
Voluntary contributions by fund and by contributor, 2019

1. The present report supplements the WHO audited financial statements for 2019.¹ 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 2020

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 2019.¹ 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 2019,¹ 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 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.

¹ Document A73/25.

ANNEX

World Health Organization**Schedule 1 – Voluntary contributions, by fund***For the period ended 31 December 2019 (in US dollars)*

General Fund	Notes	2019	2018
Core voluntary contributions account (CVCA)	1	92 333 485	89 140 929
Voluntary contributions – core	1	189 584 920	91 720 004
Voluntary contributions – specified		803 251 715	807 837 113
Special Programmes and Collaborative Arrangements	2	505 753 498	536 060 718
Outbreak and Crisis Response		748 573 365	615 998 108
Contingency Fund for Emergencies	3	51 264 853	39 985 271
UNDP/UNFPA/UNICEF/WHO/World Bank Special Programme of Research, Development and Research Training in Human Reproduction		39 666 832	36 168 120
UNICEF/UNDP/World Bank/WHO Special Programme for Research and Training in Tropical Diseases		13 532 764	26 467 350
Total General Fund – Programme budget		2 443 961 432	2 243 377 613
Fiduciary Fund			
Secretariat of the WHO Framework Convention on Tobacco Control (WHO FCTC)		7 674 970	17 273 093
Partnership for Maternal, Newborn and Child Health		8 540 673	12 776 268
Alliance for Health Policy and Systems Research		3 412 649	9 690 128
Global Health Workforce Alliance	4		(830 552)
European Observatory on Health Systems and Policies		5 973 285	4 161 899
Expanded Special Project for Elimination of Neglected Tropical Diseases		20 161 686	13 117 341
Real Estate Fund		185 000	
WHO Staff Association	5	398 000	650 000
Total Fiduciary Fund		46 346 264	56 838 177
(Increase)/decrease in allowance for doubtful receivables	6	2 574 074	(6 602 975)
Elimination of inter-fund transfers	7	(1 062 000)	(2 698 402)
Total voluntary contributions	8	2 491 819 770	2 290 914 412

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 2019 (document A73/25).

Note 4. The Global Health Workforce Alliance ceased to operate as a fiduciary fund in 2017. Negative revenue in the comparative figures represents the transfer of revenue under existing agreements to the General Fund for completion of remaining activities.

Note 5. 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 6. The movement on the allowance for doubtful receivables is given in note 4.3 to the Audited Financial Statements for 2019 (document A73/25).

Note 7. 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 8. Voluntary contributions are reported in the Statement of Financial Performance in the Audited Financial Statements for 2019 (document A73/25).

World Health Organization

Schedule 2 – Voluntary contributions, by fund and by contributor

For the year ended 31 December 2019 (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			467 500						467 500
Albania			60 455						60 455
Angola					555 000				555 000
Australia	8 828 572	16 949	3 541 495		691 085	353 857			13 431 958
Austria			97 906		550 055				647 961
Bangladesh			783 113		1 966 461				2 749 574
Belarus			177 456						177 456
Belgium	4 009 434		1 475 059					707 547	6 192 040
Benin					131 438				131 438
Brazil			421 270		155 812				577 082
Burkina Faso			361 600						361 600
Burundi					800 958				800 958
Cabo Verde					20 548				20 548
Cambodia			165 564						165 564
Cameroon			14 789 732						14 789 732
Canada			7 064 261	19 380 585	2 003 672	741 290			29 189 807
China			4 213 265		2 000 000		110 000	110 000	6 433 265
Croatia					25 000				25 000
Democratic Republic of the Congo					40 037 800				40 037 800
Denmark	3 681 343		1 472 537		2 230 483				7 384 364
Egypt			482 300						482 300
Estonia						112 374			112 374
Eswatini					164 994				164 994
Finland			1 033 284			739 283			1 772 566
France	547 046		9 296 688		1 659 011		271 704		11 774 449
Germany		57 623 052	5 653 106	48 542 802	14 917 137	15 405 510		1 016 387	143 157 993

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)
India			18 195 959				35 000	55 000	18 285 959
Indonesia			1 255 018						1 255 018
Iran (Islamic Republic of)			58 748						58 748
Ireland			1 192 935		2 222 222				3 415 158
Italy			2 264 575		10 089 111				12 353 686
Japan			13 324 541	268 317	18 970 456	22 055 108		100 000	54 718 422
Kazakhstan			2 060 135						2 060 135
Kuwait					31 289 910	500 000			31 789 910
Liberia					3 286 000				3 286 000
Luxembourg	3 644 091	2 543 199	2 287 372	557 414	568 182	555 556		1 226 310	11 382 123
Madagascar			235 684						235 684
Malawi					12 594				12 594
Malaysia			10 000					25 000	35 000
Mauritania			17 591						17 591
Mexico								10 000	10 000
Monaco	34 247	79 909	615 554	57 078					786 787
Netherlands	5 000 000		10 657 041			2 352 941	5 650 000		23 659 982
New Zealand			570 738	1 338 688		1 004 016			2 913 442
Niger			426 575						426 575
Nigeria			1 271 359	10 000 000	1 130 055				12 401 414
Norway	12 998 267	2 881 686	13 360 423		11 411 501	1 173 434	1 353 986	324 957	43 504 254
Pakistan				20 000 000					20 000 000
Papua New Guinea			259 946						259 946
Philippines			158 531						158 531
Portugal			63 505						63 505
Republic of Korea		3 865 810	19 017 682		1 716 928				24 600 419
Republic of Moldova			271 867						271 867
Romania			259 418						259 418
Russian Federation			14 828 226		4 098 800				18 927 026
San Marino			84 175						84 175
Saudi Arabia			20 000						20 000
Senegal			157 275						157 275
Seychelles					52 600				52 600
Sierra Leone			366 120		18 859				384 979
Singapore			943 550						943 550

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)
Slovenia			33 003						33 003
Solomon Islands			776 068						776 068
Spain	228 305	684 914	1 719 118	112 083	550 055			112 083	3 406 558
Sweden	17 740 326		1 246 915		7 547 056	1 028 383	891 453	471 945	28 926 078
Switzerland	2 558 854		4 931 205		1 146 057		1 279 427	1 688 843	11 604 387
Turkey			2 655 334						2 655 334
Uganda			21 310						21 310
Ukraine			930 831						930 831
United Arab Emirates				15 531 958	10 400 000				25 931 958
United Kingdom of Great Britain and Northern Ireland	32 982 310	8 079 347	49 958 720	43 535 620	68 185 811	5 235 602	2 877 854	4 567 023	215 422 287
United Republic of Tanzania			125 538						125 538
United States of America			115 187 640	104 180 635	113 916 429			358 175	333 642 879
Viet Nam			153 090						153 090
Zambia			53 448						53 448
Zimbabwe			185 082						185 082
Total – Member States	92 252 793	75 774 865	333 768 435	263 505 180	354 522 079	51 257 353	12 469 424	10 773 271	1 194 323 400
Adimmune Corporation			50 553		18 697				69 250
African Development Bank Group			38 500		500 000				538 500
African Field Epidemiology Network (AFENET)			229 000						229 000
African Union – United Nations Hybrid Operation in Darfur					1 741 667				1 741 667
AO Foundation, Switzerland			2 004 008						2 004 008
Asian Development Bank			77 542						77 542
Association for Reproductive and Family Health (ARFH)			161 000						161 000
Autism Speaks			410 000						410 000
Bayer AG			759 181	1 105 000					1 864 181
Beijing Tiantan Biological Products Co. Ltd.			18 536						18 536
Bernard van Leer Foundation (BvLF)			141 452						141 452
Bill & Melinda Gates Foundation			104 811 438	115 754 932	4 000 000			1 771 434	226 337 804
Bloomberg Family Foundation			9 334 708						9 334 708
Borrow Dental Milk Foundation			204 788						204 788
Bristol-Myers Squibb			286 000						286 000
Carter Center				6 200 000					6 200 000
Catholic Relief Services			434 487						434 487

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)
CDC Foundation			2 737 711		106 444				2 844 154
Center for Health Policies and Studies (PAS Center)			640 244						640 244
Chiba University		12 000							12 000
Children's Investment Fund Foundation (UK)			929 625				150 000		1 079 625
Christian Medical College Vellore (CMC)			150 000						150 000
Christoffel-Blindenmission			468 339						468 339
Clinton Health Access Initiative			402 343						402 343
Cochlear Limited			56 500						56 500
Community Development Fund			97 838						97 838
D2D Water Solutions B.V.			10 000						10 000
David and Lucile Packard Foundation			50 000				550 000		600 000
Denka Seiken Co., Ltd.			286 463		105 952				392 415
Drugs for Neglected Diseases Initiative (DNDi)			176 091						176 091
Edmond J. Safra Foundation			149 916						149 916
Eisai Co., Ltd.			130 000						130 000
Eleanor Crook Foundation			180 800						180 800
Estate of the Late Marjory Miller Thomson	77 692								77 692
European Commission		88 636 362	6 280 967		45 090 862				140 008 191
European Respiratory Society (ERS)			55 741						55 741
European Society for Medical Oncology			114 155						114 155
Family Health International (FHI)			147 000						147 000
FIA Foundation			111 560						111 560
Fluart Innovative Vaccines Ltd.			50 553		18 697				69 250
Fondation Botnar (FB)			629 263						629 263
Fondation d'Entreprise Sanofi Espoir							54 398		54 398
Fondation d'Harcourt			279 164						279 164
Fondation Mérieux			16 685						16 685
Food and Agriculture Organization (FAO)			327 000						327 000
Fred Hollows Foundation (FHF)			287 123						287 123
Fundación Anesvad			773 081						773 081
Fundación Probitas			256 421						256 421
GAVI Alliance			193 716 173		36 404 475				230 120 648
Generalitat de Catalunya, Spain			1 834 817						1 834 817
Gilead Sciences Inc.			2 452 100						2 452 100
GlaxoSmithKline (GSK)			5 088 712	1 684 000	1 682 770				8 455 482

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Global Disability Innovation Hub			568 900						568 900
Global Fund to Fight AIDS, Tuberculosis and Malaria (GFATM)			15 718 411						15 718 411
Government of Flanders, Belgium			683 180				931 677		1 614 857
Green Cross Corporation			417 141		154 285				571 426
Harvard School of Public Health (HSPH)							162 539		162 539
Hearing Conservation Council (HCC)			200 000						200 000
Hilfsaktion Noma e.V.			516 970						516 970
Hoffmann-La Roche and Co., Ltd.			4 549 712		1 682 770				6 232 482
Hong Kong, SAR, People's Republic of China		13 857	100 000						113 857
Hualan Biological Bacterin Co. Ltd.			384 088		142 060				526 148
International AIDS Society (IAS)			15 000						15 000
International Development Law Organization			928 325						928 325
International Federation of Anthroposophic Medical Associations			65 800						65 800
International Organization for Migration (IOM)			1 100 872						1 100 872
International Society of Audiology (AUDI)			35 000						35 000
International Telecommunication Union (ITU)			880 520						880 520
									146 110
									23 691
									50 000
									7 391 637
									577 082
									234 736
									18 247 734
									150 533
									392 415
									927 577
									3 000 000
									1 150 760

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