



## المساهمات الطوعية حسب الصندوق وحسب الجهة المساهمة، ٢٠٢٠

١- يُكتمل هذا التقرير ببيانات المنظمة المالية المراجعة عن عام ٢٠٢٠. 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 المحصلة مقدماً لعام ٢٠٢١

٢- ويرد ملخص السياسات المحاسبية الخاصة بالحسابات المدينة والإيرادات المؤجلة والإيرادات في الفروع ٣-٢ و ١٥-٢ و ١٦-٢ من البيانات المالية المراجعة عن السنة المنتهية في ٣١ كانون الأول/ديسمبر ٢٠٢٠.

٣- وتُقيد الإيرادات من المساهمات الطوعية وفقاً للمعايير المحاسبية الدولية للقطاع العام ولاسيما المعيار ٢٣ (الإيرادات المتأتية من المعاملات غير القائمة على التبادل) عند توقيع المنظمة والجهة المساهمة على اتفاق ملزم. وحيثما توجد أحكام مرهونة بشرط في الاتفاقات، لا تتحكم المنظمة في الموارد ولا تُسجل الإيرادات والمبالغ المستحقة التحصيل حتى تُحصل المبالغ النقدية. وحيثما لا تكون هناك شروط دفع محددة من جانب الجهة المساهمة أو عندما تكون هذه الشروط في إطار السنة المحاسبية الجارية تُقيد الإيرادات في الفترة الراهنة. وحيثما تنص شروط الدفع على الدفع بعد نهاية العام، يُسجل المبلغ بصفته إيرادات مؤجلة. وحيثما يُشار إلى أن تاريخ البدء يقع في السنة التالية، تُقيد الإيرادات في السنة المالية التالية وتُسجل أي مبالغ نقدية محصلة كسلف.

٤- وتُسجل 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".

٥- وعلى النحو الوارد في بيان الأداء المالي في البيانات المالية المراجعة لعام ٢٠٢٠ 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 هذا التقرير المساهمات النقدية فقط. وتُسجّل المساهمات العينية وفي شكل خدمات على نحو منفصل في بيان الأداء المالي وترد تفاصيلها في الجدول البياني ٥ الوارد في هذا التقرير.

٦- يُرجى الرجوع إلى البيانات المالية المراجعة عن عام ٢٠٢٠ للاطلاع على التفاصيل الواردة في وثيقة المعلومات هذه. وتم تقريب القيم في البيانات المالية المراجعة إلى أقرب ألف دولار أمريكي (٠٠٠ دولار أمريكي). ولذلك، قد تنتج عن هذا التقريب فروق ضئيلة بين الأرقام الواردة في هذا التقرير وتلك الواردة في البيانات المالية والملاحظات المتصلة بها.

## ANNEX

**World Health Organization****Schedule 1 – Voluntary contributions, by fund***For the period ended 31 December 2020 (in US dollars)*

<b>General Fund</b>	<b>Notes</b>	<b>2020</b>	<b>2019</b>
Core voluntary contributions account (CVCA)	1	53 354 451	92 333 485
Voluntary contributions – core	1	248 121 573	189 584 920
Voluntary contributions – specified		764 125 889	803 251 715
Special Programmes and Collaborative Arrangements	2	560 986 138	505 753 498
Outbreak and Crisis Response		1 943 869 660	748 573 365
Contingency Fund for Emergencies	3	22 848 659	51 264 853
UNDP/UNFPA/UNICEF/WHO/World Bank Special Programme of Research, Development and Research Training in Human Reproduction		43 357 553	39 666 832
UNICEF/UNDP/World Bank/WHO Special Programme for Research and Training in Tropical Diseases		19 561 652	13 532 764
<b>Total General Fund – Programme budget</b>		<b>3 656 225 574</b>	<b>2 443 961 432</b>
<b>Fiduciary Fund</b>			
Secretariat of the WHO Framework Convention on Tobacco Control (WHO FCTC)		21 345 266	7 674 970
Partnership for Maternal, Newborn and Child Health		5 840 269	8 540 673
Alliance for Health Policy and Systems Research		5 816 238	3 412 649
European Observatory on Health Systems and Policies		6 093 566	5 973 285
Expanded Special Project for Elimination of Neglected Tropical Diseases		11 682 682	20 161 686
Real Estate Fund			185 000
WHO Staff Association	4	550 000	398 000
<b>Total Fiduciary Fund</b>		<b>51 328 021</b>	<b>46 346 264</b>
(Increase)/decrease in allowance for doubtful receivables	5	<b>(837 391)</b>	<b>2 574 074</b>
Elimination of inter-fund transfers	6	<b>(2 491 227)</b>	<b>(1 062 000)</b>
<b>Total voluntary contributions</b>	<b>7</b>	<b>3 704 224 977</b>	<b>2 491 819 770</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. Voluntary contributions – core includes funds that are earmarked for purposes within the Programme budget, considered designated, or of a medium level of flexibility. Designated funds are also referred to as "thematic".

**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 2020 (document A74/29).

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

**Note 5.** The movement on the allowance for doubtful receivables is given in note 4.3 to the Audited Financial Statements for 2020 (document A74/29).

**Note 6.** 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 7.** Voluntary contributions are reported in the Statement of Financial Performance in the Audited Financial Statements for 2020 (document A74/29).

## World Health Organization

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

For the year ended 31 December 2020 (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			135 000		7 023 628				7 158 628
Angola			874 371		1 109 993				1 984 364
Australia	8 289 739	18 477	4 342 974	10 782 341	10 198 034				33 631 565
Austria			187 083		3 108 124	339 367			3 634 574
Azerbaijan					10 000 000				10 000 000
Bangladesh			422 531		6 373 851				6 796 382
Belarus			124 776						124 776
Belgium	4 009 434	4 694 836	2 637 631					707 547	12 049 448
Brazil			397 613		147 062				544 675
Bulgaria					111 982				111 982
Cabo Verde					42 277				42 277
Cambodia			220 752						220 752
Cameroon			225 663		695 827				921 490
Canada			3 573 550	3 174 603	17 022 507	1 455 592			25 226 251
Central African Republic					2 450 000				2 450 000
Chad			956 210		2 124 554				3 080 764
China			5 746 849		25 100 000				30 846 849
Côte d'Ivoire			53 035		439 351				492 386
Croatia					712 589				712 589
Cyprus					349 324				349 324
Czech Republic					345 341				345 341
Democratic Republic of the Congo			326 000						326 000
Denmark	3 938 869		1 575 548		17 125 358	1 211 387			23 851 161
Egypt			398 508						398 508
Equatorial Guinea			6 095 982						6 095 982
Eritrea			115 430						115 430
Estonia					108 578	58 754			167 332
Finland	6 159 015		242 720		1 103 753				7 505 487
France	5 682 962	25 089 607	14 920 999		7 372 382		281 698		53 347 646
Gabon					6 827 643				6 827 643

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)
Germany		79 714 908	5 760 410	52 012 125	459 279 411	4 506 001	2 148 689	1 361 036	604 782 580
Guinea					1 794 462				1 794 462
Guinea-Bissau					11 831 789				11 831 789
Iceland			100 000		204 290				304 290
India			14 482 876					55 000	14 537 876
Indonesia			1 979 539						1 979 539
Iran (Islamic Republic of)					51 973 836				51 973 836
Ireland		44 340			9 227 994				9 272 334
Israel			44 974		43 267				88 241
Italy			2 084 006		14 885 132				16 969 137
Japan		877 409	38 765 529		55 249 753				94 892 690
Kazakhstan			2 060 135						2 060 135
Kenya					1 756 494				1 756 494
Kuwait					76 792 430	500 000			77 292 430
Lao People's Democratic Republic			93 000						93 000
Latvia					108 578				108 578
Lebanon					5 562 072				5 562 072
Liberia					1 073 696				1 073 696
Libya					480 000				480 000
Lithuania					11 765				11 765
Luxembourg		5 971 999	3 344 482	588 235	1 233 509	218 341		1 694 931	13 051 496
Madagascar			412 402		3 700 000				4 112 402
Malaysia			10 000					25 000	35 000
Malta				22 051	59 737				81 788
Mauritania			1 593 248						1 593 248
Mexico								10 000	10 000
Monaco		241 982	1 985 382	54 585					2 281 949
Mozambique					940 000				940 000
Netherlands	5 000 000		8 889 518		9 021 036	6 794 448	5 650 000		35 355 002
New Zealand			1 991 061		2 614 681	972 763			5 578 505
Niger			1 211 495						1 211 495
Nigeria			7 592 339						7 592 339
Norway		42 276 791	4 760 132	5 658 029	18 349 290	2 580 461	1 414 507	339 482	75 378 692
Pakistan			100 798	15 000 000					15 100 798
Papua New Guinea			946 895						946 895
Philippines			100 000			20 000			120 000
Portugal					568 828				568 828
Qatar					700 000				700 000

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)
Republic of Korea		5 359 826	16 974 213		11 739 380				34 073 418
Romania			787 623		11 751				799 374
Russian Federation			20 750 038		1 404 490		169 500		22 324 028
San Marino			89 606						89 606
Sao Tome and Principe					1 307 685				1 307 685
Saudi Arabia			7 427 540		135 889 099				143 316 639
Serbia					1 103 753				1 103 753
Singapore			200 000		500 000				700 000
Slovakia					220 507				220 507
Slovenia					67 873				67 873
Solomon Islands			66 762		384 428				451 190
Spain		3 958 778	671 757	119 474	7 489 326			119 474	12 358 809
Sweden	17 515 052	5 152 062	9 752 012		3 877 322	4 186 545	3 287 180	4 681 741	48 451 914
Switzerland	2 759 382		4 740 301		4 958 006		1 379 691	1 994 534	15 831 913
Tajikistan			53 888						53 888
Thailand			100 000		150 000		20 000	48 123	318 123
Turkey			3 990 939	60 000					4 050 939
Ukraine			525 000		9 409 214				9 934 214
United Arab Emirates				22 155 674					22 155 674
United Kingdom of Great Britain and Northern Ireland		5 134 671	14 895 545	93 457 944	138 620 861		3 123 444	6 471 358	261 703 823
United Republic of Tanzania			32 338						32 338
United States of America			45 456 494	3 000 000	60 232 023				108 688 517
Viet Nam			144 260		50 000				194 260
Yemen					16 835 460				16 835 460
Zambia			57 190						57 190
Zimbabwe			233 256						233 256
<b>Total Member States</b>	<b>53 354 451</b>	<b>178 535 685</b>	<b>268 830 203</b>	<b>206 085 061</b>	<b>1 241 605 385</b>	<b>22 843 659</b>	<b>17 474 708</b>	<b>17 508 226</b>	<b>2 006 237 378</b>
Adimmune Corporation			48 589		17 972				66 561
Africa Re Foundation					250 000				250 000
African Development Bank Group					22 050 575				22 050 575
African Union – United Nations Hybrid Operation in Darfur					874 356				874 356
Alwaleed Philanthropies					2 000 000				2 000 000
AO Foundation, Switzerland			2 004 008						2 004 008
Apple Inc.			500 000						500 000
Asia–Europe Foundation (ASEF)			1 455 000						1 455 000
Asian Development Bank			25 448						25 448

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)
Australian Federation of AIDS Organisations (AFAO)			135 000						135 000
Autism Speaks			347 525						347 525
Bayer AG			1 125 989						1 125 989
Beijing Tiantan Biological Products Co. Ltd.			17 817						17 817
Bernard van Leer Foundation (BvLF)			622 222						622 222
Bill & Melinda Gates Foundation			130 219 497	229 107 141	12 509 378		2 510 728	1 200 000	375 546 744
Bloomberg Family Foundation			13 397 896						13 397 896
Borrow Dental Milk Foundation			141 023						141 023
Carter Center				4 640 000					4 640 000
Catholic Relief Services			217 244						217 244
CDC Foundation			2 197 194						2 197 194
Center for Health Policies and Studies (PAS Center)			589 118						589 118
Children's Investment Fund Foundation (UK)			1 199 727						1 199 727
China Medical Board (CMB)			148 500						148 500
China Population Welfare Foundation (CPWF)					434 254				434 254
Christian Hansen Holding S/A		14 723							14 723
Christoffel-Blindenmission			195 733						195 733
Clinton Health Access Initiative			200 260		243 761				444 021
Crown Agents Services Limited			1 360 412						1 360 412
David and Lucile Packard Foundation							400 000		400 000
Denka Seiken Co., Ltd.			275 341		101 838				377 179
Donna L. Rengh Revocable Trust				115 966					115 966
East African Community					8 518 534				8 518 534
Eisai Co., Ltd.			130 000						130 000
Eleanor Crook Foundation			400 000						400 000
Elrha							310 065		310 065
European Commission		49 524 938	16 943 090		177 435 913				243 903 941
European Hearing Instrument manufactures Association(EHIMA)			109 170						109 170
European Respiratory Society (ERS)			128 713						128 713
Federation Internationale de Football Association (FIFA)					10 000 000				10 000 000
FIA Foundation			79 186						79 186
Fluart Innovative Vaccines Ltd.			48 589		17 972				66 561
Fondation Botnar (FB)			3 173 754						3 173 754



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)
Fondation d'Entreprise Sanofi Espoir							54 879		54 879
Fondation d'Harcourt			266 230						266 230
Food and Agriculture Organization (FAO)			504 566						504 566
Fred Hollows Foundation (FHF)			13 207						13 207
Fundación Anesvad			331 242						331 242
Gates Ventures, LLC			310 750						310 750
GAVI Alliance			170 336 760		16 743 248				187 080 008
General Board of Church and Society of The United Methodist Church (GBCS)					10 000				10 000
Generalitat de Catalunya, Spain			1 955 647						1 955 647
Gilead Sciences Inc.			2 107 450						2 107 450
GlaxoSmithKline (GSK)			4 673 058	500 000	1 617 432				6 790 490
Global Antibiotic Research & Development Partnership (GARDP)			149 090						149 090
Global Disability Innovation Hub			568 900						568 900
Global Fund to Fight AIDS, Tuberculosis and Malaria (GFATM)			17 650 937				94 252		17 745 189
Government of Flanders, Belgium							931 677		931 677
Governors of The University of Calgary			20 000						20 000
Green Cross Corporation			194 358		71 886				266 244
Harvard School of Public Health (HSPH)							81 268		81 268
Hilfsaktion Noma e.V.			553 191						553 191
Hoffmann-La Roche and Co., Ltd.			3 563 232		1 317 908				4 881 140
Holy See, Rome					111 720				111 720
Hong Kong, SAR, People's Republic of China			100 000						100 000
Imperial College of Science Technology and Medicine			286 635						286 635
International Development Law Organization			769 329						769 329
International Labour Organization (ILO)			10 000						10 000
International Organization for Migration (IOM)			344 664						344 664
International Society of Audiology (AUDI)			35 000						35 000
International Telecommunication Union (ITU)			841 480						841 480

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 Vaccine Institute (IVI)			60 000						60 000
International Water Association (IWA)			23 691						23 691
Israeli Fund for UNICEF (IFU)					1 000 000				1 000 000
Johann Jacobs Foundation			106 213						106 213
Johnson & Johnson			150 000						150 000
Johnson and Johnson Family of Companies Contribution Fund, Inc.				600 000					600 000
Joint United Nations Programme on HIV/AIDS (UNAIDS)			7 952 119						7 952 119
Kaketsuken			404 913		149 762				554 675
Kanagawa Prefecture, Japan			157 626						157 626
King Baudouin Foundation United States (KBFUS)			168 317		3 250 000				3 418 317
King's College London			233 493						233 493
Kitasato Daiichi Sankyo Vaccine Co., Ltd.			275 341		101 838				377 179
KNCV Tuberculosis Foundation			49 999						49 999
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)			413 000						413 000
La Métropole Grand Lyon, France			299 455						299 455
Laerdal Foundation			149 536						149 536
Latter-Day Saints (LDS) Charities			492 277						492 277
Lions Clubs International Foundation			580 255						580 255
Macao, SAR, People's Republic of China			600 000						600 000
Mahidol University, Thailand			39 440						39 440
Marathon EG Production Ltd.			89 000						89 000
Mectizan Donation Programme (MDP)			77 475						77 475
Medicines Development for Global Health Limited (MDGH)							135 498		135 498
Medimmune			404 913		149 762				554 675
Mental Health Commission Of Canada (MHCC)			50 000						50 000
Merck & Co., Inc.			2 009 276						2 009 276
Merck KGAA				220 000					220 000
Miscellaneous Healthy Cities			320 726						320 726

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)
National Hospital Organization Kurihama Medical and Addiction Center			476 139						476 139
National Philanthropic Trust (NPT)				29 695 185	5 176 212				34 871 397
New Venture Fund (NVF)			123 762						123 762
Nordic Council of Ministers, Denmark			10 308						10 308
Norwegian Institute of Public Health (NIPH)			620 103		52 293				672 396
Novartis					499 690				499 690
OPEC Fund for International Development (OFID)					1 500 000				1 500 000
Open Society Foundations			240 000						240 000
Organisation for Economic Co-Operation and Development (OECD)			10 000						10 000
Pacific Islands Health Officers Association (PIHOA)					500 000				500 000
PandemicTech, Texas					20 000				20 000
Philippine Business for Social Progress (PBSP)			77 688						77 688
Pilipinas Shell Foundation, Inc.			287 251						287 251
Population Action International (PAI)			15 000						15 000
Population Services International (PSI)			956 721						956 721
Principality of Liechtenstein				25 826	310 238				336 064
Rehabilitation International			99 009						99 009
Research Foundation for Microbial Diseases of Osaka University			404 913		149 762				554 675
Richter Gedeon Vegyeszeti Gyar							402 692		402 692
Robert Koch Institute (RKI)			234 228						234 228
Robert Wood Johnson Foundation			24 991						24 991
Rockefeller Foundation			3 906 800						3 906 800
Rotary International				89 162 889					89 162 889
Saint Petersburg Scientific Research Institute of Vaccines and Sera			59 913		22 160				82 073
Sandoz AG					100 000				100 000
Sanofi Pasteur			5 538 129		2 048 349				7 586 478
Sanofi-Aventis			3 788 709						3 788 709
Sasakawa Health Foundation			723 228						723 228
SC Johnson Professional			22 500						22 500
Seoul Metropolitan Government of the Republic of Korea			418 405						418 405

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)
Seqirus			2 359 111		872 547				3 231 658
Servicio Madrileño de Salud (SERMAS)			24 380						24 380
Shanghai Institute Of Biological Products Co., Ltd.			17 817						17 817
Sindh, Pakistan				1 930 456					1 930 456
Sinovac Biotech Ltd.			67 106		24 820				91 926
SK Bioscience			80 983		29 952				110 935
Southeast Asia Tobacco Control Alliance (SEATCA)			70 060						70 060
Southern African Development Community Secretariat (SADC)					8 503 380				8 503 380
St.Jude Children's Research Hospital			2 689 167						2 689 167
Standard Chartered Bank Ltd, Gambia					145 000				145 000
Stichting War Child (known as War Child Holland)			11 876						11 876
Susan Thompson Buffett Foundation		19 972 353	257 640		15 105 294		19 972 353		55 307 640
Swiss Philanthropy Foundation					30 393 570				30 393 570
Takeda Pharmaceuticals International GmbH			17 817						17 817
Task Force for Global Health (TFGH)			517 525						517 525
Tetra Pak Export FZE, United Arab Emirates					242 826				242 826
UCB SA			462 963						462 963
UN Partnership to Promote the Rights of Persons with Disabilities (UNPRPD)			53 500						53 500
UNFCU Foundation					77 491				77 491
UNITAID			18 308 869						18 308 869
United Nations Central Emergency Response Fund (CERF)					77 284 363				77 284 363
United Nations Children's Fund (UNICEF)			9 546 464		3 718 289				13 264 752
United Nations Department of Economic and Social Affairs (UNDESA)			397 699						397 699
United Nations Development Programme (UNDP)			15 563 132	1 048 577	38 616 245			650 000	55 877 953
United Nations Economic Commission for Europe (UNECE)			59 800						59 800

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 Entity for Gender Equality and the Empowerment of Women (UN-Women)							949 165		949 165
United Nations Environment Programme (UNEP)			1 552 297						1 552 297
United Nations Foundation (UNF)					125 153 947				125 153 947
United Nations Fund for International Partnerships (UNFIP)			1 230 000						1 230 000
United Nations Industrial Development Organization (UNIDO)			10 000						10 000
United Nations Multidimensional Integrated Stabilization Mission In Mali					43 745				43 745
United Nations Office for Project Services (UNOPS)			7 666 048		1 795 748				9 461 796
United Nations Office for the Coordination of Humanitarian Affairs (UNOCHA)			1 059 220		30 422 383				31 481 603
United Nations Office on Drugs and Crime (UNODC)			425 031		684 500				1 109 531
United Nations Peace and Development Trust Fund (UNPDF)			971 666						971 666
United Nations Population Fund (UNFPA)			5 888 971		6 171 445		139 040		12 199 455
United Nations Trust Fund for Human Security (UNTFHS)					96 984				96 984
United Nations University Institute for Global Health (UNU-IIGH)			10 000						10 000
Università degli Studi di Verona			42 561						42 561
University of Edinburgh			57 000						57 000
University of Lucerne			100 908						100 908
University of Newcastle, Australia			205 649						205 649
University of Oxford								67 122	67 122
University of York			53 716						53 716
University Research Co., LLC			169 868						169 868
Uppsala Monitoring Centre			1 700 000						1 700 000
Vital Strategies			3 720 297		2 172 363				5 892 660
Wellcome Trust			4 714 736				36 725		4 751 461
Wellspring Philanthropic Fund			98 020						98 020
West African Health Organisation (WAHO)			1 000 000						1 000 000

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	Grand Total (note 1)
World Bank			430 000		93 162 671				93 592 671
World Diabetes Foundation			361 000						361 000
World Food Programme (WFP)			522 777						522 777
World Vision International			590 675						590 675
Zeshan Foundation			200 000						200 000
Zhongshan Ophthalmic Center ,China			490 182						490 182
<b>Interfund revenue (note 2):</b>									
Alliance for Health Policy and Systems Research (AHPsR)			407 330						407 330
Expanded Special Project for Elimination of Neglected Tropical Diseases (ESPEN)			180 749						180 749
Other and miscellaneous receipts (note 3)		73 874	(1 009 506)	(486 653)	9 923	5 000		806	(1 406 556)
Pass through funding			(2 968 358)	(1 657 069)					(4 625 427)
Refunds to donors (note 4)			(4 257 690)	(1 242)	(1 820 024)				(6 078 956)
<b>Grand Total</b>	<b>53 354 451</b>	<b>248 121 573</b>	<b>764 125 889</b>	<b>560 986 138</b>	<b>1 943 869 660</b>	<b>22 848 659</b>	<b>43 357 553</b>	<b>19 561 652</b>	<b>3 656 225 574</b>

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

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

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

**Note 5.** Revenue is reported against the contributor with whom WHO signs the agreement. In certain cases, funds from the contributor are sourced from another contributor that is referenced in the agreement. In 2020, donations to WHO were reported for which the following source contributors were referenced in the agreement:

- US\$ 23 million from the Global Fund to Fight AIDS, Tuberculosis and Malaria (GFATM) reported under the Principle Recipient contributors;
- US\$ 45 million from the Islamic Development Bank reported under Member State contributors;
- US\$ 96 million from the World Bank reported under Member State contributors; and
- US\$ 18 million from the African Development Bank Group reported under Member State contributors and Intergovernmental Organizations.

## World Health Organization

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

For the year ended 31 December 2020 (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	WHO Staff Association Fund	Grand Total (note 1)
Australia	267 239						267 239
Austria				271 739			271 739
Belgium				161 674			161 674
Canada		948 663					948 663
China					23 150		23 150
Finland				361 504			361 504
Germany					557 414		557 414
India		1 000 000					1 000 000
Ireland				217 391			217 391
Japan					1 908 676		1 908 676
Kuwait					1 000 000		1 000 000
Netherlands	248 053						248 053
Norway	1 357 927	762 943	339 482	225 000			2 685 351
Qatar					1 000 000		1 000 000
Republic of Korea					1 960 396		1 960 396
Slovenia				220 000			220 000
Spain				271 739			271 739
Sweden		519 208	2 447 725	235 000			3 201 934
Switzerland		904 345		256 410	2 184 923		3 345 678
United Kingdom of Great Britain and Northern Ireland	5 342 216		2 064 516	328 872	1 635 047		9 370 651
United States of America		135 110	45 765				180 875
<b>Total – Member States</b>	<b>7 215 436</b>	<b>4 270 269</b>	<b>4 897 488</b>	<b>2 549 330</b>	<b>10 269 606</b>		<b>29 202 129</b>
Bill & Melinda Gates Foundation				406 880	869 751		1 276 631
Christoffel-Blindenmission					115 801		115 801
Doris Duke Charitable Foundation (DDCF)			40 900				40 900
End Fund					388 773		388 773
European Commission	330 583			973 558			1 304 140
Fondation Botnar (FB)		970 000					970 000
GAVI Alliance			614 180				614 180
Health Foundation				250 000			250 000
Merck KGAA					50 000		50 000

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	European Observatory on Health Systems and Policies	Expanded Special Project for Elimination of Neglected Tropical Diseases	WHO Staff Association Fund	Grand Total (note 1)
Qatar Foundation for Education, Science and Community Development					50 000		50 000
Sightsavers					100 000		100 000
Union Nationale des Caisses d'Assurance Maladie (UNCAM), France				342 391			342 391
Veneto, Italy				218 259			218 259
Wellcome Trust			263 670				263 670
World Bank		600 000					600 000
<b>Interfund revenue (note 2):</b>							
EU Department of Health Systems and Public Health				48 070			48 070
HQ Office of the Director-General						550 000	550 000
HQ Department of Health Systems Governance and Financing (HGF)				136 688			136 688
HQ Department of Health Promotion HEP (HPR)				395 500			395 500
Division Of Health Systems And Public Health (DSP)				15 840			15 840
Regional Office For Europe (Rgo)				757 050			757 050
Voluntary Assessed Contributions	13 800 241						13 800 241
Other and miscellaneous receipts (note 3)	(994)						(994)
Refunds to donors (note 4)					(161 248)		(161 248)
<b>Grand Total</b>	<b>21 345 266</b>	<b>5 840 269</b>	<b>5 816 238</b>	<b>6 093 566</b>	<b>11 682 682</b>	<b>550 000</b>	<b>51 328 021</b>

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

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

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

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



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

As at 31 December 2020 (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			100 000		2 949 085				3 049 085
Angola			1 623 833						1 623 833
Australia			755 646		423 763				1 179 409
Bangladesh					133 334				133 334
Belarus			135 463						135 463
Belgium			490 798						490 798
Canada			689 707	2 777 778	959 561				4 427 046
Chad					21 000				21 000
China			4 260 001		25 000 000				29 260 001
Egypt			619 192						619 192
Equatorial Guinea			5 219 265						5 219 265
France			9 814 724						9 814 724
Germany		46 913 568	21 457 322		114 294 765			2 641 445	185 307 100
India			2 796 625						2 796 625
Israel			24 296						24 296
Italy					419 359				419 359
Japan					785				785
Kazakhstan			10 080 180						10 080 180
Luxembourg			3 344 482						3 344 482
Madagascar			530 334						530 334
Mauritania			36 443						36 443
Monaco			674 617						674 617
Netherlands			20 284 735			2 352 941	11 300 000		33 937 677
Niger			703 119						703 119
Norway		38 783 529			480 932				39 264 461
Papua New Guinea			1 338 484						1 338 484
Qatar					300 000				300 000
Republic of Korea			10 919 647						10 919 647

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)
Romania			196 128						196 128
Russian Federation			21 444 853						21 444 853
Sao Tome and Principe					709 947				709 947
Saudi Arabia			3 095 491						3 095 491
Sweden		328 407					6 574 360	9 144 337	16 047 104
Switzerland	5 662 514		7 573 168		695 136		3 850 510	3 862 093	21 643 420
Tajikistan			126 112						126 112
Turkey			23 715 951						23 715 951
United Kingdom of Great Britain and Northern Ireland			8 289 743		3 378 394				11 668 137
United States of America			3 079 730						3 079 730
Yemen					3 164 539				3 164 539
<b>Total – Member States</b>	<b>5 662 514</b>	<b>86 025 504</b>	<b>163 420 087</b>	<b>2 777 778</b>	<b>152 930 600</b>	<b>2 352 941</b>	<b>21 724 870</b>	<b>15 647 875</b>	<b>450 542 168</b>
Alwaleed Philanthropies					3 000 000				3 000 000
AO Foundation, Switzerland			6 012 024						6 012 024
Autism Speaks			495 049						495 049
Bayer AG			1 200 000						1 200 000
Bernard van Leer Foundation (BvLF)			619 180						619 180
Bill & Melinda Gates Foundation			177 836 134	27 690 600	602 809		6 804 039		212 933 582
Bloomberg Family Foundation			195 000						195 000
Borrow Dental Milk Foundation			54 239						54 239
CDC Foundation			70 920						70 920
Children's Investment Fund Foundation (UK)			823 168						823 168
Eleanor Crook Foundation			400 000						400 000
Elrha							310 065		310 065
European Commission		30 835 671	50 155 388		60 327 939				141 318 998
European Hearing Instrument manufactures Association(EHIMA)			218 341						218 341
Fondation Botnar (FB)			2 479 549						2 479 549
Fondation d'Harcourt			415 443						415 443
Food and Agriculture Organization (FAO)			422 808						422 808
GAVI Alliance			2 213 540						2 213 540
Global Antibiotic Research & Development Partnership (GARDP)			149 089						149 089

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 Disability Innovation Hub			568 900						568 900
Government of Flanders, Belgium							931 677		931 677
Harvard School of Public Health (HSPH)							81 269		81 269
Hilfsaktion Noma e.V.			833 940						833 940
Imperial College of Science Technology and Medicine			68 792						68 792
International Development Law Organization			560 655						560 655
International Organization for Migration (IOM)			48 332						48 332
International Society of Audiology (AUDI)			35 000						35 000
International Telecommunication Union (ITU)			368 228						368 228
International Vaccine Institute (IVI)			39 802						39 802
King's College London			80 336						80 336
Kobe Group (Hyogo Prefecture Kobe Chamber of Commerce and Industry and Kobe Steel, Ltd.)			12 000 000						12 000 000
Korean Foundation for International Healthcare - Dr Lee Jong-Wook Memorial Fund (KOFIH)			200 000						200 000
La Métropole Grand Lyon, France			59 737						59 737
Macao, SAR, People's Republic of China			1 048 705						1 048 705
Mahidol University, Thailand			60 000						60 000
Marathon EG Production Ltd.			298 000						298 000
Medicines Development for Global Health Limited (MDGH)								66 289	66 289
Merck & Co., Inc.			593 239						593 239
Norwegian Institute of Public Health (NIPH)			100 162						100 162
Rehabilitation International			99 009						99 009
Robert Koch Institute (RKI)			32 975						32 975
Robert Wood Johnson Foundation			44 905						44 905
Rockefeller Foundation			1 000 000						1 000 000
Southeast Asia Tobacco Control Alliance (SEATCA)			131 080						131 080
St.Jude Children's Research Hospital			6 061 196						6 061 196

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)
Susan Thompson Buffett Foundation		44 898 253					54 953 547		99 851 800
UCB SA			466 543						466 543
United Nations Children's Fund (UNICEF)			119 048		1 327 390				1 446 438
United Nations Department of Economic and Social Affairs (UNDESA)			265 133						265 133
United Nations Development Programme (UNDP)			2 469 378						2 469 378
United Nations Environment Programme (UNEP)			905 125						905 125
United Nations Office for Project Services (UNOPS)			228 205						228 205
United Nations Population Fund (UNFPA)			51 000						51 000
United Nations Trust Fund for Human Security (UNTFHS)					89 709				89 709
University of Lucerne			126 135						126 135
University of York			13 432						13 432
University Research Co., LLC			773 842						773 842
Vital Strategies					438 440				438 440
Wellcome Trust			2 432 734						2 432 734
Wellspring Philanthropic Fund			100 000						100 000
World Bank					5 000 000				5 000 000
World Diabetes Foundation			163 938						163 938
Zeshan Foundation			200 000						200 000
Miscellaneous			1 274 095		28 290 242				29 564 337
<b>Total General Fund</b>	<b>5 662 514</b>	<b>161 759 428</b>	<b>441 101 558</b>	<b>30 468 378</b>	<b>252 007 129</b>	<b>2 352 941</b>	<b>84 805 467</b>	<b>15 581 586</b>	<b>993 871 579</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
Australia	553 514					553 514
Republic of Korea					1 980 198	1 980 198
Sweden		410 088	4 582 130			4 992 218
Switzerland		174 433			2 791 847	2 966 280
United Kingdom of Great Britain and Northern Ireland					1 635 047	1 635 047
<b>Total Member States</b>	<b>553 514</b>	<b>584 521</b>	<b>4 582 130</b>		<b>6 407 092</b>	<b>12 127 257</b>
Bill & Melinda Gates Foundation				138 601		138 601
European Commission	158 416			1 018 479		1 176 894
Fondation Botnar (FB)		2 000 000				2 000 000
Wellcome Trust			65 918			65 918
Miscellaneous		1 750 000		50 627		1 800 627
<b>Total Fiduciary Fund</b>	<b>711 930</b>	<b>4 334 521</b>	<b>4 648 047</b>	<b>1 207 707</b>	<b>6 407 092</b>	<b>17 309 297</b>
<b>REIMBURSABLE PROCUREMENT – funds received in advance of delivery of goods or services (note 2)</b>						<b>3 875 916</b>
<b>GRAND TOTAL</b>						<b>1 015 056 792</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 \$555m) and non-current (US \$460m) are reported separately in the Statement of Financial Position and detailed as part of Note 4.13 to the Audited Financial Statements for 2020 (document A74/29).

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

## World Health Organization

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

As at 31 December 2020 (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	238 636	2 877 950		2 877 950
Angola	1 249 102	749 461		749 461
Australia		2 491 243		2 491 243
Bangladesh		133 334		133 334
Belarus		135 463		135 463
Belgium	245 399	2 637 631		2 637 631
Burkina Faso			158 170	158 170
Cameroon		351 988	14 789 732	15 141 720
Canada	3 820 494	3 096 073	155 544	3 251 617
Chad		1 701 356		1 701 356
China	10 000 000	19 260 000		19 260 000
Egypt	363 828	255 364		255 364
Equatorial Guinea	5 219 265	4 350 553		4 350 553
France	7 467 306	3 011 409		3 011 409
Germany	96 659 737	89 130 797		89 130 797
Guinea-Bissau		1 244 698	26 207	1 270 905
India	1 500 000	1 592 318	271 499	1 863 817
Israel		36 444		36 444
Italy		2 882 278		2 882 278
Kazakhstan	8 000 000	2 080 180		2 080 180
Kuwait		896 215		896 215
Liberia		513 572		513 572
Luxembourg		3 344 482		3 344 482
Madagascar	117 887	1 776 104		1 776 104
Mauritania		36 443		36 443
Monaco	361 958	1 703 092		1 703 092
Mozambique		940 000		940 000
Netherlands	16 066 477	19 338 240	750 561	20 088 801
Niger		1 914 615		1 914 615
Norway		39 383 280		39 383 280
Papua New Guinea	481 727	1 803 652		1 803 652
Qatar	300 000	1 000 000		1 000 000
Republic of Korea	3 797 725	16 101 040		16 101 040
Romania	36 108	313 538		313 538
Russian Federation	12 433 119	9 181 234		9 181 234
Sao Tome and Principe		709 947		709 947
Saudi Arabia		86 283 109		86 283 109
Sierra Leone		450 870		450 870
Solomon Islands		32 180	86 004	118 184
Spain		4 812 192		4 812 192
Sweden	10 060 763	13 683 520		13 683 520

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)
Switzerland	14 189 738	13 203 343		13 203 343
Tajikistan	54 410	125 590		125 590
Turkey	22 100 000	3 692 366	2 039 043	5 731 409
United Arab Emirates			400 000	400 000
United Kingdom of Great Britain and Northern Ireland	2 745 533	23 365 803	2 916 576	26 282 379
Ukraine			200 000	200 000
United Republic of Tanzania		32 338	46 554	78 892
United States of America	849 520	59 411 494	74 710 960	134 122 454
Viet Nam		25 000		25 000
Yemen		3 164 539		3 164 539
Zambia			110 638	110 638
Zimbabwe		12 175	8 736	20 911
<b>Total Member States</b>	<b>218 358 732</b>	<b>445 268 513</b>	<b>96 670 224</b>	<b>541 938 737</b>
Africa Re Foundation		250 000		250 000
African Development Bank Group			77 000	77 000
African Union - United Nations Hybrid Operation in Darfur		31 946		31 946
Alwaleed Philantropies		3 000 000		3 000 000
AO Foundation, Switzerland	4 008 016	2 004 008		2 004 008
Apple Incorporation		350 000		350 000
Association for Reproductive and Family Health (ARFH)			161 000	161 000
Australian Federation of AIDS Organisations (AFAO)		80 000		80 000
Autism Speaks		842 574		842 574
Bayer AG	900 000	300 000		300 000
Bernard Van Leer Foundation (BVL)		930 291	115 373	1 045 664
Bill & Melinda Gates Foundation	113 545 958	115 295 526	305 704	115 601 230
Bloomberg Family Foundation		195 000		195 000
Borrow Dental Milk Foundation		165 256		165 256
Children's Investment Fund Foundation (UK)		823 168		823 168
CDC Foundation		70 920	80 000	150 920
Clinton Health Access Initiative		200 260		200 260
Eleanor Cook Foundation		400 000		400 000
Elrha	155 033	155 033		155 033
European Commission	51 221 488	123 330 758	5 154 277	128 485 035
European Hearing Instruments manufacturers Association (EHIMA)	109 170	109 170		109 170
European Respiratory Society (ERS)		79 208		79 208
Fondation Botnar (FB)	1 779 549	2 700 000		2 700 000
Fondation d'Harcourt	149 948	265 494		265 494
Food and Agriculture Organization (FAO)		748 430		748 430
Fred Hollows Foundation (FHF)		13 207		13 207
GAVI Alliance	759 816	11 794 870	4 441 015	16 235 885
Generalitat de Catalunya, Spain		1 955 647		1 955 647
Global Antibiotic Research & Development Partnership (GARDP)		149 089		149 089

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 Disability Innovation Hub		568 900		568 900
Global Fund to Fight AIDS, Tuberculosis and Malaria (GFATM)		3 877 881	78 302	3 956 183
Government of Flanders, Belgium	63 814	1 389 271		1 389 271
Governors of the University of Calgary		20 000		20 000
Harvard School of Public Health (HSPH)		81 269		81 269
Hilfsaktion Noma e.V.	416 970	416 970		416 970
Imperial College of Science Technology and Medicine	68 792	89 638		89 638
International Development Law Organization		560 655		560 655
International Organization for Migration (IOM)	48 332		220 368	220 368
International Society of Audiology (AUDI)		35 000		35 000
International Telecommunication Union (ITU)		368 228	71 480	439 708
International Vaccine Institute (IVI)		39 802		39 802
Istituto Superiore di Sanita, Italy		50 627		50 627
Jhpiego Corporation	50 000			
Johns Hopkins University			287 020	287 020
King's College London		235 856		235 856
Kobe Group (Hyogo Prefecture Kobe Chamber of Commerce and Industry and Kobe Steel, Ltd.)	12 000 000			
Korean Foundation for International Healthcare – Dr Lee Jong-Wook Memorial Fund (KOFIH)		313 000		313 000
Laerdal Foundation		149 536		149 536
Macao, SAR, People's Republic of China	448 705	600 000		600 000
Mahidol University, Thailand		60 000		60 000
Marathon EG Production Limited	187 000	111 000		111 000
Mectizan Donation Programme (MDP)		77 475		77 475
Medicines Development for Global Health Limited (MDGH)	16 734	49 555		49 555
Merck & Co., Inc.	593 239		200 000	200 000
Merck KGAA		100 000		100 000
Métropole Grand Lyon, France		59 737		59 737
National Hospital Organization Kurihama Medical and Addiction Center		386 139		386 139
Norwegian Institute of Public Health (NIPH)	56 818	43 344		43 344
OPEC Fund for International Development (OFID)			300 000	300 000
Pacific Islands Health Officers Association (PIHOA)		199 853		199 853
Palestine		276 066		276 066
Philippine Business for Social Progress (PBSP)		77 688		77 688
Population Services International (PSI)		956 721		956 721
Portuguese Institute of Sports and Youth (IPDJ)			30 088	30 088
Program for Appropriate Technology in Health (PATH)			75 000	75 000
Regional Government of Apulia		32 901		32 901
Rehabilitation International		99 009		99 009
Robert Koch Institute (RKI)		32 975		32 975
Robert Wood Johnson Foundation	20 000	24 905		24 905
Rockefeller Foundation	250 000	3 181 552		3 181 552



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)
Save The Children UK		67 019		67 019
South East Asia Tobacco Control Alliance (SEATCA)	65 540	65 540		65 540
St.Jude Children's Research Hospital	2 806 283	3 254 913	100 054	3 354 967
Susan Thompson Buffett Foundation	49 851 800	59 944 706		59 944 706
UCB SA		466 543		466 543
United Nations Children's Fund (UNICEF)	336 182	1 434 572		1 434 572
United Nations Department of Economic and Social Affairs (UNDESA)		265 133		265 133
United Nations Development Programme (UNDP)		4 759 178	3 641 956	8 401 134
United Nations Economic Commission for Europe (UNECE)		59 800		59 800
United Nations Environment Programme (UNEP)	593 676	1 962 788	3 091 245	5 054 033
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)	112 207	125 998		125 998
United Nations Peace and Development Trust Fund (UNPDF)		971 666		971 666
United Nations Population Fund (UNFPA)		51 000	21 379	72 379
United Nations Trust Fund for Human Security (UNTFHS)		89 709		89 709
Universita degli Studi di Verona		42 561	47 342	89 903
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		26 861		26 861
University Research Co., LLC	491 292	410 418		410 418
Vital Strategies		876 880		876 880
Wellcome Trust	465 828	6 444 996	1 335 236	7 780 232
Wellspring Philantropic Fund		100 000		100 000
World Bank		7 200 000		7 200 000
World Diabetes Foundation	7 938	156 000		156 000
World Food Programme (WFP)		28 418 516		28 418 516
World Vision International		43 625		43 625
Zeshan Foundation		200 000		200 000
<b>Amounts Receivable under the following activities (miscellaneous donors):</b>				
Miscellaneous Fees for International Nonproprietary Names (INN)			444 751	444 751
Research4Life Publisher Access Fees		11 014		11 014
Regional Office for Europe UN City Common Cost Collections		332 094		332 094
Regional Office for Europe UN House Russia Common Cost Collections		371 576	160 476	532 052
Pre-qualification fees (PQF)		4 253 953	2 080 840	6 334 793

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)
Other		1 902	14 726	16 628
Revaluation of amounts due in foreign currencies				29 168 616
WHO Framework Convention on Tobacco Control (WHO FCTC)				5 379 934
Meeting of the Parties (MOP) of the WHO FCTC				4 387 910
Supply Chain Fund				4 623 353
<b>Total amounts receivable</b>	<b>460 064 995</b>	<b>848 985 081</b>	<b>119 431 540</b>	<b>1 011 976 434</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 2020 (document A74/29).

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 2020 (in US dollars)

Contributor	In-kind	In-service	Grand total
<b>Member States</b>			
Angola	330 000		330 000
Australia		177 760	177 760
Azerbaijan	60 000		60 000
Belgium	330 930		330 930
Botswana	108 000		108 000
Burkina Faso	211 386		211 386
Cameroon	50 000		50 000
Central African Republic	100 000		100 000
Democratic Republic of the Congo	144 000		144 000
Denmark	5 096 549		5 096 549
Equatorial Guinea	60 000		60 000
Gabon	120 000		120 000
Germany	307 598		307 598
Guinea-Bissau	300 000		300 000
Hungary	505 000		505 000
India	50 000		50 000
Iran (Islamic Republic of)	82 000		82 000
Italy	94 000		94 000
Kazakhstan	62 800		62 800
Lebanon	70 000		70 000
Malaysia	1 022 850		1 022 850
Maldives	110 000		110 000
Mali	84 000		84 000
Mongolia	120 000		120 000
Namibia	60 000		60 000
Oman	80 000		80 000
Papua New Guinea	240 822		240 822
Philippines	106 529		106 529
Republic of Korea	5 990 000		5 990 000
Saudi Arabia	70 000		70 000
Senegal	120 000		120 000
Slovenia		130 000	130 000
South Africa	120 000		120 000
Syrian Arab Republic	60 000		60 000
United Arab Emirates	10 000 000		10 000 000
United Kingdom of Great Britain and Northern Ireland		182 917	182 917
United Republic of Tanzania	60 000		60 000
United States of America		4 926 266	4 926 266
Uzbekistan	75 780		75 780
Zimbabwe	240 000		240 000
<b>Total Member States</b>	<b>26 642 244</b>	<b>5 416 943</b>	<b>32 059 186</b>

Contributor	In-kind	In-service	Grand total
Amazon Professional Services (AWS)	165 000		165 000
Boston Consulting Group & Cie SARL (BCG)	4 031 840		4 031 840
Delft University of Technology	37 792		37 792
Eisai Co., Ltd.	812 144		812 144
Emergency Architecture & Human Rights (EAHR)	10 000		10 000
Environmental Systems Research Institute (Esri)	350 000		350 000
Facebook, Inc.	987 000		987 000
Fondation d'Entreprise Sanofi Espoir	1 626		1 626
La Métropole Grand Lyon, France	365 380		365 380
Gilead Sciences Inc.	265 850		265 850
GlaxoSmithKline (GSK)	5 348 840		5 348 840
Illumination Entertainment	2 000 000		2 000 000
Interband Corporation, New York	40 000		40 000
Johnson & Johnson Consumer Health	760 630		760 630
Johnson and Johnson Family of Companies Contribution Fund, Inc.	7 422 968		7 422 968
Kobe Group (Hyogo Prefecture Kobe Chamber of Commerce and Industry and Kobe Steel, Ltd.)	887 443		887 443
KOIS S.A., Brussels, Belgium	50 000		50 000
McKinsey & Company, Inc. Switzerland	2 776 963		2 776 963
Merck & Co., Inc.	1 787 270		1 787 270
Microsoft Corporation	1 539 500		1 539 500
News Market (AMQ)	2 800		2 800
Rivers State, Nigeria	328 817		328 817
Novartis	3 121 934		3 121 934
Preva Group LLC, Seattle		150 909	150 909
Red Hat Limited	720 569		720 569
Generalitat de Catalunya, Spain	90 825		90 825
Sprinklr, Inc	6 400 000		6 400 000
TikTok Pte Ltd, Singapore	40 000		40 000
Twitter, Inc.	1 000 000		1 000 000
United Nations Development Programme (UNDP)		5 462 266	5 462 266
Vital Strategies	81 486		81 486
WeissComm Group Ltd (W2O Group)	80 000		80 000
Yext, Inc.	500 000		500 000
Zoom Video Communications, Inc.	33 420		33 420
	<b>68 682 340</b>	<b>11 030 118</b>	<b>79 712 458</b>

**Note 1.** 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 2020 (see document A74/29).

**Note 2.** In December 2020, an agreement was signed with Germany (Ministry of Health, BMG) for an in-kind donation of medical masks valued at EUR 49 million. The contribution will be recognized as revenue in 2021 upon confirmation of receipt in the receiving country.

## World Health Organization

### Schedule 6 – Voluntary contributions received in advance for 2021

As at 31 December 2020 (in US dollars)

Contributor	Total
<b>Member States</b>	
Austria	118 377
China	2 599 943
Estonia	122 699
Finland	6 134 969
Israel	429 994
Italy	3 926 380
Netherlands	613 497
Portugal	226 987
Republic of Korea	263 198
<b>Total Member States</b>	<b>14 436 045</b>
Bloomberg Family Foundation	299 994
European Commission	5 400 697
GAVI Alliance	7 811 825
Sightsavers	405 405
Swiss Philanthropy Foundation	485 437
Others	9 166
<b>Voluntary contributions received on behalf of:</b>	
UNAIDS – EPAM Systems, Inc.	223 600
UNAIDS – Sweden	303 464
International Computing Centre (ICC) - various donors	28 214
<b>Total voluntary contributions received in advance (Note)</b>	<b>29 403 847</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 2020 (document A74/29). Advances are recorded when contributions are received in advance of the start date of the activity as indicated in the agreements with contributors.

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