

المساهمات الطوعية حسب الصندوق والجهة المساهمة، ٢٠٢١

١- يستكمل هذا التقرير بيانات المنظمة المالية المراجعة عن عام ٢٠٢١. وترد الجداول التالية في الملحق:

الجدول ١ - المساهمات الطوعية حسب الصندوق

الجدول ٢ - المساهمات الطوعية حسب الصندوق والجهة المساهمة

الجدول ٣ - الإيرادات المؤجلة حسب الصندوق والجهة المساهمة

الجدول ٤ - المساهمات الطوعية المستحقة غير المتداولة والمتداولة (حسب الأمد والجهة المساهمة)

الجدول البياني ٥ - المساهمات الطوعية العينية والخدماتية

الجدول البياني ٦ - المساهمات الطوعية المحصلة مقدماً لعام ٢٠٢٢

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 عن السنة المنتهية في ٣١ كانون الأول/ ديسمبر ٢٠٢١.

٣- وتُقيّد 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 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 مُحصّلة كسُلف.

٤- 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".

٥- وعلى النحو الوارد في بيان الأداء المالي في البيانات المالية المراجعة لعام ٢٠٢١ 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. وتسجل 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 ٢٠٢١ 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 2021 (in US dollars)

General Fund	Notes	2021	2020
Core voluntary contributions account (CVCA)	1	232 049 577	53 354 451
Voluntary contributions — core	1	232 318 345	248 121 573
Voluntary contributions — specified		859 740 622	764 125 889
Special Programmes and Collaborative Arrangements	2	587 640 135	560 986 138
Outbreak and Crisis Response		1 325 476 593	1 943 869 660
Contingency Fund for Emergencies	3	46 299 012	22 848 659
UNDP/UNFPA/UNICEF/WHO/World Bank Special Programme of Research, Development and Research Training in Human Reproduction		27 927 394	43 357 553
UNICEF/UNDP/World Bank/WHO Special Programme for Research and Training in Tropical Diseases		21 929 816	19 561 652
Total General Fund — Programme budget		3 333 381 493	3 656 225 574
Fiduciary Fund			
Secretariat of the WHO Framework Convention on Tobacco Control (WHO FCTC)		2 736 091	21 345 266
Partnership for Maternal, Newborn and Child Health		13 977 852	5 840 269
Alliance for Health Policy and Systems Research		3 133 665	5 816 238
European Observatory on Health Systems and Policies		10 803 183	6 093 566
Expanded Special Project for Elimination of Neglected Tropical Diseases		7 144 301	11 682 682
Real Estate Fund		75 130	
WHO Staff Association	4	267 400	550 000
Total Fiduciary Fund		38 137 622	51 328 021
(Increase)/decrease in allowance for doubtful receivables	5	(310 640)	(837 391)
Elimination of inter-fund transfers	6	(5 977 644)	(2 491 227)
Total voluntary contributions	7	3 365 230 831	3 704 224 977

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 2021 (document A75/33).

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 2021 (document A75/33).

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 2021 (document A75/33).

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Schedule 2 – Voluntary contributions, by fund and by contributor

For the year ended 31 December 2021 (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			32 500		2 710 450				2 742 950
Angola			374 731						374 731
Australia	24 269 878	17 844	2 605 972	5 353 319	10 725 854				42 972 867
Austria			235 903		59 301				295 204
Bangladesh			607 223		7 691 355				8 298 578
Belarus			135 463						135 463
Belgium	4 651 163		2 497 651					675 676	7 824 489
Brazil			367 917		136 079				503 996
Cameroon			125 418						125 418
Canada			3 103 267	35 136 936	119 032 532	1 622 060	1 787 975		160 682 770
Chad					1 542 354				1 542 354
China			6 657 376		14 000 000	1 000 000	220 000	220 000	22 097 376
Comoros					1 356 625				1 356 625
Czechia			23 267						23 267
Democratic Republic of the Congo			1 144 950		1 285 398				2 430 348
Denmark	9 590 793		2 493 125		15 797 803				27 881 721
Egypt			255 364		160 574				415 938
Estonia			119 474			33 784			153 258
Finland	5 973 716	608 273	108 241		1 126 126				7 816 355
France	1 533 097	28 605 564	14 869 366			281 532			45 289 559
Germany		83 098 399	12 574 565	42 224 525	431 367 936	31 648 800	1 699 815	2 474 238	605 088 277
Greece		689 192							689 192
Hungary			11 497						11 497
India			25 548 092				35 000	55 000	25 638 092
Indonesia			1 635 277						1 635 277
Ireland	1 548 492	23 256	2 464 429		3 930 532				7 966 708
Israel			59 392						59 392
Italy			4 215 667		22 657 523				26 873 190
Japan		6 296 687	14 565 681	100 000	20 193 431			50 000	41 205 799

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)
Kazakhstan			2 000 000						2 000 000
Kuwait		415 282			1 500 000				1 915 282
Lao People's Democratic Republic			256 776						256 776
Lebanon			464 332		7 591 876				8 056 208
Lesotho					162 912				162 912
Luxembourg		6 719 129	3 344 482	605 327		238 663		1 735 749	12 643 349
Madagascar			412 447						412 447
Malaysia			10 000					25 000	35 000
Mali					839 178				839 178
Malta					11 792				11 792
Mauritania			36 443		933 169				969 612
Mexico								10 000	10 000
Monaco		351 074	347 828		411 281				1 110 183
Netherlands	10 917 000		13 486 008		13 795 429	1 176 471	5 650 000		45 024 907
New Zealand			856 320		1 741 688	1 094 891			3 692 899
Niger			703 119						703 119
Nigeria			4 865 774						4 865 774
Norway		30 447 950	12 048 753	5 822 756	28 666 231	3 472 146	1 455 689	349 365	82 262 890
Pakistan				40 000 000					40 000 000
Panama								14 000	14 000
Papua New Guinea			856 757						856 757
Philippines			100 000			35 000			135 000
Portugal			104 294		235 312	28 153			367 760
Qatar	10 000 000		2 000 000						12 000 000
Republic of Korea		3 441 326	13 736 111		1 930 470				19 107 907
Romania			171 281						171 281
Russian Federation			13 239 129		415 951		423 750		14 078 830
Sao Tome and Principe					709 947				709 947
Saudi Arabia		48 000 000	3 095 491		(48 000 000)				3 095 491
Sierra Leone			1 223 790		1 194 633				2 418 423
Slovakia					178 359				178 359
Solomon Islands			282 635						282 635
Somalia					8 175 120				8 175 120
Spain	4 504 505	6 531 532	1 771 843	112 613				112 613	13 033 104
Sri Lanka			115 200						115 200
Sweden	18 271 096	1 106 165	8 764 018				4 716 065	5 994 971	38 852 315
Switzerland	5 662 514		4 149 418		11 838 792	75 922	1 925 255	1 925 255	25 577 156
Tajikistan			71 702						71 702

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)
Thailand			320 868		174 166		20 000	49 751	564 786
Timor-Leste			1 158 822						1 158 822
Turkey			3 215 951	20 000	40 000				3 275 951
Uganda					517 874				517 874
Ukraine			2 098 274						2 098 274
United Arab Emirates			213 333	21 532 615					21 745 948
United Kingdom of Great Britain and Northern Ireland	135 127 324		16 104 011	6 993 007	12 008 550	5 586 592	1 202 359	4 208 358	181 230 200
United States of America			122 503 403	98 037 395	130 785 576		247 175	987 274	352 560 823
Viet Nam			77 792						77 792
Yemen					3 526 539				3 526 539
Total Member States	232 049 577	216 351 671	331 038 212	255 938 492	833 158 718	46 294 012	19 383 083	18 887 249	1 953 101 014
Acted					183 486				183 486
Adimmune Corporation			44 150		16 330				60 480
African Development Bank Group					5 321 406				5 321 406
Alwaleed Philanthropies					3 000 000				3 000 000
AO Foundation, Switzerland			2 004 008						2 004 008
Asian Development Bank					1 000 000				1 000 000
Autism Speaks			495 049						495 049
Bayer AG			5 162 970						5 162 970
Bernard van Leer Foundation (BvLF)			861 918						861 918
Bill & Melinda Gates Foundation			119 444 104	245 820 203	4 718 748		4 481 279	1 133 360	375 597 694
Bloomberg Family Foundation			20 302 083						20 302 083
Borrow Dental Milk Foundation			69 239						69 239
Bridges to Development			1 349 237						1 349 237
Carter Center				130 000					130 000
Catholic Relief Services			375 000						375 000
CDC Foundation			1 858 347						1 858 347
Center for Health Policies and Studies (PAS Center)			249 461						249 461
Central European Initiative			28 049						28 049
Children's Investment Fund Foundation (UK)			3 482 637						3 482 637
China Population Welfare Foundation (CPWF)					27 636				27 636
Christoffel-Blindenmission			205 770						205 770
Clean Air Fund			300 000						300 000
Clinton Health Access Initiative			856 492						856 492

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)
Crown Agents Services Limited			554 367						554 367
David and Lucile Packard Foundation			135 000				90 000		225 000
Denka Seiken Co., Ltd.			250 184		92 533				342 717
DiaSorin Molecular LLC			91 956		34 010				125 966
Diversey Inc.			22 500						22 500
Economic Research Institute for Asean & East Asia (ERIA)			296 625						296 625
Eisai Co., Ltd.			130 000						130 000
Eleanor Crook Foundation			400 000						400 000
Elrha			329 892				155 033		484 925
End Fund			113 000						113 000
European Commission		19 328 438	38 683 197		164 275 208				222 286 843
European Hearing Instrument Manufacturers Association (EHIMA)			109 170						109 170
European Investment Bank			1 115 518						1 115 518
Famine Relief Fund					3 581 700				3 581 700
Fluart Innovative Vaccines Ltd.			44 150		16 330				60 480
Fondation Botnar (FB)			1 700 000						1 700 000
Fondation d'Harcourt			265 494						265 494
Food and Agriculture Organization (FAO)			172 808						172 808
Foundation for Innovative New Diagnostics (FIND)			500 000		360 352				860 352
Fred Hollows Foundation (FHF)			184 736						184 736
Fundación Anesvad			43 836						43 836
Fundacion Mundo Sano, Spain			66 010						66 010
GAVI Alliance			188 713 296		55 827 157				244 540 452
Generalitat de Catalunya, Spain			1 938 453						1 938 453
GlaxoSmithKline (GSK)			4 174 104		1 469 652				5 643 756
Global Antibiotic Research & Development Partnership (GARDP)			149 089						149 089
Global Disability Innovation Hub			1 296 585						1 296 585
Global Fund to Fight AIDS, Tuberculosis and Malaria (GFATM)			7 867 383				40 966		7 908 349
Gojo Industries Inc.			22 500						22 500
Government of Flanders, Belgium			147 035				931 677		1 078 712

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)
Green Cross Corporation			176 600		65 318				241 918
Harvard School of Public Health (HSPH)							81 269		81 269
Hepatitis Fund			198 020						198 020
Hilfsaktion Noma e.V.			416 970						416 970
Hoffmann-La Roche and Co., Ltd.			3 237 671		1 197 494				4 435 165
Hong Kong, SAR, People's Republic of China		13 977	100 000						113 977
Hualan Biological Bacterin Co., Ltd.			92 740		34 301				127 041
International Development Law Organization			560 655						560 655
International Labour Organization (ILO)			10 000						10 000
International League against Epilepsy			99 440						99 440
International Organization for Migration (IOM)			498 929		1 025 190				1 524 119
International Society of Audiology (AUDI)			35 000						35 000
International Telecommunication Union (ITU)			368 228						368 228
International Vaccine Institute (IVI)			317 000						317 000
International Water Association (IWA)			23 691						23 691
INTOSAI Development Initiative (IDI)			101 420						101 420
Islamic Development Bank					150 000				150 000
Isle of Man					1 118 881				1 118 881
Johann Jacobs Foundation			51 038						51 038
Johnson and Johnson Family of Companies Contribution Fund, Inc.				200 000					200 000
Joint United Nations Programme on HIV/AIDS (UNAIDS)			7 270 600						7 270 600
Kaketsuken			367 917		136 079				503 996
Kanagawa Prefecture, Japan			65 000						65 000
King's College London			80 336						80 336
Kitasato Daiichi Sankyo Vaccine Co., Ltd.			250 184		92 533				342 717
Kobe Group (Hyogo Prefecture Kobe Chamber of Commerce and Industry and Kobe Steel, Ltd.)			3 000 000						3 000 000

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)
Korean Foundation for International Healthcare – Dr Lee Jong-Wook Memorial Fund (KOFIH)			653 171						653 171
La Métropole Grand Lyon, France			284 962						284 962
Latter-Day Saints (LDS) Charities					712 174				712 174
L'institut de France			9 452 019						9 452 019
Lions Clubs International Foundation			1 160 510						1 160 510
Macao, SAR, People's Republic of China			600 000						600 000
Mahidol University, Thailand			60 000						60 000
Marathon EG Production Ltd.			111 000						111 000
Marius Nasta National Institute for Pneumology			171 192						171 192
Medicines Development for Global Health Limited (MDGH)								93 041	93 041
Medimmune			515 083		190 511				705 594
Merck & Co., Inc.			200 000				1 063 227		1 263 227
Merck KGAA				50 000					50 000
Miscellaneous Healthy Cities			458 531						458 531
Mr Michael David Lincoln Chowen CBE DL			203 671						203 671
National Philanthropic Trust (NPT)				6 731 068					6 731 068
New Venture Fund (NVF)			100 000						100 000
Norwegian Institute of Public Health (NIPH)			413 796						413 796
Novartis			975 248						975 248
Organisation for Economic Co-Operation and Development (OECD)			10 000						10 000
Philippine Business for Social Progress (PBSP)			260 000						260 000
Pilipinas Shell Foundation, Inc.			455 137						455 137
Principality of Liechtenstein				27 027					27 027
Regional Government of Apulia			32 901						32 901
Regions for Health Network (RHN)		101 637							101 637
Rehabilitation International			99 009						99 009
Research Foundation for Microbial Diseases of Osaka University			367 917		136 079				503 996
Richter Gedeon Vegyeszeti Gyar							1 458 675		1 458 675
Robert Koch Institute (RKI)			252 348					58 048	310 396

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)
Rockefeller Foundation			750 000						750 000
Rotary International				84 661 438					84 661 438
Safaricom Foundation			100 000						100 000
Sanofi Pasteur			7 729 459		2 858 840				10 588 299
Sanofi-Aventis			6 422 239						6 422 239
Sasakawa Health Foundation			2 300 000						2 300 000
Save The Children UK			67 019						67 019
Secretariat of the Pacific Community (SPC)					500 000				500 000
Seoul Metropolitan Government of the Republic of Korea			440 500						440 500
Seqirus			2 915 372		1 078 288				3 993 660
Shanghai Institute Of Biological Products Co., Ltd.			16 189						16 189
Sightsavers			573 739						573 739
Sindh, Pakistan				1 754 565					1 754 565
Sinovac Biotech Ltd.			44 150		16 330				60 480
SK Bioscience			103 017		38 102				141 119
Southeast Asia Tobacco Control Alliance (SEATCA)			65 540						65 540
St Jude Children's Research Hospital			3 254 913						3 254 913
Susan Thompson Buffett Foundation			257 640						257 640
Swiss Philanthropy Foundation			961 262		1 006 644				1 967 906
Takeda Pharmaceuticals International GmbH			16 189						16 189
Task Force for Global Health (TFGH)			372 835						372 835
The Big Heart Foundation (TBHF)					220 000				220 000
Trustees of Columbia University in the City of New York			113 565						113 565
UCB SA			466 543						466 543
UN Regional Director ESA			250 000						250 000
UNITAID			9 335 055		15 000 000		100 000		24 435 055
United Nations Central Emergency Response Fund (CERF)					74 522 519				74 522 519
United Nations Children's Fund (UNICEF)			8 110 394	3 030 825	10 657 141				21 798 361
United Nations Department of Economic and Social Affairs (UNDESA)			265 133						265 133

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 Development Programme (UNDP)			17 671 026		28 102 481			1 352 000	47 125 506
United Nations Economic Commission for Europe (UNECE)			54 600						54 600
United Nations Entity for Gender Equality and the Empowerment of Women (UN Women)			190 000						190 000
United Nations Foundation (UNF)			80 250		2 971 123				3 051 373
United Nations Fund for International Partnerships (UNFIP)			1 540 261						1 540 261
United Nations High Commissioner for Refugees (UNHCR)			35 000		300 648				335 648
United Nations Industrial Development Organization (UNIDO)			20 000						20 000
United Nations Institute for Training and Research (UNITAR)			90 000						90 000
United Nations Multidimensional Integrated Stabilization Mission In Mali					321 752				321 752
United Nations Office for Project Services (UNOPS)			12 130 602						12 130 602
United Nations Office for the Coordination of Humanitarian Affairs (UNOCHA)					19 142 097				19 142 097
United Nations Peace and Development Trust Fund (UNPDF)			693 056					405 600	1 098 656
United Nations Population Fund (UNFPA)			5 256 228		410 397		82 112		5 748 737
United Nations Postal Administration (UNPA)					400 000				400 000
United Nations Trust Fund for Human Security (UNTFHS)					89 709				89 709
University College London (UCL)			217 822						217 822
University of Birmingham							136 526		136 526
University of Edinburgh			729 836						729 836
University of Exeter, United Kingdom			149 118						149 118
University of Newcastle, Australia			29 333						29 333
University of Oxford			104 596						104 596
University of York			13 432						13 432
University Research Co., LLC			104 329						104 329

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)
Veolia Environment Foundation					112 591				112 591
Vital Strategies			10 339 436		1 612 940				11 952 376
Vrije Universiteit Amsterdam			163 835						163 835
Wellcome Trust			5 574 180						5 574 180
Wellspring Philanthropic Fund			100 000						100 000
WHO Foundation					8 270 327				8 270 327
World Bank			53 750		38 682 212				38 735 962
World Diabetes Foundation			156 000						156 000
World Food Programme (WFP)			60 212		51 804 401				51 864 612
World Hepatitis Alliance			100 000						100 000
World Meteorological Organization (WMO)			29 746						29 746
World Organisation for Animal Health (OIE)			107 502						107 502
World Vision International			444 117						444 117
Zeshan Foundation			200 000						200 000
Zhongshan Ophthalmic Center, China			536 631						536 631
Interfund revenue (note 2):									
Alliance for Health Policy and Systems Research (AHPsR)			253 202						253 202
Other and miscellaneous receipts (note 3)		(2 975 833)	(2 106 406)	(32 751)	331 306	5 000	(76 453)	518	(4 854 619)
Pass through funding			(3 610 836)	(10 670 732)	(8 733 709)				(23 015 277)
Refunds to donors (note 4)		(501 545)	(8 502 537)		(2 181 372)				(11 185 454)
Grand total	232 049 577	232 318 345	859 740 622	587 640 135	1 325 476 593	46 299 012	27 927 394	21 929 816	3 333 381 493

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 2021, donations to WHO were reported for which the following source contributors were referenced in the agreement:

- US\$ 31 million from the Global Fund to Fight AIDS, Tuberculosis and Malaria (GFATM) reported under the Principle Recipient contributors;
- US\$ 47 million from the Islamic Development Bank reported under Member State contributors;
- US\$ 55 million from the World Bank reported under Member State contributors;
- US\$ 2.8 million from the African Development Bank Group reported under Member State contributors; and
- US\$ 1 million from the Asian Development Bank reported under Member State contributors.

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Schedule 2 – Voluntary contributions, by fund and by contributor

For the year ended 31 December 2021 (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	553 514						553 514
Austria				303 398			303 398
Belgium				180 510			180 510
Finland				300 000			300 000
Germany		329 864			4 724 850		5 054 714
India		1 000 000					1 000 000
Ireland				245 399			245 399
Italy				71 685			71 685
Japan					920 741		920 741
Malta				45 122			45 122
Netherlands	259 177						259 177
Norway	1 397 461	815 186	808 597	225 000			3 246 244
Panama	300 000						300 000
Republic of Korea	92 027						92 027
Slovenia				262 683			262 683
Spain		168 919		303 398			472 317
Sweden		410 088	2 340 307	235 000			2 985 395
Switzerland		174 433		281 532	1 092 462		1 548 427
United Kingdom of Great Britain and Northern Ireland		8 275 862		204 638	146 494		8 626 994
Total – Member States	2 602 179	11 174 352	3 148 904	2 658 364	6 884 546		26 468 345
Bill & Melinda Gates Foundation		1 750 000		138 601			1 888 601
Christoffel-Blindenmission					230 793		230 793
End Fund					396 080		396 080
European Commission	158 416			1 631 897			1 790 313
Fondation Botnar (FB)		1 000 000					1 000 000
GAVI Alliance		53 500					53 500
Health Foundation				250 000			250 000
Istituto Superiore di Sanità, Italy				50 627			50 627
Real Estate Fund Proxy Donor							75 130
Sightsavers					344 455		344 455
Task Force for Global Health (TFGH)					48 823		48 823

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)
Union Nationale des Caisses d'Assurance Maladie (UNCAM), France				382 282			382 282
Veneto, Italy				234 371			234 371
Interfund revenue (note 2):							
HQ Office of the Director-General						267 400	267 400
HQ Department of Health Systems Governance and Financing (HGF)				200 000			200 000
HQ Department of Health Promotion HEP (HPR)				250 000			250 000
Regional Office for Europe (Rgo EURO)				4 897 042			4 897 042
Regional Office for the Western Pacific (Rgo WPRO)				110 000			110 000
Other and miscellaneous receipts (note 3)					(760 396)		(760 396)
Refunds to donors (note 4)	(24 504)		(15 239)				(39 743)
Grand total	2 736 091	13 977 852	3 133 665	10 803 183	7 144 301	267 400	38 137 622

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 2021 (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					238 636				238 636
Angola			1 249 102						1 249 102
Australia					472 502				472 502
Bangladesh					11 141 979				11 141 979
Belgium	13 986 014		7 055 841					2 043 133	23 084 988
Canada			5 263	56 941 673	3 882 952				60 829 888
China			6 000		10 000 000				10 006 000
Denmark			63 578						63 578
Egypt			363 828		196 256				560 084
France			7 513 380						7 513 380
Germany		66 487 160	8 059 777		67 971 670			981 595	143 500 202
Greece		5 302 970							5 302 970
India			1 727 695						1 727 695
Indonesia			2 935 323						2 935 323
Italy			2 019 967						2 019 967
Kazakhstan			8 000 000						8 000 000
Kuwait					1 500 000				1 500 000
Lao People's Democratic Republic			378 224						378 224
Madagascar			117 887						117 887
Mali					267 539				267 539
Monaco			361 958						361 958
Netherlands			10 507 745			1 176 470	5 650 000		17 334 215
Nigeria			9 731 548						9 731 548
Norway			6 838 026						6 838 026
Papua New Guinea			481 727						481 727

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)
Qatar			4 000 000						4 000 000
Republic of Korea			8 405 844		360 470				8 766 314
Romania			36 108						36 108
Russian Federation			19 798 507		1 039 879		161 025		20 999 411
Solomon Islands			968 264						968 264
Sri Lanka			364 800						364 800
Sweden			259 067				3 287 180	4 737 140	8 283 387
Switzerland			11 002 735		1 092 659		1 925 255	1 936 838	15 957 486
Tajikistan			54 410						54 410
Thailand			498 230						498 230
Timor-Leste			19 480						19 480
Turkey			20 500 000						20 500 000
Ukraine			1 634 517						1 634 517
United Kingdom of Great Britain and Northern Ireland			2 441 505		1 069 725				3 511 231
United States of America			38 336 355						38 336 355
Viet Nam			155 582						155 582
Total – Member States	13 986 014	71 790 130	175 892 274	56 941 673	99 234 266	1 176 470	11 023 460	9 698 705	439 742 991
Acted					45 872				45 872
Bayer AG			4 240 000						4 240 000
Bernard van Leer Foundation (BvLF)			35 562						35 562
Bill & Melinda Gates Foundation			155 053 148	13 661 600			3 659 800		172 374 548
Bloomberg Family Foundation			771 134						771 134
Children's Investment Fund Foundation (UK)			6 086 186						6 086 186
Clinton Health Access Initiative			2 053 595						2 053 595
David and Lucile Packard Foundation			105 000				70 000		175 000
Elrha							155 033		155 033
European Commission		11 507 234	24 608 848		111 480 185				147 596 266
European Hearing Instrument Manufacturers Association (EHIMA)			109 170						109 170
European Investment Bank			673 435						673 435
Fondation Botnar (FB)			779 549						779 549

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)
Fondation d'Harcourt			149 948						149 948
Food and Agriculture Organization (FAO)			181 000						181 000
Fred Hollows Foundation (FHF)			296 875						296 875
Fundación Anesvad			404 611						404 611
Fundación Mundo Sano, Spain			33 000						33 000
GAVI Alliance			4 386 723						4 386 723
GlaxoSmithKline (GSK)			399 400						399 400
Global Disability Innovation Hub			515 232						515 232
Global Fund to Fight AIDS, Tuberculosis and Malaria (GFATM)			19 318 173				19 434		19 337 607
Government of Flanders, Belgium			374 373						374 373
Hilfsaktion Noma e.V.			416 970						416 970
International Vaccine Institute (IVI)			355 037						355 037
Kobe Group (Hyogo Prefecture Kobe Chamber of Commerce and Industry and Kobe Steel, Ltd.)			9 000 000						9 000 000
La Métropole Grand Lyon, France			56 306						56 306
Macao, SAR, People's Republic of China			448 705						448 705
Marathon EG Production Ltd.			187 000						187 000
Marius Nasta National Institute for Pneumology			212 515						212 515
Medicines Development for Global Health Limited (MDGH)								55 776	55 776
Merck & Co., Inc.			593 239						593 239
Norwegian Institute of Public Health (NIPH)			22 727						22 727
Novartis			1 500 000						1 500 000
Pilipinas Shell Foundation, Inc.			568 390						568 390
Robert Koch Institute (RKI)			49 227						49 227
Rockefeller Foundation			250 000						250 000
Sanofi-Aventis			13 960 394						13 960 394
Sightsavers			78 059						78 059
Southeast Asia Tobacco Control Alliance (SEATCA)			65 540						65 540

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			2 806 283						2 806 283
Task Force for Global Health (TFGH)			182 608						182 608
The Big Heart Foundation (TBHF)					280 000				280 000
United Nations Children's Fund (UNICEF)			4 913 295		7 374 146				12 287 442
United Nations Development Programme (UNDP)					832 246				832 246
United Nations Multidimensional Integrated Stabilization Mission In Mali					80 438				80 438
United Nations Office for Project Services (UNOPS)			1 942 379						1 942 379
United Nations Peace and Development Trust Fund (UNPDF)			551 616						551 616
University of Oxford			476 648						476 648
Vital Strategies			40 002						40 002
Vrije Universiteit Amsterdam			200 243						200 243
Wellcome Trust			2 096 176						2 096 176
World Diabetes Foundation			7 938						7 938
World Hepatitis Alliance			100 000						100 000
Miscellaneous			7 746 413		583 282				8 329 695
Total General Fund	13 986 014	83 297 363	445 294 946	70 603 273	219 910 435	1 176 470	14 927 726	9 754 481	858 950 707

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
Germany		118 405			1 672 464	1 790 869
Sweden			2 390 676			2 390 676
Switzerland					1 699 385	1 699 385
Total Member States		118 405	2 390 676		3 371 849	5 880 931
European Commission				212 054		212 054
Fondation Botnar (FB)		1 000 000				1 000 000
GAVI Alliance		267 500				267 500
Sightsavers					7 285	7 285
Miscellaneous			65 918		1 759 495	1 825 413
Total Fiduciary Fund		1 385 905	2 456 594	212 054	5 138 629	9 193 182
REIMBURSABLE PROCUREMENT – funds received in advance of delivery of goods or services (note 2)						6 992 093
GRAND TOTAL						875 135 982

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 \$481 m) and non-current (US \$394m) are reported separately in the Statement of Financial Position and detailed as part of Note 4.13 to the Audited Financial Statements for 2021 (document A75/33).

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 2021 (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	238 636	2 710 449		2 710 449
Angola	874 371	749 462	374 731	1 124 192
Australia		14 297 056		14 297 056
Bangladesh	6 272 999	5 002 314		5 002 314
Belgium	15 226 393	7 858 595	545 790	8 404 385
Cameroon		125 418	15 100 278	15 225 695
Canada	32 571 242	48 569 626		48 569 626
Chad		21 000	635 294	656 294
China		10 006 000		10 006 000
Democratic Republic of the Congo		655 950		655 950
Denmark		63 578		63 578
Egypt	238 414	321 670		321 670
Equatorial Guinea		5 219 265	4 350 553	9 569 818
France	5 092 563	2 420 818		2 420 818
Germany	62 439 769	83 214 815	290 031	83 504 845
Greece	3 977 227	2 014 884		2 014 884
Guinea-Bissau			26 207	26 207
India	500 000	1 231 617	16 982	1 248 599
Indonesia	968 515	1 966 808		1 966 808
Israel		3 389		3 389
Italy	574 006	12 173 325	642 014	12 815 339
Kazakhstan	6 000 000	2 000 000		2 000 000
Kuwait		1 915 282		1 915 282
Lao People's Democratic Republic	118 066	260 158		260 158
Madagascar		530 334	412 402	942 735
Mali		890 879		890 879
Mauritania		533 169		533 169
Monaco		361 958	1 334 816	1 696 775
Netherlands	4 974 375	15 673 959		15 673 959
Niger		552 507		552 507
Nigeria	869 696	8 861 851		8 861 851
Norway	4 622 891	8 819 423		8 819 423
Papua New Guinea		1 338 484	946 895	2 285 379
Portugal			30 088	30 088
Qatar	2 000 000	2 300 000	1 000 000	3 300 000
Republic of Korea	5 605 608	5 610 169	4 706 391	10 316 560
Romania		196 128	153 518	349 646
Russian Federation	8 199 958	12 799 453		12 799 453
Sao Tome and Principe		709 947		709 947
Saudi Arabia		3 095 491		3 095 491
Sierra Leone		772 920		772 920
Solomon Islands	395 561	572 703		572 703

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)
Sri Lanka	134 400	230 400		230 400
Sweden		10 674 063		10 674 063
Switzerland	8 676 648	12 115 155	2 184 923	14 300 078
Tajikistan		54 410		54 410
Thailand	249 115	249 115		249 115
Timor Leste		19 480		19 480
Turkey	19 600 000	1 592 103	2 076 415	3 668 518
Ukraine	740 878	893 639	200 000	1 093 639
United Arab Emirates			400 000	400 000
United Kingdom of Great Britain and Northern Ireland	1 293 661	14 043 056	6 158 241	20 201 297
United States of America	22 199 999	335 179 343	35 010 133	370 189 476
Viet Nam	77 791	77 791		77 791
Zambia			110 638	110 638
Zimbabwe			8 736	8 736
Total Member States	214 732 782	641 549 410	76 715 076	718 264 485
Acted		229 358		229 358
African Development Bank Group			77 000	77 000
Apple Inc.			150 000	150 000
Autism Speaks		467 574		467 574
Bayer AG	3 120 000	4 515 000		4 515 000
Bernard van Leer Foundation (BvLF)		392 106		392 106
Bill & Melinda Gates Foundation	70 216 393	113 264 832	2 979 767	116 244 600
Bloomberg Family Foundation		999 591	1 018 191	2 017 782
Borrow Dental Milk Foundation		54 239	111 017	165 256
Catholic Relief Services		354 007		354 007
CDC Foundation		36 000	80 000	116 000
Children's Investment Fund Foundation (UK)	6 086 186			
Clean Air Fund		90 000		90 000
Clinton Health Access Initiative	1 460 250	998 630		998 630
David and Lucile Packard Foundation		400 000		400 000
Elrha	62 013	248 052		248 052
Emilia Romagna, Italy		283 282		283 282
European Commission	62 723 864	132 573 612	7 981 005	140 554 617
European Hearing Instruments manufacturers Association (EHIMA)		109 170		109 170
European Investment Bank		1 788 953		1 788 953
Famine Relief Fund		645 813		645 813
Fondation Botnar (FB)	100 000	3 379 549		3 379 549
Fondation d'Harcourt		149 948		149 948
Food and Agriculture Organization (FAO)		343 808	325 622	669 430
Fred Hollows Foundation (FHF)		296 875		296 875
Fundación Anesvad	266 805	137 806		137 806
Fundación Mundo Sano, Spain		33 000		33 000
GAVI Alliance	313 510	20 843 510	360 000	21 203 510
Generalitat de Catalunya, Spain		1 938 453		1 938 453
GlaxoSmithKline (GSK)	200 000	199 400		199 400
Global Disability Innovation Hub		515 232		515 232

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)	7 404 691	12 766 050	47 440	12 813 490
Government of Flanders, Belgium		374 373		374 373
Hilfsaktion Noma e.V.		416 970		416 970
Imperial College of Science, Technology and Medicine		68 792	89 638	158 430
International Organization for Migration (IOM)			112 894	112 894
International Society of Audiology (AUDI)		35 000		35 000
International Telecommunication Union (ITU)		93 821	71 480	165 301
International Vaccine Institute (IVI)	157 235	197 802		197 802
Islamic Development Bank		111 500		111 500
Istituto Superiore di Sanità, Italy		50 627		50 627
Jhpiego Corporation		50 000		50 000
Johns Hopkins University			287 020	287 020
King's College London		80 336		80 336
Kobe Group (Hyogo Prefecture Kobe Chamber of Commerce and Industry and Kobe Steel, Ltd.)	9 000 000			
La Métropole Grand Lyon, France		56 306		56 306
Lions Clubs International Foundation		574 459		574 459
Macao, SAR, People's Republic of China		448 705		448 705
Mahidol University, Thailand		60 000		60 000
Marathon EG Production Ltd.	96 000	91 000		91 000
Marius Nasta National Institute for Pneumology		212 515		212 515
Mectizan Donation Programme (MDP)			77 475	77 475
Medicines Development for Global Health Limited (MDGH)	8 495	47 281		47 281
Merck & Co., Inc.		593 239		593 239
National Hospital Organization Kurihama Medical and Addiction Center			260 000	260 000
Norwegian Institute of Public Health (NIPH)	22 727			
Novartis	1 500 000			
OPEC Fund for International Development (OFID)			300 000	300 000
Pacific Islands Health Officers Association (PIHOA)			174 879	174 879
Pilipinas Shell Foundation, Inc.	280 240	427 550		427 550
Population Services International (PSI)		180 023		180 023
Regional Government of Apulia		32 901		32 901
Rehabilitation International			99 009	99 009
Robert Koch Institute (RKI)		70 664		70 664
Robert Wood Johnson Foundation		44 905		44 905
Rockefeller Foundation		250 000		250 000
Sanofi-Aventis	10 396 037	5 297 032		5 297 032
Sightsavers		102 959		102 959
Southeast Asia Tobacco Control Alliance (SEATCA)		65 540		65 540
St Jude Children's Research Hospital		2 806 283	100 054	2 906 337
Task Force for Global Health (TFGH)		458 666		458 666
The Big Heart Foundation (TBHF)		280 000		280 000
Trustees of Columbia University in the City of New York		34 465		34 465
United Nations Children's Fund (UNICEF)	2 681 161	14 266 375	806 397	15 072 773
United Nations Development Programme (UNDP)	125 372	2 771 162	3 534 059	6 305 221

Contributor	Amounts receivable – non-current (note 1)	Current receivables – ageing from 0 to 360 days	Current receivables – ageing more than 360 days	Current receivables – total (note 1)
United Nations Environment Programme (UNEP)	175 000	3 789 531	203 897	3 993 428
United Nations Multidimensional Integrated Stabilization Mission In Mali		201 095	43 745	244 840
United Nations Office for Project Services (UNOPS)	932 848	1 063 162		1 063 162
United Nations Office for the Coordination of Humanitarian Affairs (UNOCHA)		107 000		107 000
United Nations Peace and Development Trust Fund (UNPDF)		744 016		744 016
United Nations Population Fund (UNFPA)		856	8 910	9 766
United Nations Postal Administration (UNPA)		400 000		400 000
Università degli Studi di Verona			89 903	89 903
University College London (UCL)		69 307		69 307
University of Birmingham		136 526		136 526
University of Edinburgh		479 264		479 264
University of Exeter, United Kingdom			149 118	149 118
University of Lucerne	25 227	100 908		100 908
University of Oxford	256 565	225 667		225 667
University Research Co., LLC		66 712		66 712
Veolia Environment Foundation		39 952		39 952
Vital Strategies		4 567 725		4 567 725
Vrije Universiteit Amsterdam	100 121	100 122		100 122
Wellcome Trust	1 244 572	3 830 997	886 301	4 717 298
World Bank		453 750		453 750
World Diabetes Foundation		7 938		7 938
World Food Programme (WFP)		2 216 092	128 274	2 344 366
World Hepatitis Alliance		100 000		100 000
Amounts Receivable under the following activities (miscellaneous donors):				
Miscellaneous Fees for International Nonproprietary Names (INN)			50 691	50 691
Research4Life Publisher Access Fees		4 500		4 500
Regional Office for Europe UN City Common Cost Collections			264 444	264 444
Regional Office for Europe UN House Russia Common Cost Collections			216 883	216 883
Real Estate Fund		18 782		18 782
Pre-qualification fees (PQF)		5 894 638	4 490 723	10 385 361
Other		285 169	46 364	331 533
Revaluation of amounts due in foreign currencies				(14 156 044)
WHO Framework Convention on Tobacco Control (WHO FCTC)				1 760 352
Meeting of the Parties (MOP) of the WHO FCTC				2 904 149
Supply Chain Fund				2 278 818
Total amounts receivable	393 688 094	995 158 218	102 337 275	1 090 282 768

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 2021 (document A75/33).

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 2021 (in US dollars)

Contributor	In Kind	In Service	Grand Total
Member States			
Angola	330 000		330 000
Australia		695 726	695 726
Belgium	373 393		373 393
Botswana	108 000		108 000
Burkina Faso	120 000		120 000
Cameroon	50 000		50 000
Central African Republic	162 000		162 000
Democratic Republic of the Congo	144 000		144 000
Denmark	5 719 900		5 719 900
Egypt	216 000		216 000
Gabon	120 000		120 000
Germany	154 473		154 473
Guinea-Bissau	120 000		120 000
Hungary	606 500		606 500
India	50 000		50 000
Iran (Islamic Republic of)	82 000		82 000
Italy	94 000		94 000
Lebanon	70 000		70 000
Libya	84 000		84 000
Malaysia	1 022 850		1 022 850
Maldives	110 000		110 000
Mali	84 000		84 000
Mongolia	120 000		120 000
Oman	80 000		80 000
Papua New Guinea	240 800		240 800
Philippines	106 530		106 530
Saudi Arabia	70 000		70 000
Senegal	120 000		120 000
Slovenia		6 667	6 667
South Africa	154 000		154 000
Switzerland		592 513	592 513
Syrian Arab Republic	60 000		60 000
United Arab Emirates	3 657 743		3 657 743
United Kingdom of Great Britain and Northern Ireland		393 462	393 462
United Republic of Tanzania	60 000		60 000
United States of America	637 732	4 374 506	5 012 238
Uzbekistan	151 560		151 560
Zimbabwe	240 000		240 000
Total Member States	15 519 481	6 062 874	21 582 355

Contributor	In Kind	In Service	Grand Total
Al Jazeera Media Network	200 000		200 000
Amazon Professional Services (AWS)	600		600
American Psychological Association (APA)	50 000		50 000
Applied Information Sciences, Inc.	50 000		50 000
Bayer AG	416 873		416 873
BBC Global News Limited	1 197 499		1 197 499
Boston Consulting Group & Cie SARL (BCG)	899 182		899 182
Chemo Ibérica S.A, Spain	1 092		1 092
Cipla Health Ltd.	200 000		200 000
Covantas LLC	2 000 000		2 000 000
Eisai Co., Ltd.	46 980		46 980
EMS S.A. Brazil	37 762		37 762
Fondation d'Entreprise Sanofi Espoir	13 960		13 960
Generalitat de Catalunya, Spain	90 825		90 825
Gilead Sciences Inc.	200 688		200 688
GitHub, Inc.	358 000		358 000
GlaxoSmithKline (GSK)	5 849 324		5 849 324
Google Ireland Limited	100 000		100 000
HackerOne, Inc	40 000		40 000
Health Service Executive (HSE)		49 543	49 543
Heehaw Limited	40 000		40 000
Instabug	50 000		50 000
Johnson and Johnson Family of Companies Contribution Fund, Inc.	14 957 229		14 957 229
Kantar UK Limited	3 400 000		3 400 000
Kobe Group (Hyogo Prefecture Kobe Chamber of Commerce and Industry and Kobe Steel, Ltd.)	887 418		887 418
La Métropole Grand Lyon, France	364 886		364 886
McKinsey & Company, Inc. Switzerland	1 711 200		1 711 200
Merck & Co., Inc.	29 357 680		29 357 680
Microsoft Corporation	177 500		177 500
Novartis	1 674 542		1 674 542
PricewaterhouseCoopers AG	250 000		250 000
Restream Inc.	36 000		36 000
Rivers State, Nigeria	329 000		329 000
Seoul Metropolitan Government of the Republic of Korea	200 620		200 620
Snyk	24 000		24 000
Tableau Software, LLC	200 000		200 000
United Nations Development Programme (UNDP)		6 075 183	6 075 183
	80 932 340	12 187 600	93 119 940

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 2021 (see document A75/33).

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Schedule 6 – Voluntary contributions received in advance for 2022

As at 31 December 2021 (in US dollars)

Contributor	Total
Member States	
Austria	147 560
China	1 096 602
Finland	1 135 074
France	36 102
India	2 427 429
Israel	561 141
Italy	147 560
Netherlands	807 200
Norway	11 365
Portugal	313 557
Republic of Korea	215 966
Sweden	2 094 537
Switzerland	27 322
Total Member States	9 021 414
Bill and Melinda Gates Foundation	4 000 000
CDC Foundation	464 202
European Commission	187 287
GAVI Alliance	542 028
Merck & Co., Inc.	331 170
Rotary International	2 137 468
Secretariat of the Pacific Community (SPC)	49 993
Others	392
Voluntary contributions received on behalf of:	
UNAIDS – Sweden	313 184
International Computing Centre (ICC) – various donors	3 773
Total voluntary contributions received in advance (Note)	17 050 911

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 2021 (document A75/33). 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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