياني ١- المساهمات الطوعية حسب الصندوق

الجدول البياني ٢- المساهمات الطوعية حسب الصندوق وحسب الجهة المساهمة

الجدول البياني ٣- الإيرادات المؤجلة حسب الصندوق وحسب الجهة المساهمة

الجدول البياني ٤- المساهمات الطوعية المستحقة التحصيل غير المتداولة والمتداولة حسب الأمد وحسب الجهة المساهمة

الجدول البياني ٥- المساهمات الطوعية العينية وفي شكل خدمات

الجدول البياني ٦- المساهمات الطوعية المحصلة مقدماً لعام ٢٠١٥

٢- يرد ملخص السياسات المحاسبية الخاصة بالحسابات المدينة والإيرادات في الفرعين ٢-٣ و ٢،١٥ من التقرير المالي للسنة المنتهية في ٣١ كانون الأول/ ديسمبر ٢٠١٤. وتُفيد الإيرادات من المساهمات الطوعية وفقاً للمعيار ٢٣ من المعايير المحاسبية الدولية للقطاع العام (الإيرادات المتأثية من المعاملات غير القائمة على التبادل). وتسجل الإيرادات من المساهمات الطوعية عند توقيع المنظمة والجهة المساهمة على اتفاق ملزم. وحيثما توجد أحكام مرهونة بشرط في الاتفاقات، لا تتحكم المنظمة في الموارد ولا تسجل الإيرادات والمبالغ المستحقة التحصيل حتى تُحصل المبالغ النقدية. وحيثما لا تكون هناك شروط دفع محددة من جانب الجهة المساهمة أو عندما تكون هذه الشروط في إطار السنة المحاسبية الجارية تقيد الإيرادات في الفترة الراهنة. وحيثما تنص شروط الدفع على الدفع بعد نهاية العام، يسجل المبلغ بصفته إيرادات مؤجلة.

٣- والأساس المتبع في الإعداد هو كالتالي: تسجل كل مساهمة طوعية من خلال بند مساهمة. والجداول البيانية الملخصة الواردة في هذه الوثيقة تجمع بنود المساهمات هذه وتعرض المساهمات حسب الصندوق وحسب الجهة المساهمة. وتجمع الإيرادات والمساهمات المختلفة التي يقل مجموعها عن ١٠ ٠٠٠ دولار أمريكي معاً وتُعرض تحت عنوان "أخرى".

World Health Organization

Schedule 1 – Voluntary contributions, by fund

For the year ended 31 December 2014
(in US dollars)

	Notes	2014	2013
General Fund			
Voluntary contributions — core	1		
Core voluntary contributions account		116 286 259	114 782 295
Other voluntary contributions — core		15 662 847	17 607 564
Sub-total — voluntary contributions — core		131 949 106	132 389 859
Voluntary contributions — specified			
Voluntary contributions — specified	2	1 809 528 713	1 722 890 596
UNDP/UNFPA/WHO/World Bank Special Programme of Research, Development and Research Training in Human Reproduction		34 008 028	28 438 355
UNICEF/UNDP/World Bank/WHO Special Programme for Research and Training in Tropical Diseases		27 291 077	24 200 253
Stop TB Partnership	3	(1 063 677)	22 019 094
Sub-total — voluntary contributions — specified		1 869 764 141	1 797 548 298
Total General Fund — Programme budget		2 001 713 247	1 929 938 157
Fiduciary Fund			
Secretariat of the WHO Framework Convention on Tobacco Control		12 248 822	3 099 910
Stop TB Partnership Global Drug Facility	3	(5 299 285)	44 991 042
Roll Back Malaria Partnership		21 853 752	17 791 702
Health Metrics Network	4	(103 700)	(1 500 826)
Partnership for Maternal, Newborn and Child Health		13 059 127	12 001 191
United Nations System Standing Committee on Nutrition		1 226 101	1 473 695
Alliance for Health Policy and Systems Research		11 417 912	7 703 868
Global Health Workforce Alliance		3 243 131	4 706 891
Stop TB Partnership	3	(8 350 662)	0
European Observatory on Health Systems and Policies	5	4 368 806	0
Total Fiduciary Fund		53 664 004	90 267 473
Special Purpose Fund			
Revolving Fund for Teaching and Laboratory Equipment	6	0	61 616
Decrease / (Increase) in allowance for doubtful receivables		25 610	(661 145)
Elimination of inter-fund transfers		(3 492 101)	(3 130 499)
Total voluntary contributions	7	2 051 910 760	2 017 136 747

Note 1. Voluntary contributions — core includes two 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 medium flexible. Fully flexible funds and highly flexible funds, earmarked only at the level of the strategic objective, are recorded in the Core Voluntary Contributions Account. Designated funds, earmarked at the level of Organization-wide expected result, disease, or programme, are not as tightly specified for detailed activity or expenditure line reporting as voluntary contributions — specified, yet are still earmarked rather than highly flexible so are categorized as voluntary contributions — core.

Note 2. Voluntary contributions — specified include Base programmes, Special programmes and collaborative arrangements and Outbreak and crisis response.

Note 3. As of 1 January 2014, the Stop TB Partnership moved from the General Fund to the Fiduciary Fund. 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 4. Activities under the Health Metrics Network ceased in May 2013. Negative revenue represents refunds of unspent amounts.

Note 5. Effective 1 January 2014, the European Observatory on Health Systems and Policy was moved from the General Fund to the Fiduciary Fund. It was previously reported under Special Programmes and Collaborative Arrangements.

Note 6. Activity in this fund was very limited and the small amounts remaining were transferred to the Reimbursable Procurement Fund effective 31 December 2013. Any new requests for teaching and laboratory equipment will be accounted for under the latter Fund.

Note 7. As reported in the Statement of Financial Performance for the year ended 31 December 2014 (see document A68/38), all activities implemented by WHO have been consolidated in the financial report. This includes voluntary contributions received under the General Fund, the Fiduciary Fund and the Special Purpose Fund. Voluntary contributions reported in Schedules 1 and 2 of the Annex 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.

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Schedule 2 – Voluntary contributions, by fund and by contributor

For the year ended 31 December 2014 (in US dollars)

A. GENERAL FUND

Contributor	Core voluntary contributions account	Other voluntary contributions – core	Voluntary contributions – specified	Special Programme of Research, Development and Training in Human Reproduction	Special Programme for Research and Training in Tropical Diseases	Stop TB Partnership	Total revenue (Note 1)
Member States							
AFGHANISTAN			1 044 115				1 044 115
ANDORRA			20 053				20 053
ARMENIA			50 000				50 000
AUSTRALIA	18 552 876		31 243 059				49 795 934
AUSTRIA			52 701				52 701
BANGLADESH			1 146 351				1 146 351
BELARUS			50 000				50 000
BELGIUM	9 918 478		61 141		2 038 044		12 017 663
BENIN			1 695 786				1 695 786
BOLIVIA (PLURINATIONAL STATE OF)			25 000				25 000
BOSNIA AND HERZEGOVINA			25 000				25 000
BRAZIL			5 415 057				5 415 057
BRUNEI DARUSSALAM			100 000				100 000
BULGARIA			87 253				87 253
BURKINA FASO			25 000				25 000
BURUNDI			25 000				25 000
CAMBODIA			515 876				515 876
CAMEROON			352 744				352 744
CANADA			79 796 770				79 796 770

Contributor	Core voluntary contributions account	Other voluntary contributions – core	Voluntary contributions – specified	Special Programme of Research, Development and Training in Human Reproduction	Special Programme for Research and Training in Tropical Diseases	Stop TB Partnership	Total revenue (Note 1)
CHAD			219 657				219 657
CHILE			30 000				30 000
CHINA			6 820 000	110 000	110 000		7 040 000
CÔTE D'IVOIRE			25 000				25 000
CROATIA			48 000				48 000
CYPRUS			534 759				534 759
DEMOCRATIC PEOPLE'S REPUBLIC OF KOREA			25 000				25 000
DENMARK	5 301 290		4 233 224				9 534 514
DJIBOUTI			25 000				25 000
DOMINICAN REPUBLIC			25 000				25 000
ECUADOR			325 000				325 000
EGYPT			25 000				25 000
EL SALVADOR			25 000				25 000
EQUATORIAL GUINEA			3 003 510				3 003 510
ERITREA			25 000				25 000
ESTONIA			215 501				215 501
ETHIOPIA			50 000				50 000
FIJI			12 990				12 990
FINLAND	7 523 940		7 362 137				14 886 077
FRANCE	2 338 377		10 080 840				12 419 217
GABON			382 577				382 577
GAMBIA			35 172				35 172
GEORGIA			50 000				50 000
GERMANY			46 703 498		814 111		47 517 610
GREECE			7 535 081				7 535 081
GUINEA			2 344 110				2 344 110
GUINEA-BISSAU			1 617 902				1 617 902

Contributor	Core voluntary contributions account	Other voluntary contributions – core	Voluntary contributions – specified	Special Programme of Research, Development and Training in Human Reproduction	Special Programme for Research and Training in Tropical Diseases	Stop TB Partnership	Total revenue (Note 1)
HAITI			25 000				25 000
HONDURAS			25 000				25 000
HUNGARY			86 878				86 878
INDIA			2 583 804	35 000	55 000		2 673 804
INDONESIA			943 896				943 896
IRAQ			25 000				25 000
IRELAND	1 537 433		1 261 034				2 798 467
ISRAEL			79 803				79 803
ITALY (Note2)		30 000	4 580 219	(787 936)			3 822 283
JAPAN			30 444 627		270 000		30 714 627
JORDAN			25 000				25 000
KAZAKHSTAN			2 337 114				2 337 114
KENYA			25 000				25 000
KUWAIT	721 430		17 250 000				17 971 430
KYRGYZSTAN			50 000				50 000
LAO PEOPLE'S DEMOCRATIC REPUBLIC			638 800				638 800
LEBANON			662 662				662 662
LIBERIA			18 743 195				18 743 195
LUXEMBOURG	2 205 882	3 676 471	2 821 791		1 336 898		10 041 042
MALAYSIA			10 000		25 000		35 000
MEXICO			1 000 000		10 000		1 010 000
MONACO	41 265	103 164	1 112 774				1 257 203
MONGOLIA			50 000				50 000
MOROCCO			25 000				25 000
MYANMAR			50 000				50 000
NAMIBIA			50 000				50 000
NEPAL			217 816				217 816
NETHERLANDS	5 980 978		13 005 376	5 650 000			24 636 354

Contributor	Core voluntary contributions account	Other voluntary contributions – core	Voluntary contributions – specified	Special Programme of Research, Development and Training in Human Reproduction	Special Programme for Research and Training in Tropical Diseases	Stop TB Partnership	Total revenue (Note 1)
NEW ZEALAND			3 574 506				3 574 506
NICARAGUA			25 000				25 000
NIGERIA			390 500				390 500
NORWAY	9 168 256		35 683 695	2 756 637	2 200 381		49 808 970
OMAN			3 091 107				3 091 107
PAKISTAN			17 275 278				17 275 278
PARAGUAY			50 000				50 000
PHILIPPINES			50 000				50 000
POLAND			146 317				146 317
PORTUGAL					63 532		63 532
QATAR			1 049 923				1 049 923
REPUBLIC OF KOREA		3 589 496	16 843 428				20 432 924
RUSSIAN FEDERATION			8 378 255				8 378 255
RWANDA			25 000				25 000
SAO TOME AND PRINCIPE			75 000				75 000
SAUDI ARABIA			5 254 250				5 254 250
SERBIA			25 000				25 000
SIERRA LEONE			2 850 000				2 850 000
SINGAPORE			250 000				250 000
SLOVAKIA			18 950				18 950
SLOVENIA			38 119				38 119
SOMALIA			25 000				25 000
SOUTH AFRICA			418 317				418 317
SPAIN	805 452	2 992 437	919 739		199 889		4 917 518
SRI LANKA			25 000				25 000
SUDAN			50 000				50 000
SWAZILAND			25 000				25 000
SWEDEN	24 422 735	749 353	13 565 944	4 588 514	5 180 580		48 507 127

Contributor	Core voluntary contributions account	Other voluntary contributions – core	Voluntary contributions – specified	Special Programme of Research, Development and Training in Human Reproduction	Special Programme for Research and Training in Tropical Diseases	Stop TB Partnership	Total revenue (Note 1)
SWITZERLAND	3 325 942		7 268 278	1 832 869	5 942 692		18 369 782
SYRIAN ARAB REPUBLIC			25 000				25 000
TAJIKISTAN			50 000				50 000
THAILAND			557 743	20 000	46 026		623 770
THE FORMER YUGOSLAV REPUBLIC OF MACEDONIA			70 143				70 143
TIMOR-LESTE			492 580				492 580
TUNISIA		32 348	50 000				82 348
TURKEY		60 000	3 472 395		5 000		3 537 395
TURKMENISTAN			50 000				50 000
UGANDA			25 000				25 000
UKRAINE			682 023				682 023
UNITED ARAB EMIRATES			6 200 000				6 200 000
UNITED KINGDOM OF GREAT BRITAIN AND NORTHERN IRELAND	24 248 577		121 084 960	3 664 123	3 816 793	2 314 815	155 129 268
UNITED REPUBLIC OF TANZANIA			49 974				49 974
UNITED STATES OF AMERICA (Note2)			299 443 006	844 350	608 076	(223 627)	300 671 805
UZBEKISTAN			50 000				50 000
VIET NAM			56 242				56 242
YEMEN			575 082				575 082
ZIMBABWE			50 000				50 000
Total Member States	116 092 912	11 233 268	862 015 410	18 713 557	22 722 024	2 091 188	1 032 868 359
3M CORPORATION			15 000				15 000
A TO Z TEXTILE MILLS LTD.			212 853				212 853
ABT ASSOCIATES INC.			457 096				457 096
ADIMMUNE CORPORATION			65 543				65 543
AFRICAN DEVELOPMENT BANK GROUP			31 460 986				31 460 986

Contributor	Core voluntary contributions account	Other voluntary contributions – core	Voluntary contributions – specified	Special Programme of Research, Development and Training in Human Reproduction	Special Programme for Research and Training in Tropical Diseases	Stop TB Partnership	Total revenue (Note 1)
AFRICAN LEADERS MALARIA ALLIANCE (ALMA)			463 520				463 520
AFRICAN PROGRAMME FOR ONCHOCERCIASIS CONTROL (APOC)			942 878				942 878
AGE UK			166 113				166 113
AGENCE DE MEDECINE PREVENTIVE (AMP)			38 200				38 200
ALERE INC			39 017				39 017
AMERICAN ACADEMY OF OTOLARYNGOLOGY – HEAD AND NECK SURGERY (AAO-HNS)			12 500				12 500
AMERICAN LEPROSY MISSIONS (ALM)			225 000				225 000
ARAB GULF PROGRAMME FOR UNITED NATIONS DEVELOPMENT ORGANIZATIONS (AGFUND)			532 000				532 000
ASSOCIATION FOR REPRODUCTIVE AND FAMILY HEALTH (ARFH)			124 652				124 652
ATHENA INSTITUTE			55 172				55 172
AUTISM SPEAKS			400 000				400 000
AZIENDA OSPEDALIERA DI PADOVA			151 648				151 648
BAXTER INTERNATIONAL INC.			109 205				109 205
BAYER AG			444 048				444 048
BECTON, DICKINSON AND COMPANY (BD)			149 518				149 518
BEIJING TIAN TAN BIOLOGICAL PRODUCTS CO. LTD.			65 543				65 543
BERNARD VAN LEER FOUNDATION (BVL)			25 000				25 000
BHP BILLITON SUSTAINABLE COMMUNITIES			400 000				400 000
BILL & MELINDA GATES FOUNDATION			253 658 387	1 924 568	938 282		256 521 237
BODE CHEMIE GMBH			15 692				15 692
BORROW FOUNDATION			30 000				30 000
BRISTOL-MYERS SQUIBB			765 000				765 000
CARITAS INDIA			78 686				78 686

Contributor	Core voluntary contributions account	Other voluntary contributions – core	Voluntary contributions – specified	Special Programme of Research, Development and Training in Human Reproduction	Special Programme for Research and Training in Tropical Diseases	Stop TB Partnership	Total revenue (Note 1)
CARTER CENTER			6 700 000				6 700 000
CDC FOUNDATION			1 532 991				1 532 991
CHIBA UNIVERSITY			420 000				420 000
CHILD HEALTH RESEARCH FOUNDATION (CHRF)			35 245				35 245
CHRISTOFFEL-BLINDENMISSION(CBM)			604 584				604 584
CLINICAL AND LABORATORY STANDARDS INSTITUTE (CLSI)			956 000				956 000
COMMUNITY DEVELOPMENT FUND			25 000				25 000
CSL LIMITED			764 644				764 644
DADCO ALUMINA AND CHEMICALS LTD.			25 000				25 000
DAVID AND LUCILE PACKARD FOUNDATION			125 000	250 000			375 000
DENKA SEIKEN CO. LTD.			475 857				475 857
DÉPARTEMENT DU RHÔNE, FRANCE			421 456				421 456
DIVERSEY,INC.,A WHOLLY OWNED SUBSIDIARY OF SEALED AIR CORPORATION			15 692				15 692
DRUGS FOR NEGLECTED DISEASES INITIATIVE (DNDI)					370 503		370 503
EAST LONDON NHS FOUNDATION TRUST			39 761				39 761
ELI LILLY AND COMPANY FOUNDATION			711 525				711 525
ESTATE OF THE LATE JOHN McINNES	184 169						184 169
EUROPEAN COMMISSION			56 683 493		1 955 769		58 639 262
FIA FOUNDATION FOR THE AUTOMOBILE AND SOCIETY			73 698				73 698
FLEMISH GOVERNMENT, BELGIUM			698 906	982 962			1 681 868
FONDATION RAOUL FOLLEREAU			43 182				43 182
FOOD AND AGRICULTURE ORGANIZATION (FAO)			10 000				10 000
FOUNDATION FOR INNOVATIVE NEW DIAGNOSTICS (FIND)			319 668				319 668

Contributor	Core voluntary contributions account	Other voluntary contributions – core	Voluntary contributions – specified	Special Programme of Research, Development and Training in Human Reproduction	Special Programme for Research and Training in Tropical Diseases	Stop TB Partnership	Total revenue (Note 1)
FRIENDS OF UNFPA			730 659				730 659
FUJIAN YAMEI INDUSTRY & TRADE CO., LTD.			107 640				107 640
FUNDACAO CALOUSTE GULBENKIAN			294 578				294 578
GAVI ALLIANCE			127 754 707				127 754 707
GENERALITAT DE CATALUNYA, SPAIN			3 872 351				3 872 351
GENEVA UNIVERSITY HOSPITALS (HUG)			67 416				67 416
GHARDA CHEMICALS LIMITED		36 160					36 160
GLAXOSMITHKLINE (GSK)			6 158 153				6 158 153
GLOBAL ALLIANCE FOR TB DRUG DEVELOPMENT					80 000		80 000
GLOBAL FUND TO FIGHT AIDS, TUBERCULOSIS AND MALARIA (GFATM)			25 055 335				25 055 335
GORDON AND BETTY MOORE FOUNDATION			150 000				150 000
GRAND CHALLENGES CANADA			660 165				660 165
GREEN CROSS CORPORATION			707 270				707 270
HARVARD SCHOOL OF PUBLIC HEALTH (HSPH)			130 000				130 000
HARVESTPLUS			250 000				250 000
HEALTH ACTION INTERNATIONAL (HAI)			17 594				17 594
HEARING CONSERVATION COUNCIL (HCC)			167 600				167 600
HELIOZ GMBH			23 500				23 500
HILFSAKTION NOMA E.V.			276 000				276 000
HOFFMANN-LA ROCHE AND CO LTD			6 158 153				6 158 153
HONG KONG GOVERNMENT SECRETARIAT, SPECIAL ADMINISTRATIVE REGION OF CHINA		13 988	100 000				113 988
HUMAN APPEAL INTERNATIONAL			127 000				127 000
ICARE4AUTISM			50 000				50 000
INNOVATION NORWAY			406 306				406 306

Contributor	Core voluntary contributions account	Other voluntary contributions – core	Voluntary contributions – specified	Special Programme of Research, Development and Training in Human Reproduction	Special Programme for Research and Training in Tropical Diseases	Stop TB Partnership	Total revenue (Note 1)
INSTITUT BOUISSON BERTRAND (IBB)			44 053				44 053
INTELLIGENT INSECT CONTROL			10 000				10 000
INTERNATIONAL AGENCY FOR THE PREVENTION OF BLINDNESS(IAPB)			222 000				222 000
INTERNATIONAL ASSOCIATION FOR DENTAL RESEARCH (IADR)			25 000				25 000
INTERNATIONAL DEVELOPMENT RESEARCH CENTRE (IDRC)			60 687				60 687
INTERNATIONAL FEDERATION OF OTORHINO-LARYNGOLOGICAL SOCIETIES (IFOS)			45 000				45 000
INTERNATIONAL FEDERATION OF RED CROSS AND RED CRESCENT SOCIETIES			500 000				500 000
INTERNATIONAL LABOUR ORGANIZATION (ILO)			205 632				205 632
INTERNATIONAL LIVESTOCK RESEARCH INSTITUTE (ILRI)			50 000				50 000
INTERNATIONAL SOCIETY OF AUDIOLOGY (AUDI)			35 000				35 000
INTERNATIONAL SURGICAL INFECTIONS STUDIES GROUP (ISIS)			67 800				67 800
INTERNATIONAL TELECOMMUNICATION UNION (ITU)			277 000				277 000
INTERNATIONAL VACCINE INSTITUTE (IVI)			507 124				507 124
INTERNATIONAL WATER ASSOCIATION (IWA)			69 350				69 350
ISTITUTO SUPERIORE DI SANITA			12 996				12 996
JAPAN HOSPITAL ASSOCIATION (JHA)			300 000				300 000
JAPAN PRIVATE KINDERGARTEN ASSOCIATION			300 653				300 653
JAPANESE ASSOCIATION OF PSYCHIATRIC HOSPITALS			70 000				70 000
JAPAN-TSUTOMU NAKAUCHI FOUNDATION			19 472				19 472
JIANGSU YANGNONG CHEMICAL CO. LTD.			36 100				36 100

Contributor	Core voluntary contributions account	Other voluntary contributions – core	Voluntary contributions – specified	Special Programme of Research, Development and Training in Human Reproduction	Special Programme for Research and Training in Tropical Diseases	Stop TB Partnership	Total revenue (Note 1)
JOHN D. AND CATHERINE T. MACARTHUR FOUNDATION			350 000				350 000
JOHN HOPKINS UNIVERSITY			550 000				550 000
JOHNS HOPKINS BLOOMBERG SCHOOL OF PUBLIC HEALTH			192 100				192 100
KAKETSUKEN			699 790				699 790
KANAZAWA UNIVERSITY			323 313				323 313
KING'S COLLEGE LONDON			190 110				190 110
KITASATO DAIICHI SANKYO VACCINE CO. LTD.			335 899				335 899
KNCV TUBERCULOSIS FOUNDATION			4 841 816				4 841 816
KOBE GROUP (HYOGO PREFECTURE, KOBE CITY, KOBE CHAMBER OF COMMERCE AND INDUSTRY AND KOBE STEEL, LTD.)		3 000 000					3 000 000
KOREA MEDICAL ASSISTANCE FOUNDATION (KoMAF)			185 555				185 555
KOREAN FOUNDATION FOR INTERNATIONAL HEALTHCARE (KFIH) – DR LEE JONG-WOOK MEMORIAL FUND			2 223 161				2 223 161
KUSE LACE CO., LTD.		49 867					49 867
LES LABORATOIRES ANIOS			15 692				15 692
LIFE IDEAS TEXTILES COMPANY LTD.			103 483				103 483
LIONS CLUBS INTERNATIONAL FOUNDATION			624 890				624 890
LONDON SCHOOL OF HYGIENE AND TROPICAL MEDICINE							
MACAO GOVERNMENT, SPECIAL ADMINISTRATIVE REGION OF CHINA			782 431				782 431
MAINPOL GMBH			108 641				108 641
MEDECINS SANS FRONTIERES (MSF)			231 656				231 656
MEDENTECH LTD.			13 250				13 250
MERCK			464 703				464 703

Contributor	Core voluntary contributions account	Other voluntary contributions – core	Voluntary contributions – specified	Special Programme of Research, Development and Training in Human Reproduction	Special Programme for Research and Training in Tropical Diseases	Stop TB Partnership	Total revenue (Note 1)
MERCK SHARP AND DOHME-CHIBRET				7 611 575			7 611 575
MICRONUTRIENT INITIATIVE (MI)			396 971				396 971
MMV MEDICINES FOR MALARIA VENTURE			220 800				220 800
NATIONAL CENTER FOR HEALTHY HOUSING (NCHH)			135 000				135 000
NATIONAL HOSPITAL ORGANIZATION KURIHAMA MEDICAL AND ADDICTION CENTER			70 000				70 000
NATIONAL PHILANTHROPIC TRUST (NPT)			22 700 000				22 700 000
NEWCASTLE UNIVERSITY			31 528				31 528
NIIGATA UNIVERSITY			296 625				296 625
NIPPON FOUNDATION			2 300 000				2 300 000
NOVARTIS			5 300 000				5 300 000
OAS AFRICAN INVESTMENTS LTD.			107 000				107 000
OIL SEARCH HEALTH FOUNDATION			208 739				208 739
OMNINVEST VACCINE MANUFACTURING, RESEARCHING AND TRADING LTD.			83 925				83 925
OPEC FUND FOR INTERNATIONAL DEVELOPMENT (OFID)			1 793 506				1 793 506
OPTIONS CONSULTANCY SERVICES LTD.			325 592				325 592
ORGANIZATION FOR ECONOMIC CO-OPERATION AND DEVELOPMENT (OECD)			10 000				10 000
PAN AMERICAN HEALTH ORGANIZATION (PAHO)			100 000				100 000
PFIZER INC.			231 650				231 650
PILIPINAS SHELL FOUNDATION, INC.			192 271				192 271
POPULATION SERVICES INTERNATIONAL (PSI)			166 110				166 110
POTSDAM INSTITUTE FOR CLIMATE IMPACT RESEARCH (PIK)			77 458				77 458
PRINCIPALITY OF LIECHTENSTEIN		26 015					26 015

Contributor	Core voluntary contributions account	Other voluntary contributions – core	Voluntary contributions – specified	Special Programme of Research, Development and Training in Human Reproduction	Special Programme for Research and Training in Tropical Diseases	Stop TB Partnership	Total revenue (Note 1)
PROGRAM FOR APPROPRIATE TECHNOLOGY IN HEALTH (PATH)			1 606 840				1 606 840
QINGDAO WATERLOGIC MANUFACTURING CO., LTD.			34 875				34 875
RECKITT BENCKISER GROUP PLC			10 000				10 000
REGIONE LOMBARDIA, ITALY			110 000				110 000
RELIEF INTERNATIONAL (RI)			103 376				103 376
RICHTER GEDEON VEGYESZETI GYAR				739 829			739 829
RIO TINTO – GUINEA			100 000				100 000
ROCKEFELLER FOUNDATION			883 933				883 933
ROMANIAN ANGEL APPEAL FOUNDATION			117 938				117 938
ROTARY INTERNATIONAL			66 516 459				66 516 459
ROYAL TROPICAL INSTITUTE (KIT)					125 025		125 025
SABIN VACCINE INSTITUTE			415 287				415 287
SAFETYNET (SOUTHEAST ASIA FIELD EPIDEMIOLOGY TRAINING AND TECHNOLOGY NETWORK)			236 600				236 600
SANOFI ESPOIR FOUNDATION			4 435 078				4 435 078
SANOFI PASTEUR			5 898 877				5 898 877
SARAYA CO., LTD.			23 414				23 414
SAVE THE CHILDREN UK			274 074				274 074
SC JOHNSON AND SON, INC.			10 000				10 000
SCHULKE & MAYR GMBH			15 000				15 000
SCLAVO VACCINES ASSOCIATION			865 601				865 601
SCOTTISH GOVERNMENT (UNITED KINGDOM)			844 595				844 595
SECRETARIAT OF THE PACIFIC COMMUNITY (SPC)			1 392 870				1 392 870
SERVICIO MADRILENO DE SALUD (SERMAS)			187 246				187 246

Contributor	Core voluntary contributions account	Other voluntary contributions – core	Voluntary contributions – specified	Special Programme of Research, Development and Training in Human Reproduction	Special Programme for Research and Training in Tropical Diseases	Stop TB Partnership	Total revenue (Note 1)
SHANGHAI INSTITUTE OF BIOLOGICAL PRODUCTS CO., LTD.			109 238				109 238
SIGHTSAVERS			511 339				511 339
SINOVAC BIOTECH LTD.			109 238				109 238
SOCIETE ANGLOGOLD ASHANTI DE GUINEE (SAG)			25 000				25 000
SOCIETE DES MINES DE FER DE GUINEE (SMFG)			25 000				25 000
SOMMET INTERNATIONAL DU COOPERATISME			89 226				89 226
STICHTING KATHOLIEKE UNIVERSITEIT			18 838				18 838
SUMITOMO CHEMICAL CO., LTD.			36 100				36 100
SWISS PHILANTHROPY FOUNDATION			2 725 000				2 725 000
SYNGENTA CROP PROTECTION AG			150 000				150 000
THE FRED HOLLOWS FOUNDATION (FHF)			62 153				62 153
THE JAMES TUDOR FOUNDATION				41 667			41 667
THE JOINT UNITED NATIONS PROGRAMME ON HIV/AIDS (UNAIDS)			18 275 155				18 275 155
THE NORTHERN TERRITORY GOVERNMENT OF AUSTRALIA			365 530				365 530
THE NORWEGIAN INSTITUTE OF PUBLIC HEALTH (NIPH)			199 581				199 581
THE PROCTER & GAMBLE COMPANY		50 000					50 000
THE QUEEN ELIZABETH DIAMOND JUBILEE TRUST			165 289				165 289
THE RESEARCH FOUNDATION FOR MICROBIAL DISEASES OF OSAKA UNIVERSITY			699 790				699 790
THE TASK FORCE FOR GLOBAL HEALTH (TFGH)			8 000 000				8 000 000
THE TRANSPLANTATION SOCIETY			30 000				30 000
THE UNITED STATES FUND FOR UNICEF			126 554				126 554
THE UNIVERSITY OF EXETER			119 612				119 612

Contributor	Core voluntary contributions account	Other voluntary contributions – core	Voluntary contributions – specified	Special Programme of Research, Development and Training in Human Reproduction	Special Programme for Research and Training in Tropical Diseases	Stop TB Partnership	Total revenue (Note 1)
THE WALLACE GLOBAL FUND			60 000				60 000
TUSCANY REGION, ITALY		6 150	287 968				294 118
UBS OPTIMUS FOUNDATION			232 630				232 630
UCB SA			1 042 735				1 042 735
UNITAID – INTERNATIONAL DRUG PURCHASE FACILITY			11 549 069				11 549 069
UNITED NATIONS CENTRAL EMERGENCY RESPONSE FUND (CERF)			43 130 386				43 130 386
UNITED NATIONS CHILDREN'S FUND (UNICEF)		250 000	17 314 965				17 564 965
UNITED NATIONS DEVELOPMENT PROGRAMME (UNDP)			55 893 741		564 902		56 458 643
UNITED NATIONS ECONOMIC COMMISSION FOR EUROPE (UNECE)			47 600				47 600
UNITED NATIONS ENVIRONMENT PROGRAMME (UNEP)			84 323				84 323
UNITED NATIONS FUND FOR INTERNATIONAL PARTNERSHIPS (UNFIP)			26 403 792	705 472			27 109 264
UNITED NATIONS HIGH COMMISSIONER FOR REFUGEES (UNHCR)			11 429 874				11 429 874
UNITED NATIONS OFFICE FOR PROJECT SERVICES (UNOPS)			2 557 966				2 557 966
UNITED NATIONS OFFICE FOR THE COORDINATION OF HUMANITARIAN AFFAIRS (UNOCHA)			53 307 400				53 307 400
UNITED NATIONS OFFICE ON DRUGS AND CRIME (UNODC)			872 288				872 288
UNITED NATIONS POPULATION FUND (UNFPA)			10 716 347				10 716 347
UNITED NATIONS TRUST FUND FOR HUMAN SECURITY (UNTFHS)			888 015				888 015
UNIVERSIDAD POLITECNICA DE MADRID				34 154			34 154
UNIVERSITAETS KLINIKUM HEIDELBERG					520 821		520 821

Contributor	Core voluntary contributions account	Other voluntary contributions – core	Voluntary contributions – specified	Special Programme of Research, Development and Training in Human Reproduction	Special Programme for Research and Training in Tropical Diseases	Stop TB Partnership	Total revenue (Note 1)
UNIVERSITAETSKLINIKUM AACHEN GERMANYRSITAETSKLINIKUM AACHEN			55 249				55 249
UNIVERSITY OF ANTWERP			150 000				150 000
UNIVERSITY OF BERGEN			221 254				221 254
UNIVERSITY OF CAPE TOWN			183 452				183 452
UNIVERSITY OF DUNDEE			154 806				154 806
UNIVERSITY OF HOHENHEIM			13 369				13 369
UNIVERSITY OF WASHINGTON			216 670				216 670
UNIVERSITY RESEARCH CO., LLC			208 320				208 320
VALE INTERNATIONAL HOLDINGS GmbH			100 000				100 000
VALENT BIOSCIENCES CORPORATION			160 000				160 000
VECTOR CONTROL INNOVATIONS PRIVATE LIMITED			83 437				83 437
VESTERGAARD FRANDSEN A/S			300 000				300 000
WELLCOME TRUST			5 093 419				5 093 419
WEST AFRICAN HEALTH ORGANISATION (WAHO)			505 759				505 759
WORLD BANK			1 335 000	1 200 000			2 535 000
WORLD FEDERATION OF NEUROLOGY			50 500				50 500
WORLD FOOD PROGRAMME (WFP)			455 723				455 723
WORLD HEALTH ALLIANCE INTERNATIONAL			26 520				26 520
WORLD LUNG FOUNDATION			5 450 151				5 450 151
WORLD METEOROLOGICAL ORGANIZATION (WMO)			1 537 392				1 537 392
WORLD VISION AUSTRALIA (WVA)			50 000				50 000
WORLD VISION CANADA			70 300				70 300
WORLD VISION INTERNATIONAL			825 090				825 090
ZESHAN FOUNDATION			90 200				90 200

Contributor	Core voluntary contributions account	Other voluntary contributions – core	Voluntary contributions – specified	Special Programme of Research, Development and Training in Human Reproduction	Special Programme for Research and Training in Tropical Diseases	Stop TB Partnership	Total revenue (Note 1)
INTERFUND REVENUE (Note 3):							
– EUROPEAN OBSERVATORY ON HEALTH SYSTEMS AND POLICIES (OBS)			253 980				253 980
– HEALTH METRICS NETWORK (HMN)			89 000				89 000
– ROLL BACK MALARIA PARTNERSHIP (RBM)			661 580				661 580
– THE ALLIANCE FOR HEALTH POLICY AND SYSTEMS RESEARCH (HSR)		420 000	785 039	756 351			1 961 390
OTHER, MISCELLANEOUS RECEIPTS AND INCREASES IN DEFERRED REVENUE	9 179	577 399	5 848 516	1 047 893	13 750		7 496 738
REFUNDS TO DONORS (Note 4)			(5 341 279)			(3 154 865)	(8 496 144)
PASS THROUGH FUNDING			(8 754 864)				(8 754 864)
Total General Fund	116 286 259	15 662 847	1 809 528 713	34 008 028	27 291 077	(1 063 677)	2 001 713 247

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.

Note 2. Negative amounts represent a decrease in the revenue recognized in a prior period.

Note 3. 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 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 in the current or a previous year.

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Schedule 2 – Voluntary contributions, by fund and by contributor

For the year ended 31 December 2014 (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	United Nations System Standing Committee on Nutrition	Alliance for Health Policy and Systems Research	Global Health Workforce Alliance	Health Metrics Network	Stop TB Partnership	European Observatory on Health Systems and Policy	Total revenue (Note 1)
AUSTRALIA				2 098 636							2 098 636
AUSTRIA										339 213	339 213
BELGIUM										183 978	183 978
CANADA				633 259					180 995		814 255
ETHIOPIA		1 149 824									1 149 824
FINLAND										200 000	200 000
GERMANY				135 870	594 877						730 747
IRELAND							691 563			275 862	967 425
JAPAN							820 000				820 000
KUWAIT			350 000								350 000
NEPAL		230 124									230 124
NETHERLANDS				800 000						154 895	954 895
NORWAY	293 384			1 026 845		3 051 441	880 153			225 000	5 476 823
RUSSIAN FEDERATION	793 270										793 270
SLOVENIA										220 000	220 000
SWEDEN				468 574		3 108 348				235 000	3 811 922
SWITZERLAND										43 757	43 757
TIMOR-LESTE		25 314									25 314
UNITED ARAB EMIRATES			4 973 936								4 973 936
UNITED KINGDOM OF GREAT BRITAIN AND NORTHERN IRELAND			4 983 442	3 154 574		3 125 000				330 602	11 593 618
UNITED STATES OF AMERICA (Note 2)		(23 268 778)	6 093 875	847 175					1 342 304		(14 985 424)
UZBEKISTAN		350 259									350 259
2014–2015 VOLUNTARY ASSESSED CONTRIBUTIONS	9 100 000										9 100 000
Total Member States	10 186 655	(21 513 257)	16 401 253	9 164 932	594 877	9 284 790	2 391 715		1 523 299	2 208 306	30 242 571

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	United Nations System Standing Committee on Nutrition	Alliance for Health Policy and Systems Research	Global Health Workforce Alliance	Health Metrics Network	Stop TB Partnership	European Observatory on Health Systems and Policy	Total revenue (Note 1)
AFRICAN LEADERS MALARIA ALLIANCE (ALMA)			20 000								20 000
ARAGON HEALTH SCIENCES INSTITUTE (IACS)										12 037	12 037
BILL & MELINDA GATES FOUNDATION			2 573 649	2 954 327							5 527 976
BIOVERSITY INTERNATIONAL					10 000						10 000
EUROPEAN COMMISSION	2 062 167						743 916			622 665	3 428 747
FOOD AND AGRICULTURE ORGANIZATION (FAO)					130 000						130 000
FRANCE – UNION NATIONALE DES CAISSES D'ASSURANCE MALADIE (UNCAM)										381 194	381 194
GLOBAL FUND TO FIGHT AIDS, TUBERCULOSIS AND MALARIA (GFATM)			2 308 850						1 717 000		4 025 850
INTERNATIONAL ATOMIC ENERGY AGENCY (IAEA)					33 124						33 124
INTERNATIONAL DEVELOPMENT RESEARCH CENTRE (IDRC)						1 213 122					1 213 121
JOHN D. AND CATHERINE T. MACARTHUR FOUNDATION				175 000							175 000
JOHNSON & JOHNSON CORPORATE CITIZENSHIP TRUST				100 000							100 000
KOCHON FOUNDATION									100 000		100 000
LONDON SCHOOL OF ECONOMICS AND POLITICAL SCIENCE (LSE)										52 161	52 161
LONDON SCHOOL OF HYGIENE AND TROPICAL MEDICINE										79 549	79 549
MANAGEMENT SCIENCES FOR HEALTH		404 540									404 540
REGION OF VENETO, ITALY										313 137	313 137
THE UNITED STATES FUND FOR UNICEF				305 633							305 633
UNITAID – INTERNATIONAL DRUG PURCHASE FACILITY		22 441 776							245 178		22 686 954
UNITED NATIONS CHILDREN'S FUND (UNICEF)				300 000	130 000	920 000					1 350 000
UNITED NATIONS DEPARTMENT OF ECONOMIC AND SOCIAL AFFAIRS (UNDESA)					48 100						48 100

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	United Nations System Standing Committee on Nutrition	Alliance for Health Policy and Systems Research	Global Health Workforce Alliance	Health Metrics Network	Stop TB Partnership	European Observatory on Health Systems and Policy	Total revenue (Note 1)
UNITED NATIONS FUND FOR INTERNATIONAL PARTNERSHIPS (UNFIP)									93 628		93 628
UNITED NATIONS POPULATION FUND (UNFPA)							107 500				107 500
WORLD BANK			550 000						300 000	450 000	1 300 000
WORLD FOOD PROGRAMME (WFP)					130 000						130 000
INTERFUND REVENUE (Note 3):											
– DIVISION OF HEALTH SYSTEMS AND PUBLIC HEALTH (DSP)										181 101	181 101
– FWA FWC ADGO OFFICE OF THE ASSISTANT DG				134 993							134 993
– HEALTH SYSTEMS GOVERNANCE AND FINANCING (HGF)										60 057	60 057
– NUTRITION FOR HEALTH AND DEVELOPMENT CLUSTER					150 000						150 000
OTHER, MISCELLANEOUS RECEIPTS AND INCREASES IN DEFERRED REVENUE										8 599	8 599
REFUNDS TO DONORS (Note 4)		(6 632 344)		(75 758)				(103 700)	(12 329 767)		(19 141 569)
Total Fiduciary Fund	12 248 822	(5 299 285)	21 853 752	13 059 127	1 226 101	11 417 912	3 243 131	(103 700)	(8 350 662)	4 368 806	53 664 004

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.

Note 2. Negative amounts represent a decrease in the revenue recognized in a prior period.

Note 3. 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 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 in the current or a previous year.

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Schedule 3 – Deferred revenue, by fund and by contributor

As at 31 December 2014 (in US dollars)

GENERAL FUND

Contributor	Core voluntary contributions account	Other voluntary contributions – core	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)
Member States						
AUSTRALIA			2 042 736			2 042 736
BELGIUM	9 918 478				2 038 043	11 956 522
CAMBODIA			89 186			89 186
CANADA			46 483 665			46 483 665
CHINA			6 000 000			6 000 000
CYPRUS			133 690			133 690
DENMARK	5 120 328					5 120 328
EQUATORIAL GUINEA			450 556			450 556
GERMANY			3 555 504			3 555 504
GREECE			3 828 477			3 828 477
GUINEA-BISSAU			126 207			126 207
INDIA			15 000			15 000
INDONESIA			365 776			365 776
KAZAKHSTAN			18 291 373			18 291 373
LUXEMBOURG			2 078 999			2 078 999
NETHERLANDS	17 942 935		29 092 098	5 650 000		52 685 033
NEW ZEALAND			3 816 794			3 816 794
NORWAY			4 248 434			4 248 434
PAKISTAN			20 665 876			20 665 876
REPUBLIC OF KOREA			3 352 725			3 352 725
RUSSIAN FEDERATION			19 007 207			19 007 207

Contributor	Core voluntary contributions account	Other voluntary contributions — core	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)
SAUDI ARABIA			3 169 500			3 169 500
SWEDEN	23 930 384	716 332	480 000	4 786 077	5 221 175	35 133 968
SWITZERLAND			2 769 664	405 268	2 026 342	5 201 274
TIMOR-LESTE			364 910			364 910
UKRAINE			566 302			566 302
UNITED ARAB EMIRATES			960 000			960 000
UNITED KINGDOM OF GREAT BRITAIN AND NORTHERN IRELAND			106 341 477	10 992 366	9 923 664	127 257 507
UNITED STATES OF AMERICA			124 880			124 880
YEMEN			25 020			25 020
Total Member States	56 912 125	716 332	278 446 055	21 833 712	19 209 225	377 117 449
ABT ASSOCIATES INC.			114 274			114 274
AFRICAN DEVELOPMENT BANK GROUP			2 000 000			2 000 000
ARAB GULF PROGRAMME FOR UNITED NATIONS DEVELOPMENT ORGANIZATIONS (AGFUND)			338 000			338 000
ASSOCIATION FOR REPRODUCTIVE AND FAMILY HEALTH (ARFH)			55 184			55 184
AUTISM SPEAKS			200 000			200 000
BAYER AG			134 048			134 048
BILL & MELINDA GATES FOUNDATION			101 964 257	1 812 240	5 732 021	109 508 518
BORROW FOUNDATION			60 000			60 000
CARTER CENTER			6 500 000			6 500 000
CDC FOUNDATION			20 021			20 021
CHILD HEALTH RESEARCH FOUNDATION (CHRF)			35 246			35 246
DRUGS FOR NEGLECTED DISEASES INITIATIVE (DNDI)					474 176	474 176
ELI LILLY AND COMPANY FOUNDATION			1 576 950			1 576 950
EUROPEAN COMMISSION			30 477 434		113 524	30 590 958
FLEMISH GOVERNMENT, BELGIUM				982 962		982 962
FRIENDS OF UNFPA			767 690			767 690
GAVI ALLIANCE			11 817 550			11 817 550

Contributor	Core voluntary contributions account	Other voluntary contributions – core	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)
GLOBAL FUND TO FIGHT AIDS, TUBERCULOSIS AND MALARIA (GFATM)			226 000			226 000
GRAND CHALLENGES CANADA			263 373			263 373
INTERNATIONAL AGENCY FOR THE PREVENTION OF BLINDNESS(IAPB)			30 000			30 000
INTERNATIONAL LABOUR ORGANIZATION (ILO)			182 613			182 613
INTERNATIONAL VACCINE INSTITUTE (IVI)			153 005			153 005
JOHN D. AND CATHERINE T. MACARTHUR FOUNDATION			150 000			150 000
JOHN HOPKINS UNIVERSITY			500 000			500 000
KING'S COLLEGE LONDON			407 184			407 184
LIONS CLUBS INTERNATIONAL FOUNDATION			1 249 780			1 249 780
LONDON SCHOOL OF HYGIENE AND TROPICAL MEDICINE			53 675			53 675
MERCK			264 702			264 702
MERCK SHARP AND DOHME-CHIBRET				1 300 000		1 300 000
NIIGATA UNIVERSITY			593 250			593 250
OPEC FUND FOR INTERNATIONAL DEVELOPMENT (OFID)			2 356 494			2 356 494
OPTIONS CONSULTANCY SERVICES LTD			325 769			325 769
POTSDAM INSTITUTE FOR CLIMATE IMPACT RESEARCH (PIK)			134 870			134 870
PROGRAM FOR APPROPRIATE TECHNOLOGY IN HEALTH (PATH)			718 327			718 327
RELIEF INTERNATIONAL (RI)			206 752			206 752
ROCKEFELLER FOUNDATION			300 000			300 000
ROYAL TROPICAL INSTITUTE (KIT)					24 194	24 194
SABIN VACCINE INSTITUTE			495 927			495 927
SERVICIO MADRILENO DE SALUD (SERMAS)			561 740			561 740
STICHTING KATHOLIEKE UNIVERSITEIT			42 715			42 715
SYNGENTA CROP PROTECTION AG			150 000			150 000
THE NORTHERN TERRITORY GOVERNMENT OF AUSTRALIA			365 580			365 580

Contributor	Core voluntary contributions account	Other voluntary contributions — core	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)
THE NORWEGIAN INSTITUTE OF PUBLIC HEALTH (NIPH)			305 248			305 248
THE TASK FORCE FOR GLOBAL HEALTH (TFGH)			3 624 239			3 624 239
UCB SA			2 004 123			2 004 123
UNITED NATIONS CHILDREN'S FUND (UNICEF)			2 665 568			2 665 568
UNITED NATIONS DEVELOPMENT PROGRAMME (UNDP)			629 219			629 219
UNITED NATIONS ECONOMIC COMMISSION FOR EUROPE (UNECE)			226 500			226 500
UNITED NATIONS ENVIRONMENT PROGRAMME (UNEP)			514 842			514 842
UNITED NATIONS FUND FOR INTERNATIONAL PARTNERSHIPS (UNFIP)				705 687		705 687
UNITED NATIONS OFFICE FOR PROJECT SERVICES (UNOPS)			462 190			462 190
UNITED NATIONS POPULATION FUND (UNFPA)			331 883			331 883
UNITED NATIONS TRUST FUND FOR HUMAN SECURITY (UNTFHS)			336 357			336 357
UNIVERSITY OF BERGEN			919 551			919 551
UNIVERSITY OF DUNDEE			91 397			91 397
UNIVERSITY OF NATURAL RESOURCES AND LIFE SCIENCES, VIENNA			492 458			492 458
WELLCOME TRUST				94 496		94 496
WORLD METEOROLOGICAL ORGANIZATION (WMO)			886 484			886 484
ZESHAN FOUNDATION			192 478			192 478
OTHER			912 156			912 156
Total General Fund	56 912 125	716 332	458 833 159	26 729 097	25 553 139	568 743 853

FIDUCIARY FUND

Contributor	Secretariat of the WHO Framework Convention on Tobacco Control	Alliance for Health Policy and Systems Research	Global Health Workforce Alliance	Partnership for Maternal, Newborn and Child Health	Roll Back Malaria Partnership	European Observatory on Health Systems and Policy	Total deferred revenue (Note 1)
BILL & MELINDA GATES FOUNDATION					5 075 008		5 075 008
CANADA				497 512			497 512
EUROPEAN COMMISSION	671 835		1 808 662				2 480 496
INTERNATIONAL DEVELOPMENT RESEARCH CENTRE (IDRC)		19 522					19 522
JOHN D. AND CATHERINE T. MACARTHUR FOUNDATION				125 000			125 000
NETHERLANDS				800 000			800 000
NORWAY				963 391			963 391
SWEDEN		2 755 620		382 614			3 138 234
UNITED KINGDOM OF GREAT BRITAIN AND NORTHERN IRELAND		3 750 000			105 519		3 855 519
OTHER						3 685	3 685
Total Fiduciary Fund	671 835	6 525 142	1 808 662	2 768 518	5 180 527		16 958 368
REIMBURSABLE PROCUREMENT – funds received in advance of delivery of goods or services (Note 2)							63 429 320
GRAND TOTAL							649 131 541

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 \$367m) and non-current (US \$282m) are reported separately in the Statement of Financial Position in the financial report for the year ended 31 December 2014 (see document A68/38) and detailed as part of Note 4.13.

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

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

As at 31 December 2014 (in US dollars)

Contributor	Amounts Receivable – non- current (Note 1)	Current receivables – ageing from 0 to 360 days	Current receivables – ageing more than 360 days	Current receivables – total (Note 1)
Member States				
AFGHANISTAN		333 360		333 360
AUSTRALIA		2 042 736		2 042 736
BELGIUM		12 140 499		12 140 499
BULGARIA			42 214	42 214
CAMBODIA		185 186		185 186
CANADA	27 210 181	22 911 674		22 911 674
CHINA	6 000 000	2 000 000		2 000 000
CYPRUS		133 690		133 690
DENMARK		5 120 328		5 120 328
ECUADOR		300 000		300 000
EQUATORIAL GUINEA	450 556	1 802 225		1 802 225
GERMANY	247 831	4 215 827	1 049 737	5 265 564
GUINEA-BISSAU	126 207	500 000		500 000
HUNGARY		40 000		40 000
INDIA		65 000		65 000
INDONESIA		365 776		365 776
ITALY		108 548	9 145 034	9 253 582
KAZAKHSTAN	16 000 000	4 291 373		4 291 373
LAO PEOPLE'S DEMOCRATIC REPUBLIC		263 800		263 800
LUXEMBOURG		4 095 107		4 095 107
MONACO		339 213		339 213
NETHERLANDS	35 145 108	19 139 924		19 139 924
NEW ZEALAND	2 120 441	1 712 076		1 712 076
NIGERIA		340 500		340 500
NORWAY	275 255	4 936 571		4 936 571
PAKISTAN		20 665 876		20 665 876
REPUBLIC OF KOREA	2 035 603	3 892 142		3 892 142
RUSSIAN FEDERATION	13 134 765	5 872 442		5 872 442
SAUDI ARABIA		4 923 750		4 923 750
SIERRA LEONE		414 465		414 465
SOUTH AFRICA		91 058		91 058
SPAIN		498 132		498 132
SWEDEN		38 272 202		38 272 202
SWITZERLAND	820 428	5 744 559		5 744 559
TIMOR-LESTE	94 500	295 724		295 724
TURKEY		999 639		999 639
UKRAINE	251 036	315 266		315 266
UNITED ARAB EMIRATES		1 059 975		1 059 975
UNITED KINGDOM OF GREAT BRITAIN AND NORTHERN IRELAND	102 811 087	32 447 641		32 447 641
UNITED STATES OF AMERICA	27 265	218 111 426	104 136 049	322 247 475
YEMEN		25 020		25 020
Total Member States	206 750 264	421 012 730	114 373 034	535 385 764

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)
ABT ASSOCIATES INC.		342 862		342 862
AFRICAN DEVELOPMENT BANK GROUP		2 000 000		2 000 000
AMERICAN ACADEMY OF OTOLARYNGOLOGY – HEAD AND NECK SURGERY (AAO-HNS)		12 500		12 500
ARAB GULF PROGRAMME FOR UNITED NATIONS DEVELOPMENT ORGANIZATIONS (AGFUND)	155 000	337 000		337 000
ASSOCIATION FOR REPRODUCTIVE AND FAMILY HEALTH (ARFH)		55 184		55 184
AUTISM SPEAKS		400 000		400 000
AZIENDA OSPEDALIERA DI PADOVA		75 824	109 007	184 831
BAYER AG		134 048		134 048
BILL & MELINDA GATES FOUNDATION	56 796 528	71 232 647	996 613	72 229 259
BIODIEM LTD.			20 000	20 000
BORROW FOUNDATION	30 000	30 000		30 000
CARTER CENTER		6 500 000		6 500 000
CDC FOUNDATION		20 021	139 838	159 859
CHILD HEALTH RESEARCH FOUNDATION (CHRF)		35 246		35 246
CHRISTOFFEL-BLINDENMISSION(CBM)		25 000		25 000
DIVERSEY, INC., A WHOLLY OWNED SUBSIDIARY OF SEALED AIR CORPORATION		15 692		15 692
DRUGS FOR NEGLECTED DISEASES INITIATIVE (DNDI)		844 679		844 679
ELI LILLY AND COMPANY FOUNDATION	865 425	1 423 050		1 423 050
EUROPEAN COMMISSION	10 083 773	56 553 814	16 744 508	73 298 322
FLEMISH GOVERNMENT		982 962		982 962
FOOD AND AGRICULTURE ORGANIZATION (FAO)		10 000		10 000
FRIENDS OF UNFPA		767 690		767 690
GAVI ALLIANCE		25 988 050		25 988 050
GENERALITAT DE CATALUNYA, SPAIN		1 825 073		1 825 073
GLOBAL ALLIANCE FOR TB DRUG DEVELOPMENT		80 000		80 000
GLOBAL FUND TO FIGHT AIDS, TUBERCULOSIS AND MALARIA (GFATM)		14 878 505		14 878 505
GRAND CHALLENGES CANADA	102 016	162 268		162 268
GREECE-THE HELLENIC CENTRE FOR DISEASES CONTROL AND PREVENTION		10 985 160		10 985 160
HELMHOLTZ-ZENTRUM GEESTHACHT ZENTRUM FUR MATERIAL-UND KUSTENFORSCHUNG GMBH (HZG)	31 346			
INTERNATIONAL AGENCY FOR THE PREVENTION OF BLINDNESS(IAPB)		30 000		30 000
INTERNATIONAL DEVELOPMENT RESEARCH CENTRE (IDRC)		19 522		19 522
INTERNATIONAL LABOUR ORGANIZATION (ILO)		182 613		182 613
INTERNATIONAL SURGICAL INFECTIONS STUDIES GROUP (ISIS)		33 925		33 925
INTERNATIONAL VACCINE INSTITUTE (IVI)		153 005		153 005
ISTITUTO SUPERIORE DI SANITA			56 577	56 577
JAPANESE ASSOCIATION OF PSYCHIATRIC HOSPITALS		20 000		20 000
JOHN D. AND CATHERINE T. MACARTHUR FOUNDATION		275 000		275 000

Contributor	Amounts Receivable – non- current (Note 1)	Current receivables – ageing from 0 to 360 days	Current receivables – ageing more than 360 days	Current receivables – total (Note 1)
JOHN HOPKINS UNIVERSITY		566 262		566 262
JOHNS HOPKINS BLOOMBERG SCHOOL OF PUBLIC HEALTH		192 100		192 100
KING'S COLLEGE LONDON	298 647	108 537		108 537
KNCV TUBERCULOSIS FOUNDATION		1 933 789		1 933 789
KOREA SUICIDE PREVENTION CENTER		100 000		100 000
LIONS CLUBS INTERNATIONAL FOUNDATION	624 890	624 890	153 299	778 189
LIVERPOOL SCHOOL OF TROPICAL MEDICINE			74 627	74 627
LONDON SCHOOL OF HYGIENE AND TROPICAL MEDICINE		53 675		53 675
MACAO SPECIAL ADMINISTRATIVE REGION (MSAR)		500 000		500 000
MDTF MULTI DONOR TRUST FUND		96 229		96 229
MERCK		264 702		264 702
MERCK SHARP AND DOHME-CHIBRET	1 300 000	5 524 732		5 524 732
MMV MEDICINES FOR MALARIA VENTURE		79 100		79 100
NIIGATA UNIVERSITY	296 625	296 625		296 625
OBAFEMI AWOLOWO UNIVERSITY – TEACHING HOSPITAL COMPLEX			90 897	90 897
OPEC FUND FOR INTERNATIONAL DEVELOPMENT (OFID)	1 100 000	1 256 494		1 256 494
OPTIONS CONSULTANCY SERVICES LTD		325 769		325 769
POTSDAM INSTITUTE FOR CLIMATE IMPACT RESEARCH (PIK)	134 870			
PROGRAM FOR APPROPRIATE TECHNOLOGY IN HEALTH (PATH)	227 800	640 859	42 746	683 605
REGION OF EMILIA ROMAGNA, ITALY		6 477	16 839	23 316
REGION OF VENETO, ITALY		280 199		280 199
RESEARCH IN ADVANCED MEDICAL INFORMATION AND TELEMATICS VZW (RAMIT)			18 001	18 001
RIO TINTO – GUINEA		70 000		70 000
ROCKEFELLER FOUNDATION		382 500		382 500
ROYAL TROPICAL INSTITUTE (KIT)		149 218		149 218
SABIN VACCINE INSTITUTE		495 927		495 927
SANOI ESPOIR FOUNDATION		635 078		635 078
SARAYA CO., LTD.		23 414		23 414
SAUDI NATIONAL CAMPAIGN TO SUPPORT PEOPLE IN SYRIA			526 750	526 750
SCLAVO VACCINES ASSOCIATION			648 719	648 719
SECRETARIAT OF THE PACIFIC COMMUNITY (SPC)		254 731		254 731
SERVICIO MADRILENO DE SALUD (SERMAS)	374 494	335 909		335 909
SIGHTSAVERS			299 625	299 625
SOCIETE ANGLOGOLD ASHANTI DE GUINEE (SAG)		25 000		25 000
SOMMET INTERNATIONAL DU COOPERATISME		89 226		89 226
STICHTING KATHOLIEKE UNIVERSITEIT	29 944	12 770		12 770
SUSAN G. KOMEN BREAST CANCER FOUNDATION, INC.		45 426		45 426
SYNGENTA CROP PROTECTION AG		150 000		150 000
THE CHILDREN'S INVESTMENT FUND FOUNDATION (UK)		296 000		296 000

Contributor	Amounts Receivable – non- current (Note 1)	Current receivables – ageing from 0 to 360 days	Current receivables – ageing more than 360 days	Current receivables – total (Note 1)
THE NORTHERN TERRITORY GOVERNMENT OF AUSTRALIA		365 580		365 580
THE NORWEGIAN INSTITUTE OF PUBLIC HEALTH (NIPH)	305 248	199 581		199 581
THE PRESIDENT & FELLOWS OF HARVARD COLLEGE		219 557		219 557
THE QUEEN ELIZABETH DIAMOND JUBILEE TRUST		82 645		82 645
THE TASK FORCE FOR GLOBAL HEALTH (TFGH)		7 624 239		7 624 239
UCB SA	961 387	1 042 736		1 042 736
UNITED NATIONS CENTRAL EMERGENCY RESPONSE FUND (CERF)		1 019 000		1 019 000
UNITED NATIONS CHILDREN'S FUND (UNICEF)	42 062	6 233 429	154 160	6 387 589
UNITED NATIONS DEVELOPMENT PROGRAMME (UNDP)		2 303 514	2 760 570	5 064 084
UNITED NATIONS ECONOMIC COMMISSION FOR EUROPE (UNECE)	130 000	96 500		96 500
UNITED NATIONS ENTITY FOR GENDER EQUALITY AND THE EMPOWERMENT OF WOMEN (UN WOMEN)		323 140		323 140
UNITED NATIONS ENVIRONMENT PROGRAMME (UNEP)		514 842	324 112	838 954
UNITED NATIONS FUND FOR INTERNATIONAL PARTNERSHIPS (UNFIP)		705 687		705 687
UNITED NATIONS OFFICE FOR PROJECT SERVICES (UNOPS)	96 102	508 491		508 491
UNITED NATIONS OFFICE FOR THE COORDINATION OF HUMANITARIAN AFFAIRS (UNOCHA)		399 996		399 996
UNITED NATIONS POPULATION FUND (UNFPA)		537 012	70 226	607 238
UNITED NATIONS TRUST FUND FOR HUMAN SECURITY (UNTFHS)	336 357	358 524	462 399	820 923
UNITED STATES OF AMERICA – NATIONAL INSTITUTES OF HEALTH (NIH)		100 781		100 781
UNIVERSIDAD POLITECNICA DE MADRID		34 154		34 154
UNIVERSITAETS KLINIKUM HEIDELBERG		520 821		520 821
UNIVERSITAETSKLINIKUM AACHEN GERMANYRSITAETSKLINIKUM AACHEN		55 249	104 051	159 300
UNIVERSITY COLLEGE LONDON (UCL)			15 986	15 986
UNIVERSITY OF BERGEN	699 171	220 380		220 380
UNIVERSITY OF CAPE TOWN		183 452	63 958	247 410
UNIVERSITY OF DUNDEE	91 397	91 397	63 409	154 806
UNIVERSITY OF HOHENHEIM			58 800	58 800
UNIVERSITY OF NATURAL RESOURCES AND LIFE SCIENCES, VIENNA	328 305	164 153		164 153
UNIVERSITY OF WASHINGTON		126 946		126 946
UNIVERSITY RESEARCH CO., LLC		65 220		65 220
WELLCOME TRUST		3 667 159		3 667 159
WHO – RELIEF INTERNATIONAL (RI)		206 752		206 752
WORLD FOOD PROGRAMME (WFP)		121 577		121 577
WORLD LUNG FOUNDATION		986 151		986 151
WORLD METEOROLOGICAL ORGANIZATION (WMO)		1 063 312		1 063 312
WORLD VISION AUSTRALIA (WVA)			50 000	50 000

Contributor	Amounts Receivable – non- current (Note 1)	Current receivables – ageing from 0 to 360 days	Current receivables – ageing more than 360 days	Current receivables – total (Note 1)
WORLD VISION CANADA		35 150		35 150
WORLD VISION INTERNATIONAL			95 783	95 783
ZESHAN FOUNDATION	98 318	94 160		94 160
OTHER		1 458 406	11 987	1 470 393
REVALUATION OF AMOUNTS DUE IN FOREIGN CURRENCIES				(30 035 179)
FCTC VOLUNTARY ASSESSED CONTRIBUTIONS		1 856	5 826 799	5 828 655
Total amounts receivable	282 289 969	663 530 995	138 534 533	779 329 397

Note 1. Voluntary contributions receivable – current and non-current are reported in the Statement of Financial Position in the financial report for the year ended 31 December 2014 (see document A68/38) and detailed as part of Note 4.3.

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.

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

For the year ended 31 December 2014 (in US dollars)

Contributor	In-kind	In-service	Total
AMERICAN LEPROSY MISSIONS (ALM)		58 404	58 404
AZERBAIJAN	120 000		120 000
BAYER AG	3 387		3 387
BELGIUM	192 000		192 000
CANADA	527 638		527 638
CDC FOUNDATION		106 185	106 185
COMMUNAUTE URBAINE DE LYON	502 035		502 035
DENMARK	8 683 155		8 683 155
EISAI CO., LTD	21 680		21 680
FONDATION DES IMMEUBLES POUR LES ORGANISATIONS INTERNATIONALES (FIPOI)	170 629		170 629
FRANCE		226 875	226 875
GERMANY	296 502	1 057 390	1 353 892
GILEAD SCIENCES INC	480 984		480 984
GLAXOSMITHKLINE (GSK)	12 631 052		12 631 052
GREECE		178 959	178 959
INTERNATIONAL COORDINATING GROUP ON VACCINE PROVISION FOR EPIDEMIC MENINGITIS CONTROL (ICG)	1 079 509		1 079 509
INTERNATIONAL HEALTH PARTNERS (IHP)	20 079		20 079
ITALY	74 720		74 720
JAPAN	53 000		53 000
JOHNSON AND JOHNSON FAMILY OF COMPANIES CONTRIBUTION FUND, INC.	3 095 929		3 095 929
KOBE GROUP (HYOGO PREFECTURE, KOBE CITY, KOBE CHAMBER OF COMMERCE AND INDUSTRY AND KOBE STEEL, LTD.)	1 284 624		1 284 624
KOREAN FOUNDATION FOR INTERNATIONAL HEALTHCARE (KFIH) – DR LEE JONG-WOOK MEMORIAL FUND		102 000	102 000
LITHUANIA	56 400		56 400
MALAYSIA	1 154 576		1 154 576
MERCK	1 873 135		1 873 135
NETHERLANDS		73 458	73 458
NOVARTIS	1 283 615		1 283 615
PAPUA NEW GUINEA	447 026		447 026
PORTUGAL		234 500	234 500
SANOFI ESPOIR FOUNDATION	2 704		2 704
SANOFI WINTHROP INDUSTRIE	491 000		491 000
SAVE THE CHILDREN FEDERATION, INC.		162 663	162 663
SPAIN		106 000	106 000
THAILAND – THAI HEALTH PROMOTION FOUNDATION		65 625	65 625
THE SCIENTIFIC INSTITUTE OF PUBLIC HEALTH		391 292	391 292
UNITED KINGDOM OF GREAT BRITAIN AND NORTHERN IRELAND	61 091	501 921	563 012
UNITED NATIONS DEVELOPMENT PROGRAMME (UNDP)		1 015 163	1 015 163
UNITED STATES OF AMERICA		10 473 896	10 473 896
UNIVERSITY OF WARWICK		198 167	198 167
UZBEKISTAN	132 000		132 000
WELLCOME TRUST		247 500	247 500
WORLD ORGANIZATION FOR ANIMAL HEALTH (OIE)		323 500	323 500
YONSEI UNIVERSITY (KOREA)		7 167	7 167
Total in-kind and in-service contributions (Note)	34 738 470	15 530 665	50 269 135

Note: Contributions in-kind and in-service are recorded by WHO at an amount equal to their fair market value as determined at the time of acquisition, based on an agreement between WHO and the contributor and upon confirmation from the receiving budget centre of the receipt of the goods or services. 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 separately reported in the Statement of Financial Performance in the Financial Report for the year ended 31 December 2014 (see document A68/38) and summarized in Note 5.1.

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Schedule 6 – Voluntary contributions received in advance for 2015

As at 31 December 2014 (in US dollars)

Contributor	Total
BANGLADESH	50 000
CDC FOUNDATION	110 197
ESTONIA	171 398
ITALY	1 232 780
SWAZILAND	46 079
TURKEY	60 000
BASF CORPORATION	10 000
BLOOMBERG FAMILY FOUNDATION	3 327 000
EUROPEAN HEALTH MANAGEMENT ASSOCIATION (EHMA)	31 570
H.D HUDSON MANUFACTURING COMPANY	10 000
NIPPON FOUNDATION	2 300 000
REPUBLIC OF KOREA	400 000
UNITED NATIONS	166 344
WORLD BANK	550 000
Total voluntary contributions received in advance (Note)	8 465 368

Note: Voluntary contributions received in advance are reported in the Statement of Financial Position in the financial report for the year ended 31 December 2014 (see document A68/38) under Contributions received in advance and detailed as part of Note 4.9. Advances are recorded when contributions are received in advance of the amounts falling due to the Organization as indicated in the agreements with its contributors.

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