

## **Voluntary contributions by fund and by contributor, 2016**

1. The present report supplements the WHO mid-term programmatic and financial report for 2016–2017, including audited financial statements for 2016.<sup>1</sup> 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 2017**

2. The accounting policies for accounts receivable and revenue are summarized in sections 2.3 and 2.15 of the Financial Statements for the year ended 31 December 2016.<sup>1</sup> 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”.

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<sup>1</sup> Document A70/40.

## ANNEX

## World Health Organization

## Schedule 1 – Voluntary contributions, by fund

For the year ended 31 December 2016 (in US dollars)

General Fund	Notes	2016	2015
Core voluntary contributions account (CVCA)	1	81 351 636	102 622 648
Voluntary contributions — core	1	32 071 230	8 834 937
Voluntary assessed contributions			272 060
Voluntary contributions — specified		706 671 708	657 038 276
Special Programmes and Collaborative Arrangements	2	536 826 271	604 984 334
Outbreak and Crisis Response		298 348 379	404 830 918
Contingency Fund for Emergencies	3	18 089 886	14 296 219
UNDP/UNFPA/UNICEF/WHO/World Bank Special Programme of Research, Development and Research Training in Human Reproduction		28 139 499	27 763 420
UNICEF/UNDP/World Bank/WHO Special Programme for Research and Training in Tropical Diseases		17 611 249	16 314 732
Stop TB Partnership	4	(1 890 682)	12 662
<b>Total General Fund — Programme budget</b>		<b>1 717 219 177</b>	<b>1 836 970 206</b>
<b>Fiduciary Fund</b>			
Secretariat of the WHO Framework Convention on Tobacco Control		10 668 542	1 846 951
Roll Back Malaria Partnership		(1 727 193)	7 774 877
Partnership for Maternal, Newborn and Child Health		5 895 429	3 333 717
United Nations System Standing Committee on Nutrition	5	(301 134)	205 700
Alliance for Health Policy and Systems Research		6 201 348	5 987 471
Global Health Workforce Alliance		1 309 082	2 365 055
European Observatory on Health Systems and Policies		4 284 740	6 975 988
Expanded Special Project for Elimination of Neglected Tropical Diseases		8 691 904	761 035
Stop TB Partnership Global Drug Facility	4		(18 153 674)
Stop TB Partnership	4		(5 653 579)
<b>Total Fiduciary Fund</b>		<b>35 022 718</b>	<b>5 443 541</b>
(Increase)/decrease in allowance for doubtful receivables		<b>171 867</b>	<b>(650 968)</b>
Elimination of inter-fund transfers		<b>( 603 253)</b>	<b>(3 320 249)</b>
<b>Total voluntary contributions</b>	<b>6</b>	<b>1 751 810 509</b>	<b>1 838 442 530</b>

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

**Note 2.** From 1 January 2014 only revenue for Polio-related activities was recorded under Special Programmes and Collaborative Arrangements.

**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 financial statements for 2016, within the WHO mid-term programmatic and financial report for 2016–2017 (document A70/40).

**Note 4.** Effective 1 January 2015, the administration of the Stop TB Partnership and the Stop TB Partnership Global Drug Facility Fund has moved to the United Nations Office for Project Services (UNOPS). Negative revenue represents the cancellation of remaining amounts due under agreements and the transfer of funds to UNOPS under novated agreements.

**Note 5.** Operations under the United Nations System Standing Committee on Nutrition ceased on 31 December 2015 and the final balance was paid in 2016.

**Note 6.** As reported in the Statement of Financial Performance for the year ended 31 December 2016 in the financial statements for 2016, within the WHO mid-term programmatic and financial report for 2016–2017 (see document A70/40), all activities implemented by WHO have been consolidated in the financial report. This includes voluntary contributions received under the General Fund 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.

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

For the year ended 31 December 2016 (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
<b>Member States</b>									
Afghanistan			80 000						80 000
Angola					8 717 247				8 717 247
Armenia			25 000						25 000
Australia	9 523 810		7 512 841	22 235 055	388 888				39 660 593
Austria			44 395						44 395
Azerbaijan			50 000						50 000
Belarus			354 679						354 679
Belgium	6 688 963							1 114 827	7 803 790
Bhutan			15 000						15 000
Bolivia (Plurinational State of)			25 000						25 000
Bosnia and Herzegovina			25 000						25 000
Brazil			100 000						100 000
Bulgaria			41 543						41 543
Burkina Faso			25 000						25 000
Cambodia			733 449						733 449
Cameroon			132 322						132 322
Canada			19 738 656	18 598 894	262 172				38 599 722
Central African Republic					530 185				530 185
Chad			15 000						15 000
China			3 060 000		2 000 000		55 000	55 000	5 170 000
Colombia			15 000						15 000
Côte d'Ivoire			14 994						14 994
Democratic People's Republic of Korea			30 000						30 000

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
Democratic Republic of the Congo			25 000						25 000
Denmark	3 646 179								3 646 179
Egypt			40 000						40 000
El Salvador			25 000						25 000
Equatorial Guinea			450 556						450 556
Eritrea			25 000						25 000
Estonia					54 645	53 079			107 723
Ethiopia			463 142						463 142
Fiji			25 000						25 000
Finland			740 387						740 387
France	318 471		7 462 575		164 383	1 418 218			9 363 647
Gabon			25 000						25 000
Georgia			50 000						50 000
Germany			14 344 518	19 250 369	1 673 668	3 728 495		665 927	39 662 977
Ghana			40 000						40 000
Guatemala			25 000						25 000
Guinea			30 000		6 687 303				6 717 303
Guinea-Bissau			51 207						51 207
Guyana			50 000						50 000
Haiti			25 000						25 000
Honduras			15 000						15 000
India			5 149 179	1 666 796			70 000	110 000	6 995 975
Indonesia			810 138	240 010					1 050 148
Ireland	339 751			760 870					1 100 620
Israel			16 393						16 393
Italy			3 204 916						3 204 916
Japan		25 000 000	10 483 323	100 000	21 550 000	10 833 800		280 000	68 247 123
Kazakhstan			1 974 156						1 974 156
Kuwait	500 000				8 000 000				8 500 000
Kyrgyzstan			30 000						30 000
Lao People's Democratic Republic			1 300 728						1 300 728

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
Lebanon			2 113 955						2 113 955
Lesotho			27 135						27 135
Lithuania					28 345				28 345
Luxembourg	1 870 748	2 437 642	3 319 579	566 893				1 133 787	9 328 650
Malaysia								25 000	25 000
Mauritania			15 000						15 000
Mexico								30 000	30 000
Monaco	33 520	111 732	451 597	167 598					764 447
Mongolia			25 000						25 000
Morocco			25 000						25 000
Mozambique			50 000						50 000
Myanmar			50 000						50 000
Namibia			10 000						10 000
Nepal			50 000						50 000
Netherlands	5 980 978		12 236 942			896 739	3 840 000		22 954 659
New Zealand			1 337 797		167 900				1 505 697
Nigeria			2 550 000					302 602	2 852 602
Norway	5 892 156	70 093	3 853 522	5 951 672	12 192 042		1 547 435	952 268	30 459 188
Pakistan			3 325 983	26 000 000					29 325 983
Panama			25 000						25 000
Philippines			30 000						30 000
Republic of Korea		4 437 770	10 993 171		700 000				16 130 941
Republic of Moldova			50 000						50 000
Romania			15 000						15 000
Russian Federation			5 524 228						5 524 228
Sao Tome and Principe			40 000						40 000
Saudi Arabia					4 754 822				4 754 822
Senegal			40 190						40 190
Sierra Leone			15 000						15 000
Singapore			100 000						100 000
Solomon Islands			763 063						763 063

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
South Africa			342 657						342 657
Spain			1 502 384	21 231	318 471			42 463	1 884 550
Sri Lanka			25 000						25 000
Swaziland			10 000						10 000
Sweden	25 878 434		455 494			1 159 555	2 635 835	4 031 277	34 160 596
Switzerland	2 553 626		3 520 124	510 725	250 046		1 276 813	1 813 598	9 924 932
Syrian Arab Republic			15 000						15 000
Tajikistan			30 000						30 000
Thailand			195 443				20 012	41 911	257 365
The former Yugoslav Republic of Macedonia			58 606						58 606
Timor-Leste			842 735		100 000				942 735
Tunisia			25 000						25 000
Turkey			73 562	120 000	1 500 000				1 693 562
Turkmenistan			827 355						827 355
Uganda			15 000						15 000
United Arab Emirates				18 421 838					18 421 838
United Kingdom of Great Britain and Northern Ireland	18 125 000		51 066 586	36 625 090	21 308 871		3 664 122	3 053 435	133 843 104
United States of America			169 089 776	90 641 308	62 917 997		879 512	628 103	324 156 696
Uzbekistan			172 718						172 718
Yemen			9 968 668						9 968 668
Zimbabwe			214 375						214 375
<b>Total – Member States</b>	<b>81 351 636</b>	<b>32 057 237</b>	<b>364 406 745</b>	<b>241 878 350</b>	<b>154 266 984</b>	<b>18 089 886</b>	<b>13 988 729</b>	<b>14 280 199</b>	<b>920 319 765</b>
African Development Bank Group			308 000		13 314 299				13 622 299
African Field Epidemiology Network (AFENET)			90 000						90 000
Alere Inc			28 522		10 549				39 071
American Jewish World Service (AJWS)			67 800				11 586		79 386
American Leprosy Missions (ALM)			37 500						37 500
Americans for UNFPA			444 000						444 000
Arab Gulf Programme for United Nations Development Organizations (AGFUND)			89 067						89 067
Association for Reproductive and Family Health (ARFH)			236 731						236 731

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
Autism Speaks			300 000						300 000
BASF Corporation			277 390						277 390
Bayer AG			567 694	300 000					867 694
Becton Dickinson and Company (BD)			10 950						10 950
Bernard Van Leer Foundation (BVL)			170 000						170 000
Bill & Melinda Gates Foundation			94 819 101	170 041 139	3 500 000		5 417 796	2 080 582	275 858 618
Bloomberg Family Foundation			485 000						485 000
Book Aid International (BAI)			23 051						23 051
Borrow Dental Milk Foundation			43 500						43 500
Care International			355 241						355 241
Caribbean Region			15 000						15 000
Carter Center				800 000					800 000
CDC Foundation			4 422 404						4 422 404
Changchun Institute Of Biological Products Co., Ltd. Cnbg			42 860		15 853				58 713
Chiba University			100 000						100 000
Christoffel Blindenmission			603 013						603 013
									115 466
									98 866
									923 396
							960 000		960 000
									458 884
									36 066
									21 675
									128 769
									616 699
									13 014 320
									246 218
									785 581
								101 944	45 573 156
									564 676
									88 000

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