

FINANCIAL MANAGEMENT REPORT

2022–2023

OUTLOOK

2024–2026



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2022–2023 financial update

Two budget scenarios for 2022–2023 were approved by the Joint Coordinating Board in 2021 (Fig. 1)

- A lower scenario at US\$ 40 million (US\$ 28 million undesignated funds; US\$ 12 million designated funds).
- A higher scenario at US\$ 50 million (US\$ 34 million undesignated funds; US\$ 16 million designated funds).
- TDR uses a dual-scenario budget model to manage the uncertainty of funding and to allow a confident start to implementation at the beginning of each biennium. The scenarios are intended to be implemented in a stepped approach as funds become available. Each scenario has a fully costed workplan.
- Implementation of the US\$ 40 million budget scenario was initiated in January 2022, in line with the revenue forecast at the time.



Fig. 1. 2022–2023 budget scenarios

Effective fundraising for the biennium 2022–2023 (Fig. 6 and Fig. 7)

- Funds available for a biennium include revenue recognized in that biennium along with unspent funds carried over from the previous biennium.
- Revenue confirmed in 2022–2023 amounted to US\$ 38.3 million, including US\$ 28.1 million undesignated funds and US\$ 10.2 million designated funds. In addition, a back payment of interest of US\$ 2.3 million was paid and unspent funds from 2020–2021 were brought forward (US\$ 7.7 million undesignated and US\$ 6.5 million designated).

Revising planned costs beyond the US\$ 40 million scenario (Fig. 2)

- The level of funds available enabled scaling up of planned operations activities above the US\$ 40 million budget scenario, illustrating the value of the dual-scenario budget model.
- Planned costs were formally revised three times during the biennium; increasing to US\$ 42.4 million in September 2022 as funds became available, then decreasing gradually back to US\$ 40 million during 2023 as a result of savings in staff and operations support costs. Planned costs at September 2023 included US\$ 23.6 million undesignated and US\$ 16.4 million designated funds.

Implementation in 2022–2023: 89% of the US\$ 40 million revised planned costs, with improved efficiencies (Fig. 2)

- Financial implementation is monitored on a monthly basis in order to identify potential issues and to allow for redistribution of funds.
- As at 31 December 2023, US\$ 35.5 million had been spent or committed through legal agreements (commitments of US\$ 2.6 million). This represents:
 - Overall: 89% of the US\$ 40 million budget scenario and the revised planned costs.
 - Operations activities (UD and DF): 102% of the original US\$ 40 million budget scenario and 85% of revised planned costs.

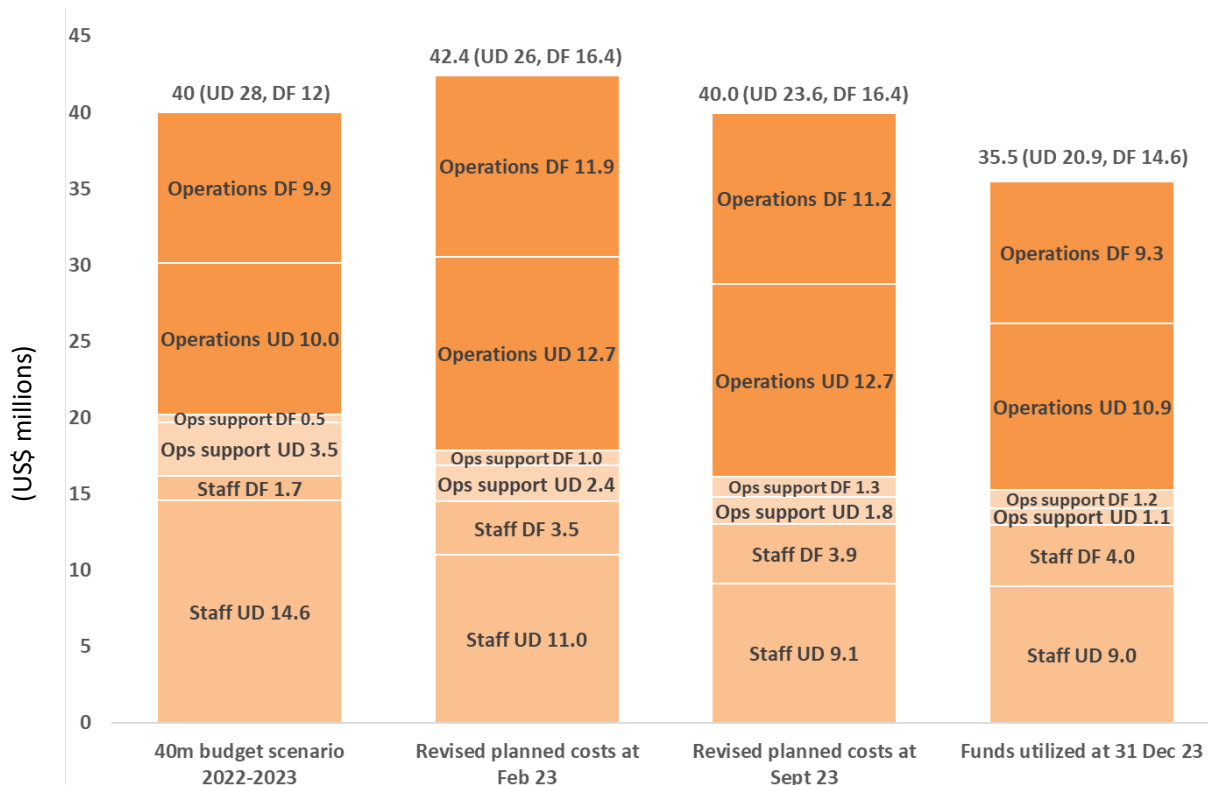


Fig. 2. 2022–2023 budget scenarios, revised planned costs and funds utilized

- Staff costs were 20% (US\$ 3.2 million) lower than budget. Savings were mainly due to vacant positions, gaps due to the lengthy WHO recruitment process and lower actual costs than the WHO standard costs that must be used for planning purposes per WHO rules.
- Operations support costs were 43% (US\$ 1.7 million) lower than budget. Savings were made in WHO administrative charges (which are only calculated by WHO at the end of the reporting period), running costs, information systems and governance meetings.
- US\$ 5.3 million of staff costs and operations support was covered by designated funds, which is US\$ 3.1 million more than in the conservatively planned US\$ 40 million budget scenario. This additional contribution from designated funds translates directly to savings in undesignated funds.
- US\$ 2.7 million of the savings in undesignated funds was reallocated to operations activities during the biennium, increasing the value for money of TDR's work. Thus, the implementation rate of undesignated-funded activities reached 110% of the US\$ 40 million scenario.
- Additional savings were carried forward to the next biennium, at the recommendation of the Standing Committee, to ensure funding for the US\$ 40 million budget scenario in 2024–2025 and to build resilience following a large cut in undesignated funds from a major contributor to TDR.

2024–2025 Programme budget

Two budget scenarios for 2024–2025 were approved by the Joint Coordinating Board and Standing Committee in 2023 (Fig. 3)

- A lower scenario at US\$ 40 million (US\$ 28 million undesignated funds; US\$ 12 million designated funds).
- A higher scenario at US\$ 50 million (US\$ 33 million undesignated funds; US\$ 17 million designated funds).
- TDR began implementing the US\$ 40 million budget scenario in January 2024.

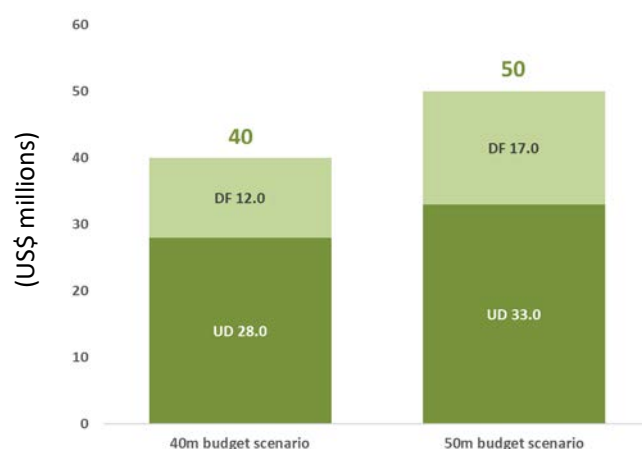


Fig. 3. 2024–2025 budget scenarios

Funding the 2024–2025 workplan (Fig. 8 to Fig. 15)

- Forecast revenue¹ is reviewed continuously and estimated in a conservative way to reflect the uncertainty of contributions and foreign exchange rates. It is based on historical contribution levels as well as ongoing discussions with donors.
- A forecast revenue range has been developed to reflect the current level of uncertainty concerning the ability of donors to maintain existing contribution levels and the impact of fluctuating foreign exchange rates. It is reviewed and updated continuously.
- The current revenue projection is US\$ 17.5–22 million undesignated and US\$ 7–11 million designated. The undesignated funds forecast is based on historical levels of contributions adjusted with current information from donors. The designated funds forecast includes donors that have a history as regular contributors and those in advanced discussion with TDR.
- In addition, some funds from 2022–2023 have been carried forward for use in 2024–2025. These include:
 - Committed funds:
 - US\$ 2.4 million designated funds for planned project specific activities in 2024–2025.
 - US\$ 0.6 million undesignated funds committed to finalize activities delayed from 2023.
 - Funds reprogrammed from 2022–2023 to be operationalized in 2024–2025:
 - US\$ 11 million strategic reprogramming, at the request of the Standing Committee, to support the 2024–2025 workplan.
 - US\$ 2.7 million additional savings in 2023.
 - US\$ 2.3 million one-off back payment of interest for ten years between 2008 and 2021.
- As in previous biennia, potential savings in staff costs and operations support could be used in part to boost the funding available for operations activities in the biennium.
- Efforts are being made to sustain donor contributions and identify new funding sources through:
 - Discussions with existing core donors to anticipate the impact on contributions of the global post-pandemic and security situation.
 - Discussion with existing donors of project specific funding regarding continuation of projects.
 - Developing an ‘investment case’ aligned with the strategy to provide *contribution analysis intelligence* for future funding proposals and ‘business cases’.
 - Development and submission of project proposals to new donors in line with the focus areas within the 2024–2029 strategy.
 - Reaching out to new core donors to diversify contribution sources.

¹ Revenue reflects new funds received during the current biennium. Funds available include revenue plus amounts from the previous biennium.

Implementation as at 30 April 2024

- US\$ 6.7 million of funds has been utilized in the first four months (17% of the biennium). This represents 17% of the US\$ 40 million budget scenario.
- Operations activities supported by undesignated funds reached 14% implementation rate.

2026–2027 Programme budget scenario levels

Preparing for the 2026–2027 Programme Budget development (Fig. 4 and Fig. 17 to Fig. 21)

- Two budget scenarios, similar to previous biennia but with a greater proportion of designated funds, are proposed as follows:
 - A lower scenario at US\$ 40 million (US\$ 23 million undesignated funds; US\$ 17 million designated funds).
 - A higher scenario at US\$ 50 million (US\$ 28 million undesignated funds; US\$ 22 million designated funds).
- Once budget scenario levels have been approved by the Joint Coordinating Board in June 2024, TDR will develop the detailed Programme budget and workplan for 2026–2027, in consultation with stakeholders, which will be reviewed by the Scientific and Technical Advisory Committee, endorsed by the Standing Committee and approved by the JCB in 2025.

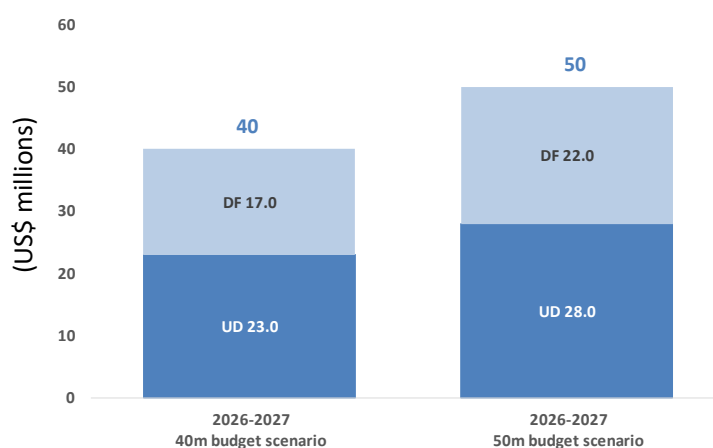
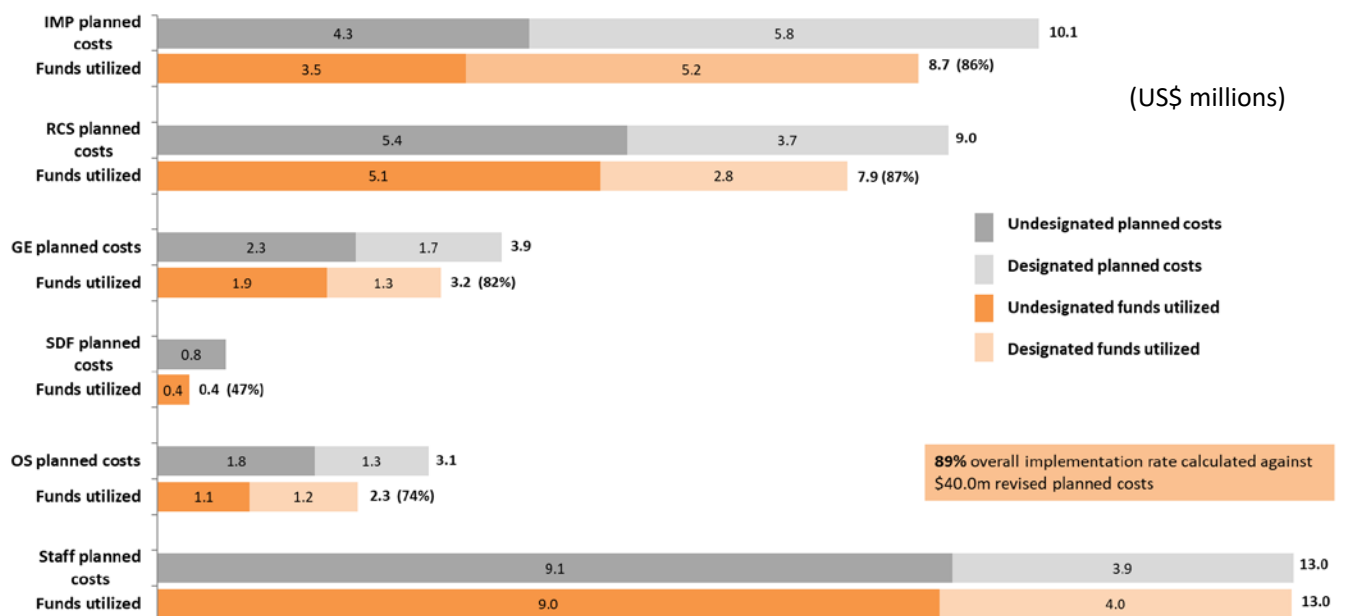


Fig. 4. 2026–2027 proposed budget scenario levels by fund type

Revenue projections and financing of the proposed budget scenarios (Fig. 8)

- A forecast revenue range has been developed to reflect the current level of uncertainty concerning the ability of donors to maintain existing levels of contributions and the impact of fluctuating foreign exchange rates. It is reviewed and updated continuously.
- The current revenue projection is US\$ 16–23 million undesignated and US\$ 7–17 million designated. The undesignated funds forecast is based on historical levels of contributions adjusted according to current information from donors. The designated funds forecast includes donors that have a history as regular contributors, those in advanced discussion with TDR and a fundraising target currently at US\$ 11 million.

Figures and tables



IMP: Research for implementation
 RCS: Research Capacity Strengthening
 GE: Global Engagement
 SDF: Strategic Development Fund
 OS: Operations Support

Fig. 5. 2022–2023 funds utilized by work area as at 31 December 2023 against planned costs revised in September 2023

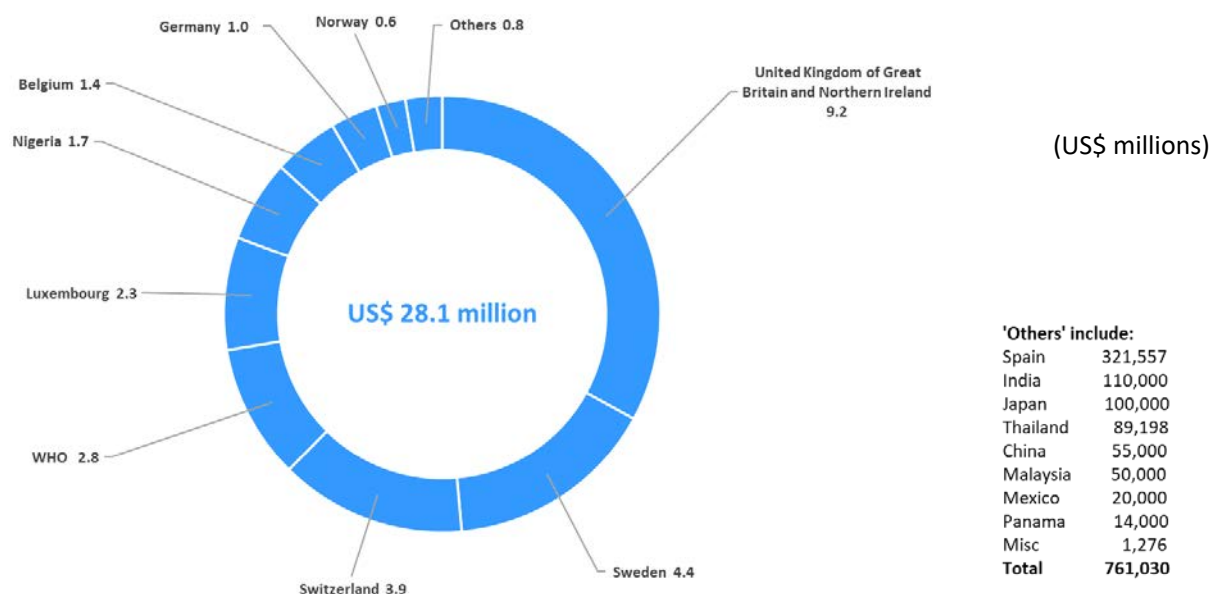


Fig. 6. 2022–2023 undesignated revenue by donor as at 31 December 2023

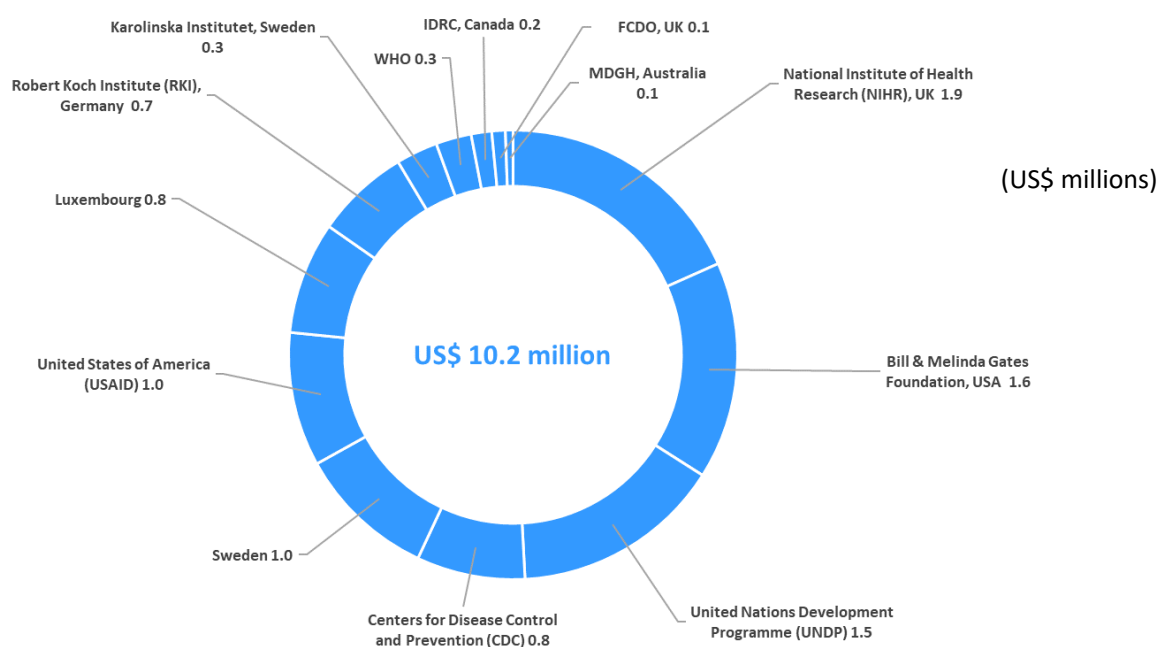


Fig. 7. 2022–2023 designated revenue by donor as at 31 December 2023

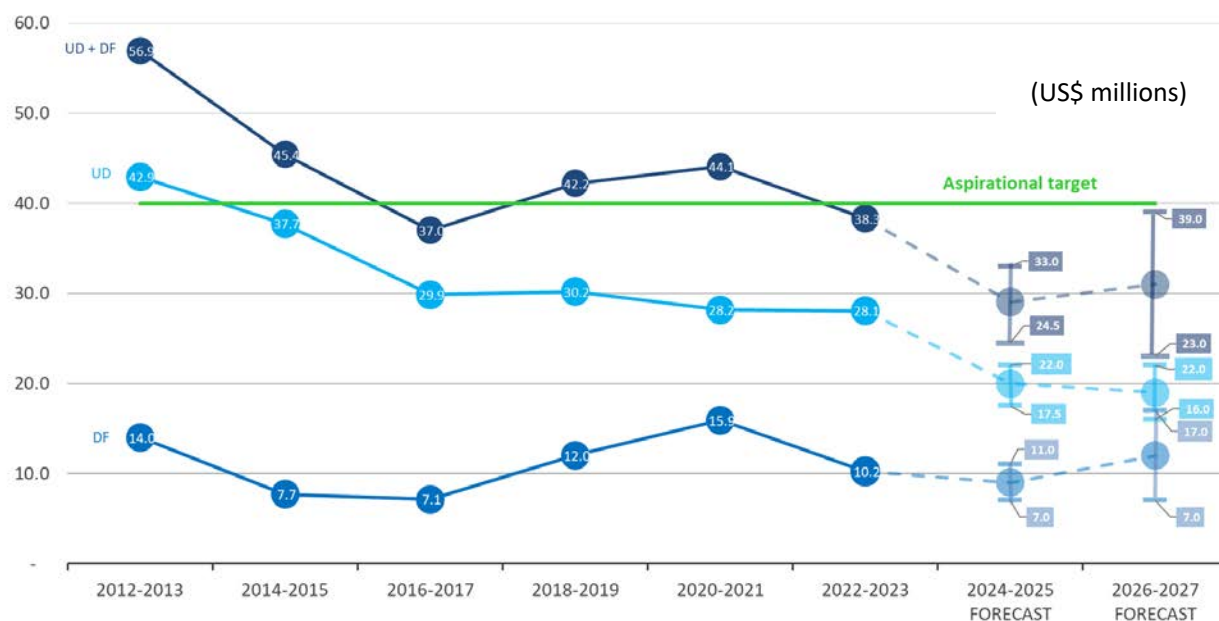


Fig. 8. Revenue trend from contributions and 2024–2027 forecast range

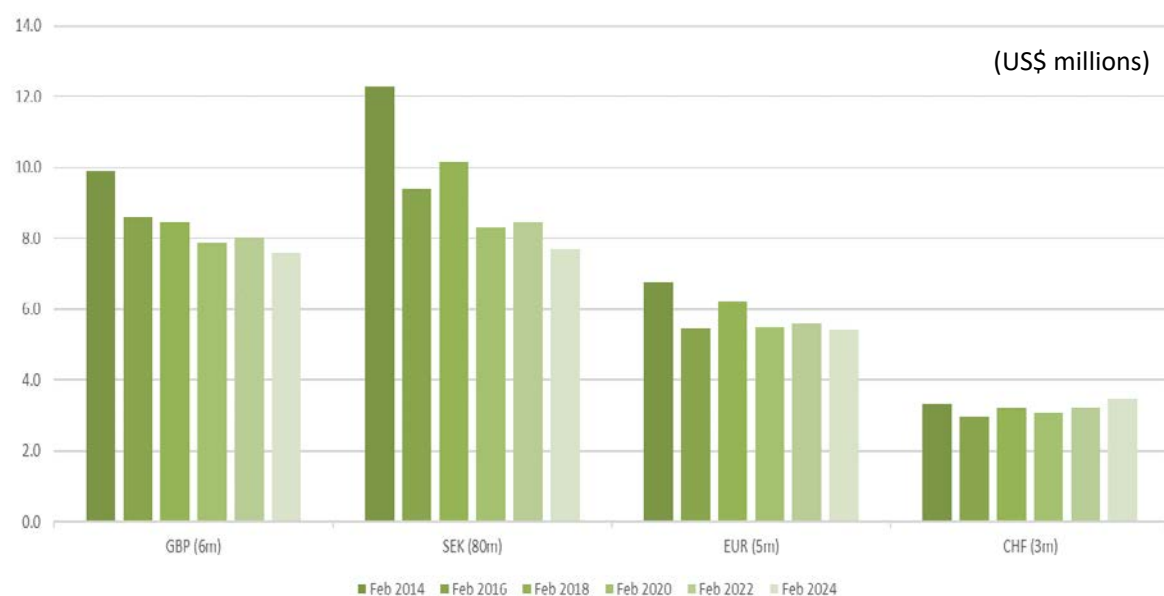


Fig. 9. Impact of fluctuating foreign exchange rates on donor contributions

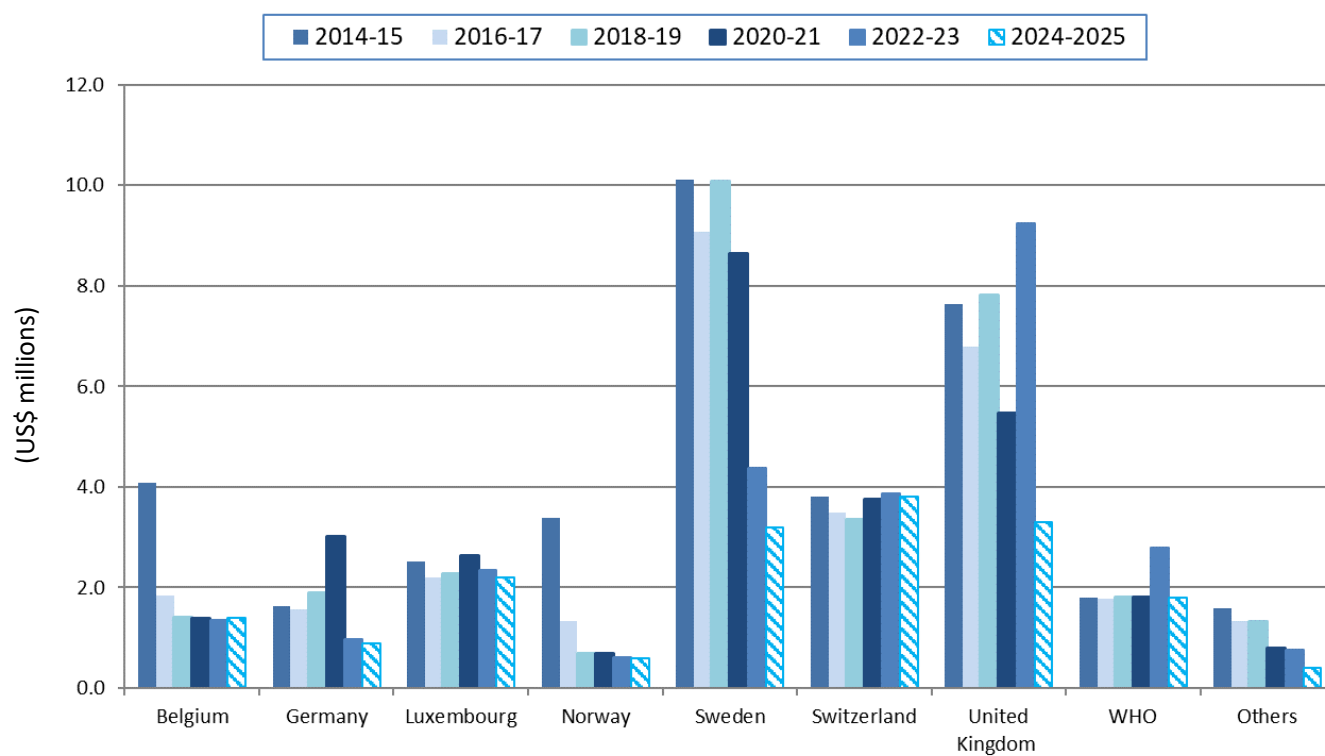


Fig. 10. Undesignated revenue trend by donor

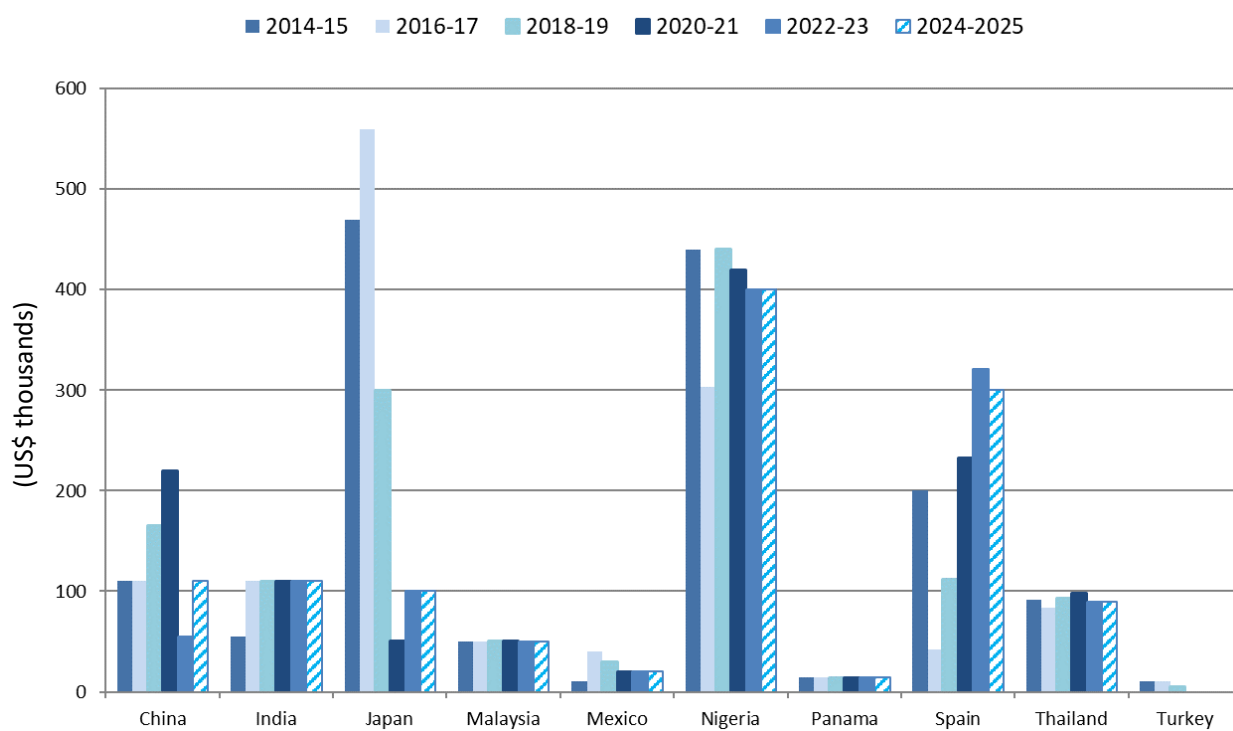


Fig. 11. Undesignated "others" revenue trend by donor

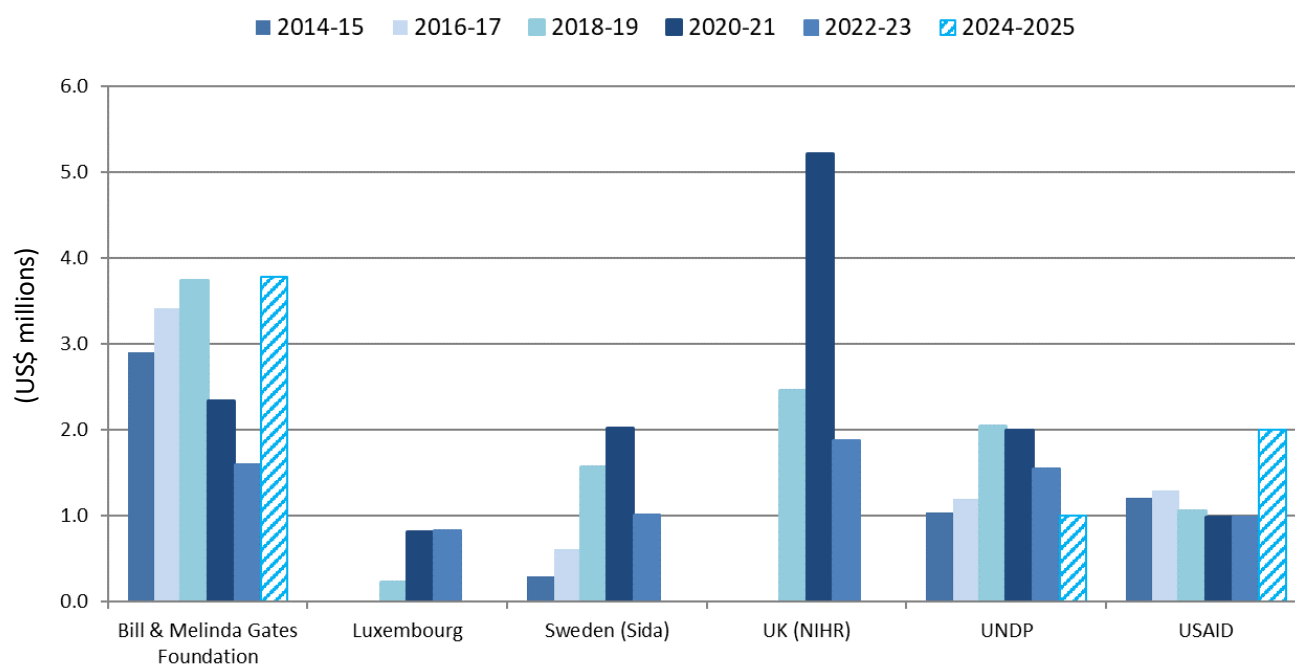


Fig. 12. Designated revenue trend by donor

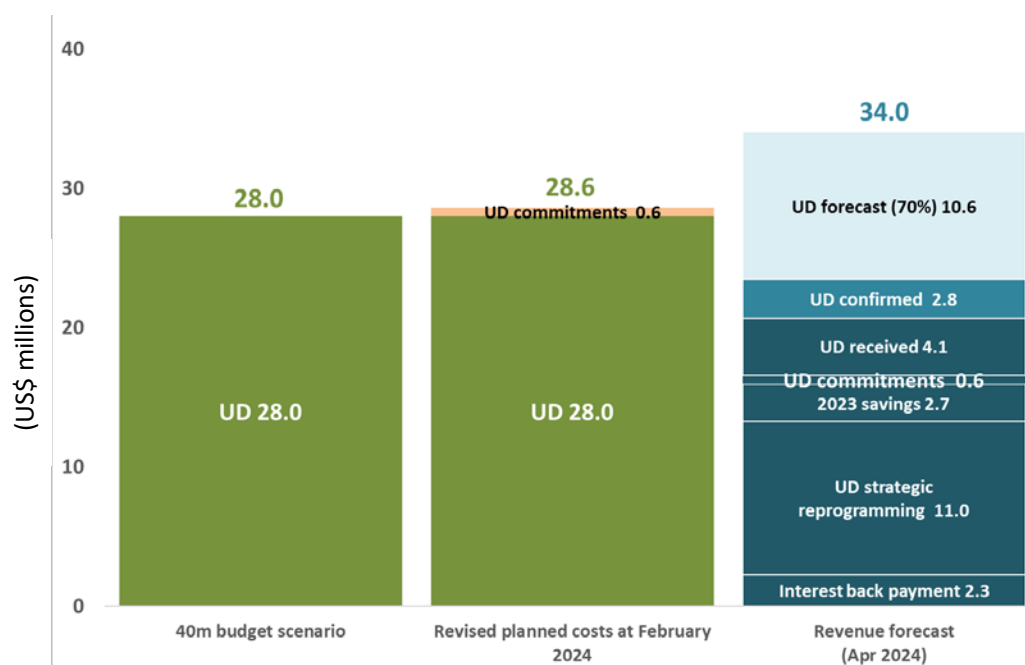


Fig. 13. 2024–2025 undesignated budget scenarios and forecast funds available

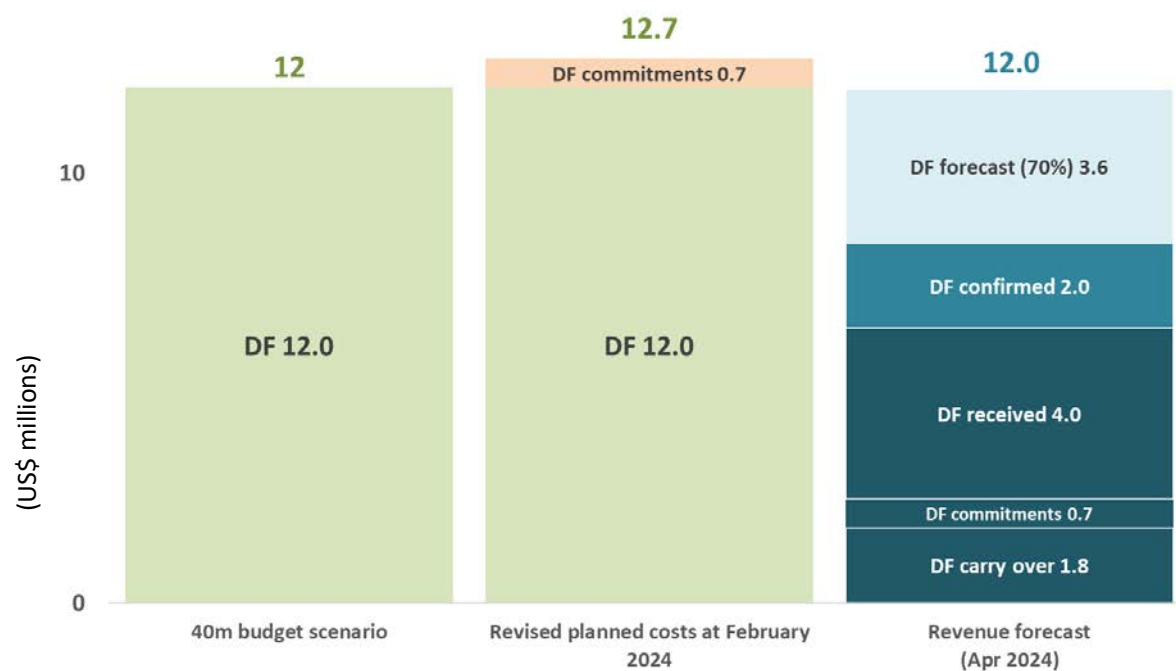


Fig. 14. 2024–2025 designated funds budget scenarios and forecast funds available

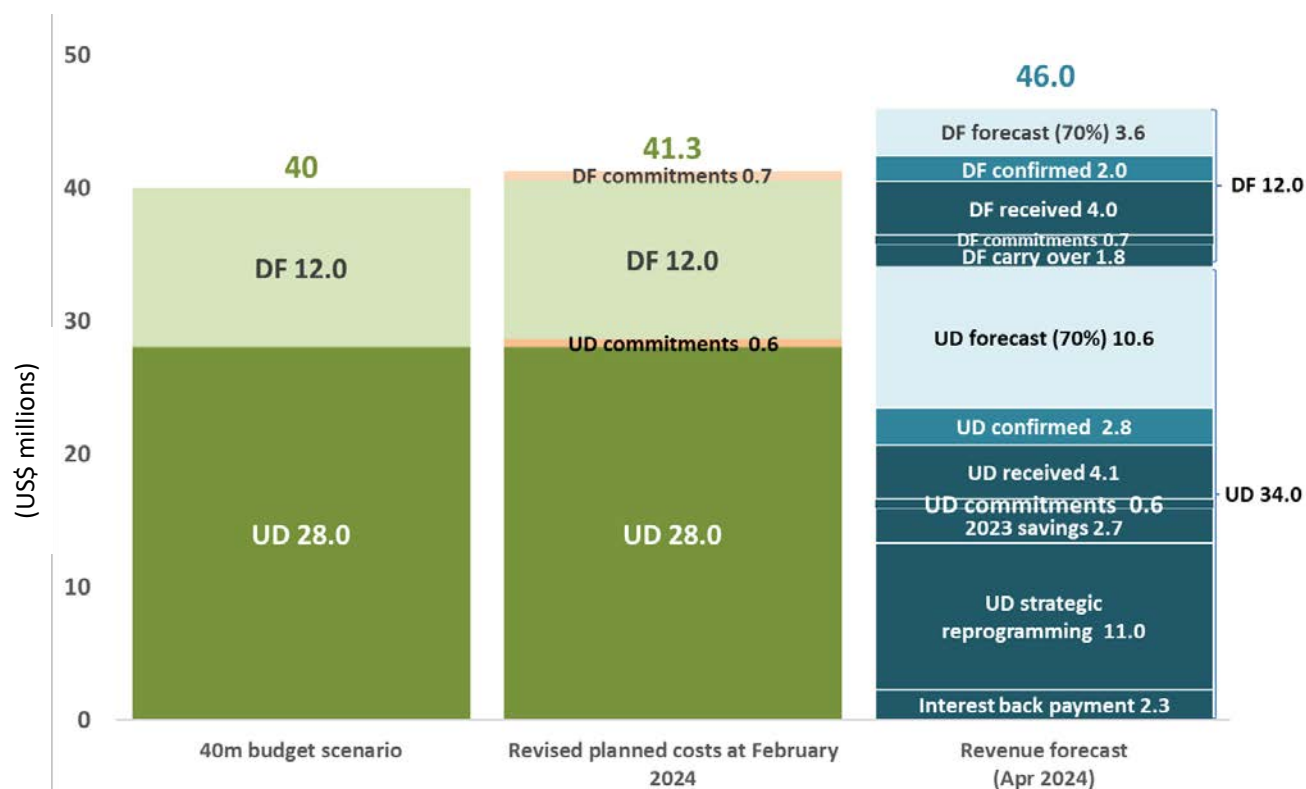


Fig. 15. 2024–2025 approved budget scenarios and forecast funds available

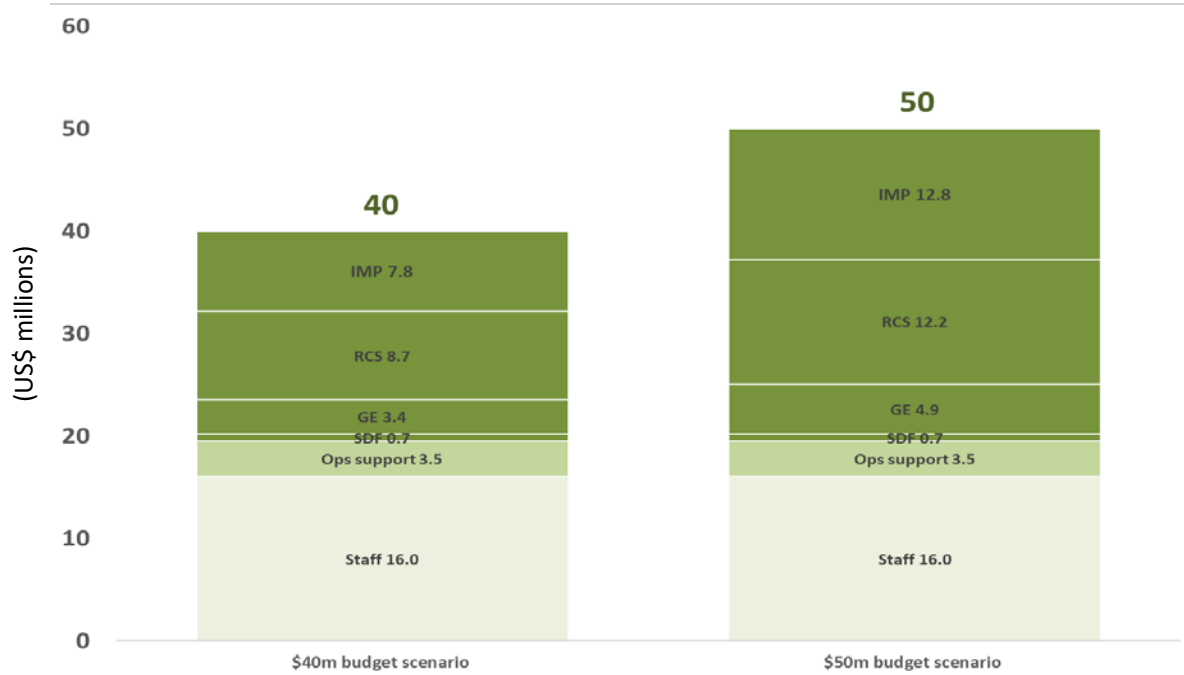


Fig. 16. 2024–2025 approved budget scenarios – by work area

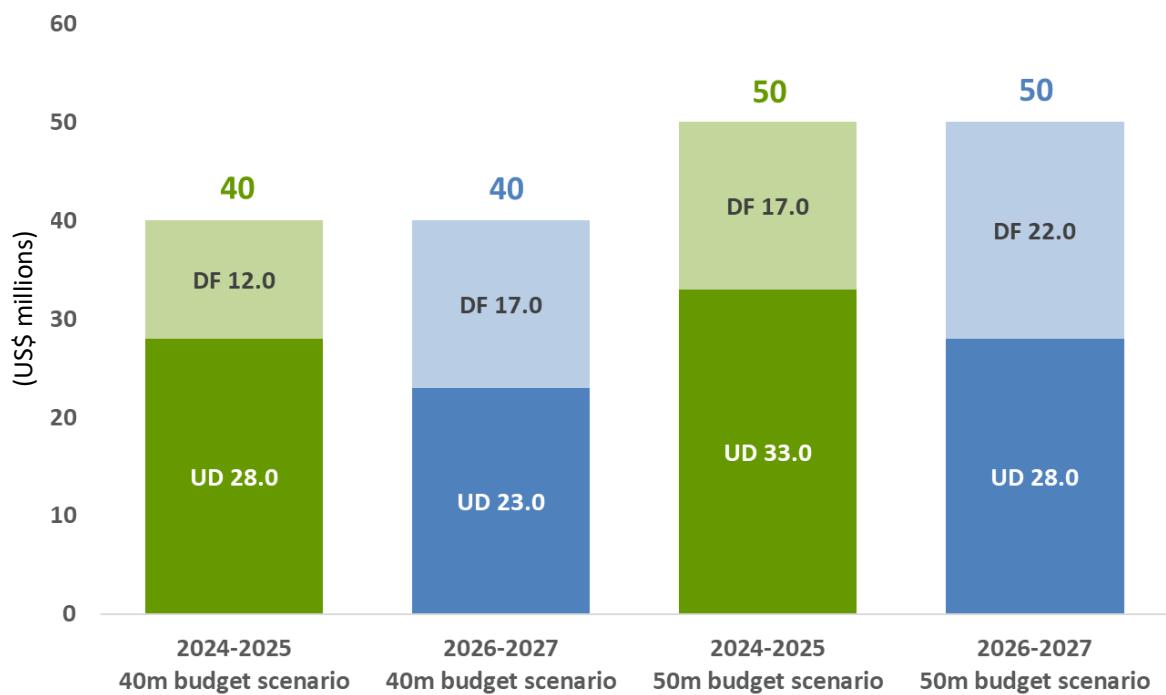


Fig. 17. 2026–2027 proposed budget scenarios – by fund type

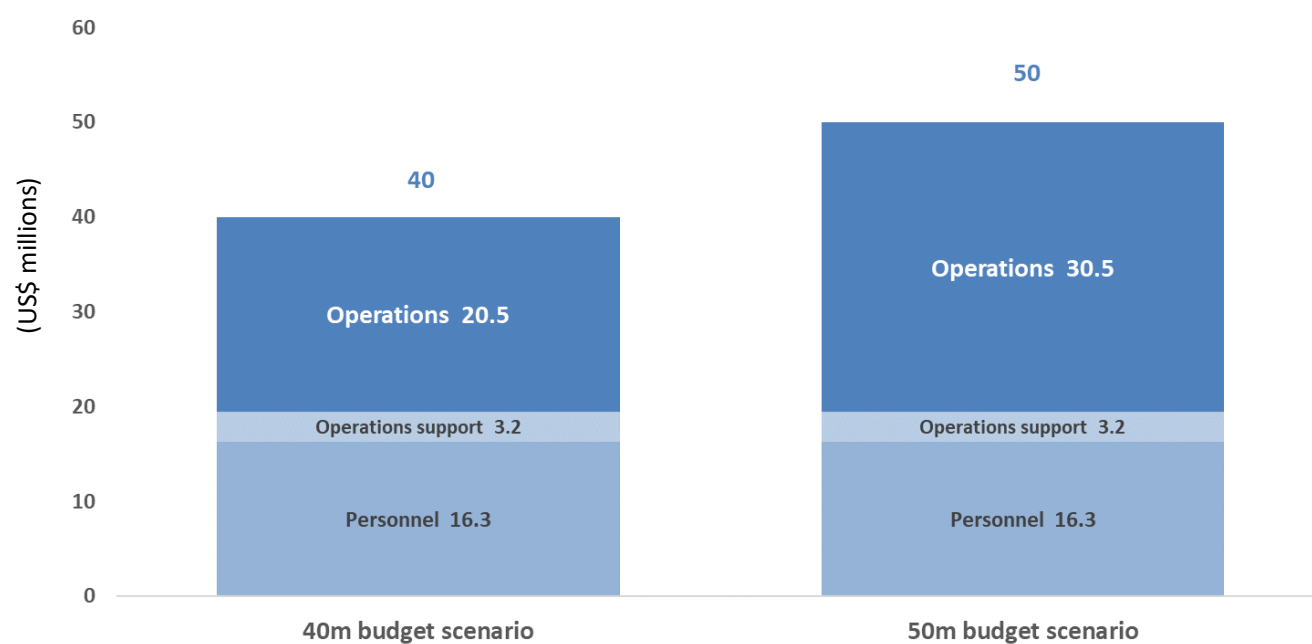


Fig. 18. 2026–2027 proposed budget scenarios – by expenditure type

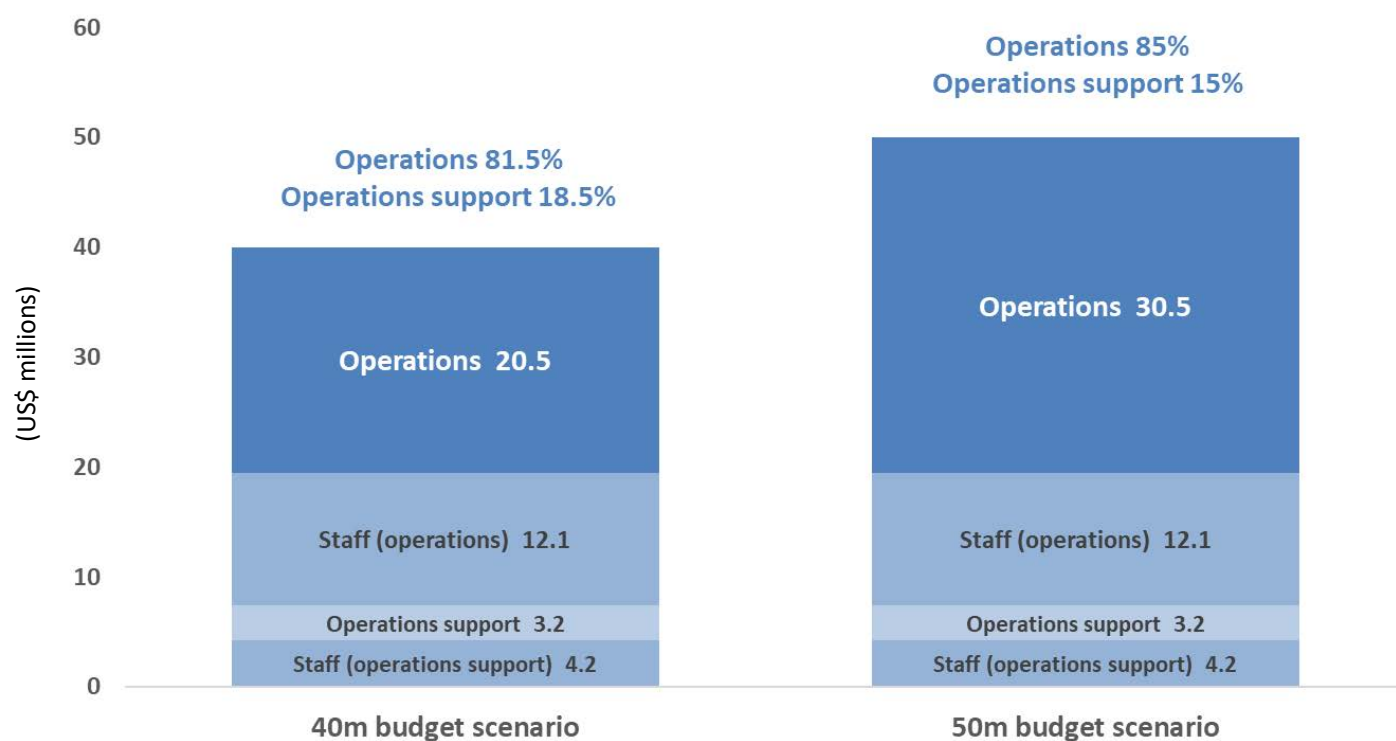


Fig. 19. 2026–2027 proposed budget scenarios – operations / operations support

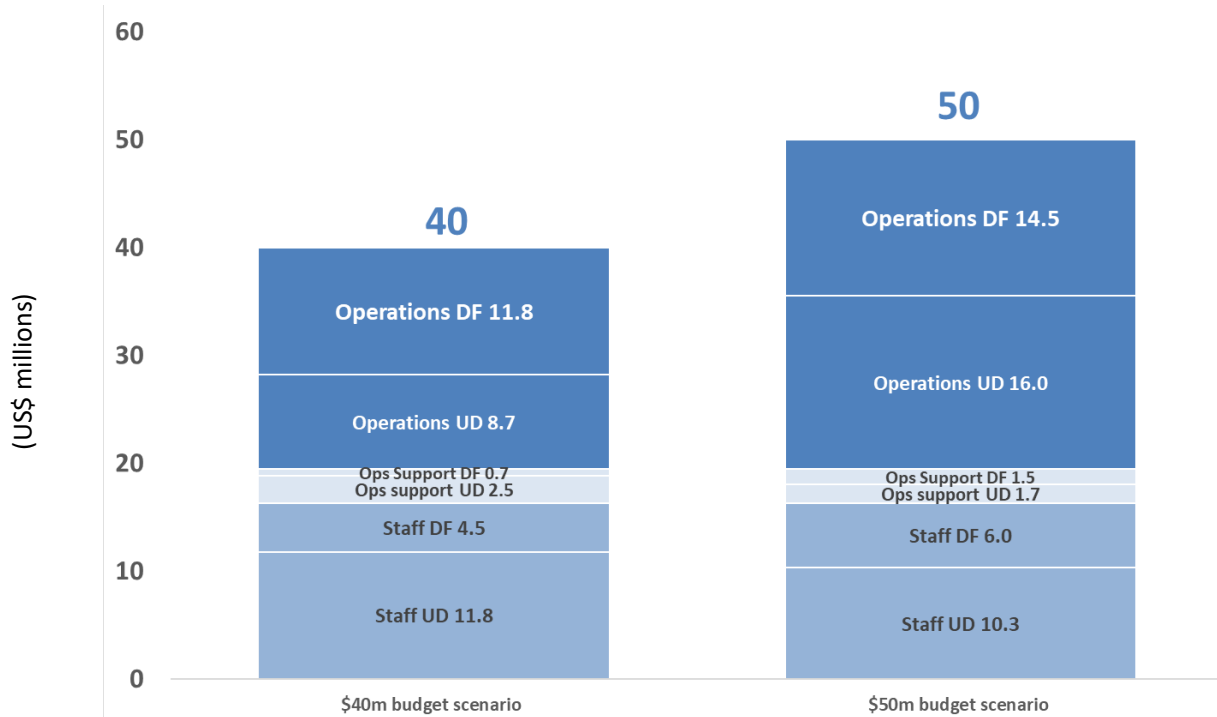


Fig. 20. 2026–2027 proposed budget scenarios – by expenditure and fund type

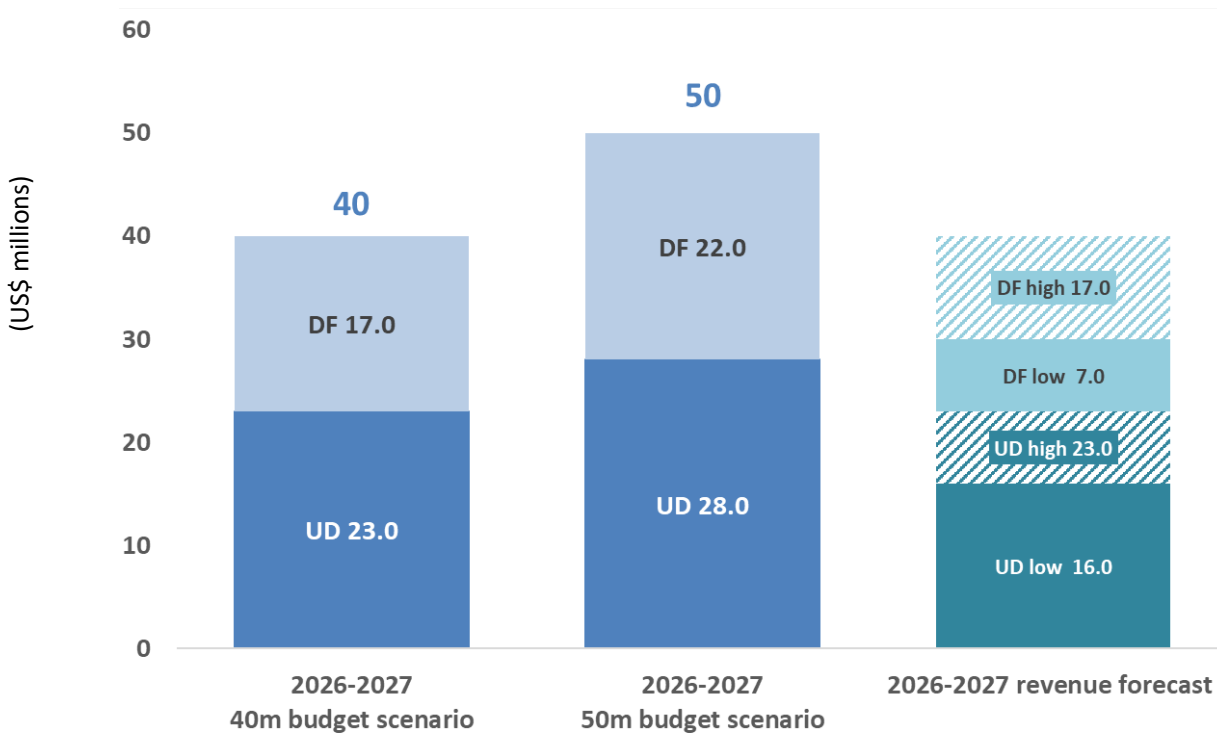


Fig. 21. 2026–2027 proposed budget scenarios and revenue forecast

Annex

TDR Certified Financial Statement for the year ended 31 December 2023

Certification of financial statement

The following tables numbered 1 and 2 and related notes have been reviewed and approved.

Michael Mihut

Unit Head, Programme Innovation
and Management
UNICEF/UNDP/World Bank/WHO
Special Programme for Research and
Training in Tropical Diseases

George Kyriacou

Comptroller and Director of
Finance
World Health Organization

John Reeder

Director
UNICEF/UNDP/World Bank/WHO
Special Programme for Research
and Training in Tropical Diseases

8 May 2024

Trust Fund for the UNICEF/UNDP/World Bank/WHO Special Programme for Research and Training in Tropical Diseases

Table 1. Statement of financial performance

For the year ended 31 December 2022

(In thousands of US dollars)

Description	Notes	2022	2021
Fund balance as at 1 January		32 422	31 268
REVENUE	3.1		
Voluntary contributions		23 691	21 930
WHO contributions		2 800	
Other funding from WHO		80	309
Interest earned		55	30
Total revenue		26 626	22 269
EXPENSES	3.2		
Staff costs		6 975	7 125
Contractual services, transfers and grants		9 480	12 587
Travel		625	163
General operating expenses		224	493
WHO administrative costs		646	747
Total expenses		17 950	21 115
Fund balance as at 31 December	3.3	41 098	32 422

Notes to the financial statement

1. Basis of preparation

The financial results of TDR are consolidated within the General Fund of the World Health Organization (WHO). Revenue and expenses for the TDR Trust Fund are recorded in a separate fund to allow for financial reporting. A separate balance sheet is not available for TDR as all balance sheet transactions are managed in one set of ledgers for WHO.

The TDR statement of financial performance has been extracted from WHO accounts and all transactions have been recorded in accordance with relevant WHO accounting policies, in accordance with International Public Sector Accounting Standards (IPSAS).

2. Significant accounting policies

For a full set of accounting policies, please refer to the WHO Audited Financial Statement for the year ended 31 December 2023 (see document A77/20²). The policies below support TDR's statement of financial performance.

2.1 Revenue

Revenue is recognized following the established criteria of IPSAS 23 (Revenue from Non-Exchange Transactions).

Revenue from voluntary contributions is recorded when a binding agreement is signed between WHO and the contributor. When an agreement contains "subject to" clauses, WHO does not consider the agreement to be binding 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.

Deferred revenue is reported on the WHO balance sheet as a liability and is released in the period in which it falls due.

2.2 Expenses

WHO recognizes expenses at the point where goods have been received or services rendered (delivery principle) and not when cash or its equivalent is paid.

2.3 Budget comparison

TDR's budgets are prepared on a biennial basis. Refer to Table 3 for budget comparison.

² https://apps.who.int/gb/ebwha/pdf_files/WHA77/A77_20-en.pdf

3. Supporting information to the TDR statement of financial performance

3.1 Revenue

- Voluntary contributions

Voluntary contributions in 2023 totalled US\$ 12.2 million (US\$ 23.7 million in 2022). These contributions represent revenue recognized from governments, intergovernmental organizations, institutions and other United Nations organizations. For details of revenue by contributor, refer to Table 2.

The decrease in revenue in 2023 is due to reduced contributions from Germany, Sweden and the United States Agency for International Development (USAID), along with exceptional one-off contributions in 2022 from the United Kingdom of Great Britain and Northern Ireland and Nigeria (eight years of contributions paid in one year).

Deferred revenue represents multi-year agreements signed in 2023 or prior years but for which the revenue recognition has been deferred to future financial periods. As at 31 December 2023, deferred revenue amounted to US\$ 9.7 million (US\$ 8.9 million in 2022).

Deferred revenue by contributor

(In thousands of US dollars)

	2023	2022
Belgium	681	1 362
Bill & Melinda Gates Foundation	6 593	6 593
Luxembourg	413	827
Medicines Development for Global Health Limited		8
Sweden		60
Switzerland	2 036	
Total deferred revenue	9 723	8 850

- WHO contributions

Contributions from WHO are recognized on the basis of expenditure; the full US\$ 1.8 million contribution for the biennium 2022–2023 was recognized in 2022, as well as an exceptional, one-off payment of US\$ 1.0 million.

- **Other funding from WHO**

Other contributions from WHO include Implementation of research projects on behalf of other technical areas within WHO. These contributions are recognized on the basis of expenditure. US\$ 0.2 million was recognized in 2023 (US\$ 0.1 million in 2022).

- **Interest allocation**

Interest earned represents income received from the investment of TDR funds by WHO.

3.2 Expenses

- **Staff costs**

US\$ 6.2 million in 2023 (US\$ 7.0 million in 2022) reflects the total cost of employing staff, including charges for base salary, post adjustment and other entitlements, e.g. pension and insurance. Of this, US\$ 0.1 million in 2023 (US\$ 0.3 million in 2022) reflects the cost of non-TDR staff in other WHO offices and departments working on TDR activities funded by designated funds.

- **Contractual services, transfers and grants**

US\$ 8.7 million in 2023 (US\$ 9.5 million in 2022) represents expenses for service providers. The main components are:

- Agreements for Performance of Work, contracts to perform activities on behalf of TDR.
- Letters of Agreement for research or capacity building grants issued to institutions.
- Technical Services Agreements that relate to collaborative research activities between TDR and various institutions, universities and laboratories.
- Expenses for fellows supported by TDR. The main components include stipends, education allowance, travel and insurance. Expenses for training of grantees who are not fellows is also included.
- Consulting contracts given to individuals to support implementation of activities.

- **Travel**

US\$ 1.2 million in 2023 (US\$ 0.6 million in 2022) reflects the cost of travel for TDR staff, non-staff fieldwork and participants in meetings, experts and representatives of TDR's governing and advisory bodies. Travel expenses include airfares, per diem and other travel-related costs. This amount does not include statutory travel for home leave or education grants that is accounted for within staff costs. The higher level of cost in 2023 reflects the phasing out of travel restrictions and the reintroduction of physical meetings post pandemic.

- **General operating expenses**

US\$ 0.2 million in 2023 (as in 2022) reflects the general running costs to maintain the office, including utilities, printing, IT hardware and software, telecommunications (fixed telephones, mobile phones, internet and global network expenses) and office rental.

- **WHO administrative costs**

US\$ 0.6 million in 2023 (as in 2022) reflects the apportionment of WHO administration and management costs. TDR pays administrative costs in accordance with World Health Assembly resolution 34.17.

3.3 Fund balance at end of year

The end of year fund balance of US\$ 38.3 million includes:

Committed funds of US\$ 5.8 million, including :

- US\$ 2.8 million funding legally binding commitments as at 31 December 2023.
- US\$ 0.6 million required to finalize undesignated activities delayed from 2023.
- US\$ 2.4 million designated funds for planned project specific activities in 2024–2025.

2024–2025 funding of US\$ 2.4 million, including:

- US\$ 0.6 million advance payment for 2024.
- US\$ 1.8 million outstanding interest for the period 2022–2023 to be operationalized in 2024–2025 budget once received.

Funds reprogrammed from 2022–2023 to support 2024–2025 workplan of US\$ 18.1 million, including:

- US\$ 11.0 million strategic reprogramming of 2022–2023 undesignated funds in excess of the US\$ 40 million budget scenario, to mitigate the anticipated funding gap in 2024–2025, as requested by the Standing Committee.
- US\$ 2.7 million savings from 2022–2023 operationalized in the 2024–2025 budget.
- US\$ 2.3 million one-off back payment of interest relating to ten years between 2008 and 2021, to be operationalized in 2024–2025
- US\$ 2.1 million in 2023 contributions received after year-end expenditure cut-off.

Set aside as personnel liability, as recommended by WHO and approved by TDR's Joint Coordinating Board in 2014:

- US\$ 12.0 million working capital.

Table 2. TDR revenue 2018–2023

(In thousands of US dollars)

CONTRIBUTORS	2018	2019	2020	2021	2022	2023
Member States						
Belgium	708	708	708	676	681	681
China	55	110		220	55	
Germany	876	1 016	1 361	2 474	982	
India	55	55	55	55	55	55
Japan	200	100		50	50	50
Luxembourg	1 273	1 226	1 695	1 736	1 569	1 598
Malaysia	25	25	25	25	25	25
Mexico	20	10	10	10	10	10
Nigeria					1 697	
Norway	357	325	339	349	306	306
Panama	7	7		14	7	7
Spain		112	119	113		322
Sweden	11 168	472	4 682	5 995	4 677	1 353
Switzerland	2 163	1 689	1 995	1 925	1 937	1 941
Thailand	93		48	50	45	44
Turkey	5					
United Kingdom of Great Britain and Northern Ireland	5 741	4 567	6 471	4 208	7 340	3 9884
United States of America	697	358		987	1 787	
Total – Member States	23 443	10 780	17 508	18 887	21 223	10 276

1. The core contribution from the Government of China for the two years 2020 and 2021 was recognized in full in 2021 due to timing of receipt of funds.
2. The core contribution from the Government of Sweden for the two years 2018 and 2019 was recognized in full in 2018, in accordance with the terms of the agreement.
3. The core contributions from the Government of Nigeria for nine years between 2015 and 2023 were recognized in full in 2022.
4. The core contribution from the Government of Spain for the two years 2022 and 2023 was recognized in full in 2023 due to timing of receipt of funds.

CONTRIBUTORS	2018	2019	2020	2021	2022	2023
Bill & Melinda Gates Foundation	1 968	1 771	1 200	1 133	1 601	
International Development Research Centre (IDRC)						151
Karolinska Institutet, Sweden						307
Medicines Development for Global Health Limited			135	93	47	8
Robert Koch Institute				58	419	272
United Nations Development Programme (UNDP)	1 061	980	650	1 352	405	1 144
University of Oxford			67			
United Nations Peace and Development Trust Fund				406		
Miscellaneous	1	1	1	1	-4	1
Refunds to donors	(6)					
Total - Voluntary contributions	26 467	13 533	19 562	21 930	23 691	12 159
World Health Organization assessed contribution	1 100	700	1 800		2 800	
World Health Organization other funding	66	326	502	309	80	181
Interest	319	627	417	30	55	1 736
Grand total	27 952	15 186	22 281	22 269	26 626	14 076

1. The contribution from the World Health Organization is normally recognized in the first year of each biennium in line with the allocation.

Table 3. Statement of comparison of budget, revised planned costs and expenses for the biennium 2022–2023

(In thousands of US dollars)

Expected result	Description	Programme budget (\$40 million) 2022–2023	Revised planned costs 2022–2023	Expenses 2022–2023 ¹	Implementation (%) ²
	Research for implementation (IMP)				
1.1.1	Country preparedness for disease outbreaks	150	295	200	68%
1.1.4	Country resilience to the threat of drug-resistant infections	3 600	2 280	2 163	95%
1.3.3	Vector-borne diseases and climate change in Africa	400	550	492	89%
1.1.7	Maximized utilization of data for public health decision-making	650	993	786	79%
1.2.1	Strategies to achieve and sustain disease elimination	940	830	619	75%
1.2.6	Optimized approaches for effective delivery and impact assessment of public health interventions	1 100	2 498	1 982	79%
1.3.12	Gender responsive health interventions	400	444	346	78%
1.1.5	Directions for development and accelerated access to new tools and strategies	160	185	74	40%
1.3.10	Urban health interventions for control of vector-borne diseases	150	150	118	78%
1.3.14	Testing of innovative strategies for vector control	700	817	415	51%
1.3.11	Multisectoral approach on malaria control	400	1 049	692	66%
	Sub-total IMP (a)	8 650	10 091	7 889	78%
	Research capacity strengthening (RCS)				
2.1.1.1	TDR support to regional training centres	1 250	2 037	1 639	80%
2.1.2	Targeted research training grants (MSc, PhD)	3 550	4 497	3 066	68%
2.1.4	Career development fellowship grants	1 500	2 000	1 344	67%
2.1.6	Structured capacity building in IR (ADP)	500	265	177	67%
2.1.7	Strengthening OR capacity in Global Fund programmes	100	250	233	93%
	Sub-total RCS (b)	6 900	9 050	6 458	71%

Expected result	Description	Programme budget (\$40 million) 2022–2023	Revised planned costs 2022–2023	Expenses 2022–2023 ¹	Implementation (%) ²
	Global engagement				
1.3.5	Research on social innovation to enhance healthcare delivery	450	957	754	79%
2.1.1.2	Regional office collaboration and small grants	1 100	900	776	86%
2.2.1	Shaping the research agenda	850	50	38	77%
2.2.2	Capacity strengthening to bring research evidence into policy	250	150	144	96%
2.3.1	Collaborative networks and engagement with global health initiatives	300	705	424	60%
2.3.3	TDR Global	300	402	235	59%
2.3.4	Effective engagement in gender and equity	200	674	633	94%
2.3.5	Community engagement and ethics	100	100	66	66%
	Sub-total Global engagement (c)	3 550	3 937	3 070	78%
	Strategic development fund (d)	700	781	307	39%
	Sub-total Operations (e = sum [a:d])	19 800	23 859	17 724	74%
	Operational support				
	Governance meetings	360	220	170	77%
	Director's activities	100	70	23	33%
	Advocacy & communication	240	300	194	65%
	Resource mobilization	110	70	52	74%
	Portfolio planning, monitoring and evaluation	160	170	160	94%
	Financial planning, monitoring and evaluation	40			
	Staff development	100	30	21	70%
	Running costs	720	270	243	90%
	IS / IT platforms	350	170	120	71%
	WHO administrative charges	1 820	1 800	1 236	69%
	Sub-total operational support (f)	4 000	3 100	2 218	72%
	Staff costs (g)	16 200	13 000	12 981	100%
	Total (h = sum [e:g])	40 000	39 959	32 923	82%

Expected result	Description	Programme budget (\$40 million) 2022–2023	Revised planned costs 2022–2023	Expenses 2022–2023 ¹	Implementation (%) ²
	Timing differences				
	Expenses charged to prior biennium workplans			1 871	
	Expenses related to prior biennium workplans			1 871	
	Total expenses as per the Statement of Financial Performance (Statement I)	40 000	39 959	34 795	87%

1. Expenses reflects all expenditures recorded in the World Health Organization's accounts.
2. Implementation rate is calculated against the revised planned costs 2022–2023.
3. Funds utilized as presented in the financial management report (US\$ 35.5 million) includes expenses as well as commitments (encumbrances) of US\$ 2.6 million but excludes expenses charged on prior biennium workplans (US\$ 1.9 million).