

## **Voluntary contributions by fund and by contributor, 2023**

1. The present report supplements the WHO audited financial statements for 2023.<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**

- A. General Fund
- B. Fiduciary Fund
- C. By Programming Country

**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 2024**

2. As set out in the Secretariat implementation plan on reform (document EB152/34), WHO is committed to enhancing visibility for Member States and advancing accountability and transparency. In line with this commitment, this report includes information on voluntary contributions from Programming Countries – see Schedule 2C.

3. The accounting policies for receivables, deferred revenue and revenue are summarized in sections 2.3, 2.9 and 2.15, respectively, of the audited financial statements for the year ended 31 December 2023.<sup>1</sup>

4. 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 a contributor. Where (a) there are “subject to” clauses in an agreement, or (b) the total amount is indicative or not mentioned in the agreement and only confirmed upon release of funds, 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

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<sup>1</sup> Document A77/20.

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.

5. 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”.

6. As reported in the Statement of Financial Performance in the audited financial statements for 2023,<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. The voluntary contributions reported in Schedules 1 and 2 of the Annex to 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 the Annex to this report.

7. Please refer to the audited financial statements for 2023<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 United States dollars (US\$ 000). As a result, there may be small differences between the figures in this report and those in the financial statements and associated notes, due to rounding.

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<sup>1</sup> Document A77/20.

## ANNEX

**World Health Organization****Schedule 1 – Voluntary contributions, by fund***For the year ended 31 December 2023**(in US dollars)*

General Fund	Notes	2023	2022
Core voluntary contributions account (CVCA)	1	237 091 534	182 068 069
Voluntary contributions – core	1	106 547 997	142 003 176
Voluntary contributions – specified		959 590 560	806 901 545
Special Programmes and Collaborative Arrangements	2	518 332 552	616 722 278
Outbreak and Crisis Response		826 295 896	1 744 956 017
Contingency Fund for Emergencies	3	34 183 417	80 358 492
UNDP/UNFPA/UNICEF/WHO/World Bank Special Programme of Research, Development and Research Training in Human Reproduction		25 710 270	27 421 500
UNICEF/UNDP/World Bank/WHO Special Programme for Research and Training in Tropical Diseases		12 158 754	23 690 770
<b>Total General Fund – Programme budget</b>		<b>2 719 910 980</b>	<b>3 624 121 848</b>
<b>Fiduciary Fund</b>			
Secretariat of the WHO Framework Convention on Tobacco Control (WHO FCTC)		4 570 553	16 616 178
Partnership for Maternal, Newborn and Child Health		6 514 803	3 278 718
Alliance for Health Policy and Systems Research		8 362 972	6 581 909
European Observatory on Health Systems and Policies		7 079 053	7 059 852
Expanded Special Project for Elimination of Neglected Tropical Diseases		4 751 949	5 749 549
WHO Staff Association	4	75 120	1 009 000
<b>Total Fiduciary Fund</b>		<b>31 354 451</b>	<b>40 295 205</b>
(Increase)/decrease in allowance for doubtful receivables	5	(5 133 917)	(5 321 484)
Elimination of inter-fund transfers	6	(377 870)	(2 646 875)
<b>Total voluntary contributions</b>	7	<b>2 745 753 644</b>	<b>3 656 448 694</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; 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 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 2023 (document A77/20).

**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 2023 (document A77/20).

**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 2023 (document A77/20).

## World Health Organization

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

For the year ended 31 December 2023

(in US dollars)

#### A. GENERAL FUND

Contributor (Note 4)	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)
Angola			874 371						874 371
Australia	9 993 338	16 426	19 891 528	7 262 211	752 296		295 664		38 211 462
Austria			158 332		159 915	164 294			482 540
Bangladesh			29 783						29 783
Belgium	4 662 005		2 402 616					681 044	7 745 665
Benin					361 021				361 021
Botswana			381 314						381 314
Brazil			449 429		166 226				615 655
Burkina Faso			3 467 872		4 911 586				8 379 458
Cameroon			24 402						24 402
Canada			25 123 990	32 067 876	5 207 068	733 676	1 941 706		65 074 315
Chad			2 782 871		578 286				3 361 158
China			2 969 523			1 000 000			3 969 523
Côte d'Ivoire			38 291						38 291
Cyprus			794 492						794 492
Czech Republic					162 142				162 142
Democratic Republic of the Congo			4 005 651		3 308 231				7 313 882
Denmark	8 822 232		3 182 861						12 005 093
Egypt			486 768						486 768
Estonia			220 022						220 022
Finland		638 978	95 779						734 757
France	4 854 369	1 078 749	27 264 464	2 726 281	6 461 246	701 187			43 086 295
Germany	24 054 908	31 776 499	35 896 105	39 531 043	74 560 464	23 259 276			229 078 296

Contributor (Note 4)	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)
Greece		1 325 742	3 030 112						4 355 855
Guinea-Bissau					2 802 984				2 802 984
Hungary			302 350						302 350
India		11 094 760	22 069 000				35 000	55 000	33 253 761
Indonesia			1 313 411						1 313 411
Ireland	3 148 287		2 887 143		2 929 064	2 145 923			11 110 417
Israel			50 000						50 000
Italy			3 209 683		3 057 729				6 267 412
Japan		2 411 397	4 057 099		18 591 396			50 000	25 109 892
Kazakhstan			2 430 000						2 430 000
Kenya					1 171 006				1 171 006
Kuwait					16 250 000	500 000			16 750 000
Lao People's Democratic Republic			118 066						118 066
Liberia					922 573				922 573
Lithuania			45 768						45 768
Luxembourg		9 353 383	3 484 150	754 114				1 598 377	15 190 024
Malawi					10 034 738				10 034 738
Malaysia								25 000	25 000
Mali			227 512						227 512
Mauritius					249 995				249 995
Mexico								10 000	10 000
Monaco		403 536	86 236						489 772
Mozambique			60 000						60 000
Netherlands (Kingdom of the)	8 979 943	1 083 474	7 158 047		23 684 211		3 157 895		44 063 570
New Zealand			999 852			945 763			1 945 615
Nigeria			5 133 797		778 504				5 912 301
Norway	10 211 375	17 359 338	5 928 326		22 315 872	4 675 519	3 290 923	306 341	64 087 696
Philippines			100 000			40 000			140 000
Portugal			232 410			106 610			339 020
Qatar			2 000 000		1 584 892				3 584 892
Republic of Korea		3 028 620	16 316 853	862 862	555 854				20 764 189
Romania			10 537 408						10 537 408

Contributor (Note 4)	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)
Russian Federation			8 572 858						8 572 858
San Marino			53 763						53 763
Sao Tome and Principe			53 470						53 470
Saudi Arabia					5 787 337				5 787 337
Senegal			202 826						202 826
Sierra Leone			601 160						601 160
Singapore			100 000						100 000
Slovakia						108 932			108 932
Slovenia					537 057				537 057
Solomon Islands			142 666						142 666
Somalia					8 568 029				8 568 029
Spain	3 985 122	2 022 976	3 726 495	321 557	2 698 989			321 557	13 076 696
Sri Lanka			134 400						134 400
Sweden	16 409 063	1 370 113	6 508 657		379 315		605 496	1 352 534	26 625 178
Switzerland	2 853 881		5 391 196		16 340 050	97 104	1 940 639	1 940 639	28 563 510
Thailand			344 028				18 955	44 274	407 258
Timor-Leste			665 795						665 795
Türkiye			2 526 161	20 000	20 000				2 566 161
Uganda			181 808		1 000 000				1 181 808
Ukraine			740 878						740 878
United Arab Emirates			77 200	19 676 845					19 754 045
United Kingdom of Great Britain and Northern Ireland	139 117 011		13 073 864	24 067 389	6 231 579		3 253 907	3 977 001	189 720 751
United States of America			150 789 734	100 330 732	116 485 026		50 000		367 655 492
Viet Nam			77 791						77 791
Zimbabwe			401 399						401 399
<b>Total – Member States</b>	<b>237 091 534</b>	<b>82 963 992</b>	<b>416 683 840</b>	<b>227 620 910</b>	<b>359 604 682</b>	<b>34 478 283</b>	<b>14 590 186</b>	<b>10 361 767</b>	<b>1 383 395 194</b>

Contributor (Note 4)	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)
Abdul Latif Jameel Community Initiatives International Ltd.			300 000						300 000
Adimmune Corporation			75 035		27 753				102 788
Alliance for Public Health, Ukraine			236 791						236 791
American Childhood Cancer Organization			75 000						75 000
American Society for Reproductive Medicine (ASRM)							20 000		20 000
Asia–Europe Foundation (ASEF)					10 000 000				10 000 000
Australian Federation of AIDS Organisations (AFAO)			93 447						93 447
Autism Speaks			495 050						495 050
Bayer AG			1 960 000						1 960 000
Bill & Melinda Gates Foundation			111 511 347	231 051 727	6 062 071		7 713 621		356 338 766
Bloomberg Family Foundation			13 006 288						13 006 288
Bridges to Development			1 112 554						1 112 554
Carter Center		20 000		750 000					770 000
CDC Foundation			2 797 876						2 797 876
Center for Disease Analysis Foundation (CDAF)			25 000						25 000
Central European Initiative			10 672						10 672
Changchun Institute of Biological Products Co., Ltd., China National Biotec Group (CNBG)			121 784		45 042				166 826
Chiesi Farmaceutici S.p.A.			37 000						37 000
Children's Investment Fund Foundation (UK)			3 158 168				250 000		3 408 168
Christoffel-Blindenmission			174 095						174 095
Clinton Health Access Initiative			605 750						605 750
CRDF Global			47 460						47 460
Denka Co., Ltd.			218 294		80 739				299 033
Economic Community of Central African States (ECCAS)			1 465 111						1 465 111
Economic Research Institute for Asean and East Asia (ERIA)			100 000						100 000
Eisai Co., Ltd.			397 030						397 030
Elton John AIDS Foundation Inc.			142 380						142 380

Contributor (Note 4)	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)
Encephalitis Society			34 896						34 896
EngenderHealth			33 753						33 753
European & Developing Countries Clinical Trials Partnership			1 030 241						1 030 241
European Commission		22 165 769	21 530 343		145 666 120				189 362 233
European Investment Bank			584 226						584 226
European Respiratory Society (ERS)			135 000						135 000
European Society for Clinical and Economic Aspects of Osteoporosis, Osteoarthritis and Musculoskeletal Diseases (ESCEO)			200 000						200 000
European Society for Medical Oncology			181 729						181 729
Faculty of Nursing and Midwifery, Royal College of Surgeons in Ireland (RCSI)			268 528						268 528
Fluart Innovative Vaccines Ltd.			38 522		14 248				52 770
Fondation Botnar (FB)			1 741 755						1 741 755
Fondation d'Harcourt			245 810						245 810
Food and Agriculture Organization of the United Nations (FAO)			565 573						565 573
Foundation for Innovative New Diagnostics (FIND)			261 652		400 000				661 652
Fred Hollows Foundation (FHF)			328 752						328 752
Friends of Research4Life			135 157						135 157
Fundación Anesvad			129 000						129 000
Fundación Probitas			99 408						99 408
Gates Philanthropy Partners				11 200 005					11 200 005
Gavi, the Vaccine Alliance			173 565 392		86 035 131				259 600 523
GC Biopharma			154 090		56 992				211 082
Generalitat de Catalunya, Spain			1 883 301						1 883 301
Gilead Sciences, Inc.			2 475 248						2 475 248
GSK plc			4 007 018	660 000	1 282 322				5 949 340
Global Alliance for TB Drug Development			304 535						304 535



Contributor (Note 4)	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)
Global Fund to Fight AIDS, Tuberculosis and Malaria (GFATM)			13 231 214						13 231 214
Global Institute for Disease Elimination (GLIDE)		39 175							39 175
Gojo Industries, Inc.			15 000						15 000
Good Ventures Foundation (GVF)			291 952						291 952
Government of Flanders, Belgium							798 722		798 722
Government of Wallonia, Belgium			108 090						108 090
Grand Challenges Canada			1 166 951						1 166 951
Gutmacher Institute							290 975		290 975
Harvard School of Public Health (HSPH)			235 510						235 510
Helmsley Charitable Trust			7 282 333						7 282 333
Hilfsaktion Noma e.V.			495 050						495 050
Hoffmann-La Roche and Co., Ltd.			2 311 346		854 881				3 166 227
Hong Kong SAR, People's Republic of China		13 795	100 000						113 795
Hualan Biological Bacterin Co., Ltd.			38 522		14 248				52 770
Imperial College of Science, Technology and Medicine			106 310						106 310
International Development Law Organization			399 663						399 663
International Development Research Centre (IDRC)					2 938 400			151 172	3 089 572
International Labour Organization (ILO)			13 000		40 000				53 000
International Organization for Migration (IOM)			1 255 783						1 255 783
International Society for Prosthetics and Orthotics (ISPO)			85 354						85 354
International Society of Audiology (AUDI)			35 000						35 000
International Vaccine Institute (IVI)			20 000						20 000
International Water Association (IWA)			47 382						47 382
Janhavi Nilekani			234 956						234 956

Contributor (Note 4)	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)
Japanese Nursing Association			422 092						422 092
Johns Hopkins University							82 998		82 998
Johnson & Johnson			422 772						422 772
Joint United Nations Programme on HIV/AIDS (UNAIDS)			5 111 980						5 111 980
Kaketsuken			321 020		118 734				439 754
Kanagawa Prefecture, Japan			132 371						132 371
Karolinska Institutet, Sweden								306 529	306 529
Kitasato Daiichi Sankyo Vaccine Co., Ltd.			321 020		118 734				439 754
Kobe Group (Hyogo Prefecture, Kobe City, Kobe Chamber of Commerce and Industry and Kobe Steel, Ltd.)			3 000 000						3 000 000
Korean Foundation for International Healthcare – Dr Lee Jong-Wook Memorial Fund (KOFIH)			455 446						455 446
La Métropole Grand Lyon, France			270 525						270 525
LEGO Foundation			1 749 309						1 749 309
L'Institut de France			15 930 224						15 930 224
Liverpool School of Tropical Medicine			26 301						26 301
Mamta Health Institute for Mother and Child							50 000		50 000
Marathon EG Production Ltd.			96 000						96 000
Medimmune			642 040		237 467				879 507
Merck & Co., Inc.		462 872	1 203 930				1 309 957		2 976 759
Merck KGAA				125 000					125 000
Miscellaneous Healthy Cities			405 177						405 177
Mr Michael David Lincoln Chowen CBE DL			23 753						23 753
MTN Foundation			37 882						37 882
New Venture Fund (NVF)			2 234 860						2 234 860
Nordic Culture Fund			57 721						57 721
Norwegian Institute of Public Health (NIPH)			22 727						22 727

Contributor (Note 4)	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)
Novartis			500 000						500 000
Novo Nordisk Foundation					2 261 472				2 261 472
Nutrition International			21 850						21 850
Organisation for Economic Co-Operation and Development (OECD)			10 000						10 000
PATH			296 156						296 156
Palestine Telecommunications Company (Paltel Group)					3 745 000				3 745 000
Patrick J. McGovern Foundation			495 050						495 050
Population Services International (PSI)			89 213						89 213
Qatar Foundation for Education, Science and Community Development			100 000						100 000
Regions for Health Network (RHN)		128 225							128 225
Research Foundation for Microbial Diseases, Osaka University			321 020		118 734				439 754
Resolve to Save Lives			7 236 847						7 236 847
Revvity, Inc.			99 000						99 000
Richter Gedeon Vegyészeti Gyár							464 378		464 378
Robert Koch Institute (RKI)			189 628					274 264	463 892
Roche Kenya Limited			2 100 480						2 100 480
Rockefeller Foundation			332 230						332 230
Rotary International				69 184 689					69 184 689
Sanofi Pasteur			11 923 840		4 410 187				16 334 027
Sanofi-Aventis			3 465 348						3 465 348
Sasakawa Health Foundation			2 300 000						2 300 000
SC Johnson Professional			30 000						30 000
Seoul Metropolitan Government, Republic of Korea			370 013						370 013
Seqirus			3 854 449		1 425 618				5 280 067
Shanghai Institute of Biological Products Co., Ltd.			64 204		23 746				87 950
Sightsavers		50 000	890 851						940 851
Sinovac Biotech Ltd.			154 090		56 992				211 082

Contributor (Note 4)	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)
SK Bioscience			89 886		33 245				123 131
St. Jude Children's Research Hospital			3 459 128						3 459 128
Susan Thompson Buffett Foundation			28 033 183		15 000 000				43 033 183
Task Force for Global Health (TFGH)			857 461						857 461
Unitaid			15 192 874				1 712 105		16 904 979
United Nations Central Emergency Response Fund (CERF)					73 563 870				73 563 870
United Nations Children's Fund (UNICEF)			10 684 446		631 188				11 315 634
United Nations Department of Economic and Social Affairs (UNDESA)			300 000						300 000
United Nations Development Programme (UNDP)			6 101 844		495 986			1 144 000	7 741 830
United Nations Economic Commission for Africa (UNECA)			125 086						125 086
United Nations Economic Commission for Europe (UNECE)			88 100						88 100
United Nations Environment Programme (UNEP)			2 692 195						2 692 195
United Nations Foundation (UNF)					26 215				26 215
United Nations Fund for International Partnerships (UNFIP)			1 064 234						1 064 234
United Nations Human Settlements Programme (UN-Habitat)			650 461						650 461
United Nations Industrial Development Organization (UNIDO)			10 000						10 000
United Nations Multi-Partner Trust Fund Office (MPTFO)			12 049 039		21 129 503				33 178 542
United Nations Office for Project Services (UNOPS)			11 288 845						11 288 845
United Nations Office for the Coordination of Humanitarian Affairs (OCHA)					10 345 707				10 345 707

Contributor (Note 4)	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)
United Nations Office on Drugs and Crime (UNODC)			164 640						164 640
United Nations Population Fund (UNFPA)			2 994 537				140 696		3 135 233
University College London (UCL)			164 340						164 340
University of Birmingham							219 898		219 898
University of Copenhagen			191 392						191 392
University of Geneva			55 616						55 616
University of New South Wales			138 122						138 122
University of Oxford			256 565						256 565
UniWeb BV			54 554						54 554
Uppsala Monitoring Centre			1 683 168						1 683 168
Velux Stiftung			419 330						419 330
Vrije Universiteit Amsterdam			100 121						100 121
WaterAid Mali			33 000						33 000
Wellcome Trust			6 902 616		416 210				7 318 826
Wellspring Philanthropic Fund			75 000						75 000
WHO Foundation		696 650	1 115 893		4 759 548	60 428			6 632 519
World Bank					89 881 621				89 881 621
World Diabetes Foundation			2 017 194						2 017 194
World Federation of Neurology			123 094						123 094
World Food Programme (WFP)			1 641 781						1 641 781
World Organisation for Animal Health (OIE)			116 882						116 882
World Vision International			929 194						929 194
Zhongshan Ophthalmic Center, China			999 038						999 038
Zydus Lifesciences Limited (previously Cadila Healthcare Limited)			47 637		17 618				65 255

Contributor (Note 4)	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)
Other and miscellaneous receipts (Note 2)		7 520	(1 328 677)	(11 627)	(7 472 317)	(355 295)	(1 933 266)	16 103	(11 077 560)
Pass through funding			(5 035 227)	(17 612 841)					(22 648 068)
Refunds to donors (Note 3)			(6 944 766)	(4 635 311)	(8 171 812)			(95 081)	(19 846 970)
<b>Grand total</b>	<b>237 091 534</b>	<b>106 547 997</b>	<b>959 515 560</b>	<b>518 332 552</b>	<b>826 295 896</b>	<b>34 183 417</b>	<b>25 710 270</b>	<b>12 158 754</b>	<b>2 719 910 980</b>

**Note 1.** Revenue from voluntary contributions is recognized in accordance with IPSAS 23 (Revenue from Non-Exchange Transactions). Revenue is recorded when a binding agreement is signed by WHO and the contributor. Where (a) there are “subject to” clauses in an agreement, or (b) the total amount is indicative or not mentioned in the agreement and only confirmed upon release of funds, 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. Revenue recognition will be revised based on changes to the payment terms listed in the signed agreement. 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 – see Schedule 6.

**Note 2.** Other and miscellaneous receipts include negative amounts representing a decrease in the revenue recognized in a prior period as a result of changes in contractual terms or a reduction in amounts receivable.

**Note 3.** Refunds to donors represent an outflow of resources based on a donor request following the submission of a final report showing a balance of unutilized funds. Refunds represent a decrease in the revenue recognized.

**Note 4.** Revenue is reported against the contributor with which WHO signs the agreement. In certain cases, funds from the contributor are sourced from another contributor that is referenced in the agreement. In 2023, donations to WHO were reported for which the following source contributors were referenced in the agreement:

- US\$ 20.04 million from the Global Fund to Fight AIDS, Tuberculosis and Malaria (GFATM) reported under the Principle Recipient contributors;
- US\$ 2.80 million from the Islamic Development Bank reported under Member State contributors;
- US\$ 29.15 million from the World Bank reported under Member State contributors;
- US\$ 1.00 million from the African Development Bank Group reported under Member State contributors; and
- US\$ 0.58 million from Gavi, the Vaccine Alliance reported under Member State contributors.

Further details on revenue from Programming Countries can be found in Schedule 2C.

## World Health Organization

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

For the year ended 31 December 2023

(in US dollars)

#### B. FIDUCIARY FUNDS

Contributor	Secretariat of the WHO Framework Convention on Tobacco Control	Partnership for Maternal, Newborn and Child Health	Alliance for Health Policy and Systems Research	European Observatory on Health Systems and Policies	Expanded Special Project for Elimination of Neglected Tropical Diseases	WHO Staff Association Fund	Grand total (Note 1)
Austria				269 107			269 107
Belgium				160 108			160 108
Canada	146 835						146 835
Finland				300 000			300 000
Germany					23 866		23 866
India		2 000 000					2 000 000
Ireland				215 285			215 285
Italy				64 586			64 586
Japan					80 000		80 000
Netherlands (Kingdom of the)	105 485			266 809			372 294
Norway	1 378 536	714 796	2 686 768	225 000			5 005 100
Panama	1 727 576						1 727 576
Slovenia				220 000			220 000
Spain				269 107			269 107
Sweden		379 543	547 800	235 000			1 162 343
Switzerland				305 636	1 000 000		1 305 636
United Kingdom of Great Britain and Northern Ireland	1 212 121	2 068 966	3 378 839	249 066			6 908 992
<b>Total – Member States</b>	<b>4 570 553</b>	<b>5 163 304</b>	<b>6 613 407</b>	<b>2 779 703</b>	<b>1 103 866</b>		<b>20 230 834</b>
Bill & Melinda Gates Foundation		500 000	475 974		2 226 016		3 201 990
Christoffel-Blindenmission					108 326		108 326
END Fund					1 223 246		1 223 246
European Commission				3 146 365			3 146 365
European Public Health Association				19 168			19 168
Fondation Botnar (FB)		747 500					747 500
Gavi, the Vaccine Alliance		107 000	992 692				1 099 692
Health Foundation				250 000			250 000

Contributor	Secretariat of the WHO Framework Convention on Tobacco Control	Partnership for Maternal, Newborn and Child Health	Alliance for Health Policy and Systems Research	European Observatory on Health Systems and Policies	Expanded Special Project for Elimination of Neglected Tropical Diseases	WHO Staff Association Fund	Grand total (Note 1)
International Forum Gastein (IFG)				10 905			10 905
Medical Research Council (MRC)			150 899				150 899
Sightsavers					90 495		90 495
Union nationale des caisses d'assurance maladie (UNCAM), France				339 074			339 074
United Nations University International Institute for Global Health (UNU-IIGH)			130 000				130 000
Veneto, Italy				231 088			231 088
<b>Interfund revenue (Note 2):</b>							
HQ Department of Health Workforce				252 750			252 750
HQ Office of the Director-General						75 120	75 120
Regional Office for Europe				50 000			50 000
Refunds to donors (Note 3)		(3 001)					(3 001)
<b>Grand total</b>	<b>4 570 553</b>	<b>6 514 803</b>	<b>8 362 972</b>	<b>7 079 053</b>	<b>4 751 949</b>	<b>75 120</b>	<b>31 354 451</b>

**Note 1.** Revenue from voluntary contributions is recognized in accordance with IPSAS 23 (Revenue from Non-Exchange Transactions). Revenue is recorded when a binding agreement is signed by WHO and the contributor. Where a) there are "subject to" clauses in an agreement, or b) the total amount is indicative or not mentioned in the agreement and only confirmed upon release of funds, 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. Revenue recognition will be revised based on changes to the payment terms listed in the signed agreement. 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 – see Schedule 6.

**Note 2.** Interfund revenue represents the transfer of funding internally between the General Fund and the Fiduciary Fund. These are recorded as an expense to the "donor" fund and as revenue to the "recipient" fund and are eliminated on consolidation.

**Note 3.** Refunds to donors represent an outflow of resources based on a donor request following the submission of a final report showing a balance of unutilized funds. Refunds represent a decrease in the revenue recognized.



## World Health Organization

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

For the year ended 31 December 2023

(in US dollars)

#### C. BY PROGRAMMING COUNTRY

Contributor (Note 2)	Member State (direct) (Note 3)	Gavi, the Vaccine Alliance (Note 3)	Global Fund to Fight AIDS, Tuberculosis and Malaria (GFATM) (Note 3)	African Development Bank Group (Note 3)	Islamic Development Bank (Note 3)	World Bank (Note 3)	Grand total (Note 1)
Angola						874 371	874 371
Bangladesh			29 783				29 783
Benin	361 021						361 021
Botswana	381 314						381 314
Brazil	615 655						615 655
Burkina Faso			4 911 586			3 467 872	8 379 458
Cameroon	24 402						24 402
Chad		578 286	2 782 871				3 361 158
China	3 969 523						3 969 523
Côte d'Ivoire			38 291				38 291
Democratic Republic of the Congo			655 701			6 658 181	7 313 882
Egypt						486 768	486 768
Guinea-Bissau					2 802 984		2 802 984
India	35 253 761						35 253 761
Indonesia			1 313 411				1 313 411
Kazakhstan	2 430 000						2 430 000
Kenya	1 171 006						1 171 006
Kuwait	16 750 000						16 750 000
Lao People's Democratic Republic			118 066				118 066
Liberia			922 573				922 573
Malawi	1 034 738					9 000 000	10 034 738
Malaysia	25 000						25 000
Mali			227 512				227 512
Mauritius	249 995						249 995

Contributor (Note 2)	Member State (direct) (Note 3)	Gavi, the Vaccine Alliance (Note 3)	Global Fund to Fight AIDS, Tuberculosis and Malaria (GFATM) (Note 3)	African Development Bank Group (Note 3)	Islamic Development Bank (Note 3)	World Bank (Note 3)	Grand total (Note 1)
Mexico	10 000						10 000
Mozambique			60 000				60 000
Nigeria			5 525 292			387 009	5 912 301
Panama	1 727 576						1 727 576
Philippines	140 000						140 000
Sao Tome and Principe			53 470				53 470
Saudi Arabia	5 787 337						5 787 337
Senegal			202 826				202 826
Sierra Leone			601 160				601 160
Singapore	100 000						100 000
Solomon Islands			142 666				142 666
Somalia						8 568 029	8 568 029
Sri Lanka			134 400				134 400
Thailand	158 143		249 115				407 258
Timor-Leste			665 795				665 795
Türkiye	2 855 789					(289 628)	2 566 161
Uganda			181 808	1 000 000			1 181 808
Ukraine			740 878				740 878
United Arab Emirates	19 754 045						19 754 045
Viet Nam			77 791				77 791
Zimbabwe			401 399				401 399
<b>Grand total</b>	<b>92 799 305</b>	<b>578 286</b>	<b>20 036 396</b>	<b>1 000 000</b>	<b>2 802 984</b>	<b>29 152 602</b>	<b>146 369 574</b>

**Note 1.** The data presented above are a subset of Schedules 2A and 2B.

**Note 2.** Programming countries are defined as all countries that are covered by a Resident Coordinator (including those covered by a Resident Coordinator in another country, such as for multicountry offices). As of January 2023, there were 130 Resident Coordinators covering 132 UN Country Teams serving 162 countries and territories.

**Note 3.** As described in Note 4 to Schedule 2A, revenue is reported against the contributor with which WHO signs the agreement. The revenue reported above, of US\$146.37 million, is under agreements signed with Programming Countries. In certain cases, contributor funds are sourced from another contributor referenced in the agreement. Where such information is available, it is shown above.

## World Health Organization

### Schedule 3 – Deferred revenue, by fund and by contributor

As at 31 December 2023

(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	Total (Note 1)
Belgium	4 662 005		2 699 793					681 044	8 042 842
Canada			5 249 123	2 069 536					7 318 659
China			335 627						335 627
Cyprus			3 177 966						3 177 966
Egypt			220 417						220 417
France			2 347 418						2 347 418
Germany	31 016 032	19 259 172	67 192 270			10 649 627			128 117 102
Greece		2 651 485	21 438 639						24 090 124
India			4 649 789						4 649 789
Ireland			1 648 334						1 648 334
Italy					1 912 190				1 912 190
Japan					66 884				66 884
Kazakhstan			4 000 000						4 000 000
Luxembourg			2 423 604					413 341	2 836 945
Monaco		329 308							329 308
Netherlands (Kingdom of the)			398 804						398 804
Norway			2 215 135						2 215 135
Qatar					384 893				384 893
Republic of Korea			10 836 747		5 804 616				16 641 363
Romania			1 321 155						1 321 155
San Marino			161 290						161 290
Saudi Arabia					1 624 788				1 624 788
Sierra Leone			257 640						257 640
Somalia					7 663 702				7 663 702

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	Total (Note 1)
Switzerland	2 994 012		7 130 763		200 000		2 035 928	2 035 928	14 396 632
Türkiye			16 061 628						16 061 628
United Arab Emirates					15 000 000				15 000 000
United Kingdom of Great Britain and Northern Ireland			13 393 639	12 033 694					25 427 334
United States of America			16 002 952						16 002 952
Uzbekistan			4 095 461						4 095 461
<b>Total – Member States</b>	<b>38 672 049</b>	<b>22 239 966</b>	<b>187 258 195</b>	<b>14 103 231</b>	<b>32 657 073</b>	<b>10 649 627</b>	<b>2 035 928</b>	<b>3 130 313</b>	<b>310 746 383</b>
Abdul Latif Jameel Community Initiatives International Ltd.			1 366 666						1 366 666
Australian Federation of AIDS Organisations (AFAO)			93 447						93 447
Bayer AG			3 725 000						3 725 000
Bill & Melinda Gates Foundation			142 187 915	19 024 708			3 343 116	6 592 851	171 148 589
Bloomberg Family Foundation			9 717 821						9 717 821
CDC Foundation			130 515						130 515
Children's Investment Fund Foundation (UK)			5 209 673						5 209 673
Clinton Health Access Initiative			854 500						854 500
Economic Community of Central African States (ECCAS)			77 111						77 111
Eisai Co., Ltd.			200 000						200 000
Elrha							310 065		310 065
Encephalitis Society			34 895						34 895
European Commission		11 636 407	85 569 704		42 354 423				139 560 533
European Society for Clinical and Economic Aspects of Osteoporosis, Osteoarthritis and Musculoskeletal Diseases (ESCEO)			790 099						790 099

<b>Contributor</b>	<b>Core voluntary contributions account</b>	<b>Voluntary contributions – core</b>	<b>Voluntary contributions – specified</b>	<b>Special Programmes and Collaborative Arrangements</b>	<b>Outbreak and Crisis Response</b>	<b>Contingency Fund for Emergencies</b>	<b>Special Programme of Research, Development and Research Training in Human Reproduction</b>	<b>Special Programme for Research and Training in Tropical Diseases</b>	<b>Total (Note 1)</b>
Faculty of Nursing and Midwifery, Royal College of Surgeons in Ireland (RCSI)			537 057						537 057
Fondation Botnar (FB)			655 929						655 929
Fondation d'Harcourt			201 117						201 117
Fred Hollows Foundation (FHF)			550 000						550 000
Friends of Research4Life			78 454						78 454
Fundación Anesvad			137 805						137 805
Fundación Probitas			198 815						198 815
Gavi, the Vaccine Alliance			87 762 919		11 147 797				98 910 716
Generalitat de Catalunya, Spain			80 906						80 906
Global Alliance for TB Drug Development			316 716						316 716
Good Ventures Foundation (GVF)			599 137						599 137
Government of Flanders, Belgium							1 597 444		1 597 444
Grand Challenges Canada			129 661						129 661
Helmsley Charitable Trust			12 133 614				263 290		12 396 904
International Development Law Organization			975 178						975 178
International Development Research Centre (IDRC)					627 935				627 935
International Vaccine Institute (IVI)			157 235						157 235
Johns Hopkins University							53 050		53 050
Kobe Group (Hyogo Prefecture, Kobe Chamber of Commerce and Industry and Kobe Steel, Ltd.)			3 000 000						3 000 000
Korean Foundation for International Healthcare – Dr Lee Jong-Wook Memorial Fund (KOFIH)			198 020						198 020
La Métropole Grand Lyon, France			54 705						54 705

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	Total (Note 1)
LEGO Foundation			3 197 831						3 197 831
Merck & Co., Inc.		462 872	860 338				3 179 869		4 503 079
New Venture Fund (NVF)			108 911						108 911
Novartis			1 000 000						1 000 000
Roche Kenya Limited			744 555						744 555
Sanofi-Aventis			6 930 688						6 930 688
St. Jude Children's Research Hospital			7 418 597						7 418 597
Susan Thompson Buffett Foundation			22 662 174						22 662 174
Task Force for Global Health (TFGH)			50 342						50 342
United Nations Children's Fund (UNICEF)			2 500 000		99 767				2 599 767
United Nations Development Programme (UNDP)			289 836						289 836
United Nations Economic Commission for Europe (UNECE)			25 000						25 000
United Nations Environment Programme (UNEP)			7 867 957						7 867 957
United Nations Human Settlements Programme (UN-Habitat)			199 539						199 539
United Nations Office for Project Services (UNOPS)			4 668 416						4 668 416
University of Copenhagen			355 054						355 054
University of Geneva			9 815						9 815
UniWeb BV			156 554						156 554
Velux Stiftung			1 260 943						1 260 943
Wellcome Trust			2 070 716		797 310				2 868 026
World Bank					44 290 105				44 290 105
World Diabetes Foundation			3 466 115						3 466 115
Miscellaneous			697 207		2 965 349				3 662 556
<b>Total General Fund</b>	<b>38 672 049</b>	<b>34 339 244</b>	<b>611 523 395</b>	<b>33 127 939</b>	<b>134 939 759</b>	<b>10 649 627</b>	<b>10 782 762</b>	<b>9 723 164</b>	<b>883 757 940</b>

**B. FIDUCIARY FUND**

Contributor	Secretariat of the WHO Framework Convention on Tobacco Control	Partnership for Maternal, Newborn and Child Health	Alliance for Health Policy and Systems Research	European Observatory on Health Systems and Policies	Expanded Special Project for Elimination of Neglected Tropical Diseases	Total
Sweden		759 085				759 085
Switzerland				9 132	1 134 308	1 143 440
United Kingdom of Great Britain and Northern Ireland	1 212 121	2 068 966	2 200 032			5 481 119
<b>Total – Member States</b>	<b>1 212 121</b>	<b>2 828 051</b>	<b>2 200 032</b>	<b>9 132</b>	<b>1 134 308</b>	<b>7 383 644</b>
Bill & Melinda Gates Foundation		2 000 000	1 399 010		1 392 284	4 791 294
European Commission				1 660 230		1 660 230
Fondation Botnar (FB)		1 235 000				1 235 000
GAVI, the Vaccine Alliance		53 500	1 325 192			1 378 692
Miscellaneous				184 935		184 935
<b>Total Fiduciary Fund</b>	<b>1 212 121</b>	<b>6 116 551</b>	<b>4 924 234</b>	<b>1 854 297</b>	<b>2 526 592</b>	<b>16 633 795</b>
<b>Reimbursable procurement – funds received in advance of delivery of goods or services (Note 2)</b>						<b>3 384 503</b>
<b>Grand total</b>						<b>903 776 238</b>

**Note 1.** Deferred revenue is recognized based on legally binding agreements between WHO and its contributors where funds are earmarked and due in a future period. Deferred revenue – current (US \$494.93 million) and non-current (US \$408.85 million) are reported separately in the Statement of Financial Position and detailed as part of Note 4.13 to the audited financial statements for 2023 (document A77/20).

**Note 2.** As reimbursable procurement is an exchange transaction, any funds received in advance of delivery and services are reported as deferred revenue.

## World Health Organization

### Schedule 4 – Voluntary contributions receivable – non-current and current (by age and by contributor)

As at 31 December 2023

(in US dollars)

Contributor	Amounts receivable – non-current (Note 1)	Current receivables – ageing less than 360 days	Current receivables – ageing more than 360 days	Current receivables – total (Note 1)
Afghanistan			695 896	695 896
Angola		874 371	483 486	1 357 857
Bangladesh		2 965 349		2 965 349
Belgium	214 823	10 098 167		10 098 167
Burkina Faso		1 176 243		1 176 243
Cameroon			402 661	402 661
Canada	1 102 048	6 362 278		6 362 278
Chad		578 286	500 980	1 079 266
China		634 851		634 851
Cote d'Ivoire		30 917		30 917
Cyprus	2 383 475	1 191 737		1 191 737
Democratic Republic of the Congo		68 913		68 913
Egypt		468 771		468 771
Equatorial Guinea			9 569 818	9 569 818
France		2 745 145		2 745 145
Germany	54 881 873	73 261 521	111 497	73 373 019
Greece	2 607 216	24 513 021	640 737	25 153 757
India	3 416 141	1 649 488		1 649 488
Iran (Islamic Republic of)		155 883		155 883
Ireland	1 098 889	603 382		603 382
Italy		6 162 895	1 372 638	7 535 533
Japan		626 577		626 577
Kazakhstan	2 000 000	2 000 000		2 000 000
Kuwait		750 000	2 286 545	3 036 545
Luxembourg		3 104 736		3 104 736
Madagascar			670 533	670 533
Mali		113 756		113 756
Monaco	219 539	109 769	857 620	967 389
Netherlands (Kingdom of the)		1 191 529		1 191 529
Niger			566 990	566 990
Nigeria		2 230 596		2 230 596
Norway		3 985 733		3 985 733
Papua New Guinea		566 716		566 716
Portugal		24 521		24 521
Qatar		2 769 785		2 769 785
Republic of Korea	7 952 772	9 716 970	674 602	10 391 571
Romania		11 858 563	84 105	11 942 668
Russian Federation		5 340 832		5 340 832
San Marino	107 527	53 763		53 763
Sao Tome and Principe			175 013	175 013
Saudi Arabia	295 286	3 751 478	8 148 063	11 899 541



Contributor	Amounts receivable – non-current (Note 1)	Current receivables – ageing less than 360 days	Current receivables – ageing more than 360 days	Current receivables – total (Note 1)
Sierra Leone		386 460		386 460
Solomon Islands			16 264	16 264
Somalia		7 663 702		7 663 702
Spain		2 564 955		2 564 955
Sri Lanka		134 400		134 400
Sweden	379 543	578 809		578 809
Switzerland	2 637 492	13 148 962		13 148 962
Türkiye	14 600 000	2 092 103		2 092 103
Uganda		1 181 808		1 181 808
United Arab Emirates	5 000 000	10 077 200	400 000	10 477 200
United Kingdom of Great Britain and Northern Ireland	5 256 476	36 381 540	845 471	37 227 011
United States of America	3 477 327	316 703 916	114 217 02	430 920 941
Uzbekistan	1 829 447	2 266 014		2 266 014
Zimbabwe		172 878	8 736	181 614
<b>Total – Member States</b>	<b>109 459 873</b>	<b>575 089 290</b>	<b>142 728 679</b>	<b>717 817 969</b>
Abdul Latif Jameel Community Initiatives International Ltd.	1 066 666	300 000	300 000	600 000
African Development Bank Group			77 000	77 000
American Childhood Cancer Organization		75 000		75 000
Apple Inc.			150 000	150 000
Australian Federation of AIDS Organisations (AFAO)		93 447		93 447
Autism Speaks			347 525	347 525
Bayer AG	1 730 000	1 995 000		1 995 000
Bernard van Leer Foundation (BvLF)		308 069		308 069
Bill & Melinda Gates Foundation	89 504 961	95 695 858		95 695 858
Bloomberg Family Foundation		9 717 821		9 717 821
Borrow Foundation		87 475		87 475
Catholic Relief Services			86 923	86 923
CDC Foundation		315 515		315 515
Children's Investment Fund Foundation (UK)	1 629 166	3 830 507		3 830 507
Clinton Health Access Initiative	372 000	1 088 250		1 088 250
Economic Community of Central African States (ECCAS)		385 555		385 555
Eisai Co., Ltd.	100 000	100 000		100 000
Elrha	95 886	310 065		310 065
EnableMe			23 749	23 749
Encephalitis Society		34 895		34 895
EngenderHealth		33 753		33 753
European Commission	97 177 417	128 597 374	41 767 848	170 365 222
European Health Management Association (EHMA)	61 646	123 289		123 289
European Investment Bank		584 226	673 435	1 257 661
European Society for Clinical and Economic Aspects of Osteoporosis, Osteoarthritis and Musculoskeletal Diseases (ESCEO)	600 000	190 099		190 099
Faculty of Nursing and Midwifery – Royal College of Surgeons in Ireland (RCSI)	268 528	268 528		268 528
Fondation Botnar (FB)		2 101 361		2 101 361
Fondation d'Harcourt		201 117		201 117

Contributor	Amounts receivable – non-current (Note 1)	Current receivables – ageing less than 360 days	Current receivables – ageing more than 360 days	Current receivables – total (Note 1)
Food and Agriculture Organization of the United Nations (FAO)		95 000	488 430	583 430
Fred Hollows Foundation (FHF)	250 000	300 000		300 000
Friends of Research4Life		78 454		78 454
Fundación Anesvad		137 805		137 805
Fundacion Probitas	99 408	198 815		198 815
Gavi, the Vaccine Alliance	41 320 156	83 474 809	9 630 133	93 104 942
Generalitat de Catalunya, Spain		1 964 207		1 964 207
GSK plc		200 000		200 000
Global Alliance for TB Drug Development		316 716		316 716
Global Disability Innovation Hub			370 388	370 388
Global Fund to Fight AIDS, Tuberculosis and Malaria (GFATM)		3 448 129	69 177	3 517 306
Global Institute for Disease Elimination (GLIDE)		14 175		14 175
Good Ventures Foundation (GVF)	299 568	299 569		299 569
Government of Flanders, Belgium	798 722	798 722		798 722
Grand Challenges Canada	129 661			
Harvard School of Public Health (HSPH)		235 510		235 510
Helmsley Charitable Trust	5 397 554	6 999 350		6 999 350
Imperial College of Science, Technology and Medicine		106 310		106 310
International Development Law Association	516 897	458 281		458 281
International Development Research Centre (IDRC)		627 935		627 935
International Society for Prosthetics and Orthotics (ISPO)		49 505		49 505
International Vaccine Institute (IVI)		157 235		157 235
Johns Hopkins University		136 048		136 048
Kanagawa Prefecture, Japan		50 000		50 000
Kobe Group (Hyogo Prefecture, Kobe City, Kobe Chamber of Commerce and Industry and Kobe Steel, Ltd.)	3 000 000			
Korean Foundation for International Healthcare – Dr Lee Jong-Wook Memorial Fund (KOFIH)	99 010	99 010		99 010
La Métropole Grand Lyon, France		54 705		54 705
LEGO Foundation	1 498 983	1 698 848		1 698 848
Marathon EG Production Ltd.		96 000		96 000
Marius Nasta National Institute of Pneumology			212 515	212 515
Merck & Co., Inc.	1 356 986	3 513 023		3 513 023
New Venture Fund (NVF)		108 911		108 911
Novartis	500 000	500 000		500 000
Novo Nordisk Foundation		1 102 779		1 102 779
Regional Government of Apulia			32 901	32 901
Robert Wood Johnson Foundation			20 000	20 000
Roche Kenya Limited		2 194 535		2 194 535
Rotary International		35 059		35 059
Sanofi-Aventis	3 465 342	4 466 467		4 466 467
St. Jude Children's Research Hospital	7 418 597			
Susan Thompson Buffett Foundation	11 331 087	11 331 087		11 331 087
Task Force for Global Health (TFGH)		369 793		369 793
The Big Heart Foundation (TBHF)			280 000	280 000

Contributor	Amounts receivable – non-current (Note 1)	Current receivables – ageing less than 360 days	Current receivables – ageing more than 360 days	Current receivables – total (Note 1)
Trustees of Columbia University in the City of New York			34 465	34 465
Union nationale des caisses d'assurance maladie (UNCAM), France		339 074		339 074
United Nations Children's Fund (UNICEF)		2 996 219	660 846	3 657 065
United Nations Department of Economic and Social Affairs (UNDESA)		300 000		300 000
United Nations Development Programme (UNDP)		394 967	2 052 871	2 447 839
United Nations Economic Commission for Europe (UNECE)		25 000		25 000
United Nations Environment Programme (UNEP)	4 985 800	4 363 252	339 467	4 702 719
United Nations Foundation (UNF)		26 215		26 215
United Nations Human Settlements Programme (UN-Habitat)	49 627	334 384		334 384
United Nations Multidimensional Integrated Stabilization Mission In Mali (MINUSMA)		19 856		19 856
United Nations Multi-Partner Trust Fund Office (MPTFO)		90 000		90 000
United Nations Office for Project Services (UNOPS)	2 140 293	3 511 429	4 199	3 515 628
United Nations Office for the Coordination of Humanitarian Affairs (OCHA)		200 013		200 013
United Nations Postal Administration (UNPA)			10 797	10 797
Università degli Studi di Verona			89 903	89 903
Universiteit Gent	246 932	133 817		133 817
University College London (UCL)		54 780		54 780
University of Birmingham		150 291		150 291
University of Copenhagen	355 054			
University of Geneva		65 431		65 431
University of Lucerne		25 227		25 227
University of New South Wales		69 061	69 061	138 122
University of Oxford		157 331		157 331
Univerzita Karlova	116 575	78 770		78 770
UniWeb BV	99 889	56 665		56 665
Velux Stiftung	842 597	652 915		652 915
Vital Strategies		50 000		50 000
Vrije Universiteit Amsterdam		100 121		100 121
Wellcome Trust	1 588 858	9 336 824	2 434 349	11 771 174
World Bank	16 702 073	64 833 868		64 833 868
World Diabetes Foundation	2 168 387	1 297 728		1 297 728
World Organisation for Animal Health (OIE)		79 046		79 046
<b>Amounts Receivable under the following activities (miscellaneous donors):</b>				
Pre-qualification fees (PQF)		5 358 944	7 153 733	12 512 677
WHO Framework Convention on Tobacco Control (WHO FCTC)				3 029 463
Meeting of the Parties (MOP) to the WHO FCTC				3 027 227
Supply Chain Fund				283 830
Other		(471 621)	457 490	(14 131)

Contributor	Amounts receivable – non-current (Note 1)	Current receivables – ageing less than 360 days	Current receivables – ageing more than 360 days	Current receivables – total (Note 1)
Revaluation of amounts due in foreign currencies				14 823 115
<b>Total amounts receivable</b>	<b>408 844 199</b>	<b>1 041 872 895</b>	<b>210 565 883</b>	<b>1 273 602 412</b>

**Note 1.** Voluntary contributions receivable – current and non-current are reported in the Statement of Financial Position and detailed as part of Note 4.3 to the audited financial statements for 2023 (document A77/20).

Voluntary contributions receivable –non-current are amounts that according to the donor agreement are due to be received more than one year after the balance sheet date being reported.

Voluntary contributions receivable – current are amounts that according to the payment terms given in the agreement with the contributor are due as at or within one year of the balance sheet date, or where no payment terms are specified in the agreement. Amounts are aged from the due date of the invoice to the balance sheet date and hence amounts showing with ageing more than 360 days are overdue.

## World Health Organization

### Schedule 5 – In-kind and in-service voluntary contributions

For the year ended 31 December 2023

(in US dollars)

Contributor	In-kind	In-service	Grand total
Angola	330 000		330 000
Australia		324 599	324 599
Belgium	474 045		474 045
Burkina Faso	657 084		657 084
Cameroon	50 000		50 000
Canada	1 264 033		1 264 033
Central African Republic	56 617		56 617
Côte d'Ivoire	97 607		97 607
Democratic Republic of the Congo	144 000		144 000
Denmark	5 702 872		5 702 872
Egypt	108 525		108 525
Equatorial Guinea	98 415		98 415
Ethiopia	152 261		152 261
Germany	146 609		146 609
Guinea-Bissau	121 376		121 376
Hungary	704 376		704 376
India	57 602	115 605	173 207
Iran (Islamic Republic of)	161 299		161 299
Iraq	260 000		260 000
Israel	129 299		129 299
Italy	85 378		85 378
Malaysia	860 302		860 302
Mongolia	120 000		120 000
Oman	252 000		252 000
Papua New Guinea	120 641		120 641
Philippines	120 000		120 000
Saudi Arabia	151 200	113 774	264 974
Seychelles	73 065		73 065
Solomon Islands	102 727		102 727
Somalia	158 400		158 400
South Africa	131 075		131 075
Switzerland		269 500	269 500
Syrian Arab Republic	216 000		216 000
United Arab Emirates	1 795 067		1 795 067
United States of America		6 084 760	6 084 760
Uzbekistan	257 652		257 652
West Bank and Gaza Strip	67 029		67 029
<b>Total – Member States</b>	<b>15 226 556</b>	<b>6 908 238</b>	<b>22 134 793</b>

Contributor	In-kind	In-service	Grand total
Bayer AG	1 902 645		1 902 645
Boston Consulting Group & Cie SARL (BCG)	246 080		246 080
Canadian Blood Services	160 909		160 909
Chr. Michelsen Institute (CMI), Norway	27 500		27 500
Cytiva	470 730		470 730
Eisai Co., Ltd.	1 392 105		1 392 105
Embrace Global	42 900		42 900
Fleischhacker GmbH & Co.	21 533		21 533
Fondation des Immeubles pour les Organisations Internationales (FIPOI)	784 609		784 609
Generalitat de Catalunya, Spain	97 118		97 118
Gilead Sciences, Inc.	134 226		134 226
GSK plc	10 118 468		10 118 468
Health Service Executive (HSE)		191 876	191 876
Johnson & Johnson Family of Companies Contribution Fund, Inc.	3 528 340		3 528 340
Kobe Group (Hyogo Prefecture, Kobe City, Kobe Chamber of Commerce and Industry and Kobe Steel, Ltd.)	745 206		745 206
La Métropole Grand Lyon, France	260 461		260 461
LFB Biomedicaments	112 064		112 064
Merck & Co., Inc.	1 944 235		1 944 235
Novartis	4 070 828		4 070 828
OrthoRebirth Co. Ltd.	94 500		94 500
Rivers State, Nigeria	147 774		147 774
Sanofi-Aventis	21 081		21 081
Seoul Metropolitan Government, Republic of Korea	188 691		188 691
United Nations Development Programme (UNDP)		7 240 557	7 240 557
University of Melbourne	10 365		10 365
Yemen Relief and Reconstruction Foundation (YRRF)	31 550		31 550
Miscellaneous and adjustments	(668 020)	(316 562)	(984 582)
<b>Total in-kind and in-service contributions (Note)</b>	<b>41 112 452</b>	<b>14 024 109</b>	<b>55 136 561</b>

**Note:** Contributions in-kind and in-service are recorded by WHO at an amount equal to their estimated fair market value. An entry corresponding to the expense is recorded in the same period as the contributions in-kind and in-service are recorded as revenue. The total in-kind and in-service voluntary contributions are reported in the Statement of Financial Performance and summarized in Note 5.1 to the audited financial statements for the year ended 31 December 2023 (see document A77/20).

## World Health Organization

### Schedule 6 – Voluntary contributions received in advance for 2024

As at 31 December 2023

(in US dollars)

Contributor	Total
Austria	399 556
Croatia	4 400
India	24 641 938
Italy	477 248
Latvia	55 494
Mali	46 615
Philippines	132 775
Portugal	604 869
Sweden	854 772
Türkiye	19 729
<b>Total – Member States</b>	<b>27 237 396</b>
CDC Foundation	134 952
Central Research Institute (CRI), Kasauli	136 479
European Commission	5 532 680
Gates Ventures, LLC	115 253
Gavi, the Vaccine Alliance	152 950
Resolve to Save Lives	1 774 203
Sasakawa Health Foundation	2 300 000
Susan Thompson Buffett Foundation	2 327 843
World Diabetes Foundation	251 488
<b>Total voluntary contributions received in advance (Note)</b>	<b>39 963 244</b>

**Note:** Voluntary contributions received in advance are reported in the Statement of Financial Position and detailed as part of Note 4.9 to the audited financial statements for 2023 (document A77/20). Advances are recorded when contributions are received in advance of the start date of the activity as indicated in the agreements with contributors.

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