

Annex to the Financial Report for the year ended 31 December 2014

Voluntary contributions by fund and by contributor

1. This document supplements the information provided in the Financial Report for the year ended 31 December 2014¹ and provides further details of voluntary contributions revenue, deferred revenue, accounts receivable, advances and contributions in-kind and in-service. It is composed of the following schedules:

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 2015

2. The accounting policies for accounts receivable and revenue are summarized in sections 2.3 and 2.15 of the Financial Report for the year ended 31 December 2014. Revenue from voluntary contributions is recognized in accordance with International Public Sector Accounting Standard 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 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.

3. The basis of preparation is as follows. Each voluntary contribution is recorded through an award. The summary schedules presented in this document aggregate those awards, reporting contributions by fund and by contributor. Miscellaneous receipts and contributions totalling less than US\$ 10 000 are grouped together and reported as “Other”.

¹ Document A68/38.

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Schedule 1 – Voluntary contributions, by fund

For the year ended 31 December 2014
(in US dollars)

	Notes	2014	2013
General Fund			
Voluntary contributions — core	1		
Core voluntary contributions account		116 286 259	114 782 295
Other voluntary contributions — core		15 662 847	17 607 564
Sub-total — voluntary contributions — core		131 949 106	132 389 859
Voluntary contributions — specified			
Voluntary contributions — specified	2	1 809 528 713	1 722 890 596
UNDP/UNFPA/WHO/World Bank Special Programme of Research, Development and Research Training in Human Reproduction		34 008 028	28 438 355
UNICEF/UNDP/World Bank/WHO Special Programme for Research and Training in Tropical Diseases		27 291 077	24 200 253
Stop TB Partnership	3	(1 063 677)	22 019 094
Sub-total — voluntary contributions — specified		1 869 764 141	1 797 548 298
Total General Fund — Programme budget		2 001 713 247	1 929 938 157
Fiduciary Fund			
Secretariat of the WHO Framework Convention on Tobacco Control		12 248 822	3 099 910
Stop TB Partnership Global Drug Facility	3	(5 299 285)	44 991 042
Roll Back Malaria Partnership		21 853 752	17 791 702
Health Metrics Network	4	(103 700)	(1 500 826)
Partnership for Maternal, Newborn and Child Health		13 059 127	12 001 191
United Nations System Standing Committee on Nutrition		1 226 101	1 473 695
Alliance for Health Policy and Systems Research		11 417 912	7 703 868
Global Health Workforce Alliance		3 243 131	4 706 891
Stop TB Partnership	3	(8 350 662)	0
European Observatory on Health Systems and Policies	5	4 368 806	0
Total Fiduciary Fund		53 664 004	90 267 473
Special Purpose Fund			
Revolving Fund for Teaching and Laboratory Equipment	6	0	61 616
Decrease / (Increase) in allowance for doubtful receivables		25 610	(661 145)
Elimination of inter-fund transfers		(3 492 101)	(3 130 499)
Total voluntary contributions	7	2 051 910 760	2 017 136 747

Note 1. Voluntary contributions — core includes two 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 medium flexible. Fully flexible funds and highly flexible funds, earmarked only at the level of the strategic objective, are recorded in the Core Voluntary Contributions Account. Designated funds, earmarked at the level of Organization-wide expected result, disease, or programme, 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. Voluntary contributions — specified include Base programmes, Special programmes and collaborative arrangements and Outbreak and crisis response.

Note 3. As of 1 January 2014, the Stop TB Partnership moved from the General Fund to the Fiduciary Fund. 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 4. Activities under the Health Metrics Network ceased in May 2013. Negative revenue represents refunds of unspent amounts.

Note 5. Effective 1 January 2014, the European Observatory on Health Systems and Policy was moved from the General Fund to the Fiduciary Fund. It was previously reported under Special Programmes and Collaborative Arrangements.

Note 6. Activity in this fund was very limited and the small amounts remaining were transferred to the Reimbursable Procurement Fund effective 31 December 2013. Any new requests for teaching and laboratory equipment will be accounted for under the latter Fund.

Note 7. As reported in the Statement of Financial Performance for the year ended 31 December 2014 (see document A68/38), all activities implemented by WHO have been consolidated in the financial report. This includes voluntary contributions received under the General Fund, the Fiduciary Fund and the Special Purpose Fund. Voluntary contributions reported in Schedules 1 and 2 of the Annex 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.

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Schedule 2 – Voluntary contributions, by fund and by contributor

For the year ended 31 December 2014 (in US dollars)

A. GENERAL FUND

Contributor	Core voluntary contributions account	Other voluntary contributions – core	Voluntary contributions – specified	Special Programme of Research, Development and Training in Human Reproduction	Special Programme for Research and Training in Tropical Diseases	Stop TB Partnership	Total revenue (Note 1)
Member States							
AFGHANISTAN			1 044 115				1 044 115
ANDORRA			20 053				20 053
ARMENIA			50 000				50 000
AUSTRALIA	18 552 876		31 243 059				49 795 934
AUSTRIA			52 701				52 701
BANGLADESH			1 146 351				1 146 351
BELARUS			50 000				50 000
BELGIUM	9 918 478		61 141		2 038 044		12 017 663
BENIN			1 695 786				1 695 786
BOLIVIA (PLURINATIONAL STATE OF)			25 000				25 000
BOSNIA AND HERZEGOVINA			25 000				25 000
BRAZIL			5 415 057				5 415 057
BRUNEI DARUSSALAM			100 000				100 000
BULGARIA			87 253				87 253
BURKINA FASO			25 000				25 000
BURUNDI			25 000				25 000
CAMBODIA			515 876				515 876
CAMEROON			352 744				352 744
CANADA			79 796 770				79 796 770

Contributor	Core voluntary contributions account	Other voluntary contributions – core	Voluntary contributions – specified	Special Programme of Research, Development and Training in Human Reproduction	Special Programme for Research and Training in Tropical Diseases	Stop TB Partnership	Total revenue (Note 1)
CHAD			219 657				219 657
CHILE			30 000				30 000
CHINA			6 820 000	110 000	110 000		7 040 000
CÔTE D'IVOIRE			25 000				25 000
CROATIA			48 000				48 000
CYPRUS			534 759				534 759
DEMOCRATIC PEOPLE'S REPUBLIC OF KOREA			25 000				25 000
DENMARK	5 301 290		4 233 224				9 534 514
DJIBOUTI			25 000				25 000
DOMINICAN REPUBLIC			25 000				25 000
ECUADOR			325 000				325 000
EGYPT			25 000				25 000
EL SALVADOR			25 000				25 000
EQUATORIAL GUINEA			3 003 510				3 003 510
ERITREA			25 000				25 000
ESTONIA			215 501				215 501
ETHIOPIA			50 000				50 000
FIJI			12 990				12 990
FINLAND	7 523 940		7 362 137				14 886 077
FRANCE	2 338 377		10 080 840				12 419 217
GABON			382 577				382 577
GAMBIA			35 172				35 172
GEORGIA			50 000				50 000
GERMANY			46 703 498		814 111		47 517 610
GREECE			7 535 081				7 535 081
GUINEA			2 344 110				2 344 110
GUINEA-BISSAU			1 617 902				1 617 902

Contributor	Core voluntary contributions account	Other voluntary contributions – core	Voluntary contributions – specified	Special Programme of Research, Development and Training in Human Reproduction	Special Programme for Research and Training in Tropical Diseases	Stop TB Partnership	Total revenue (Note 1)
HAITI			25 000				25 000
HONDURAS			25 000				25 000
HUNGARY			86 878				86 878
INDIA			2 583 804	35 000	55 000		2 673 804
INDONESIA			943 896				943 896
IRAQ			25 000				25 000
IRELAND	1 537 433		1 261 034				2 798 467
ISRAEL			79 803				79 803
ITALY (Note2)		30 000	4 580 219	(787 936)			3 822 283
JAPAN			30 444 627		270 000		30 714 627
JORDAN			25 000				25 000
KAZAKHSTAN			2 337 114				2 337 114
KENYA			25 000				25 000
KUWAIT	721 430		17 250 000				17 971 430
KYRGYZSTAN			50 000				50 000
LAO PEOPLE'S DEMOCRATIC REPUBLIC			638 800				638 800
LEBANON			662 662				662 662
LIBERIA			18 743 195				18 743 195
LUXEMBOURG	2 205 882	3 676 471	2 821 791		1 336 898		10 041 042
MALAYSIA			10 000		25 000		35 000
MEXICO			1 000 000		10 000		1 010 000
MONACO	41 265	103 164	1 112 774				1 257 203
MONGOLIA			50 000				50 000
MOROCCO			25 000				25 000
MYANMAR			50 000				50 000
NAMIBIA			50 000				50 000
NEPAL			217 816				217 816
NETHERLANDS	5 980 978		13 005 376	5 650 000			24 636 354

Contributor	Core voluntary contributions account	Other voluntary contributions – core	Voluntary contributions – specified	Special Programme of Research, Development and Training in Human Reproduction	Special Programme for Research and Training in Tropical Diseases	Stop TB Partnership	Total revenue (Note 1)
NEW ZEALAND			3 574 506				3 574 506
NICARAGUA			25 000				25 000
NIGERIA			390 500				390 500
NORWAY	9 168 256		35 683 695	2 756 637	2 200 381		49 808 970
OMAN			3 091 107				3 091 107
PAKISTAN			17 275 278				17 275 278
PARAGUAY			50 000				50 000
PHILIPPINES			50 000				50 000
POLAND			146 317				146 317
PORTUGAL					63 532		63 532
QATAR			1 049 923				1 049 923
REPUBLIC OF KOREA		3 589 496	16 843 428				20 432 924
RUSSIAN FEDERATION			8 378 255				8 378 255
RWANDA			25 000				25 000
SAO TOME AND PRINCIPE			75 000				75 000
SAUDI ARABIA			5 254 250				5 254 250
SERBIA			25 000				25 000
SIERRA LEONE			2 850 000				2 850 000
SINGAPORE			250 000				250 000
SLOVAKIA			18 950				18 950
SLOVENIA			38 119				38 119
SOMALIA			25 000				25 000
SOUTH AFRICA			418 317				418 317
SPAIN	805 452	2 992 437	919 739		199 889		4 917 518
SRI LANKA			25 000				25 000
SUDAN			50 000				50 000
SWAZILAND			25 000				25 000
SWEDEN	24 422 735	749 353	13 565 944	4 588 514	5 180 580		48 507 127

Contributor	Core voluntary contributions account	Other voluntary contributions – core	Voluntary contributions – specified	Special Programme of Research, Development and Training in Human Reproduction	Special Programme for Research and Training in Tropical Diseases	Stop TB Partnership	Total revenue (Note 1)
SWITZERLAND	3 325 942		7 268 278	1 832 869	5 942 692		18 369 782
SYRIAN ARAB REPUBLIC			25 000				25 000
TAJIKISTAN			50 000				50 000
THAILAND			557 743	20 000	46 026		623 770
THE FORMER YUGOSLAV REPUBLIC OF MACEDONIA			70 143				70 143
TIMOR-LESTE			492 580				492 580
TUNISIA		32 348	50 000				82 348
TURKEY		60 000	3 472 395		5 000		3 537 395
TURKMENISTAN			50 000				50 000
UGANDA			25 000				25 000
UKRAINE			682 023				682 023
UNITED ARAB EMIRATES			6 200 000				6 200 000
UNITED KINGDOM OF GREAT BRITAIN AND NORTHERN IRELAND	24 248 577		121 084 960	3 664 123	3 816 793	2 314 815	155 129 268
UNITED REPUBLIC OF TANZANIA			49 974				49 974
					6	(223 627)	300 671 805
							50 000
							56 242
							575 082
							50 000
					4	2 091 188	1 032 868 359
							15 000
							212 853
							457 096
							65 543
							31 460 986

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