



Voluntary contributions by fund and by contributor, 2024

1. The present report supplements the WHO audited financial statements for 2024.¹ The following schedules are provided in the Annex:

Schedule 1 – Voluntary contributions, by fund

Schedule 2 – Voluntary contributions, by fund and by contributor

- A. General Fund
- B. Fiduciary Fund
- C. By Programming Country

Schedule 3 – Deferred revenue, by fund and by contributor

Schedule 4 – Voluntary contributions receivable – non-current and current (by age and by contributor)

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

Schedule 6 – Voluntary contributions received in advance for 2025

2. As set out in the Secretariat implementation plan on reform (document EB152/34), WHO is committed to enhancing visibility for Member States and advancing accountability and transparency. In line with this commitment, this report includes information on voluntary contributions from Programming Countries – see Schedule 2C.

3. The accounting policies for receivables, deferred revenue and revenue are summarized in sections 2.3, 2.9 and 2.15, respectively, of the audited financial statements for the year ended 31 December 2024.¹

4. Revenue from voluntary contributions is recognized in accordance with the International Public Sector Accounting Standards (IPSAS), in particular IPSAS 23 (Revenue from Non-Exchange Transactions) when a binding agreement is signed by WHO and a contributor. Where (a) there are “subject to” clauses in an agreement, or (b) the total amount is indicative or not mentioned in the

¹ Document A78/18.

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 where 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 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 in the current year.

5. Each voluntary contribution is recorded through an award. The summary schedules presented in the Annex aggregate those awards, reporting contributions by fund and by donor. Miscellaneous receipts and donor contributions totalling less than US\$ 10 000 are grouped together and reported as “other and miscellaneous receipts”.

6. As reported in the Statement of Financial Performance in the audited financial statements for 2024,² all activities implemented by WHO have been consolidated in the financial report. This includes voluntary contributions received under the General Fund (Programme budget) and the Fiduciary Fund. The voluntary contributions reported in Schedules 1 and 2 of the Annex to the present report include in-cash contributions only. In-kind and in-service contributions are reported separately in the Statement of Financial Performance and detailed in Schedule 5 of the Annex to this report.

7. Please refer to the audited financial statements for 2024² for an overview of the details reported in this information document. Values in the audited financial statements are rounded to the nearest thousand United States dollars (US\$ 000). As a result, there may be small differences between the figures in this report and those in the financial statements and associated notes, owing to rounding.

² Document A78/18.

Annex

World Health Organization

Schedule 1 – Voluntary contributions, by fund

For the year ended 31 December 2024

(in US dollars)

General Fund	Notes	2024	2023
Core voluntary contributions account (CVCA)	1	277 344 411	237 091 534
Voluntary contributions – core	1	40 822 732	106 547 997
Voluntary contributions – specified		1 026 573 958	959 590 560
Special Programmes and Collaborative Arrangements	2	711 390 413	518 332 552
Outbreak and Crisis Response		725 714 511	826 295 896
Contingency Fund for Emergencies	3	22 172 120	34 183 417
Special Programme of Research, Development and Research			
Training in Human Reproduction		40 408 038	25 710 270
Special Programme for Research and Training in Tropical Diseases		11 209 903	12 158 754
Total General Fund – Programme budget		2 855 636 086	2 719 910 980
Fiduciary Fund			
Secretariat of the WHO Framework Convention on Tobacco Control		13 720 200	4 570 553
Partnership for Maternal, Newborn and Child Health		8 102 103	6 514 803
Alliance for Health Policy and Systems Research		7 232 916	8 362 972
European Observatory on Health Systems and Policies		7 854 661	7 079 053
Expanded Special Project for Elimination of Neglected Tropical Diseases		5 633 265	4 751 949
WHO Staff Association	4	730 000	75 120
Total Fiduciary Fund		43 273 145	31 354 451
(Increase)/decrease in allowance for doubtful receivables	5	(335 137 397)	(5 133 917)
Elimination of inter-fund transfers	6	(1 267 518)	(377 870)
Total voluntary contributions	7	2 562 504 316	2 745 753 644

Note 1. 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 2024 (document A78/18).

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 in the allowance for doubtful receivables is given in Note 4.3 to the audited financial statements for 2024 (document A78/18).

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 and detailed as part of Note 5.1 to the audited financial statements for 2024 (document A78/18).

World Health Organization

Schedule 2 – Voluntary contributions, by fund and by contributor

For the year ended 31 December 2024

(in US dollars)

A. General fund

Contributor (Note 4)	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)
Australia	9 702 458		2 021 885	5 709 343					17 433 685
Austria			730 408	104 932	5 581 274				6 416 613
Bangladesh			170 166		2 965 349				3 135 515
Belgium	4 662 005		2 603 575					681 044	7 946 624
Burkina Faso			914 176		2 369 144				3 283 320
Canada			12 888 693	25 882 638	5 495 570	1 470 588	9 332 953		55 070 443
Chad			1 708 982						1 708 982
China			2 479 956						2 479 956
Comoros					38 080				38 080
Côte d'Ivoire			37 947						37 947
Cyprus			794 492						794 492
Democratic Republic of the Congo			493 979						493 979
Denmark	8 445 946	2 903 242	1 319 731		7 311 370				19 980 289
Egypt			220 417						220 417
Estonia			443 951			64 725			508 676
Finland			528 373						528 373
France	4 880 694	542 299	28 195 900		5 432 445	1 409 978	325 380	277 043	41 063 740
Germany	18 756 677	13 561 649	36 099 865	40 662 483	40 978 191	10 649 627		426 894	161 135 386
Greece		1 325 742	20 157 166		209 864				21 692 772

Contributor (Note 4)	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)
Iceland			50 000						50 000
India		8 500 000	46 326 303					55 000	54 881 303
Indonesia			765 653						765 653
Ireland	3 406 160		5 741 462		2 732 705	2 164 502	1 054 852		15 099 681
Israel			32 471						32 471
Italy			4 310 790		3 535 567				7 846 357
Japan		1 899 918	3 046 733	60 000	30 499 541				35 506 192
Kazakhstan			2 000 000						2 000 000
Kuwait		706 965				500 000			1 206 965
Lao People's Democratic Republic			172 570						172 570
Latvia			107 411						107 411
Libya			4 337 366						4 337 366
Lithuania			109 529		52 743				162 272
Luxembourg		4 699 809	3 301 816	754 332	530 223			1 598 720	10 884 900
Malawi					1 682 249				1 682 249
Malaysia			10 000					25 000	35 000
Mexico								10 000	10 000
Monaco		486 237	249 932						736 169
Netherlands (Kingdom of the)	9 629 997	758 397	7 575 509		6 486 486		7 567 568		32 017 957
New Zealand			2 175 035			933 416			3 108 452
Nigeria			4 346 164						4 346 164
Norway	9 245 562	11 187 130	2 637 760		17 924 274	4 571 638	1 854 256	277 367	47 697 986
Pakistan				55 577 901	1 359 307				56 937 208
Philippines			100 000			40 000			140 000
Portugal			3 035 178			161 812			3 196 990
Qatar	4 000 000		55 755		384 893				4 440 648
Republic of Korea		2 937 798	18 584 877		3 494 170	137 363			25 154 208
Romania			1 282 173						1 282 173

Contributor (Note 4)	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)
San Marino			53 763						53 763
Sao Tome and Principe			645 475		400 000				1 045 475
Saudi Arabia					31 772 158				31 772 158
Senegal			161 698						161 698
Seychelles					105 493				105 493
Sierra Leone			5 011 392						5 011 392
Singapore			100 000						100 000
Slovenia			109 529		547 046				656 575
Somalia					7 663 702				7 663 702
Spain	1 822 917	260 417							2 083 333
Sri Lanka			121 534						121 534
Sweden	10 468 093	1 371 366	2 590 535		452 094		2 033 922	1 981 399	18 897 408
Switzerland	2 994 012		6 790 861		1 585 742	38 471	2 035 928	2 035 928	15 480 942
Thailand			344 780				21 045	40 772	406 597
Timor-Leste			1 351 617						1 351 617
Türkiye			7 287 053	20 000	20 000				7 327 053
Uganda					268 633				268 633
United Arab Emirates				23 998 155	18 200 000				42 198 155
United Kingdom of Great Britain and Northern Ireland	189 280 948		24 323 592	12 033 694	13 981 821				239 620 056
United States of America			169 035 252	104 784 355	170 700 111		690 244	1 774 444	446 984 406
Uzbekistan			2 461 514						2 461 514
Viet Nam			340 691						340 691
Zambia			54 000						54 000
Zimbabwe			94 500						94 500
Total – Member States	277 295 469	51 140 969	443 041 935	269 587 833	384 760 243	22 142 120	24 916 147	9 183 612	1 482 068 327

Contributor (Note 4)	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)
AARP International			100 000						100 000
Abdul Latif Jameel Community Initiatives International Ltd.			300 000						300 000
Adimmune Corporation			74 954		27 722				102 676
Alliance for Public Health, Ukraine			217 935						217 935
Asia–Europe Foundation			90 965						90 965
Asian Development Bank					257 000				257 000
Association Global Health Security Fund			100 000						100 000
Bayer AG			1 995 000						1 995 000
Bloomberg Family Foundation			16 305 939						16 305 939
Borrow Foundation			146 187						146 187
Bridges to Development			281 792						281 792
Burdett Trust for Nursing			954 369						954 369
Carter Center		20 000		500 000					520 000
CDC Foundation			2 263 277						2 263 277
Central European Initiative			26 998						26 998
Children’s Investment Fund Foundation, United Kingdom of Great Britain and Northern Ireland			8 699 316				502 850		9 202 166
Christoffel-Blindenmission			106 120						106 120
City Cancer Challenge Foundation			199 010						199 010
Clean Air Fund			469 854						469 854
Clinton Health Access Initiative			482 500						482 500
Coalition for Epidemic Preparedness Innovations			123 189		6 059 625				6 182 814
David and Lucile Packard Foundation							500 000		500 000
Denka Co., Ltd.			217 910		80 597				298 507
Diversey Inc.			15 000						15 000
Drugs for Neglected Diseases initiative			590 623						590 623
Eastern and Southern Africa Water and Sanitation Regulators Association			40 883						40 883
Economic Commission for Europe			91 200						91 200

Contributor (Note 4)	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)
Economic Community of Central African States			77 111						77 111
Effect Hope			39 156						39 156
Eisai Co., Ltd.			397 030						397 030
Elrha			67 120		125 157		310 065		502 342
Elton John AIDS Foundation, Inc.			85 000						85 000
Encephalitis Society			34 895						34 895
END Fund		70 000							70 000
European Academy of Neurology			106 396						106 396
European Commission			58 835 051		92 303 164				151 138 214
European Investment Bank			10 000 000	122 335 123					132 335 123
European Respiratory Society			138 000						138 000
European Society for Clinical and Economic Aspects of Osteoporosis, Osteoarthritis and Musculoskeletal Diseases			190 099						190 099
Faculty of Nursing and Midwifery, Royal College of Surgeons in Ireland			679 558						679 558
Fluart Innovative Vaccines Ltd.			38 455		14 223				52 678
Fondation Botnar			655 929						655 929
Fondation d'Harcourt			201 117						201 117
Food and Agriculture Organization of the United Nations			1 103 709						1 103 709
Fred Hollows Foundation			300 000						300 000
Friends of Research4Life			160 114						160 114
Fundació Privada Futbol Club Barcelona (Barca Foundation)			117 093						117 093
Fundación Anesvad			137 805						137 805
Gates Foundation (previously Bill & Melinda Gates Foundation)			106 983 361	202 025 855	5 500 000		4 841 914	1 538 499	320 889 628
Gates Philanthropy Partners				15 000 000					15 000 000
Gates Ventures, LLC			115 260						115 260
Gavi, the Vaccine Alliance		428 000	223 932 370		33 484 989				257 845 358

Contributor (Note 4)	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)
Generalitat de Catalunya, Spain			80 906						80 906
Gilead Sciences, Inc.			1 808 000						1 808 000
GSK plc			3 800 931	870 000	1 280 070				5 951 001
Global Alliance for TB Drug Development			316 716						316 716
Global Fund to Fight AIDS, Tuberculosis and Malaria			3 888 216						3 888 216
Global Institute for Disease Elimination			355 192						355 192
Good Ventures Foundation			299 569				979 522		1 279 091
Government of Flanders, Belgium							798 722		798 722
Government of Wallonia, Belgium			80 621						80 621
Grand Challenges Canada			727 060						727 060
GC Biopharma			153 819		56 892				210 711
Health Equity Matters (previously Australian Federation of AIDS Organisations)			93 447						93 447
Helmsley Charitable Trust			6 607 393				498 330		7 105 723
Hilfsaktion Noma e.V.			236 961						236 961
Hoffmann-La Roche and Co., Ltd.			2 504 787		853 380				3 358 167
Hong Kong Special Administrative Region, China		13 887							13 887
Hualan Biological Bacterin Co., Ltd.			38 455		14 223				52 678
Imperial College of Science, Technology and Medicine			13 369						13 369
Institut de France			1 088 182						1 088 182
Institute of Philanthropy Limited			1 614 654						1 614 654
International Centre for Antimicrobial Resistance Solutions			113 000						113 000
International Development Law Organization			458 281						458 281
International Health Policy Program Foundation, Thailand			80 000						80 000
International Labour Organization			169 500						169 500

Contributor (Note 4)	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 Motor Vehicle Inspection Committee			112 728						112 728
International Organization for Migration			596 412						596 412
International Society of Audiology			35 000						35 000
International Society of Blood Transfusion			20 000						20 000
International Telecommunication Union			42 512						42 512
International Vaccine Institute		124 300							124 300
Islamic Development Bank			3 500 000		1 108 000				4 608 000
Johns Hopkins University							53 050		53 050
Johnson & Johnson			222 772						222 772
Joint United Nations Programme on HIV/AIDS			5 745 882						5 745 882
Kaketsuken			320 457		118 525				438 982
Kanagawa Prefecture, Japan			74 000						74 000
Kitasato Daiichi Sankyo Vaccine Co., Ltd.			217 910		80 597				298 507
KNCV Tuberculosis Foundation			316 832						316 832
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			99 010						99 010
La Métropole Grand Lyon, France			274 969						274 969
Laerdal Foundation			588 760						588 760
LEGO Foundation			1 698 848						1 698 848
London School of Hygiene and Tropical Medicine			375 987						375 987
MedImmune			448 639		165 935				614 574
Merck & Co., Inc.		462 872	1 663 988				2 119 913		4 246 773
Miscellaneous Healthy Cities			357 000						357 000
National Hospital Organization Kurihama Medical and Addiction Center			99 010						99 010

Contributor (Note 4)	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)
New Venture Fund			336 634						336 634
Novartis			1 475 248						1 475 248
Novo Nordisk Foundation					2 650 475				2 650 475
Nutrition International			88 955						88 955
OneSight EssilorLuxottica Foundation			594 059						594 059
Organisation for Economic Co-Operation and Development			10 000						10 000
Osprey Foundation, Inc.			113 000						113 000
Palestine					4 000 000				4 000 000
Plan International Mali			110 912						110 912
PATH			235 431						235 431
Regione Autonoma Friuli Venezia Giulia, Italy			230 031						230 031
Regions for Health Network		122 292							122 292
Research Foundation for Microbial Diseases, Osaka University			217 910		80 597				298 507
Resolve to Save Lives			3 592 386						3 592 386
Richter Gedeon Vegyészeti Gyár							1 866 559		1 866 559
Robert Koch Institute			206 592						206 592
Roche Kenya Limited			744 555						744 555
Rockefeller Foundation			868 849						868 849
Rotary International				103 139 746					103 139 746
Sabin Vaccine Institute			25 990						25 990
Sanofi Pasteur			7 062 445		2 612 137				9 674 582
Sanofi-Aventis			3 625 190						3 625 190
Sasakawa Health Foundation			2 300 000						2 300 000
SC Johnson Professional			15 000						15 000
Seoul Metropolitan Government, Republic of Korea			358 044						358 044
Seqirus			4 237 467		1 567 282				5 804 749

Contributor (Note 4)	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)
Shanghai Institute of Biological Products Co., Ltd.			217 910		80 597				298 507
Sightsavers		50 000	454 463						504 463
Sinovac Biotech Ltd.			217 910		80 597				298 507
Southeast Asia Tobacco Control Alliance			45 878						45 878
St. Jude Children’s Research Hospital			3 841 033						3 841 033
Susan Thompson Buffett Foundation		25 327	13 606 273				305 454		13 937 054
Task Force for Global Health			1 263 318						1 263 318
Trustees of Tufts College			158 000						158 000
UCB S.A.			162 329						162 329
Unitaid			11 302 068		2 917 226		1 739 614		15 958 908
United Nations Central Emergency Response Fund					47 212 911				47 212 911
United Nations Children’s Fund			11 656 142		16 578 023				28 234 166
United Nations Department of Economic and Social Affairs			651 240						651 240
United Nations Development Programme			3 476 033					480 000	3 956 033
United Nations Educational Scientific and Cultural Organization							15 000		15 000
United Nations Entity for Gender Equality and the Empowerment of Women					1 500 000				1 500 000
United Nations Environment Programme			3 076 457						3 076 457
United Nations Fund for International Partnerships			2 815 699						2 815 699
United Nations High Commissioner for Refugees			439 058		1 636 431				2 075 489
United Nations Human Settlements Programme			149 912						149 912
United Nations Industrial Development Organization			20 000						20 000
United Nations Interim Security Force for Abyei					1 211 100				1 211 100

Contributor (Note 4)	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 Multi-Partner Trust Fund Office			8 712 705		6 839 402				15 552 107
United Nations Office for Project Services			13 634 664		100 027				13 734 691
United Nations Office for the Coordination of Humanitarian Affairs					16 798 017				16 798 017
United Nations Office on Drugs and Crime			400 000						400 000
United Nations Population Fund			3 094 902				810 898		3 905 800
Universiteit Gent			133 817						133 817
University of British Columbia			635 004						635 004
University of Edinburgh			479 075						479 075
University of Lucerne			25 227						25 227
Univerzita Karlova			137 598						137 598
UniWeb BV			56 665						56 665
Uppsala Monitoring Centre			1 683 168						1 683 168
Velux Stiftung			418 346						418 346
Vital Strategies			198 020						198 020
Wellcome Trust			8 884 665		937 782				9 822 447
WHO Foundation	48 942		2 700 731		681 378	30 000			3 461 051
World Bank			336 198		103 180 729		150 000		103 666 927
World Diabetes Foundation			3 913 715						3 913 715
World Food Programme			1 600 289		145 000				1 745 289
World Vision International			602 463						602 463
Wuhan Institute of Biological Products Co., Ltd.			38 455		14 223				52 678
Zhongshan Ophthalmic Center, China			956 877						956 877
Zydus Lifesciences Limited (previously Cadila Healthcare Limited)			14 100						14 100

Contributor (Note 4)	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)
Interfund revenue:									
Alliance for Health Policy and Systems Research			374 000						374 000
Other and miscellaneous receipts (Note 2)		(11 510 809)	(7 733 384)		4 155			7 793	(19 232 245)
Pass through funding			(6 045 059)	(1 969 464)	(467 924)				(8 482 447)
Refunds to donors (Note 3)		(124 105)	(14 350 063)	(98 680)	(10 935 996)				(25 508 844)
Grand total	277 344 411	40 822 732	1 026 573 958	711 390 413	725 714 511	22 172 120	40 408 038	11 209 903	2 855 636 086

Note 1. Revenue from voluntary contributions is recognized in accordance with International Public Sector Accounting Standards (IPSAS), in particular 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 in the current year – see Schedule 6.

Note 2. Other and miscellaneous receipts include negative amounts representing a decrease in the revenue recognized in a prior period as a result of 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 which WHO signs the agreement. In certain cases, funds from the contributor are sourced from another contributor that is referenced in the agreement. In 2024, donations to WHO were reported for which the following source contributors were referenced in the agreement:

- US\$ 55.58 million from the Agence française de développement, France reported under Member State contributors;
- US\$ 23.38 million from the Global Fund to Fight AIDS, Tuberculosis and Malaria, reported under the Principal Recipient contributors;
- US\$ 17.10 million from the World Bank reported under Member State contributors;
- US\$ 5.33 million from the Asian Development Bank reported under United Nation agency contributors;
- US\$ 4.34 million from Gavi, the Vaccine Alliance reported under Member State contributors;
- US\$ 2.27 million from the Islamic Development Bank reported under Member State contributors; and
- US\$ 2.05 million from the European Commission 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 year ended 31 December 2024

(in US dollars)

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	WHO Staff Association Fund	Grand total (Note 1)
Austria				301 205			301 205
Belgium				204 639			204 639
Canada	146 157						146 157
Finland				300 000			300 000
India		2 000 000					2 000 000
Ireland				219 058			219 058
Italy				65 076			65 076
Japan					80 000		80 000
Kuwait					1 000 000		1 000 000
Netherlands (Kingdom of the)				273 523			273 523
Norway	1 063 240	1 106 618	1 854 256	225 000			4 249 113
Slovenia				220 000			220 000
Spain				271 150			271 150
Sweden		379 543	1 383 523	235 000			1 998 066
Switzerland				302 216	1 000 000		1 302 216
United Kingdom of Great Britain and Northern Ireland	1 212 121	2 068 966	1 962 914	252 207			5 496 208
Total – Member States	2 421 518	5 555 126	5 200 693	2 869 072	2 080 000		18 126 410
Chiesi Farmaceutici S.p.A.		38 126					38 126
END Fund					1 708 188		1 708 188
European Commission				3 836 812			3 836 812
European Health Management Association				123 289			123 289
European Public Health Association				19 147			19 147

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)
Fondation Botnar		1 235 000					1 235 000
Gates Foundation (previously Bill & Melinda Gates Foundation)		1 000 000	1 002 971		1 384 094		3 387 065
Gavi, the Vaccine Alliance		53 500	960 592				1 014 092
Health Foundation				250 000			250 000
Hlanganisa Community Fund for Social and Gender Justice		220 350					220 350
International Forum Gastein				16 199			16 199
Merck KGaA					50 000		50 000
Robert Wood Johnson Foundation			124 300				124 300
Sightsavers					413 201		413 201
Union nationale des caisses d'assurance maladie, France				345 016			345 016
Veneto, Italy				231 608			231 608
Interfund revenue (Note 2):							
Office of the Director-General						730 000	730 000
Regional Office for Europe				163 518			163 518
Voluntary assessed contributions	11 300 953						11 300 953
Other and miscellaneous receipts (Note 3)	(2 271)				(2 218)		(4 489)
Refunds to donors (Note 4)			(55 640)				(55 640)
Grand total	13 720 200	8 102 103	7 232 916	7 854 661	5 633 265	730 000	43 273 145

Note 1. Revenue from voluntary contributions is recognized in accordance with International Public Sector Accounting Standards (IPSAS), in particular 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 in the current year – 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 as a result of 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 2 – Voluntary contributions, by fund and by contributor

For the year ended 31 December 2024

(in US dollars)

C. By programming country

Contributor (Note 2)	Member State (direct) (Note 3)	Gavi, the Vaccine Alliance (Note 3)	Global Fund to Fight AIDS, Tuberculosis and Malaria (Note 3)	Agence française de développement, France (Note 3)	European Commission (Note 3)	Islamic Development Bank (Note 3)	World Bank (Note 3)	Grand total (Note 1)
Bangladesh			170 166				2 965 349	3 135 515
Burkina Faso	123 336		2 245 808				914 176	3 283 320
Chad			1 708 982					1 708 982
China	2 479 956							2 479 956
Comoros							38 080	38 080
Côte d'Ivoire			37 947					37 947
Democratic Republic of the Congo			493 979					493 979
Egypt							220 417	220 417
India	56 881 303							56 881 303
Indonesia			765 653					765 653
Kazakhstan	2 000 000							2 000 000
Kuwait	2 206 965							2 206 965
Lao People's Democratic Republic			172 570					172 570
Libya		4 337 366						4 337 366
Malawi							1 682 249	1 682 249
Malaysia	35 000							35 000
Mexico	10 000							10 000
Nigeria			1 147 558				3 198 606	4 346 164

Contributor (Note 2)	Member State (direct) (Note 3)	Gavi, the Vaccine Alliance (Note 3)	Global Fund to Fight AIDS, Tuberculosis and Malaria (Note 3)	Agence française de développement, France (Note 3)	European Commission (Note 3)	Islamic Development Bank (Note 3)	World Bank (Note 3)	Grand total (Note 1)
Pakistan	895 823		463 484	55 577 901				56 937 208
Philippines	140 000							140 000
Sao Tome and Principe			645 475				400 000	1 045 475
Saudi Arabia	31 772 158							31 772 158
Senegal			161 698					161 698
Seychelles	105 493							105 493
Sierra Leone			5 011 392					5 011 392
Singapore	100 000							100 000
Somalia							7 663 702	7 663 702
Sri Lanka			121 534					121 534
Thailand	166 897		239 700					406 597
Timor-Leste			1 351 617					1 351 617
Türkiye	6 586 447				727 986		12 621	7 327 053
Uganda			268 633					268 633
United Arab Emirates	42 198 155							42 198 155
Uzbekistan			195 500			2 266 014		2 461 514
Viet Nam			340 691					340 691
Zambia			54 000					54 000
Zimbabwe			94 500					94 500
Grand total	145 701 533	4 337 366	15 690 888	55 577 901	727 986	2 266 014	17 095 200	241 396 887

Note 1. The data presented above are 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 by a Resident Coordinator in another country, such as for multicountry offices). As at January 2024, there were 130 Resident Coordinators covering 132 United Nations Country Teams serving 162 countries and territories.

Note 3. As described in Note 4 to Schedule 2A, revenue is reported against the contributor with which WHO signs the agreement. The revenue reported above, of US\$ 145.7 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.

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Schedule 3 – Deferred revenue, by fund and by contributor

As at 31 December 2024

(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)
Australia			672 304						672 304
Belgium			228 147						228 147
Canada			5 434 059	41 979 796	4 681 785		9 916 263		62 011 903
China			626 383						626 383
Côte d'Ivoire			127 023						127 023
Cyprus			2 383 475						2 383 475
Estonia			1 301 518						1 301 518
Finland			975 081						975 081
France			1 041 667						1 041 667
Germany	14 959 140	6 411 060	35 003 640					1 275 251	57 649 090
Greece		1 325 742	1 281 473						2 607 216
Iceland			150 000						150 000
India		59 379 359	3 416 141						62 795 500
Indonesia			1 892 621						1 892 621
Ireland			1 207 114						1 207 114
Italy			188 985		5 102 041				5 291 026

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)
Kazakhstan			2 000 000						2 000 000
Lao People's Democratic Republic			233 581						233 581
Latvia			107 411						107 411
Luxembourg			241 676						241 676
Monaco		219 539							219 539
Netherlands (Kingdom of the)	2 603 037	3 036 876	5 876 163				22 702 703		34 218 779
Nigeria			3 247 850						3 247 850
Norway			854 539						854 539
Republic of Korea			6 878 130		3 817 616				10 695 746
San Marino			107 527						107 527
Sao Tome and Principe			593 236						593 236
Saudi Arabia					12 852 836				12 852 836
Slovenia			328 587						328 587
Sweden			966 277						966 277
Switzerland			5 487 557		1 177 829				6 665 386
Thailand			258 876						258 876
Timor-Leste			101 755						101 755
Türkiye			18 473 653						18 473 653
United Arab Emirates					7 800 000				7 800 000
United Kingdom of Great Britain and Northern Ireland			5 589 964						5 589 964
United States of America			12 086 516						12 086 516
Uzbekistan			1 829 447						1 829 447
Viet Nam			346 278						346 278
Zambia			108 000						108 000
Total – Member States	17 562 176	70 372 576	121 646 652	41 979 796	35 432 107		32 618 966	1 275 251	320 887 524

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)
Abdul Latif Jameel Community Initiatives International Ltd.			1 066 666						1 066 666
Bayer AG			1 730 000						1 730 000
Bloomberg Family Foundation			2 674 258						2 674 258
Borrow Foundation			169 189						169 189
CDC Foundation			104 111						104 111
Children's Investment Fund Foundation, United Kingdom of Great Britain and Northern Ireland			5 208 856						5 208 856
Clean Air Fund			52 206						52 206
Clinton Health Access Initiative			372 000						372 000
Eastern and Southern Africa Water and Sanitation Regulators Association			70 800						70 800
Eisai Co., Ltd.			100 000						100 000
Elrha			28 766						28 766
Elton John AIDS Foundation, Inc.			39 639						39 639
European Commission			81 861 314		50 740 268				132 601 582
European Society for Clinical and Economic Aspects of Osteoporosis, Osteoarthritis and Musculoskeletal Diseases			600 000						600 000
Faculty of Nursing and Midwifery, Royal College of Surgeons in Ireland			268 528						268 528
Fred Hollows Foundation			250 000						250 000
Friends of Research4Life			317 650						317 650
Gates Foundation (previously Bill & Melinda Gates Foundation)			129 779 454	42 241 867			1 734 472	5 054 352	178 810 144
Gavi, the Vaccine Alliance			22 541 076		4 409 947				26 951 023
Generalitat de Catalunya, Spain			1 851 427						1 851 427
Global Institute for Disease Elimination			150 242						150 242
Good Ventures Foundation			299 568						299 568

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)
Government of Flanders, Belgium							798 722		798 722
Government of Wallonia, Belgium			27 027						27 027
Grand Challenges Canada			210 618						210 618
Helmsley Charitable Trust			5 291 181						5 291 181
Hoffmann-La Roche and Co., Ltd.			197 500						197 500
Institute of Philanthropy Limited			420 792						420 792
International Development Law Organization			516 897						516 897
International Motor Vehicle Inspection Committee			115 005						115 005
International Society of Audiology			35 000						35 000
International Vaccine Institute		186 450							186 450
Islamic Development Bank			6 500 000						6 500 000
Korean Foundation for International Healthcare – Dr Lee Jong-Wook Memorial Fund			99 010						99 010
La Métropole Grand Lyon, France			55 066						55 066
Laerdal Foundation			148 515						148 515
LEGO Foundation			1 498 983						1 498 983
Merck & Co., Inc.			297 030				(1 059 956)		1 356 986
Novartis			2 000 000						2 000 000
Novo Nordisk Foundation					1 003 490				1 003 490
OneSight EssilorLuxottica Foundation			1 188 118						1 188 118
Osprey Foundation, Inc.			109 772						109 772
Plan International Mali			455 032						455 032

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)
Regione Autonoma Friuli Venezia Giulia, Italy			292 479						292 479
Rockefeller Foundation			366 621						366 621
Sabin Vaccine Institute			16 485						16 485
Sanofi-Aventis			3 305 498						3 305 498
Sightsavers			250 149						250 149
Southeast Asia Tobacco Control Alliance			132 340						132 340
St. Jude Children’s Research Hospital			5 077 564						5 077 564
Susan Thompson Buffett Foundation			11 331 087						11 331 087
Task Force for Global Health			309 260						309 260
United Nations Children’s Fund			2 855 169						2 855 169
United Nations Department of Economic and Social Affairs			972 400						972 400
United Nations Development Programme			324 617						324 617
United Nations Environment Programme			4 935 800						4 935 800
United Nations High Commissioner for Refugees			875 928						875 928
United Nations Human Settlements Programme			49 627						49 627
United Nations Office for Project Services			2 651 474						2 651 474
Universiteit Gent			246 932						246 932
University of Edinburgh			650 195						650 195
Univerzita Karlova			57 746						57 746
UniWeb BV			99 889						99 889
Velux Stiftung			842 597						842 597

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)
Vital Strategies			198 020						198 020
Wellcome Trust			8 041 761		108 099				8 149 860
World Bank					340 226 879				340 226 879
World Diabetes Foundation			5 763 074						5 763 074
Miscellaneous		23 143 641	554 123						23 697 764
Total – General Fund	17 562 176	93 702 667	440 548 786	84 221 663	431 920 790		36 212 116	6 329 602	1 110 497 800

B. Fiduciary fund

Contributor	Secretariat of the WHO Framework Convention on Tobacco Control	Partnership for Maternal, Newborn and Child Health	Alliance for Health Policy and Systems Research	European Observatory on Health Systems and Policies	Expanded Special Project for Elimination of Neglected Tropical Diseases	Total
Kuwait					4 000 000	4 000 000
Norway		1 098 032				1 098 032
Sweden		379 543				379 543
Switzerland					134 308	134 308
United Kingdom of Great Britain and Northern Ireland			4 661 896			4 661 896
Total – Member States		1 477 575	4 661 896		4 134 308	10 273 779
Gates Foundation (previously Bill & Melinda Gates Foundation)		1 000 000	396 039		6 434 451	7 830 490
European Commission				593 832		593 832
European Health Management Association				61 646		61 646
Gavi, the Vaccine Alliance			364 600			364 600
Hlanganisa Community Fund for Social and Gender Justice		251 425				251 425
Robert Wood Johnson Foundation			124 300			124 300
Total – Fiduciary Fund		2 729 000	5 546 835	655 478	10 568 759	19 500 072
Reimbursable procurement – funds received in advance of delivery of goods or services (Note 2)						1 119 191
Grand total						1 131 117 064

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\$ 560.63 million) and non-current (US\$ 570.49 million) are reported separately in the Statement of Financial Position and detailed as part of Note 4.13 to the audited financial statements for 2024 (document A78/18).

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 – Voluntary contributions receivable – non-current and current (by age and by contributor)

As at 31 December 2024

(in US dollars)

Contributor	Amounts receivable – non-current (Note)	Current receivables – ageing less than 360 days	Current receivables – ageing more than 360 days	Current receivables – total (Note)
Afghanistan			695 896	695 896
Angola		68 679		68 679
Australia	82 280	894 969		894 969
Bangladesh			1 182 337	1 182 337
Belgium		228 147		228 147
Cameroon			290 752	290 752
Canada	59 885 076	3 843 686		3 843 686
Chad		102 916	396 993	499 909
China		1 018 878	299 224	1 318 102
Côte d’Ivoire	63 511	81 346		81 346
Cyprus	1 588 983	1 319 672		1 319 672
Democratic Republic of the Congo			65 342	65 342
Equatorial Guinea			9 569 818	9 569 818
Estonia	867 679	433 839		433 839
Finland	650 054	650 054		650 054
France		1 041 667		1 041 667
Germany	8 282 350	49 366 740	111 497	49 478 237
Greece	640 737	20 050 431	640 737	20 691 167
Iceland	100 000	50 000		50 000
India	53 409 892	10 636 206	364 990	11 001 196
Indonesia	755 272	1 137 349		1 137 349
Ireland	549 445	765 895		765 895
Italy	2 676 033	4 565 504		4 565 504
Kazakhstan		2 000 000		2 000 000
Kuwait	3 000 000	2 000 000		2 000 000
Lao People’s Democratic Republic	53 500	180 081		180 081
Latvia	107 411			
Lithuania		54 765		54 765
Luxembourg	161 117	161 117		161 117
Monaco	109 769	109 769	444 939	554 708
Netherlands (Kingdom of the)	23 772 192	11 272 567	511	11 273 078
Niger			566 990	566 990
Nigeria	869 696	5 576 760		5 576 760
Norway	569 692	3 598 014	974 823	4 572 837
Republic of Korea	4 353 116	9 307 411	574 481	9 881 892
Romania		1 321 155	4 786 957	6 108 112
San Marino	53 763	53 763		53 763
Sao Tome and Principe	147 780	566 549		566 549
Saudi Arabia	824 119	20 731 901	5 107 818	25 839 719
Sierra Leone			128 820	128 820
Slovenia	219 058	109 529		109 529
Somalia		4 807 692		4 807 692
Spain		2 083 333		2 083 333
Sweden		1 545 086		1 545 086

Contributor	Amounts receivable – non-current (Note)	Current receivables – ageing less than 360 days	Current receivables – ageing more than 360 days	Current receivables – total (Note)
Switzerland	2 721 492	4 140 288		4 140 288
Thailand	19 176	239 700		239 700
Timor-Leste		637 082		637 082
Türkiye	12 648 213	8 412 926		8 412 926
Uganda		268 633		268 633
United Arab Emirates	600 000	10 600 000		10 600 000
United Kingdom of Great Britain and Northern Ireland	2 719 299	7 611 274	1 123	7 612 397
United States of America	5 344 608	362 480 633	40 497 965	402 978 598
Uzbekistan	1 009 191	1 926 839		1 926 839
Viet Nam	123 950	222 328		222 328
Zambia		108 000		108 000
Zimbabwe		94 500	74 594	169 094
Total Member States	188 978 455	558 477 672	66 776 606	625 254 278
Abdul Latif Jameel Community Initiatives International Ltd.	766 666	300 000		300 000
African Development Bank Group			77 000	77 000
Autism Speaks Inc.			100 000	100 000
Bayer AG		1 730 000		1 730 000
Big Heart Foundation			280 000	280 000
Bloomberg Family Foundation		2 674 258		2 674 258
Borrow Foundation		169 189	514 365	683 554
CDC Foundation		104 111		104 111
Children's Investment Fund Foundation, United Kingdom of Great Britain and Northern Ireland	1 679 105	4 428 641		4 428 641
Clean Air Fund		156 618		156 618
Clinton Health Access Initiative		854 500	231 931	1 086 431
Coalition for Epidemic Preparedness Innovations		123 189		123 189
Eastern and Southern Africa Water and Sanitation Regulators Association		70 800		70 800
Economic Commission for Europe		25 000		25 000
Economic Community of Central African States		77 111		77 111
Eisai Co., Ltd.		100 000		100 000
Elrha		308 963		308 963
Elton John AIDS Foundation, Inc.		39 639		39 639
European Commission	69 394 119	122 068 919	14 527 023	136 595 942
European Health Management Association	61 646			
European Investment Bank			2 419 641	2 419 641
European Respiratory Society		85 000		85 000
European Society for Clinical and Economic Aspects of Osteoporosis, Osteoarthritis and Musculoskeletal Diseases	400 000	200 000		200 000
Faculty of Nursing and Midwifery, Royal College of Surgeons in Ireland		679 558		679 558
Food and Agriculture Organization of the United Nations			78 250	78 250
Fred Hollows Foundation		250 000		250 000
Friends of Research4Life	189 803	127 847		127 847
Gates Foundation (previously Bill & Melinda Gates Foundation)	86 142 527	115 809 569	4 461 799	120 271 368
Gavi, the Vaccine Alliance		74 102 488	10 761 571	84 864 058
Generalitat de Catalunya, Spain		1 851 427		1 851 427
Global Disability Innovation Hub			370 388	370 388
Global Fund to Fight AIDS, Tuberculosis and Malaria		3 428 774	78 775	3 507 548

Contributor	Amounts receivable – non-current (Note)	Current receivables – ageing less than 360 days	Current receivables – ageing more than 360 days	Current receivables – total (Note)
Global Institute for Disease Elimination		423 509		423 509
Good Ventures Foundation		299 568		299 568
Government of Flanders, Belgium		798 722		798 722
Government of Wallonia, Belgium		27 027		27 027
Grand Challenges Canada	40 400	170 218		170 218
Helmsley Charitable Trust		6 141 317		6 141 317
Hlanganisa Community Fund for Social and Gender Justice		251 425		251 425
Hoffmann-La Roche and Co., Ltd.		395 000		395 000
Institute of Philanthropy Limited	420 792			
International Development Law Association	79 932	436 965		436 965
International Labour Organization		169 500		169 500
International Motor Vehicle Inspection Committee		115 005		115 005
International Society of Audiology		35 000		35 000
International Vaccine Institute		385 520		385 520
Islamic Development Bank	4 000 000	6 000 000		6 000 000
Korean Foundation for International Healthcare – Dr Lee Jong-Wook Memorial Fund		99 010		99 010
La Métropole Grand Lyon, France		55 066		55 066
Laerdal Foundation		445 545		445 545
LEGO Foundation	249 830	1 249 153		1 249 153
Merck & Co., Inc.		4 066 780		4 066 780
National Hospital Organization Kurihama Medical and Addiction Center		99 010		99 010
New Venture Fund		108 911		108 911
Novartis		2 975 248		2 975 248
Novo Nordisk Foundation		1 003 490		1 003 490
Nutrition International		88 955		88 955
OneSight EssilorLuxottica Foundation	594 059	1 188 118		1 188 118
Osprey Foundation, Inc.		109 772		109 772
Pandemic Fund	200 575 111	160 318 858	1 091 188	161 410 046
Plan International Mali	227 516	227 516		227 516
Regional Government of Apulia			32 901	32 901
Regione Autonoma Friuli Venezia Giulia, Italy	99 438	193 042		193 042
Resolve to Save Lives		79 100		79 100
Robert Wood Johnson Foundation		124 300	20 000	144 300
Roche Kenya Limited		744 555	849 445	1 594 000
Rockefeller Foundation		366 621		366 621
Rotary International		117 791		117 791
Sabin Vaccine Institute	5 495	22 668		22 668
Sanofi-Aventis		3 810 448		3 810 448
Sightsavers		250 149		250 149
SK Bioscience			15 865	15 865
Southeast Asia Tobacco Control Alliance	88 227	44 113		44 113
St. Jude Children’s Research Hospital	5 077 564			
Susan Thompson Buffett Foundation		11 331 087		11 331 087
Task Force for Global Health	25 000	779 246		779 246
United Nations Children’s Fund	101 115	2 339 074	661 270	3 000 344
United Nations Department of Economic and Social Affairs	432 640	539 760		539 760
United Nations Development Programme	133 818	626 818	333 237	960 055
United Nations Environment Programme	3 367 200	4 277 588	236 976	4 514 564
United Nations High Commissioner for Refugees	875 928	925 976		925 976
United Nations Human Settlements Programme		199 539	184 472	384 011

Contributor	Amounts receivable – non-current (Note)	Current receivables – ageing less than 360 days	Current receivables – ageing more than 360 days	Current receivables – total (Note)
United Nations Multidimensional Integrated Stabilization Mission in Mali			17 507	17 507
United Nations Office for Project Services		4 737 268		4 737 268
United Nations Office for the Coordination of Humanitarian Affairs		1 182 532		1 182 532
United Nations Postal Administration			10 797	10 797
Università degli Studi di Verona			89 903	89 903
Universiteit Gent	111 130	196 307		196 307
University of British Columbia		635 004		635 004
University of Copenhagen	355 054			
University of Edinburgh	325 098	325 098		325 098
University of Geneva		9 815		9 815
University of Oxford			68 312	68 312
Univerzita Karlova	37 805	19 942		19 942
UniWeb BV		99 889		99 889
Velux Stiftung	1 281 495	1 766 510		1 766 510
Vital Strategies		198 020		198 020
Wellcome Trust	1 976 161	9 618 394	5 574 160	15 192 553
World Bank		30 000 000		30 000 000
World Diabetes Foundation	2 392 823	4 511 323		4 511 323
Amounts receivable under the following activities (miscellaneous donors):				
Pre-qualification fees		7 551 552	10 897 677	18 449 229
WHO Framework Convention on Tobacco Control				6 045 121
Meeting of the Parties to the WHO Framework Convention on Tobacco Control				3 560 156
Supply Chain Fund				238 337
Other		23 223	41 792	65 015
Revaluation of amounts due in foreign currencies				(12 789 722)
Total amounts receivable	570 485 951	1 163 574 228	120 802 850	1 281 430 970

Note: 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 2024 (document A78/18).

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 2024

(in US dollars)

Contributor	In-kind	In-service	Grand total
Angola	330 000		330 000
Australia		228 881	228 881
Belgium	471 028		471 028
Burkina Faso	652 958		652 958
Cameroon	48 525		48 525
Canada	4 197 648		4 197 648
Central African Republic	56 261		56 261
Congo	61 106		61 106
Côte d'Ivoire	96 994		96 994
Democratic Republic of the Congo	144 000		144 000
Denmark	5 885 753		5 885 753
Egypt	727 966		727 966
Gabon	1 163 930		1 163 930
Germany	145 677		145 677
Guinea-Bissau	96 994		96 994
India	1 137 710		1 137 710
Indonesia		39 369	39 369
Iran (Islamic Republic of)	72 379		72 379
Iraq	20 000		20 000
Israel	133 476		133 476
Italy	84 836		84 836
Lebanon	51 319		51 319
Malaysia	956 905		956 905
Mali	155 191		155 191
Mongolia	120 000		120 000
Netherlands (Kingdom of the)		61 654	61 654
Oman	252 000		252 000
Palestine	33 515		33 515
Papua New Guinea	113 227		113 227
Philippines	120 000		120 000
Saudi Arabia	150 918		150 918
Senegal	58 196		58 196
Seychelles	176 561		176 561
Solomon Islands	101 892		101 892
Somalia	96 000		96 000
South Africa	219 360		219 360
Switzerland		271 871	271 871
Togo	77 595		77 595
United Arab Emirates	4 658 591		4 658 591

Contributor	In-kind	In-service	Grand total
United States of America		6 455 575	6 455 575
Uzbekistan	255 638		255 638
Total – Member States	23 124 150	7 057 350	30 181 500
Bayer AG	852 479		852 479
Eisai Co., Ltd.	4 546 020		4 546 020
EMS S.A., Brazil	30 240		30 240
Fondation des Immeubles pour les Organisations Internationales	546 270		546 270
Gates Foundation (previously Bill & Melinda Gates Foundation)	640 000		640 000
Generalitat de Catalunya, Spain	96 501		96 501
Gilead Sciences, Inc.	988 163		988 163
GSK plc	4 120 260		4 120 260
Johnson & Johnson Family of Companies Contribution Fund, Inc.	17 076 658		17 076 658
Joint United Nations Programme on HIV/AIDS	9 000		9 000
Kobe Group (Hyogo Prefecture, Kobe Chamber of Commerce and Industry and Kobe Steel, Ltd.)	737 618		737 618
La Métropole Grand Lyon, France	291 622		291 622
Medicines for Malaria Venture	189 000		189 000
Merck & Co., Inc.	15 225 475		15 225 475
Novartis	7 436 375		7 436 375
Rhône-Alpes, France	723 181		723 181
Sanofi-Aventis	9 368		9 368
Seoul Metropolitan Government, Republic of Korea	178 438		178 438
United Nations Development Programme		7 635 503	7 635 503
Miscellaneous and adjustments	(435 429)		(435 429)
Total in-kind and in-service contributions (Note)	76 385 389	14 692 853	91 078 242

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 as 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 2024 (see document A78/18).

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Schedule 6 – Voluntary contributions received in advance for 2025

As at 31 December 2024

(in US dollars)

Contributor	Total
Finland	1 041 667
France	2 708 333
India	386
Portugal	468 750
Norway	2 099 438
Republic of Korea	3 000 000
Thailand	119 274
Received for the WHO Framework Convention on Tobacco Control	1 232 659
Total – Member States	10 670 507
Bloomberg Family Foundation	442 574
European Commission	13 105 209
Food and Agriculture Organization of the United Nations	23 352
Gavi, the Vaccine Alliance	860 922
GSK plc	350 000
Good Ventures Foundation	359 053
International Labour Organization	10 000
Organisation for Economic Co-Operation and Development	10 000
Resolve to Save Lives	4 355 397
Sasakawa Health Foundation	2 450 000
United Nations Environment Programme	20 000
United Nations Industrial Development Organization	10 000
Received on behalf of the Joint United Nations Programme on HIV/AIDS	
Netherlands (Kingdom of the)	23 655 063
Thailand	99 418
Total voluntary contributions received in advance (Note)	56 421 495

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 2024 (document A78/18). Advances are recorded when contributions are received in advance of the start date of the activity as indicated in the agreements with contributors.
