



## 2022 年各基金和捐助方的自愿捐款情况

1. 这份报告是关于世卫组织经审计的 2022 年财务报表的报告<sup>1</sup>的内容补充。附件中提供了下列附表：

### 附表1——各基金的自愿捐款情况

### 附表2——各基金和捐助方的自愿捐款情况

- A. 普通基金
- B. 信托基金
- C. 由规划国家

### 附表3——按基金和捐助方分列的递延收入情况

### 附表4——按期限和捐助方分列的应收自愿捐款（流动和非流动）

### 附表5——实物和服务自愿捐赠情况

### 附表6——预收2023年自愿捐款

2. 如秘书处改革实施计划（文件 EB152/34）所述，世卫组织致力于加强会员国的能见度，推进问责制和透明度。根据这一承诺，本报告现纳入规划国家自愿捐款信息——见附表 2C。

3. 截至 2022 年 12 月 31 日时的经审计的财务报表第 2.3、2.9 和 2.15 节概述了应收款项、递延收入和收入的会计政策<sup>1</sup>。

4. 在世卫组织和捐款方签署具有约束力的协议时，尤其按照《国际公共部门会计准则》第 23 号（“非交换交易收入”）确认自愿捐款收入。如果(a)协议列有条件，或

<sup>1</sup> 文件A76/17。

(b)总额为指示性，或在协议中未提及，仅在发放资金时确认，世卫组织则无法控制资源，仅在收到现金后才记录收入和应收款额。如果捐款方未列明付款条件，或已列明在本会计年度付款，收入在当期予以确认。如果在付款条件中列明于年末后付款，此款额记为递延收入。如果指明起始日期为下一年度，则将收入认作下一财政年度，并将收到的现金记录为预收款。

5. 每项自愿捐款记在捐款分配项下。附件所附简表汇总了这些捐款分配项，按基金和捐助方报告了收入情况。总额不足 10 000 美元的杂项收入和捐助方捐款并在一起，记在“其它和杂项收入”项下。

6. 如在 2022 年经审计的财务报表中对财务业绩报表提出的报告<sup>1</sup>，世卫组织实施的所有活动已合并到财务报告内。这包括根据普通基金（规划预算）和信托基金收到的自愿捐款。本报告附表 1 和 2 中报告的自愿捐款仅包括现金捐助。实物和服务捐赠在财务业绩报表中有单独报告，并在本报告附表 5 中做了详述。

7. 请参考 2022 年经审计的财务报表<sup>1</sup>，了解本参阅文件概述的详细信息。经审计的财务报表中的金额均舍入至最近的千位数或千美元。因此，由于四舍五入，本报告中的数字与财务报表和相关附注相比可能略有出入。

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<sup>1</sup> 文件 A76/17。

## 附件

**World Health Organization****Schedule 1 – Voluntary contributions, by fund***for the period ended 31 December 2022 (in US dollars)*

	<b>2022</b>	<b>2021</b>
<b>General Fund</b>		
Core voluntary contributions account (CVCA)	182 068 069	232 049 577
Voluntary contributions — core	142 003 176	232 318 345
Voluntary contributions — specified	806 901 545	859 740 622
Special Programmes and Collaborative Arrangements	616 722 278	587 640 135
Outbreak and Crisis Response	1 744 956 017	1 325 476 593
Contingency Fund for Emergencies	80 358 492	46 299 012
UNDP/UNFPA/UNICEF/WHO/World Bank Special Programme of Research, Development and Research Training in Human Reproduction	27 421 500	27 927 394
UNICEF/UNDP/World Bank/WHO Special Programme for Research and Training in Tropical Diseases	23 690 770	21 929 816
<b>Total General Fund — Programme budget</b>	<b>3 624 121 848</b>	<b>3 333 381 493</b>
<b>Fiduciary Fund</b>		
Secretariat of the WHO Framework Convention on Tobacco Control (WHO FCTC)	16 616 178	2 736 091
Partnership for Maternal, Newborn and Child Health	3 278 718	13 977 852
Alliance for Health Policy and Systems Research	6 581 909	3 133 665
European Observatory on Health Systems and Policies	7 059 852	10 803 183
Expanded Special Project for Elimination of Neglected Tropical Diseases	5 749 549	7 144 301
Real Estate Fund	0	75 130
WHO Staff Association	1 009 000	267 400
<b>Total Fiduciary Fund</b>	<b>40 295 205</b>	<b>38 137 622</b>
(Increase)/decrease in allowance for doubtful receivables	<b>( 5 321 484)</b>	<b>( 310 640)</b>
Elimination of inter-fund transfers	<b>( 2 646 875)</b>	<b>( 5 977 644)</b>
<b>Total voluntary contributions</b>	<b>3 656 448 694</b>	<b>3 365 230 831</b>

**Note 1.** The core voluntary contributions account (CVCA) includes funds received to support the Programme budget as a whole, considered fully or highly flexible; and funds that are earmarked only at the level of the category. Voluntary contributions – core includes funds that are earmarked for purposes within the Programme budget, considered designated, or of a medium level of flexibility. Designated funds 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 2022 (document A76/17).

**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 2022 (document A76/17).

**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 2022 (document A76/17).

## World Health Organization

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

For the period ended 31 December 2022 (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)
Angola			374 731		1 109 993				1 484 724
Australia		17 230	2 098 829	5 010 020	5 576 402				12 702 480
Austria			67 568		146 396				213 964
Azerbaijan					390 000				390 000
Bangladesh			536 309		4 868 980				5 405 289
Belarus			3 395 963						3 395 963
Belgium	4 662 005		2 515 546					681 044	7 858 595
Bhutan			50 875						50 875
Brazil			356 894		132 001				488 895
Burkina Faso					378 469				378 469
Canada			921 547	30 705 479	52 264 211	1 545 595			85 436 831
Chad			965 135		419 558				1 384 694
China			2 758 698		10 000 000		55 000	55 000	12 868 698
Côte d'Ivoire			91 060						91 060
Czechia					277 655				277 655
Democratic Republic of the Congo			3 443 012		2 306 635				5 749 647
Denmark	8 597 220		1 496 448		5 066 589				15 160 258
Egypt			466 966		196 256				663 222
Equatorial Guinea			5 219 265						5 219 265
Estonia						31 983			31 983
Finland		1 135 074	74 627						1 209 701
France	2 666 917		12 439 181		56 234 549				71 340 647
Germany	14 042 126	49 261 495	37 891 176	36 008 230	438 163 638	20 996 451		981 595	597 344 713
Greece		1 325 742	640 737						1 966 479

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)
Guinea					737 601				737 601
Guinea-Bissau					8 280 207				8 280 207
Iceland					100 000				100 000
India		6 025 881	40 872 811					55 000	46 953 692
Indonesia			2 311 649						2 311 649
Iran (Islamic Republic of)					85 318 622				85 318 622
Ireland	2 008 032	1 054 702	555 663		4 338 193				7 956 590
Israel			606 340						606 340
Italy			5 300 159		18 255 048				23 555 206
Japan		3 745 741	6 211 417	606 101	19 512 552			50 000	30 125 811
Kazakhstan			2 000 000						2 000 000
Kuwait					5 670 800	500 000			6 170 800
Lao People's Democratic Republic			260 158						260 158
Lesotho			274 939		403 735				678 674
Libya					5 437 918				5 437 918
Luxembourg		5 453 992	3 763 441	1 027 695				1 568 802	11 813 929
Madagascar			117 887						117 887
Malaysia								25 000	25 000
Mali			284 424		185 920				470 344
Malta				31 024	26 399				57 423
Mexico								10 000	10 000
Monaco		295 516	501 177						796 693
Netherlands (Kingdom of the)	9 744 030	619 742	806 651		31 226 800	1 176 470	5 650 000		49 223 692
New Zealand			658 210		672 041	977 199			2 307 450
Niger			160 714		214 404				375 118
Nigeria			5 133 797	25 170 000	8 006 502			1 697 398	40 007 697
Norway	4 112 121	20 399 079	2 929 316		14 274 185	4 650 081	1 429 593	306 341	48 100 716
Philippines			100 000			35 000			135 000
Portugal		16 892	127 120		130 912	28 377			303 301
Qatar			2 000 000		300 000				2 300 000
Republic of Korea		2 990 066	16 433 310						19 423 376

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)
Romania			10 573 516						10 573 516
Russian Federation			11 598 549		1 039 879		161 025		12 799 453
San Marino			53 763						53 763
Sao Tome and Principe			412 435						412 435
Saudi Arabia					25 408 588				25 408 588
Sierra Leone			271 200						271 200
Singapore			100 000						100 000
Slovenia					53 305				53 305
Solomon Islands			825 598						825 598
Somalia					8 928 572				8 928 572
Spain	3 331 557	4 211 087	319 043						7 861 687
Sri Lanka			230 400						230 400
Sweden	9 692 484	1 328 724	13 175 056		922 241		3 287 180	4 676 845	33 082 530
Switzerland			4 513 925		4 869 829	100 503	1 925 255	1 936 838	13 346 349
Tajikistan			54 410						54 410
Thailand			448 363				20 001	44 924	513 287
Togo			501 000						501 000
Türkiye			1 912 211	20 000					1 932 211
Uganda					44 074				44 074
Ukraine			893 639						893 639
United Arab Emirates				17 427 126	10 000 000				27 427 126
United Kingdom of Great Britain and Northern Ireland	123 039 435		868 087	24 875 622	9 163 098		3 325 428	7 339 803	168 611 474
United States of America			164 304 687	118 000 354	405 261 959	49 961 538		1 787 274	739 315 812
Viet Nam			177 791		100 000				277 791
Zambia			108 000						108 000
<b>Total Member States</b>	<b>181 895 926</b>	<b>97 880 963</b>	<b>378 555 421</b>	<b>258 881 650</b>	<b>1 246 414 718</b>	<b>80 003 197</b>	<b>15 853 481</b>	<b>21 215 864</b>	<b>2 280 701 221</b>
Acted					45 872				45 872
Adimmune Corporation			79 327		29 340				108 667
Alliance for Public Health, Ukraine			245 274						245 274

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)
American Society for Clinical Pathology			30 000						30 000
Asia-Europe Foundation (ASEF)					9 500 000				9 500 000
Asian Development Bank					2 720 400				2 720 400
Australian Federation of AIDS Organisations (AFAO)			93 447						93 447
Bernard van Leer Foundation (BvLF)			113 882						113 882
Bill & Melinda Gates Foundation			98 835 742	282 331 269	3 900 000		3 681 921	1 600 620	390 349 552
Bloomberg Family Foundation			4 000 045						4 000 045
Borrow Dental Milk Foundation			30 000						30 000
CDC Foundation			1 899 604						1 899 604
Central European Initiative			17 914						17 914
Childhood Cancer International (CCI)			20 040						20 040
Children's Investment Fund Foundation (UK)			1 528 075						1 528 075
Christoffel-Blindenmission			1 297 467						1 297 467
Clinton Health Access Initiative			593 345						593 345
David and Lucile Packard Foundation			105 000				570 000		675 000
Denka Seiken Co., Ltd.			242 688		89 761				332 449
Economic Research Institute for ASEAN and East Asia (ERIA)			413 585						413 585
Edmond J. Safra Foundation			468 950						468 950
Eisai Co., Ltd.			397 030						397 030
Elrha			619 255				93 020		712 275
Elton John AIDS Foundation Inc.			142 380						142 380
Emilia-Romagna, Italy					283 282				283 282
EnableMe			79 165						79 165
Engenderhealth			98 000						98 000
Estate of Mr Jerry Lyle Baber	32 102								32 102
Estate of Rita Susan Cooper	140 041								140 041
European Commission		43 490 176	49 469 668		100 312 908				193 272 752
European Hearing Instrument Manufacturers Association (EHIMA)			109 170						109 170



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)
European Investment Bank			1 062 919						1 062 919
Fluart Innovative Vaccines Ltd.			42 827		15 840				58 667
Fondation Botnar (FB)			1 905 196						1 905 196
Fondation d'Harcourt			237 094						237 094
Fondazione Telecom Italia			1 977 035						1 977 035
Food and Agriculture Organization (FAO)			291 000						291 000
Foundation for Innovative New Diagnostics (FIND)			254 815		771 169				1 025 984
Fred Hollows Foundation (FHF)			403 580						403 580
Friends of Research4Life			170 539						170 539
Fundació Support-Girona			72 016						72 016
Fundación Anesvad			137 805						137 805
Fundación Mundo Sano, Spain			33 000						33 000
Fundación Probitas			99 408						99 408
GAVI Alliance			115 784 462		86 822 123				202 606 585
Generalitat de Catalunya, Spain			1 771 377						1 771 377
GlaxoSmithKline (GSK)			4 353 372	590 169	1 425 618				6 369 159
Global Antibiotic Research & Development Partnership (GARDP)			292 898						292 898
Global Disability Innovation Hub			1 846 251						1 846 251
Global Fund to Fight AIDS, Tuberculosis and Malaria (GFATM)			24 228 113				19 434		24 247 547
Global Health Development					80 007				80 007
Government of Flanders, Belgium			374 373				771 605		1 145 978
Green Cross Corporation			171 309		63 361				234 670
Guttmacher Institute							290 975		290 975
Hilfsaktion Noma e.V.			416 970						416 970
Hoffmann-La Roche and Co., Ltd.			2 569 633		950 412				3 520 045
Hong Kong, SAR, People's Republic of China		13 822							13 822
Hualan Biological Bacterin Co., Ltd.			42 827		15 840				58 667
Institute of Living			10 000						10 000

Contributor	Core voluntary contributions account	Voluntary contributions — core	Voluntary contributions — specified	Special Programmes and Collaborative Arrangements	Outbreak and Crisis Response	Contingency Fund for Emergencies	Special Programme of Research, Development and Research Training in Human Reproduction	Special Programme for Research and Training in Tropical Diseases	Grand total (note 1)
International Development Law Organization			321 461						321 461
International Labour Organization (ILO)			10 000						10 000
International Organization for Migration (IOM)			1 546 967		128 400				1 675 367
International Renewable Energy Agency (IRENA)			50 000						50 000
International Society for Prosthetics and Orthotics (ISPO)			114 300						114 300
International Society of Audiology (AUDI)			35 000						35 000
International Telecommunication Union (ITU)			21 612						21 612
International Vaccine Institute (IVI)			277 802						277 802
International Water Association (IWA)			23 691						23 691
Iodine Global Network			40 000						40 000
Japan Dental Association			20 000						20 000
Jhpiego Corporation			78 250						78 250
Johns Hopkins University							286 342		286 342
Johnson & Johnson			222 772						222 772
Joint United Nations Programme on HIV/AIDS (UNAIDS)			6 681 848						6 681 848
Kaketsuken			356 894		132 001				488 895
Karolinska Institutet, Sweden							373 391		373 391
King Baudouin Foundation United States (KBFUS)			8 863 861						8 863 861
Kitasato Daiichi Sankyo Vaccine Co., Ltd.			356 894		132 001				488 895
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)			374 752						374 752
La Métropole Grand Lyon, France			263 132						263 132

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)
London School of Hygiene & Tropical Medicine			517 333						517 333
Loring, Wolcott & Coolidge Trust, LLC				10 000					10 000
Macao, SAR, People's Republic of China			448 705						448 705
Male Contraceptive Initiative (MCI)							200 000		200 000
Marathon EG Production Ltd.			91 000						91 000
Marius Nasta National Institute for Pneumology			212 515						212 515
Medicines Development for Global Health Limited (MDGH)								47 281	47 281
Medimmune			713 787		264 003				977 790
Mental Health Commission Of Canada (MHCC)			60 000						60 000
Merck & Co., Inc.			1 361 148				638 690		1 999 838
Merck KGAA				50 000					50 000
Miscellaneous Healthy Cities			343 682						343 682
Mr Michael David Lincoln Chowen CBE DL			23 753						23 753
National Philanthropic Trust (NPT)				10 855 630					10 855 630
New Venture Fund (NVF)			100 000						100 000
Novartis			57 000						57 000
Novo Nordisk Foundation					3 667 392				3 667 392
Nutrition International			50 983						50 983
Organisation for Economic Co-Operation and Development (OECD)			10 000						10 000
Pan American Health Organization (PAHO)			1 572 221						1 572 221
PandemicTech, Texas					25 000				25 000
Pilipinas Shell Foundation, Inc.			288 150						288 150
Principality of Liechtenstein				25 694					25 694
Program for Appropriate Technology In Health (PATH)			710 062						710 062
Regional Government of Puglia, Italy					105 597				105 597
Regione Lazio (Italy)					217 391				217 391

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)
Regions for Health Network (RHN)		143 115							143 115
Research Foundation for Microbial Diseases of Osaka University			356 894		132 001				488 895
Resolve to Save Lives			1 907 721						1 907 721
Richter Gedeon Vegyeszeti Gyar							1 014 810		1 014 810
Robert Koch Institute (RKI)			275 834		99 701			419 023	794 558
Robert Wood Johnson Foundation			44 905						44 905
Rockefeller Foundation			1 834 256						1 834 256
Rotary International				66 926 307					66 926 307
Royal National Lifeboat Institution			97 180						97 180
Sanofi-Aventis			3 564 358						3 564 358
Sasakawa Health Foundation			2 300 000						2 300 000
Secretariat of the Pacific Community (SPC)			100 000						100 000
Seoul Metropolitan Government of the Republic of Korea			391 975						391 975
Seqirus			3 237 671		1 197 494				4 435 165
Shanghai Institute Of Biological Products Co., Ltd.			42 827		15 840				58 667
Sightsavers			924 724						924 724
Sindh, Pakistan				319 985					319 985
Sinovac Biotech Ltd.			171 309		63 361				234 670
SK Bioscience			99 996		36 985				136 981
SolarSack APS			15 000						15 000
Southeast Asia Tobacco Control Alliance (SEATCA)			105 540						105 540
St Jude Children's Research Hospital			2 806 283						2 806 283
Susan Thompson Buffett Foundation			271 765						271 765
Task Force for Global Health (TFGH)			203 160						203 160
The Big Heart Foundation (TBHF)					280 000				280 000
UNITAID			13 601 366				2 541 769		16 143 135
United Nations Central Emergency Response Fund (CERF)					65 736 174				65 736 174

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 Children's Fund (UNICEF)			9 398 450	8 455 945	76 420 946				94 275 341
United Nations Development Programme (UNDP)			8 830 984		41 697 863			450 000	50 978 847
United Nations Economic Commission for Africa (UNECA)					42 376				42 376
United Nations Economic Commission for Europe (UNECE)			60 300						60 300
United Nations Entity for Gender Equality and the Empowerment of Women (UN Women)							532 516		532 516
United Nations Environment Programme (UNEP)			3 197 978						3 197 978
United Nations Foundation (UNF)					11 069				11 069
United Nations Fund for International Partnerships (UNFIP)			3 661 090						3 661 090
United Nations High Commissioner for Refugees (OHCHR)			21 000						21 000
United Nations Industrial Development Organization (UNIDO)			10 000						10 000
United Nations Multidimensional Integrated Stabilization Mission in Mali					80 438				80 438
United Nations Office for Project Services (UNOPS)			10 780 073						10 780 073
United Nations Office for the Coordination of Humanitarian Affairs (UNOCHA)					24 755 482				24 755 482
United Nations Office on Drugs and Crime (UNODC)			100 800						100 800
United Nations Peace and Development Trust Fund (UNPDF)			551 616						551 616
United Nations Population Fund (UNFPA)			2 987 749				417 008		3 404 757
United Nations Resident Coordinator (UNRCO), India			50 000						50 000
Universiteit Gent			349 018						349 018
University of Birmingham							136 527		136 527
University of Lucerne			100 908						100 908

Contributor	Core voluntary contributions account	Voluntary contributions — core	Voluntary contributions — specified	Special Programmes and Collaborative Arrangements	Outbreak and Crisis Response	Contingency Fund for Emergencies	Special Programme of Research, Development and Research Training in Human Reproduction	Special Programme for Research and Training in Tropical Diseases	Grand total (note 1)
University of Oxford			220 083						220 083
Univerzita Karlova			171 058						171 058
Uppsala Monitoring Centre			3 300 000						3 300 000
Velux Stiftung			421 299						421 299
Vital Strategies			2 489 005		134 462				2 623 467
Vrije Universiteit Amsterdam			100 121						100 121
WaterAid Mali			80 000						80 000
Wellcome Trust			6 459 563		3 429 907				9 889 470
WHO Foundation		475 000	1 084 109		7 684 198				9 243 308
World Bank					72 516 799				72 516 799
World Diabetes Foundation			675 760						675 760
World Federation of Chiropractic (WFC)			160 958						160 958
World Federation of Occupational Therapists (WFOT)			15 000						15 000
World Food Programme (WFP)			1 251 900		284 089				1 535 989
World Hepatitis Alliance			300 000						300 000
World Organization for Animal Health (OIE)			399 880						399 880
World Physiotherapy			15 000						15 000
World Vision International			1 084 150						1 084 150
Zhongshan Ophthalmic Center, China			1 092 816						1 092 816
Other and miscellaneous receipts (note 2)	-	100	(2 910 943)	(285 872)	(4 236 880)	355 295	11	2 981	(7 075 306)
Pass through funding			(3 066 928)	(10 232 495)	1 811 956				(11 487 467)
Refunds to donors (note 3)			(6 146 885)	(1 206 004)	(5 350 679)			(45 000)	(12 748 568)
<b>Grand total</b>	<b>182 068 069</b>	<b>142 003 176</b>	<b>806 901 545</b>	<b>616 722 278</b>	<b>1 744 956 017</b>	<b>80 358 492</b>	<b>27 421 500</b>	<b>23 690 770</b>	<b>3 624 121 848</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 (a) there are "subject to" clauses in an agreement, or (b) the total amount is indicative or not mentioned in the agreement and only confirmed upon release of funds, 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.** Other and miscellaneous receipts include negative amounts representing a decrease in the revenue recognized in a prior period due to changes in contractual terms or a reduction in amounts receivable.

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

**Note 4.** Revenue is 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 2022, donations to WHO were reported for which the following source contributors were referenced in the agreement:

- US\$ 38 million from the Global Fund to Fight AIDS, Tuberculosis and Malaria (GFATM) reported under the Principle Recipient contributors;
- US\$ 0.3 million from the Islamic Development Bank reported under Member State contributors;
- US\$ 132 million from the World Bank reported under Member State contributors; and
- US\$ 8.3 million from the African Development Bank Group reported under Member State contributors.

Further details on revenue from Programming Countries can be found in Schedule 2C.

## World Health Organization

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

For the period ended 31 December 2022 (in US dollars)

#### B. FIDUCIARY FUNDS

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	WHO Staff Association Fund	Grand total (note 1)
Austria				279 018			279 018
Belgium				222 881			222 881
Finland				300 000			300 000
France				35 818			35 818
Germany		118 405			1 720 197		1 838 602
India		2 000 000					2 000 000
Ireland				223 214			223 214
Italy	147 607			66 964			214 571
Japan					920 231		920 231
Netherlands (Kingdom of the)	200 401						200 401
Norway	1 378 536	714 796	816 910	225 000			3 135 242
Republic of Korea			103 867		1 750 495		1 854 362
Slovenia				220 000			220 000
Spain				273 823			273 823
Sweden		384 689	3 379 905	235 000			3 999 594
Switzerland				268 528			268 528
United Kingdom of Great Britain and Northern Ireland	1 176 118		742 515	262 591			2 181 224
<b>Total - Member States</b>	<b>2 902 661</b>	<b>3 217 891</b>	<b>5 043 197</b>	<b>2 612 838</b>	<b>4 390 923</b>		<b>18 167 509</b>
Bill & Melinda Gates Foundation		1 955 446	1 141 309		2 240 224		5 336 979
End Fund					396 040		396 040



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	WHO Staff Association Fund	Grand total (note 1)
European Commission				1 827 001			1 827 001
European Health Management Association (EHMA)				123 289			123 289
Fondation Botnar (FB)		1 987 797					1 987 797
GAVI Alliance		107 000	180 964				287 964
Health Foundation				250 000			250 000
International Forum Gastein (IFG)				21 008			21 008
Medical Research Council (MRC)			150 899				150 899
Merck & Co., Inc.		148 515					148 515
Union Nationale des Caisses d'Assurance Maladie (UNCAM), France				351 563			351 563
Veneto, Italy				236 278			236 278
Wellcome Trust			65 918				65 918
<b>Interfund revenue (note 2):</b>							
HQ Department of Health Systems Governance and Financing (HGF)				458 000			458 000
HQ Department of Health Workforce (HWF)				250 000			250 000
HQ Department of Primary Health Care (PHC)				800 000			800 000
HQ Office of the Director-General						1 009 000	1 009 000
Regional Office for Europe (Rgo EURO)				109 875			109 875
Regional Office for the Western Pacific (Rgo WPRO)				20 000			20 000
Voluntary Assessed Contributions	13 800 812						13 800 812
Other and miscellaneous receipts (note 3)		( 4 137 931)			( 1 277 638)		( 5 415 569)
Refunds to donors (note 4)	( 87 295)		( 378)				( 87 673)
<b>Grand total</b>	<b>16 616 178</b>	<b>3 278 718</b>	<b>6 581 909</b>	<b>7 059 852</b>	<b>5 749 549</b>	<b>1 009 000</b>	<b>40 295 205</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 (a) there are "subject to" clauses in an agreement, or (b) the total amount is indicative or not mentioned in the agreement and only confirmed upon release of funds, WHO does not control the resource and does not record the revenue and amount receivable until the cash is received. Where there are no payment terms specified by the contributor or payment terms are in the current accounting year, revenue is recognized in the current period. Where payment terms specify payment after the year end, the amount is reported as deferred revenue. Revenue recognition will be revised based on changes to the payment terms listed in the signed agreement. Where the start date is indicated as being in the following year, revenue is recognized in the following financial year with any cash receipt recorded as an advance – see Schedule 6.

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

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

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

## World Health Organization

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

For the period ended 31 December 2022 (in US dollars)

#### C. PROGRAMMING COUNTRIES

Contributor	Member State (direct)	Global Fund to Fight AIDS, Tuberculosis and Malaria (GFATM)	African Development Bank Group	Islamic Development Bank	World Bank (including IDA)	Grand total
Angola	1 109 993				374 731	1 484 724
Azerbaijan	30 000	360 000				390 000
Bangladesh		536 309			4 868 980	5 405 289
Belarus		3 395 963				3 395 963
Bhutan	50 875					50 875
Brazil	488 895					488 895
Burkina Faso	378 469					378 469
Chad	419 558	965 135				1 384 694
China	12 862 698					12 862 698
Côte d'Ivoire		91 060				91 060
Democratic Republic of the Congo		56 290			5 693 357	5 749 647
Egypt					663 222	663 222
Equatorial Guinea	5 219 265					5 219 265
Guinea					737 601	737 601
Guinea-Bissau			8 280 207			8 280 207
India	48 953 692					48 953 692
Indonesia		2 311 649				2 311 649
Iran (Islamic Republic of)					85 318 622	85 318 622
Kazakhstan	2 000 000					2 000 000
Kuwait	6 170 800					6 170 800
Lao People's Democratic Republic		260 158				260 158
Lesotho		678 674				678 674
Libya	5 437 918					5 437 918

Contributor	Member State (direct)	Global Fund to Fight AIDS, Tuberculosis and Malaria (GFATM)	African Development Bank Group	Islamic Development Bank	World Bank (including IDA)	Grand total
Madagascar					117 887	117 887
Malaysia	25 000					25 000
Mali		284 424			185 920	470 344
Mexico	10 000					10 000
Niger		160 714		214 404		375 118
Nigeria	9 567 343	5 270 354			25 170 000	40 007 697
Philippines	135 000					135 000
Sao Tome and Principe		412 435				412 435
Saudi Arabia	25 408 588					25 408 588
Sierra Leone		271 200				271 200
Singapore	100 000					100 000
Solomon Islands		825 598				825 598
Somalia					8 928 572	8 928 572
Sri Lanka		230 400				230 400
Tajikistan				54 410		54 410
Thailand	264 172	249 115				513 287
Togo	501 000					501 000
Türkiye	20 000				228 000	248 000
Uganda	44 074					44 074
Ukraine		893 639				893 639
United Arab Emirates	27 427 126					27 427 126
Viet Nam	100 000	177 791				277 791
Zambia	108 000					108 000
<b>Grand total</b>	<b>146 832 467</b>	<b>17 430 908</b>	<b>8 280 207</b>	<b>268 814</b>	<b>132 286 891</b>	<b>305 105 287</b>

**Note 1.** The data presented above is a subset of Schedules 2A and 2B

**Note 2.** Programming countries are defined as all countries that are covered by a Resident Coordinator (including those covered from a Resident Coordinator (RC) in another country, such as for multi country offices). As of January 2022, there were 130 Resident Coordinators covering 132 UN Country Teams serving 162 countries and territories.

**Note 3.** As described in note 4 to Schedule 2A, revenue is reported against the contributor with whom WHO signs the agreement. The revenue reported above of US\$305 million is under agreements signed with Programming Countries. In certain cases, contributor funds are sourced from another contributor, referenced in the agreement. Where such information is available, it is shown above.

## World Health Organization

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

As at 31 December 2022 (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)
Angola			874 371						874 371
Australia			589 150		515 330				1 104 479
Bangladesh					6 272 999				6 272 999
Belarus			559 606						559 606
Belgium	9 324 009		4 540 295					1 362 089	15 226 393
Canada				34 137 413					34 137 413
Côte d'Ivoire			38 291						38 291
Democratic Republic of the Congo			68 913		1 040 951				1 109 864
Egypt			707 185						707 185
France			5 092 563						5 092 563
Germany	20 447 907	37 415 838	93 534 079		31 364 092	21 299 255			204 061 170
Greece		3 977 227	2 562 946						6 540 174
India			500 000						500 000
Indonesia			1 313 411						1 313 411
Italy			484 262		4 969 919				5 454 181
Kazakhstan			6 000 000						6 000 000
Kuwait					750 000				750 000
Lao People's Democratic Republic			118 066						118 066
Luxembourg			5 584 826					826 681	6 411 507
Monaco			53 305						53 305
Netherlands (Kingdom of the)			4 585 883						4 585 883
Nigeria			5 133 797						5 133 797
Norway	10 211 375	22 005 514	6 506 745						38 723 635
Qatar			2 000 000						2 000 000

Contributor	Core voluntary contributions account	Voluntary contributions – core	Voluntary contributions – specified	Special Programmes and Collaborative Arrangements	Outbreak and Crisis Response	Contingency Fund for Emergencies	Special Programme of Research, Development and Research Training in Human Reproduction	Special Programme for Research and Training in Tropical Diseases	Total (note 1)
Republic of Korea			14 526 007						14 526 007
Romania			11 858 563						11 858 563
Russian Federation			8 199 958						8 199 958
San Marino			215 054						215 054
Saudi Arabia					1 901 200				1 901 200
Solomon Islands			142 666						142 666
Somalia					4 807 692				4 807 692
Sri Lanka			134 400						134 400
Sweden	15 071 246	2 740 227						60 295	17 871 767
Switzerland			7 650 118		500 000				8 150 118
Thailand			249 115						249 115
Türkiye			18 867 300						18 867 300
Ukraine			740 878						740 878
United Arab Emirates					15 000 000				15 000 000
United Kingdom of Great Britain and Northern Ireland			10 361 847	36 101 083					46 462 930
United States of America			21 282 539						21 282 539
Viet Nam			77 791						77 791
Zambia			54 000						54 000
<b>Total – Member States</b>	<b>55 054 537</b>	<b>66 138 806</b>	<b>235 207 929</b>	<b>70 238 496</b>	<b>67 122 183</b>	<b>21 299 255</b>		<b>2 249 065</b>	<b>517 310 269</b>
Australian Federation of AIDS Organisations (AFAO)			186 893						186 893
Bill & Melinda Gates Foundation			115 118 406	3 625 000	1 024 425		2 154 935	6 592 851	128 515 617
Bloomberg Family Foundation			3 476 584						3 476 584
CDC Foundation			123 778						123 778
Children's Investment Fund Foundation (UK)			5 719 261						5 719 261
Clinton Health Access Initiative			1 460 250						1 460 250
Economic Research Institute for ASEAN and East Asia (ERIA)			100 000						100 000
Eisai Co., Ltd.			300 000						300 000
Elrha							62 013		62 013
Elton John AIDS Foundation Inc.			142 380						142 380

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)
Engenderhealth			33 753						33 753
European Commission		33 802 176	58 413 779		86 909 533				179 125 488
European Investment Bank			584 226						584 226
Fondation Botnar (FB)			2 397 684						2 397 684
Friends of Research4Life			213 611						213 611
Fundación Anesvad			266 805						266 805
Fundación Probitas			298 223						298 223
GAVI Alliance			61 218 962		3 959 424				65 178 386
GlaxoSmithKline (GSK)			200 000						200 000
Global Fund to Fight AIDS, Tuberculosis and Malaria (GFATM)			8 398 557						8 398 557
Government of Flanders, Belgium							2 396 166		2 396 166
Gutmacher Institute							290 975		290 975
International Development Law Organization			1 374 841						1 374 841
International Society for Prosthetics and Orthotics (ISPO)			35 849						35 849
International Society of Audiology (AUDI)			35 000						35 000
International Vaccine Institute (IVI)			177 235						177 235
Johns Hopkins University							128 648		128 648
Kobe Group (Hyogo Prefecture Kobe Chamber of Commerce and Industry and Kobe Steel, Ltd.)			6 000 000						6 000 000
Korean Foundation for International Healthcare - Dr Lee Jong-Wook Memorial Fund (KOFIH)			297 030						297 030
La Métropole Grand Lyon, France			51 706						51 706
Marathon EG Production Ltd.			96 000						96 000
Medicines Development for Global Health Limited (MDGH)								8 495	8 495
Merck & Co., Inc.			370 190						370 190
Mr Michael David Lincoln Chowen CBE DL			23 753						23 753
Novartis			1 500 000						1 500 000

Contributor	Core voluntary contributions account	Voluntary contributions – core	Voluntary contributions – specified	Special Programmes and Collaborative Arrangements	Outbreak and Crisis Response	Contingency Fund for Emergencies	Special Programme of Research, Development and Research Training in Human Reproduction	Special Programme for Research and Training in Tropical Diseases	Total (note 1)
Nutrition International			21 850						21 850
Pilipinas Shell Foundation, Inc.			280 240						280 240
Program for Appropriate Technology In Health (PATH)			296 156						296 156
Resolve to Save Lives			1 482 278						1 482 278
Rockefeller Foundation			332 230						332 230
Sanofi-Aventis			10 396 036						10 396 036
Task Force for Global Health (TFGH)			176 430						176 430
United Nations Children's Fund (UNICEF)			1 222 094		1 797 056				3 019 150
United Nations Development Programme (UNDP)			159 975		60 364				220 339
United Nations Environment Programme (UNEP)			1 470 152						1 470 152
United Nations High Commissioner for Human Rights (OHCHR)			9 000						9 000
United Nations Office for Project Services (UNOPS)			2 636 097						2 636 097
Universiteit Gent			382 735						382 735
University of Lucerne			25 227						25 227
University of Oxford			256 565						256 565
Univerzita Karlova			195 345						195 345
Velux Stiftung			1 680 272						1 680 272
Vrije Universiteit Amsterdam			100 121						100 121
WaterAid Mali			33 000						33 000
Wellcome Trust			7 140 263		381 100				7 521 363
World Diabetes Foundation			558 911						558 911
World Organization for Animal Health (OIE)			79 046						79 046
World Vision International			275 260						275 260
Miscellaneous			5 903 250						5 903 250
<b>Total General Fund</b>	<b>55 054 537</b>	<b>99 940 982</b>	<b>538 935 219</b>	<b>73 863 496</b>	<b>161 254 084</b>	<b>21 299 255</b>	<b>5 032 737</b>	<b>8 850 410</b>	<b>964 230 720</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
Sweden		1 138 628				1 138 628
United Kingdom of Great Britain and Northern Ireland	2 424 242					2 424 242
<b>Total Member States</b>	<b>2 424 242</b>	<b>1 138 628</b>				<b>3 562 870</b>
Bill & Melinda Gates Foundation		2 500 000	396 040		642 824	3 538 864
European Commission				1 880 508		1 880 508
European Health Management Association (EHMA)				184 935		184 935
Fondation Botnar (FB)		1 982 500				1 982 500
GAVI Alliance		160 500	2 317 884			2 478 384
Medical Research Council (MRC)		150 899				150 899
Miscellaneous		4 137 931			2 134 308	6 272 239
<b>Total Fiduciary Fund</b>	<b>2 424 242</b>	<b>9 919 559</b>	<b>2 864 823</b>	<b>2 065 442</b>	<b>2 777 132</b>	<b>20 051 199</b>
<b>REIMBURSABLE PROCUREMENT – funds received in advance of delivery of goods or services (note 2)</b>						<b>3 388 595</b>
<b>GRAND TOTAL</b>						<b>987 670 514</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\$ 606 million) and non-current (US\$ 382 million) are reported separately in the Statement of Financial Position and detailed as part of Note 4.13 to the Audited Financial Statements for 2022 (document A76/17).

**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 2022 (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			695 896	695 896
Angola		1 249 102	749 461	1 998 563
Australia		1 104 479		1 104 479
Azerbaijan		30 000		30 000
Belarus	250 253	309 353		309 353
Bangladesh		11 141 979		11 141 979
Belgium	7 613 197	9 940 221	82 354	10 022 575
Cameroon			8 270 240	8 270 240
Canada	3 635 707	52 362 844	2 289	52 365 133
Chad			500 980	500 980
China		10 006 000		10 006 000
Côte d'Ivoire		76 582		76 582
Democratic Republic of the Congo		1 109 864		1 109 864
Denmark		5 066 589		5 066 589
Egypt		707 185		707 185
Equatorial Guinea		5 219 265	4 350 553	9 569 818
France	2 347 418	3 063 145		3 063 145
Germany	90 778 835	117 418 035	1 574	117 419 609
Greece	4 573 695	2 607 216		2 607 216
Guinea		737 601		737 601
India		546 008		546 008
Indonesia		2 197 269		2 197 269
Italy	1 912 190	4 914 629	419 359	5 333 988
Japan		87 591		87 591
Kazakhstan	4 000 000	2 000 000		2 000 000
Kuwait		3 000 000	36 545	3 036 545
Lao People's Democratic Republic		118 066		118 066
Luxembourg	2 836 945	3 574 562		3 574 562
Madagascar		117 887	552 646	670 533
Monaco		53 305	889 878	943 183
Netherlands (Kingdom of the)	398 804	4 187 079		4 187 079
Niger		175 198	552 507	727 705
Nigeria		5 586 132		5 586 132
Norway	2 215 135	37 289 840	480 932	37 770 773
Papua New Guinea		420 470	420 470	840 940
Qatar		2 300 000	1 000 000	3 300 000
Republic of Korea	8 484 861	7 711 428	254 815	7 966 243
Romania	1 321 155	15 067 720	199 902	15 267 622
Russian Federation		20 999 411		20 999 411
San Marino	161 290	53 763		53 763
Sao Tome and Principe		175 013		175 013
Saudi Arabia		13 211 188	1 021 594	14 232 782

Contributor	Amounts receivable – non-current (note 1)	Current receivables – ageing from 0 to 360 days	Current receivables – ageing more than 360 days	Current receivables – total (note 1)
Sierra Leone		271 200	257 640	528 840
Solomon Islands		142 666		142 666
Somalia	4 807 692	8 928 572		8 928 572
Sri Lanka		134 400		134 400
Sweden	759 085	19 812 519		19 812 519
Switzerland	4 920 375	6 280 629		6 280 629
Tajikistan			54 410	54 410
Thailand		249 115		249 115
Türkiye	17 151 510	1 943 789	376 314	2 320 103
Ukraine		740 878	1 093 639	1 834 517
United Arab Emirates	15 000 000		400 000	400 000
United Kingdom of Great Britain and Northern Ireland	20 663 111	41 154 271	768 000	41 922 271
United States of America	9 628 830	410 498 395	95 996 378	506 494 773
Viet Nam		77 791		77 791
Zambia		108 000	110 638	218 638
<b>Total Member States</b>	<b>203 460 088</b>	<b>836 278 246</b>	<b>119 539 013</b>	<b>955 817 259</b>
Acted		45 872		45 872
African Development Bank Group			77 000	77 000
Apple Inc.		150 000		150 000
Asian Development Bank		484 200		484 200
Australian Federation of AIDS Organisations	93 447	93 447		93 447
Autism Speaks			100 000	100 000
Bayer AG	3 725 000	1 960 000		1 960 000
Bernard van Leer Foundation (BvLF)		98 222	308 069	406 291
Bill & Melinda Gates Foundation	59 497 463	105 814 604		105 814 604
Bloomberg Family Foundation		3 476 584		3 476 584
Borrow Dental Milk Foundation			165 256	165 256
Catholic Relief Services			186 991	186 991
CDC Foundation		191 578		191 578
Children's Investment Fund Foundation (UK)	3 471 051	2 248 210		2 248 210
Clean Air Fund			90 000	90 000
Clinton Health Access Initiative	854 500	605 750		605 750
Economic Research Institute for ASEAN and East Asia (ERIA)		100 000		100 000
Eisai Co., Ltd.	200 000	100 000		100 000
Elrha		774 288	158 900	933 187
Elton John AIDS Foundation Inc.		142 380		142 380
EnableMe		23 749		23 749
Engenderhealth		33 753		33 753
European Commission	65 511 490	150 866 968	30 905 353	181 772 321
European Health Management Association (EHMA)	184 935			
European Investment Bank		1 257 661		1 257 661
Fondation Botnar (FB)	1 890 929	4 189 255		4 189 255
Fondation d'Harcourt		87 146		87 146
Food and Agriculture Organization (FAO)		170	488 430	488 600
Foundation for Innovative New Diagnostics (FIND)		24 553		24 553

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)
Fundación Anesvad	137 805	129 000		129 000
Fundación Mundo Sano, Spain		33 000		33 000
Fundación Probitas	198 815	99 408		99 408
GAVI Alliance	20 914 016	60 150 907	2 482 228	62 633 134
Generalitat de Catalunya, Spain		1 771 377		1 771 377
GlaxoSmithKline (GSK)		399 400		399 400
Global Disability Innovation Hub		1 006 797	324 221	1 331 019
Global Fund to Fight AIDS, Tuberculosis and Malaria (GFATM)		10 494 365	67 440	10 561 805
Government of Flanders, Belgium	1 597 444	798 722		798 722
Guttmacher Institute	220 417	70 558		70 558
Imperial College of Science Technology and Medicine		106 310		106 310
Institute of Living		10 000		10 000
International Development Law Association (IDLO)	975 178	399 663		399 663
International Society of Audiology (AUDI)		35 000		35 000
International Society of Prosthetics and Orthotics (ISPO)		35 849		35 849
International Vaccine Institute (IVI)	157 235	20 000		20 000
Johns Hopkins University		414 990		414 990
King's College London			80 336	80 336
Kobe Group (Hyogo Prefecture Kobe Chamber of Commerce and Industry and Kobe Steel, Ltd.)	6 000 000			
Korean Foundation for International Healthcare - Dr Lee Jong-Wook Memorial Fund (KOFIH)	198 020	99 010		99 010
La Métropole Grand Lyon, France		51 706		51 706
London School of Hygiene & Tropical Medicine		517 333		517 333
Mahidol University, Thailand			60 000	60 000
Male Contraceptive Initiative (MCI)		200 000		200 000
Marathon EG Production Ltd.		96 000		96 000
Marius Nasta National Institute for Pneumology		212 515		212 515
Medical Research Council (MRC)		301 799		301 799
Merck & Co., Inc.		443 705		443 705
National Hospital Organization Kurihama Medical and Addiction Center		130 000		130 000
Norwegian Institute of Public Health (NIPH)		22 727		22 727
Novartis	1 000 000	500 000		500 000
Novo Nordisk Foundation		138 313		138 313
Nutrition International		21 850		21 850
Pan American Health Organization (PAHO)		1 414 021		1 414 021
Pilipinas Shell Foundation, Inc.		568 390	139 400	707 790
Population Services International (PSI)		89 213		89 213
Program for Appropriate Technology for Health (PATH)		296 156		296 156
Regional Government of Apulia			32 901	32 901
Resolve to Save Lives		1 680 027		1 680 027
Robert Wood Johnson Foundation		44 905		44 905
Rockefeller Foundation		332 230		332 230
Rotary International		1 991 950		1 991 950

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)
Sanofi-Aventis	6 930 688	5 297 032		5 297 032
St Jude Children’s Research Hospital		2 806 283	100 054	2 906 337
Task Force for Global Health (TFGH)		176 430		176 430
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)	169 003	31 343 861	3 533 232	34 877 093
United Nations Development Programme (UNDP)	7 222	486 054	2 007 096	2 493 150
United Nations Environment Programme (UNEP)	701 307	2 011 439		2 011 439
United Nations Multidimensional Integrated Stabilization Mission in Mali			26 238	26 238
United Nations Office for Project Services (UNOPS)	265 283	2 217 291		2 217 291
United Nations Office for the Coordination of Humanitarian Affairs (UNOCHA)		3 305 880		3 305 880
United Nations Postal Administration (UNPA)			10 797	10 797
Università degli Studi di Verona			89 903	89 903
University of Edinburgh			479 264	479 264
Universiteit Gent	382 735			
University of Lucerne	25 227	100 908		100 908
University of Oxford		476 648	5 585	482 232
Univerzita Karlova	195 345			
University Research Co., LLC			66 705	66 705
Velux Stiftung	1 260 943	419 330		419 330
Vital Strategies		544 405	841 899	1 386 304
Vrije Universiteit Amsterdam		200 243		200 243
WaterAid Mali		73 000		73 000
Wellcome Trust	1 011 018	11 849 627	2 245 904	14 095 531
World Bank			193 919	193 919
World Diabetes Foundation	275 000	283 911		283 911
World Food Programme (WFP)		4 500	128 274	132 774
World Hepatitis Alliance		100 000		100 000
World Organization for Animal Health (OIE)		79 046		79 046
World Vision International		275 260		275 260
<b>Amounts Receivable under the following activities (miscellaneous donors):</b>				
Research4Life Publisher Access Fees	78 454	135 157		135 157
Regional Office for Europe UN House Russia Common Cost Collections		23 259		23 259
Pre-qualification fees (PQF)		2 990 747	6 420 883	9 411 629
WHO Framework Convention on Tobacco Control (WHO FCTC)				4 969 784
Meeting of the Parties (MOP) of the WHO FCTC				6 147 649
Supply Chain Fund				312 570
Other		405 227	123 314	528 541
Revaluation of amounts due in foreign currencies				( 16 504 488)
<b>Total amounts receivable</b>	<b>381 590 056</b>	<b>1 260 059 366</b>	<b>171 513 067</b>	<b>1 426 497 948</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 2022 (document A76/17).

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 2022 (in US dollars)

Contributor	In kind	In service	Grand total
<b>Member States</b>			
Angola	165 000		165 000
Australia		316 562	316 562
Belgium	373 000		373 000
Botswana	108 000		108 000
Burkina Faso	120 000		120 000
Cameroon	50 000		50 000
Canada	2 099 533		2 099 533
Central African Republic	162 000		162 000
Democratic Republic of the Congo	144 000		144 000
Denmark	5 400 000		5 400 000
Egypt	108 000		108 000
Gabon	120 000		120 000
Germany	61 261 520		61 261 520
Guinea-Bissau	300 000		300 000
Hungary	538 000		538 000
India	50 000		50 000
Iran (Islamic Republic of)	153 000		153 000
Iraq	50 000		50 000
Italy	80 000		80 000
Libya	84 000		84 000
Malaysia	924 953		924 953
Maldives	110 000		110 000
Mali	84 000		84 000
Mongolia	240 000		240 000
Netherlands (Kingdom of the)	1 433 692		1 433 692
Oman	80 000		80 000
Papua New Guinea	481 600		481 600
Philippines	213 060		213 060
Poland	340 224		340 224
Saudi Arabia	70 000		70 000
Senegal	120 000		120 000
South Africa	155 000		155 000
Switzerland		269 500	269 500
Syrian Arab Republic	60 000		60 000
United Arab Emirates	1 947 636		1 947 636
United Kingdom of Great Britain and Northern Ireland	1 895 183	64 110	1 959 293
United Republic of Tanzania	60 000		60 000
United States of America		4 520 084	4 520 084
Uzbekistan	182 000		182 000
Zimbabwe	240 000		240 000
<b>Total Member States</b>	<b>80 003 401</b>	<b>5 170 256</b>	<b>85 173 657</b>
Bayer AG	506 338		506 338
Boston Consulting Group & Cie SARL (BCG)	191 881		191 881
Chemo Ibérica S.A, Spain	1 040		1 040
Cytiva	117 009		117 009
Direct Relief Foundation	12 065 472		12 065 472

Contributor	In kind	In service	Grand total
Eisai Co., Ltd.	28 440		28 440
EMS S.A. Brazil	113 287		113 287
Fondation des Immeubles pour les Organisations Internationales (FIPOI)	1 758 351		1 758 351
Generalitat de Catalunya, Spain	91 000		91 000
Genies, Inc.	120 000		120 000
Gilead Sciences Inc.	282 588		282 588
GlaxoSmithKline (GSK)	9 356 240		9 356 240
Google LLC	5 000 000		5 000 000
Health Service Executive (HSE)		291 261	291 261
InWhatLanguage, LLC	18 000		18 000
IPCA Laboratories Limited	8 855		8 855
Janssen Biotech, Inc.	1 934 884		1 934 884
Johnson & Johnson Consumer Health	860 793		860 793
Johnson & Johnson Family of Companies Contribution Fund, Inc.	8 398 277		8 398 277
Kobe Group (Hyogo Prefecture Kobe Chamber of Commerce and Industry and Kobe Steel, Ltd.)	887 418		887 418
La Métropole Grand Lyon, France	288 798		288 798
Laboratorio Reig Jofre SA	13 957		13 957
McKinsey & Company, Inc. Switzerland	58 803		58 803
Merck & Co., Inc.	2 119 180		2 119 180
Meta Platforms Technologies, LLC	1 000 000		1 000 000
Microsoft Corporation	59 000		59 000
Novartis	6 237 430		6 237 430
Novo Nordisk A/S	678 758		678 758
Organization for Security and Co-operation in Europe (OSCE)	181 900		181 900
Praekelt Foundation NPC	600 000		600 000
Rivers State, Nigeria	300 000		300 000
Sanofi-Aventis	4 308		4 308
Seoul Metropolitan Government of the Republic of Korea	401 240		401 240
United Nations Development Programme (UNDP)		5 980 557	5 980 557
V-Nova Ltd	142 200		142 200
WPP Jubilee Limited	1 000 000		1 000 000
	<b>134 828 847</b>	<b>11 442 074</b>	<b>146 270 922</b>

**Note:** Contributions in-kind and in-service are recorded by WHO at an amount equal to their estimated fair market value. An entry corresponding to the expense is recorded in the same period that the contributions in-kind and in-service are recorded as revenue. The total in-kind and in-service voluntary contributions are reported in the Statement of Financial Performance and summarized in Note 5.1 to the Audited Financial Statements for the year ended 31 December 2022 (see document A76/17).



## World Health Organization

### Schedule 6 – Voluntary contributions received in advance for 2022

As at 31 December 2022 (in US dollars)

Contributor	Total
<b>Member States</b>	
Austria	319 489
Finland	21 299
India	524
Israel	50 000
Mali	44 728
Netherlands (Kingdom of the)	127 796
Nigeria	976 442
Norway	39 974
Portugal	314 157
Türkiye	19 729
<b>Total Member States</b>	<b>1 914 139</b>
Bloomberg Family Foundation	8 454 987
European Commission	3 014 029
GAVI Alliance	743 581
United Nations Development Programme (UNDP)	558 424
Others	2 500
<b>Voluntary contributions received on behalf of :</b>	
UNAIDS - Sweden	417 584
UNAIDS - United Nations Development Programme (UNDP)	2 022 545
International Computing Centre (ICC) - various donors	14 045
<b>Total voluntary contributions received in advance (Note)</b>	<b>17 141 834</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 2022 (document A76/17). 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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