
Voluntary contributions by fund and by contributor, 2018

1. The present information document supplements the WHO audited financial statements for 2018.¹ The following schedules are provided in the Annex:

Schedule 1 – Voluntary contributions, by fund

Schedule 2 – Voluntary contributions, by fund and by contributor

Schedule 3 – Deferred revenue, by fund and by contributor

Schedule 4 – Summary of 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 2019

2. The accounting policies for receivables, deferred revenue and revenue are summarized in sections 2.3, 2.15 and 2.16 of the Audited Financial Statements for the year ended 31 December 2018.¹ 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). Revenue from voluntary contributions is recorded when a binding agreement is signed by WHO and the contributor. Where there are “subject to” clauses in an agreement, WHO does not control the resource and does not record the revenue and amount receivable until the cash is received. Where there are no payment terms specified by the contributor or 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.

3. 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”.

4. As reported in the Statement of Financial Performance in the audited financial statements for 2018,¹ 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. Voluntary contributions reported in Schedules 1 and 2 of the present information document 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 this information document.

¹ Document A72/36.

ANNEX

World Health Organization**Schedule 1 – Voluntary contributions, by fund***For the year ended 31 December 2018 (in US dollars)*

General Fund	Notes	2018	2017
Core voluntary contributions account (CVCA)	1	89 140 929	67 082 729
Voluntary contributions – core	1	91 720 004	13 747 967
Voluntary contributions – specified		807 837 113	812 611 802
Special Programmes and Collaborative Arrangements	2	536 060 718	638 237 728
Outbreak and Crisis Response		615 998 108	516 570 787
Contingency Fund for Emergencies	3	39 985 271	12 988 202
UNDP/UNFPA/UNICEF/WHO/World Bank Special Programme of Research, Development and Research Training in Human Reproduction		36 168 120	31 837 297
UNICEF/UNDP/World Bank/WHO Special Programme for Research and Training in Tropical Diseases		26 467 350	17 608 661
Total General Fund – Programme budget		2 243 377 613	2 110 685 173
Fiduciary Fund			
Secretariat of the WHO Framework Convention on Tobacco Control (WHO FCTC)		17 273 093	5 829 493
Roll Back Malaria Partnership	4		(1 434 988)
Partnership for Maternal, Newborn and Child Health		12 776 268	9 205 823
Alliance for Health Policy and Systems Research		9 690 128	5 838 681
Global Health Workforce Alliance	5	(830 552)	252 069
European Observatory on Health Systems and Policies		4 161 899	6 599 399
Expanded Special Project for Elimination of Neglected Tropical Diseases		13 117 341	4 562 204
WHO Staff Association	6	650 000	
Total Fiduciary Fund		56 838 177	30 852 681
(Increase)/decrease in allowance for doubtful receivables	7	(6 602 975)	(271 601)
Elimination of inter-fund transfers	8	(2 698 402)	(1 960 778)
Total voluntary contributions	9	2 290 914 412	2 139 305 474

Note 1. The core voluntary contributions account (CVCA) includes funds received to support the Programme budget as a whole, considered fully or highly flexible; and funds that are earmarked only at the level of the category. Voluntary contributions – core includes funds that are earmarked for purposes within the Programme budget, considered designated, or of a medium level of flexibility. Designated funds, earmarked at the level of programme area or major office, are not as tightly specified for detailed activity or expenditure line reporting as voluntary contributions – specified, yet are still earmarked rather than highly flexible so are categorized as voluntary contributions – core.

Note 2. Special Programmes and Collaborative Arrangements mainly represents revenue for activities related to poliomyelitis.

Note 3. The Contingency Fund for Emergencies was created in 2015 to provide temporary financing for emergency operations. For further details see note 6.1.b.ii to the Audited Financial Statements for 2018 (document A72/36).

Note 4. The Roll Back Malaria Partnership has moved its administration outside WHO. Negative revenue in the comparative figures represents the cancellation of remaining amounts due under agreements and the transfer of funds under novated agreements.

Note 5. The Global Health Workforce Alliance ceased to operate as a fiduciary fund in 2017. Negative revenue in 2018 represents the transfer of revenue under existing agreements to the General Fund for completion of remaining activities.

Note 6. 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 7. The movement on the allowance for doubtful receivables is given in note 4.3 to the Audited Financial Statements for 2018 (document A72/36).

Note 8. 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 9. Voluntary contributions are reported in the Statement of Financial Performance in the Audited Financial Statements for 2018 (document A72/36).

World Health Organization

Schedule 2 – Voluntary contributions, by fund and by contributor

For the year ended 31 December 2018 (in US dollars)

A. GENERAL FUND

Contributor	Core voluntary contributions account	Voluntary contributions – core	Voluntary contributions – specified	Special Programmes and Collaborative Arrangements	Outbreak and Crisis Response	Contingency Fund for Emergencies	Special Programme of Research, Development and Research Training in Human Reproduction	Special Programme for Research and Training in Tropical Diseases	Grand Total (note 1)
Afghanistan			202 500						202 500
Albania			232 479						232 479
Australia	9 342 403	10 851 821	7 588 581	4 298 215		3 044 140			35 125 160
Austria			269 397		385 072				654 469
Bahrain			10 283						10 283
Belarus			232 661						232 661
Belgium	4 009 434		486 100					707 547	5 203 081
Benin					135 894				135 894
Burkina Faso			565 000						565 000
Cambodia			130 079						130 079
Cameroon			752 383						752 383
Canada			7 053 132	19 114 048	2 723 756	753 012			29 643 948
Chad				1 194 663					1 194 663
China			5 205 132		1 000 000		55 000	55 000	6 315 132
Côte d'Ivoire			178 522						178 522
Democratic Republic of the Congo			331 700		23 760 203				24 091 903
Denmark	3 927 730					3 185 011			7 112 741
Equatorial Guinea			114 039						114 039
Eritrea			347 927		37 700				385 627
Ethiopia					18 900				18 900
Finland			534 179						534 179
France	368 098		7 718 592		1 082 982		182 996		9 352 668
Germany		64 409 154	6 592 770	28 705 515	37 025 715	16 929 296		875 798	154 538 249
Guinea-Bissau			37 491						37 491
India			4 779 328					55 000	4 834 328
Indonesia			2 350 431						2 350 431
Ireland			2 010 577						2 010 577
Israel			38 308						38 308

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)
Italy			4 167 197	1 234 568	2 879 321				8 281 085
Japan			59 675 570	3 361 258	23 279 208			200 000	86 516 036
Kazakhstan			2 000 000						2 000 000
Kuwait					60 000 000	500 000			60 500 000
Lao People's Democratic Republic			369 000						369 000
Lebanon			2 206 805						2 206 805
Liberia			73 227						73 227
Luxembourg (note 5)		5 284 872	3 898 635	578 704		578 704		1 273 148	11 614 063
Madagascar			197 920						197 920
Malawi			21 896						21 896
Malaysia			10 000					25 000	35 000
Mali			363 000						363 000
Malta						20 000			20 000
Mauritania			1 169 812						1 169 812
Mexico								20 000	20 000
Monaco	36 810	73 620	563 944	122 699					797 073
Netherlands	5 002 273		11 296 095			1 165 501	6 340 520		23 804 389
New Zealand			2 918 326						2 918 326
Nigeria			960 411	10 000 000	1 935 000				12 895 411
Norway	14 290 819	70 249	7 465 005		16 987 726	1 253 761	1 190 902	357 270	41 615 733
Papua New Guinea			434 485						434 485
Philippines			100 000						100 000
Republic of Korea		4 370 011	19 192 778	500 000	2 000 000	2 000 000			28 062 789
Russian Federation			12 046 555						12 046 555
Senegal			609 030						609 030
Sierra Leone			646 761						646 761
Singapore			100 000						100 000
Slovakia					180 288				180 288
Solomon Islands			948 776						948 776
Spain			656 448						656 448
Sri Lanka			253 546						253 546
Sweden	17 648 356		240 016		3 953 909	4 412 089	11 772 429	11 167 760	49 194 558
Switzerland	2 507 523		4 155 514		557 244	502 008	1 253 761	2 163 013	11 139 063
Thailand			432 180				40 411	93 291	565 882
Timor-Leste			424 748						424 748
Turkey			1 541 187		1 200 000				2 741 187
United Arab Emirates				28 170 861	400 000				28 570 861
United Kingdom of Great Britain and Northern Ireland	31 744 488	6 711 410	52 289 473	60 686 016	36 380 596	5 641 749	6 067 813	5 740 861	205 262 406

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 Republic of Tanzania					111 118				111 118
United States of America			132 951 856	70 243 619	77 128 605		41 904	697 175	281 063 159
Viet Nam			79 074						79 074
Zambia			49 952						49 952
Zimbabwe			61 388						61 388
Total – Member States	88 877 933	91 771 137	372 332 203	228 210 166	293 163 237	39 985 271	26 945 736	23 430 864	1 164 716 548
African Development Bank Group					2 947 651				2 947 651
African Field Epidemiology Network (AFENET)			229 000						229 000
Asian Liver Center at Stanford University			12 905						12 905
Association for Reproductive and Family Health (ARFH)			339 000						339 000
Autism Speaks			125 000						125 000
Barcelona Institute for Global Health (ISGlobal)			65 000						65 000
Baxter International Inc.			10 000						10 000
Bayer AG			712 602	700 000					1 412 602
Becton Dickinson and Company (BD)			20 950						20 950
Beijing Tiantan Biological Products Co., Ltd.			19 702						19 702
Bill & Melinda Gates Foundation			99 051 511	112 211 972	12 000 000		3 738 560	1 968 153	228 970 196
Bloomberg Family Foundation			11 504 000						11 504 000
Borrow Dental Milk Foundation			72 000						72 000
Bristol-Myers Squibb			316 058						316 058
Carter Center				3 220 000					3 220 000
CDC Foundation			2 769 922						2 769 922
Chiba University			13 000						13 000
Children's Investment Fund Foundation (UK)			374 485				850 000		1 224 485
Christian Hansen Holding S/A		12 241							12 241
Christian Medical College Vellore (CMC)			150 000						150 000
Christoffel-Blindenmission			579 233						579 233
Clinton Health Access Initiative			289 324						289 324
Cochlear Limited			113 000						113 000
CONBA Group C, Ltd. (CONBA)			100 000						100 000
David and Lucile Packard Foundation			1 000 000						1 000 000
Denka Seiken Co., Ltd.			304 487		112 618				417 105
Drugs for Neglected Diseases Initiative (DNDi)			88 046						88 046
Eisai Co., Ltd.			280 000						280 000
Eli Lilly and Company Foundation, UK			248 726						248 726

Contributor	Core voluntary contributions account	Voluntary contributions – core	Voluntary contributions – specified	Special Programmes and Collaborative Arrangements	Outbreak and Crisis Response	Contingency Fund for Emergencies	Special Programme of Research, Development and Research Training in Human Reproduction	Special Programme for Research and Training in Tropical Diseases	Grand Total (note 1)
End Fund			223 288						223 288
Estate of Mrs Edith Christina Ferguson	262 996								262 996
European and Developing Countries Clinical Trials Partnership			295 791						295 791
European Commission			17 182 834	7 246 662	48 812 727				73 242 222
European Hearing Instrument Manufacturers Association (EHIMA)			62 112						62 112
European Respiratory Society (ERS)			119 625						119 625
Executive Council of the Government of the Emirate of Dubai, United Arab Emirates			35 000						35 000
Family Health International (FHI)			70 500						70 500
Fluart Innovative Vaccines Ltd.			53 733		19 874				73 607
Fondation Botnar (FB)			917 167						917 167
Fondation d'Entreprise Sanofi Espoir							232 005		232 005
Fondation d'Harcourt			224 339						224 339
Food and Agriculture Organization of the United Nations (FAO)			310 000						310 000
Foundation for AIDS Research (amfAR)			10 626						10 626
Foundation for Innovative New Diagnostics (FIND)			166 402						166 402
Fred Hollows Foundation (FHF)			442 728						442 728
Fundación Bancaria Caixa d'Estalvis i Pensions de Barcelona (La Caixa)			29 138						29 138
GAVI Alliance			140 356 949	4 125 143	14 063 872				158 545 964
Generalitat de Catalunya, Spain			1 940 171						1 940 171
Gharda Chemicals Limited			36 100						36 100
Gilead Sciences Inc.			2 841 950						2 841 950
GlaxoSmithKline (GSK)			3 940 414	85 000	1 457 413				5 482 827
Global Fund to Fight AIDS, Tuberculosis and Malaria (GFATM) (note 6)			14 320 196				449 400		14 769 596
Government of Flanders, Belgium			2 116 511				931 677		3 048 188
Harvard School of Public Health (HSPH)							325 078		325 078
Hearing Conservation Council (HCC)			220 000						220 000
Hilfsaktion Noma e.V.			516 970						516 970
Hoffmann-La Roche and Co., Ltd.			4 835 958		1 788 642				6 624 600
Hong Kong, SAR, People's Republic of China		13 857	100 000						113 857
Imperial College of Science Technology and Medicine			332 497						332 497
International Federation of Anthroposophic Medical Associations			50 000						50 000

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 Federation of Oto-Rhino-Laryngological Societies (IFOS)			45 000						45 000
International Federation of Pharmaceutical Manufacturers & Associations			93 900						93 900
International Labour Organization (ILO)			10 000						10 000
International Organization for Migration (IOM)			2 466 427						2 466 427
International Society of Audiology (AUDI)			35 000						35 000
International Telecommunication Union (ITU)			806 504						806 504
International Water Association (IWA)			31 588						31 588
Islamic Development Bank				200 000					200 000
Jacques Parisot Foundation			279 116						279 116
Jhpiego Corporation			100 000						100 000
John D. and Catherine T. Macarthur Foundation			470 000						470 000
Johnson and Johnson Family of Companies Contribution Fund, Inc.				200 000					200 000
Joint United Nations Programme on HIV/AIDS (UNAIDS)			7 239 275						7 239 275
Kaketsuken			447 774		165 615				613 389
Kanagawa Prefecture, Japan			563 896						563 896
Kanazawa University			155 784						155 784
									24 550 428
									294 427
									2 045 388
									3 000 000
									1 388 315
									149 537
									49 456
									13 572
									500 000
									645 766
									274 106
									3 550 385
									100 000
									2 086 169
									856 698
									1 184 398

预览已结束，完整报告链接和二维码如下：

https://www.yunbaogao.cn/report/index/report?reportId=5_25253

