

Voluntary contributions by fund and by contributor, 2017

1. This information document supplements the report on the WHO audited financial statements for 2017.¹ 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 – 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 2018

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 2017.¹ 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 (Taxes and Transfers)). 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”.

¹ Document A71/29.

ANNEX

World Health Organization**Schedule 1 – Voluntary contributions, by fund***For the year ended 31 December 2017 (in US dollars)*

General Fund	Notes	2017	2016
Core voluntary contributions account (CVCA)	1	67 082 729	81 351 636
Voluntary contributions – core	1	13 747 967	32 071 230
Voluntary contributions – specified		812 611 802	706 671 708
Special Programmes and Collaborative Arrangements	2	638 237 728	536 826 271
Outbreak and Crisis Response		516 570 787	298 348 379
Contingency Fund for Emergencies	3	12 988 202	18 089 886
UNDP/UNFPA/UNICEF/WHO/World Bank Special Programme of Research, Development and Research Training in Human Reproduction		31 837 297	28 139 499
UNICEF/UNDP/World Bank/WHO Special Programme for Research and Training in Tropical Diseases		17 608 661	17 611 249
Stop TB Partnership	4		(1 890 682)
Total General Fund – Programme budget		2 110 685 173	1 717 219 177
Fiduciary Fund			
Secretariat of the WHO Framework Convention on Tobacco Control		5 829 493	10 668 542
Roll Back Malaria Partnership	4	(1 434 988)	(1 727 193)
Partnership for Maternal, Newborn and Child Health		9 205 823	5 895 429
United Nations System Standing Committee on Nutrition	4		(301 134)
Alliance for Health Policy and Systems Research		5 838 681	6 201 348
Global Health Workforce Alliance		252 069	1 309 082
European Observatory on Health Systems and Policies		6 599 399	4 284 740
Expanded Special Project for Elimination of Neglected Tropical Diseases		4 562 204	8 691 904
Total Fiduciary Fund		30 852 681	35 022 718
(Increase)/decrease in allowance for doubtful receivables	5	(271 601)	171 867
Elimination of inter-fund transfers	6	(1 960 778)	(603 253)
Total voluntary contributions	7	2 139 305 475	1 751 810 509

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 polio-related activities.

Note 3. The Contingency Fund for Emergencies was created in 2015 to provide temporary financing for emergency operations. For full details see note 6.1.b.ii to the Audited Financial Statements for 2017 (document A71/29).

Note 4. A number of partnerships have moved their administration outside WHO (Stop TB Partnership, Stop TB Partnership Global Drug Facility Fund, the United Nations System Standing Committee on Nutrition and the Roll Back Malaria Partnership). Negative revenue represents the cancellation of remaining amounts due under agreements and the transfer of funds under novated agreements.

Note 5. Voluntary contributions are reported net of the allowance for doubtful receivables reported in the Statement of Financial Performance in the Audited Financial Statements for 2017 (document A71/29). The movement on the allowance is given in note 4.3.

Note 6. 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 7. As reported in the Statement of Financial Performance for the year ended 31 December 2017 in the Audited Financial Statements for 2017 (document A71/29), 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 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 this report.

World Health Organization

Schedule 2 – Voluntary contributions, by fund and by contributor

For the year ended 31 December 2017 (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
Member States									
Afghanistan			101 000						101 000
Algeria					100 000				100 000
Angola					1 099 994				1 099 994
Australia	9 483 364		9 832 444	2 349 256	398 406				22 063 471
Austria			44 793						44 793
Bangladesh			132 345						132 345
Belarus			279 818						279 818
Belgium	4 086 538							721 154	4 807 692
Benin			25 000						25 000
Brazil			60 000						60 000
Cambodia			767 174						767 174
Cameroon			807 783						807 783
Canada			14 294 740	18 615 400	751 880	751 880			34 413 899
China			7 474 499		3 000 000		55 000	55 000	10 584 499
Congo			344 811						344 811
Czech Republic			667 190						667 190
Denmark	3 963 221		28 030						3 991 252
Equatorial Guinea			255 163						255 163
Eritrea					70 400				70 400
Estonia			118 483			59 242			177 725
Fiji			479 150						479 150
Finland			457 014						457 014
France	357 274		12 792 309		348 432				13 498 014

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
Germany		59 242	38 423 016	20 399 999	20 237 069	9 876 114	45 200	901 442	89 942 082
Guinea-Bissau			100 000						100 000
Hungary			252 599						252 599
India			4 837 508	2 791 953					7 629 461
Indonesia			760 138						760 138
Iraq			10 000						10 000
Ireland			385 071						385 071
Israel			17 422						17 422
Italy			6 711 499	1 451 800	2 234 074				10 397 373
Japan			20 332 714	100 000	26 013 354			280 000	46 726 068
Kazakhstan			2 000 000						2 000 000
Kuwait	500 000				2 000 000				2 500 000
Lao People's Democratic Republic			70 000						70 000
Liberia					6 301 943				6 301 943
Lithuania					21 231				21 231
Luxembourg	1 772 288	2 309 345	3 815 342	537 057				1 074 114	9 508 145
Madagascar			83 700						83 700
Malaysia								25 000	25 000
Maldives			559 762						559 762
Malta				12 019					12 019
Mauritania			49 769						49 769
Monaco	32 017	53 022	673 277	160 085					918 402
Netherlands	5 980 978		6 666 095			185 775	7 460 000		20 292 848
New Zealand			871 912						871 912
Nigeria				8 000 000					8 000 000
Norway	7 385 431	72 895	11 301 556	6 312 334	14 286 904		1 893 700	378 740	41 631 561
Oman					5 000 000				5 000 000
Pakistan			575 509	22 000 000					22 575 509
Panama								14 000	14 000
Papua New Guinea			100 000						100 000
Philippines			220 000						220 000

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
Qatar			268 168						268 168
Republic of Korea		4 399 850	15 294 395	1 000 000	4 376 915	1 015 192			26 086 352
Russian Federation			8 181 025		1 442 949				9 623 974
San Marino			432 291						432 291
Saudi Arabia			25 000						25 000
Sierra Leone			56 073		414 465				470 538
Singapore			100 000						100 000
Solomon Islands			351 743						351 743
South Africa					600 000				600 000
Spain		118 483	1 569 108						1 687 591
Sri Lanka			64 140						64 140
Sudan			1 035 460						1 035 460
Sweden	12 520 447		1 175 809				8 328 157	5 649 772	27 674 186
Switzerland	2 540 650		3 935 814	508 130	1 254 568		1 270 325	1 676 829	11 186 317
Thailand			279 456				19 497	41 759	340 712
Timor-Leste			624 015						624 015
Turkey			817 638	60 000					877 638
Turkmenistan			827 355						827 355
Uganda					54 000				54 000
Ukraine			1 500 000						1 500 000
United Arab Emirates				18 740 898					18 740 898
United Kingdom of Great Britain and Northern Ireland	18 438 573	6 711 408	36 115 276	75 881 155	18 097 558	1 100 000	3 664 122	3 726 383	163 734 474
United States of America			172 683 699	106 089 211	120 506 052		575 617	1 254 350	401 108 929
Uruguay			50 000						50 000
Viet Nam			93 740						93 740
Zimbabwe			787 822						787 822
Total – Member States	67 060 782	13 724 246	394 046 662	285 009 298	228 610 195	12 988 202	23 311 619	15 798 543	1 040 549 547

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
African Development Bank Group			38 500		3 052 349				3 090 849
African Field Epidemiology Network (AFENET)			229 000						229 000
American Speech-Language-Hearing Association (ASHA)			10 000						10 000
Americans for UNFPA			435 000						435 000
Arab Gulf Programme for United Nations Development Organizations (AGFUND)			45 000						45 000
Association for Reproductive and Family Health (ARFH)			946 925						946 925
Australian Red Cross Blood Service (ARCBS)			45 000						45 000
Australian Respiratory Council (ARCO)			19 920						19 920
Autism Speaks			125 000						125 000
Bank of Africa Fondation Madagascar(BOA)					80 442				80 442
Baxter International Inc.			10 000						10 000
Bayer AG			858 060	300 000					1 158 060
Becton Dickinson and Company (BD)			20 950						20 950
Beijing Tiantan Biological Products Co.,Ltd.			62 572		23 144				85 716
Bernard Van Leer Foundation (BVL)			103 072						103 072
Bill & Melinda Gates Foundation			94 870 611	224 439 804			4 005 577	1 338 325	324 654 317
Bloomberg Family Foundation			14 314 000						14 314 000
Borrow Dental Milk Foundation			33 500						33 500
Brien Holden Vision Institute (BHVI)			25 000						25 000
Brighton Collaboration Foundation			26 000						26 000
Bristol-Myers Squibb			215 730						215 730
Carter Center				5 470 000					5 470 000
CDC Foundation			3 201 925						3 201 925
Chiba University			70 000						70 000
Children's Investment Fund Foundation (UK)			296 000						296 000
Christoffel-Blindenmission			542 729						542 729
Clarke Mosquito			15 000						15 000
David and Lucile Packard Foundation							350 000		350 000

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
Denka Seiken Co., Ltd.			304 647		112 677				417 324
Eisai Co., Ltd.			280 000						280 000
Emirates Red Crescent					746 080				746 080
Estate of Samuel Arden Weiss	21 946								21 946
European Commission			28 458 531	8 865 046	44 632 458				81 956 035
European Respiratory Society (ERS)			232 686						232 686
Executive Council of the Government of the Emirate of Dubai, United Arab Emirates			40 000						40 000
Family Health International (FHI)			63 409						63 409
FIA Foundation			75 188						75 188
Fluart Innovative Vaccines Ltd.			53 761		19 884				73 645
Fondation d'Harcourt			127 878						127 878
Fondation Raoul Follereau			100 000						100 000
Food and Agriculture Organization (FAO)			110 000						110 000
Foundation for Innovative New Diagnostics (FIND)			183 876						183 876
									992 900
									205 220
									133 365 051
									1 867 372
									3 124 450
									7 365 666
									16 170 654
									836 120
									75 280
									294 582
									15 000
									15 000
									97 000
									6 628 090

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