

Annex to the Financial Report and Audited Financial Statements for the year ended 31 December 2013

Voluntary contributions by fund and by contributor

1. This document supplements the information provided in the Financial Report for the year ended 31 December 2013¹ and provides further details of voluntary contributions revenue, deferred revenue, accounts receivable, advances and contributions in-kind and in-service. It is composed of the following schedules:

Schedule 1 – Voluntary contributions, by fund

Schedule 2 – Voluntary contributions, by fund and by contributor

Schedule 3 – Deferred revenue, by fund and by contributor

Schedule 4 – Voluntary contributions receivable: non-current and current, by age and by contributor

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

Schedule 6 – Voluntary contributions received in advance for 2014.

2. The accounting policies for accounts receivable and revenue are summarized in sections 2.3 and 2.15 of the Financial Report for the year ended 31 December 2013.¹ Revenue from voluntary contributions is recognized in accordance with IPSAS 23 (Revenue from Non-Exchange Transactions (Taxes and Transfers)). Revenue from voluntary contributions is recorded when a binding agreement is signed between WHO and the contributor. Revenue is recognized immediately where there are no payment terms specified by the contributor or the payment terms are in the current accounting year. Deferred revenue is recognized where the agreement with the contributor includes payment terms that state that funds are earmarked and due in a future period.

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

¹ Document A67/43.

World Health Organization

Schedule 1 – Voluntary contributions, by fund

For the year ended 31 December 2013

(in US dollars)

	Notes	2013	2012
General Fund			
Voluntary contributions – core	1		
Core voluntary contributions account		114 782 295	116 151 873
Other voluntary contributions – core		17 607 564	14 048 141
Subtotal – voluntary contributions – core		132 389 859	130 200 014
Voluntary contributions – specified			
Voluntary contributions – specified	2	1 722 890 596	1 312 555 884
UNDP/UNFPA/UNICEF/WHO/World Bank Special Programme of Research, Development and Research Training in Human Reproduction		28 438 355	32 488 154
Stop TB Partnership		22 019 094	34 416 736
UNICEF/UNDP/World Bank/WHO Special Programme for Research and Training in Tropical Diseases		24 200 253	32 748 702
Subtotal – voluntary contributions – specified		1 797 548 298	1 412 209 476
Elimination of inter-fund transfers (General Fund)		0	(3 019 363)
Total General Fund – Programme budget		1 929 938 157	1 539 390 127
Fiduciary Fund			
Secretariat of the WHO Framework Convention on Tobacco Control		3 099 910	12 776 658
Stop TB Partnership Global Drug Facility		44 991 042	30 906 298
Roll Back Malaria Partnership		17 791 702	18 444 111
Health Metrics Network	3	(1 500 826)	(325)
Partnership for Maternal, Newborn and Child Health		12 001 191	18 801 561
United Nations Standing Committee on Nutrition		1 473 695	818 573
Alliance for Health Policy and Systems Research		7 703 868	11 477 939
Global Health Workforce Alliance		4 706 891	4 128 083
Elimination of inter-fund transfers (Fiduciary Fund)		0	(360 487)
Total Fiduciary Fund		90 267 473	96 992 411
Special Purpose Fund			
Revolving Fund for Teaching and Laboratory Equipment		61 616	170 277
Elimination of inter-fund transfers		(3 130 499)	
Total voluntary contributions	4	2 017 136 747	1 636 552 815

Note 1. Voluntary contributions – core include two types of income: funds received to support the Programme budget as a whole, considered fully or highly flexible; and funds that are earmarked for purposes within the Programme budget, considered designated, or medium flexible. Fully flexible funds and highly flexible funds, earmarked only at the level of the strategic objective, are recorded in the Core Voluntary Contributions Account. Designated funds, earmarked at the level of Organization-wide expected result, disease, or programme, are not as tightly specified for detailed activity or expenditure line reporting as voluntary contributions – specified, yet are still earmarked rather than highly flexible so are categorized as voluntary contributions – core.

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

Note 3. Activities under the Health Metrics Network ceased in May 2013. Negative revenue represents the cancellation of remaining amounts due under agreements.

Note 4. As reported in the Statement of Financial Performance for the year ended 31 December 2013 (see document A67/43), all activities implemented by WHO have been consolidated in the financial report. This includes voluntary contributions received under the General Fund, the Fiduciary Fund and the Special Purpose Fund. Voluntary contributions reported in Schedules 1 and 2 of the Annex include in-cash contributions only. In-kind and in-service contributions are reported separately in the Statement of Financial Performance and detailed in Schedule 5 of the Annex.

World Health Organization

Schedule 2 – Voluntary contributions, by fund and by contributor

For the year ended 31 December 2013 (in US dollars)

A. GENERAL FUND

Contributor	Core voluntary contributions account	Other voluntary contributions — core	Voluntary contributions — specified	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							
AFGHANISTAN			3 847 322		49 975		3 897 297
ARMENIA			50 000				50 000
AUSTRALIA	20 858 000	6 144 691	34 429 316				61 432 007
AUSTRIA			482 854				482 854
AZERBAIJAN			102 664				102 664
BANGLADESH			2 148 757				2 148 757
BELARUS			50 000				50 000
BELGIUM	6 377 205		343 156			1 289 009	8 009 371
BENIN			486 282				486 282
BHUTAN			25 000				25 000
BOLIVIA (PLURINATIONAL STATE OF)			25 000				25 000
BOSNIA AND HERZEGOVINA			25 000				25 000
BRAZIL			24 000				24 000
BULGARIA			50 000				50 000
BURKINA FASO			50 000		50 000		100 000
CAMBODIA			583 363				583 363
CAMEROON			4 544 624		49 962		4 594 586
CANADA			103 017 039		18 682 399		121 699 438
CHINA			6 057 062				6 057 062
CÔTE D'IVOIRE			25 000				25 000
CROATIA			65 189				65 189
DEMOCRATIC REPUBLIC OF THE CONGO			3 000 000				3 000 000
DENMARK	7 118 704						7 118 704
ECUADOR			25 000				25 000
EGYPT			35 000				35 000
EL SALVADOR			25 000				25 000
EQUATORIAL GUINEA			1 126 391				1 126 391
ERITREA			50 000				50 000

Contributor	Core voluntary contributions account	Other voluntary contributions — core	Voluntary contributions — specified	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)
ESTONIA			31 830				31 830
ETHIOPIA			50 000				50 000
FIJI			245 119				245 119
FINLAND	7 170 795		9 102 328				16 273 123
FRANCE			10 789 273				10 789 273
GEORGIA			50 000				50 000
GERMANY			44 546 447			1 072 636	45 619 083
GREECE			1 986 755				1 986 755
GUATEMALA			25 000				25 000
GUINEA			25 000		50 000		75 000
GUINEA-BISSAU			25 000				25 000
GUYANA			25 000				25 000
HAITI			50 000		25 000		75 000
HONDURAS			25 000				25 000
HUNGARY			25 676				25 676
INDIA			3 123 301	70 000		110 000	3 303 301
INDONESIA			1 098 006				1 098 006
IRAQ			25 000				25 000
IRELAND	1 564 537		4 194 946				5 759 483
ISRAEL			59 431				59 431
ITALY		261 780	4 102 492	698 194			5 062 466
JAPAN			19 625 962			270 000	19 895 962
JORDAN			25 000				25 000
KAZAKHSTAN			50 000				50 000
KENYA			50 000				50 000
KUWAIT			35 500 000				35 500 000
KYRGYZSTAN			50 000				50 000
LAO PEOPLE'S DEMOCRATIC REPUBLIC			458 456				458 456
LEBANON			464 345				464 345
LESOTHO			50 000				50 000
LIBERIA			85 000				85 000
LUXEMBOURG	6 274 256		3 883 548			1 617 076	11 774 881
MADAGASCAR			24 975				24 975
MALAWI			50 000				50 000
MALAYSIA			10 000			25 000	35 000
MONACO	166 028		958 178				1 124 206
MONGOLIA			50 000				50 000

Contributor	Core voluntary contributions account	Other voluntary contributions — core	Voluntary contributions — specified	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)
MOZAMBIQUE			75 000		25 000		100 000
MYANMAR			50 000				50 000
NAMIBIA			50 000				50 000
NEPAL			634 844				634 844
NETHERLANDS	10 110 719		7 175 949	5 650 000	350 000	400 000	23 686 668
NEW ZEALAND			386 092				386 092
NICARAGUA			25 000				25 000
NIGERIA			731 000			192 511	923 511
NORWAY	19 829 060	1 486 064	41 511 425	2 849 927		2 564 103	68 240 578
OMAN			50 000				50 000
PAKISTAN			40 877 597				40 877 597
PAPUA NEW GUINEA			164 790				164 790
PHILIPPINES			250 000				250 000
REPUBLIC OF KOREA		3 266 803	9 874 376				13 141 179
REPUBLIC OF MOLDOVA			100 000				100 000
ROMANIA			50 000				50 000
RUSSIAN FEDERATION			10 202 280				10 202 280
SAN MARINO			203 804				203 804
SAUDI ARABIA			1 530 000				1 530 000
SENEGAL			50 000		50 000		100 000
SERBIA			25 000				25 000
SINGAPORE			100 000				100 000
SLOVENIA			220 000				220 000
SOUTH AFRICA			211 980				211 980
SPAIN	1 221 167		1 134 716			94 980	2 450 863
SRI LANKA			25 000				25 000
SUDAN			50 000				50 000
SWEDEN	9 002 770	692 520	3 718 606	2 770 083		4 847 645	21 031 625
SWITZERLAND	3 307 608		4 589 519	937 155		1 819 184	10 653 466
TAJIKISTAN			50 000				50 000
THAILAND			99 973	19 973		50 268	170 214
THE FORMER YUGOSLAV REPUBLIC OF MACEDONIA			95 143				95 143
TIMOR-LESTE			828 543				828 543
TUNISIA			100 000				100 000
TURKEY			959 650				959 650
TURKMENISTAN			406 432				406 432
UGANDA			521 348		50 000		571 348

Contributor	Core voluntary contributions account	Other voluntary contributions — core	Voluntary contributions — specified	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)
UKRAINE			50 000				50 000
UNITED ARAB EMIRATES			8 100 000				8 100 000
UNITED KINGDOM OF GREAT BRITAIN AND NORTHERN IRELAND	21 781 445		235 366 004	5 857 104	1 543 210	6 010 768	270 558 531
UNITED REPUBLIC OF TANZANIA			25 000		50 000		75 000
UNITED STATES OF AMERICA			179 577 482		166 859		179 744 341
UZBEKISTAN			50 000				50 000
VIET NAM			131 871				131 871
YEMEN			50 000				50 000
ZAMBIA			30 000			110 604	140 604
ZIMBABWE			50 000				50 000
Total Member States	114 782 295	11 851 858	852 192 512	18 852 436	21 142 405	20 473 785	1 039 295 291
A TO Z TEXTILE MILLS LTD.			45 802				45 802
AFRICAN LEADERS MALARIA ALLIANCE			108 305				108 305
AFRICAN PROGRAMME FOR ONCHOCERCIASIS CONTROL			1 642 300				1 642 300
AGE UK			159 744				159 744
AGENCE DE MÉDECINE PRÉVENTIVE			46 536				46 536
AMERICAN ACADEMY OF OTOLARYNGOLOGY – HEAD AND NECK SURGERY			12 500				12 500
AMERICAN JEWISH WORLD SERVICE			150 000	400 000			550 000
AMERICAN LEPROSY MISSIONS			445 000				445 000
AQUAYA INSTITUTE			50 000				50 000
ASIAN DEVELOPMENT BANK			100 000				100 000
ATHENA INSTITUTE			54 348				54 348
AUTISM SPEAKS			400 000				400 000
AUTONOMOUS PROVINCE OF TRENTO, ITALY			107 327				107 327
B.BRAUN MEDICAL AG			15 000				15 000
BAXTER INTERNATIONAL, INC.			100 000				100 000
BAYER AG			598 852				598 852
BILL & MELINDA GATES FOUNDATION			297 714 926	3 623 407			301 338 333
BIODIEM LTD.			60 000				60 000
BLACKSMITH INSTITUTE			15 000				15 000
BLOOMBERG FAMILY FOUNDATION			11 260 000				11 260 000
BODE CHEMIE GMBH			35 000				35 000
BORROW FOUNDATION			40 000				40 000

Contributor	Core voluntary contributions account	Other voluntary contributions — core	Voluntary contributions — specified	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)
BRAC			840 556				840 556
BRISTOL-MYERS SQUIBB			655 000				655 000
CALIFORNIA WELLNESS FOUNDATION			82 485				82 485
CANADIAN SOCIETY FOR INTERNATIONAL HEALTH			34 466				34 466
CARTER CENTER			9 850 000				9 850 000
CDC FOUNDATION			5 238 576				5 238 576
CH STIFTUNG FÜR EIDGENÖSSISCHE ZUSAMMENARBEIT (CH FOUNDATION FOR FEDERAL COOPERATION)			15 915				15 915
CHILD HEALTH RESEARCH FOUNDATION			60 000				60 000
CHINA NATIONAL BIOTEC GROUP			20 000				20 000
CHRISTOFFEL-BLINDENMISSION (CBM)			764 630				764 630
COMMUNITY DEVELOPMENT FUND			39 752				39 752
DAVID AND LUCILE PACKARD FOUNDATION				155 488			155 488
DEB WORLDWIDE HEALTHCARE, INC.			15 000				15 000
DENKA SEIKEN CO. LTD.			371 411				371 411
DÉPARTEMENT DU RHÔNE, FRANCE			421 456				421 456
DIVERSEY, INC., A WHOLLY OWNED SUBSIDIARY OF SEALED AIR CORPORATION			15 000				15 000
DRUGS FOR NEGLECTED DISEASES INITIATIVE						96 250	96 250
DURHAM UNIVERSITY			105 512				105 512
ECOLAB EUROPE GMBH			15 000				15 000
ELI LILLY AND COMPANY FOUNDATION			937 525				937 525
ELMA VACCINES & IMMUNIZATION FOUNDATION			1 000 000				1 000 000
ESTATE OF DOLORES ANNE CARDINALI			72 444				72 444
EUROPEAN COMMISSION			41 116 700			670 930	41 787 631
EUROPEAN INVESTMENT BANK			212 202				212 202
FAMILY HEALTH INTERNATIONAL (FHI 360)			150 000				150 000
FIA FOUNDATION FOR THE AUTOMOBILE AND SOCIETY			127 714				127 714
FLEMISH GOVERNMENT, BELGIUM			1 463 245	982 962			2 446 207
FOCUS DIAGNOSTICS, INC.			24 032				24 032
FONDATION SANOFI ESPOIR			4 442 377				4 442 377

Contributor	Core voluntary contributions account	Other voluntary contributions — core	Voluntary contributions — specified	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)
FONDAZIONE IRCCS ISTITUTO NEUROLOGICO CARLO BESTA (FOUNDATION OF THE CARLO BESTA NEUROLOGICAL INSTITUTE)			35 833				35 833
FOOD AND AGRICULTURE ORGANIZATION OF THE UNITED NATIONS (FAO)			422 620				422 620
FOUNDATION FOR INNOVATIVE NEW DIAGNOSTICS			264 803				264 803
FUNDAÇÃO CALOUSTE GULBENKIAN			200 000				200 000
GAVI ALLIANCE			130 356 707				130 356 707
GLAXOSMITHKLINE			8 266 284				8 266 284
GLOBAL ALLIANCE FOR TB DRUG DEVELOPMENT						240 000	240 000
GLOBAL FUND TO FIGHT AIDS, TUBERCULOSIS AND MALARIA			2 641 105				2 641 105
GOJO INDUSTRIES, INC.			15 000				15 000
GRAND CHALLENGES CANADA			257 807				257 807
HEALTH METRICS NETWORK			624 076				624 076
HEALTH PROTECTION AGENCY			59 701				59 701
HEARING CONSERVATION COUNCIL			77 000				77 000
HELMHOLTZ-ZENTRUM GEESTHACHT ZENTRUM FÜR MATERIAL-UND KÜSTENFORSCHUNG GMBH			38 477				38 477
HENRY M. JACKSON FOUNDATION FOR THE ADVANCEMENT OF MILITARY MEDICINE, INC. (HJF)			844 000				844 000
HOFFMANN-LA ROCHE AND CO LTD.			4 806 492				4 806 492
HONG KONG GOVERNMENT SECRETARIAT, SPECIAL ADMINISTRATIVE REGION OF CHINA		13 996	100 000				113 996
HRH PRINCESS HAYA BINT AL HUSSEIN			229 668				229 668
IHH FOUNDATION FOR HUMAN RIGHTS, FREEDOM AND HUMANITARIAN RELIEF			50 000				50 000
INNOVATION NORWAY			256 410				256 410
INTERCHURCH MEDICAL ASSISTANCE, INC. (IMA WORLD HEALTH)			164 865				164 865
INTERNATIONAL AGENCY FOR THE PREVENTION OF BLINDNESS			310 000				310 000

Contributor	Core voluntary contributions account	Other voluntary contributions — core	Voluntary contributions — specified	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)
INTERNATIONAL DEVELOPMENT RESEARCH CENTRE						655 716	655 716
INTERNATIONAL DRUG PURCHASE FACILITY (UNITAID)			19 339 958		290 464		19 630 422
INTERNATIONAL FEDERATION OF OTO-RHINO-LARYNGOLOGICAL SOCIETIES			35 000				35 000
INTERNATIONAL LABOUR ORGANIZATION (ILO)			303 198				303 198
INTERNATIONAL LEAGUE AGAINST EPILEPSY			63 500				63 500
INTERNATIONAL SOCIETY OF AUDIOLOGY			25 000				25 000
INTERNATIONAL TELECOMMUNICATION UNION (ITU)			87 051				87 051
INTERNATIONAL VACCINE INSTITUTE			684 605				684 605
INTERNATIONAL WATER ASSOCIATION			69 350				69 350
ISTITUTO SUPERIORE DI SANITÀ			189 192				189 192
JAPAN HOSPITAL ASSOCIATION			300 000				300 000
JAPANESE ASSOCIATION OF PSYCHIATRIC HOSPITALS			50 000				50 000
JACOBS FOUNDATION			110 350				110 350
JOHNS HOPKINS UNIVERSITY			500 000				500 000
JOHNSON & JOHNSON FAMILY OF COMPANIES CONTRIBUTION FUND, INC.			225 000				225 000
KAKETSUKEN			546 192				546 192
KING'S COLLEGE LONDON			287 586				287 586
KITASATO DAIICHI SANKYO VACCINE COMPANY, LTD.			371 411				371 411
KNCV TUBERCULOSIS FOUNDATION			7 977 432				7 977 432
KOBE GROUP (HYOGO PREFECTURE, KOBE CITY, KOBE CHAMBER OF COMMERCE AND INDUSTRY AND KOBE STEEL, LTD.)			3 000 000				3 000 000
KOREA FOUNDATION FOR INTERNATIONAL HEALTHCARE – DR LEE JONG-WOOK MEMORIAL FUND			2 991 740				2 991 740
KUSE LACE CO., LTD.			50 200				50 200
LABORATOIRES ANIOS			15 000				15 000
LIONS CLUBS INTERNATIONAL FOUNDATION			1 679 135				1 679 135
LIVERPOOL SCHOOL OF TROPICAL MEDICINE			534 186				534 186
LONDON SCHOOL OF HYGIENE & TROPICAL MEDICINE			100 193				100 193

Contributor	Core voluntary contributions account	Other voluntary contributions — core	Voluntary contributions — specified	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)
MACAO GOVERNMENT, SPECIAL ADMINISTRATIVE REGION OF CHINA			300 000				300 000
MARGARET A. CARGILL FOUNDATION			2 000 000				2 000 000
MEDIMMUNE, LLC.			1 092 385				1 092 385
MERCK				128 196			128 196
MICRONUTRIENT INITIATIVE			198 328				198 328
MIDDLE EAST AND NORTH AFRICA HARM REDUCTION ASSOCIATION			19 650				19 650
MILLENNIUM CHALLENGE ACCOUNT — MONGOLIA			289 500				289 500
MEDICINES FOR MALARIA VENTURE			695 832			64 782	760 614
NASJONALT KUNNSKAPSSENTER FOR HELSETJENESTEN			10 727				10 727
NATIONAL CANCER INSTITUTE (USA)			25 000				25 000
NATIONAL CENTER FOR HEALTHY HOUSING			88 368				88 368
NATIONAL METROLOGY INSTITUTE OF GERMANY –PHYSIKALISCH-TECHNISCHE BUNDESANSTALT			33 921				33 921
NATIONAL PHILANTHROPIC TRUST			26 346 167				26 346 167
NEW VENTURE FUND			500 000	106 678			606 678
NEW YORK UNIVERSITY			33 963				33 963
NIIGATA UNIVERSITY			20 000				20 000
NIPPON FOUNDATION			2 300 000				2 300 000
NOGUCHI MEMORIAL INSTITUTE FOR MEDICAL RESEARCH			49 602				49 602
NORSK INSTITUTT FOR LUFTFORSKNING			38 773				38 773
NOVARTIS AG			4 500 000				4 500 000
OFFICE OF THE UNITED NATIONS HIGH COMMISSIONER FOR REFUGEES (UNHCR)			150 000				150 000
OFFICE OF THE UNITED NATIONS SECRETARY-GENERAL'S SPECIAL ENVOY FOR MALARIA			72 500				72 500
OFFICE OF THE UNITED NATIONS SPECIAL COORDINATOR FOR THE MIDDLE EAST PEACE PROCESS			15 000				15 000
OIL SEARCH HEALTH FOUNDATION			368 584				368 584
OMNINVEST VACCINE MANUFACTURING, RESEARCHING AND TRADING LTD.			65 518				65 518

Contributor	Core voluntary contributions account	Other voluntary contributions — core	Voluntary contributions — specified	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)
OPEC FUND FOR INTERNATIONAL DEVELOPMENT			650 000				650 000
OPEN SOCIETY INSTITUTE			52 428				52 428
OPTIONS CONSULTANCY SERVICES LTD.			623 177				623 177
OVERSEAS DEVELOPMENT INSTITUTE			12 403				12 403
PARTNERSHIP FOR SUPPLY CHAIN MANAGEMENT, INC.			18 312				18 312
PFIZER, INC.						500 000	500 000
PILIPINAS SHELL FOUNDATION, INC.			252 143				252 143
POLICY ALTERNATIVES RESEARCH INSTITUTE, UNIVERSITY OF TOKYO			50 000				50 000
PRINCIPALITY OF LIECHTENSTEIN			27 685				27 685
PROGRAM FOR APPROPRIATE TECHNOLOGY IN HEALTH			2 367 462				2 367 462
PUBLIC INSTITUTION "COORDINATION, IMPLEMENTATION AND MONITORING UNIT OF THE HEALTH SYSTEM RESTRUCTURING PROJECT", REPUBLIC OF MOLDOVA			121 353				121 353
REGION OF EMILIA-ROMAGNA, ITALY			12 953				12 953
REGION OF VENETO, ITALY			330 876				330 876
RESEARCH IN ADVANCED MEDICAL INFORMATICS AND TELEMATICS, VZW			180 016				180 016
RICHTER GEDEON VEGYESZETI GYAR				614 898			614 898
ROCKEFELLER FOUNDATION			1 341 250				1 341 250
ROLL BACK MALARIA PARTNERSHIP			631 375				631 375
ROTARY INTERNATIONAL			36 664 088				36 664 088
ROYAL COLLEGE OF PSYCHIATRISTS			79 239				79 239
SABIN VACCINE INSTITUTE			3 017 710				3 017 710
SOUTH ASIA FIELD EPIDEMIOLOGY AND TECHNOLOGY NETWORK, INC. (SAFETYNET)			445 000				445 000
SANOFI PASTEUR SA			5 000 000				5 000 000
SARAYA CO. LTD.			15 000				15 000
SAUDI NATIONAL CAMPAIGN TO SUPPORT PEOPLE IN SYRIA			2 107 000				2 107 000
SAVE THE CHILDREN FEDERATION, INC.			250 000				250 000
SCHÜLKE & MAYR GMBH			15 000				15 000
SCLAVO VACCINES ASSOCIATION			64 024				64 024

Contributor	Core voluntary contributions account	Other voluntary contributions — core	Voluntary contributions — specified	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)
SECRETARIAT OF THE CONVENTION ON BIOLOGICAL DIVERSITY		27 820					27 820
SECRETARIAT OF THE PACIFIC COMMUNITY			1 178 125				1 178 125
SERUM INSTITUTE OF INDIA LTD.			25 032				25 032
SERVICIO MADRILEÑO DE SALUD			206 755				206 755
SHINNYO-EN			100 000				100 000
SIGHTSAVERS			762 750				762 750
SOUTHEAST ASIA TOBACCO CONTROL ALLIANCE			86 675				86 675
STICHTING HEALTH ACTION INTERNATIONAL			26 000				26 000
STICHTING KATHOLIEKE UNIVERSITEIT			37 812				37 812
STOCKHOLM COUNTY COUNCIL			14 921				14 921
SUMITOMO CHEMICAL CO., LTD.			642 408				642 408
SWISS PARAPLEGIC RESEARCH			43 766				43 766
SWISS PHILANTHROPY FOUNDATION			1 225 000				1 225 000
SWISS PROJECT FUND FOR CHILD PROTECTION			48 726				48 726
SYNGENTA CROP PROTECTION AG			162 930				162 930
TAGROS CHEMICALS INDIA LTD.			202 048				202 048
TANA NETTING CO., LTD.			288 376				288 376
THE AURUM INSTITUTE			19 293				19 293
THE BERTELSMANN STIFTUNG			64 599				64 599
THE CHILDREN'S INVESTMENT FUND FOUNDATION (UK)			296 000				296 000
THE INTERNATIONAL LIFE SCIENCES INSTITUTE EUROPE			26 316				26 316
THE JOINT UNITED NATIONS PROGRAMME ON HIV/AIDS (UNAIDS)			19 619 218				19 619 218
THE PRESIDENT AND FELLOWS OF HARVARD COLLEGE			225 487				225 487
THE PROCTER & GAMBLE COMPANY			50 000				50 000
THE RESEARCH FOUNDATION FOR MICROBIAL DISEASES OF OSAKA UNIVERSITY			546 192				546 192
THE TASK FORCE FOR GLOBAL HEALTH			297 061				297 061
THE UNIVERSITY OF BRITISH COLUMBIA			22 000				22 000
TUSCANY REGION, ITALY			291 777				291 777
UBS OPTIMUS FOUNDATION			518 367				518 367
UCB SA			880 039				880 039

Contributor	Core voluntary contributions account	Other voluntary contributions — core	Voluntary contributions — specified	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)
UNION ÉCONOMIQUE ET MONÉTAIRE OUEST AFRICAINE			19 876				19 876
UNION NATIONALE DES CAISSES D'ASSURANCE MALADIE, FRANCE			397 878				397 878
UNITED NATIONS CENTRAL EMERGENCY RESPONSE FUND			50 095 877				50 095 877
UNITED NATIONS CHILDREN'S FUND (UNICEF)			22 085 125				22 085 125
UNITED NATIONS DEVELOPMENT PROGRAMME (UNDP)		5 628 744	32 222 758			650 000	38 501 502
UNITED NATIONS ECONOMIC COMMISSION FOR EUROPE			48 700				48 700
UNITED NATIONS ENTITY FOR GENDER EQUALITY AND THE EMPOWERMENT OF WOMEN (UN WOMEN)			1 015 025				1 015 025
UNITED NATIONS ENVIRONMENT PROGRAMME (UNEP)			2 302 663				2 302 663
UNITED NATIONS FOUNDATION			100 000				100 000
UNITED NATIONS FUND FOR INTERNATIONAL PARTNERSHIPS			26 381 473				26 381 473
UNITED NATIONS OFFICE FOR PROJECT SERVICES			11 518 519				11 518 519
UNITED NATIONS OFFICE FOR THE COORDINATION OF HUMANITARIAN AFFAIRS			4 848 199				4 848 199
UNITED NATIONS POPULATION FUND (UNFPA)			21 196 913				21 196 913
UNITED NATIONS TRUST FUND FOR HUMAN SECURITY			786 702				786 702
UNITED STATES FUND FOR UNICEF			387 452				387 452
UNIVERSIDAD POLITÉCNICA DE MADRID				22 769			22 769
UNIVERSITÄTSKLINIKUM HEIDELBERG						345 112	345 112
UNIVERSITAETSKLINIKUM AACHEN, GERMANY			51 719				51 719
UNIVERSITÄTSKLINIKUM FREIBURG			20 394				20 394
UNIVERSITY OF ANTWERP			180 000				180 000
UNIVERSITY OF CAPE TOWN			250 163				250 163
UNIVERSITY OF DUNDEE			27 989				27 989
UNIVERSITY OF NATURAL RESOURCES AND LIFE SCIENCES, VIENNA			301 137				301 137

Contributor	Core voluntary contributions account	Other voluntary contributions — core	Voluntary contributions — specified	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)
UNIVERSITY OF OTTAWA			20 000				20 000
UNIVERSITY OF OXFORD						78 493	78 493
UNIVERSITY OF SOUTH CAROLINA			68 063				68 063
UNIVERSITY RESEARCH CO., LLC			249 565				249 565
UN-WATER DECADE PROGRAMME ON CAPACITY DEVELOPMENT			40 000				40 000
UPPSALA MONITORING CENTRE			167 893				167 893
WELLCOME TRUST				149 442			149 442
WINDS OF HOPE FOUNDATION			255 428				255 428
WORLD BANK			750 000	1 520 000	610 000	2 800 000	5 680 000
WORLD FEDERATION OF NEUROLOGY			44 900				44 900
WORLD FEDERATION OF OCCUPATIONAL THERAPISTS			40 000				40 000
WORLD LUNG FOUNDATION			5 326 861				5 326 861
WORLD ORGANISATION FOR ANIMAL HEALTH (OIE)			1 363 750				1 363 750
WORLD VISION AUSTRALIA			50 000				50 000
WORLD VISION INTERNATIONAL			2 118 425				2 118 425
ZESHAN FOUNDATION			85 000				85 000
OTHER, MISCELLANEOUS RECEIPTS AND INCREASES IN DEFERRED REVENUE		85 146	2 110 337	1 882 078	(23 775)	(2 365 784)	1 688 002
PASS THROUGH FUNDING			(2 706 417)				(2 706 417)
REFUNDS TO DONORS (note 2)			(5 782 035)			(9 030)	(5 791 065)
Total General Fund	114 782 295	17 607 564	1 722 890 596	28 438 355	22 019 094	24 200 253	1 929 938 157

Note 1. Revenue from voluntary contributions is recognized in accordance with IPSAS 23 (Revenue from Non-Exchange Transactions (Taxes and Transfers)). Revenue from voluntary contributions is recorded when a binding agreement is signed between WHO and the contributor. Revenue is recognized immediately where there are no payment terms specified by the contributor or the payment terms are in the current accounting year. Revenue recognition will be revised based on changes to the payment terms listed in the signed agreement.

Note 2. 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 in the current or a previous year.

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Schedule 2 – Voluntary contributions, by fund and by contributor

For the year ended 31 December 2013 (in US dollars)

B. FIDUCIARY FUND

Contributor	Secretariat of the WHO Framework Convention on Tobacco Control	Stop TB Partnership Global Drug Facility	Roll Back Malaria Partnership	Health Metrics Network	Partnership for Maternal, Newborn and Child Health	United Nations Standing Committee on Nutrition	Alliance for Health Policy and Systems Research	Global Health Workforce Alliance	Total revenue (note 1)
Member States									
AUSTRALIA	983 523				1 573 977				2 557 499
BURUNDI		303 415							303 415
CANADA					860 421	98 111			958 532
FINLAND	50 000				407 609				457 609
FRANCE								1 072 877	1 072 877
GERMANY					67 843	129 870		54 274	251 987
IRELAND								732 299	732 299
JAPAN								1 000 000	1 000 000
KUWAIT			350 000						350 000
NETHERLANDS					800 000				800 000
NORWAY					1 231 975		683 760	650 590	2 566 324
PAKISTAN		2 987 185							2 987 185
RWANDA		292 775							292 775
SWEDEN					382 614		2 423 823		2 806 437
UGANDA		472 514							472 514
UNITED ARAB EMIRATES			5 000 000						5 000 000
UNITED KINGDOM OF GREAT BRITAIN AND NORTHERN IRELAND			5 747 390		408 223		4 375 000	449 676	10 980 289
UNITED REPUBLIC OF TANZANIA		371 006							371 006
UNITED STATES OF AMERICA		15 300 000	2 997 175		647 175		10 000	247 175	19 201 525
2012–2013 ADDITIONAL VOLUNTARY ASSESSED CONTRIBUTIONS	4 221								4 221
Total Member States	1 037 744	19 726 895	14 094 565		6 379 835	227 981	7 492 583	4 206 891	53 166 493

Contributor	Secretariat of the WHO Framework Convention on Tobacco Control	Stop TB Partnership Global Drug Facility	Roll Back Malaria Partnership	Health Metrics Network	Partnership for Maternal, Newborn and Child Health	United Nations Standing Committee on Nutrition	Alliance for Health Policy and Systems Research	Global Health Workforce Alliance	Total revenue (note 1)
ASSOCIATION FOR REPRODUCTIVE AND FAMILY HEALTH		280 908							280 908
BILL & MELINDA GATES FOUNDATION			3 814 266	(1 500 826)	2 628 808		49 997		4 992 245
CHINA STAR LTD.							89 500		89 500
CLINTON HEALTH ACCESS INITIATIVE		118 783							118 783
EUROPEAN COMMISSION	2 062 167								2 062 167
FLEMISH GOVERNMENT, BELGIUM						685 013			685 013
FOOD AND AGRICULTURE ORGANIZATION OF THE UNITED NATIONS (FAO)						130 000			130 000
GLOBAL FUND TO FIGHT AIDS, TUBERCULOSIS AND MALARIA (GFATM)			322 600						322 600
INTERNATIONAL DEVELOPMENT RESEARCH CENTRE							101 788		101 788
INTERNATIONAL DRUG PURCHASE FACILITY (UNITAID)		33 256 493							33 256 493
ISLAMIC DEVELOPMENT BANK			400 000						400 000
JOHN D. AND CATHERINE T. MACARTHUR FOUNDATION					350 000				350 000
NUTRITION FOR HEALTH AND DEVELOPMENT						125 000			125 000
PAN AMERICAN HEALTH ORGANIZATION (PAHO)								500 000	500 000
PARTNERSHIP FOR MATERNAL, NEWBORN AND CHILD HEALTH					1 750 048				1 750 048
RABIN MARTIN					22 500				22 500
SECRETARIAT OF THE PACIFIC COMMUNITY		42 703							42 703
UNITED NATIONS CHILDREN'S FUND (UNICEF)						130 000			130 000

Contributor	Secretariat of the WHO Framework Convention on Tobacco Control	Stop TB Partnership Global Drug Facility	Roll Back Malaria Partnership	Health Metrics Network	Partnership for Maternal, Newborn and Child Health	United Nations Standing Committee on Nutrition	Alliance for Health Policy and Systems Research	Global Health Workforce Alliance	Total revenue (note 1)
UNITED NATIONS DEPARTMENT OF ECONOMIC AND SOCIAL AFFAIRS						45 700			45 700
UNITED NATIONS DEVELOPMENT PROGRAMME (UNDP)			30 000						30 000
WORLD BANK			1 100 000		870 000				1 970 000
WORLD FOOD PROGRAMME (WFP)						130 000			130 000
REVERSAL OF REVENUE RECOGNIZED IN PRIOR YEAR							(30 000)		(30 000)
PASS THROUGH FUNDING			(1 969 729)						(1 969 729)
REFUNDS TO DONORS (note 2)		(8 434 739)							(8 434 739)
Total Fiduciary Fund	3 099 910	44 991 042	17 791 702	(1 500 826)	12 001 191	1 473 695	7 703 868	4 706 891	90 267 473
SPECIAL PURPOSE FUND									
Revolving fund for Teaching and Laboratory Equipment									
BANGLADESH									20 830
EGYPT									36 437
OMAN									4 349
Total – Special Purpose Fund									61 616
INTERFUND ELIMINATIONS									(3 130 499)
GRAND TOTAL									2 017 136 747

Note 1. Revenue from voluntary contributions is recognized in accordance with IPSAS 23 (Revenue from Non-Exchange Transactions (Taxes and Transfers)). Revenue from voluntary contributions is recorded when a binding agreement is signed between WHO and the contributor. Revenue is recognized immediately where there are no payment terms specified by the contributor or the payment terms are in the current accounting year. Revenue recognition will be revised based on changes to the payment terms listed in the signed agreement.

Note 2. 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 in the current or a previous year.

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Schedule 3 – Deferred revenue, by fund and by contributor

As at 31 December 2013 (in US dollars)

Contributor	Core voluntary contributions account	Other voluntary contributions — core	Voluntary contributions — specified	Special Programme of Research, Development and Research Training in Human Reproduction	Stop TB Partnership	Special Programme for Research and Training in Tropical Diseases	Total deferred revenue (Note)
Member States							
AFGHANISTAN			210 306				210 306
AUSTRALIA			7 369 049				7 369 049
BELGIUM	19 836 956					4 076 087	23 913 043
CAMBODIA			271 200				271 200
CANADA			53 394 915				53 394 915
EQUATORIAL GUINEA			2 252 781				2 252 781
FRANCE			19 305				19 305
GERMANY			9 834 198			814 111	10 648 310
GREECE			11 113 245				11 113 245
INDIA			30 000				30 000
INDONESIA			1 259 672				1 259 672
LUXEMBOURG			4 076 719				4 076 719
NEW ZEALAND			900 164				900 164
NIGERIA			340 500				340 500
NORWAY			149 427				149 427
PAKISTAN			45 615 036				45 615 036
REPUBLIC OF KOREA			4 754 648				4 754 648
SAUDI ARABIA			6 000 000				6 000 000
SPAIN	1 793 104	827 586				137 931	2 758 621
SWEDEN			3 054 834				3 054 834
SWITZERLAND			5 300 682	450 958			5 751 640
THE FORMER YUGOSLAV REPUBLIC OF MACEDONIA			70 143				70 143
UNITED ARAB EMIRATES			200 000				200 000
UNITED KINGDOM OF GREAT BRITAIN AND NORTHERN IRELAND			149 739 632	14 656 489	2 314 815	13 740 458	180 451 394
UNITED STATES OF AMERICA			405 000				405 000
VIET NAM			47 129				47 129
Total Member States	21 630 060	827 586	306 408 586	15 107 448	2 314 815	18 768 587	365 057 081

Contributor	Core voluntary contributions account	Other voluntary contributions — core	Voluntary contributions — specified	Special Programme of Research, Development and Research Training in Human Reproduction	Stop TB Partnership	Special Programme for Research and Training in Tropical Diseases	Total deferred revenue (Note)
ATHENA INSTITUTE			55 172				55 172
AUTISM SPEAKS			200 000				200 000
AZIENDA OSPEDALIERA DI PADOVA			151 648				151 648
BAYER AG			268 097				268 097
BERNHARD NOCHT INSTITUTE FOR TROPICAL MEDICINE			49 456				49 456
BILL & MELINDA GATES FOUNDATION			92 695 593	764 507			93 460 100
CARTER CENTER			13 200 000				13 200 000
CDC FOUNDATION			14 826				14 826
CH STIFTUNG FÜR EIDGENÖSSISCHE ZUSAMMENARBEIT (CH FOUNDATION FOR FEDERAL COOPERATION)			4 132				4 132
CHILD HEALTH RESEARCH FOUNDATION			70 491				70 491
CHRISTOFFEL-BLINDENMISSION (CBM)			15 000				15 000
DÉPARTEMENT DU RHÔNE, FRANCE			421 456				421 456
ELI LILLY AND COMPANY FOUNDATION			3 192 475				3 192 475
EUROPEAN COMMISSION			52 576 007			394 218	52 970 225
FLEMISH GOVERNMENT, BELGIUM				1 965 924			1 965 924
FONDATION SANOFI ESPOIR			635 078				635 078
FRIENDS OF UNFPA			1 498 349				1 498 349
FUNDAÇÃO CALOUSTE GULBENKIAN			200 000				200 000
GAVI ALLIANCE			20 737 550				20 737 550
GLOBAL ALLIANCE FOR TB DRUG DEVELOPMENT						80 000	80 000
GLOBAL FUND TO FIGHT AIDS, TUBERCULOSIS AND MALARIA			705 911				705 911
GRAND CHALLENGES CANADA			347 143				347 143
INTERNATIONAL LABOUR ORGANIZATION (ILO)			388 245				388 245
INTERNATIONAL VACCINE INSTITUTE			540 129				540 129
JOHNS HOPKINS UNIVERSITY			1 000 000				1 000 000
KING'S COLLEGE LONDON			597 294				597 294
KOBE GROUP (HYOGO PREFECTURE, KOBE CITY, KOBE CHAMBER OF COMMERCE AND INDUSTRY AND KOBE STEEL, LTD.)			3 000 000				3 000 000
LIONS CLUBS INTERNATIONAL FOUNDATION			1 874 670				1 874 670
LONDON SCHOOL OF HYGIENE & TROPICAL MEDICINE			53 675				53 675

Contributor	Core voluntary contributions account	Other voluntary contributions — core	Voluntary contributions — specified	Special Programme of Research, Development and Research Training in Human Reproduction	Stop TB Partnership	Special Programme for Research and Training in Tropical Diseases	Total deferred revenue (Note)
MACAO GOVERNMENT, SPECIAL ADMINISTRATIVE REGION OF CHINA			282 431				282 431
MICRONUTRIENT INITIATIVE			98 328				98 328
MEDICINES FOR MALARIA VENTURE			180 800				180 800
NEWCASTLE UNIVERSITY, UNITED KINGDOM			31 528				31 528
OPEC FUND FOR INTERNATIONAL DEVELOPMENT			850 000				850 000
OPTIONS CONSULTANCY SERVICES LTD.			651 361				651 361
PILIPINAS SHELL FOUNDATION, INC.			192 271				192 271
POTSDAM INSTITUTE FOR CLIMATE IMPACT RESEARCH (PIK)			212 328				212 328
PROGRAM FOR APPROPRIATE TECHNOLOGY IN HEALTH			1 445 514				1 445 514
REGION OF EMILIA-ROMAGNA, ITALY			6 477				6 477
ROCKEFELLER FOUNDATION			433 933				433 933
SABIN VACCINE INSTITUTE			33 900				33 900
SCLAVO VACCINES ASSOCIATION			865 601				865 601
SECRETARIAT OF THE PACIFIC COMMUNITY			971 704				971 704
SERVICIO MADRILEÑO DE SALUD			748 987				748 987
STICHTING KATHOLIEKE UNIVERSITEIT			61 552				61 552
SWISS PHILANTHROPY FOUNDATION			1 225 000				1 225 000
SYNGENTA CROP PROTECTION AG			300 000				300 000
THE CHILDREN'S INVESTMENT FUND FOUNDATION (UK)			296 000				296 000
THE PRESIDENT AND FELLOWS OF HARVARD COLLEGE			214 466				214 466
THE UNIVERSITY OF EXETER			98 222				98 222
UBS OPTIMUS FOUNDATION			162 245				162 245
UCB SA			3 046 859				3 046 859
UNITED NATIONS CENTRAL EMERGENCY RESPONSE FUND			246 101				246 101
UNITED NATIONS CHILDREN'S FUND (UNICEF)			3 448 791				3 448 791
UNITED NATIONS DEVELOPMENT PROGRAMME (UNDP)			114 015				114 015
UNITED NATIONS ENTITY FOR GENDER EQUALITY AND THE EMPOWERMENT OF WOMEN (UN WOMEN)			6 000				6 000

Contributor	Core voluntary contributions account	Other voluntary contributions — core	Voluntary contributions — specified	Special Programme of Research, Development and Research Training in Human Reproduction	Stop TB Partnership	Special Programme for Research and Training in Tropical Diseases	Total deferred revenue (Note)
UNITED NATIONS FUND FOR INTERNATIONAL PARTNERSHIPS				1 411 159			1 411 159
UNITED NATIONS OFFICE FOR PROJECT SERVICES			746 637				746 637
UNITED NATIONS POPULATION FUND (UNFPA)			200 000				200 000
UNITED NATIONS TRUST FUND FOR HUMAN SECURITY			447 334				447 334
UNIVERSIDAD POLITÉCNICA DE MADRID				34 154			34 154
UNIVERSITÄTSKLINIKUM HEIDELBERG						625 472	625 472
UNIVERSITAETSKLINIKUM AACHEN, GERMANY			55 249				55 249
UNIVERSITY OF CAPE TOWN			183 452				183 452
UNIVERSITY OF DUNDEE			246 204				246 204
UNIVERSITY OF NATURAL RESOURCES AND LIFE SCIENCES, VIENNA			492 458				492 458
WORLD LUNG FOUNDATION			5 450 151				5 450 151
WORLD VISION AUSTRALIA			50 000				50 000
OTHER		500	2 276 719	1 096 615		2 696 763	6 070 597
Total General Fund	21 630 060	828 086	527 273 600	20 379 807	2 314 815	22 565 041	594 991 408

FIDUCIARY FUND

Contributor	WHO Framework Convention on Tobacco Control	Alliance for Health Policy and Systems Research	Partnership for Maternal, Newborn and Child Health	Roll Back Malaria Partnership	TOTAL
AUSTRALIA			2 098 636		2 098 636
BILL & MELINDA GATES FOUNDATION			2 954 327	1 075 008	4 029 335
CANADA			995 025		995 025
EUROPEAN COMMISSION	2 734 001				2 734 001
INTERNATIONAL DEVELOPMENT RESEARCH CENTRE		166 419			166 419
JOHN D. AND CATHERINE T. MACARTHUR FOUNDATION			300 000		300 000
KUWAIT				350 000	350 000
SWEDEN			765 229		765 229
UNITED ARAB EMIRATES				5 000 000	5 000 000
UNITED KINGDOM OF GREAT BRITAIN AND NORTHERN IRELAND		6 875 000	3 154 574	4 886 040	14 915 614
Total Fiduciary Fund	2 734 001	7 041 419	10 267 791	11 311 047	31 354 259
REIMBURSABLE PROCUREMENT – funds received in advance of delivery of goods or services					62 580 577
GRAND TOTAL					688 926 244

Note. 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 and non-current are reported separately in the Statement of Financial Position in the financial report for the year ended 31 December 2013 (see document A67/43) and detailed as part of Note 4.14.

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Schedule 4 – Summary of voluntary contributions receivable – non-current and current (by age and by contributor)

As at 31 December 2013 (in US dollars)

Contributor	Amounts Receivable – non-current (Note 1)	Current receivables – ageing from 0 to 360 days	Current receivables – ageing more than 360 days	Current receivables – total (Note 1)
Member States				
AFGHANISTAN		210 306		210 306
AUSTRALIA	1 824 088	18 110 400		18 110 400
BANGLADESH			120 046	120 046
BELGIUM	11 956 522	11 956 522		11 956 522
BULGARIA			42 214	42 214
CAMBODIA		271 200		271 200
CAMEROON		2 074 624		2 074 624
CANADA	33 175 422	24 716 062		24 716 062
EQUATORIAL GUINEA	450 556	2 928 616		2 928 616
FRANCE		1 421 113	31 153	1 452 266
GERMANY	4 714 876	6 012 455	118 472	6 130 927
GREECE	3 828 477	8 251 655		8 251 655
INDIA	15 000	15 000		15 000
INDONESIA	365 776	893 896		893 896
ITALY			9 145 034	9 145 034
KUWAIT		350 000		350 000
LUXEMBOURG	2 060 611	2 262 475	24 038	2 286 513
MONACO		455 376		455 376
NEPAL		63 042		63 042
NEW ZEALAND		900 164		900 164
NIGERIA		340 525		340 525
NORWAY		956 784		956 784
PAKISTAN	20 668 048	32 977 084		32 977 084
PAPUA NEW GUINEA		133 869	36 619	170 488
REPUBLIC OF KOREA	3 342 755	1 595 746	85 020	1 680 766
SAUDI ARABIA	3 000 000	4 500 000		4 500 000
SPAIN		2 758 621		2 758 621
SWEDEN	382 614	3 437 448		3 437 448
SWITZERLAND	1 484 599	4 267 041		4 267 041
THE FORMER YUGOSLAV REPUBLIC OF MACEDONIA		70 143		70 143
TIMOR-LESTE		419 343		419 343
TURKEY		2 927 683	3 226 021	6 153 704
UGANDA		471 348		471 348
UNITED ARAB EMIRATES		5 200 025	26 064	5 226 089
UNITED KINGDOM OF GREAT BRITAIN AND NORTHERN IRELAND	152 947 382	43 941 843		43 941 843
UNITED STATES OF AMERICA (Note 2)		161 227 001	112 172 275	273 399 276
VIET NAM		47 129	109 269	156 398
Total Member States	240 216 726	346 164 539	125 136 224	471 300 763
AMERICAN ACADEMY OF OTOLARYNGOLOGY – HEAD AND NECK SURGERY		12 500		12 500
FRIENDS OF UNFPA	767 690	730 659		730 659
ASIAN DEVELOPMENT BANK		100 000		100 000
ATHENA INSTITUTE		55 172		55 172
AUTISM SPEAKS		400 000		400 000
AUTONOMOUS PROVINCE OF TRENTO, ITALY		15 332		15 332
AZIENDA OSPEDALIERA DI PADOVA		151 648	33 184	184 831
BAYER AG	134 048	134 048		134 048
BILL & MELINDA GATES FOUNDATION	51 293 343	49 932 737	570 824	50 503 561
BIODIEM LTD.		20 000		20 000

Contributor	Amounts Receivable – non-current (Note 1)	Current receivables – ageing from 0 to 360 days	Current receivables – ageing more than 360 days	Current receivables – total (Note 1)
CARTER CENTER	6 500 000	8 600 000		8 600 000
CDC FOUNDATION		14 826		14 826
CHILD HEALTH RESEARCH FOUNDATION (CHRF)	35 246	35 245		35 245
CHRISTOFFEL-BLINDENMISSION (CBM)		15 023		15 023
DRUGS FOR NEGLECTED DISEASES INITIATIVE	474 176	370 503		370 503
ELI LILLY AND COMPANY FOUNDATION	2 254 950	937 525		937 525
EUROPEAN COMMISSION	24 174 702	55 172 334	10 035 352	65 207 687
EUROPEAN HEALTH MANAGEMENT ASSOCIATION			394 431	394 431
FLEMISH GOVERNMENT, BELGIUM	982 962	982 962	1 928 571	2 911 533
DÉPARTEMENT DU RHÔNE, FRANCE		421 456		421 456
FONDATION SANOFI ESPOIR		1 277 505		1 277 505
FUNDAÇÃO CALOUSTE GULBENKIAN		200 000		200 000
GAVI ALLIANCE	11 817 550	8 920 000		8 920 000
GENERALITAT DE CATALUNYA, SPAIN			1 128 154	1 128 154
GLOBAL ALLIANCE FOR IMPROVED NUTRITION			80 000	80 000
GLOBAL ALLIANCE FOR TB DRUG DEVELOPMENT		80 000		80 000
GLOBAL FUND TO FIGHT AIDS, TUBERCULOSIS AND MALARIA	351 995	353 916		353 916
GRAND CHALLENGES CANADA	28 792	318 352		318 352
HENRY M. JACKSON FOUNDATION FOR THE ADVANCEMENT OF MILITARY MEDICINE, INC. (HJF)		400 000		400 000
IHH FOUNDATION FOR HUMAN RIGHTS, FREEDOM AND HUMANITARIAN RELIEF		50 000		50 000
INTERNATIONAL DEVELOPMENT RESEARCH CENTRE	19 522	542 234		542 234
INTERNATIONAL LABOUR ORGANIZATION (ILO)	186 201	202 044		202 044
INTERNATIONAL VACCINE INSTITUTE	108 026	432 123		432 123
ISLAMIC DEVELOPMENT BANK		400 000		400 000
ISTITUTO SUPERIORE DI SANITÀ		56 577		56 577
JOHN D. AND CATHERINE T. MACARTHUR FOUNDATION	125 000	175 000		175 000
JOHNS HOPKINS UNIVERSITY	500 000	500 000		500 000
KING'S COLLEGE LONDON	447 971	193 568		193 568
KNCV TUBERCULOSIS FOUNDATION		1 978 223		1 978 223
KOBE GROUP (HYOGO PREFECTURE, KOBE CITY, KOBE CHAMBER OF COMMERCE AND INDUSTRY AND KOBE STEEL, LTD.)		3 000 000		3 000 000
LIONS CLUBS INTERNATIONAL FOUNDATION	1 249 780	624 890		624 890
LIVERPOOL SCHOOL OF TROPICAL MEDICINE		74 627		74 627
LONDON SCHOOL OF ECONOMICS AND POLITICAL SCIENCE (LSE)			46 182	46 182
LONDON SCHOOL OF HYGIENE & TROPICAL MEDICINE	53 675	35 783		35 783
LUDWIG-MAXIMILIANS-UNIVERSITÄT MÜNCHEN			53 590	53 590
MACAO GOVERNMENT, SPECIAL ADMINISTRATIVE REGION OF CHINA		282 483		282 483
MICRONUTRIENT INITIATIVE		98 328		98 328
MEDICINES FOR MALARIA VENTURE		180 800		180 800
NASJONALT KUNNSKAPSSENTER FOR HELSETJENESTEN		10 727		10 727
NATIONAL SCIENCE FOUNDATION, SRI LANKA			45 005	45 005

Contributor	Amounts Receivable – non-current (Note 1)	Current receivables – ageing from 0 to 360 days	Current receivables – ageing more than 360 days	Current receivables – total (Note 1)
NEWCASTLE UNIVERSITY, UNITED KINGDOM		31 528		31 528
OBAFEMI AWOLOWO UNIVERSITY TEACHING HOSPITALS COMPLEX			90 897	90 897
OPEC FUND FOR INTERNATIONAL DEVELOPMENT	150 000	1 400 000	6 494	1 406 494
OPTIONS CONSULTANCY SERVICES LTD.	329 211	322 150		322 150
PILIPINAS SHELL FOUNDATION, INC.		192 271		192 271
POTSDAM INSTITUTE FOR CLIMATE IMPACT RESEARCH (PIK)	212 328			
PROGRAM FOR APPROPRIATE TECHNOLOGY IN HEALTH	75 930	1 577 671	35 171	1 612 842
REGION OF EMILIA ROMAGNA, ITALY		19 430	3 886	23 316
RESEARCH IN ADVANCED MEDICAL INFORMATICS AND TELEMATICS, VZW		21 062		21 062
ROCKEFELLER FOUNDATION	50 000	725 183		725 183
ROYAL TROPICAL INSTITUTE (KIT)	24 194	125 025		125 025
SABIN VACCINE INSTITUTE	33 900			
SAUDI NATIONAL CAMPAIGN TO SUPPORT PEOPLE IN SYRIA		526 750		526 750
SCLAVO VACCINES ASSOCIATION		865 601		865 601
SECRETARIAT OF THE PACIFIC COMMUNITY		971 704		971 704
SERUM INSTITUTE OF INDIA LTD.		24 032		24 032
SERVICIO MADRILEÑO DE SALUD	561 740	187 246		187 246
SIGHTSAVERS INTERNATIONAL		593 250		593 250
SOUTHEAST ASIA TOBACCO CONTROL ALLIANCE		76 675		76 675
STICHTING KATHOLIEKE UNIVERSITEIT	61 552			
SUSAN G. KOMEN BREAST CANCER FOUNDATION, INC.			227 130	227 130
SWISS PHILANTHROPY FOUNDATION		1 225 000		1 225 000
SYNGENTA CROP PROTECTION AG	150 000	150 000		150 000
THE AURUM INSTITUTE		19 293		19 293
THE BERTELSMANN STIFTUNG		64 599		64 599
THE CHILDREN'S INVESTMENT FUND FOUNDATION (UK)		592 000		592 000
THE PRESIDENT AND FELLOWS OF HARVARD COLLEGE		439 953		439 953
UBS OPTIMUS FOUNDATION		162 245		162 245
UCB SA	2 004 123	1 042 736		1 042 736
UNITED NATIONS CENTRAL EMERGENCY RESPONSE FUND		733 733		733 733
UNITED NATIONS CHILDREN'S FUND (UNICEF)	358 473	4 897 726	217 442	5 115 168
UNITED NATIONS DEVELOPMENT PROGRAMME (UNDP)	46 224	2 754 389	2 364 290	5 118 679
UNITED NATIONS ENTITY FOR GENDER EQUALITY AND THE EMPOWERMENT OF WOMEN (UN WOMEN)		617 083		617 083
UNITED NATIONS ENVIRONMENT PROGRAMME (UNEP)		715 422	463 004	1 178 426
UNITED NATIONS FOUNDATION		100 000		100 000
UNITED NATIONS FUND FOR INTERNATIONAL PARTNERSHIPS		1 411 159		1 411 159
UNITED NATIONS OFFICE FOR PROJECT SERVICES	144 459	1 948 179		1 948 179
UNITED NATIONS OFFICE ON DRUGS AND CRIME			17 814	17 814
UNITED NATIONS POPULATION FUND (UNFPA)		254 630	136 878	391 509
UNITED NATIONS TRUST FUND FOR HUMAN SECURITY		1 234 036		1 234 036
UNIVERSIDAD POLITÉCNICA DE MADRID		34 154		34 154

Contributor	Amounts Receivable – non-current (Note 1)	Current receivables – ageing from 0 to 360 days	Current receivables – ageing more than 360 days	Current receivables – total (Note 1)
UNIVERSITÀ DEGLI STUDI DI VERONA		26 948		26 948
UNIVERSITÄTSKLINIKUM HEIDELBERG		625 472		625 472
UNIVERSITÄTSKLINIKUM AACHEN, GERMANY		106 968	52 331	159 300
UNIVERSITÄTSKLINIKUM FREIBURG		12 418		12 418
UNIVERSITY COLLEGE LONDON			15 986	15 986
UNIVERSITY OF CAPE TOWN		375 135		375 135
UNIVERSITY OF DUNDEE	91 397	154 806		154 806
UNIVERSITY OF HOHENHEIM			132 252	132 252
UNIVERSITY OF NATURAL RESOURCES AND LIFE SCIENCES, VIENNA	492 458			
UNIVERSITY RESEARCH CO., LLC		58 378		58 378
UPPSALA MONITORING CENTRE		102 904		102 904
WELLCOME TRUST		94 496		94 496
WINDS OF HOPE FOUNDATION		127 714		127 714
WORLD LUNG FOUNDATION		5 450 151		5 450 151
WORLD VISION AUSTRALIA		50 000		50 000
WORLD VISION INTERNATIONAL		123 226		123 226
OTHER	4 132	1 225 206	18 816	1 244 022
REVALUATION OF AMOUNTS DUE IN FOREIGN CURRENCIES				6 934 399
FCTC VOLUNTARY ASSESSED CONTRIBUTIONS		1 162	867 608	868 770
Total amounts receivable non- current/current	346 512 477			670 280 507

Note 1. Voluntary contributions receivable – current and non-current are reported in the Statement of Financial Position in the financial report for the year ended 31 December 2013 (see document A67/43) and detailed as part of Note 4.3.

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.

Note 2. The voluntary contribution due from the United States of America of US\$ 273 million is shown as currently due based on agreements that do not state the payment terms for the transfer of instalments. Of this total, US\$ 267 million refers to agreements where funds are reimbursed based on quarterly expenditures incurred. WHO records the full revenue in the financial year in which the agreement is signed and recognizes the full receivable as currently due. As at 31 December 2013, of the total receivable shown as currently due under this arrangement of US\$ 267 million, US\$ 83 million is due on agreements ending in 2015 and beyond.

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

For the year ended 31 December 2013 (in US dollars)

Contributor	In-kind	In-service	Total
GENERAL FUND			
AMERICAN LEPROSY MISSIONS		54 900	54 900
AUSTRALIA		268 000	268 000
BAYER AG	113 861		113 861
COMMUNAUTÉ URBAINE DE LYON	507 994		507 994
FONDATION SANOFI ESPOIR	54 816		54 816
FRANCE		140 000	140 000
GERMANY		327 000	327 000
GLAXOSMITHKLINE	12 306 240		12 306 240
HOKKAIDO UNIVERSITY		162 630	162 630
iMAP		59 500	59 500
INTERNATIONAL COORDINATING GROUP ON VACCINE PROVISION FOR EPIDEMIC MENINGITIS CONTROL (ICG)	2 632 618		2 632 618
INTERNATIONAL HEALTH PARTNERS	1 122 821		1 122 821
KOBE GROUP (HYOGO PREFECTURE, KOBE CITY, KOBE CHAMBER OF COMMERCE AND INDUSTRY AND KOBE STEEL, LTD.)	488 432		488 432
KOREA FOUNDATION FOR INTERNATIONAL HEALTHCARE – DR LEE JONG-WOOK MEMORIAL FUND		297 999	297 999
MERCK	2 907 102		2 907 102
NOVARTIS AG	4 522 917		4 522 917
REPUBLIC OF KOREA		16 720	16 720
SANOFI WINTHROP INDUSTRIE	1 286 040		1 286 040
SANOFI-AVENTIS	41 012		41 012
THAI HEALTH PROMOTION FOUNDATION	118	201 000	201 118
UNITED KINGDOM OF GREAT BRITAIN AND NORTHERN IRELAND		903 833	903 833
UNITED NATIONS DEVELOPMENT PROGRAMME (UNDP)		3 304 448	3 304 448
UNITED STATES OF AMERICA		9 138 111	9 138 111
WORLD ORGANISATION FOR ANIMAL HEALTH (OIE)		327 000	327 000
YONSEI UNIVERSITY		43 978	43 978
FIDUCIARY FUND			
FONDATION DES IMMEUBLES POUR LES ORGANISATIONS INTERNATIONALES	365 238		365 238
ITALY	256 954		256 954
KOBE GROUP (HYOGO PREFECTURE, KOBE CITY, KOBE CHAMBER OF COMMERCE AND INDUSTRY AND KOBE STEEL, LTD.)	796 192		796 192
MALAYSIA	1 120 470		1 120 470
SYRIAN ARAB REPUBLIC	60 000		60 000
Total in-kind and in-service voluntary contributions (Note)	28 582 826	15 245 118	43 827 944

NOTE. The total in-kind and in-service voluntary contributions are separately reported in the Statement of Financial Performance in the Financial Report for the year ended 31 December 2013 (see document A67/43) and summarized in Note 5.1. In-kind contributions represent donations of medicines, vaccines and free use of office space. In-service contributions comprise the secondment of staff such as medical research and field personnel and Junior Professional Officers.

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Schedule 6 – Voluntary contributions received in advance for 2014

As at 31 December 2013 (in US dollars)

Contributor	Total
CDC FOUNDATION	110 197
GHARDA CHEMICALS LIMITED	36 120
KOREAN FOUNDATION FOR INTERNATIONAL HEALTHCARE	1 000 000
MERCK SHARP AND DOHME-CHIBRET	2 086 843
MEXICO	10 000
NATIONAL CANCER INSTITUTE, MISURATA	84 000
NIPPON FOUNDATION	2 300 000
NORWAY	2 452 182
SWAZILAND	46 079
GERMANY (FOR UNAIDS)	138 862
UNITED REPUBLIC OF TANZANIA	32 439
VECTOR CONTROL INNOVATIONS PRIVATE LIMITED	83 407
WORLD BANK	300 000
Total voluntary contributions received in advance (Note)	8 680 129

Note. Voluntary contributions received in advance are reported in the Statement of Financial Position in the financial report for the year ended 31 December 2013 (see document A67/43) under Contributions received in advance and detailed as part of Note 4.10. Advances are recorded when contributions are received in advance of the amounts falling due to the Organization as indicated in the agreements with its contributors.

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