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## **Voluntary contributions by fund and by contributor, 2017**

1. This information document supplements the report on the WHO audited financial statements for 2017.<sup>1</sup> The following schedules are provided in the Annex:

**Schedule 1 – Voluntary contributions, by fund**

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

**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 2018**

2. The accounting policies for receivables, deferred revenue and revenue are summarized in sections 2.3, 2.15 and 2.16 of the Audited Financial Statements for the year ended 31 December 2017.<sup>1</sup> 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 (Taxes and Transfers)). Revenue from voluntary contributions 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 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.

3. 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”.

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<sup>1</sup> Document A71/29.

## ANNEX

**World Health Organization****Schedule 1 – Voluntary contributions, by fund***For the year ended 31 December 2017 (in US dollars)*

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

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

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

**Note 3.** The Contingency Fund for Emergencies was created in 2015 to provide temporary financing for emergency operations. For full details see note 6.1.b.ii to the Audited Financial Statements for 2017 (document A71/29).

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

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

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

**Note 7.** As reported in the Statement of Financial Performance for the year ended 31 December 2017 in the Audited Financial Statements for 2017 (document A71/29), all activities implemented by WHO have been consolidated in the financial report. This includes voluntary contributions received under the General Fund (Programme budget) and the Fiduciary Fund. Voluntary contributions reported in Schedules 1 and 2 of the present report include in-cash contributions only. In-kind and in-service contributions are reported separately in the Statement of Financial Performance and detailed in Schedule 5 of this report.

## World Health Organization

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

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

#### A. GENERAL FUND

| Contributor          | Core voluntary contributions account | Voluntary contributions – core | Voluntary contributions – specified | Special Programmes and Collaborative Arrangements | Outbreak and Crisis Response | Contingency Fund for Emergencies | Special Programme of Research, Development and Research Training in Human Reproduction | Special Programme for Research and Training in Tropical Diseases | Total      |
|----------------------|--------------------------------------|--------------------------------|-------------------------------------|---|------------------------------|----------------------------------|--|--|------------|
| <b>Member States</b> |                                      |                                |                                     |   |                              |                                  |  |  |            |
| Afghanistan          |                                      |                                | 101 000                             |   |                              |                                  |  |  | 101 000    |
| Algeria              |                                      |                                |                                     |   | 100 000                      |                                  |  |  | 100 000    |
| Angola               |                                      |                                |                                     |   | 1 099 994                    |                                  |  |  | 1 099 994  |
| Australia            | 9 483 364                            |                                | 9 832 444                           | 2 349 256   | 398 406                      |                                  |  |  | 22 063 471 |
| Austria              |                                      |                                | 44 793                              |   |                              |                                  |  |  | 44 793     |
| Bangladesh           |                                      |                                | 132 345                             |   |                              |                                  |  |  | 132 345    |
| Belarus              |                                      |                                | 279 818                             |   |                              |                                  |  |  | 279 818    |
| Belgium              | 4 086 538                            |                                |                                     |   |                              |                                  |  | 721 154  | 4 807 692  |
| Benin                |                                      |                                | 25 000                              |   |                              |                                  |  |  | 25 000     |
| Brazil               |                                      |                                | 60 000                              |   |                              |                                  |  |  | 60 000     |
| Cambodia             |                                      |                                | 767 174                             |   |                              |                                  |  |  | 767 174    |
| Cameroon             |                                      |                                | 807 783                             |   |                              |                                  |  |  | 807 783    |
| Canada               |                                      |                                | 14 294 740                          | 18 615 400  | 751 880                      | 751 880                          |  |  | 34 413 899 |
| China                |                                      |                                | 7 474 499                           |   | 3 000 000                    |                                  | 55 000   | 55 000   | 10 584 499 |
| Congo                |                                      |                                | 344 811                             |   |                              |                                  |  |  | 344 811    |
| Czech Republic       |                                      |                                | 667 190                             |   |                              |                                  |  |  | 667 190    |
| Denmark              | 3 963 221                            |                                | 28 030                              |   |                              |                                  |  |  | 3 991 252  |
| Equatorial Guinea    |                                      |                                | 255 163                             |   |                              |                                  |  |  | 255 163    |
| Eritrea              |                                      |                                |                                     |   | 70 400                       |                                  |  |  | 70 400     |
| Estonia              |                                      |                                | 118 483                             |   |                              | 59 242                           |  |  | 177 725    |
| Fiji                 |                                      |                                | 479 150                             |   |                              |                                  |  |  | 479 150    |
| Finland              |                                      |                                | 457 014                             |   |                              |                                  |  |  | 457 014    |
| France               | 357 274                              |                                | 12 792 309                          |   | 348 432                      |                                  |  |  | 13 498 014 |

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

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

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

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



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

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

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

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

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

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

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

**Note 3.** 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.

## World Health Organization

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

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

#### B. FIDUCIARY FUNDS

| Contributor  | Secretariat of the WHO Framework Convention on Tobacco Control | Roll Back Malaria Partnership | Partnership for Maternal, Newborn and Child Health | Alliance for Health Policy and Systems Research | Global Health Workforce Alliance | European Observatory on Health Systems and Policies | Expanded Special Project for Elimination of Neglected Tropical Diseases | Total             |
|--|--|-------------------------------|--|---|----------------------------------|---|---|-------------------|
| Australia  | 1 129 866  |                               |  |   |                                  |   |   | 1 129 866         |
| Austria  |  |                               |  |   |                                  | 325 771   |   | 325 771           |
| Belgium  |  |                               |  |   |                                  | 158 741   |   | 158 741           |
| Canada   |  |                               | 1 592 357  |   |                                  |   |   | 1 592 357         |
| Finland  |  |                               |  |   |                                  | 300 000   |   | 300 000           |
| Germany  |  |                               | 71 868   |   |                                  |   |   | 71 868            |
| India  |  |                               | 500 000  |   |                                  |   |   | 500 000           |
| Ireland  |  |                               |  |   |                                  | 213 447   |   | 213 447           |
| Kuwait   |  |                               |  |   |                                  |   | 1 000 000   | 1 000 000         |
| Malta  |  |                               |  |   |                                  | 36 611  |   | 36 611            |
| Netherlands  |  |                               | 1 500 000  |   |                                  | 13 197  |   | 1 513 197         |
| Norway   |  |                               | 830 171  | 378 740   |                                  | 225 000   |   | 1 433 911         |
| Panama   | 300 000  |                               |  |   |                                  |   |   | 300 000           |
| Slovenia   |  |                               |  |   |                                  | 220 000   |   | 220 000           |
| Sweden   |  |                               | 300 481  | 2 193 641                                       |                                  | 235 000   |   | 2 729 122         |
| Switzerland  |  |                               |  |   |                                  | 260 260   |   | 260 260           |
| United Kingdom of Great Britain and Northern Ireland | 3 697 792  |                               | 1 342 282  | 2 447 981                                       |                                  | 249 300   |   | 7 737 354         |
| United States of America                             |  |                               | 647 175  | 187 175   |                                  |   |   | 834 350           |
| <b>Total – Member States</b>                         | <b>5 127 658</b>   |                               | <b>6 784 333</b>                                   | <b>5 207 537</b>                                |                                  | <b>2 237 327</b>                                    | <b>1 000 000</b>  | <b>20 356 855</b> |
| Bill & Melinda Gates Foundation                      |  |                               | <b>2 000 000</b>                                   | <b>198 374</b>                                  |                                  |   |   | <b>2 198 374</b>  |
| Centre for Ageing Better                             |  |                               |  |   |                                  | 134 590   |   | 134 590           |
| Children's Investment Fund Foundation (UK)           |  |                               | 421 490  |   |                                  |   |   | 421 490           |
| Christoffel-Blindenmission                           |  |                               |  |   |                                  |   | 118 483   | 118 483           |

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

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

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

**Note 3.** Refunds to donors represent an outflow of resources based on a donor request following the submission of a final report showing a balance of unutilized funds. Refunds represent a decrease in the revenue recognized.



## World Health Organization

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

As at 31 December 2017 (in US dollars)

#### GENERAL FUND

| Contributor  | Core voluntary contributions account | Voluntary contributions – core | Voluntary contributions – specified | Special Programmes and Collaborative Arrangements | Outbreak and Crisis Response | Contingency Fund for Emergencies | Special Programme of Research, Development and Research Training in Human Reproduction | Special Programme for Research and Training in Tropical Diseases | Total              |
|--|--------------------------------------|--------------------------------|-------------------------------------|---|------------------------------|----------------------------------|--|--|--------------------|
| Australia  |                                      |                                | 1 445 454                           |   |                              |                                  |  |  | 1 445 454          |
| Belgium  |                                      | 14 150 943                     |                                     |   |                              |                                  |  |  | 14 150 943         |
| Canada   |                                      |                                | 4 569 769                           | 13 463 280  |                              |                                  |  |  | 18 033 049         |
| China  |                                      |                                | 16 928 000                          |   |                              |                                  |  |  | 16 928 000         |
| France   |                                      |                                | 16 988                              |   |                              |                                  |  |  | 16 988             |
| Germany  |                                      |                                | 8 143 983                           |   | 7 281 677                    |                                  |  |  | 15 425 659         |
| India  |                                      |                                | 511 382                             |   |                              |                                  |  |  | 511 382            |
| Italy  |                                      |                                | 592 682                             |   |                              |                                  |  |  | 592 682            |
| Kazakhstan   |                                      |                                | 16 000 000                          |   |                              |                                  |  |  | 16 000 000         |
| Kuwait   |                                      |                                |                                     |   | 2 000 000                    |                                  |  |  | 2 000 000          |
| Luxembourg   |                                      |                                | 2 741 228                           |   |                              |                                  |  |  | 2 741 228          |
| Mauritania   |                                      |                                | 39 499                              |   |                              |                                  |  |  | 39 499             |
| Monaco   |                                      |                                | 453 515                             |   |                              |                                  |  |  | 453 515            |
| Republic of Korea                                    |                                      |                                | 20 409 288                          |   |                              |                                  |  |  | 20 409 288         |
| Russian Federation                                   |                                      |                                | 7 275 245                           |   |                              |                                  |  |  | 7 275 245          |
| Sweden   |                                      |                                |                                     |   |                              |                                  | 7 890 265  | 11 167 760   | 19 058 025         |
| Switzerland  |                                      |                                | 2 801 660                           |   |                              |                                  |  |  | 2 801 660          |
| Timor-Leste  |                                      |                                | 31 500                              |   |                              |                                  |  |  | 31 500             |
| Turkey   |                                      |                                | 616 291                             |   |                              |                                  |  |  | 616 291            |
| United Kingdom of Great Britain and Northern Ireland | 17 747 858                           | 14 093 961                     | 29 164 922                          | 104 221 636                                       | 31 851 476                   |                                  |  | 672 948  | 197 752 800        |
| United States of America                             |                                      |                                | 23 714 990                          |   |                              |                                  |  |  | 23 714 990         |
| <b>Total – Member States</b>                         | <b>17 747 858</b>                    | <b>28 244 904</b>              | <b>135 456 394</b>                  | <b>117 684 916</b>                                | <b>41 133 153</b>            |                                  | <b>7 890 265</b>   | <b>11 840 707</b>  | <b>359 998 197</b> |

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

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

| <b>Contributor</b>  | <b>Core voluntary contributions account</b> | <b>Voluntary contributions – core</b> | <b>Voluntary contributions – specified</b> | <b>Special Programmes and Collaborative Arrangements</b> | <b>Outbreak and Crisis Response</b> | <b>Contingency Fund for Emergencies</b> | <b>Special Programme of Research, Development and Research Training in Human Reproduction</b> | <b>Special Programme for Research and Training in Tropical Diseases</b> | <b>Total</b>       |
|---|---|---------------------------------------|--|--|-------------------------------------|---|---|---|--------------------|
| University of Exeter                                      |   |                                       | 161 566                                    |  |                                     |   |   |   | 161 566            |
| University of Natural Resources and Life Sciences, Vienna |   |                                       | 164 152                                    |  |                                     |   |   |   | 164 152            |
| Vital Strategies  |   |                                       | 1 053 047                                  |  |                                     |   |   |   | 1 053 047          |
| Wellcome Trust  |   |                                       | 80 488                                     |  |                                     |   | 105 598   |   | 186 086            |
| World Food Programme (WFP)                                |   |                                       | 841 034                                    |  |                                     |   |   |   | 841 034            |
| World Vision International                                |   |                                       | 119 780                                    |  |                                     |   |   |   | 119 780            |
| Other   |   |                                       | 308 472                                    |  |                                     |   |   |   | 308 472            |
| <b>Total General Fund</b>                                 | <b>17 747 858</b>                           | <b>28 244 904</b>                     | <b>347 458 663</b>                         | <b>135 568 724</b>                                       | <b>78 827 742</b>                   |   | <b>10 940 862</b>   | <b>12 273 118</b>   | <b>631 061 872</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 | Grand total        |
|---|--|--|---|---|---|--------------------|
| Kuwait  |  |  |   |   | 3 000 000   | 3 000 000          |
| Norway  |  | 830 171  |   |   |   | 830 171            |
| Sweden  |  | 300 481  | 5 098 325                                       |   |   | 5 398 806          |
| United Kingdom of Great Britain and Northern Ireland  | 156 831  | 4 845 222  | 1 223 990                                       |   |   | 6 226 043          |
| <b>Total – Member States</b>  | <b>156 831</b>   | <b>5 975 874</b>                                   | <b>6 322 315</b>                                |   | <b>3 000 000</b>  | <b>15 455 020</b>  |
| Bill & Melinda Gates Foundation   |  | 2 000 000  |   |   |   | 2 000 000          |
| Children's Investment Fund Foundation (UK)  |  | 177 410  |   |   |   | 177 410            |
| Doris Duke Charitable Foundation (DDCF)   |  |  | 976 230   |   |   | 976 230            |
| European Commission   |  |  |   | 1 392 855   |   | 1 392 855          |
| Fondation Botnar (BTNR)   |  | 977 450  |   |   |   | 977 450            |
| Food and Agriculture Organization (FAO)   | 30 000   |  |   |   |   | 30 000             |
| Istituto Superiore di Sanità, Italy   |  |  |   | 49 532  |   | 49 532             |
| <b>Total Fiduciary Fund</b>   | <b>186 831</b>   | <b>9 130 734</b>                                   | <b>7 298 545</b>                                | <b>1 442 387</b>                                    | <b>3 000 000</b>  | <b>21 058 497</b>  |
| <b>REIMBURSABLE PROCUREMENT – funds received in advance of delivery of goods or services (note 2)</b> |  |  |   |   |   | <b>15 802 453</b>  |
| <b>GRAND TOTAL</b>  |  |  |   |   |   | <b>667 922 821</b> |

**Note 1.** Deferred revenue is recognized based on legally binding agreements between WHO and its contributors where funds are earmarked and due in a future period. Deferred revenue – current (US \$431m) and non-current (US \$237m) are reported separately in the Statement of Financial Position and detailed as part of note 4.13 to the Audited Financial Statements for 2017 (see document A71/29).

**Note 2.** As reimbursable procurement is an exchange transaction, any funds received in advance of delivery and 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 2017 (in US dollars)

| Contributor  | Amounts Receivable – non-current (Note 1) | Current receivables – ageing from 0 to 360 days | Current receivables – ageing more than 360 days | Current receivables – total (Note 1) |
|--|---|---|---|--------------------------------------|
| <b>Member States</b>                                 |   |   |   |                                      |
| Australia  |   | 1 445 454                                       |   | 1 445 454                            |
| Belgium  | 9 433 962                                 | 4 716 981                                       |   | 4 716 981                            |
| Cameroon   |   |   | 68 812  | 68 812                               |
| Canada   | 11 662 622                                | 10 081 177                                      |   | 10 081 177                           |
| China  | 12 696 000                                | 5 704 000                                       |   | 5 704 000                            |
| Finland  |   | 121 862   |   | 121 862                              |
| France   |   | 16 988  |   | 16 988                               |
| Germany  | 4 055 687                                 | 11 369 972                                      |   | 11 369 972                           |
| Guinea   |   |   | 6 536 688                                       | 6 536 688                            |
| Guinea-Bissau  |   |   | 26 207  | 26 207                               |
| India  |   | 1 109 438                                       |   | 1 109 438                            |
| Italy  |   | 2 174 391                                       |   | 2 174 391                            |
| Kazakhstan   | 14 000 000                                | 2 000 000                                       |   | 2 000 000                            |
| Kuwait   | 3 000 000                                 | 4 000 000                                       |   | 4 000 000                            |
| Luxembourg   |   | 2 741 228                                       |   | 2 741 228                            |
| Mauritania   |   | 49 633  | 136   | 49 769                               |
| Monaco   |   | 566 893   |   | 566 893                              |
| Netherlands  |   | 5 703 763                                       | 1 506 348                                       | 7 210 111                            |
| Norway   |   | 830 171   |   | 830 171                              |
| Pakistan   |   | 188 077   |   | 188 077                              |
| Qatar  |   | 268 168   |   | 268 168                              |
| Republic of Korea                                    | 11 355 978                                | 9 263 882                                       |   | 9 263 882                            |
| Russian Federation                                   | 328 690                                   | 6 946 555                                       |   | 6 946 555                            |
| Sierra Leone   |   | 56 073  |   | 56 073                               |
| Sudan  |   | 184 944   |   | 184 944                              |
| Sweden   |   | 24 464 231                                      |   | 24 464 231                           |
| Switzerland  | 686 757                                   | 2 165 329                                       |   | 2 165 329                            |
| Timor-Leste  |   | 31 500  |   | 31 500                               |
| Turkey   | 616 291                                   | 89 120  |   | 89 120                               |
| Ukraine  |   | 1 500 000                                       |   | 1 500 000                            |
| United Kingdom of Great Britain and Northern Ireland | 83 468 014                                | 135 620 074                                     | 8 520 533                                       | 144 140 608                          |
| United States of America                             | 9 098 442                                 | 347 048 592                                     | 110 431 055                                     | 457 479 646                          |
| Zimbabwe   |   | 180 394   |   | 180 394                              |
| <b>Total Member States</b>                           | <b>160 402 443</b>                        | <b>580 638 891</b>                              | <b>127 089 780</b>                              | <b>707 728 671</b>                   |
|  |   |   |   |                                      |

| Contributor   | Amounts Receivable – non-current (Note 1) | Current receivables – ageing from 0 to 360 days | Current receivables – ageing more than 360 days | Current receivables – total (Note 1) |
|---|---|---|---|--------------------------------------|
| African Development Bank Group  |   | 77 000  |   | 77 000                               |
| Arab Bank for Economic Development in Africa (BADEA)                              |   |   | 300 000   | 300 000                              |
| Arab Gulf Programme for United Nations Development Organizations (AGFUND)         |   |   | 42 857  | 42 857                               |
| Asia-Europe Foundation (ASEF)   | 1 455 000                                 |   |   |                                      |
| Autism Speaks   |   | 250 000   |   | 250 000                              |
| Baxter International Inc.   |   | 20 000  |   | 20 000                               |
| Bayer AG  | 600 000                                   | 300 000   |   | 300 000                              |
| Becton Dickinson and Company (BD)   |   | 10 000  |   | 10 000                               |
| Bernard Van Leer Foundation (BVL)   |   | 58 072  |   | 58 072                               |
| Bill & Melinda Gates Foundation   | 32 656 295                                | 141 530 156                                     | 585 991   | 142 116 147                          |
| Bloomberg Family Foundation   |   | 7 915 000                                       |   | 7 915 000                            |
| Borrow Dental Milk Foundation   |   | 30 000  |   | 30 000                               |
| Brien Holden Vision Institute (BHVI)  |   | 25 000  |   | 25 000                               |
| Bristol-Myers Squibb  | 286 000                                   | 316 058   |   | 316 058                              |
| CDC Foundation  |   | 331 840   |   | 331 840                              |
| Centre for Ageing Better  |   | 134 590   |   | 134 590                              |
| Children's Investment Fund Foundation (UK)  |   | 177 410   |   | 177 410                              |
| Deb Worldwide Healthcare Inc  |   |   | 10 514  | 10 514                               |
| Doris Duke Charitable Foundation (DDCF)   | 484 570                                   | 491 660   |   | 491 660                              |
| Eli Lilly and Company Foundation, UK  |   | 248 726   |   | 248 726                              |
| European Commission   | 3 653 801                                 | 48 016 115                                      | 3 486 476                                       | 51 502 590                           |
| Executive Council of the Government of the Emirate of Dubai, United Arab Emirates |   | 65 000  |   | 65 000                               |
| Fondation Botnar (BTNR)   | 97 745                                    | 879 705   |   | 879 705                              |
| Fondation d'Harcourt  |   | 54 805  |   | 54 805                               |
| Food and Agriculture Organization (FAO)   |   | 30 000  |   | 30 000                               |
| Foundation for Innovative New Diagnostics (FIND)                                  |   | 43 550  |   | 43 550                               |
| Fred Hollows Foundation (FHF)   | 140 000                                   | 382 213   |   | 382 213                              |
| GAVI Alliance   |   | 23 737 818                                      |   | 23 737 818                           |
| Generalitat de Catalunya, Spain   |   | 1 867 372                                       |   | 1 867 372                            |
| Gilead Sciences Inc   | 4 559 550                                 | 2 841 950                                       |   | 2 841 950                            |
| Global Fund to Fight AIDS, Tuberculosis and Malaria (GFATM)                       | 3 917 216                                 | 8 870 653                                       |   | 8 870 653                            |
| International Agency for the Prevention of Blindness (IAPB)                       |   | 130 056   |   | 130 056                              |
| International Company for Medical Necessities                                     |   | 14 000  |   | 14 000                               |
| International Development Association (IDA)                                       |   | 40 879 000                                      |   | 40 879 000                           |
| International Federation of Anthroposophic Medical Associations                   | 65 800                                    | 50 000  |   | 50 000                               |
| International Federation of Pharmaceutical Manufacturers Associations             |   |   | 50 000  | 50 000                               |
| International Organization for Migration (IOM)                                    | 55 382                                    | 166 145   |   | 166 145                              |
| International Telecommunication Union (ITU)                                       | 813 008                                   | 406 504   |   | 406 504                              |
| Istituto Superiore di Sanità, Italy   | 24 766                                    | 24 765  |   | 24 765                               |
| Jhpiego Corporation   | 100 000                                   | 200 000   |   | 200 000                              |

| Contributor   | Amounts Receivable – non-current (Note 1) | Current receivables – ageing from 0 to 360 days | Current receivables – ageing more than 360 days | Current receivables – total (Note 1) |
|---|---|---|---|--------------------------------------|
| JMI Syringes & Medical Devices LTD  |   | 10 506  |   | 10 506                               |
| John D. and Catherine T. MacArthur Foundation   |   | 470 000   |   | 470 000                              |
| Johns Hopkins Bloomberg School of Public Health   |   | 21 998  |   | 21 998                               |
| Johns Hopkins University  |   |   | 287 020   | 287 020                              |
| Kanazawa University   |   | 162 275   | 53 184  | 215 459                              |
| King Salman Humanitarian Aid & Relief Center, KSrelief                                      | 3 801 306                                 | 17 264 285                                      |   | 17 264 285                           |
| King's College London   |   | 132 732   |   | 132 732                              |
| KNCV Tuberculosis Foundation  |   | 1 168 754                                       |   | 1 168 754                            |
| Kobe Group (Hyogo Prefecture Kobe Chamber of Commerce and Industry and Kobe Steel, Ltd.)    | 18 000 000                                | 3 000 000                                       |   | 3 000 000                            |
| La Métropole Grand Lyon, France   |   | 63 879  |   | 63 879                               |
| Light for the World International   |   | 13 572  |   | 13 572                               |
| Lions Clubs International Foundation  |   | 795 766   |   | 795 766                              |
| London School of Hygiene and Tropical Medicine  | 37 534                                    | 274 106   |   | 274 106                              |
| Macao SAR, China  |   | 550 385   |   | 550 385                              |
| Nippon Foundation   |   | 10 000  |   | 10 000                               |
| Norwegian Institute of Public Health (NIPH)   | 303 425                                   | 152 879   |   | 152 879                              |
| Oil Search Health Foundation  |   | 36 522  |   | 36 522                               |
| OPEC Fund for International Development (OFID)  | 300 000                                   |   |   |                                      |
| P&P Patents and Technologies SRL (PPPT)   |   | 10 000  |   | 10 000                               |
| Path Vaccine Solutions (PVS)  |   | 146 770   |   | 146 770                              |
| Population Services International (PSI)   |   | 345 649   | 329 190   | 674 839                              |
| President & Fellows of Harvard College  |   | 205 686   |   | 205 686                              |
| Rijksinstituut voor Volksgezondheid en Milieu (RIVM)  |   |   | 28 975  | 28 975                               |
| Robert Wood Johnson Foundation  |   | 44 884  |   | 44 884                               |
| Rockefeller Foundation  |   | 748 945   |   | 748 945                              |
| Royal Tropical Institute (KIT), Netherlands   |   | 81 381  |   | 81 381                               |
| Save the Children   |   | 37 500  |   | 37 500                               |
| Save The Children UK  |   | 73 147  |   | 73 147                               |
| Sclavo Vaccines Association   |   |   | 409 344   | 409 344                              |
| Servicio Madrileño de Salud (SERMAS), Spain   |   | 143 523   |   | 143 523                              |
| Sightsavers   |   | 221 790   |   | 221 790                              |
| Southeast Asia Tobacco Control Alliance (SEATCA)  |   | 64 410  |   | 64 410                               |
| Task Force for Global Health (TFGH)   |   |   | 144 894   | 144 894                              |
| The Foundation for AIDS Research (amfAR)  |   | 10 626  |   | 10 626                               |
| The Korean Foundation for International Healthcare - Dr Lee Jong-wook Memorial Fund (KOFIH) | 226 000                                   | 282 500   |   | 282 500                              |
| True Colours Trust (TCT), United Kingdom  |   | 71 355  |   | 71 355                               |
| Union Nationale des Caisses d'Assurance Maladie (UNCAM), France                             |   | 434 902   |   | 434 902                              |
| United Nations Children's Fund (UNICEF)   |   | 1 165 646                                       | 167 168   | 1 332 813                            |
| United Nations Development Programme (UNDP)   |   | 2 284 158                                       | 44 686  | 2 328 843                            |



| Contributor   | Amounts Receivable – non-current (Note 1) | Current receivables – ageing from 0 to 360 days | Current receivables – ageing more than 360 days | Current receivables – total (Note 1) |
|---|---|---|---|--------------------------------------|
| United Nations Entity for Gender Equality and the Empowerment of Women (UN Women)   |   | 47 850  |   | 47 850                               |
| United Nations Environment Programme (UNEP)   | 3 502 300                                 | 6 983 298                                       | 556 805   | 7 540 103                            |
| United Nations Fund for International Partnerships (UNFIP)                          |   |   | 154 753   | 154 753                              |
| United Nations Industrial Development Organization (UNIDO)                          |   | 303 579   | 47 500  | 351 079                              |
| United Nations Office for Project Services (UNOPS)                                  |   | 1 030 813                                       |   | 1 030 813                            |
| United Nations Trust Fund for Human Security (UNTFHS)                               |   | 75 435  |   | 75 435                               |
| Universitaetsklinikum Aachen  |   |   | 122 234   | 122 234                              |
| Universitaetsklinikum Heidelberg  |   | 278 774   |   | 278 774                              |
| University of Bergen  |   | 239 558   |   | 239 558                              |
| University of Cape Town   | 35 734                                    | 81 332  |   | 81 332                               |
| University of Exeter  | 161 566                                   | 116 477   |   | 116 477                              |
| University of Natural Resources and Life Sciences, Vienna                           |   | 239 385   |   | 239 385                              |
| University Research Co., LLC  |   | 539 860   |   | 539 860                              |
| Vital Strategies  | 210 611                                   | 842 436   |   | 842 436                              |
| Wellcome Trust  | 74 838                                    | 431 449   | 903 661   | 1 335 109                            |
| World Bank  |   | 168 331   |   | 168 331                              |
| World Food Programme (WFP)  | 601 615                                   | 239 519   | 252 433   | 491 952                              |
| World Vision International  |   | 282 727   |   | 282 727                              |
| Other   | 35 994                                    | 806 626   | 9 440   | 816 066                              |
| Pre-Qualification Fees (PQF) invoiced   |   | 4 089 654                                       |   | 4 089 654                            |
| WHO Framework Convention on Tobacco Control (FCTC) voluntary assessed contributions |   |   |   | 987 299                              |
| Revaluation of amounts due in foreign currencies                                    |   |   |   | 10 120 698                           |
| <b>Total amounts receivable</b>   | <b>236 602 500</b>                        | <b>908 511 685</b>                              | <b>135 076 903</b>                              | <b>1 054 696 585</b>                 |

**Note 1.** Voluntary contributions receivable – current and non-current are reported in the Statement of Financial Position and detailed as part of note 4.3 to the Audited Financial Statements for 2017 (document A71/29).

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

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

## World Health Organization

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

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

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

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

**Note:** Contributions in-kind and in-service are recorded by WHO at an amount equal to their estimated fair market value. An entry corresponding to the expense is recorded in the same period that the contributions in-kind and in-service are recorded as revenue. The total in-kind and in-service voluntary contributions are reported in the Statement of Financial Performance and summarized in Note 5.1 to the Audited Financial Statements for 2017 (document A71/29).

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### Schedule 6 – Voluntary contributions received in advance for 2018

As at 31 December 2017 (in US dollars)

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

**Note:** Voluntary contributions received in advance are reported in the Statement of Financial Position and detailed as part of note 4.9 to the Audited Financial Statements for 2017 (document A71/29). Advances are recorded when contributions are received in advance of the start date of the activity as indicated in the agreements with contributors.

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