
Voluntary contributions by fund and by contributor, 2015

1. The present report supplements the WHO programmatic and financial report for 2014–2015, including audited financial statements for 2015.¹ 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 2016

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 2015.¹ 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 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”.

¹ Document A69/45.

ANNEX

World Health Organization**Schedule 1 – Voluntary contributions, by fund***For the year ended 31 December 2015 (in US dollars)*

	Notes	2015	2014
General Fund			
Voluntary contributions – core	1		
Core voluntary contributions account		102 622 648	116 286 259
Other voluntary contributions – core		8 834 937	15 662 847
Voluntary assessed contributions		272 060	
Subtotal – voluntary contributions – core		111 729 645	131 949 106
Voluntary contributions – specified			
Voluntary contributions – specified	2	1 666 853 528	1 809 528 713
Contingency Fund for Emergencies	3	14 296 219	
UNDP/UNFPA/WHO/World Bank Special Programme of Research, Development and Research Training in Human Reproduction		27 763 420	34 008 028
Stop TB Partnership	4	12 662	(1 063 677)
UNICEF/UNDP/World Bank/WHO Special Programme for Research and Training in Tropical Diseases		16 314 732	27 291 077
Subtotal – voluntary contributions – specified		1 725 240 561	1 869 764 141
Total General Fund – Programme budget		1 836 970 206	2 001 713 247
Fiduciary Fund			
Secretariat of the WHO Framework Convention on Tobacco Control		1 846 951	12 248 822
Stop TB Partnership Global Drug Facility	4	(18 153 674)	(5 299 285)
Roll Back Malaria Partnership		7 774 877	21 853 752
Health Metrics Network	5		(103 700)
Partnership for Maternal, Newborn and Child Health		3 333 717	13 059 127
Standing Committee on Nutrition		205 700	1 226 101
Alliance for Health Policy and Systems Research		5 987 471	11 417 912
Global Health Workforce Alliance		2 365 055	3 243 131
Stop TB Partnership	4	(5 653 579)	(8 350 662)
European Observatory on Health Systems and Policies		6 975 988	4 368 806
ESPEN fund	6	761 035	
Total Fiduciary Fund		5 443 541	53 664 004
(Increase)/decrease in allowance for doubtful receivables		(650 968)	25 610
Elimination of Interfund transfers		(3 320 249)	(3 492 101)
Total voluntary contributions	7	1 838 442 530	2 051 910 760

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, 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. In addition, voluntary assessed contributions are recognized as voluntary contributions – core.

Note 2. “Voluntary contributions – specified” include Base programmes, Special programmes and collaborative arrangements and Outbreak and crisis response.

Note 3. The Contingency Fund for Emergencies (CFE) was created in 2015 to provide temporary financing for emergency operations. For full details see note 6.3 to the Financial Statements for year ended 31 December 2015 within the WHO programmatic and financial report for 2014–2015, including audited financial statements for 2015 (document A69/45).

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. Activities under the Health Metrics Network ceased in May 2013. Negative revenue represents refunds of unspent amounts.

Note 6. The Expanded Special Project for Elimination of Neglected Tropical Diseases (EPSEN) Fund was created in 2015 following the closure of the African Programme for Onchocerciasis Control (APOC) operations. For full details see note 6.7 to the Financial Statements for year ended 31 December 2015 in document A69/45.

Note 7. As reported in the Statement of Financial Performance for the year ended 31 December 2015 (see document A69/45), 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 this 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 2015 (in US dollars)

A. GENERAL FUND

Contributor	Core voluntary contributions account	Other voluntary contributions – core	Voluntary contributions – specified	Contingency Fund for Emergencies	Special Programme of Research, Development and Research Training in Human Reproduction	Stop TB Partnership	Special Programme for Research and Training in Tropical Diseases	Total revenue (Note 1)
Member States								
Angola			120 204					120 204
Armenia			50 000					50 000
Australia	15 665 399		21 026 935					36 692 334
Austria			44 743					44 743
Azerbaijan			81 473					81 473
Bangladesh			224 082					224 082
Belgium	9 918 478						2 038 043	11 956 521
Bhutan			50 000					50 000
Bolivia (Plurinational State of)			25 000					25 000
Bosnia and Herzegovina			25 000					25 000
Brazil			1 496 074					1 496 074
Bulgaria			32 680					32 680
Burkina Faso			25 000					25 000
Burundi			25 000					25 000
Cambodia			277 258					277 258
Cameroon			1 571 584					1 571 584
Canada			46 428 476	729 927				47 158 403
Chad			900 000					900 000
China			747 811	2 000 000	55 000		55 000	2 857 811
Colombia			50 000					50 000

Contributor	Core voluntary contributions account	Other voluntary contributions – core	Voluntary contributions – specified	Contingency Fund for Emergencies	Special Programme of Research, Development and Research Training in Human Reproduction	Stop TB Partnership	Special Programme for Research and Training in Tropical Diseases	Total revenue (Note 1)
Côte d'Ivoire			25 000					25 000
Cyprus			133 690					133 690
Czech Republic			45 194					45 194
Democratic People's Republic of Korea			25 000					25 000
Democratic Republic of the Congo			451 687					451 687
Denmark	5 120 328							5 120 328
Dominican Republic			25 000					25 000
Ecuador			25 000					25 000
Equatorial Guinea			1 750 767					1 750 767
Eritrea			137 299					137 299
Estonia			367 783	32 967				400 750
Ethiopia			30 000					30 000
Fiji			25 000					25 000
Finland	5 958 830		3 275 080					9 233 910
France	1 907 968		7 413 503					9 321 471
Gambia			500 000					500 000
Georgia			50 000					50 000
Germany			5 538 015	1 096 491			816 993	7 451 499
Ghana							75 000	75 000
Greece			1 942 171					1 942 171
Guatemala			50 000					50 000
Guinea			12 000 000					12 000 000
Guinea-Bissau			125 000					125 000
Honduras			25 000					25 000
India			4 774 267	1 000 000				5 774 267
Indonesia			761 987					761 987
Iraq			25 000					25 000

Contributor	Core voluntary contributions account	Other voluntary contributions – core	Voluntary contributions – specified	Contingency Fund for Emergencies	Special Programme of Research, Development and Research Training in Human Reproduction	Stop TB Partnership	Special Programme for Research and Training in Tropical Diseases	Total revenue (Note 1)
Ireland	1 092 896		438 596					1 531 492
Italy		200 535	4 532 252					4 732 787
Japan			30 433 764				200 000	30 633 764
Kuwait			20 500 000					20 500 000
Kyrgyzstan			50 000					50 000
Lao People's Democratic Republic			108 350					108 350
Lebanon			332 005					332 005
Lesotho			192 625					192 625
Liberia			18 981 542					18 981 542
Lithuania			345 000					345 000
Luxembourg	1 941 176	3 235 295	3 799 913				1 176 421	10 152 805
Madagascar			25 000					25 000
Malawi			50 000					50 000
Malaysia			10 000				25 000	35 000
Mauritania			237 580					237 580
Mauritius			25 000					25 000
Monaco	32 503	82 965	477 340					592 808
Morocco			25 000					25 000
Mozambique			50 000					50 000
Namibia			15 000					15 000
Nepal			25 000					25 000
Netherlands	5 980 979		6 501 496		5 650 000			18 132 475
New Zealand			1 722 708					1 722 708
Nicaragua			25 000					25 000
Nigeria			67 610 799					67 610 799
Norway	5 590 866		33 428 117		1 765 536		1 177 024	41 961 543
Pakistan			28 359 311					28 359 311

Contributor	Core voluntary contributions account	Other voluntary contributions – core	Voluntary contributions – specified	Contingency Fund for Emergencies	Special Programme of Research, Development and Research Training in Human Reproduction	Stop TB Partnership	Special Programme for Research and Training in Tropical Diseases	Total revenue (Note 1)
Paraguay			40 000					40 000
Philippines			30 000					30 000
Portugal			446 416					446 416
Republic of Korea		3 740 878	7 954 240					11 695 118
Republic of Moldova			50 000					50 000
Romania			25 462					25 462
Russian Federation			8 364 625		86 400			8 451 025
Rwanda			25 000					25 000
San Marino			165 929					165 929
Saudi Arabia			14 263 748					14 263 748
Senegal			25 000					25 000
Sierra Leone			5 543 410					5 543 410
Singapore			100 000					100 000
Solomon Islands			405 201					405 201
Somalia			25 000					25 000
South Africa		272 060						272 060
Spain		1 644 738	350 877					1 995 615
Sri Lanka			25 000					25 000
Sudan			125 000					125 000
Swaziland			15 000					15 000
Sweden	23 930 384	716 332	943 528		4 786 077		5 221 175	35 597 496
Switzerland	3 586 957		14 479 354		1 421 572		(2 140 599)	17 347 284
Tajikistan			50 000					50 000
Thailand			1 292 237		19 968		46 339	1 358 544
The former Yugoslav Republic of Macedonia			84 513					84 513
Timor-Leste			99 500					99 500
Tunisia			25 000					25 000

Contributor	Core voluntary contributions account	Other voluntary contributions – core	Voluntary contributions – specified	Contingency Fund for Emergencies	Special Programme of Research, Development and Research Training in Human Reproduction	Stop TB Partnership	Special Programme for Research and Training in Tropical Diseases	Total revenue (Note 1)
Turkmenistan			827 355					827 355
Uganda			25 000					25 000
Ukraine			365 266					365 266
United Arab Emirates			13 160 000					13 160 000
United Kingdom of Great Britain and Northern Ireland	21 895 884		156 864 701	9 436 834	3 664 122		3 816 794	195 678 335
United States of America			304 890 489		247 175		607 175	305 744 839
Uzbekistan			25 000					25 000
Viet Nam			252 311					252 311
Yemen			25 000					25 000
Zambia			75 000					75 000
Zimbabwe			168 864					168 864
Total Member States	102 622 648	9 892 803	862 657 187	14 296 219	17 695 850		13 114 365	1 020 279 072
								114 274
								19 105 011
								175 000
								131 226
								112 444
								39 071
								199 993
								363 929
								767 690
								253 000
								3 045 000
								66 298
								55 184

预览已结束，完整报告链接和二维码如下：

https://www.yunbaogao.cn/report/index/report?reportId=5_26990

