

المساهمات الطوعية حسب الصندوق وحسب الجهة المساهمة لعام ٢٠١٩

١- يُكْمَل هذا التقرير ببيانات المنظمة المالية المراجعة لعام ٢٠١٩. وترد الجداول التالية في الملحق:

الجدول ١ - المساهمات الطوعية حسب الصندوق

الجدول ٢ - المساهمات الطوعية حسب الصندوق وحسب الجهة المساهمة

الجدول ٣ - الإيرادات المؤجلة حسب الصندوق وحسب الجهة المساهمة

الجدول 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 المُحصَّلة مقدماً لعام ٢٠٢٠

٢- ويرد ملخص السياسات المحاسبية الخاصة بالحسابات المدينة والإيرادات المؤجلة والإيرادات في الفروع ٢-٣ و ٢-١٥ و ٢-١٦ من البيانات المالية المراجعة للسنة المنتهية في ٣١ كانون الأول/ديسمبر ٢٠١٩، وتُقيّد الإيرادات من المساهمات الطوعية وفقاً للمعايير المحاسبية الدولية للقطاع العام ولاسيما المعيار ٢٣ (الإيرادات المتأتية من المعاملات غير القائمة على التبادل). وتُسجّل الإيرادات من المساهمات الطوعية عند توقيع المنظمة والجهة المساهمة على اتفاق مُلزم. وحيثما توجد أحكام مرهونة بشرط في الاتفاقات، لا تتحكم المنظمة في الموارد ولا تُسجّل الإيرادات والمبالغ المستحقة التحصيل حتى تُحصّل المبالغ النقدية. وحيثما لا تكون هناك شروط دفع محدّدة من جانب الجهة المساهمة أو عندما تكون هذه الشروط في إطار السنة المحاسبية الجارية تُقيّد الإيرادات في الفترة الراهنة. وحيثما تنص شروط الدفع على الدفع بعد نهاية العام، يُسجّل المبلغ بصفته إيرادات مؤجلة. وحيثما يُشار إلى أن تاريخ البدء يقع في السنة التالية، تُقيّد الإيرادات في السنة المالية التالية وتُسجّل أي مبالغ نقدية مُحصَّلة كسلف.

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

٤- وعلى النحو الوارد في بيان الأداء المالي في البيانات المالية المراجعة لعام ٢٠١٩، تم تجميع كل الأنشطة التي نفذتها المنظمة في التقرير المالي. ويشمل ذلك المساهمات الطوعية الواردة في إطار الصندوق العام (الميزانية البرمجية) والصندوق الائتماني. وتشمل المساهمات الطوعية المدرجة في الجدولين ١ و ٢ في هذه الوثيقة المساهمات النقدية فقط. وتُسجّل المساهمات العينية وفي شكل خدمات على نحو منفصل في بيان الأداء المالي وترد تفاصيلها في الجدول البياني ٥ الوارد في هذه الوثيقة.

الملحق

World Health Organization

Schedule 1 – Voluntary contributions, by fund

For the period ended 31 December 2019 (in US dollars)

	Notes	2019	2018
General Fund			
Core voluntary contributions account (CVCA)	1	92 333 485	89 140 929
Voluntary contributions – core	1	189 584 920	91 720 004
Voluntary contributions – specified		803 251 715	807 837 113
Special Programmes and Collaborative Arrangements	2	505 753 498	536 060 718
Outbreak and Crisis Response		748 573 365	615 998 108
Contingency Fund for Emergencies	3	51 264 853	39 985 271
UNDP/UNFPA/UNICEF/WHO/World Bank Special Programme of Research, Development and Research Training in Human Reproduction		39 666 832	36 168 120
UNICEF/UNDP/World Bank/WHO Special Programme for Research and Training in Tropical Diseases		13 532 764	26 467 350
Total General Fund – Programme budget		2 443 961 432	2 243 377 613
Fiduciary Fund			
Secretariat of the WHO Framework Convention on Tobacco Control (WHO FCTC)		7 674 970	17 273 093
Partnership for Maternal, Newborn and Child Health		8 540 673	12 776 268
Alliance for Health Policy and Systems Research		3 412 649	9 690 128
Global Health Workforce Alliance	4		(830 552)
European Observatory on Health Systems and Policies		5 973 285	4 161 899
Expanded Special Project for Elimination of Neglected Tropical Diseases		20 161 686	13 117 341
Real Estate Fund		185 000	
WHO Staff Association	5	398 000	650 000
Total Fiduciary Fund		46 346 264	56 838 177
(Increase)/decrease in allowance for doubtful receivables	6	2 574 074	(6 602 975)
Elimination of inter-fund transfers	7	(1 062 000)	(2 698 402)
Total voluntary contributions	8	2 491 819 770	2 290 914 412

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 2019 (document A73/25).

Note 4. The Global Health Workforce Alliance ceased to operate as a fiduciary fund in 2017. Negative revenue in the comparative figures represents the transfer of revenue under existing agreements to the General Fund for completion of remaining activities.

Note 5. 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 6. The movement on the allowance for doubtful receivables is given in note 4.3 to the Audited Financial Statements for 2019 (document A73/25).

Note 7. 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 8. Voluntary contributions are reported in the Statement of Financial Performance in the Audited Financial Statements for 2019 (document A73/25).

World Health Organization

Schedule 2 - Voluntary contributions, by fund and by contributor

For the year ended 31 December 2019 (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			467 500						467 500
Albania			60 455						60 455
Angola					555 000				555 000
Australia	8 828 572	16 949	3 541 495		691 085	353 857			13 431 958
Austria			97 906		550 055				647 961
Bangladesh			783 113		1 966 461				2 749 574
Belarus			177 456						177 456
Belgium	4 009 434		1 475 059					707 547	6 192 040
Benin					131 438				131 438
Brazil			421 270		155 812				577 082
Burkina Faso			361 600						361 600
Burundi					800 958				800 958
Cabo Verde					20 548				20 548
Cambodia			165 564						165 564
Cameroon			14 789 732						14 789 732
Canada			7 064 261	19 380 585	2 003 672	741 290			29 189 807
China			4 213 265		2 000 000		110 000	110 000	6 433 265
Croatia					25 000				25 000
Democratic Republic of the Congo					40 037 800				40 037 800
Denmark	3 681 343		1 472 537		2 230 483				7 384 364
Egypt			482 300						482 300
Estonia						112 374			112 374
Eswatini					164 994				164 994
Finland			1 033 284			739 283			1 772 566

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)
France	547 046		9 296 688		1 659 011		271 704		11 774 449
Germany		57 623 052	5 653 106	48 542 802	14 917 137	15 405 510		1 016 387	143 157 993
India			18 195 959				35 000	55 000	18 285 959
Indonesia			1 255 018						1 255 018
Iran (Islamic Republic of)			58 748						58 748
Ireland			1 192 935		2 222 222				3 415 158
Italy			2 264 575		10 089 111				12 353 686
Japan			13 324 541	268 317	18 970 456	22 055 108		100 000	54 718 422
Kazakhstan			2 060 135						2 060 135
Kuwait					31 289 910	500 000			31 789 910
Liberia					3 286 000				3 286 000
Luxembourg	3 644 091	2 543 199	2 287 372	557 414	568 182	555 556		1 226 310	11 382 123
Madagascar			235 684						235 684
Malawi					12 594				12 594
Malaysia			10 000					25 000	35 000
Mauritania			17 591						17 591
Mexico								10 000	10 000
Monaco	34 247	79 909	615 554	57 078					786 787
Netherlands	5 000 000		10 657 041			2 352 941	5 650 000		23 659 982
New Zealand			570 738	1 338 688		1 004 016			2 913 442
Niger			426 575						426 575
Nigeria			1 271 359	10 000 000	1 130 055				12 401 414
Norway	12 998 267	2 881 686	13 360 423		11 411 501	1 173 434	1 353 986	324 957	43 504 254
Pakistan				20 000 000					20 000 000
Papua New Guinea			259 946						259 946
Philippines			158 531						158 531
Portugal			63 505						63 505
Republic of Korea		3 865 810	19 017 682		1 716 928				24 600 419
Republic of Moldova			271 867						271 867
Romania			259 418						259 418
Russian Federation			14 828 226		4 098 800				18 927 026
San Marino			84 175						84 175
Saudi Arabia			20 000						20 000

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)
Senegal			157 275						157 275
Seychelles					52 600				52 600
Sierra Leone			366 120		18 859				384 979
Singapore			943 550						943 550
Slovenia			33 003						33 003
Solomon Islands			776 068						776 068
Spain	228 305	684 914	1 719 118	112 083	550 055			112 083	3 406 558
Sweden	17 740 326		1 246 915		7 547 056	1 028 383	891 453	471 945	28 926 078
Switzerland	2 558 854		4 931 205		1 146 057		1 279 427	1 688 843	11 604 387
Turkey			2 655 334						2 655 334
Uganda			21 310						21 310
Ukraine			930 831						930 831
United Arab Emirates				15 531 958	10 400 000				25 931 958
United Kingdom of Great Britain and Northern Ireland	32 982 310	8 079 347	49 958 720	43 535 620	68 185 811	5 235 602	2 877 854	4 567 023	215 422 287
United Republic of Tanzania			125 538						125 538
United States of America			115 187 640	104 180 635	113 916 429			358 175	333 642 879
Viet Nam			153 090						153 090
Zambia			53 448						53 448
Zimbabwe			185 082						185 082
Total – Member States	92 252 793	75 774 865	333 768 435	263 505 180	354 522 079	51 257 353	12 469 424	10 773 271	1 194 323 400
Adimmune Corporation			50 553		18 697				69 250
African Development Bank Group			38 500		500 000				538 500
African Field Epidemiology Network (AFENET)			229 000						229 000
African Union – United Nations Hybrid Operation in Darfur					1 741 667				1 741 667
AO Foundation, Switzerland			2 004 008						2 004 008
Asian Development Bank			77 542						77 542
Association for Reproductive and Family Health (ARFH)			161 000						161 000
Autism Speaks			410 000						410 000
Bayer AG			759 181	1 105 000					1 864 181
Beijing Tiantan Biological Products Co. Ltd.			18 536						18 536
Bernard van Leer Foundation (BvLF)			141 452						141 452

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)
Bill & Melinda Gates Foundation			104 811 438	115 754 932	4 000 000			1 771 434	226 337 804
Bloomberg Family Foundation			9 334 708						9 334 708
Borrow Dental Milk Foundation			204 788						204 788
Bristol-Myers Squibb			286 000						286 000
Carter Center				6 200 000					6 200 000
Catholic Relief Services			434 487						434 487
CDC Foundation			2 737 711		106 444				2 844 154
Center for Health Policies and Studies (PAS Center)			640 244						640 244
Chiba University		12 000							12 000
Children's Investment Fund Foundation (UK)			929 625				150 000		1 079 625
Christian Medical College Vellore (CMC)			150 000						150 000
Christoffel-Blindenmission			468 339						468 339
Clinton Health Access Initiative			402 343						402 343
Cochlear Limited			56 500						56 500
Community Development Fund			97 838						97 838
D2D Water Solutions B.V.			10 000						10 000
David and Lucile Packard Foundation			50 000				550 000		600 000
Denka Seiken Co., Ltd.			286 463		105 952				392 415
Drugs for Neglected Diseases Initiative (DNDi)			176 091						176 091
Edmond J. Safra Foundation			149 916						149 916
Eisai Co., Ltd.			130 000						130 000
Eleanor Crook Foundation			180 800						180 800
Estate of the Late Marjory Miller Thomson	77 692								77 692
European Commission		88 636 362	6 280 967		45 090 862				140 008 191
European Respiratory Society (ERS)			55 741						55 741
European Society for Medical Oncology			114 155						114 155
Family Health International (FHI)			147 000						147 000
FIA Foundation			111 560						111 560
Fluart Innovative Vaccines Ltd.			50 553		18 697				69 250
Fondation Botnar (FB)			629 263						629 263
Fondation d'Entreprise Sanofi Espoir							54 398		54 398
Fondation d'Harcourt			279 164						279 164
Fondation Mérieux			16 685						16 685

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)
Food and Agriculture Organization (FAO)			327 000						327 000
Fred Hollows Foundation (FHF)			287 123						287 123
Fundación Anesvad			773 081						773 081
Fundación Probitas			256 421						256 421
GAVI Alliance			193 716 173		36 404 475				230 120 648
Generalitat de Catalunya, Spain			1 834 817						1 834 817
Gilead Sciences Inc.			2 452 100						2 452 100
GlaxoSmithKline (GSK)			5 088 712	1 684 000	1 682 770				8 455 482
Global Disability Innovation Hub			568 900						568 900
Global Fund to Fight AIDS, Tuberculosis and Malaria (GFATM)			15 718 411						15 718 411
Government of Flanders, Belgium			683 180				931 677		1 614 857
Green Cross Corporation			417 141		154 285				571 426
Harvard School of Public Health (HSPH)							162 539		162 539
Hearing Conservation Council (HCC)			200 000						200 000
Hilfsaktion Noma e.V.			516 970						516 970
Hoffmann-La Roche and Co., Ltd.			4 549 712		1 682 770				6 232 482
Hong Kong, SAR, People's Republic of China		13 857	100 000						113 857
Hualan Biological Bacterin Co. Ltd.			384 088		142 060				526 148
International AIDS Society (IAS)			15 000						15 000
International Development Law Organization			928 325						928 325
International Federation of Anthroposophic Medical Associations			65 800						65 800
International Organization for Migration (IOM)			1 100 872						1 100 872
International Society of Audiology (AUDI)			35 000						35 000
International Telecommunication Union (ITU)			880 520						880 520
International Union against Tuberculosis and Lung Disease (IUATLD)			146 110						146 110
International Water Association (IWA)			23 691						23 691
Jhpiego Corporation			50 000						50 000
Joint United Nations Programme on HIV/AIDS (UNAIDS)			7 391 637						7 391 637
Kaketsuken			421 270		155 812				577 082

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)
Kanagawa Prefecture, Japan			234 736						234 736
King Salman Humanitarian Aid & Relief Center, KSrelief					18 247 734				18 247 734
King's College London			150 533						150 533
Kitasato Daiichi Sankyo Vaccine Co., Ltd.			286 463		105 952				392 415
KNCV Tuberculosis Foundation			927 577						927 577
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			1 150 760						1 150 760
La Trobe University			30 000						30 000
Laerdal Foundation			199 537						199 537
Latter-Day Saints (LDS) Charities			524 000						524 000
London School of Hygiene and Tropical Medicine			37 534						37 534
Macao, SAR, People's Republic of China			700 000						700 000
Marathon EG Production Ltd.			117 000						117 000
Medimmune			421 270		155 812				577 082
Mental Health Commission Of Canada (MHCC)			50 000						50 000
Merck & Co., Inc.			906 350				307 806		1 214 156
Métropole Grand Lyon, France			304 881						304 881
Miscellaneous Healthy Cities			369 906						369 906
National Philanthropic Trust (NPT)				30 096 016					30 096 016
National University of Singapore NUS (Yong Loo Lin School of Medicine)			36 684						36 684
Nippon Foundation			1 725 000						1 725 000
Nordic Council of Ministers, Denmark			67 906						67 906
Norwegian Institute of Public Health (NIPH)			344 428		158 968				503 396
Novartis				500 000					500 000
OPEC Fund for International Development (OFID)			300 000						300 000
Open Society Foundations			150 000						150 000
Organisation for Economic Co-Operation and Development (OECD)			45 045						45 045
Palestine			553 792						553 792

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)
Path Vaccine Solutions (PVS)			161 753						161 753
Paul G. Allen Family Foundation					721 726				721 726
Pilipinas Shell Foundation, Inc.			262 226						262 226
Population Action International (PAI)			370 000						370 000
Population Services International (PSI)			12 791						12 791
Principality of Liechtenstein				25 025					25 025
Program for Appropriate Technology In Health (PATH)			345 500						345 500
Qiagen					21 869				21 869
Quadram Institute			42 086						42 086
Regional Government of Apulia			164 504						164 504
Research Foundation for Microbial Diseases of Osaka University			421 270		155 812				577 082
Richter Gedeon Vegyeszeti Gyar							890 720		890 720
Robert Koch Institute (RKI)			170 455						170 455
Robert Wood Johnson Foundation			379 157						379 157
Rockefeller Foundation			2 514 994						2 514 994
Rotary International				86 559 824					86 559 824
Rotary of Japan			22 600						22 600
Sabin Vaccine Institute (SVI)			45 750						45 750
Sanofi Pasteur			5 910 620		2 186 120				8 096 740
Sanofi-Aventis			4 424 320						4 424 320
Save The Children UK			268 077						268 077
Seoul Metropolitan Government of the Republic of Korea			416 361						416 361
Seqirus			2 507 535		927 445				3 434 980
Shanghai Institute Of Biological Products Co., Ltd.			50 553		18 697				69 250
Sightsavers			117 820						117 820
Sindh, Pakistan				1 399 931					1 399 931
SK Bioscience			84 254		31 162				115 416
Southeast Asia Tobacco Control Alliance (SEATCA)			70 060						70 060
St.Jude Children's Research Hospital			2 321 900						2 321 900
Stichting War Child (known as War Child Holland)			10 941						10 941
Sultan Ahmed bin Sulayem			272 000						272 000

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)
Susan Thompson Buffett Foundation		25 000 000	255 380				25 000 000		50 255 380
Takeda Pharmaceuticals International GmbH			18 536						18 536
Task Force for Global Health (TFGH)			270 000						270 000
UCB SA			462 963						462 963
UNITAID			20 296 997						20 296 997
United Nations Central Emergency Response Fund (CERF)					51 110 769				51 110 769
United Nations Children's Fund (UNICEF)			4 414 031		1 326 582				5 740 613
United Nations Development Programme (UNDP)			7 283 491		8 512 713			980 000	16 776 205
United Nations Economic Commission for Europe (UNECE)			73 200						73 200
United Nations Educational Scientific and Cultural Organization (UNESCO)			10 000						10 000
United Nations Entity for Gender Equality and the Empowerment of Women (UN Women)			30 000						30 000
United Nations Environment Programme (UNEP)			1 901 969						1 901 969
United Nations Fund for International Partnerships (UNFIP)			2 212 891	405 000					2 617 891
United Nations High Commissioner for Human Rights (OHCHR)							119 020		119 020
United Nations Industrial Development Organization (UNIDO)			226 684						226 684
United Nations Multidimensional Integrated Stabilization Mission In Mali					174 981				174 981
United Nations Office for Project Services (UNOPS)			9 880 477		1 704 587				11 585 064
United Nations Office for the Coordination of Humanitarian Affairs (UNOCHA)					149 745 190				149 745 190
United Nations Office on Drugs and Crime (UNODC)			435 916						435 916
United Nations Peace and Development Trust Fund (UNPDF)			971 928						971 928
United Nations Population Fund (UNFPA)		50 000	8 164 241				644 760		8 859 001
Università degli Studi di Verona			70 993						70 993
Università Europea del Mediterraneo Onlus			18 482						18 482
University of Antwerp			50 850						50 850

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)
University of Birmingham							36 736		36 736
University of Cape Town			35 734						35 734
University of Exeter, United Kingdom			106 808						106 808
University of Newcastle – Australia			360 487						360 487
University of York			53 716						53 716
Uppsala Monitoring Centre			550 000						550 000
Vital Strategies			2 030 365						2 030 365
Wellcome Trust			6 979 449		2 539 824		714 725		10 233 998
Wellspring Philanthropic Fund			100 000						100 000
World Bank			4 487 470		69 518 284				74 005 754
World Diabetes Foundation			125 000						125 000
World Food Programme (WFP)			313 002						313 002
World Hepatitis Alliance			200 000						200 000
World Meteorological Organization (WMO)			375 467						375 467
World Organization for Animal Health (OIE)			471 341						471 341
World Vision International			806 523						806 523
Other and miscellaneous receipts (note 2)	3 000	97 836	(359 983)	(6 648)	22 248	7 500	(2 169 456)	8 059	(2 397 444)
Pass through funding			(2 807 754)	(1 418 553)	(100 000)				(4 326 307)
Refunds to donors (note 3)			(7 438 508)	(56 208)	(5 039 678)		(195 518)		(12 729 912)
Grand Total (note 4)	92 333 485	189 584 920	803 251 715	505 753 498	748 573 365	51 264 853	39 666 832	13 532 764	2 443 961 432

Note 1. Revenue from voluntary contributions is recognized in accordance with IPSAS 23 (Revenue from Non-Exchange Transactions). 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 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 start date of the contract is after 31 December, revenue is recognized in the future accounting year, with any cash receipt in the current year recorded as an advance – see Schedule 6.

Note 2. 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 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.

Note 4. 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 2019, donations to WHO were reported where the following contributors were referenced in the agreement:

- US\$ 16 million from the Global Fund to Fight AIDS, Tuberculosis and Malaria (GFATM) reported under the Principle Recipient contributors;
- US\$ 34 million from the Islamic Development bank reported under Member State contributors;
- US\$ 60 million from the World Bank reported under Member State contributors; and
- US\$ 108 million from Saudi Arabia and the United Arab Emirates reported under United Nations Office for the Coordination of Humanitarian Affairs (UNOCHA).

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Schedule 2 - Voluntary contributions, by fund and by contributor

For the year ended 31 December 2019 (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	European Observatory on Health Systems and Policies	Expanded Special Project for Elimination of Neglected Tropical Diseases	Real Estate Fund	WHO Staff Association Fund	Total (note 1)
Austria				285 388				285 388
Belgium				169 795				169 795
Canada	75 988							75 988
China					336 735			336 735
Democratic People's Republic of Korea						10 000		10 000
Finland				327 871				327 871
Germany	295 455	217 844						513 298
India		1 300 000						1 300 000
Ireland				228 310				228 310
Kuwait					1 000 000			1 000 000
Maldives						25 000		25 000
Netherlands	103 654	250 000						353 654
Norway	1 299 827	762 943	324 957	225 000				2 612 726
Panama	300 000							300 000
Qatar					1 000 000			1 000 000
Republic of Korea	206 241				2 000 000			2 206 241
Slovenia				220 000				220 000
Spain				274 725				274 725
Sweden		420 585		235 000				655 585
Switzerland				250 501	2 913 230			3 163 731
Timor-Leste						150 000		150 000
United Kingdom of Great Britain and Northern Ireland	4 877 487	1 348 928	2 071 727	253 807	1 965 526			10 517 475
United States of America		499 460	127 175		3 997 175			4 623 810
Total – Member States	7 158 651	4 799 759	2 523 859	2 470 397	13 212 666	185 000		30 350 332
Bernard van Leer Foundation (BvLF)		487 669						487 669
Bill & Melinda Gates Foundation		3 000 000		454 519	5 858 200			9 312 719
Christoffel-Blindenmission					111 483			111 483
Doris Duke Charitable Foundation (DDCF)			443 670					443 670
End Fund					979 337			979 337

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	European Observatory on Health Systems and Policies	Expanded Special Project for Elimination of Neglected Tropical Diseases	Real Estate Fund	WHO Staff Association Fund	Total (note 1)
European Commission	516 319			1 396 469				1 912 788
Fondation Botnar (FB)		97 745						97 745
GAVI Alliance			445 120					445 120
Health Foundation				380 890				380 890
Union Nationale des Caisses d'Assurance Maladie (UNCAM), France				359 589				359 589
Veneto, Italy				244 673				244 673
World Bank		150 000						150 000
Inter-fund revenue (note 2):								
Headquarters Department of Health Systems Governance and Financing (HGF)				560 000				560 000
Headquarters Office of the Director-General							398 000	398 000
Regional Office for Europe Division Of Health Systems And Public Health (DSP)				80 000				80 000
Regional Office for the Western Pacific Division of Health Systems				24 000				24 000
Other and miscellaneous receipts		5 500		2 748				8 248
Grand Total	7 674 970	8 540 673	3 412 649	5 973 285	20 161 686	185 000	398 000	46 346 264

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.

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Schedule 3 - Deferred revenue, by fund and by contributor

As at 31 December 2019 (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			235 000						235 000
Australia			2 319 360						2 319 360
Bangladesh					3 533 334				3 533 334
Belarus			260 239						260 239
Belgium		4 716 981	3 128 429						7 845 410
Cambodia			220 752						220 752
Canada			3 009 300	5 952 381					8 961 681
China			9 006 850						9 006 850
Egypt			1 017 700						1 017 700
France			145 436				19 756		165 191
Germany		33 444 815	48 861 706		1 116 072			1 222 222	84 644 814
India			239 700						239 700
Indonesia			1 979 539						1 979 539
Italy			1 168 107		1 061 373				2 229 480
Kazakhstan			12 140 315						12 140 315
Kuwait					1 792 430				1 792 430
Luxembourg			6 688 963						6 688 963
Madagascar			942 735						942 735
Monaco			1 779 755						1 779 755
Netherlands			27 706 923				16 950 000		44 656 923
New Zealand			229 054						229 054
Niger			330 525						330 525
Nigeria			1 271 359						1 271 359
Norway			599 455						599 455
Pakistan				15 000 000					15 000 000

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 (note 1)
Papua New Guinea			2 285 379						2 285 379
Republic of Korea			14 070 684						14 070 684
Romania			259 418						259 418
Russian Federation			29 617 964		404 490				30 022 454
Solomon Islands			66 762						66 762
Sweden			330 907						330 907
Switzerland			3 852 941		869 087			184 925	4 906 953
Turkey			2 706 890						2 706 890
Ukraine			325 000						325 000
United Kingdom of Great Britain and Northern Ireland		3 132 001	14 566 385		473 272				18 171 658
United Republic of Tanzania			32 338						32 338
United States of America			17 335 370						17 335 370
Viet Nam			144 260						144 260
Zambia			57 190						57 190
Zimbabwe			203 788						203 788
Total – Member States		41 293 797	209 136 477	20 952 381	9 250 058		16 969 756	1 407 147	299 009 616
AO Foundation, Switzerland			8 016 032						8 016 032
Asian Development Bank			25 448						25 448
Autism Speaks			100 000						100 000
Bayer AG				600 000					600 000
Bernard van Leer Foundation (BvLF)			1 241 402						1 241 402
Bill & Melinda Gates Foundation			102 022 311	1 332 685			9 902 225		113 257 221
Bloomberg Family Foundation			8 956 500						8 956 500
Borrow Dental Milk Foundation			165 262						165 262
Catholic Relief Services			217 244						217 244
CDC Foundation			152 193						152 193
Children's Investment Fund Foundation (UK)			500 000						500 000
Clinton Health Access Initiative			200 260						200 260
European Commission		27 272 727	5 032 323		6 870 099				39 175 149
Fondation d'Harcourt			111 111						111 111

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)
Fred Hollows Foundation (FHF)			13 207						13 207
Fundación Anesvad			331 242						331 242
GAVI Alliance			2 157 120						2 157 120
Gilead Sciences Inc.			2 107 450						2 107 450
Global Disability Innovation Hub			1 137 800						1 137 800
Global Fund to Fight AIDS, Tuberculosis and Malaria (GFATM)			5 795 525						5 795 525
Government of Flanders, Belgium			210 849				1 863 354		2 074 203
Harvard School of Public Health (HSPH)							162 537		162 537
Hilfsaktion Noma e.V.			1 316 460						1 316 460
International Development Law Organization			1 329 984						1 329 984
International Organization for Migration (IOM)			48 332						48 332
International Telecommunication Union (ITU)			332 488						332 488
Jhpiego Corporation			50 000						50 000
King's College London			77 547						77 547
Kobe Group (Hyogo Prefecture Kobe Chamber of Commerce and Industry and Kobe Steel, Ltd.)			15 000 000						15 000 000
Korean Foundation for International Healthcare – Dr Lee Jong-Wook Memorial Fund (KOFIH)			113 000						113 000
Laerdal Foundation			149 536						149 536
Macao, SAR, People's Republic of China			1 648 705						1 648 705
Marathon EG Production Ltd.			387 000						387 000
Métropole Grand Lyon, France			60 506						60 506
Nordic Council of Ministers, Denmark			10 308						10 308
Norwegian Institute of Public Health (NIPH)			95 113		52 293				147 406
Palestine			356 101						356 101
Pilipinas Shell Foundation, Inc.			287 251						287 251
Population Services International (PSI)			956 721						956 721
Robert Wood Johnson Foundation			69 896						69 896
Rockefeller Foundation			2 431 552						2 431 552
Save The Children UK			67 019						67 019
Southeast Asia Tobacco Control Alliance (SEATCA)			201 140						201 140

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)
St Jude Children's Research Hospital			8 750 363						8 750 363
Susan Thompson Buffett Foundation		74 925 900					74 925 900		149 851 800
UCB SA			929 506						929 506
United Nations Children's Fund (UNICEF)			2 293 139		965 918				3 259 057
United Nations Development Programme (UNDP)			3 954 168		1 052 095				5 006 263
United Nations Environment Programme (UNEP)			2 319 253						2 319 253
United Nations Multidimensional Integrated Stabilization Mission In Mali					43 745				43 745
United Nations Office for Project Services (UNOPS)			1 068 536		549 415				1 617 951
United Nations Peace and Development Trust Fund (UNPDF)			971 666						971 666
United Nations Population Fund (UNFPA)			1 730 557						1 730 557
Università degli Studi di Verona			23 664						23 664
University of Exeter, United Kingdom			45 089						45 089
University of Newcastle – Australia			205 649						205 649
University of York			67 148						67 148
Wellcome Trust			3 916 986				36 725		3 953 711
World Bank			22 500		35 000 000				35 022 500
World Diabetes Foundation			374 938						374 938
World Food Programme (WFP)			362 197						362 197
World Vision International			134 740						134 740
Miscellaneous			2 668 915						2 668 915
Total General Fund		143 492 424	402 457 431	22 885 066	53 783 623		103 860 497	1 407 147	727 886 188

B. FIDUCIARY FUND

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	European Observatory on Health Systems and Policies	Expanded Special Project for Elimination of Neglected Tropical Diseases	Total
China								23 150	23 150
Kuwait								1 000 000	1 000 000
Netherlands				248 053					248 053
Norway					762 943				762 943
Qatar								1 000 000	1 000 000
Republic of Korea								3 940 594	3 940 594
Sweden					820 176				820 176
Switzerland								4 976 770	4 976 770
United Kingdom of Great Britain and Northern Ireland								3 270 094	3 270 094
Total – Member States				248 053	1 583 119			14 210 608	16 041 781
Bill & Melinda Gates Foundation					1 750 000		545 481	869 751	3 165 232
Doris Duke Charitable Foundation (DDCF)						40 900			40 900
European Commission				573 407			382 318		955 725
Miscellaneous					1 078 778		29 719		1 108 497
Total Fiduciary Fund				821 460	4 411 897	40 900	957 518	15 080 359	21 312 134
REIMBURSABLE PROCUREMENT – funds received in advance of delivery of goods or services (note 2)									4 394 755
GRAND TOTAL									753 593 078

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 \$368m) and non-current (US \$385m) are reported separately in the Statement of Financial Position and detailed as part of Note 4.13 to the Audited Financial Statements for 2019 (document A73/25).

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

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

As at 31 December 2019 (in US dollars)

Contributor	Amounts receivable – non-current (note 1)	Current receivables – ageing from 0 to 360 days	Current receivables – ageing more than 360 days	Current receivables – total (note 1)
Member States				
Afghanistan	100 000	135 000		135 000
Australia	271 186	2 048 174		2 048 174
Bangladesh	1 766 668	1 766 666		1 766 666
Belarus	135 463	124 776		124 776
Belgium	490 798	7 414 788	245 399	7 660 187
Burkina Faso		361 600		361 600
Cambodia		220 752		220 752
Cameroon		14 789 732	126 325	14 916 057
Canada	6 642 088	2 697 996	98	2 698 094
China	4 600 000	4 430 000		4 430 000
Democratic Republic of the Congo		40 000 000		40 000 000
Egypt	768 300	249 400		249 400
Finland		469 879		469 879
France	27 326	137 865		137 865
Germany	38 735 285	46 050 156		46 050 156
Guinea			6 536 688	6 536 688
Guinea-Bissau			26 207	26 207
India		424 030	161 324	585 354
Indonesia		1 979 539		1 979 539
Israel	24 296	12 148		12 148
Italy	419 359	2 394 110		2 394 110
Kazakhstan	10 080 180	2 060 135		2 060 135
Kuwait		3 792 430		3 792 430
Lao People's Democratic Republic		93 000		93 000
Luxembourg	3 344 482	6 131 550		6 131 550
Madagascar	530 334	412 402		412 402
Mali			186 756	186 756
Monaco	1 334 816	444 939		444 939
Netherlands	31 446 686	13 610 056	2 818 321	16 428 377
New Zealand		229 054		229 054
Niger		757 100		757 100
Nigeria		1 271 359		1 271 359
Norway		1 362 398		1 362 398
Pakistan		15 000 000		15 000 000
Papua New Guinea	856 757	1 428 622		1 428 622
Portugal		30 088		30 088
Qatar		2 000 000		2 000 000
Republic of Korea	7 834 203	10 622 440	51 899	10 674 339
Romania		259 418		259 418
Russian Federation	16 022 496	13 999 958	129 479	14 129 437
Senegal		79 489		79 489

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)
Sierra Leone		257 640		257 640
Singapore		493 816		493 816
Solomon Islands		118 188		118 188
Sweden	410 088	740 995		740 995
Switzerland	5 364 782	6 281 225		6 281 225
Turkey	630 474	4 731 750		4 731 750
Ukraine		325 000		325 000
United Arab Emirates		400 000		400 000
United Kingdom of Great Britain and Northern Ireland	6 113 770	33 467 740	2 045 864	35 513 604
United Republic of Tanzania		111 275		111 275
United States of America	2 755 733	307 705 787	124 377 695	432 083 482
Viet Nam		194 612		194 612
Zambia		57 190	53 448	110 638
Zimbabwe		323 182	8 736	331 918
Total Member States	140 705 570	554 499 448	136 768 239	691 267 687
Apple Inc.		500 000		500 000
African Development Bank Group		38 500	38 500	77 000
African Union – United Nations Hybrid Operation in Darfur		253 509		253 509
AO Foundation, Switzerland	6 012 024	2 004 008		2 004 008
Asia-Europe Foundation (ASEF)		1 455 000		1 455 000
Asian Development Bank		25 448		25 448
Association for Reproductive and Family Health (ARFH)		161 000		161 000
Autism Speaks		100 000		100 000
Bayer AG		1 150 000	219 314	1 369 314
Bernard van Leer Foundation (BvLF)	619 180	994 421		994 421
Bill & Melinda Gates Foundation	68 666 491	57 940 810	935 003	58 875 812
Bloomberg Family Foundation		8 956 500		8 956 500
Borrow Dental Milk Foundation	54 239	185 264	5 000	190 264
Catholic Relief Services		217 244		217 244
Children's Investment Fund Foundation (UK)	500 000	172 325		172 325
CDC Foundation		252 533		252 533
Clinton Health Access Initiative		200 260		200 260
Cochlear Limited		31	1 647	1 679
Doris Duke Charitable Foundation (DDCF)		40 900		40 900
European Commission	30 565 879	19 225 404	3 321 621	22 547 026
Fondation d'Entreprise Sanofi Espoir		54 398		54 398
Fondation d'Harcourt		111 111		111 111
Food and Agriculture Organization (FAO)		70 000		70 000
Fred Hollows Foundation (FHF)		13 207		13 207
Fundación Anesvad		331 242		331 242
Fundación Probitas		125 142		125 142
GAVI Alliance	1 305 400	8 396 782		8 396 782
Generalitat de Catalunya, Spain		1 834 816		1 834 816
Gilead Sciences Inc.		4 559 550		4 559 550
Global Disability Innovation Hub	568 900	568 900		568 900

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)
Global Fund to Fight AIDS, Tuberculosis and Malaria (GFATM)		6 479 455		6 479 455
Government of Flanders, Belgium	1 142 526	2 173 913		2 173 913
Harvard School of Public Health (HSPH)		162 537		162 537
Hilfsaktion Noma e.V.	833 940	482 520		482 520
Imperial College of Science Technology and Medicine	68 792	286 635		286 635
International Development Law Organization	560 655	769 329		769 329
International Organization for Migration (IOM)	48 332	313 671		313 671
International Telecommunication Union (ITU)	332 488			
Istituto Superiore di Sanità, Italy	29 719			
Jhpiego Corporation		100 000		100 000
John D. and Catherine T. MacArthur Foundation		470 000		470 000
Johns Hopkins University			287 020	287 020
King Salman Humanitarian Aid & Relief Center, KSrelief		8 151 851	840 249	8 992 100
King's College London		152 813		152 813
Kobe Group (Hyogo Prefecture Kobe Chamber of Commerce and Industry and Kobe Steel, Ltd.)	15 000 000			
Laerdal Foundation		149 536		149 536
London School of Hygiene and Tropical Medicine		37 534	67 107	104 641
Macao, SAR, People's Republic of China	1 048 705	600 000		600 000
Marathon EG Production Ltd.	298 000	89 000		89 000
Merck Sharp and Dohme Corp.		597 076		597 076
Métropole Grand Lyon, France		60 506		60 506
Monash University (MU)			93 915	93 915
Nordic Council of Ministers, Denmark		10 308		10 308
Norwegian Institute of Public Health (NIPH)	56 818	90 588		90 588
OPEC Fund for International Development (OFID)		300 000		300 000
Palestine		909 893		909 893
Path Vaccine Solutions (PVS)		80 877		80 877
Pilipinas Shell Foundation, Inc.		287 251		287 251
Population Services International (PSI)		956 721		956 721
Program for Appropriate Technology in Health (PATH)		75 000		75 000
Qiagen		21 869		21 869
Regional Government of Apulia		32 901		32 901
Research in Advanced Medical Information and Telematics vzw (RAMIT)			8 393	8 393
Robert Wood Johnson Foundation	44 905	24 991		24 991
Rockefeller Foundation		2 431 552		2 431 552
Rotary International		200 091	7 407	207 497
Royal National Lifeboat Institution			38 884	38 884
Save The Children UK		67 019		67 019
South East Asia Tobacco Control Alliance (SEATCA)	131 080	70 060		70 060
St Jude Children's Research Hospital	6 061 196	2 789 221		2 789 221
Susan Thompson Buffett Foundation	99 851 800	50 000 000		50 000 000
UCB SA	466 543	462 963		462 963
United Nations Children's Fund (UNICEF)	535 894	2 728 097		2 728 097
United Nations Development Programme (UNDP)	1 635 457	5 707 086	2 089 674	7 796 760

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)
UNDP Multi-Partner Trust Fund (MPTF)	270 865	812 124		812 124
United Nations Environment Programme (UNEP)	875 176	3 172 477	5 373 645	8 546 122
United Nations Industrial Development Organization (UNIDO)		226 684		226 684
United Nations Multidimensional Integrated Stabilization Mission In Mali		43 745		43 745
United Nations Office for Project Services (UNOPS)	24 155	2 975 307		2 975 307
United Nations Peace and Development Trust Fund (UNPDF)		971 666		971 666
United Nations Population Fund (UNFPA)	705 710	1 206 573		1 206 573
Università degli Studi di Verona		94 657	23 671	118 327
Universitaetsklinikum Aachen, Germany			4 686	4 686
University of Exeter		151 897		151 897
University of Lucerne	126 135	100 908		100 908
University of Newcastle, Australia		205 649		205 649
University of York	13 432	94 004		94 004
Wellcome Trust	781 813	6 630 028	196 542	6 826 570
World Bank	5 000 000	30 067 500		30 067 500
World Diabetes Foundation	163 938	211 000		211 000
World Food Programme (WFP)		482 285	81 095	563 380
World Vision International		134 740		134 740
Amounts Receivable under the following activities (miscellaneous donors):				
Miscellaneous Fees for International Nonproprietary Names (INN)		50 684		50 684
Miscellaneous Healthy Cities		6 540		6 540
Research4Life Publisher Access Fees		40 858		40 858
Regional Office for Europe UN City Common Cost Collections		357 334		357 334
Regional Office for Europe UN House Russia Common Cost Collections		476 919		476 919
Pre-qualification fees (PQF)		3 897 402		3 897 402
Other	1 000		1 492	1 492
Revaluation of amounts due in foreign currencies				(3 641 549)
WHO Framework Convention on Tobacco Control (WHO FCTC)				1 544 523
Meeting of the Parties (MOP) of the WHO FCTC				959 490
Total amounts receivable	385 106 757	805 171 601	150 403 104	954 437 169

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 2019 (document A73/25).

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

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

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

For the year ended 31 December 2019 (in US dollars)

Contributor	In-kind	In-service	Total
Member States			
Angola	240 000		240 000
Belgium	184 471		184 471
Burkina Faso	211 385		211 385
Central African Republic	106 500		106 500
Denmark	5 343 534		5 343 534
Equatorial Guinea	84 000		84 000
Germany	154 473		154 473
Guinea-Bissau	60 000		60 000
Hungary	364 286		364 286
India	50 000		50 000
Iran (Islamic Republic of)	82 000		82 000
Israel		43 583	43 583
Italy	94 000		94 000
Kazakhstan	62 800	148 976	211 776
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	106 529		106 529
Nigeria	340 000		340 000
Saudi Arabia	70 000		70 000
Senegal	128 000		128 000
Slovenia		262 000	262 000
South Africa	96 000		96 000
Sudan	50 000		50 000
Switzerland		315 500	315 500
Syrian Arab Republic	60 000		60 000
Thailand		120 167	120 167
United Kingdom of Great Britain and Northern Ireland	622 565	135 388	757 953
United Republic of Tanzania	60 000		60 000
United States of America		8 953 850	8 953 850
Uzbekistan	75 780		75 780
Yemen	72 000		72 000
Zimbabwe	360 000		360 000
Total Member States	10 830 306	9 979 464	20 809 770
Bayer AG	13 880		13 880
Eisai Co., Ltd.	4 624 320		4 624 320
Fondation d'Entreprise Sanofi Espoir	77 601		77 601
Generalitat de Catalunya, Spain	90 825		90 825

Contributor	In-kind	In-service	Total
Gilead Sciences Inc.	493 838		493 838
GlaxoSmithKline (GSK)	15 220 464		15 220 464
Johnson and Johnson Family of Companies Contribution Fund, Inc.	9 966 334		9 966 334
Kobe Group (Hyogo Prefecture Kobe Chamber of Commerce and Industry and Kobe Steel, Ltd.)	887 442		887 442
Merck KGaA	28 568 514		28 568 514
Métropole Grand Lyon, France	328 413		328 413
Novartis	3 928 371		3 928 371
Preva Group LLC, Seattle		264 091	264 091
United Nations Development Programme (UNDP)		4 695 437	4 695 437
Rounding – to agree to financial statements reported in '000	(3 000)	3 000	
Grand Total	75 027 308	14 941 992	89 969 301

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 2019 (see document A73/25).

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Schedule 6 – Voluntary contributions received in advance for 2020

As at 31 December 2019 (in US dollars)

Contributor	Total
Member States	
Austria	22 321
China	999 968
Czechia	87 165
Equatorial Guinea	1 737 292
Germany	37 388
Israel	429 994
Netherlands	50 223
Republic of Korea	1 693 571
United Kingdom of Great Britain and Northern Ireland	353 779
Total Member States	5 411 701
Bloomberg Family Foundation	2 047 994
David and Lucile Packard Foundation	399 994
European Commission	2 104 431
GAVI Alliance	15 250 622
Global Antibiotic Research & Development Partnership (GARDP)	149 090
Miscellaneous Fees for International Nonproprietary Names (INN)	815 600
New Venture Fund (NVF)	125 000
Sightsavers	100 000
United Nations Development Programme (UNDP)	460 078
United Nations Office for the Coordination of Humanitarian Affairs (UNOCHA)	504 084
Wellcome Trust	115 375
Others	15 691
Total voluntary contributions received in advance (Note)	27 499 660

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 2019 (document A73/25). 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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