

## المساهمات الطوعية حسب الصندوق وحسب الجهة المساهمة لعام ٢٠١٨

١- تكمل هذه الوثيقة للمعلومات التقرير عن البيانات المالية المراجعة للمنظمة لعام ٢٠١٨. وفيما يلي الجداول البيانية\* الواردة في الملحق:

- الجدول البياني ١- المساهمات الطوعية حسب الصندوق
- الجدول البياني ٢- المساهمات الطوعية حسب الصندوق وحسب الجهة المساهمة
- الجدول البياني ٣- الإيرادات المؤجلة حسب الصندوق وحسب الجهة المساهمة
- الجدول البياني ٤- المساهمات الطوعية المستحقة التحصيل - غير المتداولة والمتداولة (حسب الأمد وحسب الجهة المساهمة)
- الجدول البياني ٥- المساهمات الطوعية العينية وفي شكل خدمات
- الجدول البياني ٦- المساهمات الطوعية المحصلة مقدماً لعام ٢٠١٩

٢- ويرد ملخص السياسات المحاسبية الخاصة بالمبالغ المستحقة التحصيل والإيرادات المؤجلة والإيرادات في الفروع ٣-٢ و ١٥-٢ و ١٦-٢ من البيانات المالية المراجعة للسنة المنتهية في ٣١ كانون الأول/ ديسمبر ٢٠١٨. وتُقيّد الإيرادات من المساهمات الطوعية وفقاً للمعيار ٢٣ تحديداً من المعايير المحاسبية الدولية للقطاع العام (الإيرادات المتأتية من المعاملات غير القائمة على التبادل). وتسجل الإيرادات من المساهمات الطوعية عند توقيع المنظمة والجهة المساهمة على اتفاق ملزم. وحيثما توجد أحكام "مرهونة بشرط" في الاتفاقات، لا تتحكم المنظمة في الموارد ولا تسجل الإيرادات والمبالغ المستحقة التحصيل حتى تُحصّل المبالغ النقدية. وحيثما لا تكون هناك شروط دفع محددة من جانب الجهة المساهمة أو حيثما تكون هذه الشروط في إطار السنة المحاسبية الجارية تُقيّد الإيرادات في الفترة الراهنة. وحيثما تنص شروط الدفع على الدفع بعد نهاية العام، يسجل المبلغ بصفته إيرادات مؤجلة. وحيثما يُشار إلى تحديد تاريخ البدء بوصفه السنة التالية، تُقيّد الإيرادات في السنة المالية التالية بالاقتران مع تسجيل جميع المبالغ النقدية المُحصّلة بوصفها سلفاً.

٣- وتُسجّل كل مساهمة طوعية من خلال بند مساهمة. والجداول البيانية الملخصة الواردة في الملحق تجمع بنود المساهمات هذه وتعرض المساهمات حسب الصندوق وحسب الجهة المساهمة. وتجمع الإيرادات والمساهمات المختلفة التي يقل مجموعها عن ١٠ ٠٠٠ دولار أمريكي معاً وتُعرض تحت عنوان "إيرادات أخرى ومتنوعة".

٤- مثلما ورد في بيان الأداء المالي المُبين في البيانات المالية المراجعة لعام ٢٠١٨، فقد دُمجت جميع الأنشطة التي تضطلع المنظمة بتنفيذها في التقرير المالي الذي يشمل المساهمات الطوعية الواردة في إطار الصندوق العام (الميزانية البرمجية) والصندوق الائتماني، علماً بأن المساهمات الطوعية الواردة في الجدولين ١ و ٢ من وثيقة المعلومات هذه لا تشمل إلا المساهمات النقدية. أما المساهمات العينية وتلك المقدمة أثناء الخدمة فتُقدّم عنها تقارير مستقلة في بيان الأداء المالي، وترد تفاصيلها في الجدول ٥ من وثيقة المعلومات هذه.

## ANNEX

**World Health Organization****Schedule 1 – Voluntary contributions, by fund***For the year ended 31 December 2018 (in US dollars)*

<b>General Fund</b>	<b>Notes</b>	<b>2018</b>	<b>2017</b>
Core voluntary contributions account (CVCA)	1	89 140 929	67 082 729
Voluntary contributions – core	1	91 720 004	13 747 967
Voluntary contributions – specified		807 837 113	812 611 802
Special Programmes and Collaborative Arrangements	2	536 060 718	638 237 728
Outbreak and Crisis Response		615 998 108	516 570 787
Contingency Fund for Emergencies	3	39 985 271	12 988 202
UNDP/UNFPA/UNICEF/WHO/World Bank Special Programme of Research, Development and Research Training in Human Reproduction		36 168 120	31 837 297
UNICEF/UNDP/World Bank/WHO Special Programme for Research and Training in Tropical Diseases		26 467 350	17 608 661
<b>Total General Fund – Programme budget</b>		<b>2 243 377 613</b>	<b>2 110 685 173</b>
<b>Fiduciary Fund</b>			
Secretariat of the WHO Framework Convention on Tobacco Control (WHO FCTC)		17 273 093	5 829 493
Roll Back Malaria Partnership	4		(1 434 988)
Partnership for Maternal, Newborn and Child Health		12 776 268	9 205 823
Alliance for Health Policy and Systems Research		9 690 128	5 838 681
Global Health Workforce Alliance	5	(830 552)	252 069
European Observatory on Health Systems and Policies		4 161 899	6 599 399
Expanded Special Project for Elimination of Neglected Tropical Diseases		13 117 341	4 562 204
WHO Staff Association	6	650 000	
<b>Total Fiduciary Fund</b>		<b>56 838 177</b>	<b>30 852 681</b>
(Increase)/decrease in allowance for doubtful receivables	7	<b>(6 602 975)</b>	<b>(271 601)</b>
Elimination of inter-fund transfers	8	<b>(2 698 402)</b>	<b>(1 960 778)</b>
<b>Total voluntary contributions</b>	9	<b>2 290 914 412</b>	<b>2 139 305 474</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 activities related to poliomyelitis.

**Note 3.** The Contingency Fund for Emergencies was created in 2015 to provide temporary financing for emergency operations. For further details see note 6.1.b.ii to the Audited Financial Statements for 2018 (document A72/36).

**Note 4.** The Roll Back Malaria Partnership has moved its administration outside WHO. Negative revenue in the comparative figures represents the cancellation of remaining amounts due under agreements and the transfer of funds under novated agreements.

**Note 5.** The Global Health Workforce Alliance ceased to operate as a fiduciary fund in 2017. Negative revenue in 2018 represents the transfer of revenue under existing agreements to the General Fund for completion of remaining activities.

**Note 6.** The WHO Staff Association Fund was created in 2018 for the activities of the Staff Association. Revenue recorded represents a transfer of flexible funds from the Office of the Director-General.

**Note 7.** The movement on the allowance for doubtful receivables is given in note 4.3 to the Audited Financial Statements for 2018 (document A72/36).

**Note 8.** Inter-fund revenue represents the transfer of funding internally between the General Fund and the Fiduciary Fund. These funds are recorded as an expense to the "donor" fund and as revenue to the "recipient" fund and are eliminated on consolidation.

**Note 9.** Voluntary contributions are reported in the Statement of Financial Performance in the Audited Financial Statements for 2018 (document A72/36).

## World Health Organization

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

For the year ended 31 December 2018 (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	Grand Total (note 1)
Afghanistan			202 500						202 500
Albania			232 479						232 479
Australia	9 342 403	10 851 821	7 588 581	4 298 215		3 044 140			35 125 160
Austria			269 397		385 072				654 469
Bahrain			10 283						10 283
Belarus			232 661						232 661
Belgium	4 009 434		486 100					707 547	5 203 081
Benin					135 894				135 894
Burkina Faso			565 000						565 000
Cambodia			130 079						130 079
Cameroon			752 383						752 383
Canada			7 053 132	19 114 048	2 723 756	753 012			29 643 948
Chad				1 194 663					1 194 663
China			5 205 132		1 000 000		55 000	55 000	6 315 132
Côte d'Ivoire			178 522						178 522
Democratic Republic of the Congo			331 700		23 760 203				24 091 903
Denmark	3 927 730					3 185 011			7 112 741
Equatorial Guinea			114 039						114 039
Eritrea			347 927		37 700				385 627
Ethiopia					18 900				18 900
Finland			534 179						534 179
France	368 098		7 718 592		1 082 982		182 996		9 352 668
Germany		64 409 154	6 592 770	28 705 515	37 025 715	16 929 296		875 798	154 538 249
Guinea-Bissau			37 491						37 491
India			4 779 328					55 000	4 834 328
Indonesia			2 350 431						2 350 431
Ireland			2 010 577						2 010 577
Israel			38 308						38 308

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	Grand Total (note 1)
Italy			4 167 197	1 234 568	2 879 321				8 281 085
Japan			59 675 570	3 361 258	23 279 208			200 000	86 516 036
Kazakhstan			2 000 000						2 000 000
Kuwait					60 000 000	500 000			60 500 000
Lao People's Democratic Republic			369 000						369 000
Lebanon			2 206 805						2 206 805
Liberia			73 227						73 227
Luxembourg (note 5)		5 284 872	3 898 635	578 704		578 704		1 273 148	11 614 063
Madagascar			197 920						197 920
Malawi			21 896						21 896
Malaysia			10 000					25 000	35 000
Mali			363 000						363 000
Malta						20 000			20 000
Mauritania			1 169 812						1 169 812
Mexico								20 000	20 000
Monaco	36 810	73 620	563 944	122 699					797 073
Netherlands	5 002 273		11 296 095			1 165 501	6 340 520		23 804 389
New Zealand			2 918 326						2 918 326
Nigeria			960 411	10 000 000	1 935 000				12 895 411
Norway	14 290 819	70 249	7 465 005		16 987 726	1 253 761	1 190 902	357 270	41 615 733
Papua New Guinea			434 485						434 485
Philippines			100 000						100 000
Republic of Korea		4 370 011	19 192 778	500 000	2 000 000	2 000 000			28 062 789
Russian Federation			12 046 555						12 046 555
Senegal			609 030						609 030
Sierra Leone			646 761						646 761
Singapore			100 000						100 000
Slovakia					180 288				180 288
Solomon Islands			948 776						948 776
Spain			656 448						656 448
Sri Lanka			253 546						253 546
Sweden	17 648 356		240 016		3 953 909	4 412 089	11 772 429	11 167 760	49 194 558
Switzerland	2 507 523		4 155 514		557 244	502 008	1 253 761	2 163 013	11 139 063
Thailand			432 180				40 411	93 291	565 882
Timor-Leste			424 748						424 748
Turkey			1 541 187		1 200 000				2 741 187
United Arab Emirates				28 170 861	400 000				28 570 861
United Kingdom of Great Britain and Northern Ireland	31 744 488	6 711 410	52 289 473	60 686 016	36 380 596	5 641 749	6 067 813	5 740 861	205 262 406

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	Grand Total (note 1)
United Republic of Tanzania					111 118				111 118
United States of America			132 951 856	70 243 619	77 128 605		41 904	697 175	281 063 159
Viet Nam			79 074						79 074
Zambia			49 952						49 952
Zimbabwe			61 388						61 388
<b>Total – Member States</b>	<b>88 877 933</b>	<b>91 771 137</b>	<b>372 332 203</b>	<b>228 210 166</b>	<b>293 163 237</b>	<b>39 985 271</b>	<b>26 945 736</b>	<b>23 430 864</b>	<b>1 164 716 548</b>
African Development Bank Group					2 947 651				2 947 651
African Field Epidemiology Network (AFENET)			229 000						229 000
Asian Liver Center at Stanford University			12 905						12 905
Association for Reproductive and Family Health (ARFH)			339 000						339 000
Autism Speaks			125 000						125 000
Barcelona Institute for Global Health (ISGlobal)			65 000						65 000
Baxter International Inc.			10 000						10 000
Bayer AG			712 602	700 000					1 412 602
Becton Dickinson and Company (BD)			20 950						20 950
Beijing Tiantan Biological Products Co., Ltd.			19 702						19 702
Bill & Melinda Gates Foundation			99 051 511	112 211 972	12 000 000		3 738 560	1 968 153	228 970 196
Bloomberg Family Foundation			11 504 000						11 504 000
Borrow Dental Milk Foundation			72 000						72 000
Bristol-Myers Squibb			316 058						316 058
Carter Center				3 220 000					3 220 000
CDC Foundation			2 769 922						2 769 922
Chiba University			13 000						13 000
Children's Investment Fund Foundation (UK)			374 485				850 000		1 224 485
Christian Hansen Holding S/A		12 241							12 241
Christian Medical College Vellore (CMC)			150 000						150 000
Christoffel-Blindenmission			579 233						579 233
Clinton Health Access Initiative			289 324						289 324
Cochlear Limited			113 000						113 000
CONBA Group C, Ltd. (CONBA)			100 000						100 000
David and Lucile Packard Foundation			1 000 000						1 000 000
Denka Seiken Co., Ltd.			304 487		112 618				417 105
Drugs for Neglected Diseases Initiative (DNDI)			88 046						88 046
Eisai Co., Ltd.			280 000						280 000
Eli Lilly and Company Foundation, UK			248 726						248 726

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	Grand Total (note 1)
End Fund			223 288						223 288
Estate of Mrs Edith Christina Ferguson	262 996								262 996
European and Developing Countries Clinical Trials Partnership			295 791						295 791
European Commission			17 182 834	7 246 662	48 812 727				73 242 222
European Hearing Instrument Manufacturers Association (EHIMA)			62 112						62 112
European Respiratory Society (ERS)			119 625						119 625
Executive Council of the Government of the Emirate of Dubai, United Arab Emirates			35 000						35 000
Family Health International (FHI)			70 500						70 500
Fluart Innovative Vaccines Ltd.			53 733		19 874				73 607
Fondation Botnar (FB)			917 167						917 167
Fondation d'Entreprise Sanofi Espoir							232 005		232 005
Fondation d'Harcourt			224 339						224 339
Food and Agriculture Organization of the United Nations (FAO)			310 000						310 000
Foundation for AIDS Research (amfAR)			10 626						10 626
Foundation for Innovative New Diagnostics (FIND)			166 402						166 402
Fred Hollows Foundation (FHF)			442 728						442 728
Fundación Bancaria Caixa d'Estalvis i Pensions de Barcelona (La Caixa)			29 138						29 138
GAVI Alliance			140 356 949	4 125 143	14 063 872				158 545 964
Generalitat de Catalunya, Spain			1 940 171						1 940 171
Gharda Chemicals Limited			36 100						36 100
Gilead Sciences Inc.			2 841 950						2 841 950
GlaxoSmithKline (GSK)			3 940 414	85 000	1 457 413				5 482 827
Global Fund to Fight AIDS, Tuberculosis and Malaria (GFATM) (note 6)			14 320 196				449 400		14 769 596
Government of Flanders, Belgium			2 116 511				931 677		3 048 188
Harvard School of Public Health (HSPH)							325 078		325 078
Hearing Conservation Council (HCC)			220 000						220 000
Hilfsaktion Noma e.V.			516 970						516 970
Hoffmann-La Roche and Co., Ltd.			4 835 958		1 788 642				6 624 600
Hong Kong, SAR, People's Republic of China		13 857	100 000						113 857
Imperial College of Science Technology and Medicine			332 497						332 497
International Federation of Anthroposophic Medical Associations			50 000						50 000

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	Grand Total (note 1)
International Federation of Oto-Rhino-Laryngological Societies (IFOS)			45 000						45 000
International Federation of Pharmaceutical Manufacturers & Associations			93 900						93 900
International Labour Organization (ILO)			10 000						10 000
International Organization for Migration (IOM)			2 466 427						2 466 427
International Society of Audiology (AUDI)			35 000						35 000
International Telecommunication Union (ITU)			806 504						806 504
International Water Association (IWA)			31 588						31 588
Islamic Development Bank				200 000					200 000
Jacques Pariset Foundation			279 116						279 116
Jhpiego Corporation			100 000						100 000
John D. and Catherine T. Macarthur Foundation			470 000						470 000
Johnson and Johnson Family of Companies Contribution Fund, Inc.				200 000					200 000
Joint United Nations Programme on HIV/AIDS (UNAIDS)			7 239 275						7 239 275
Kaketsuken			447 774		165 615				613 389
Kanagawa Prefecture, Japan			563 896						563 896
Kanazawa University			155 784						155 784
King Salman Humanitarian Aid & Relief Center, KSrelief					24 550 428				24 550 428
Kitasato Daiichi Sankyo Vaccine Co., Ltd.			214 932		79 495				294 427
KNCV Tuberculosis Foundation			2 045 388						2 045 388
Kobe Group (Hyogo Prefecture Kobe Chamber of Commerce and Industry and Kobe Steel, Ltd.)			3 000 000						3 000 000
Korean Foundation for International Healthcare – Dr Lee Jong-Wook Memorial Fund (KOFIH)			888 315	500 000					1 388 315
Laerdal Foundation			149 537						149 537
Latter-Day Saints (LDS) Charities			49 456						49 456
Light for the World International			13 572						13 572
Lillian Lincoln Foundation			500 000						500 000
Lions Clubs International Foundation			645 766						645 766
London School of Hygiene and Tropical Medicine			274 106						274 106
Macao SAR, People's Republic of China			3 550 385						3 550 385
MADA Qatar Assistive Technology Center			100 000						100 000
Medimmune			1 522 903		563 266				2 086 169
Merck & Co., Inc.			327 700				856 698		1 184 398



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	Grand Total (note 1)
Métropole Grand Lyon, France			268 038						268 038
Micronutrient Initiative (MI)			100 697						100 697
Monash University (MU)			187 830						187 830
National Hospital Organization Kurihama Medical and Addiction Center			130 000						130 000
National Philanthropic Trust (NPT)				85 820 188					85 820 188
New Sunshine Charity Foundation			186 313						186 313
New Venture Fund (NVF)			214 700						214 700
Nippon Foundation			2 310 000						2 310 000
Nordic Council of Ministers, Denmark			72 684						72 684
Norwegian Institute of Public Health (NIPH)			461 602		22 567				484 169
Novartis				500 000					500 000
Office of the United Nations High Commissioner for Human Rights (OHCHR)							178 258		178 258
Open Society Institute			25 000						25 000
Options Consultancy Services Ltd.				240 290					240 290
Organization for Economic Co-Operation and Development (OECD)			45 000						45 000
P&P Patents and Technologies SRL (PPPT)			10 000						10 000
Palestine			677 625						677 625
Path Vaccine Solutions (PVS)			73 385						73 385
Peter Doherty Institute for Infection and Immunity (VIDRL)			12 905						12 905
Pilipinas Shell Foundation, Inc.			167 757						167 757
Potsdam Institute for Climate Impact Research (PIK)			25 326						25 326
Principality of Liechtenstein				25 747					25 747
Program for Appropriate Technology In Health (PATH)			350 000						350 000
Quadram Institute			35 000						35 000
Research Foundation for Microbial Diseases of Osaka University			447 774		165 615				613 389
Richter Gedeon Vegyeszeti Gyar							959 045		959 045
Robert Wood Johnson Foundation			474 713						474 713
Rotary International				81 429 465					81 429 465
Rotary of Japan			22 600						22 600
Royal National Lifeboat Institution			455 009						455 009
Sanofi Pasteur			5 913 729		2 187 270				8 100 999
Sanofi-Aventis			3 932 260						3 932 260
Save The Children UK			339 045						339 045

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	Grand Total (note 1)
Sclavo Vaccines Association			56 245						56 245
Seqirus			2 508 855		927 933				3 436 788
Shanghai Institute of Biological Products Co., Ltd.			53 733		19 874				73 607
Shobikaa Impex Private Limited			22 108						22 108
Sightsavers			221 790						221 790
Sindh, Pakistan				1 664 340					1 664 340
Sinovac Biotech Ltd.			53 733		19 874				73 607
SK Bioscience			89 555		33 123				122 678
Southeast Asia Tobacco Control Alliance (SEATCA)			64 410						64 410
St. Jude Children's Research Hospital			1 000 000						1 000 000
Stichting War Child (known as War Child Holland)			11 377						11 377
Takeda Pharmaceuticals International GmbH			19 702						19 702
Task Force for Global Health (TFGH)			24 606						24 606
UCB SA			462 963						462 963
UNITAID			19 688 301						19 688 301
United Nations Central Emergency Response Fund (CERF)					49 176 222				49 176 222
United Nations Children's Fund (UNICEF)			9 343 499	8 755 896					18 099 395
United Nations Development Programme (UNDP)			19 022 103	1 966 682	8 207 506			1 061 400	30 257 691
United Nations Economic Commission for Europe (UNECE)			52 900						52 900
United Nations Entity for Gender Equality and the Empowerment of Women (UN Women)			23 925				1 227 258		1 251 183
United Nations Environment Programme (UNEP)			3 488 060						3 488 060
United Nations Foundation (UNF)			35 000						35 000
United Nations Fund for International Partnerships (UNFIP)			1 555 730	810 000					2 365 730
United Nations Industrial Development Organization (UNIDO)			43 281						43 281
United Nations Office for Project Services (UNOPS)			8 455 542		1 243 456				9 698 998
United Nations Office for the Coordination of Humanitarian Affairs (UNOCHA)					135 922 608				135 922 608
United Nations Office on Drugs and Crime (UNODC)			166 667						166 667
United Nations Partnership to Promote the Rights of Persons with Disabilities (UNPRPD)			380 295						380 295
United Nations Peace and Development Trust Fund (UNPDF)			971 852						971 852
United Nations Population Fund (UNFPA)			6 199 960				304 888		6 504 848

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	Grand Total (note 1)
United Nations Trust Fund for Human Security (UNTFHS)			18 190						18 190
United States Fund for UNICEF			604 921						604 921
Università degli Studi di Verona			378 629						378 629
Università Europea del Mediterraneo Onlus			29 522						29 522
University of Antwerp			50 850						50 850
University of Bergen			239 558						239 558
University of Birmingham							36 736		36 736
University of Cape Town			76 958						76 958
University of Lucerne			100 908						100 908
University of Oxford			179 501						179 501
University of York			13 429						13 429
Uppsala Monitoring Centre			500 000						500 000
Uppsala University, Sweden			203 739						203 739
Velux Stiftung			542 169						542 169
Vital Strategies			12 102 665						12 102 665
Wellcome Trust			2 576 585		4 132 050		105 598		6 814 233
Wellspring Philanthropic Fund			100 000						100 000
World Bank			1 375 661		19 181 000				20 556 661
World Diabetes Foundation			92 768						92 768
World Food Programme (WFP)			386 580						386 580
World Hepatitis Alliance			200 000						200 000
World Meteorological Organization (WMO)			608 516						608 516
World Organisation for Animal Health (OIE)			329 939						329 939
World Vision International			827 134						827 134
<b>Inter-fund revenue (note 2):</b>									
Expanded Special Project for Elimination of Neglected Tropical Diseases (ESPEN)			167 500						167 500
Alliance for Health Policy and Systems Research (AHPsR)			570 000						570 000
<b>Other and miscellaneous receipts (note 3)</b>			2 325 881		21 269		(972 817)	13 009	1 387 343
Pass through funding			(1 909 516)						(1 909 516)
<b>Refunds to donors (note 4)</b>		(77 230)	(14 707 633)	(1 850 832)	(4 987 098)			(6 076)	(21 628 869)
<b>Grand Total</b>	<b>89 140 929</b>	<b>91 720 004</b>	<b>807 837 113</b>	<b>536 060 718</b>	<b>615 998 108</b>	<b>39 985 271</b>	<b>36 168 120</b>	<b>26 467 350</b>	<b>2 243 377 613</b>

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

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

**Note 3.** Other and miscellaneous receipts include negative amounts representing a decrease in the revenue recognized in a prior period due to changes in contractual terms or a reduction in amounts receivable.

**Note 4.** Refunds to donors represent an outflow of resources based on a donor request following the submission of a final report showing a balance of unutilized funds. Refunds represent a decrease in the revenue recognized.

**Note 5.** Contributions from Luxembourg for Categories 2 and 4 are fully flexible and are normally recorded under the Core voluntary contributions account. In 2018, these contributions were recorded as Voluntary Contributions – Core. This will be corrected in 2019.

**Note 6.** Revenue is recognized under the contributor with whom WHO signs the agreement. In some cases, these funds are from a known contributor and channelled through another contributor who is recognized as the donor to WHO. In 2018, approximately US\$ 16 million from the Global Fund to Fight AIDS, Tuberculosis and Malaria (GFATM) was paid indirectly to WHO via a Principle Recipient (for example, the health ministry).

## World Health Organization

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

For the year ended 31 December 2018 (in US dollars)

#### B. FIDUCIARY FUNDS

Contributor	Secretariat of the WHO Framework Convention on Tobacco Control (WHO FCTC)	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	WHO Staff Association Fund	Total (note 1)
Australia	296 900							296 900
Austria					306 748			306 748
Belgium					182 503			182 503
Canada	150 041							150 041
Finland					300 000			300 000
Germany		411 643						411 643
India	13 407	898 154						911 561
Ireland					245 399			245 399
Kuwait						1 000 000		1 000 000
Netherlands	253 409	250 000						503 409
Norway	238 180	830 171	357 270		225 000			1 650 621
Panama	300 000							300 000
Portugal					74 534			74 534
Qatar						1 000 000		1 000 000
Slovenia					220 000			220 000
Sweden		554 661	5 098 325		235 000			5 887 986
Switzerland		826 452			276 890			1 103 342
United Kingdom of Great Britain and Northern Ireland	4 254 825	4 542 396	3 266 110		277 233	401 070		12 741 633
United States of America		697 175	147 175					844 350
<b>Total – Member States</b>	<b>5 506 762</b>	<b>9 010 652</b>	<b>8 868 880</b>		<b>2 343 308</b>	<b>2 401 070</b>		<b>28 130 671</b>
Voluntary assessed contributions – WHO FCTC Conference of the Parties (COP)	8 800 522							8 800 522
Voluntary assessed contributions – WHO FCTC Meeting of the Parties (MOP)	2 864 240							2 864 240
Bernard Van Leer Foundation (BVL)		108 000						108 000
Bill & Melinda Gates Foundation		2 100 000				6 775 156		8 875 156
Carter Center						10 000		10 000

Contributor	Secretariat of the WHO Framework Convention on Tobacco Control (WHO FCTC)	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	WHO Staff Association Fund	Total (note 1)
Children's Investment Fund Foundation (United Kingdom)		328 510						328 510
Christoffel-Blindenmission						113 636		113 636
Doris Duke Charitable Foundation (DDCF)			491 660					491 660
End Fund						935 000		935 000
European Commission	71 569				859 399			930 968
Fondation Botnar (FB)		879 705						879 705
Food and Agriculture Organization of the United Nations (FAO)	30 000							30 000
Ford Foundation		35 000						35 000
Istituto Superiore di Sanita, Italy					24 765			24 765
Merck & Co., Inc.		100 000				500 000		600 000
OPEC Fund for International Development (OFID)						1 000 000		1 000 000
Sightsavers						100 000		100 000
Task Force for Global Health (TFGH)						250 000		250 000
Union Nationale des Caisses d'Assurance Maladie (UNCAM), France					386 503			386 503
United Nations Children's Fund (UNICEF)		100 000						100 000
United Nations Population Fund (UNFPA)		100 000						100 000
Veneto, Italy					261 538			261 538
Wellcome Trust			329 588					329 588
World Bank		150 000						150 000
<b>Inter-fund revenue (note 2):</b>								
Headquarters Department of Control of Neglected Tropical Diseases						590 000		590 000
Headquarters Department of Health Financing (HEF)					30 000			30 000
Headquarters Department of Health Systems Governance and Financing (HGF)					90 000			90 000
Headquarters Office of the Director-General							650 000	650 000
Regional Office for Africa WHO Health Emergencies Programme						442 479		442 479
Regional Office For Europe (Rgo)					82 130			82 130
Regional Office For Europe Department of Health Systems and Public Health					76 293			76 293

Contributor	Secretariat of the WHO Framework Convention on Tobacco Control (WHO FCTC)	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	WHO Staff Association Fund	Total (note 1)
Other and miscellaneous receipts (note 3)				(830 552)	7 964			(822 588)
Refunds to donors (note 4)		(135 599)						(135 599)
<b>Grand Total</b>	<b>17 273 093</b>	<b>12 776 268</b>	<b>9 690 128</b>	<b>(830 552)</b>	<b>4 161 899</b>	<b>13 117 341</b>	<b>650 000</b>	<b>56 838 177</b>

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

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

**Note 3.** 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 3 – Deferred revenue, by fund and by contributor

As at 31 December 2018 (in US dollars)

#### A. GENERAL FUND

Contributor	Core voluntary contributions account	Voluntary contributions – core	Voluntary contributions – specified	Special Programmes and Collaborative Arrangements	Outbreak and Crisis Response	Contingency Fund for Emergencies	Special Programme of Research, Development and Research Training in Human Reproduction	Special Programme for Research and Training in Tropical Diseases	Total (note 1)
Afghanistan			202 500						202 500
Australia			2 193 376						2 193 376
Belgium		9 433 962	1 041 771						10 475 733
Burkina Faso			361 600						361 600
Cameroon			14 789 732						14 789 732
Canada			5 872 101	25 332 966					31 205 066
China			13 800 000						13 800 000
France			8 806				19 756		28 562
Germany			74 974 751		3 090 200				78 064 951
India			374 030						374 030
Indonesia			1 258 111						1 258 111
Israel			36 444						36 444
Italy			583 988						583 988
Japan					2 594				2 594
Kazakhstan			14 000 000						14 000 000
Kuwait					1 000 000				1 000 000
Netherlands			6 341 850				22 600 000		28 941 850
New Zealand			458 108						458 108
Nigeria			946 920						946 920
Papua New Guinea			2 545 325						2 545 325
Republic of Korea			14 059 991						14 059 991
Russian Federation			10 427 580						10 427 580



Contributor	Core voluntary contributions account	Voluntary contributions – core	Voluntary contributions – specified	Special Programmes and Collaborative Arrangements	Outbreak and Crisis Response	Contingency Fund for Emergencies	Special Programme of Research, Development and Research Training in Human Reproduction	Special Programme for Research and Training in Tropical Diseases	Total (note 1)
Solomon Islands			791 373						791 373
Sweden	17 740 326		441 209						18 181 535
Switzerland			1 955 134		962 513			184 925	3 102 571
Turkey			5 362 224						5 362 224
United Arab Emirates					400 000				400 000
United Kingdom of Great Britain and Northern Ireland		7 382 551	37 894 686	43 535 620	8 981 958		2 863 978	3 575 990	104 234 783
United States of America			11 121 439						11 121 439
Viet Nam			297 350						297 350
Zambia			110 638						110 638
Zimbabwe			197 575						197 575
<b>Total – Member States</b>	<b>17 740 326</b>	<b>16 816 513</b>	<b>222 448 612</b>	<b>68 868 586</b>	<b>14 437 265</b>		<b>25 483 734</b>	<b>3 760 915</b>	<b>369 555 951</b>
Asia-Europe Foundation (ASEF)			1 455 000						1 455 000
Association for Reproductive and Family Health (ARFH)			161 000						161 000
Bayer AG				1 150 000					1 150 000
Bill & Melinda Gates Foundation			56 384 340						56 384 340
Bloomberg Family Foundation			840 000						840 000
Bristol-Myers Squibb			286 000						286 000
CDC Foundation			129 760						129 760
Children's Investment Fund Foundation (United Kingdom)			366 685				150 000		516 685
Clinton Health Access Initiative			444 187						444 187
Cochlear Limited			56 500						56 500
Drugs for Neglected Diseases Initiative (DNDi)			176 091						176 091
European Commission			6 583 312		19 958 580				26 541 893
Fondation Botnar (FB)			29 493						29 493
Fondation d'Harcourt			390 275						390 275
Fred Hollows Foundation (FHF)			140 000						140 000
GAVI Alliance			25 849 850						25 849 850
Gilead Sciences Inc.			4 559 550						4 559 550
Global Disability Innovation Hub			1 706 700						1 706 700

Contributor	Core voluntary contributions account	Voluntary contributions – core	Voluntary contributions – specified	Special Programmes and Collaborative Arrangements	Outbreak and Crisis Response	Contingency Fund for Emergencies	Special Programme of Research, Development and Research Training in Human Reproduction	Special Programme for Research and Training in Tropical Diseases	Total (note 1)
Global Fund to Fight AIDS, Tuberculosis and Malaria (GFATM)			5 655 598						5 655 598
Government of Flanders, Belgium			310 559				(2 795 031)		3 105 590
Harvard School of Public Health (HSPH)							325 076		325 076
Hilfsaktion Noma e.V.			1 833 430						1 833 430
Imperial College of Science Technology and Medicine			355 428						355 428
International Federation of Anthroposophic Medical Associations			65 800						65 800
International Organization for Migration (IOM)			55 382						55 382
International Society of Audiology (AUDI)			35 000						35 000
International Telecommunication Union (ITU)			813 008						813 008
Jhpiego Corporation			100 000						100 000
Kanagawa Prefecture, Japan			144 736						144 736
King Salman Humanitarian Aid & Relief Center, KSrelief					(8 247 734)				8 247 734
Kobe Group (Hyogo Prefecture Kobe Chamber of Commerce and Industry and Kobe Steel, Ltd.)			18 000 000						18 000 000
Korean Foundation for International Healthcare – Dr Lee Jong-Wook Memorial Fund (KOFIH)			226 000						226 000
Laerdal Foundation			299 073						299 073
London School of Hygiene and Tropical Medicine			37 534						37 534
Merck & Co., Inc.							307 806		307 806
Métropole Grand Lyon, France			62 857						62 857
Nordic Council of Ministers, Denmark			1 642						1 642
Norwegian Institute of Public Health (NIPH)			187 129		173 114				360 243
Office of the United Nations High Commissioner for Human Rights (OHCHR)							178 258		178 258
Palestine			909 893						909 893
Pilipinas Shell Foundation, Inc.			549 477						549 477
Program for Appropriate Technology In Health (PATH)			345 500						345 500
Save The Children UK			335 097						335 097
St. Jude Children's Research Hospital			11 072 263						11 072 263

Contributor	Core voluntary contributions account	Voluntary contributions – core	Voluntary contributions – specified	Special Programmes and Collaborative Arrangements	Outbreak and Crisis Response	Contingency Fund for Emergencies	Special Programme of Research, Development and Research Training in Human Reproduction	Special Programme for Research and Training in Tropical Diseases	Total (note 1)
UCB SA			1 392 469						1 392 469
United Nations Children's Fund (UNICEF)			1 537 166						1 537 166
United Nations Development Programme (UNDP)			961 024		2 608 382				3 569 406
United Nations Environment Programme (UNEP)			3 802 300						3 802 300
United Nations Industrial Development Organization (UNIDO)			226 684						226 684
United Nations Office for Project Services (UNOPS)			429 000						429 000
United Nations Peace and Development Trust Fund (UNPDF)			1 943 594						1 943 594
United Nations Population Fund (UNFPA)			3 179 261						3 179 261
Universita degli Studi di Verona			94 657						94 657
University of Birmingham, United Kingdom							36 736		36 736
University of Cape Town, South Africa			35 734						35 734
University of Lucerne, Switzerland			227 043						227 043
University of York, United Kingdom			120 865						120 865
Vital Strategies			210 611						210 611
Wellcome Trust			2 166 512						2 166 512
Wellspring Philanthropic Fund			100 000						100 000
World Bank			135 000						135 000
World Food Programme (WFP)			601 615						601 615
World Hepatitis Alliance			200 000						200 000
World Meteorological Organization (WMO)			375 467						375 467
Miscellaneous			2 279 203						2 279 203
<b>Total General Fund</b>	<b>17 740 326</b>	<b>16 816 513</b>	<b>383 420 967</b>	<b>70 018 586</b>	<b>45 425 076</b>		<b>29 276 640</b>	<b>3 760 915</b>	<b>566 459 023</b>

## B. FIDUCIARY FUND

Contributor				Secretariat of the WHO Framework Convention on Tobacco Control	Partnership for Maternal, Newborn and Child Health	Alliance for Health Policy and Systems Research	European Observatory on Health Systems and Policies	Expanded Special Project for Elimination of Neglected Tropical Diseases	Total
Kuwait								2 000 000	2 000 000
Qatar								2 000 000	2 000 000
Switzerland					1 078 778				1 078 778
United Kingdom of Great Britain and Northern Ireland					302 826	2 043 423			2 346 249
<b>Total – Member States</b>					<b>1 381 604</b>	<b>2 043 423</b>		<b>4 000 000</b>	<b>7 425 027</b>
Bill & Melinda Gates Foundation								2 727 951	2 727 951
Doris Duke Charitable Foundation (DDCF)						484 570			484 570
European Commission				294 479			1 146 953		1 441 432
Fondation Botnar (FB)					97 745				97 745
Istituto Superiore di Sanita, Italy							24 766		24 766
World Bank					150 000				150 000
<b>Total Fiduciary Fund</b>				<b>294 479</b>	<b>1 629 349</b>	<b>2 527 993</b>	<b>1 171 720</b>	<b>6 727 951</b>	<b>12 351 492</b>
<b>REIMBURSABLE PROCUREMENT – funds received in advance of delivery of goods or services (note 2)</b>									<b>4 037 590</b>
<b>GRAND TOTAL</b>									<b>(582 848 104)</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 \$377m) and non-current (US \$206m) are reported separately in the Statement of Financial Position and detailed as part of Note 4.13 to the Audited Financial Statements for 2018 (document A72/36).

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

As at 31 December 2018 (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>				
Afghanistan	135 000	202 500		202 500
Australia	1 776 987	673 363		673 363
Belgium	5 453 177	5 022 556		5 022 556
Burkina Faso		768 400		768 400
Cameroon		14 916 057		14 916 057
Canada	17 420 243	17 061 717		17 061 717
China	9 200 000	4 600 000		4 600 000
Croatia		194 155		194 155
Democratic Republic of the Congo		165 856		165 856
Eritrea		347 927		347 927
Finland		32 697		32 697
Germany	41 221 080	38 556 200		38 556 200
Guinea			6 536 688	6 536 688
Guinea-Bissau			26 207	26 207
India	214 700	1 024 392	2 457	1 026 849
Indonesia	460 701	2 531 200		2 531 200
Israel	36 444			
Italy		1 046 416		1 046 416
Japan		2 594		2 594
Kazakhstan	12 000 000	2 000 000		2 000 000
Kuwait	1 000 000	3 000 000		3 000 000
Lao People's Democratic Republic		219 000		219 000
Mali		186 756		186 756
Netherlands	21 177 900	16 222 914	262 766	16 485 680
New Zealand	229 054	397 831		397 831
Nigeria	473 460	10 473 460		10 473 460
Papua New Guinea	993 270	1 986 540		1 986 540
Qatar	1 000 000	2 000 000		2 000 000
Republic of Korea	7 070 684	9 838 162	1 247	9 839 409
Russian Federation	4 800 000	5 757 059		5 757 059
Senegal		41 335		41 335
Solomon Islands	118 184	673 189		673 189
Sweden	330 907	21 103 618		21 103 618
Switzerland	2 553 182	2 304 752		2 304 752
Turkey	2 706 890	2 655 334		2 655 334
Ukraine	325 000	1 136 491		1 136 491
United Arab Emirates		400 000		400 000
United Kingdom of Great Britain and Northern Ireland	11 874 626	110 373 492	269 154	110 642 646
United States of America	126 508	272 097 424	145 531 088	417 628 512
Viet Nam	144 260	153 090		153 090
Zambia	57 190	53 448		53 448

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)
Zimbabwe	98 788	98 788	97 442	196 230
<b>Total Member States</b>	<b>142 998 235</b>	<b>550 318 713</b>	<b>152 727 049</b>	<b>703 045 762</b>
African Development Bank Group		77 000		77 000
African Field Epidemiology Network (AFENET)		229 000		229 000
Asia-Europe Foundation (ASEF)	1 455 000			
Association for Reproductive and Family Health (ARFH)		161 000		161 000
Baxter International Inc.		10 000	10 000	20 000
Bayer AG	600 000	769 314		769 314
Becton Dickinson and Company (BD)		10 000		10 000
Bernard Van Leer Foundation (BVL)		108 000		108 000
Bill & Melinda Gates Foundation	12 947 788	82 229 568	216 371	82 445 939
Bloomberg Family Foundation	146 000	694 000		694 000
Bristol-Myers Squibb		286 000		286 000
Children's Investment Fund Foundation (UK)		524 485		524 485
CDC Foundation		409 760		409 760
Clinton Health Access Initiative	200 260	243 927		243 927
Cochlear Limited		58 147		58 147
CONBA Group Co., Ltd. (CONBA)		100 000		100 000
Deb Worldwide Healthcare Inc.			10 514	10 514
Doris Duke Charitable Foundation (DDCF)	40 900	654 800		654 800
Drugs for Neglected Diseases Initiative (DNDi)		176 091		176 091
European Commission	3 634 674	41 717 219	6 070 448	47 787 667
Executive Council of the Government of the Emirate of Dubai, United Arab Emirates		35 000	30 000	65 000
Fondation Botnar (FB)		157 088		157 088
Fondation d'Harcourt	111 111	279 164		279 164
Fred Hollows Foundation (FHF)		140 000		140 000
GAVI Alliance		38 361 882		38 361 882
Generalitat de Catalunya, Spain		1 940 171		1 940 171
Gilead Sciences Inc.	2 107 450	5 294 050		5 294 050
Global Disability Innovation Hub	1 137 800	568 900		568 900
Global Fund to Fight AIDS, Tuberculosis and Malaria (GFATM)	269 723	5 385 875		5 385 875
Government of Flanders, Belgium	1 863 354	2 173 913		2 173 913
Harvard School of Public Health (HSPH)	162 537	162 539		162 539
Hilfsaktion Noma e.V.	1 316 460	516 970		516 970
Imperial College of Science Technology and Medicine	355 428			
International Federation of Anthroposophic Medical Associations		65 800		65 800
International Federation of Pharmaceutical Manufacturers Associations		33 900		33 900
Institut National du Cancer (INCa), France	8 806	19 756		19 756
International Organization for Migration (IOM)		274 995		274 995
International Society of Audiology (AUDI)		35 000		35 000
International Telecommunication Union (ITU)	406 504	813 008		813 008
Istituto Superiore di Sanita, Italy	24 766	24 765		24 765
Jhpiego Corporation	50 000	150 000	191 340	341 340

Contributor	Amounts receivable – non-current (note 1)	Current receivables – ageing from 0 to 360 days	Current receivables – ageing more than 360 days	Current receivables – total (note 1)
John D. and Catherine T. Macarthur Foundation		470 000		470 000
Johns Hopkins University			287 020	287 020
Kanagawa Prefecture, Japan		144 736		144 736
Kanazawa University			59 675	59 675
King Salman Humanitarian Aid & Relief Center, KSrelief		29 026 841	838 499	29 865 340
KNCV Tuberculosis Foundation		253 463		253 463
Kobe Group (Hyogo Prefecture Kobe Chamber of Commerce and Industry and Kobe Steel, Ltd.)	18 000 000			
Korean Foundation for International Healthcare – Dr Lee Jong-Wook Memorial Fund (KOFIH)	113 000	226 000		226 000
Laerdal Foundation	149 536	149 537		149 537
Lions Clubs International Foundation		645 766	150 000	795 766
London School of Hygiene and Tropical Medicine		197 899		197 899
Marathon EG Production Limited	387 000	117 000		117 000
Merck & Co., Inc.		807 806		807 806
Métropole Grand Lyon, France		62 857		62 857
Monash University (MU)		93 915		93 915
New Sunshine Charity Foundation		83 757		83 757
Nordic Council of Ministers, Denmark		10 945		10 945
Norwegian Institute of Public Health (NIPH)	109 111	404 011		404 011
Office of the United Nations High Commissioner for Refugees (UNHCR)		182 408		182 408
OPEC Fund for International Development (OFID)		700 000		700 000
Palestine	356 101	553 792		553 792
Path Vaccine Solutions (PVS)		73 385		73 385
Pilipinas Shell Foundation, Inc.	287 251	262 226		262 226
Population Services International (PSI)			226 389	226 389
Program for Appropriate Technology in Health (PATH)		345 500		345 500
Regional Office for Europe UN City Common Cost Collections		38 240		38 240
Rijksinstituut voor Volksgezondheid en Milieu (RIVM)		28 975		28 975
Robert Wood Johnson Foundation		24 991		24 991
Rotary International		1 007 407		1 007 407
Royal National Lifeboat Institution		324 970		324 970
Save The Children UK	67 019	268 077		268 077
Servicio Madrileño de Salud (SERMAS), Spain			143 523	143 523
Stichting War Child (known as War Child Holland)		11 377		11 377
St. Jude Children's Research Hospital	8 750 363	2 321 900		2 321 900
UCB SA	929 506	462 963		462 963
Union Nationale des Caisses d'Assurance Maladie (UNCAM), France		386 503		386 503
United Nations Central Emergency Response Fund (CERF)		1 589 285		1 589 285
United Nations Children's Fund (UNICEF)	476 202	3 315 677		3 315 677
United Nations Development Programme (UNDP)	707 376	11 609 289	1 293 440	12 902 729
United Nations Entity for Gender Equality and the Empowerment of Women (UN Women)		23 925		23 925
United Nations Environment Programme (UNEP)	2 073 900	5 267 737	3 719 300	8 987 037

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 Fund for International Partnerships (UNFIP)		140 440	50 037	190 477
United Nations Industrial Development Organization (UNIDO)		226 684	13 886	240 570
United Nations Office for Project Services (UNOPS)	214 500	1 457 956		1 457 956
United Nations Office for the Coordination of Humanitarian Affairs (UNOCHA)		4 483 501	5 383 687	9 867 188
United Nations Peace and Development Trust Fund (UNPDF)	971 666	971 928		971 928
United Nations Population Fund (UNFPA)	1 730 557	1 471 278		1 471 278
United Nations Trust Fund for Human Security (UNTFHS)		18 190	28 355	46 545
Universita degli Studi di Verona	23 664	70 993	23 671	94 664
Universitaetsklinikum Aachen, Germany			122 234	122 234
University of Birmingham		36 736		36 736
University of Cape Town		37 780		37 780
University of Exeter	45 089	106 808		106 808
University of Lucerne	227 043			
University of York	67 148	67 146		67 146
University Research Co., LLC			425 512	425 512
Vital Strategies		1 053 047		1 053 047
Wellcome Trust	373 025	2 238 475	506 117	2 744 592
Wellspring Philanthropic Fund		100 000		100 000
World Bank		435 000	11 600 000	12 035 000
World Food Programme (WFP)	362 200	478 837	159 178	638 015
World Hepatitis Alliance		200 000		200 000
World Meteorological Organization (WMO)		691 865		691 865
Other		11 650	28 258	39 908
Amounts receivable on exchange transactions		2 070 840	(15 291)	2 055 549
Revaluation of amounts due in foreign currencies				(10 856 254)
Conference of the Parties (COP) of the WHO Framework Convention on Tobacco Control (WHO FCTC)				4 221 764
Meeting of the Parties (MOP) of the WHO FCTC				2 574 350
<b>Total amounts receivable</b>	<b>206 258 053</b>	<b>813 072 114</b>	<b>184 299 212</b>	<b>993 311 186</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 2018 (document A72/36).

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

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



## World Health Organization

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

*For the year ended 31 December 2018 (in US dollars)*

Contributor	In-kind	In-service	Total
<b>Member States</b>			
Angola	240 000		240 000
Belgium	184 471		184 471
Burkina Faso	211 385		211 385
Central African Republic	106 500		106 500
Denmark	5 653 163		5 653 163
Equatorial Guinea	84 000		84 000
Germany	144 280		144 280
Guinea-Bissau	60 000		60 000
Hungary	364 286		364 286
India	50 000		50 000
Indonesia	60 000		60 000
Iran (Islamic Republic of)	82 000		82 000
Israel		217 917	217 917
Italy	94 000		94 000
Kazakhstan	60 180	188 500	248 680
Kyrgyzstan	64 440		64 440
Lebanon	70 000		70 000
Malaysia	1 101 161		1 101 161
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	191 314		191 314
Saudi Arabia	70 000		70 000
Senegal	128 000		128 000
South Africa	96 000		96 000
Sudan	50 000		50 000
Switzerland	77 517	283 950	361 467
Syrian Arab Republic	60 000		60 000
Thailand		188 542	188 542
United Kingdom of Great Britain and Northern Ireland		405 112	405 112
United Republic of Tanzania	60 000		60 000
United States of America		6 040 690	6 040 690
Uzbekistan	75 780		75 780
Yemen	72 000		72 000
Zimbabwe	360 000		360 000
<b>Total Member States</b>	<b>10 451 299</b>	<b>7 324 711</b>	<b>17 776 009</b>

Contributor	In-kind	In-service	Total
Bayer AG	160 094		160 094
Eisai Co. Ltd.	6 108 780		6 108 780
Fondation d'Entreprise Sanofi Espoir	479 277		479 277
Fondation des Immeubles pour les Organisations Internationales (FIPOI)	76 994		76 994
Generalitat de Catalunya, Spain	90 825		90 825
Gilead Sciences Inc.	910 975		910 975
GlaxoSmithKline (GSK)	15 641 340		15 641 340
Johnson and Johnson Family of Companies Contribution Fund, Inc.	4 272 644		4 272 644
King's Sierra Leone Partnership		82 000	82 000
Kobe Group (Hyogo Prefecture Kobe Chamber of Commerce and Industry and Kobe Steel, Ltd.)	887 443		887 443
Merck KGaA	6 844 262		6 844 262
Métropole Grand Lyon, France	285 531		285 531
Novartis	3 567 434		3 567 434
Rivers State, Nigeria	340 000		340 000
Thai Health Promotion Foundation, Thailand		137 863	137 863
United Nations Development Programme (UNDP)		4 834 367	4 834 367
Other (rounding for presentation in thousands in the financial report)	(3 000)	3 000	
<b>Total in-kind and in-service contributor (note)</b>	<b>50 113 898</b>	<b>12 381 941</b>	<b>62 495 838</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 the year ended 31 December 2018 (document A72/36).

## World Health Organization

### Schedule 6 – Voluntary contributions received in advance for 2019

*As at 31 December 2018 (in US dollars)*

Contributor	Total
<b>Member States</b>	
Austria	52 340
Estonia	57 078
Finland	1 141 553
Germany	19 204 474
India	1 999 716
Italy	3 424 658
Netherlands	4 545 455
Portugal	11 416
Republic of Korea	881 110
Sweden	356 499
Switzerland	994 668
<b>Total Member States</b>	<b>32 668 965</b>
AO Foundation, Switzerland	2 026 342
David and Lucile Packard Foundation	49 994
European Commission	1 167 700
FIA Foundation	45 656
Latter-Day Saints (LDS) Charities	523 988
Miscellaneous fees for international nonproprietary names (INN)	407 736
United Nations Children's Fund (UNICEF)	16 194
University of Copenhagen	2 780
World Food Programme (WFP)	73 578
<b>Received on behalf of UNAIDS:</b>	
Elizabeth Taylor Aids Foundation (ETAF)	31 688
Thailand	99 994
<b>Total voluntary contributions received in advance (note)</b>	<b>37 114 615</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 2018 (document A72/36). Advances are recorded when contributions are received in advance of the start date of the activity as indicated in the agreements with contributors. Advances above are shown net of bank charges. When the amounts are recorded as revenue, they will be recorded gross.

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