

## **Voluntary contributions by fund and by contributor, 2020**

1. The present report supplements the WHO audited financial statements for 2020.<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 – 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 2021**

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 2020.<sup>1</sup>

3. 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 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.

4. 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”.

5. As reported in the Statement of Financial Performance in the Audited Financial Statements for 2020,<sup>1</sup> 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.

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<sup>1</sup> Document A74/29.

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.

6. Please refer to the Audited Financial Statements for 2020<sup>1</sup> for an overview of the details reported in this information document. Values in the Audited Financial Statements are rounded to the nearest thousand US dollars (US\$ 000). As a result, there may be small differences between the figures in this report compared to the financial statements and associated notes due to rounding.

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<sup>1</sup> Document A74/29.

## ANNEX

**World Health Organization****Schedule 1 – Voluntary contributions, by fund***For the period ended 31 December 2020 (in US dollars)*

<b>General Fund</b>	<b>Notes</b>	<b>2020</b>	<b>2019</b>
Core voluntary contributions account (CVCA)	<b>1</b>	53 354 451	92 333 485
Voluntary contributions – core	<b>1</b>	248 121 573	189 584 920
Voluntary contributions – specified		764 125 889	803 251 715
Special Programmes and Collaborative Arrangements	<b>2</b>	560 986 138	505 753 498
Outbreak and Crisis Response		1 943 869 660	748 573 365
Contingency Fund for Emergencies	<b>3</b>	22 848 659	51 264 853
UNDP/UNFPA/UNICEF/WHO/World Bank Special Programme of Research, Development and Research Training in Human Reproduction		43 357 553	39 666 832
UNICEF/UNDP/World Bank/WHO Special Programme for Research and Training in Tropical Diseases		19 561 652	13 532 764
<b>Total General Fund — Programme budget</b>		<b>3 656 225 574</b>	<b>2 443 961 432</b>
<b>Fiduciary Fund</b>			
Secretariat of the WHO Framework Convention on Tobacco Control (WHO FCTC)		21 345 266	7 674 970
Partnership for Maternal, Newborn and Child Health		5 840 269	8 540 673
Alliance for Health Policy and Systems Research		5 816 238	3 412 649
European Observatory on Health Systems and Policies		6 093 566	5 973 285
Expanded Special Project for Elimination of Neglected Tropical Diseases		11 682 682	20 161 686
Real Estate Fund			185 000
WHO Staff Association	<b>4</b>	550 000	398 000
<b>Total Fiduciary Fund</b>		<b>51 328 021</b>	<b>46 346 264</b>
(Increase)/decrease in allowance for doubtful receivables	<b>5</b>	<b>(837 391)</b>	<b>2 574 074</b>
Elimination of inter-fund transfers	<b>6</b>	<b>(2 491 227)</b>	<b>(1 062 000)</b>
<b>Total voluntary contributions</b>	<b>7</b>	<b>3 704 224 977</b>	<b>2 491 819 770</b>

**Note 1.** The Core Voluntary Contributions Account (CVCA) includes funds received to support the Programme budget as a whole, considered fully or highly flexible. 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 2020 (document A74/29).

**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 on the allowance for doubtful receivables is given in note 4.3 to the Audited Financial Statements for 2020 (document A74/29).

**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 in the Audited Financial Statements for 2020 (document A74/29).

## World Health Organization

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

For the year ended 31 December 2020 (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			135 000		7 023 628				7 158 628
Angola			874 371		1 109 993				1 984 364
Australia	8 289 739	18 477	4 342 974	10 782 341	10 198 034				33 631 565
Austria			187 083		3 108 124	339 367			3 634 574
Azerbaijan					10 000 000				10 000 000
Bangladesh			422 531		6 373 851				6 796 382
Belarus			124 776						124 776
Belgium	4 009 434	4 694 836	2 637 631					707 547	12 049 448
Brazil			397 613		147 062				544 675
Bulgaria					111 982				111 982
Cabo Verde					42 277				42 277
Cambodia			220 752						220 752
Cameroon			225 663		695 827				921 490
Canada			3 573 550	3 174 603	17 022 507	1 455 592			25 226 251
Central African Republic					2 450 000				2 450 000
Chad			956 210		2 124 554				3 080 764
China			5 746 849		25 100 000				30 846 849
Côte d'Ivoire			53 035		439 351				492 386
Croatia					712 589				712 589
Cyprus					349 324				349 324
Czech Republic					345 341				345 341
Democratic Republic of the Congo			326 000						326 000
Denmark	3 938 869		1 575 548		17 125 358	1 211 387			23 851 161
Egypt			398 508						398 508
Equatorial Guinea			6 095 982						6 095 982
Eritrea			115 430						115 430
Estonia					108 578	58 754			167 332
Finland	6 159 015		242 720		1 103 753				7 505 487
France	5 682 962	25 089 607	14 920 999		7 372 382		281 698		53 347 646
Gabon					6 827 643				6 827 643

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)
Germany		79 714 908	5 760 410	52 012 125	459 279 411	4 506 001	2 148 689	1 361 036	604 782 580
Guinea					1 794 462				1 794 462
Guinea-Bissau					11 831 789				11 831 789
Iceland			100 000		204 290				304 290
India			14 482 876					55 000	14 537 876
Indonesia			1 979 539						1 979 539
Iran (Islamic Republic of)					51 973 836				51 973 836
Ireland		44 340			9 227 994				9 272 334
Israel			44 974		43 267				88 241
Italy			2 084 006		14 885 132				16 969 137
Japan		877 409	38 765 529		55 249 753				94 892 690
Kazakhstan			2 060 135						2 060 135
Kenya					1 756 494				1 756 494
Kuwait					76 792 430	500 000			77 292 430
Lao People's Democratic Republic			93 000						93 000
Latvia					108 578				108 578
Lebanon					5 562 072				5 562 072
Liberia					1 073 696				1 073 696
Libya					480 000				480 000
Lithuania					11 765				11 765
Luxembourg		5 971 999	3 344 482	588 235	1 233 509	218 341		1 694 931	13 051 496
Madagascar			412 402		3 700 000				4 112 402
Malaysia			10 000					25 000	35 000
Malta				22 051	59 737				81 788
Mauritania			1 593 248						1 593 248
Mexico								10 000	10 000
Monaco		241 982	1 985 382	54 585					2 281 949
Mozambique					940 000				940 000
Netherlands	5 000 000		8 889 518		9 021 036	6 794 448	5 650 000		35 355 002
New Zealand			1 991 061		2 614 681	972 763			5 578 505
Niger			1 211 495						1 211 495
Nigeria			7 592 339						7 592 339
Norway		42 276 791	4 760 132	5 658 029	18 349 290	2 580 461	1 414 507	339 482	75 378 692
Pakistan			100 798	15 000 000					15 100 798
Papua New Guinea			946 895						946 895
Philippines			100 000			20 000			120 000
Portugal					568 828				568 828
Qatar					700 000				700 000

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)
Republic of Korea		5 359 826	16 974 213		11 739 380				34 073 418
Romania			787 623		11 751				799 374
Russian Federation			20 750 038		1 404 490		169 500		22 324 028
San Marino			89 606						89 606
Sao Tome and Principe					1 307 685				1 307 685
Saudi Arabia			7 427 540		135 889 099				143 316 639
Serbia					1 103 753				1 103 753
Singapore			200 000		500 000				700 000
Slovakia					220 507				220 507
Slovenia					67 873				67 873
Solomon Islands			66 762		384 428				451 190
Spain		3 958 778	671 757	119 474	7 489 326			119 474	12 358 809
Sweden	17 515 052	5 152 062	9 752 012		3 877 322	4 186 545	3 287 180	4 681 741	48 451 914
Switzerland	2 759 382		4 740 301		4 958 006		1 379 691	1 994 534	15 831 913
Tajikistan			53 888						53 888
Thailand			100 000		150 000		20 000	48 123	318 123
Turkey			3 990 939	60 000					4 050 939
Ukraine			525 000		9 409 214				9 934 214
United Arab Emirates				22 155 674					22 155 674
United Kingdom of Great Britain and Northern Ireland		5 134 671	14 895 545	93 457 944	138 620 861		3 123 444	6 471 358	261 703 823
United Republic of Tanzania			32 338						32 338
United States of America			45 456 494	3 000 000	60 232 023				108 688 517
Viet Nam			144 260		50 000				194 260
Yemen					16 835 460				16 835 460
Zambia			57 190						57 190
Zimbabwe			233 256						233 256
<b>Total Member States</b>	<b>53 354 451</b>	<b>178 535 685</b>	<b>268 830 203</b>	<b>206 085 061</b>	<b>1 241 605 385</b>	<b>22 843 659</b>	<b>17 474 708</b>	<b>17 508 226</b>	<b>2 006 237 378</b>
Adimmune Corporation			48 589		17 972				66 561
Africa Re Foundation					250 000				250 000
African Development Bank Group					22 050 575				22 050 575
African Union – United Nations Hybrid Operation in Darfur					874 356				874 356
Alwaleed Philanthropies					2 000 000				2 000 000
AO Foundation, Switzerland			2 004 008						2 004 008
Apple Inc.			500 000						500 000
Asia–Europe Foundation (ASEF)			1 455 000						1 455 000
Asian Development Bank			25 448						25 448

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Australian Federation of AIDS Organisations (AFAO)			135 000						135 000
Autism Speaks			347 525						347 525
Bayer AG			1 125 989						1 125 989
Beijing Tiantan Biological Products Co. Ltd.			17 817						17 817
Bernard van Leer Foundation (BvLF)			622 222						622 222
Bill & Melinda Gates Foundation			130 219 497	229 107 141	12 509 378		2 510 728	1 200 000	375 546 744
Bloomberg Family Foundation			13 397 896						13 397 896
Borrow Dental Milk Foundation			141 023						141 023
Carter Center				4 640 000					4 640 000
Catholic Relief Services			217 244						217 244
CDC Foundation			2 197 194						2 197 194
Center for Health Policies and Studies (PAS Center)			589 118						589 118
Children's Investment Fund Foundation (UK)			1 199 727						1 199 727
China Medical Board (CMB)			148 500						148 500
China Population Welfare Foundation (CPWF)					434 254				434 254
									14 723
									195 733
									444 021
									1 360 412
							400 000		400 000
									377 179
									115 966
									8 518 534
									130 000
									400 000
							310 065		310 065
									243 903 941
									109 170
									128 713
									10 000 000
									79 186
									66 561
									3 173 754

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