

Official Document
of the
Pan American Health Organization
No. 189

**INTERIM FINANCIAL REPORT OF THE DIRECTOR
FOR THE YEAR 1982**



**PAN AMERICAN HEALTH ORGANIZATION
Pan American Sanitary Bureau, Regional Office of the
WORLD HEALTH ORGANIZATION
April 1983**



*executive committee of
the directing council*

PAN AMERICAN
HEALTH
ORGANIZATION

*working party of
the regional committee*

WORLD
HEALTH
ORGANIZATION



90th Meeting
Washington, D.C.
June-July 1983

Off. Doc. 189, ADD. (Eng.)
22 June 1983
ORIGINAL: ENGLISH

SCHEDULE OF EXTRABUDGETARY FUNDED PROJECTS INITIATED IN 1982
PROGRAM SUPPORT COSTS WAIVED OR LOWER RATE APPLIED

By Resolution XIV of the 82nd Meeting of the Executive Committee (1979), the Director was requested to notify the Executive Committee annually of all instances in which the normal PAHO charge for program support costs of extra-budgetary activities was waived or applied at less than the normal rate.

The attached schedule indicates those instances during 1982 where these charges were waived or a lower than normal rate applied. The schedule shows the name of the contributor, title of the project, amount of the contribution, and the rate applied.

The Director, in deciding to waive or apply a rate lower than the normal program support cost rate, has taken into consideration such factors as purpose of contribution, financial limitation of the contributor, policy of the contributor regarding reimbursement of program support costs, and needs and objectives of the Organization.

SCHEDULE
EXTRABUDGETARY FUNDED PROJECTS
INITIATED IN 1982 WITH
PROGRAM SUPPORT COSTS WAIVED OR LOWER RATE APPLIED

Project No.	Name of Contributor	Project Title	Amount of Commitment US\$	PSC Rate Applied	Amount PSC
<u>PAHO/WHO</u>					
/AMR/0500	German Leprosy Relief Association	Leprosy Control	8,000.00	-0-	
/AMR/0600	U.S. Department of Health and Human Services	Venereal Disease and Treponematoses	43,000.00	-0-	
/AMR/0902	Government of Venezuela	Research and Reference Center on Vector Biology and Control	46,729.00	-0-	
/AMR/2112	Caribbean Development Bank	Issues Related to Financing of Water and Sanitation Projects	20,000.00	-0-	
/AMR/6571	Caribbean Governments	Training of Animal Health and Veterinary Public Health Assistance	82,497.00	-0-	
/BRA/3103	FINEP	Research in Biological Residue in Meat	1,444,898.00	3.0%	42,084
/BRA/6005	National Institute of Nourishment and Nutrition of Ministry of Health	Development of Human Resources	39,474.00	-0-	
/CUB/7302	United Nations Development Program	Technical Control of Biologicals	19,200.00	-0-	
/PER/5100	Government of Peru	Development of Health Services	29,223.00	-0-	
/TRT/2000	American Oil Company	Environmental Sanitation	625.00	-0-	
/O10/0202	University of New Mexico	Research in Malaria and Parasitic Diseases	18,000.00	-0-	
/O10/5103	Kellogg Foundation	Comprehensive Health Services Development	22,970.00	-0-	
/O20/5103	Kellogg Foundation	Comprehensive Health Services Services	30,124.00	-0-	
/O20/8900	Government of Venezuela	Research Coordination	60,280.00	-0-	
/O60/2174	Canadian International Development Agency	Caribbean Basin Water Management Program	3,937.00	-0-	
/O80/5171	Canadian International Development Agency	Emergency Preparedness and Disaster Relief Coordination	31,008.00	-0-	
/O90/5171	Canadian International Development Agency	Emergency Preparedness and Disaster Relief Coordination	40,650.00	-0-	
/100/5171	United Nations Disaster Relief Organization	Emergency Preparedness and Disaster Relief Coordination	8,000.00	3.0%	233
/110/5171	Canadian International Development Agency	Emergency Preparedness and Disaster Relief Coordination	40,650.00	-0-	
/120/5171	Canadian International Development Agency	Emergency Preparedness and Disaster Relief Coordination	24,390.00	-0-	
/130/5171	United Nations Development Program	Emergency Preparedness and Disaster Relief Coordination	13,000.00	-0-	
/143/1370	World Health Organization	Epidemiology of Hypertensive Disorders of Pregnancy and Childbirth	5,000.00	-0-	
/191/2070	United Nations Educational, Scientific and Cultural Organization	UNESCO-CEPIS Project for REPIDISCA Document Delivery System	30,000.00	-0-	
<u>INCAP 1/</u>					
/413/1430	Patronato Pro Nutrición Infantil	Early Detection and Prevention of Malnutrition in Urban Areas	83,340.00	-0-	
/721/1430	National Academy of Sciences	Development of Basic Information on Guatemalan Amaranth Corn Plasma	116,293.00	-0-	
/730/1430	University of Goteborg	Role of Intestinal Exposure and Undernutrition for Milk Levels	19,055.00	-0-	
/741/1430	Dr. F. Viteri	Physiology Laboratory	2,500.00	-0-	
/751/1430	International Development Research Centre	Improvement of Swine Productivity/ Native Pig and Local Food Resources	37,684.00	-0-	
/771/1430	United Nations University	Effects of Chronic Dietary Energy Deficiency and its Correction	19,385.00	-0-	
			2,339,912.00		42,317
			=====		=====

In all cases project budgets contained funding for INCAP indirect costs



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June-July 1983

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SCHEDULE OF EXTRABUDGETARY FUNDED PROJECTS INITIATED IN 1982
FULL PROGRAM SUPPORT COSTS

The attached schedule reflects those extrabudgetary projects initiated in 1982 where charges for program support costs of at least 13 per cent, PAHO's normal charge, were applied against direct project costs. The schedule shows the name of the contributor, title of the project, amount of the contribution, and the rate applied.

This schedule is being provided at the request of the 90th Meeting of the Executive Committee.

Annex

SCHEDULE
EXTRABUDGETARY FUNDED PROJECTS
INITIATED IN 1982 WITH
FULL PROGRAM SUPPORT COSTS

<u>Project No.</u>	<u>Name of Contributor</u>	<u>Project Title</u>	<u>Amount of Commitment US\$</u>	<u>PSC Rate Applied</u>	<u>Amount PSC</u>
<u>A. PAHO/WHO</u>					
PG/AMR/0202	U.S. Agency for International Development	Research in Malaria and other Parasitic Diseases	21,050.00	13.0%	2,422
PG/AMR/2310	United Nations Environmental Program	Protection of the Marine and Coastal Environment	35,000.00	13.0%	4,027
PG/AMR/2600	Consortium for International Crop Protection	Control of Toxic Substances	39,600.00	20.0%	6,600
PG/COL/2002	Government of Colombia	Courses on Sanitary Engineering	16,393.00	13.0%	1,866
PG/COL/5200	Government of Colombia	Medical Care Administration	4,361.00	13.0%	502
PG/DOR/5101	Government of Dominican Republic	Reinforcement and Expansion of Health Services	375,000.00	20.0%	62,500
PG/PAN/5100	Government of Panama	Development of Health Services	50,000.00	13.0%	5,752
PG/PER/5110	Government of Peru	Human Resources in Primary Health Care	106,884.00	20.0%	17,814
PG/070/5171	U.S. Agency for International Development	Emergency Preparedness and Disaster Relief Coordination	98,310.00	13.0%	11,310
PG/080/1779	Baylor University	Latin American Cancer Research Project	31,600.00	31.2%	7,505
PG/230/1411	United National Children's Fund	Implementing Breastfeeding/Weaning Strategies in the Caribbean	30,000.00	13.0%	3,451
<u>B. CAREC</u>					
PJ/250/4370	International Development Research Centre	Acute Respiratory Infections (Caribbean)	63,788.00	13.0%	7,388
<u>C. INCAP</u>					
PN/711/1430	Washington State University	Improved Biological Utilization and Availability of Dry Beans	162,845.00	35.0%	42,220
			1,034,831.00		173,357
			=====		=====

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PAN AMERICAN HEALTH ORGANIZATION
Pan American Sanitary Bureau, Regional Office of the
WORLD HEALTH ORGANIZATION
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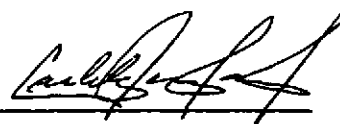
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LETTER OF TRANSMITTAL

In accordance with the provisions of Article XI of the Financial Regulations, I have the honor to submit the Interim Financial Report of the Pan American Health Organization for the year 1 January to 31 December 1982.

The details of the presentation of the statements will be found in the Introduction.



Carlyle Guerra de Macedo

Director

Pan American Sanitary Bureau

INTERIM FINANCIAL REPORT OF THE DIRECTOR

INTRODUCTION

The Interim Financial Report of the Director for the year 1982 is presented in the following sequence:

- Part I includes comments of the Director concerning important developments affecting the financial position of the Organization during the year under review.
- Part II includes the interim financial statements of the Organization for the year as required by the Financial Regulations, together with supporting tables and explanatory notes.
- In Part III will be found the 1982 financial statements for the Caribbean Epidemiology Center (CAREC).
- In Part IV will be found the 1982 financial statements for the Caribbean Food and Nutrition Institute (CFNI).
- Part V contains the External Auditor's Certification and the 1982 financial statements for the Institute of Nutrition of Central America and Panama (INCAP).
- Part VI includes the Financial Report of the Pan American Health and Education Foundation and the Report of the Auditors.

PART I

DIRECTOR'S COMMENTS

PART I

Presentation of the Interim Financial Report

1. The Interim Financial Report of the Organization for the year 1982 is submitted by the Director in accordance with the provision of Article XI of the Financial Regulations. A final financial report covering the full biennium will be prepared at the end of the second year of the financial period.

2. The Interim Financial Report contains a descriptive review of the financial position of the Organization and such tabular material which reflects certain key financial aspects of the Organization at the end of the first year of the biennium, i.e., at 31 December 1982. The Report also contains separate financial statements for the Pan American Centers, CAREC, CFNI and INCAP.

3. The Interim Financial Report is not accompanied by an audit certificate. However, the books-of-accounts are subject to continuous review by both internal and external auditors and, pursuant to the Financial Regulations, the External Auditor is at liberty to send a report to the Directing Council should he feel the need to do so. There is no such report for 1982. Of the three Pan American Centers, INCAP has separate Financial Regulations which require the External Auditor to certify the Institute's financial statements annually.

Review of the Interim Financial Position

4. Summary of Expenditure by Source of Funds

A summary of expenditures by source of funds for the ten-year period 1973 to 1982 is shown in Table A.

5. PAHO Regular Budget-Income

The rate of collection of assessed contributions at 31 December 1982 was 87.17% of current assessments; this compares with collection rates of 97.25% and 87.34% on 31 December 1981 and 1980 respectively.

The contributions due at 31 December 1982 are indicated in the following table:

	Contributions Due				
	1977-1978	1979	1980	1981	1982
Antigua and Barbuda	-	-	-	-	8,203
Belize	-	-	-	-	16,405
Bolivia	-	-	-	61,210	73,819
Brazil	-	-	-	-	3,842,674
Colombia	-	-	-	-	56,177
Costa Rica	-	-	-	51,636	73,819
Cuba	-	-	-	27,369	479,822
Dominican Republic	56,204	55,101	61,210	61,210	73,819
Ecuador	-	-	-	-	40,955
El Salvador	-	-	-	-	73,819
Guyana	-	-	-	-	64,033
Haiti	21,655	55,101	61,210	61,210	73,819
Honduras	-	-	-	-	41,843
Nicaragua	-	-	41,210	61,210	73,819
Panama	-	-	-	-	2,995
Paraguay	-	26,345	61,210	61,210	73,819
Peru	-	-	-	-	110,728
United Kingdom	-	-	-	-	17,307
Uruguay	-	-	-	-	144,155
Venezuela	-	-	-	-	520,602
Total	77,859	136,547	224,840	385,055	5,862,632

Miscellaneous income earned during 1982 was substantially higher than the estimated amount projected to help finance the PAHO Regular Budget.

	<u>1982</u>	<u>1981</u>
Miscellaneous income		
Interest earned	\$2,565,873	\$2,204,353
Return of pension contributions for terminated staff	155,298	205,464
Sale of equipment	13,260	5,070
Currency exchange differential	(230,887)	(487,732)
Sundry	<u>272,216</u>	<u>47,514</u>
Total miscellaneous income	<u>2,775,760</u>	<u>1,974,669</u>
Excess of unliquidated obligations	<u>640,743</u>	<u>66,133</u>
Total	<u>3,416,503</u>	<u>2,040,802</u>
Amount to help finance the PAHO regular budget as approved by the Directing Council	<u>1,000,000</u>	<u>1,150,000</u>

The high amount of interest income earned was due, in part, to unusually favorable interest rates during 1981 and 1982.

6. PAHO Regular Budget - Disbursements

With the implementation of biennial budgeting, funds are allotted for the two-year period. Against these allotments, obligations have been incurred, in some cases for the full 24 months involved (e.g., salaries); in other cases (e.g., duty travel or fellowships), obligations have so far been incurred only to the extent commitments were known and due on 31 December 1982. Accordingly, the financial position as of 31 December 1982 does not represent a meaningful financial reflection of the rate of program implementation, and for this reason detailed information is not presented at the present time on obligations incurred by project. At the end of the biennial period, such data covering the two-year period will be presented in the Financial Report for the biennium 1982-1983; at that time, as in previous years, detailed information on project costs by source of funds for country and intercountry activities will be available.

7. Procurement on Behalf of Governments and Institutions

The Organization continues to provide an important service to the Member Countries via its procurement services which were established in 1951 by the V Directing Council. Under the procurement services procedures, funds are deposited with the Organization for the purchase on behalf of Member Countries and institutions under the jurisdiction of the Ministers of Health, of medical supplies, equipment and literature which otherwise would be either unobtainable, or subject to procurement difficulties in the countries concerned. Expenditures for the year 1978 to 1982 are:

Year 1978	US\$ 2,761,514
1979	3,655,027
1980	3,941,744
1981	8,178,282
1982	4,477,195

Details of 1982 transactions are shown in Table 6.

8. Revolving Fund for the Expanded Program on Immunization

The establishment of the Revolving Fund for the Expanded Program on Immunization was authorized by Resolution XXVII of the XXV Meeting of the Directing Council in 1977. A proposed capitalization of \$4,000,000 was recommended; however, the actual capitalization is only \$2,344,712. This means that the administration of the program is under constant pressure to secure prompt reimbursement from the Member Countries. The program continues to be successful; disbursements during 1982 amounted to \$5,228,078 as compared to \$4,426,444 during 1981, or an increase of 18.1%. Details of 1982 transactions are shown in Table 8.

9. Trust Funds

The level of Trust Fund expenditure during 1982 amounted to \$12,740,648, compared to \$13,624,468 during 1981. Projects financed by trust funds were carried out by PAHO and the Centers as follows:

	<u>1982</u> <u>Expenditure</u>	<u>1981</u> <u>Expenditure</u>
PAHO (Table 9)	10,390,560	10,145,867
CAREC (Table 15)	568,709	529,442
CFNI (Table 19)	190,134	452,925
INCAP (Schedule 2)	<u>1,590,953</u>	<u>2,496,234</u>
Total	<u>12,740,356</u>	<u>13,624,468</u>

There has been an overall improvement in the rate of reimbursement of trust fund expenditure during 1982. However, the Organization continues to meet some of the cash needs from its Working Capital Fund. The status of the balances of funds received or receivable from donors as of 31 December 1981 and 1982 was as follows:

BALANCE AS OF 31 DECEMBER 1981

	<u>PAHO</u>	<u>CAREC</u>	<u>CFNI</u>	<u>INCAP</u>	<u>TOTAL</u>
Receivable	2,342,888	192,182	62,424	623,350	3,220,844
Receivable in advance	<u>2,967,299</u>	<u>34,769</u>	<u>15,401</u>	<u>50,991</u>	<u>3,068,460</u>
Net Receivable (Advance)	<u>(624,411)</u>	<u>157,413</u>	<u>47,023</u>	<u>572,359</u>	<u>152,384</u>

BALANCE AS OF 31 DECEMBER 1982

	<u>PAHO</u>	<u>CAREC</u>	<u>CFNI</u>	<u>INCAP</u>	<u>TOTAL</u>
Receivable	2,382,806	140,337	7,272	566,808	3,097,223
Received in advance	<u>6,157,626</u>	<u>10,483</u>	<u>557</u>	<u>40,185</u>	<u>6,208,851</u>
Net Receivable (Advance)	<u>(3,774,820)</u>	<u>129,854</u>	<u>6,715</u>	<u>526,623</u>	<u>(3,111,628)</u>

PAN AMERICAN HEALTH ORGANIZATION
TEN YEARS OF GROWTH
SUMMARY OF EXPENDITURE BY SOURCE OF FUND
(expressed in US dollars)

	1973	1974	1975	1976	1977	1978	1979	1980	1981	1982
PAN AMERICAN HEALTH ORGANIZATION										
Regular Budget 1/	19,567,932	21,520,710	23,583,484	26,680,600	28,868,415	31,177,890	33,672,095	35,216,628 2/	41,359,372	39,868,889 1/ 2/
Trust Funds	4,070,446	2,789,027	2,803,827	4,401,814	6,727,398	7,496,187	7,897,102	9,406,581	10,145,867	10,390,560
Building Fund	93,662	663,762	57,664	337,270	259,764	154,600	75,000	124,712	137,308	105,642
Community Water Supply Fund	495,925	707,343	984,172	1,146,990	1,284,412	1,403,109	1,680,584	1,041,114	1,336,186	1,299,977
Revolving Fund for the Expanded Program on Immunization	-	-	-	-	-	-	2,291,110	3,341,494	4,426,444	5,228,078
Special Fund for Health Promotion	262,311	412,325	120,000	494,150	41,397	226,084	250,000	408,108	408,108	408,108
Special Fund for Program Support Costs	-	-	-	-	35,219	145,146	749,020	660,350	1,233,279	1,111,674
Special Fund for Research Other Funds	9,537	3,388	1,785	26,772	20,930	40,225	288,438	119,369	145,393	85,333
CAREC: Regular Budget	78,848	60,333	169,314	303,722	487,833	484,308	652,691	848,528	782,042	870,087
Trust Funds and Other	-	-	225,715	123,300	277,557	287,676	261,624	438,271	529,442	568,709
CFNI: Regular Budget	-	72,233	83,825	87,777	91,972	98,096	96,677	135,117	138,672	158,563
Trust Funds	-	121,935	99,315	107,871	86,589	219,820	353,355	474,889	452,925	190,134
INCAP: Regular Budget	358,258	327,659	367,364	359,885	371,289	425,000	504,455	419,877	449,649	500,000
Trust Funds	1,641,777	2,249,133	2,645,852	3,197,337	3,624,345	3,483,582	3,877,773	3,691,838	2,496,234	1,590,953
Sub-total PAHO	26,578,696	28,927,848	31,192,820	37,267,488	42,177,120	45,641,723	52,649,924	56,326,876	64,040,921	62,376,707
WORLD HEALTH ORGANIZATION										
WHO - Regular Budget	8,883,333	9,815,312	10,611,371	11,756,101	13,042,650	14,562,002	16,406,000	16,094,079 2/	21,676,321	18,280,121 2/
United Nations Development Program	3,092,066	3,848,620	6,264,373	5,094,735	3,326,422	2,837,771	3,007,999	3,231,018	2,921,304	3,277,399
United Nations Fund for Population Activities	-	2,986,414	5,773,331	5,472,926	5,167,212	6,947,527	6,968,819	7,620,237	5,246,863	3,928,994
WHO - Other	448,497	69,647	126,065	143,854	33,337	263,957	466,962	962,838 3/	1,758,209	1,825,575 3/
Sub-total WHO	12,423,896	16,719,993	22,775,140	22,467,616	21,569,621	24,611,257	26,849,780	27,908,172	31,602,697	27,312,089
TOTAL ALL FUNDS	39,002,592	45,647,841	53,967,960	59,735,104	63,746,741	70,252,980	79,499,704	84,235,048	95,643,618	89,688,796

1/ Includes budget provision for Special Fund for Health Promotion.

2/ PAHO and WHO Regular accounted on biennial basis; amounts shown are cash disbursements only.

3/ Includes funds accounted on annual and biennial basis.

PART II

**PAN AMERICAN HEALTH ORGANIZATION
FINANCIAL STATEMENTS**

Table 1

PAN AMERICAN HEALTH ORGANIZATION
CONSOLIDATED STATEMENT OF INCOME AND EXPENDITURE
OF ALL FUNDS FOR THE YEAR 1982
(expressed in US dollars)

Funds	Balance 1 January 1982	Income 1982	Transfers and Refunds	Expenditure 1982	Balance 31 December 1982
PAN AMERICAN HEALTH ORGANIZATION					
Regular Budget	-	47,655,677	-	39,868,889 ^{1/}	7,786,788
Advances from Governments and Institutions for Procurement	2,898,684	5,485,970	(435,628)	4,477,195	3,471,831
Building Fund	172,948	-	591,278	105,642	658,584
Community Water Supply Fund	269,592	1,232,466	-	1,299,977	202,081
Emergency Procurement Revolving Fund	125,000	13,691	-	13,691	125,000
Expanded Program on Immunization in the Americas	3,983	-	(3,983)	-	-
Provision for Termination and Repatriation Entitlements	3,276,709	1,450,955	-	1,074,555	3,653,109
Revolving Fund for the Expanded Program on Immunization	3,142,831	5,094,476	(644,347)	5,228,078	2,364,882
Special Funds:					
Animal Health Research	86,122	9,224	-	35,506	59,840
Health Promotion	389,564	38,560	250,000	408,108	270,016
Natural Disaster Relief	75,280	11,866	-	286	86,860
Program Support Costs	629,458	1,072,998	-	1,111,674	590,782
Trust Funds	624,611	13,540,969	-	10,390,560	3,774,820
Working Capital Fund	9,355,834	-	508,412	-	9,864,246
PAHO - CAREC:					
Regular Budget	-	900,596	-	870,087	30,509
Trust Funds	(157,413)	596,268	-	568,709	(129,854)
Working Capital Fund/Deficit	(149,009)	-	30,509	-	(118,500)
PAHO - CPNI:					
Regular Budget	-	234,901	-	158,563	76,338
Trust Funds	(47,023)	230,442	-	190,134	(6,715)
Working Capital Fund/Deficit	(45,461)	-	76,338	-	30,877
PAHO - INCAP:					
Regular Budget	-	531,016	(31,016)	500,000	-
Trust Funds	(572,359)	1,636,689	-	1,590,953	(526,623)
Working Capital Fund	168,106	5,362	31,016	-	204,484
Subtotal, PAHO	20,247,257	79,742,126	372,579	67,892,607	32,469,355
WORLD HEALTH ORGANIZATION					
Regular Budget	-	44,012,000	-	18,280,121 ^{2/}	25,731,879
United Nations Development Program	-	3,277,399	-	3,277,399	-
United Nations Fund for Population Activities	-	3,928,994	-	3,928,994	-
WHO - Other	-	4,064,542	-	1,825,575 ^{3/}	2,238,967
Subtotal, WHO	-	55,282,935	-	27,312,089	27,970,846
TOTAL, ALL FUNDS	20,247,257	135,025,061	372,579	95,204,696	60,440,201

^{1/} PAHO Regular Budget accounted on biennial basis, disbursements only (\$31,084,963 unliquidated obligations excluded).

^{2/} WHO Regular Budget accounted on biennial basis, disbursements only (\$12,844,427 unliquidated obligations excluded).

^{3/} WHO Other includes funds that are accounted on annual and biennial basis (\$227,421 unliquidated obligations excluded).

PAN AMERICAN HEALTH ORGANIZATION
STATEMENT OF ASSETS AND LIABILITIES
AS OF 31 DECEMBER 1981 AND 1982
(expressed in US dollars)

A S S E T S	Note*	1982	1981
CURRENT ASSETS			
Cash: at banks, in transit and on hand (Table 3)	-	<u>3,021,457</u>	<u>3,096,936</u>
Time deposits and investments, at cost (Table 3)	-	<u>31,137,194</u>	<u>19,788,224</u>
Accounts receivable			
Quota contributions from Member and Participating Governments (Table 4)	-	6,686,933	6,405,990
Supplementary Budget for the Financing of the Pan American Zoonoses and Foot-and-Mouth Disease Centers (Table 5)	-	<u>5,223</u>	<u>344,302</u>
		6,692,156	6,750,292
Less: Reserved	-	<u>6,692,156</u>	<u>6,750,292</u>
		-	-
Tax Equalization Fund	1	<u>784,883</u>	<u>114,408</u>
Trust Funds receivable (Table 9)	-	<u>2,382,806</u>	<u>2,342,888</u>
Community Water Supply Fund receivable (Table 10)	-	<u>224,437</u>	<u>241,180</u>
Sundry debtors, net	2	<u>1,762,514</u>	<u>2,236,905</u>
Balance due from Centers-inter-Organization funding activities	3	<u>671,235</u>	<u>1,122,093</u>
Deferred charges	4	<u>3,014,423</u>	<u>3,867,532</u>
Total current assets		<u>42,998,949</u>	<u>32,810,166</u>
LAND AND BUILDINGS			
Headquarters and field offices	5	8,257,252	8,257,252
Governor Shepherd Apartments	6	<u>1,570,192</u>	<u>1,567,284</u>
Total land and buildings		<u>9,827,444</u>	<u>9,824,536</u>
TOTAL		<u>52,826,393</u>	<u>42,634,702</u>

* See Explanatory Notes, following pages.

LIABILITIES	Note*	1982	1981
CURRENT LIABILITIES			
Quota contributions received in advance	-	<u>2</u>	<u>101,781</u>
Unliquidated obligations	-	<u>56,985</u>	<u>3,157,209</u>
Mortgage payment, current portion	7	<u>25,300</u>	<u>23,949</u>
Accounts payable			
Advances from Governments and Institutions for procurement (Table 6)	-	3,471,831	2,898,684
Balance due to Pan American Health and Education Foundation under operating agreement	-	3,400,773	2,245,524
Balance due to World Health Organization from inter-organization funding activities	-	1,443,791	2,234,793
Textbook Program	-	395,603	335,113
Other sundry creditors	-	<u>2,185,713</u>	<u>1,101,262</u>
Total accounts payable		<u>10,897,711</u>	<u>8,815,376</u>
Total current liabilities		<u>10,979,998</u>	<u>12,098,315</u>
MORTGAGE PAYABLE, non current	7	<u>180,720</u>	<u>206,020</u>
PROVISION FOR TERMINATION AND REPATRIATION ENTITLEMENTS	8	<u>3,653,109</u>	<u>3,276,709</u>
SPECIAL FUNDS			
Building Funds	9	658,584	172,948
Community Water Supply Fund (Table 10)	-	426,518	510,772
Emergency Procurement Revolving Fund (Table 7)	-	125,000	125,000
Expanded Program on Immunization in the Americas	-	-	3,983
Revolving Fund for the Expanded Program on Immunization (Table 8)	-	2,364,882	3,142,831
Special Fund for Animal Health Research	-	59,840	86,122
Special Fund for Health Promotion	-	270,016	389,564
Special Fund for Natural Disaster Relief	-	86,860	75,280
Special Fund for Program Support Costs	-	590,782	629,458
Trust Funds (Table 9)	-	<u>6,157,626</u>	<u>2,967,299</u>
Total special funds		<u>10,740,108</u>	<u>8,103,257</u>
WORKING CAPITAL FUND	10	<u>9,864,246</u>	<u>9,355,834</u>
REGULAR BUDGET (Table 1)		<u>7,786,788</u>	<u>-</u>
EQUITY IN LAND AND BUILDINGS			
Headquarters and field offices		8,257,252	8,257,252
Governor Shepherd Apartments		<u>1,364,172</u>	<u>1,337,315</u>
Total equity in land and buildings		<u>9,621,424</u>	<u>9,594,567</u>
TOTAL		<u>52,826,393</u>	<u>42,634,702</u>

TABLE 2 - EXPLANATORY NOTES

The following notes are generally provided only in respect of those items in the Statement of Assets and Liabilities which are not supported by separate tables.

1. Tax Equalization Fund

This Fund, established by Resolution VII of the XVIII Meeting of the Directing Council in 1968, is credited with the revenue derived from the staff assessment plan. The credits to the Fund are recorded in the names of each Member Government in proportion to their assessments for the financial period concerned, reduced by the amount needed to reimburse income taxes levied by the Member Governments on PAHO staff as of 31 December 1982, the amount of income taxes paid by staff members of PAHO exceeded the amount apportioned to Member Governments by \$784,883. This amount will be recovered from future years assessments.

2. Sundry Debtors, Net

	<u>1982</u>	<u>1981</u>
Advances made to staff members in accordance with the rules and regulations of the Organization	178,097	313,558
Sundry Debtors	849,483	530,322
Expenditure from Revolving Fund for the Expanded Program on Immunization awaiting reimbursement (Table 8)	1,021,192	1,581,682
Expenditure from Emergency Procurement Revolving Fund awaiting reimbursement (Table 7)	10,991	4,094
Deposits and guarantees	<u>2,380</u>	<u>5,888</u>
Subtotal	2,062,143	2,435,544
Less: Reserves for doubtful accounts	<u>299,629</u>	<u>198,639</u>
Total	<u>1,762,514</u>	<u>2,236,905</u>

3. Balance Due from Centers-inter-Organization Funding Activities

The net results of the accounting transactions between the Centers and the Organization represent a net receivable from the Centers of \$671,235.

	<u>1982</u>	<u>1981</u>
Caribbean Epidemiological Center (Table 12)	257,819	331,392
Caribbean Food and Nutrition Institute (Table 17)	(21,573)	108,827
Institute of Nutrition of Central America and Panama (Exhibit III)	<u>434,989</u>	<u>681,874</u>
Total	<u>671,235</u>	<u>1,122,093</u>

4. Deferred Charges

Deferred charges are prepaid expenses and advances made to individuals or projects in accordance with the Financial Rules and Regulations of the Organization and will be charged to expenditure upon receipt of the required claim or supporting documentation.

	<u>1982</u>	<u>1981</u>
Prepaid expenses - PAHO	145,855	298,520
- WHO	709,594	708,760
Advances made to staff members and short-term consultants pending submission of claims	1,117,871	1,210,138
Advances made for projects	<u>1,041,103</u>	<u>1,650,114</u>
Total	<u>3,014,423</u>	<u>3,867,532</u>

5. Land and Buildings

The amount of \$8,257,252 shown as the value (at cost) of the Headquarters and field offices land and buildings is comprised as follows:

Headquarters	6,906,170
Area I	208,645
Area III	96,391
Area IV	125,940
Area V	803,545
Area VI	<u>116,561</u>
Total	<u>8,257,252</u>

No depreciation is charged on the buildings.

6. Governor Shepherd Apartments

To guarantee its long-term space requirements in Washington, in 1969 the Organization purchased the Governor Shepherd Apartment building and land, located across the street from its Headquarters building. The Organization presently occupies four floors, and the remaining five floors are rented to private individuals.

The original cost of the building and land was \$1,410,834, of which \$973,068 was advanced from the Working Capital Fund (the complete advance has been repaid from net rentals) and the balance of \$437,766 met by a long-term mortgage (\$231,746 has been repaid from net rentals). Improvements to the building amounted to \$159,358 as of 31 December 1982.

The amount of equity in the Governor Shepherd Apartments is:

Original cash invested	973,068
Reduction in mortgage	231,746
Improvements at cost	<u>159,358</u>
Total	<u>1,364,172</u>

Net rental income was \$178,218 in 1982 compared to \$163,310 in 1981. The 1982 net rental income was used for the following:

- repayment of mortgage	23,949
- improvements at cost	2,909
- transferred to the Building Funds (Explanatory note 9)	<u>151,360</u>
Total	<u>\$178,218</u>

7. Mortgage Payable

The purchase of the Governor Shepherd Apartments was partially financed by a long-term mortgage (Explanatory Note 6). The original mortgage was \$437,766, of which \$231,746 has been repaid from net rentals. The balance payable is due as follows:

Current portion, payable in 1983	25,300
Long-term portion	<u>180,720</u>
Total	<u>206,020</u>

8. Provision for Termination and Repatriation Entitlements

This account was established by the Director under the authority vested in him by Financial Regulation 6.7 to provide for financing the terminal emoluments of staff members, including repatriation grant, accrued annual leave, travel on repatriation, removal on repatriation, and other separation indemnities.

9. Building Funds

Status of the Building Funds as of 31 December 1982 is as follows:

	<u>Headquarters</u>	<u>Governor Shepherd</u>	<u>Area II Building</u>	<u>CFNI Building</u>	<u>Total</u>
Balance as 1 January 1982	6,317	38,411	128,220	-	172,948
Transfer of funds from Working Capital Fund for activities pertaining to the Governor Shepherd (see Explanatory Note 10)	-	139,918 ^{1/}	-	-	139,918
Net rental from Governor Shepherd operation for 1982 (see Explanatory Note 6)	-	151,360	-	-	151,360
Transfer of funds from the Regular Budget for the future construction of the CFNI office building	-	-	-	300,000	300,000
	6,317	329,689	128,220	300,000	764,226
Expenditure	-	105,642	-	-	105,642
Balance as of 31 December 1982	<u>6,317</u>	<u>224,047^{1/}</u>	<u>128,220</u>	<u>300,000</u>	<u>658,584</u>

^{1/} Amount transferred to consolidate funds pertaining to the Governor Shepherd Apartments since the level of the WCF was fixed at \$11,000,000 by Resolution XVI of the XX Pan American Sanitary Conference held in 1978.

Net results from operations after payment of expenditures and mortgage:

1979	73,023
1980	92,675
1981	135,330
1982	<u>151,360</u>
Subtotal	452,388

Less: Expenditures for proposed building

1981	122,699
1982	<u>105,642</u>
Total	<u>228,341</u>
	<u>224,047</u>

10. Working Capital Fund

The Working Capital Fund was established for the primary purpose of providing funds as required to finance the regular budget pending receipt of contributions from Member and Participating Governments. The Fund is also used to provide funds for the Organization's Centers pending receipt of their contributions.

As its XX Meeting in 1978, the Pan American Sanitary Conference reviewed the level of the Organization's Working Capital Fund and by Resolution XVI approved a fixed level of \$11,000,000.

In February 1979 the Director of the Organization, under the authority vested in him by Resolution I of the 81st Meeting of the Executive Committee, signed a contract with the Inter-American Development Bank (IDB) to guarantee the new loan of \$5 million to PAHEF for the Textbook and Instructional Materials Program. Under this PAHO/IDB contract, PAHO has agreed that during the period of the amortization of the loan, its Working Capital Fund will be maintained at a level not less than the balance owed on the loan plus interest. PAHEF has drawn \$2,959,081 upon the loan during the period 1979 to 1982, and expects to draw the balance of \$2,040,919 by the end of 1983.

In order to have a clear title on the Governor Shepherd property, the Director signed in March 1982 a new contract with IDB which superseded the contract signed in 1971 for the loan to PAHEF's Medical Textbook Program. The original loan was secured by a letter of credit and by a second deed of trust of \$1,040,000 on the Governor Shepherd property. In lieu of the letter of credit and second deed of trust, the new contract specifies that PAHO will maintain a balance in its Working Capital Fund of not less than the amount owed by PAHEF under the loan and interest due and payable. As of 31 December 1982, the amount owed was \$1,477,091.

Transactions in the Working Capital Fund during 1982 are as follows:

Balance as of 1 January 1982		9,355,834
Less transfer to Building Fund: Governor Shepherd Account-being balance of net results from operation of Governor Shepherd Apartments		<u>139,918</u>
		9,215,916
Add reimbursement of funds withdrawn during 1981 for financing the Revolving Fund for the Expanded Program on Immunization pending receipt of account receivable		<u>648,330</u>
Balance as of 31 December 1982		<u>9,864,246</u>
The status of the Working Capital as of 31 December 1982 is:		
Authorized level of WCF (1978)		11,000,000
Withdrawals:		
Advance to cover 1979 regular budget deficit	768,005	
Advance to cover 1980-1981 regular budget deficit	<u>367,749</u>	<u>1,135,754^{1/}</u>
Total		<u>9,864,246</u>

^{1/} The advances to cover regular budget deficits will be repaid to the WCF from any surplus incurred in future years.

Table 3

PAN AMERICAN HEALTH ORGANIZATION
STATEMENT OF CASH, DEPOSITS AND SECURITIES
AS OF 31 DECEMBER 1982
(expressed in US dollars)

Cash at banks, in transit and on hand		
Amount in US dollars	917,428	
Amount in other currency (expressed in US dollars)	2,104,029 ^{1/}	3,021,457
Time deposits and investments, at cost		
Time deposits in US dollars	29,155,000	
Inter-American Development Bank bonds (par value \$2,300,000)	1,982,140	
Savings account in Colombian pesos	54	31,137,194
Total, Cash, Deposits and Securities		34,158,651

^{1/} The conversion of local currencies to US dollars has been made in conformity with the UNDP/WHO official exchange rates as of 31 December 1982

STATEMENT OF APPLICATION OF CASH, DEPOSITS AND SECURITIES
BY SOURCE OF FUNDS

Accounts payable	7,030,279	
Less: Accounts receivable	4,415,989	2,614,290
Unliquidated obligations		
Regular budget		56,985
Advances for procurement on behalf of Member Countries		3,471,831
Special Funds:		
Building Fund		658,584
Community Water Supply Fund		426,518
Emergency Procurement Fund	125,000	
Less: Accounts receivable from Member Countries	10,991	114,009
Natural Disaster Relief Fund		86,860
Nursing Textbook Program		395,603
Revolving Fund for the Expanded Program on Immunization	2,364,882	
Less: Accounts receivable from Member Countries	1,021,192	1,343,690
Special Fund for Animal Health		59,840
Special Fund for Health Promotion		270,016
Special Fund for Program Support Costs		590,782
Trust Funds		6,157,626
		10,103,528
Terminal Payment Account		3,653,109
Regular Budget		7,786,788
Working Capital Fund	9,864,246	
Less: Tax Equalization Fund	784,883	
Trust Fund receivables	2,382,806	
Community Water Supply Fund receivables	224,437	3,392,126
		6,472,120
Total		34,158,651

PAN AMERICAN HEALTH ORGANIZATION
STATEMENT OF QUOTA CONTRIBUTIONS DUE FROM
MEMBER GOVERNMENTS AND PARTICIPATING GOVERNMENTS
1982 ASSESSMENT AND PRIOR YEARS
(expressed in US dollars)

Member Governments and Participating Governments	Year	Amount Due	Collected During 1982	Balance Due 31 December 1982
Antigua and Barbuda	1982	<u>8,203</u>	<u>-</u>	<u>8,203</u>
Argentina	1982	<u>3,067,578</u>	<u>3,067,578</u>	<u>-</u>
Bahamas	1982	<u>28,707</u>	<u>28,707</u>	<u>-</u>
Barbados	1982	<u>32,808</u>	<u>32,808</u>	<u>-</u>
Belize	1982	<u>16,405</u>	<u>-</u>	<u>16,405</u>
Bolivia	1982	<u>73,819</u>	<u>-</u>	<u>73,819</u>
	1981	<u>61,210</u>	<u>-</u>	<u>61,210</u>
		<u>135,029</u>	<u>-</u>	<u>135,029</u>
Brazil	1982	<u>3,842,674</u>	<u>-</u>	<u>3,842,674</u>
	1981	<u>3,185,374</u>	<u>3,185,374</u>	<u>-</u>
		<u>7,028,048</u>	<u>3,185,374</u>	<u>3,842,674</u>
Canada	1982	<u>2,887,132</u>	<u>2,887,132</u>	<u>-</u>
Chile	1982	<u>336,285</u>	<u>336,285</u>	<u>-</u>
Colombia	1982	<u>409,003</u>	<u>352,826</u>	<u>56,177</u>
Costa Rica	1982	<u>73,819</u>	<u>-</u>	<u>73,819</u>
	1981	<u>60,814</u>	<u>9,178</u>	<u>51,636</u>
		<u>134,633</u>	<u>9,178</u>	<u>125,455</u>
Cuba	1982	<u>479,822</u>	<u>-</u>	<u>479,822</u>
	1981	<u>346,738</u>	<u>319,369</u>	<u>27,369</u>
		<u>826,560</u>	<u>319,369</u>	<u>507,191</u>
Dominica	1982	<u>8,202</u>	<u>8,202</u>	<u>-</u>
	1981	<u>6,705</u>	<u>6,705</u>	<u>-</u>
		<u>14,907</u>	<u>14,907</u>	<u>-</u>
Dominican Republic	1982	<u>73,819</u>	<u>-</u>	<u>73,819</u>
	1981	<u>61,210</u>	<u>-</u>	<u>61,210</u>
	1980	<u>61,210</u>	<u>-</u>	<u>61,210</u>
	1979	<u>55,101</u>	<u>-</u>	<u>55,101</u>
	1978	<u>54,046</u>	<u>-</u>	<u>54,046</u>
	1977	<u>50,167</u>	<u>48,009</u>	<u>2,158</u>
	1976	<u>46,394</u>	<u>46,394</u>	<u>-</u>
	1975	<u>13,587</u>	<u>13,587</u>	<u>-</u>
		<u>415,534</u>	<u>107,990</u>	<u>307,544</u>
Ecuador	1982	<u>73,819</u>	<u>32,864</u>	<u>40,955</u>
	1981	<u>923</u>	<u>923</u>	<u>-</u>
		<u>74,742</u>	<u>33,787</u>	<u>40,955</u>
El Salvador	1982	<u>73,819</u>	<u>-</u>	<u>73,819</u>
France	1982	<u>73,819</u>	<u>73,819</u>	<u>-</u>
Grenada	1982	<u>12,303</u>	<u>12,303</u>	<u>-</u>

<u>Member Governments and Participating Governments</u>	<u>Year</u>	<u>Amount Due</u>	<u>Collected During 1982</u>	<u>Balance Due 31 December 1982</u>
Guatemala	1982	<u>73,819</u>	<u>73,819</u>	<u>-</u>
Guyana	1982	<u>73,819</u>	<u>9,786</u>	<u>64,033</u>
Haiti	1982	<u>73,819</u>	<u>-</u>	<u>73,819</u>
	1981	<u>61,210</u>	<u>-</u>	<u>61,210</u>
	1980	<u>61,210</u>	<u>-</u>	<u>61,210</u>
	1979	<u>55,101</u>	<u>-</u>	<u>55,101</u>
	1978	<u>54,046</u>	<u>32,391</u>	<u>21,655</u>
	1977	<u>21,645</u>	<u>21,645</u>	<u>-</u>
		<u>327,031</u>	<u>54,036</u>	<u>272,995</u>
Honduras	1982	<u>73,819</u>	<u>31,976</u>	<u>41,843</u>
Jamaica	1982	<u>73,819</u>	<u>73,819</u>	<u>-</u>
Kingdom of the Netherlands	1982	<u>28,707</u>	<u>28,707</u>	<u>-</u>
Mexico	1982	<u>2,883,031</u>	<u>2,883,031</u>	<u>-</u>
	1981	<u>1,821</u>	<u>1,821</u>	<u>-</u>
		<u>2,884,852</u>	<u>2,884,852</u>	<u>-</u>
Nicaragua	1982	<u>73,819</u>	<u>-</u>	<u>73,819</u>
	1981	<u>61,210</u>	<u>-</u>	<u>61,210</u>
	1980	<u>61,210</u>	<u>20,000</u>	<u>41,210</u>
	1979	<u>10,253</u>	<u>10,253</u>	<u>-</u>
		<u>206,492</u>	<u>30,253</u>	<u>176,239</u>
Panama	1982	<u>73,819</u>	<u>70,824</u>	<u>2,995</u>
Paraguay	1982	<u>73,819</u>	<u>-</u>	<u>73,819</u>
	1981	<u>61,210</u>	<u>-</u>	<u>61,210</u>
	1980	<u>61,210</u>	<u>-</u>	<u>61,210</u>
	1979	<u>26,345</u>	<u>-</u>	<u>26,345</u>
		<u>222,584</u>	<u>-</u>	<u>222,584</u>
Peru	1982	<u>221,456</u>	<u>110,728</u>	<u>110,728</u>
	1981	<u>183,630</u>	<u>183,630</u>	<u>-</u>
		<u>405,086</u>	<u>294,358</u>	<u>110,728</u>
Saint Lucia	1982	<u>12,303</u>	<u>12,303</u>	<u>-</u>
St. Vincent and the Grenadines	1982	<u>12,303</u>	<u>12,303</u>	<u>-</u>
	1981	<u>10,056</u>	<u>10,056</u>	<u>-</u>
		<u>22,359</u>	<u>22,359</u>	<u>-</u>
Suriname	1982	<u>57,414</u>	<u>57,414</u>	<u>-</u>
Trinidad and Tobago	1982	<u>73,819</u>	<u>73,819</u>	<u>-</u>
	1981	<u>38,615</u>	<u>38,615</u>	<u>-</u>
		<u>112,434</u>	<u>112,434</u>	<u>-</u>
United Kingdom	1982	<u>27,957</u>	<u>10,650</u>	<u>17,307</u>
	1981	<u>23,584^{1/}</u>	<u>23,584</u>	<u>-</u>
		<u>51,541</u>	<u>34,234</u>	<u>17,307</u>
United States of America	1982	<u>28,566,866</u>	<u>28,566,866</u>	<u>-</u>
	1981	<u>948,217</u>	<u>948,217</u>	<u>-</u>
		<u>29,515,083</u>	<u>29,515,083</u>	<u>-</u>

<u>Member Governments and Participating Governments</u>	<u>Year</u>	<u>Amount Due</u>	<u>Collected During 1982</u>	<u>Balance Due 31 December 1982</u>
Uruguay	1982	<u>147,637</u>	<u>3,482</u>	<u>144,155</u>
Venezuela	1982	1,493,874	973,272	520,602
	1981	<u>658,129</u>	<u>658,129</u>	<u>-</u>
		<u>2,152,003</u>	<u>1,631,401</u>	<u>520,602</u>
Total		<u>52,090,136</u>	<u>45,403,203</u>	<u>6,686,933</u>

Amount consisted of:

Contribution for 1982	45,687,955	39,825,323	5,862,632
Prior years	<u>6,402,181^{1/}</u>	<u>5,577,880</u>	<u>824,301</u>
Total	<u>52,090,136</u>	<u>45,403,203</u>	<u>6,686,933</u>

DEFERRED PAYMENT PLANS ^{2/}
(expressed in US dollars)

<u>Member Governments</u>	<u>Total Due 1982</u>	<u>Received in 1982</u>	<u>Balance Due 1982 Under Plan</u>
Dominican Republic	107,990	107,990	-
Haiti	86,480	54,036	32,444
Paraguay	88,696	-	88,696

^{1/} United Kingdom assessment balance due as of 31 December 1981	27,392
Less: Adjustment of apportionment due to independence of former UK territory	<u>3,808</u>
Total	<u>23,584</u>

^{2/} The deferred payment plans consist of an installment on all arrears equal to the total of the current year's quota plus an agreed per cent of the accumulated prior years' arrears.

PAN AMERICAN HEALTH ORGANIZATION
STATEMENT OF THE 1980-1981 SUPPLEMENTARY BUDGET FOR THE FINANCING
OF THE PAN AMERICAN ZOONOSES AND FOOT-AND-MOUTH DISEASE CENTERS
AS OF 31 DECEMBER 1982
(expressed in US dollars)

<u>Member Governments</u>	<u>Balance due 1 January 1982</u>	<u>Collected During 1982</u>	<u>Balance Due 31 December 1982</u>
Bolivia	1,741	-	1,741
Brazil	90,813	90,813	-
Costa Rica	1,741	-	1,741
Dominica	193	193	-
Jamaica	870	870	-
Nicaragua	1,741	-	1,741
Panama	1,741	1,741	-
Peru	5,222	5,222	-
Saint Lucia	290	290	-
United Kingdom	479 ^{1/}	479	-
United States of America	<u>239,363</u>	<u>239,363</u>	<u>-</u>
Total	<u>344,194</u>	<u>338,971</u>	<u>5,223</u>

^{1/} Balance due as of 31 December 1981	587
Less: Adjustment of apportionment due to independence of former UK territory	<u>108</u>
Total	<u>479</u>

PAN AMERICAN HEALTH ORGANIZATION
STATEMENT OF ADVANCES FROM GOVERNMENTS AND INSTITUTIONS FOR PROCUREMENT
AS OF 31 DECEMBER 1982
(expressed in US dollars)

Source of funds	Balance 1 January 1982	Received	Expenditure	Refund	Balance 31 December 1982
Anguilla	-	3,200	4,918	-	(1,718)
Antigua and Barbuda	(512)	16,428	-	-	15,916
Argentina	234,021	32,776	93,065	12,055	161,677
Bahamas	7,291	9,820	5,408	-	11,703
Barbados	729	99	841	-	(13)
Belize	1,634	-	-	-	1,634
Bermuda	12,230	-	-	-	12,230
Bolivia	267,078	981,261	833,167	-	415,172
Brazil	342,572	1,262,772	574,692	7,348	1,023,304
British Virgin Islands	170	-	-	-	170
Cayman Islands	1,916	1,020	1,307	-	1,629
Chile	72,638	130,303	60,839	14,957	127,145
Colombia	319,184	909,416	733,628	52,088	442,884
Costa Rica	31,774	32,000	3,722	28,052	32,000
Cuba	95,494	33,527	7,538	95,735	25,748
Dominica	-	540	514	-	26
Dominican Republic	51,082	20,913	79,124	490	(7,619)
Ecuador	370,866	233,870	246,934	124	357,678
El Salvador	144,327	-	94,952	-	49,375
Grenada	772	-	-	-	772
Guatemala	55,558	37,779	52,000	27,055	14,282
Guyana	9,438	18,280	17,147	-	10,571
Haiti	16,178	103,035	78,434	4,198	36,581
Honduras	116,753	76,420	54,518	42,761	95,894
Jamaica	3,514	22,636	5,017	-	21,133
Mexico	246,549	31,333	208,271	15,742	53,869
Montserrat	867	-	350	-	517
Netherlands Antilles	90	-	-	-	90
Nicaragua	(44,584)	180,030	127,794	-	7,652
Panama	143,050	340,537	267,642	124,777	91,168
Paraguay	24,280	3,760	382	-	27,658
Peru	105,600	562,388	516,407	-	151,581
Saint Lucia	12,404	-	8,561	-	3,843
St. Kitts-Nevis	1,622	1,620	1,534	-	1,708
St. Vincent and the Grenadines	413	4,015	3,886	-	542
Suriname	2,080	37,954	25,008	-	15,026
Trinidad and Tobago	1,258	2,494	1,929	-	1,823
Turks and Caicos Islands	668	-	-	-	668
United States of America	500	80,844	74,481	-	6,863
Uruguay	80,804	39,626	74,887	1,505	44,038
Venezuela	161,985	245,774	210,781	8,670	188,308
Artificial Electronic Larynx Revolving Fund	6,391	29,500	7,517	71	28,303
Total	2,898,684	5,485,970	4,477,195	435,628	3,471,831

PAN AMERICAN HEALTH ORGANIZATION
EMERGENCY PROCUREMENT REVOLVING FUND
AS OF 31 DECEMBER 1982
(expressed in US dollars)

<u>Country</u>	<u>Balance due 1 January 1982</u>	<u>Expenditure</u>	<u>Reimbursement</u>	<u>Balance due 31 December 1982</u>
Costa Rica	3,699	-	-	3,699
Dominican Republic	-	6,754	-	6,754
Ecuador	32	-	-	32
Guatemala	-	506	-	506
Jamaica	363	-	363	-
Paraguay	-	<u>6,431</u>	<u>6,431</u>	-
Total	<u>4,094</u> =====	<u>13,691</u> =====	<u>6,794</u> =====	<u>10,991</u> =====

STATUS OF FUND
AS OF 31 DECEMBER 1982

Authorized level of Emergency Procurement Revolving Fund	125,000
Less: Amount due to Fund from Member Governments	10,991
Unliquidated obligations	-
Amount available for purchases	<u>114,009</u> =====

Table 8

PAN AMERICAN HEALTH ORGANIZATION
REVOLVING FUND FOR THE EXPANDED PROGRAM ON IMMUNIZATION
AS OF 31 DECEMBER 1982
(expressed in US dollars)

<u>Country</u>	<u>Balance Due 1 January 1982</u>	<u>Expenditure</u>	<u>Reimbursement</u>	<u>Balance Due 31 December 1982</u>
Anguilla	83	839	783	139
Antigua and Barbuda	169	410	286	293
Argentina	159,771	1,557,570	1,857,885	(140,544)
Bahamas	(6,388)	7,837	10,885	(9,436)
Barbados	2,697	7,950	6,093	4,554
Belize	3,856	8,676	9,173	3,359
Bolivia	44,965	73,976	158,906	(39,965)
British Virgin Islands	59	984	915	128
Cayman Islands	(125)	2,296	3,908	(1,737)
Colombia	11,974	1,243,623	1,373,089	(117,492)
Costa Rica	145,977	106,914	173,626	79,265
Chile	109,070	478,814	357,541	230,343
Cuba	(1,413)	-	-	(1,413)
Dominica	(26)	6,327	3,638	2,663
Dominican Republic	224,699	378,582	223,648	379,633
Ecuador	209,761	317,190	230,529	296,422
El Salvador	46,269	56,086	73,009	29,346
Grenada	456	3,734	2,634	1,556
Guatemala	45,365	167,359	46,574	166,150
Guyana	2,763	24,375	18,662	8,476
Haiti	110	(110)	-	-
Honduras	68,178	40,627	90,851	17,954
Nicaragua	48,552	137,147	118,318	67,381
Panama	42,675	82,103	124,778	-
Paraguay	(14,370)	65,447	54,787	(3,710)
Peru	302,765	319,559	701,778	(79,454)
Saint Lucia	2,339	5,917	7,725	531
St. Kitts-Nevis	459	1,681	458	1,682
St. Vincent and the Grenadines	-	3,149	-	3,149
Suriname	659	23,697	10,745	13,611
Trinidad and Tobago	-	27,052	4,104	22,948
Turks and Caicos Islands	80	803	883	-
Uruguay	113,657	77,464	105,761	85,360
Diluent Inventory	16,596	-	16,596	-
Total	1,581,682	5,228,078	5,788,568	1,021,192
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STATUS OF REVOLVING FUND FOR THE EXPANDED PROGRAM ON IMMUNIZATION
AS OF 31 DECEMBER 1982
(expressed in US dollars)

A. Authorized level of the Revolving Fund at 1 January 1982	2,319,805	
Transfer from Special Fund of Expanded Program on Immunization	3,983	
 Add: Donations to the Revolving Fund:		
Anonymous	770	
Bahamas	500	
Cayman Islands	1,500	
Chile	11,253	
Dominica	500	
East Port-of-Spain Leo Club, Trinidad and Tobago	1,401	
Panama	<u>5,000</u>	2,344,712
 Less: Amount due to Fund from Member Governments	1,414,943	
Deduct funds received in advance	<u>393,751</u>	<u>1,021,192</u>
		<u>1,323,520</u>
Unliquidated obligations		<u>547,197</u>
Amount available for purchases		<u>776,323</u>
 B. Reserve account: Balance as of 1 January 1982		174,696
3% service charge		130,316
Currency exchange differential		(240,783)
Vaccine losses		<u>(44,059)</u>
Balance as of 31 December 1982		<u>20,170</u>

PAN AMERICAN HEALTH ORGANIZATION
STATEMENT OF TRUST FUNDS
AS OF 31 DECEMBER 1982
(expressed in US dollars)

<u>Source of funds</u>	<u>Project Reference</u>	<u>Balance 1 January 1982</u>	<u>Received</u>	<u>Project Costs</u>	<u>Balance 31 December 1982</u>
ARGENTINA					
<u>Government of Argentina</u>					
Pan American Zoonoses Center	010-3300	17,046	2,909,185	1,050,399	1,875,832
CEPANZO - Sale of Farm Produce	130-3300	9,681	16,109	11,636	14,154
<u>Municipalidad de Merlo</u>					
Diagnostic Work on Rabies	090-3300	1,495	6,021	5,585	1,931
<u>Municipalidad de Moron</u>					
Study on the Diagnosis of Rabies	140-3300	5,469	6,201	2,196	9,474
BERMUDA					
<u>Government of Bermuda</u>					
Preventive Dental Hygiene for Children	010-1600	2,469	37,200	38,196	1,473
BOLIVIA					
<u>Government of Bolivia</u>					
Infant Mortality Study	BOL-1301	56,175	21,400	45,271	32,304
Water and Sewer Administration (Trinidad and Riberalta)	BOL-2103	(1,334)	-	13,818	(15,152)
Analytical Epidemiology of Silicosis	BOL-3002	(25,087)	40,000	61,793	(46,880)
Control of Foot-and-Mouth Disease, Rabies and Brucellosis	BOL-3200	(32,112)	-	-	(32,112)
Regional Health Planning for Santa Cruz	BOL-5301	(8,449)	30,159	101,271	(79,561)
BRAZIL					
<u>Government of Brazil</u>					
National Institute of Animal Health	BRA-3102	767,816	418,056	520,099	665,773
Scientific and Technological Cooperation in Veterinary Public Health	BRA-3105	194,206	85,059	303,629	(24,364)
Loss in Production and Productivity of Cattle due to Foot-and-Mouth Disease	BRA-3203	(105,885)	16,752	32,316	(121,449)
Loss in Production and Productivity of Cattle due to Foot-and-Mouth Disease	BRA-3204	-	8,342	8,342	-
Production of Anti-Foot-and- Mouth Disease Vaccine with Oleoso Coadjuvant	BRA-3205	2,206	796,905	793,983	5,128
Development of Human Resources	BRA-6002	107,383	261,627	234,340	134,670
Development of Human Resources	BRA-6003	44,518	166,675	185,446	25,747
Development of Human Resources	BRA-6004	4,267	50,000	47,091	7,176
Maintenance Fund	030-3200	-	336,495	336,495	-
Regional Library of Medicine and the Health Sciences	010-8570	(46,370)	242,609	193,918	2,321
Regional Library of Medicine and the Health Sciences - DNC Funds	050-8570	1,864	61,917	32,322	31,459
Pan American Foot-and-Mouth Disease Center - Sale of Vaccines	100-3200	-	580,019	116,091	463,928

Source of funds	Project Reference	Balance 1 January 1982	Received	Project Costs	Balance 31 December 1982
Procurement of Center Facilities	110-3200	-	58,961	58,961	-
Voluntary Contribution to CEPANZO for Building Repairs	100-3300	46,375	62,671	-	109,046
Government of the State of Sao Paulo					
Regional Library of Medicine and the Health Sciences	010-8570	-	30,539	30,539	-
Cyanamid Quimica do Brazil					
Use of Levamisol together with Foot-and-Mouth Disease Vaccine	BRA-3206	15,150	-	15,150	-
Financiadora de Estudos e Projectos					
Regional Library of Medicine and the Health Sciences	030-8570	(1,406)	87	(1,574)	255
Research on Biological Residues in meat	BRA-3103	-	1,415,282	236,685	1,178,597
Instituto Nacional de Alimentação e Nutrição					
Regional Library of Medicine and the Health Sciences	020-8570	407	8,700	7,564	1,543
Development of Human Resources	BRA-6005	-	39,474	3,331	36,143
LARA - Campinas					
Special Funding of Anti-Foot-and- Mouth Disease Vaccine Program	BRA-3207	7,059	-	6,722	337
CANADA					
Canadian International Development Agency					
Caribbean Basin Water Management Program	AMR-2174	(20,634)	75,630	14,106	40,890
Emergency Preparedness and Disaster Relief Coordination	AMR-5171	123,321	80,000	164,270	39,051
Human Resources Planning and Continuing Education	AMR-6003	256,173	-	116,768	139,405
Nursing Services	GUY-4100	2,601	-	2,601	-
Training of Allied Health Personnel	010-6910	11,374	805	11,704	475
Leak Detection Equipment and Training	040-2174	54,081	-	36,655	17,426
Evaluation of the Caribbean Water Management Project	060-2174	-	3,937	3,937	-
Emergency Relief Program in Honduras	080-5171	-	31,008	28,189	2,819
Emergency Relief for earthquake in El Salvador	090-5171	-	40,650	10,000	30,650
Emergency Assistance to Flood Victims - Guatemala	110-5171	-	40,651	-	40,651
Emergency Assistance to Flood Victims - El Salvador	120-5171	-	24,390	-	24,390
International Development Research Center					
Engineering Information Systems (REFIDISCA) Phase II	140-2070	45,737	39,682	64,223	21,196
CHILE					
Government of Chile					
Development of Health Services	CHI-5100	-	741	-	741

<u>Source of funds</u>	<u>Project Reference</u>	<u>Balance 1 January 1982</u>	<u>Received</u>	<u>Project Costs</u>	<u>Balance 31 December 1982</u>
COLOMBIA					
<u>Government of Colombia</u>					
Brazil-Colombia Symposium on Environmental Sanitation	COL-2001	3,163	-	-	3,163
Courses on Sanitary Engineering	COL-2002	-	16,393	13,734	2,659
Occupational Health	COL-3000	(327)	-	(327)	-
Medical Care Administration	COL-5200	(75,426)	-	-	(75,426)
Hospital Administration in Cundinamarca	COL-5201	(12,149)	-	(12,149)	-
COSTA RICA					
<u>Government of Costa Rica</u>					
Nutrition	COR-1400	(31,030)	22,053	(8,977)	-
National Program of Environmental Sanitation	COR-2002	13,626	1,629	17,873	(2,618)
Development of Information Systems in the Water and Sewerage Authority	COR-2101	(27,915)	42,226	18,673	(4,362)
Feasibility Study for Control of External Parasites of Animals	COR-3101	3,225	-	3,225	-
Management of Health Services	COR-5500	64,432	28,052	42,796	49,688
<u>Instituto Interamericano de Ciencias Agrícolas</u>					
Detail to Instituto Inter- americano de Cooperación para la Agricultura	DIR-9208	(187)	71,009	91,544	(20,722)
CUBA					
<u>Government of Cuba</u>					
Immunology Laboratories	AMR-4201	1,000	-	1,000	-
DOMINICAN REPUBLIC					
<u>Government of Dominican Republic</u>					
Development of Health Sciences	DOR-6101	(55,931)	88,464	65,306	(32,773)
ECUADOR					
<u>Government of Ecuador</u>					
Development of Health Services Planning and Equipping of Hospitals and Other Health Facilities	ECU-5100	(156,131)	214,472	282,049	(223,708)
Fellowships, Hospital del Niño de Guayaquil	ECU-5201	(266,708)	-	128,645	(395,353)
Voluntary Contribution to AFTOSA	ECU-5202	(4,660)	-	67	(4,727)
Voluntary Contribution to CEPANZO	130-3200	-	8,824	8,824	-
for Building Repairs	100-3300	-	9,934	-	9,934
<u>Empresa Municipal de Agua Potable Guayaquil</u>					
Environmental Sanitation	ECU-2000	(10,557)	-	-	(10,557)

<u>Source of funds</u>	<u>Project Reference</u>	<u>Balance 1 January 1982</u>	<u>Received</u>	<u>Project Costs</u>	<u>Balance 31 December 1982</u>
EL SALVADOR					
<u>Government of El Salvador</u>					
Administration, Operation and Maintenance of Rural Aqueducts	ELS-2102	(9,955)	16,466	5,576	935
Development of Health Services	ELS-5100	-	52,000	51,277	723
GUATEMALA					
<u>Government of Guatemala</u>					
Institutional Development of UNEPAR	GUT-2101	(21,415)	22,001	586	-
Unified Food Control Laboratory	GUT-3500	326	51,787	60,740	(8,627)
Drug Control	GUT-3600	(9,845)	67,000	57,155	-
Extension of Coverage of Health Services	GUT-5104	(29,583)	38,260	8,677	-
GUYANA					
<u>Government of Guyana</u>					
Development of Health Services	GUY-5100	(70,472)	107,454	59,087	(22,105)
HAITI					
<u>Government of Haiti</u>					
Institutional Development of SNEP	HAI-2104	(26,436)	76,326	62,285	(12,395)
Development of Health Services	HAI-5100	(97,090)	97,090	-	-
HONDURAS					
<u>Government of Honduras</u>					
Institutional Improvement of SANAA	HON-2104	(17,455)	-	-	(17,455)
Veterinary Public Health	HON-3100	(12,819)	-	-	(12,819)
Hospital Planning and Administration	HON-5201	(19,188)	19,188	-	-
Improvement of Administrative Services	HON-5501	(11,613)	4,755	3,133	(9,991)
Improvement of Administrative Services	HON-5502	(23,572)	23,572	-	-
MEXICO					
<u>Government of Mexico</u>					
Pan American Center for Human Ecology and Health	AMR-2300	(80,663)	223,924	115,488	27,773
Publication and Documentation Service	AMR-8670	-	45,177	45,082	95
National Health Laboratories	MEX-7301	(54,081)	-	(1,960)	(52,121)
Pan American Center for Human Ecology and Health	010-2300	77	(77)	-	-
<u>University of Nuevo Leon</u>					
Nursing Education	MEX-6300	3,024	(3,024)	-	-
NICARAGUA					
<u>Government of Nicaragua</u>					
Development of Health Services	NIC-5100	989	-	(470)	1,459
Improvement and Expansion of Regional Health Services	NIC-5104	(86,676)	234,554	133,702	14,176

Table 9 (cont.)

<u>Source of funds</u>	<u>Project Reference</u>	<u>Balance 1 January 1982</u>	<u>Received</u>	<u>Project Costs</u>	<u>Balance 31 December 1982</u>
PANAMA					
<u>Government of Panama</u>					
Development of Health Services	PAN-5100	-	-	18,728	(18,728)
PARAGUAY					
<u>Government of Paraguay</u>					
Extension of Coverage of Health Services	PAR-5103	(148,043)	90,462	72,608	(130,189)
Training on Hospital Maintenance	PAR-5104	3,728	-	3,728	-
PERU					
<u>Government of Peru</u>					
Pan American Center for Sanitary Engineering and Environmental Sciences	AMR-2070	103,734	99,759	131,812	71,681
National Health Laboratories	PER-4201	1,553	-	-	1,553
Development of Health Services	PER-5100	-	26,000	26,000	-
Income from Sale of Publication, Subscriptions and Document Reproduction	020-2070	18,465	18,388	1,032	35,821
Development of Institutional Water Supply and Sewerage	110-2070	(30,138)	144,167	272,268	(158,239)
TRINIDAD AND TOBAGO					
<u>Government of Trinidad and Tobago</u>					
Feasibility Study for the Improvement of Four District Hospitals	TRT-5200	2,240	50,000	51,840	400
UNITED STATES OF AMERICA					
<u>Government of the United States of America</u>					
Venereal Disease and Treponematoses	AMR-0600	-	43,000	43,000	-
Viral and Rickettsial Diseases	AMR-1200	(7,132)	-	-	(7,132)
Conservation of Non-Human Primates	AMR-3171	(87,747)	159,559	218,109	(146,297)
Family Planning/Maternal-Child Health Survey: Northern Border Area	MEX-1302	(9,467)	19,225	-	9,758
Field Office: United States - Mexico Border	USA-5101	(1,864)	1,864	-	-
Health Planning	USA-5300	(3,608)	3,608	-	-
Conservation of Non-Human Primates	010-3171	166,457	98,971	116,517	148,911
Epidemiology of Alcoholism	040-1583	10,918	(10,618)	300	-
Collaborative Cancer Treatment Research	030-1779	(281,040)	426,789	195,965	(50,216)
Grant in Support of Cancer Treatment Research	040-1779	(69,493)	162,188	357,320	(264,625)
Meeting on Cancer Epidemiology in Latin America	050-1779	-	26,816	31,475	(4,659)

<u>Source of funds</u>	<u>Project Reference</u>	<u>Balance 1 January 1982</u>	<u>Received</u>	<u>Project Costs</u>	<u>Balance 31 December 1982</u>
<u>Agency for International Development</u>					
Research in Malaria and Other Parasitic Diseases	AMR-0202	-	-	18,549	(18,549)
Development of a Regional Training Program for Malaria	AMR-0204	114	(114)	-	-
Institutional Development of Integrated Health Services	PAN-5500	21,088	-	20,291	797
Predisaster Planning and Training for the Health Sector in Latin America	010-5171	4,745	(4,569)	176	-
Training in Self-Support of Disaster-Prone Countries in Latin America	050-5171	(9,564)	14,358	4,794	-
Development and Self-Support of All Caribbean Countries	060-5171	1,767	190,000	190,182	1,585
Increased Preparedness in Disaster-Prone Countries	070-5171	-	60,000	50,343	9,657
<u>Environmental Protection Agency</u>					
Possible Teratogenic and Carcinogenic Effects of Pesticides	AMR-1701	(56,812)	260,669	251,179	(47,322)
Consultants in Specialized Fields	USA-5100	(5,938)	-	(5,938)	-
<u>International Narcotics Matters</u>					
Alcohol and Drug Abuse	AMR-1575	(5,775)	18,175	8,944	3,456
<u>U.S. Army Medical Research and Development Command</u>					
Vectors and Natural Reservoirs of Oropouche Virus in the Amazon Region	BRA-4311	62,163	-	-	62,163
Infectious Diseases along the Trans-Amazon Highway	BRA-4310	(4,759)	4,759	-	-
<u>American Oil Company</u>					
Environmental Sanitation	TRT-2000	-	625	-	625
<u>American Public Health Association</u>					
Expanded Program on Immunization	AMR-0170	(39,156)	40,000	844	-
<u>Baylor University</u>					
Collaborative Cancer Treatment Research	080-1779	-	-	15,191	(15,191)
<u>Consortium for International Crop Protection</u>					
Control of Toxic Substances	AMR-2600	-	7,920	17,142	(9,222)
<u>Cornell University</u>					
Nutrition Advisory Services	AMR-1400	(3,547)	2,442	(1,105)	-
<u>Edna McConell Clark Foundation</u>					
Research Coordination	AMR-8900	-	17,500	8,566	8,934
Research Coordination	010-8900	-	4,000	645	3,355
<u>Georgetown University</u>					
Diet Lipid Alterations in Prevention of Hypertension and Thrombogenesis	010-1776	(18,751)	36,251	46,769	(29,269)

<u>Source of funds</u>	<u>Project Reference</u>	<u>Balance 1 January 1982</u>	<u>Received</u>	<u>Project Costs</u>	<u>Balance 31 December 1982</u>
<u>International Medical Tribune Syndicate</u>					
Meeting on the Prevention and Treatment of Depression	AMR-1500	1,937	-	1,937	-
<u>W.K. Kellogg Foundation</u>					
Comprehensive Health Services Development Group	AMR-5103	32,818	60,900	28,420	65,298
Coordination and Support of Health Care Administration Education	AMR-6004	34,527	114,900	116,936	32,491
Comprehensive Health Services	010-5103	-	22,970	13,120	9,850
Comprehensive Health Services	020-5103	-	30,124	21,960	8,164
Cerro Largo and Treinta y Tres Family Health Services Models	136-1370	57,146	21,810	68,119	10,837
Library Services - LACPHD	137-1370	6,756	31,617	40,582	(2,209)
Instructional Materials - LACPHD	138-1370	7,866	34,744	46,572	(3,962)
Data Processing Unit - LACPHD	139-1370	197	38,607	36,766	2,038
<u>Merck, Sharp and Dohme</u>					
<u>International</u>					
Control of Cardiovascular Diseases	AMR-1776	1,808	-	1,808	-
<u>Rockefeller Foundation</u>					
Education and Training in Public Health	AMR-6100	10,280	-	8,226	2,054
Long-Term Working Group (Second-Period)	080-8570	4,345	-	868	3,477
Expansion of Latin American Network of Biomedical and Health Information	090-8570	17,878	-	1,281	16,597
<u>University of Illinois</u>					
Dental Health	AMR-1600	1,850	-	196	1,654
<u>University of New Mexico</u>					
Research in Malaria and other Parasitic Diseases	010-0202	-	-	18,000	(18,000)
<u>University of Oklahoma</u>					
Lower Cost Methods of Water Treatment in Latin America	030-2070	3,539	-	3,539	-
URUGUAY					
<u>Government Bodies of Uruguay (OSE)</u>					
Development of Administration of National Sanitary Public Works	URU-2101	9,727	59,607	55,291	14,043
VENEZUELA					
<u>Government of Venezuela</u>					
Research and Reference Center on Vector Biology and Control	AMR-0902	-	46,729	21,658	25,071
Environmental Pollution Research Center	VEN-2300	(18,315)	18,315	-	-
Veterinary Public Health Construction of a Laboratory	VEN-3100	88,708	311,050	311,829	87,929
for the Production of Anti- Foot-and-Mouth Disease Vaccine	VEN-3200	14,053	110,669	138,322	(13,600)
Program Planning and General Activities	VEN-5000	9,112	8,411	5,496	12,027
Research Coordination	020-8900	-	60,281	56,296	3,985
Voluntary Contribution to CEPANZO for Building Repairs	100-3300	69,307	-	-	69,307

<u>Source of funds</u>	<u>Project Reference</u>	<u>Balance 1 January 1982</u>	<u>Received</u>	<u>Project Costs</u>	<u>Balance 31 December 1982</u>
INTERNATIONAL ORGANIZATIONS AND OTHERS					
<u>Caribbean Development Bank</u>					
Issues Related to Financing of Water and Sanitation Projects	AMR-2112	-	20,000	-	20,000
Leak Detection Control Training Program	050-2174	17,372	-	19,569	(2,197)
<u>Deutsches Primatenzentrum GMBH</u>					
Conservation of Non-Human Primates	040-3171	32,877	7,445	32,680	7,642
<u>European Economic Community</u>					
Training in Preparedness and Disaster Relief Coordination	030-5171	78,867	232,362	289,877	21,352
<u>Food and Agriculture Organization</u>					
Strengthening of Training Unit of Water and Sewerage Authority	TRT-2100	(5,729)	5,729	-	-
<u>German Leprosy Relief Association</u>					
Leprosy Control	AMR-0500	-	8,000	8,000	-
<u>Governments of Caribbean Countries</u>					
Training of Animal Health in Veterinary Public Health Assistance (Phase II)	AMR-6571	-	82,498	86	82,412
<u>Government of Israel</u>					
Development of Health Services - Dominica	DOM-5100	4,186	-	4,186	-
<u>Government of The Netherlands</u>					
Caribbean Basin Water Management Program	020-2174	(79,615)	55,185	(24,430)	-
<u>Inter-American Development Bank</u>					
Training in Animal Health in Latin America	AMR-3172	-	222,664	335,844	(113,180)
Long-Term Planning Office	DIR-9207	2,735	32,500	33,252	1,983
Institutional Development	010-2173	-	34,707	125,688	(90,981)
<u>International Union Against Tuberculosis</u>					
Tuberculosis Control	NIC-0400	10,694	-	2,375	8,319
Communicable Disease Control	PER-0100	741	-	741	-
Tuberculosis Control	PER-0400	25,000	-	25,000	-
<u>Leprosy Relief Work - Emmaus</u>					
<u>Switzerland</u>					
Leprosy Control in the Commonwealth Caribbean	AMR-0510	(491)	491	-	-
Leprosy Control in the Commonwealth Caribbean	010-0510	-	99,509	51,076	48,433
<u>Medical Research Council</u>					
Taxonomy, Ecology and Vector Control of the Man-Biting Simuliidae	GUY-4301	1,989	-	-	1,989
<u>Swedish International Development Authority</u>					
Emergency Preparedness in the Caribbean and Central America	040-5171	89,554	-	27,286	62,268

<u>Source of funds</u>	<u>Project Reference</u>	<u>Balance 1 January 1982</u>	<u>Received</u>	<u>Project Costs</u>	<u>Balance 31 December 1982</u>
<u>UNCDF</u>					
Malaria Eradication	NIC-0200	(2,310)	2,310	-	-
<u>UNDP</u>					
Strengthening of the Center for production of Biologicals	CUB-7301	3,879	11,000	4,182	10,697
Technical Control of Biologicals	CUB-7302	-	19,200	6,851	12,349
Development of Health Services in the Southeast Region (Cuzco)	PER-5104	944	-	944	-
Emergency Preparedness and Disaster Relief Coordination	130-5171	-	13,000	-	13,000
<u>UNDRO</u>					
Regionalization of Health Services	DOR-5100	196	-	196	-
Emergency Relief to Caribbean Countries	100-5171	-	8,000	8,000	-
<u>UNEO</u>					
Emergency Assistance	HON-5103	15,641	-	775	14,866
<u>UNEP</u>					
Seroepidemiology of Human Hydatidosis	080-3300	3,858	1,142	1,647	3,353
<u>UNESCO</u>					
UNESCO-CEPIS Project for REPIDISCA Document Delivery System	190-2070	-	10,000	9,902	98
UNESCO-CEPIS Project for REPIDISCA Document Delivery System	191-2070	-	-	12,658	(12,658)
<u>United Kingdom Overseas Development Agency</u>					
Production of Training Manuals	030-2174	4,868	-	(987)	5,855
<u>Wellcome Trust</u>					
Studies on the Clinical Features of Leishmaniasis	BRA-1201	4,151	58,324	33,814	28,661
<u>WHO International Reference Center for Community Water Supply</u>					
Environmental Sanitation - Argentina	ARG-2000	(433)	1,842	386	1,023
Environmental Sanitation - Colombia	COL-2000	3,261	1,843	6,208	(1,104)
Environmental Sanitation - Ecuador	ECU-2000	6,000	1,842	-	7,842
Production of Manual on Slow Sand Filtration for Community Water Supply	130-2070	3,718	-	2,270	1,448
IRC Financial Support for Joint POETRI/REPIDISCA Activities	160-2070	4,188	-	454	3,734
WHO and CEPIS Support of Peru Participation in POETRI/Phase I	180-2070	3,407	-	585	2,822
<u>WHO</u>					
Pan American Center for Sanitary Engineering and Environmental Sciences	010-2070	7,338	-	2,465	4,873
Human Resources Planning and Continuing Education	010-6003	2,467	-	2,467	-
Simple Modular Unit Processes for Water Treatment	080-2070	391	-	391	-
Hypertensive Disease of Pregnancy	141-1370	3,000	-	-	3,000

<u>Source of funds</u>	<u>Project Reference</u>	<u>Balance 1 January 1982</u>	<u>Received</u>	<u>Project Costs</u>	<u>Balance 31 December 1982</u>
Study of Birth Weight Distribution	142-1370	416	-	-	416
Epidemiology of Hypertensive Disorders of Pregnancy and Child Birth	143-1370	-	5,000	4,917	83
Total		624,411	13,540,969	10,390,560	3,774,820 ^{1/}

^{1/} Excess of expenditure on cost reimbursable projects over amount received	(2,382,806)
Receipts in excess of expenditure accumulated to date	6,157,626
Total	3,774,820

PAN AMERICAN HEALTH ORGANIZATION
STATEMENT OF COMMUNITY WATER SUPPLY FUND
AS OF 31 DECEMBER 1982
(expressed in US dollars)

<u>Source of funds</u>	<u>Project Reference</u>	<u>Balance 1 January 1982</u>	<u>Received</u>	<u>Project Costs</u>	<u>Balance 31 December 1982</u>
BARBADOS					
Development of National Water and Sewerage Authority	BAR-2101	(3,996)	3,996	-	-
BOLIVIA					
Water and Sewer Administration (Cochabamba)	BOL-2102	(47,306)	43,697	73,152	(76,761)
BRAZIL					
Environmental Control Program in the State of Sao Paulo	BRA-2041	(35,538)	14,254	(250)	(21,034)
Institutional Development of CAGECE	BRA-2102	(43,839)	113,938	72,095	(1,996)
National Program in Institutional Development	BRA-2104	34,353	275,753	352,855	(42,749)
Managerial and Operational Strengthening of the National Housing Bank	BRA-2105	-	100,000	61,327	38,673
COLOMBIA					
Water and Sewerage Administration Treatment and Disposition of Wastewater in Bogotá	COL-2100	3,883	-	5,783	(1,900)
Pollution Surveillance and Control in Bahia de Cartagena	COL-2101	(43,935)	47,503	7,338	(3,770)
Protection of Water Resources in the Plains of Bogotá	COL-2301	8,459	9,841	26,449	(8,149)
	COL-2302	20,711	102,520	81,133	42,098
HAITI					
Institutional Development of CAMEP	HAI-2102	(11,379)	11,379	-	-
MEXICO					
Water Supplies and Sewerage Systems	MEX-2100	1,244	-	-	1,244
NICARAGUA					
Institutional Development in INAA	NIC-2105	(22,219)	15,003	49,874	(57,090)
PARAGUAY					
Administration and Maintenance of Water Supply Services	PAR-2100	23,322	-	-	23,322
Rural Water Supply and Sanitation	PAR-2101	(10,843)	142,610	67,105	64,662
Rural Water Supply and Sanitation (Phase II)	PAR-2103	-	166,600	93,867	72,733
PERU					
Study of Implications of Agricultural Refuse of Treated Water	170-2070	18,790	-	8,635	10,155

<u>Source of funds</u>	<u>Project Reference</u>	<u>Balance 1 January 1982</u>	<u>Received</u>	<u>Project Costs</u>	<u>Balance 31 December 1982</u>
TRINIDAD AND TOBAGO					
Improvement of Technical Fields of the Water and Sewerage Authority	TRT-2102	(22,125)	42,182	31,045	(10,988)
UNRESTRICTED WATER FUND					
Institutional Development	AMR-2173	400,010	143,190	262,204	-
Evaluation of Centers	AMR-5105	-	-	1,829	-
General Expenses - Department of Personnel	DAM-9300	-	-	5,681	-
General Operating Expenses - Headquarters	DAM-9400	-	-	60,317	-
Institutional Development of CAMEP	HAI-2102	-	-	11,379	-
Caribbean Basin Water Management Program	O20-2174	-	-	27,459	-
Pan American Center for Sanitary Engineering and Environmental Sciences	AMR-2070	-	-	700	173,631
Total		269,592	1,232,466	1,299,977	202,081 ^{1/}

^{1/} Excess of expenditure on cost reimbursable projects over amount received	(224,437)
Receipts in excess of expenditure accumulated to date	426,518
Total	202,081

PART III

CARIBBEAN EPIDEMIOLOGY CENTER

INTRODUCTION

The Caribbean Epidemiology Center (CAREC) was established in January 1975 by PAHO/WHO at the request of the Caribbean Health Ministers Conference. The Center is under the technical and administrative supervision of the Pan American Health Organization.

The purposes of the Center are to establish and consolidate disease surveillance in the countries through epidemiological teams designated by each government; to act as a source of immediate epidemic aid to the participating countries; and to provide laboratory back-up services and within-country training in parasitology and bacteriology; and back-up reference services in bacteriology, parasitology, entomology and virology. The Center offers a specialized technical resource to the countries and is developing, in close association with the Division of Disease Prevention and Control, the Country Representatives, the Caribbean Food and Nutrition Institute, Caribbean Program Coordination Office and other institutes and centers, a coordinated approach to the use of epidemiological surveillance techniques and the supporting laboratory facilities in support of country programs.

CAREC is financed jointly by PAHO/WHO and Participating Countries. During 1982, projects received financial assistance from the Agency for International Development (United States of America), Government of Trinidad and Tobago, the International Development Research Center (Canada), the Medical Research Council of the United Kingdom, and the Rockefeller University. Total expenditure incurred by CAREC or on behalf of CAREC was as follows:

Object of Expenditure	PAHO/WHO Regular Budget	PAHO Trust Fund	Fund for Program Support Costs	CAREC Regular Budget	Trust Funds	Total 1982 Expenditure
Personnel costs	183,848	12,261	14,749	731,802	246,772	1,189,432
Duty travel	22,554	2,398	-	20,995	1,698	47,645
Contractual services	-	18,949	-	-	6,060	25,009
Fellowships	-	-	-	-	21,935	21,935
Seminars and courses	-	8,259	-	17,262	66,009	91,530
Supplies and equipment	-	2,014	6,057	35,651	108,038	151,760
General operating expenses	242,626	772	19,547	64,377	32,031	359,353
Program support costs	-	6,423	-	-	86,166	92,589
Total	449,028 ^{1/}	51,076	40,353	870,087	568,709	1,979,253
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The statements which follow present the financial position of the Center, excluding the PAHO/WHO financial support of \$449,028, PAHO Trust Fund of \$51,076, and Special Fund for Program Support Costs of \$40,353.

^{1/} Prior years expenditures included unliquidated obligations outstanding as of 31 December. As 1982 is the first year of the PAHO/WHO 1982-1983 biennium, only the cash disbursements are shown.

CARIBBEAN EPIDEMIOLOGY CENTER
ADMINISTERED BY THE PAN AMERICAN SANITARY BUREAU
STATEMENT OF INCOME AND EXPENDITURE
FOR THE 1981 AND 1982 BUDGETS
(expressed in US dollars)

	<u>1982</u>	<u>1981</u>
INCOME		
Contribution from Member Governments		
Receipts from current assessments (Table 13)	722,376	805,862
Receipts from supplementary assessments (Table 14)	42,734	127,869
Receipts from prior years' assessments (Table 13)	<u>133,807</u>	<u>1,798</u>
	898,917	935,529
Interest earned	428	2,232
Currency exchange differential	(1,279)	(1,103)
Excess of unliquidated obligations	<u>2,530</u>	<u>2,097</u>
Total Income	<u>900,596</u>	<u>938,755</u>
EXPENDITURE		
Personnel costs	731,802	638,178
Duty travel	20,995	18,855
Seminars and courses	17,262	16,544
Supplies and equipment	35,651	61,632
General operating expenses	<u>64,377</u>	<u>46,833</u>
Total Expenditure	<u>870,087^{1/}</u>	<u>782,042</u>
NET RESULTS FROM OPERATIONS	<u>30,509^{2/}</u>	<u>156,713</u>

^{1/} Approved budget for 1982: 978,848.

^{2/} Transferred to Table 12 (Deficit Account).

Table 12

CARIBBEAN EPIDEMIOLOGY CENTER
ADMINISTERED BY THE PAN AMERICAN SANITARY BUREAU
STATEMENT OF ASSETS AND LIABILITIES
AS OF 31 DECEMBER 1981 AND 1982
(expressed in US dollars)

	<u>1982</u>	<u>1981</u>
A S S E T S		
CASH		
At banks and on hand		
U.S. dollar currency	1,713	4,771
Other currency	<u>27,150</u>	<u>25,958</u>
	<u>28,863</u>	<u>30,729</u>
INVESTMENTS		
Securities at cost -		
Fixed-term time deposits	<u>270,000</u>	<u>210,000</u>
ACCOUNTS RECEIVABLE		
Quota contributions receivable (Table 13)	390,818	268,153
Supplementary assessment receivable (Table 14)	50,103	92,837
Less: Reserved	<u>440,921</u>	<u>360,990</u>
	-	-
Sundry debtors	<u>505</u>	-
Trust funds receivable (Table 15)	<u>140,337</u>	<u>192,182</u>
Advances to staff	<u>333</u>	<u>1,289</u>
TOTAL	<u>440,038</u>	<u>434,200</u>
	=====	=====
L I A B I L I T I E S		
QUOTA CONTRIBUTIONS RECEIVED IN ADVANCE		
Government of Dominica	1,104	-
Government of Grenada	<u>866</u>	-
	<u>1,970</u>	-
UNLIQUIDATED OBLIGATIONS	<u>25,531</u>	<u>10,957</u>
ACCOUNTS PAYABLE	-	<u>24</u>
SPECIAL FUNDS		
Trust funds (Table 15)	<u>10,483</u>	<u>34,769</u>
Staff provident fund	<u>261,608</u>	<u>202,432</u>
Housing fund:		
Balance 1 January	3,635	13,355
Excess of expenditure over income	<u>(2,508)</u>	<u>(9,720)</u>
Balance 31 December	<u>1,127</u>	<u>3,635</u>
PAN AMERICAN HEALTH ORGANIZATION		
Balance due to PAHO from inter-office funding activities	<u>257,819</u>	<u>331,392</u>
DEFICIT		
Balance 1 January	(149,009)	(305,722)
Excess income (expenditure) (Table 11)	<u>30,509</u>	<u>156,713</u>
Balance 31 December	<u>(118,500)^{1/}</u>	<u>(149,009)</u>
TOTAL	<u>440,038</u>	<u>434,200</u>
	=====	=====

^{1/} The deficit has been met by advances from PAHO funds.

CARIBBEAN EPIDEMIOLOGY CENTER
ADMINISTERED BY THE PAN AMERICAN SANITARY BUREAU
STATEMENT OF QUOTA CONTRIBUTIONS DUE FROM MEMBER GOVERNMENTS
1982 BUDGET AND PRIOR YEARS
(expressed in US dollars)

<u>Member Governments</u>	<u>Year</u>	<u>Amount Due</u>	<u>Collected During 1982</u>	<u>Balance Due 31 December 1982</u>
Anguilla	1982	<u>1,021</u>	<u>1,021</u>	<u>-</u>
Antigua and Barbuda	1982	<u>3,063</u>	<u>-</u>	<u>3,063</u>
	1981	<u>2,735</u>	<u>2,735</u>	<u>-</u>
		<u>5,798</u>	<u>2,735</u>	<u>3,063</u>
Bahamas	1982	<u>20,456</u>	<u>20,456</u>	<u>-</u>
Barbados	1982	<u>32,067</u>	<u>32,067</u>	<u>-</u>
Belize	1982	<u>3,063</u>	<u>3,063</u>	<u>-</u>
Bermuda	1982	<u>3,616</u>	<u>3,616</u>	<u>-</u>
British Virgin Islands	1982	<u>654</u>	<u>654</u>	<u>-</u>
Cayman Islands	1982	<u>654</u>	<u>654</u>	<u>-</u>
Dominica	1982	<u>3,063</u>	<u>3,063</u>	<u>-</u>
Grenada	1982	<u>3,063</u>	<u>3,063</u>	<u>-</u>
	1981	<u>2,735</u>	<u>2,735</u>	<u>-</u>
	1980	<u>2,019</u>	<u>2,019</u>	<u>-</u>
	1979	<u>1,835</u>	<u>1,835</u>	<u>-</u>
	1978	<u>1,668</u>	<u>1,668</u>	<u>-</u>
		<u>11,320</u>	<u>11,320</u>	<u>-</u>
Guyana	1982	<u>42,304</u>	<u>32,799</u>	<u>9,505</u>
	1981	<u>16,615</u>	<u>16,615</u>	<u>-</u>
		<u>58,919</u>	<u>49,414</u>	<u>9,505</u>
Jamaica	1982	<u>126,214</u>	<u>96,867</u>	<u>29,347</u>
Montserrat	1982	<u>1,016</u>	<u>1,016</u>	<u>-</u>
Saint Lucia	1982	<u>3,063</u>	<u>3,063</u>	<u>-</u>
St. Kitts-Nevis	1982	<u>2,042</u>	<u>2,042</u>	<u>-</u>
St. Vincent and the Grenadines	1982	<u>3,063</u>	<u>3,063</u>	<u>-</u>
Suriname	1982	<u>32,067</u>	<u>32,067</u>	<u>-</u>
Trinidad and Tobago	1982	<u>483,245</u>	<u>483,245</u>	<u>-</u>
Turks and Caicos Islands	1982	<u>557</u>	<u>557</u>	<u>-</u>
United Kingdom Overseas Development Agency	1982	<u>214,557</u>	<u>-</u>	<u>214,557</u>
	1981	<u>195,052</u>	<u>60,706</u>	<u>134,346</u>
	1980	<u>45,494</u>	<u>45,494</u>	<u>-</u>
		<u>455,103</u>	<u>106,200</u>	<u>348,903</u>
Total		<u>1,247,001</u>	<u>856,183</u>	<u>390,818</u>

Amounts consisted of:

Contribution for 1982	<u>978,848</u>	<u>722,376</u>	<u>256,472</u>
Prior years	<u>268,153</u>	<u>133,807</u>	<u>134,346</u>
Total	<u>1,247,001</u>	<u>856,183</u>	<u>390,818</u>

CARIBBEAN EPIDEMIOLOGY CENTER
ADMINISTERED BY THE PAN AMERICAN SANITARY BUREAU
STATEMENT OF THE SUPPLEMENTARY BUDGET FOR THE FINANCING
OF THE RETROACTIVE STAFF SALARY INCREASE FOR THE YEARS 1979 AND 1980
(expressed in US dollars)

<u>Member Governments</u>	<u>Balance due 1 January 1982</u>	<u>Collected during 1982</u>	<u>Balance due 31 December 1982</u>
Antigua and Barbuda	684	328	356
Bahamas	4,569	4,569	-
Grenada	684	684	-
Guyana	9,468	9,468	-
Jamaica	27,685	27,685	-
United Kingdom Overseas Development Agency	<u>49,747</u>	<u>-</u>	<u>49,747</u>
Total	<u>92,837</u> =====	<u>42,734</u> =====	<u>50,103</u> =====

CARIBBEAN EPIDEMIOLOGY CENTER
ADMINISTERED BY THE PAN AMERICAN SANITARY BUREAU
STATEMENT OF TRUST FUNDS
AS OF 31 DECEMBER 1982
(expressed in US dollars)

<u>Source of Funds</u>	<u>Project Reference</u>	<u>Balance 1 January 1982</u>	<u>Received</u>	<u>Project Costs</u>	<u>Balance 31 December 1982</u>
AGENCY FOR INTERNATIONAL DEVELOPMENT					
Epidemiological Surveillance and Training	180/4370	(109,287)	328,912	290,716	(71,091)
COMMONWEALTH CARIBBEAN REGIONAL SECRETARIAT					
Development and implementation of the plan for the Caribbean and Epidemiologic Surveillance	030/4370	(11,081)	7,250	(3,831)	-
GOVERNMENT OF TRINIDAD AND TOBAGO					
Streptococcal project	051/4370	11,885	37,021	45,940	2,966
Cardiovascular project	065/4370	7,201	79,727	103,278	(16,350)
INTERNATIONAL DEVELOPMENT RESEARCH CENTER (CANADA)					
Yellow fever arboviruses	220/4370	4,053	53,719	66,110	(8,338)
MEDICAL RESEARCH COUNCIL					
Epidemiological study of myocardial ischemia, high- density lipoprotein, and other coronary risk factors	060/4370	(12,055)	7,493	(4,101)	(461)
Epidemiological study of myocardial ischemia	064/4370	3,537	41	3,578	-
Study on human filarias and their vectors in Trinidad	080/4370	576	-	576	-
Epidemiological studies of human filariasis in Trinidad and South America	160/4370	(2,018)	1,965	(53)	-
Leptospirosis in Barbados and Trinidad	200/4370	(20,651)	45,333	38,383	(13,701)
MINISTRY OF OVERSEAS DEVELOPMENT					
Equipment of laboratories	190/4370	(32,287)	27,195	25,304	(30,396)
ROCKEFELLER UNIVERSITY					
Salary for laboratory assistant	050/4370	(4,803)	7,612	2,809	-
WORLD HEALTH ORGANIZATION					
Tropical disease research in the Caribbean	170/4370	<u>7,517</u>	<u>-</u>	<u>-</u>	<u>7,517</u>
Total		<u>(157,413)</u>	<u>596,268</u>	<u>568,709</u>	<u>(129,854)^{1/}</u>
^{1/} Excess of expenditures on cost reimbursable projects over amounts received					(140,337)
Receipts in excess of expenditure accumulated to date					<u>10,483</u>
Total					<u>(129,854)</u>

PART IV

CARIBBEAN FOOD AND NUTRITION INSTITUTE

INTRODUCTION

The Caribbean Food and Nutrition Institute (CFNI) serves 17 Member Countries. The Institute is a major technical resource in food and nutrition, facilitating exchange of experience and coordination of practice between member countries, the University of West Indies and other related agencies.

The general objective of CFNI is to collaborate with its member governments in their efforts to achieve by the year 2000 a level of nutritional well-being for all that will permit them to lead socially and economically productive lives as part of overall development.

More specifically, CFNI has the following impact and process objectives: (1) eliminate undernutrition; (2) reduce nutritional anemias; (3) lower the incidence of obesity and the prevalence of related diseases, particularly diabetes mellitus and hypertension; (4) ensure adequate and stable supply of nutritious, safe and acceptable foods to all individuals; (5) cooperate in developing national and regional policies, strategies and action plans to achieve the general objective; (6) support institutional development so that member governments can plan, execute and monitor food and nutrition-related programs; (7) cooperate in the education and training of government personnel to carry out food and nutrition-related activities; (8) cooperate in ensuring public awareness, understanding and knowledge of food and nutrition; and (9) cooperate in the diagnosis, monitoring and surveillance of the food and nutrition situation in the Caribbean countries.

The projects receive financial assistance from PAHO/WHO, the Agency for International Development (United States of America), Caribbean Community Secretariat, UNICEF, and the Ford Foundation, as well as from the quota contributions from the member countries. Total expenditure incurred by CFNI or on behalf of CFNI was as follows:

Object of Expenditure	PAHO/WHO Regular Budget	Fund for Program Support Costs	CFNI Regular Budget	Trust Funds	Total 1982 Expenditure
Personnel costs	409,215	6,783	127,596	75,389	618,983
Duty travel	31,352	-	1,263	20,365	52,980
Contractual services	-	2,554	3,134	1,031	6,719
Seminars and courses	-	-	4,591	44,733	49,324
Supplies and equipment	215	28,380	4,538	22,532	55,665
General operating expenses	68,051	-	17,441	-	85,492
Construction costs	300,000 ^{1/}	-	-	-	300,000
Program support costs	-	-	-	26,084	26,084
Total	808,833 ^{2/}	37,717	158,563	190,134	1,195,247
	=====	=====	=====	=====	=====

The statements which follow present the financial position of the Institute, excluding the PAHO/WHO financial support of \$808,833, and Special Fund for Program Support Costs of \$37,717.

^{1/} Transferred to PAHO Building Fund for the future construction of the CFNI Office Building.

^{2/} Prior years expenditures included unliquidated obligations outstanding as of 31 December. As 1982 is the first year of the PAHO/WHO 1982-1983 biennium, only the cash disbursements are shown.

CARIBBEAN FOOD AND NUTRITION INSTITUTE
ADMINISTERED BY THE PAN AMERICAN SANITARY BUREAU
STATEMENT OF INCOME AND EXPENDITURE
FOR THE 1981 AND 1982 BUDGETS
(expressed in US dollars)

	<u>1982</u>	<u>1981</u>
INCOME		
Contribution from Caribbean Governments (Table 18)		
Receipts from current assessments	105,076	137,383
Receipts from prior years' assessments	<u>129,825</u>	<u>15,785</u>
Total income	<u>234,901</u>	<u>153,168</u>
EXPENDITURE		
Personnel costs	127,596	118,981
Duty travel	1,263	2,773
Contractual services	3,134	-
Seminars and courses	4,591	3,370
Supplies and equipment	4,538	-
General operating expenses	<u>17,441</u>	<u>13,548</u>
Total expenditure	<u>158,563^{1/}</u>	<u>138,672</u>
NET RESULTS FROM OPERATIONS	<u>76,338^{2/}</u>	<u>14,496</u>

^{1/} Approved budget for 1982: 188,668.

^{2/} Transferred to Table 17 (Working Capital Fund).

Table 17

CARIBBEAN FOOD AND NUTRITION INSTITUTE
ADMINISTERED BY THE PAN AMERICAN SANITARY BUREAU
STATEMENT OF ASSETS AND LIABILITIES
AS OF 31 DECEMBER 1981 AND 1982
(expressed in US dollars)

	<u>1982</u>	<u>1981</u>
ASSETS		
CASH		
At banks and on hand		
U.S. dollar currency	-	9,712
Other currency	<u>2,777</u>	<u>6,631</u>
	<u>2,777</u>	<u>16,343</u>
ACCOUNTS RECEIVABLE		
Quota contributions receivable (Table 18)	83,592	129,825
Less: Reserved	<u>83,592</u>	<u>129,825</u>
	-	-
Trust funds receivable (Table 19)	<u>7,272</u>	<u>62,424</u>
PAN AMERICAN HEALTH ORGANIZATION		
Balance due from PAHO inter-office funding activities	<u>21,573</u>	-
Total	<u>31,622</u> =====	<u>78,767</u> =====
LIABILITIES		
QUOTA CONTRIBUTIONS RECEIVED IN ADVANCE	<u>188</u>	-
PAN AMERICAN HEALTH ORGANIZATION		
Balance due to PAHO from inter-office funding activities	<u>-</u>	<u>108,827</u>
TRUST FUNDS (Table 19)	<u>557</u>	<u>15,401</u>
WORKING CAPITAL FUND		
Balance as of 1 January	(45,461)	(59,957)
Excess income (expenditure) (Table 16)	<u>76,338</u>	<u>14,496</u>
Balance as of 31 December	<u>30,877</u>	<u>(45,461)</u>
Total	<u>31,622</u> =====	<u>78,767</u> =====

CARIBBEAN FOOD AND NUTRITION INSTITUTE
ADMINISTERED BY THE PAN AMERICAN SANITARY BUREAU
STATEMENT OF QUOTA CONTRIBUTIONS DUE FROM MEMBER GOVERNMENTS
1982 BUDGET AND PRIOR YEARS
(expressed in US dollars)

<u>Member Governments</u>	<u>Year</u>	<u>Amount Due</u>	<u>Collected During 1982</u>	<u>Balance Due 31 December 1982</u>
Antigua and Barbuda	1982	<u>1,566</u>	<u>-</u>	<u>1,566</u>
Bahamas	1982	<u>7,986</u>	<u>7,986</u>	<u>-</u>
Barbados	1982	<u>16,348</u>	<u>16,348</u>	<u>-</u>
Belize	1982	<u>1,566</u>	<u>1,566</u>	<u>-</u>
British Virgin Islands	1982	<u>330</u>	<u>330</u>	<u>-</u>
Cayman Islands	1982	<u>330</u>	<u>330</u>	<u>-</u>
Dominica	1982	<u>1,566</u>	<u>1,566</u>	<u>-</u>
Grenada	1982	<u>1,566</u>	<u>1,566</u>	<u>-</u>
	1981	<u>1,423</u>	<u>1,423</u>	<u>-</u>
		<u>2,989</u>	<u>2,989</u>	<u>-</u>
Guyana	1982	<u>21,566</u>	<u>21,566</u>	<u>-</u>
	1981	<u>4,567</u>	<u>4,567</u>	<u>-</u>
		<u>26,133</u>	<u>26,133</u>	<u>-</u>
Jamaica	1982	<u>64,350</u>	<u>13,360</u>	<u>50,990</u>
	1981	<u>54,563</u>	<u>54,563</u>	<u>-</u>
		<u>118,913</u>	<u>67,923</u>	<u>50,990</u>
Montserrat	1982	<u>522</u>	<u>522</u>	<u>-</u>
Saint Lucia	1982	<u>1,566</u>	<u>1,566</u>	<u>-</u>
St. Kitts-Nevis	1982	<u>1,566</u>	<u>1,566</u>	<u>-</u>
St. Vincent and the Grenadines	1982	<u>1,566</u>	<u>1,566</u>	<u>-</u>
Suriname	1982	<u>19,038</u>	<u>19,038</u>	<u>-</u>
	1981	<u>17,307</u>	<u>17,307</u>	<u>-</u>
		<u>36,345</u>	<u>36,345</u>	<u>-</u>
Trinidad and Tobago	1982	<u>46,958</u>	<u>15,922</u>	<u>31,036</u>
	1981	<u>42,689</u>	<u>42,689</u>	<u>-</u>
	1980	<u>9,276</u>	<u>9,276</u>	<u>-</u>
		<u>98,923</u>	<u>67,887</u>	<u>31,036</u>
Turks and Caicos Islands	1982	<u>278</u>	<u>278</u>	<u>-</u>
Total		<u>318,493</u> -----	<u>234,901</u> -----	<u>83,592</u> -----
Amounts consisted of:				
Contribution for 1982		188,668	105,076	83,592
Prior years		<u>129,825</u>	<u>129,825</u>	<u>-</u>
Total		<u>318,493</u> -----	<u>234,901</u> -----	<u>83,592</u> -----

CARIBBEAN FOOD AND NUTRITION INSTITUTE
ADMINISTERED BY THE PAN AMERICAN SANITARY BUREAU
STATEMENT OF TRUST FUNDS
AS OF 31 DECEMBER 1982
(expressed in US dollars)

<u>Source of Funds</u>	<u>Project Reference</u>	<u>Balance 1 January 1982</u>	<u>Received</u>	<u>Project Costs</u>	<u>Balance 31 December 1982</u>
AGENCY FOR INTERNATIONAL DEVELOPMENT					
National Food and Nutrition Policies	160/1411	(53,119)	235,000	183,492	(1,611)
A Simplified Food Intake Recall Method	190/1411	5,323	(5,323)	-	-
CARIBBEAN COMMUNITY SECRETARIAT					
Workshop on National Food and Nutrition Programs	220/1411	1,097	(1,183)	(643)	557
FORD FOUNDATION					
Development of Social Science Unit at Caribbean Food and Nutrition Institute	101/1411	8,281	(6,889)	1,392	-
UNITED NATIONS CHILDREN'S FUND					
Food and Nutrition Surveillance in the English-Speaking Caribbean	150/1411	(9,305)	8,837	(468)	-
Implementing of Breast-Feeding/ Weaning Strategies in the Caribbean	230/1411	-	-	5,661	(5,661)
WORLD FOOD PROGRAM					
Evaluation Data	210/1411	500	-	500	-
WORLD HEALTH ORGANIZATION					
Nutrition Training of Primary Health Care and Other Community Workers	200/1411	200	-	200	-
Total		(47,023)	230,442	190,134	(6,715) ^{1/}
		=====	=====	=====	=====

^{1/} Excess of expenditures on cost-reimbursable projects over amounts received	(7,272)
Receipts in excess of expenditures accumulated to date	557
Total	(6,715)
	=====

PART V

**INSTITUTE OF NUTRITION OF CENTRAL AMERICA
AND PANAMA**

INTRODUCTION *****

The Institute of Nutrition of Central America and Panama (INCAP) was created in 1946 by agreement between the Pan American Sanitary Bureau, the Kellogg Foundation, the Central American countries of Costa Rica, El Salvador, Guatemala, Honduras and Nicaragua, and the Republic of Panama. Responsibility for administration of the Institute was given to the Director of the Pan American Sanitary Bureau, with a Directing Council composed of delegates from each of the five Central American countries and Panama.

INCAP's activities are focused on the quest for short or long-term measures for solving such problems as protein-calorie malnutrition, vitamin A deficiency, nutritional anemias and endemic goiter. The technical cooperation provided by INCAP in the manpower development area provides the countries of the Region with a basic core of trained national personnel who, upon returning home, help train local personnel and so have a multiplier effect. Special attention is also given to programs that may produce an immediate improvement in nutritional status, such as those for the enrichment of sugar with vitamin A and with easily absorbed iron salts.

Resolution XXX of the XXVIII PAHO Directing Council approved in principle the final transfer of INCAP to its new political and administrative management as an agency of Central America and Panama outside the organic and administrative system of PAHO. This arrangement had been previously approved by the INCAP Council. Under the new arrangement, PAHO/WHO will participate as a member of INCAP. A new INCAP Basic Agreement has been prepared and signed by the Member Countries of INCAP and is awaiting ratification by the Member Countries. Actions are in process to support the restructuring of INCAP until it is finally completed.

The projects receive financial assistance from PAHO/WHO, PAREF, the Governments of Canada, Guatemala, and the United States of America, the European Economic Community, various universities and foundations, as well as from the quota contributions from the Member Countries. Total expenditure incurred by INCAP or on behalf of INCAP was as follows:

Object of expenditure	PAHO/WHO Regular Budget	UNFPA	PAHO Trust Funds	Fund for Program Support Costs	INCAP Regular Budget	Trust Funds	Total 1982 Expenditure
Personnel costs	967,401	4,420	-	10,496	248,521	551,961	1,782,799
Duty travel	33,009	1,000	-	-	961	152,572	187,542
Contractual services	-	10	-	-	7,107	193,717	200,834
Reproduction and visual aids	-	-	-	-	192	11,824	12,016
Fellowships and seminars	26,661	-	-	-	12,166	166,367	205,194
Supplies and equipment	74,838	-	57,155	1,168	9,407	140,847	283,415
General operating expenses	-	3,220	60,740	65,326	221,646	311,337	662,269
Building services	-	-	-	-	-	9,832	9,832
Program support costs	-	-	-	-	-	52,496	52,496
Total	1,101,909 ^{1/}	8,650	117,895	76,990	500,000	1,590,953	3,396,397

The statements which follow present the financial position of the Institute, excluding the PAHO/WHO financial support of \$1,101,909, United Nations Fund for Population Activities of \$8,650, PAHO Trust Funds of \$117,895, and Special Fund for Program Support Costs of \$76,990.

^{1/} Prior years expenditures included unliquidated obligations outstanding as of 31 December. As 1982 is the first year of the PAHO/WHO 1982-1983 biennium, only the cash disbursements are shown.

REPORT OF THE EXTERNAL AUDITOR ON THE FINANCIAL STATEMENTS OF THE
INSTITUTE OF NUTRITION OF CENTRAL AMERICA AND PANAMA (INCAP)
FOR THE FINANCIAL YEAR 1982

Financial Position during 1982

1. Pending ratification by Member Countries of the new Basic Agreement whereby INCAP would become an agency of Central America and Panama, the Pan American Sanitary Bureau continues to be responsible overall for the Institute's administrative and financial management. Last year, therefore, I included comments on INCAP's unfavourable financial position at the end of 1981, which had shown a slight improvement over 1980, in my Report on PAHO's Accounts for the 1980-1981 biennium. Unfortunately, this improvement was not sustained to any great extent during 1982 and, as I am not required to certify PAHO's Account for 1982 until 1984, I have decided to follow previous practice and make a separate Report on these Accounts.

2. Compared with the position at 31 December 1981, the arrears of contributions owed by Member Governments fell by \$85,699 to \$962,491, and the amount due from trust fund donors fell by \$56,542 to \$566,808. The Institute's indebtedness to PAHO also fell by \$246,885 to \$434,989 but this was mainly achieved by reducing the cash in hand figure from \$224,415 at the end of 1981 to \$17,642 at the end of 1982. This means, however, that at 31 December 1982, the Institute did not have sufficient money in cash and investments to cover its liabilities to the Provision for Termination Entitlements, the Staff Provident Fund, Trust Fund Advances and the Fund for Fellowship Research. In other words, non-Institute monies, other than working funds advanced by PAHO, have been used to finance Trust Fund activities.

3. In paragraph 18 of my Report on PAHO Accounts for the 1980-1981 biennium, I referred to the low balance of \$168,000 on the Institute's Working Capital Fund and I recommended that consideration should be given to increasing this balance to a more realistic level. I am pleased to note that, during 1982, the Directing Council authorised an increase in the level of this fund to \$600,000. The balance on the Working Capital Fund at the end of 1982 had increased to \$204,484 and, as indicated in the "Explanatory Notes" to Exhibit III, is expected to increase gradually to the authorised level, primarily through the collection of arrears of the quotas of Member Governments.

Trust Fund Agreements


4. During 1982 a sum of \$71,000, previously included in the Accounts as receivable from Trust Funds, was deemed irrecoverable following the donors' refusal to accept liability for costs incurred by the Institute and was written off. Since sufficient resources were not available in INCAP's Regular Budget to meet these costs, the Director of PAHO approved a transfer from the Special Fund for Program Support Costs. This occurrence stresses the importance of ensuring that Trust Fund Agreements set out in unequivocal terms the obligations of the sponsors, and that they are met.

Computerised Accounting Systems

5. During 1982 a computerised accounting system, developed jointly by INCAP and PAHO, became operational at the Institute. I welcome the introduction of this system as an indication of the Institute's determination to improve its financial and management information services and to exercise more positive control over those areas. I trust that the recommendations aimed at safeguarding the Institute's funds and ensuring the reliability of the data, made by Internal Audit following their review of the system, will be implemented without delay.

6. I wish to record my appreciation of the co-operation and assistance given to me by Internal Audit and the other officers of the Organization during my audit.

29 April 1983


Comptroller and Auditor General
United Kingdom
External Auditor

CERTIFICATION OF FINANCIAL STATEMENTS

The appended Exhibit I to Exhibit III and Schedule 1 and Schedule 2 are correct.

Certified



William G. McMoill
Chief, Department of Budget
and Finance

Approved



Carlyle Guerra de Macedo
Director

OPINION OF EXTERNAL AUDITOR

I have examined the following financial statements, numbered Exhibit I to Exhibit III properly identified, and relevant schedules of the Institute of Nutrition of Central America and Panama for the year ended 31 December 1982. My examination included a general review of the accounting procedures and such tests of the accounting records and other supporting evidence as I considered necessary in the circumstances. As a result of my examination I am of the opinion that the financial statements properly reflect the recorded financial transactions for the year, which transactions were in accordance with the Financial Regulations and legislative authority and present fairly the financial position as at 31 December 1982.



Gordon Downey
(Comptroller and Auditor General, United Kingdom)
External Auditor

INSTITUTE OF NUTRITION OF CENTRAL AMERICA AND PANAMA
ADMINISTERED BY THE PAN AMERICAN SANITARY BUREAU
STATEMENT OF APPROPRIATIONS AND OBLIGATIONS
FOR THE 1981 AND 1982 BUDGETS
(expressed in US dollars)

REGULAR BUDGET FOR	<u>1982</u>	<u>1981</u>
APPROPRIATIONS		
Assessments	300,000	250,000
Miscellaneous income	<u>200,000</u>	<u>200,000</u>
Total	<u>500,000</u> =====	<u>450,000</u> =====
OBLIGATIONS		
Liquidated	500,000	449,649
Unliquidated	<u>-</u>	<u>-</u>
Total	<u>500,000</u> =====	<u>449,649</u> =====

INSTITUTE OF NUTRITION OF CENTRAL AMERICA AND PANAMA
ADMINISTERED BY THE PAN AMERICAN SANITARY BUREAU
STATEMENT OF INCOME AND EXPENDITURE
FOR THE 1981 AND 1982 BUDGETS
(expressed in US dollars)

	<u>1982</u>	<u>1981</u>
INCOME		
Contributions from Member Governments (Schedule 1)		
Receipts from current assessments	129,478	78,250
Receipts from prior years' assessments	<u>256,221</u>	<u>109,781</u>
	385,699	188,031
	<hr/>	<hr/>
Miscellaneous income		
Education and training in nutrition	90,573	118,483
INCAPARINA commissions	21,652	21,612
Sale of publications	800	1,991
Laboratory analyses	14,445	5,230
Sale of equipment	11,085	8,874
Sundry	<u>6,762</u>	<u>24,197</u>
Total Miscellaneous Income	145,317	180,387
	<hr/>	<hr/>
Total Income	531,016	368,418
	<hr/>	<hr/>
EXPENDITURE		
Personnel costs	248,521	168,793
Duty travel	961	16,238
Contractual services	7,107	49,682
General operating expenses	221,646	110,492
Supplies and equipment	9,407	2,576
Statistical services	-	75,509
Reproduction and visual aids	192	26,359
Fellowships and seminars	<u>12,166</u>	<u>-</u>
Total Expenditure	500,000	449,649
	<hr/>	<hr/>
NET RESULTS FROM OPERATIONS	31,016 <u>1/</u>	(81,231)
	<hr/>	<hr/>

1/ Transferred to Exhibit III (Working Capital Fund).

INSTITUTE OF NUTRITION OF CENTRAL AMERICA AND PANAMA
ADMINISTERED BY THE PAN AMERICAN SANITARY BUREAU
STATEMENT OF ASSETS AND LIABILITIES
AS OF 31 DECEMBER 1981 AND 1982
(expressed in US dollars)

	<u>1982</u>	<u>1981</u>
A S S E T S		
CURRENT ASSETS		
Cash: at banks, in transit, and on hand		
US dollars	6,354	137,857
Quetzales	<u>11,288</u>	<u>86,558</u>
Total Cash	<u>17,642</u>	<u>224,415</u>
Investments at cost		
Fixed-term time deposit, held on behalf of Staff Provident Fund	845,000	850,000
Municipal water shares	<u>10,380</u>	<u>10,380</u>
Total Investments	<u>855,380</u>	<u>860,380</u>
Accounts receivable		
Quota contributions receivable (Schedule 1)	962,491	1,048,190
Less: Reserved	<u>962,491</u>	<u>1,048,190</u>
	-	-
Trust funds receivable (Schedule 2)	<u>566,808</u>	<u>623,350</u>
Sundry debtors	<u>147,184</u>	<u>114,117</u>
Less: Reserved for doubtful accounts	<u>8,156</u>	<u>14,246</u>
	<u>139,028</u>	<u>99,871</u>
Total Accounts Receivable	<u>705,836</u>	<u>723,221</u>
Prepaid expenses	<u>34,709</u>	-
Supplies inventory	<u>88,250</u>	<u>103,537</u>
Total Current Assets	<u>1,701,817</u>	<u>1,911,553</u>
CAPITAL ASSETS		
Building improvements	55,678	55,678
Less: Reserved	<u>55,678</u>	<u>55,678</u>
	-	-
TOTAL	<u>1,701,817</u>	<u>1,911,553</u>
	-----	-----
L I A B I L I T I E S		
CURRENT LIABILITIES		
Accounts payable	21,693	20,955
Balance due to the Pan American Health Organization inter-office funding of activities (Schedule 2)	<u>434,989</u>	<u>681,874</u>
Total Current Liabilities	<u>456,682</u>	<u>702,829</u>
PROVISION FOR TERMINATION ENTITLEMENTS	<u>142,487</u>	<u>91,582</u>
STAFF PROVIDENT FUND	<u>845,994</u>	<u>898,045</u>
FUND FOR FELLOWSHIPS RESEARCH	<u>11,985</u>	-
TRUST FUNDS (Schedule 2)	<u>40,185</u>	<u>50,991</u>
WORKING CAPITAL FUND (Explanatory note 1)*	<u>204,484</u>	<u>168,106</u>
TOTAL	<u>1,701,817</u>	<u>1,911,553</u>
	-----	-----

* See Explanatory Note on following page

EXHIBIT III - EXPLANATORY NOTES

1. Working Capital Fund

During 1982 the Directing Council authorized, by Resolution VII, the increase in the working capital fund to a level of \$600,000. The balance in the fund is expected to gradually increase to this level, primarily through the collection of arrears of the quotas of the Member Governments.

The position of the Working Capital Fund is as follows:

	<u>1982</u>	<u>1981</u>
Unrestricted balance as of 1 January	73,194	154,383
Net results from operations (Exhibit II)	31,016	(81,231)
Returns from staff provident fund	17	42
Transfer from reserve for equipment and vehicles	33,257	-
Transfer from reserve for supplies and inventory	<u>25,000</u>	<u>-</u>
Unrestricted balance as of 31 December	162,484	73,194
Reserved for equipment and vehicles	17,000	44,912
Reserved for supplies and inventory	<u>25,000</u>	<u>50,000</u>
Total Working Capital Fund	<u>204,484</u>	<u>168,106</u>

INSTITUTE OF NUTRITION OF CENTRAL AMERICA AND PANAMA
ADMINISTERED BY THE PAN AMERICAN SANITARY BUREAU
STATEMENT OF QUOTA CONTRIBUTIONS DUE FROM MEMBER GOVERNMENTS
1982 BUDGET AND PRIOR YEARS
(expressed in US dollars)

<u>Member Governments</u>	<u>Year</u>	<u>Amount Due</u>	<u>Collected During 1982</u>	<u>Balance Due 31 December 1982</u>
Costa Rica	1982	42,000	-	42,000
	1981	35,000	-	35,000
	1980	35,000	-	35,000
	1979	35,000	-	35,000
	1978	35,000	-	35,000
	1977	35,000	-	35,000
	1976	35,000	-	35,000
	1975	35,000	-	35,000
	1974	8,465	1,971	6,494
		<u>295,465</u>	<u>1,971</u>	<u>293,494</u>
El Salvador	1982	51,000	-	51,000
	1981	42,500	42,500	-
	1980	42,500	42,500	-
		<u>136,000</u>	<u>85,000</u>	<u>51,000</u>
Guatemala	1982	93,900	93,900	-
Honduras	1982	31,200	-	31,200
	1981	26,000	-	26,000
	1980	26,000	-	26,000
	1979	26,000	-	26,000
	1978	26,000	-	26,000
	1977	26,000	-	26,000
	1976	26,000	-	26,000
	1975	26,000	-	26,000
	1974	26,000	-	26,000
	1973	26,000	4,212	21,788
	1972	26,000	26,000	-
	1971	26,000	26,000	-
	1970	19,788	19,788	-
		<u>336,988</u>	<u>76,000</u>	<u>260,988</u>
Nicaragua	1982	37,200	-	37,200
	1981	31,000	-	31,000
	1980	31,000	-	31,000
	1979	31,000	-	31,000
	1978	31,000	-	31,000
	1977	31,000	-	31,000
	1976	31,000	-	31,000
	1975	31,000	-	31,000
	1974	31,000	-	31,000
	1973	31,000	-	31,000
	1972	31,000	-	31,000
	1971	31,000	30,313	687
	1970	25,687	25,687	-
		<u>403,887</u>	<u>56,000</u>	<u>347,887</u>
Panama	1982	44,700	35,578	9,122
	1981	37,250	37,250	-
		<u>81,950</u>	<u>72,828</u>	<u>9,122</u>
Total		1,348,190	385,699	962,491
Amounts consisted of:				
Contribution for 1982		300,000	129,478	170,522
Prior years		1,048,190	256,221	791,969
Total		1,348,190	385,699	962,491

INSTITUTE OF NUTRITION OF CENTRAL AMERICA AND PANAMA
ADMINISTERED BY THE PAN AMERICAN SANITARY BUREAU
STATEMENT OF TRUST FUNDS
AS OF 31 DECEMBER 1982
(expressed in US dollars)

<u>Source of Funds</u>	<u>Project Reference</u>	<u>Balance 1 January 1982</u>	<u>Received</u>	<u>Project Costs</u>	<u>Balance 31 December 1982</u>
CANADA					
<u>International Development</u>					
<u>Research Center</u>					
Gastroenteritis Studies	273/1430	(15,284)	9,325	(5,805)	(154)
Grain Legume Quality	311/1430	(7,813)	-	730	(8,543)
Rotavirus Study	392/1430	(6,190)	4,911	(1,279)	-
Improvement of Swine Productivity	751/1430	-	-	45,122	(45,122)
GUATEMALA					
<u>Government of Guatemala</u>					
Influence of Nutrition on Different Health Aspects of Agricultural Laborers	900/1430	1	77,500	77,501	-
<u>Fundación para la Alimentación de Centro América y Panamá</u>					
<u>Effect of Vitamin A</u>					
Fortification of Sugar in Guatemala on Indicators of Iron Nutrition	401/1430	109	18,000	18,030	79
Donation for Clinical Center	411/1430	(74,950)	-	-	(74,950)
Nutrition Studies in Marginal Urban Areas	412/1430	(35,356)	16,000	83,614	(102,970)
Primary Studies on Vegetable Dehydration	541/1430	(2,500)	-	-	(2,500)
Study of Effects of Poly- phenols on Protein Quality of Common Brans	601/1430	(11,300)	-	-	(11,300)
Evaluation in Humans of the Nutritional Quality of Four Proteins	611/1430	(23,813)	11,813	-	(12,000)
Use of Distillery Residue in Animal Nutrition	621/1430	-	5,100	5,759	(659)
Symposium on Preservation and Utilization of Common Beans	641/1430	712	-	-	712
Effect of Energy Intake on Protein Needed for Equilibrium	651/1430	(10,000)	-	-	(10,000)
Updating the Composition Table for Pastures and Forage	671/1430	(15,000)	-	-	(15,000)
Production, Storage, Acceptance and Nutritional Impact of opaque-2 Corn in Guatemala	681/1430	4,403	-	4,403	-
UNITED STATES OF AMERICA					
<u>Agency for International Development</u>					
Regional Nutrition	151/1430	(11,270)	9,650	(1,620)	-
Fortification of Sugar with Iron: Field Study	201/1430	(10,227)	-	-	(10,227)
Integrated Family Health Project - Guatemala	491/1430	(154,379)	304,262	163,703	(13,820)

Source of Funds	Project Reference	Balance 1 January 1982	Received	Project Costs	Balance 31 December 1982
Development of Human Resources in Nutrition Planning	661/1430	(2,540)	19,754	27,460	(10,246)
A Program in Technical Cooperation by INCAP for its Member Countries	691/1430	(46,402)	112,360	219,728	(153,770)
<u>Kellogg Foundation</u>					
Public Health Fellowships	481/1430	7,270	2,000	9,270	-
<u>Massachusetts Institute of Technology</u>					
Special Tutorial Training in Clinical Nutrition	082/1430	-	42,921	46,733	(3,812)
<u>National Academy of Sciences</u>					
Development of Basic Information on Guatemalan Amaranth Corn Plasma	721/1430	-	12,295	46,549	(34,254)
<u>National Institutes of Health</u>					
Nutritional Studies on Growth and Development	289/1430	(24,118)	-	(24,118)	-
Effects of Opsoning Replacement in Severe Malnutrition	533/1430	-	107,802	107,802	-
Interaction Between Malnutrition and Infection	930/1430	(169)	-	(169)	-
<u>University of Georgia</u>					
A Longitudinal and Cross Cultural Study of the Post Impact Phases of a Major National Disaster	341/1430	(7,440)	-	(7,440)	-
<u>University of Georgia Research Foundation, Inc.</u>					
A Longitudinal and Cross Cultural Study of the Post Impact Phases of a Major National Disaster	342/1430	(2,163)	2,163	-	-
A Longitudinal and Cross Cultural Study of the Post Impact Phases of a Major National Disaster	343/1430	(9,258)	24,820	15,404	158
<u>University of Texas</u>					
Functional Biochemical Impact of Micronutrient Deficits	591/1430	(7,047)	-	(7,047)	-
<u>Washington State University</u>					
Improved Biological Utilization and Availability of Dry Beans	711/1430	-	79,034	77,322	1,712
INTERNATIONAL ORGANIZATIONS AND OTHERS					
<u>European Economic Community</u>					
Food and Nutrition Technology Research	421/1430	(101,134)	392,499	341,509	(50,144)
<u>Fernando Viteri</u>					
Physiology Laboratory	741/1430	-	2,500	2,500	-
<u>Pan American Health and Education Foundation</u>					
Effect of Modern Health Practices on Infant Health	870/1430	-	13,634	13,634	-
Overseas Development of Educational Program	291/1430	-	40,032	40,032	-
<u>Pan American Health Organization</u>					
Assistance to Applied Nutrition Training and Research Program	350/1430	38,495	-	20,357	18,138

<u>Source of Funds</u>	<u>Project Reference</u>	<u>Balance 1 January 1982</u>	<u>Received</u>	<u>Project Costs</u>	<u>Balance 31 December 1982</u>
<u>United Nations University</u>					
World Hunger	161/1430	(44,269)	274,874	237,730	(7,125)
Effects of Chronic Dietary Energy Deficiency and its Correction	771/1430	-	19,385	7,462	11,923
<u>University of Goteborg</u>					
Role of Intestinal Exposure and Undernutrition for Milk Levels	730/1430	-	19,055	11,592	7,463
<u>World Health Organization</u>					
Collaborative Study on Breastfeeding	101/1430	(727)	-	(727)	-
Reliability and Sensitivity Tests for Selected Anthro- pometric Indicators of Nutritional Status	381/1430	-	15,000	15,212	(212)
Total		(572,359)	1,636,689	1,590,953	(526,623) ^{1/}

^{1/} Excess of expenditure on cost reimbursable projects over amounts received
Receipts in excess of expenditure accumulated to date

(566,808)
40,185

Total

(526,623)

PART VI

**FINANCIAL REPORT OF THE
PAN AMERICAN HEALTH AND EDUCATION FOUNDATION**

FINANCIAL REPORT
PAN AMERICAN HEALTH AND EDUCATION FOUNDATION
1 January - 31 December 1982

INTRODUCTION

The Financial Report of the Executive Secretary of the Foundation is presented according to the sequence shown below, followed by the Report of the External Auditor. These reports are for consideration of the Board of Trustees of PAHEF and for the information of the staff and Governing Bodies of the Pan American Health Organization (PAHO) and other organizations, institutions, and individuals cooperating with PAHEF.

With the permission of the Director of the Pan American Sanitary Bureau and in accordance with the Financial Rules of PAHEF, these reports are published in the PAHO Official Document 189.

GENERAL INFORMATION

PROGRAM INFORMATION

Medical Textbooks Financial Statements

- Exhibit IV Statement of Income and Expenses and Program Equity
- Exhibit V Statement of Assets and Liabilities
- Exhibit VI Statement of Changes in Financial Position
- Schedule 3 Distribution of Books

Expanded Textbook and Instructional Materials Financial Statements

- Exhibit VII Statement of Income, Expenses and Program Equity
- Exhibit VIII Statement of Assets and Liabilities
- Exhibit IX Statement of Changes in Financial Position
- Schedule 4 Distribution of Books and Instruments

Trust Funds and General Program Financial Statements

- Exhibit X Statement of Resources and Expenditures
- Exhibit XI Statement of Assets and Liabilities
- Schedule 5 Statement of Health Program by Grantor or Other Source of Funds

GENERAL INFORMATION

PAHEF is a nonprofit foundation incorporated under the laws of the District of Columbia of the United States of America to mobilize financial and human resources for improvement of health and education. Under its Articles of Incorporation, the Foundation is committed, among other purposes, "to advance the fundamental objectives of the Pan American Health Organization."

PAHEF has been determined (June 1970) by the U.S. Internal Revenue Service to be exempt from federal income tax under Section 501 (c) (3) of the Internal Revenue Code. Donations to PAHEF are deductible with respect to U.S. federal income, estate, and gift taxes. In addition, PAHEF has been classified (December 1972) as a nonprivate foundation because it is an organization described in the Internal Revenue Code Section 509 (a) (1).

The Foundation has a close collaborative relationship with PAHO, which is embodied in the basic agreement signed by the Director of PASB and the President of the Foundation in April 1970. The two most important provisions of the agreement are that the Foundation will seek the technical approval of PAHO for its projects and that the two organizations will undertake joint programs to be carried out under the technical and administrative supervision of PAHO.

The Foundation is governed by its Board of Trustees (Nine members - unpaid). The program administration and the financial management of PAHEF are carried out according to program policies and financial rules established by its Board of Trustees.

PROGRAM INFORMATION

Textbook and Instructional Materials

The objective of this program is to improve and expand education and training for students in the health sciences and health personnel at all levels. Four partners have joined in this effort:

1. PAHEF provides a capital revolving fund, derived from loans it has received from the Fund for Special Operations of the Inter-American Development Bank (IDB), at beneficial interest rates because of the social development nature of the program. The fund is used to purchase textbooks and instructional materials and to finance the maintenance of inventories pending sales. Operating costs and purchase costs are recovered from sales income; so that the program, to this extent, is self-financing, although non-profit, and should be able to continue as long as the need for it exists.

PAHEF has signed two loan contracts. The first signed in 1971, for \$2,000,000 finances the Medical Textbook Program. For this loan PAHO undertook to contribute funds to repay the principal over a 20 year period ending in 1996. This PAHO contribution is an investment rather than an expenditure since it increases equity in the program by the amount of each payment. The second contract, signed in 1979, for \$5,000,000 will finance the Expanded Program. For this loan PAHO acts as a guarantor, but PAHEF must finance repayment of the principal from operation of the Program. Payment is to be completed in 2019. PAHO also has made substantial contributions toward administration in the beginning years and for the development of new materials for the training of primary health care workers.

PAHEF is responsible for cooperating with PAHO in such a way as to assure operation and financial management of the program to fulfill the objective and conditions of the loan contract with IDB.

2. PAHO is responsible for the technical and administrative planning and supervision of international operations in this program which is an integral part of its cooperation with governments to improve health through training of students and health workers. On the technical side, PAHO, through its Division of Human Resources, is responsible for selection of textbooks and the development of new materials, especially manuals and instructional modules, in cooperation with educational institutions and ministries of health. This program and PAHO's program of advisory services and technical cooperation with governments in the field of education and training complement and reinforce each other.

On the administrative and operational side, PAHO, through its Section for Textbook Program Administration, and in cooperation with PAHO Country Representatives, is responsible for: (a) negotiating with publishers, printers and other sources of instructional materials for purchases to be recommended to PAHEF to make for the program; (b) negotiating, with cooperation of the legal Office, agreements with governments and with institutions for their participation; (c) supervising, carrying out and monitoring the entire sales process involving the shipping of books to schools, and providing procedural instructions for and monitoring of the administration of the program by the school; (d) accounting for sales and inventory; and (e) undertaking advance planning to project inventory requirements, sales, income and cash flow.

3. The Governments that are regional members of IDB participate under agreements signed with PAHO. These agreements provide the legal and organizational authorization and framework for participation in the program by universities, schools and other organizations responsible for education and training of health workers at all levels.

4. Educational institutions and organizations responsible for training of health personnel form a key element of the program. Basically the program belongs to these institutions to benefit their students, whether enrolled for formal training or for continuing education while in service.

The educational institutions undertake to cooperate in the selection of textbooks and instructional materials. They also are responsible for ordering, receiving, safekeeping and selling them, depositing the income with PAHO and sending inventory reports. The school personnel and other institutional costs of administration represents a contribution to the program to keep the sale prices as low as possible.

Medical Textbooks

The joint program began in 1971 under the IDB loan, superseding a PAHO demonstration program. The financial status of the program is set forth in the corresponding exhibits. The net operating income is improved over the previous year. The program remains in sound financial condition in dollar terms, but inflation has reduced the buying power of the capital. Consequently, new measures must be taken to maintain purchasing power of the capital revolving fund.

The financial report does not reflect the value of "in kind" contributions by PAHO and the universities in the form of facilities and services of regular personnel. For this \$500,000 would be a conservative estimate. These contributions are appropriate to the program values received by PAHO and the universities.

Of 208 medical schools, 199 participate in the program. Sales have declined since reaching a peak in 1975. Inflation and sharp currency devaluations in several large countries have made it difficult for students to buy books.

Expanded Program

Under the loan contract signed in February 1979, as mentioned above, the program has been expanded to include textbooks and instructional materials, such as manuals, self-instructional modules, audiovisual aids and diagnostic instruments for dentistry, veterinary medicine, nutrition, sanitary engineering, nursing and administration, as well as for basic sciences such as histology, biochemistry, physiology and anatomy. Manuals and instructional modules are being developed for the training of technicians and of auxiliaries at various levels for primary health care. Manuals on Mental Health, Mother and Child, Child Care, Blindness, Nutrition, Laboratory, Basic Surgery, Sanitation, Epidemiology, Immunization and Water Treatment either already have been published or are expected in 1983.

All Latin American governments have signed the basic agreement to provide an umbrella for schools which sign a memorandum of understanding concerning their participation. Signature by schools has not been as rapid as desired but the participation is increasing as more books are available. For nursing schools, 231 out of 308 participate. Over one half of the schools of nutrition, veterinary medicine and dentistry have signed. One government from among the English-speaking group has signed the basic agreement and others have it under consideration. The application of the program to these countries would be mainly in making available training materials in English for primary health care workers.

Trust Funds Program

Contributions from any source are accepted by PAHEF, provided they are given for activities whose purpose is consistent with the objectives of the Foundation. All grants and donations in cash or materials made for specified purposes are treated as trust funds. They are used exclusively for the designated activity and accounted for separately. PAHEF receives and administers such grants and donations to support health and education projects to be carried out under the technical and administrative supervision of PAHO. PAHEF submits financial and progress reports to grantors according to conditions under which the grant was accepted. The organizations, agencies, institutions, companies, and individuals that made grants and donations to PAHEF in 1982 are listed in Schedule.

The Trust Fund Program for 1982 included 40 some projects costing \$527,084, about 2.4% below the previous year. Projects in disease control and dental education constituted almost two-thirds of the costs. The balance was distributed among family health, nutrition, medical and nursing education, medical care and environmental health. The program distribution is determined by the interest of donors and is not a reflection of the priorities that would be established if the funds were unrestricted.

General Fund

Income from investments and the few unrestricted donations which may be received are held in PAHEF's General Fund. By policy of the Board of Trustees, the General Fund is treated as an "endowment." The principal is not available for expenditure, but the annual income may be used for administration and for program support where a limited amount will supply the impetus to start a program or fill a critical need. In 1982 the General Fund supported program activities for a total of \$6,529.

PAN AMERICAN HEALTH AND EDUCATION FOUNDATION
MEDICAL TEXTBOOK PROGRAM
STATEMENT OF INCOME, EXPENSES AND PROGRAM EQUITY
FOR THE YEARS ENDING 31 DECEMBER 1981 AND 1982
(expressed in US dollars)

		<u>1982</u>	<u>1981</u>
INCOME			
Gross sale of books		1,456,705	1,592,222
Currency differentials	Note 1/	(55,764)	(2,258)
Net sales		1,400,941	1,589,964
Less: Cost of sales		<u>1,002,454</u>	<u>1,166,691</u>
Margin on sale of books		<u>398,487</u>	<u>423,273</u>
OPERATING EXPENSES			
Personnel costs		129,671	169,083
Contractual services		3,113	18,273
Travel		4,467	4,537
Promotion		6,709	15,916
Textbooks lost or damaged		32,317	51,242
Bonus to universities		24,148	21,200
Service cost and office expenses		845	2,055
Supplies		2,992	6,955
Non-contract freight		56,064	42,720
Miscellaneous		<u>1,836</u>	<u>2,699</u>
Total operating expenses		<u>262,162</u>	<u>334,680</u>
Operating income		136,325	88,593
Investment income		49,309	112,677
Finance charges		(44,910)	(48,153)
Other expense	Note 5/	(32,875)	-
Net operating income		107,849	153,117
OTHER INCOME AND EXPENSES			
PAHO contribution	Note 2/	<u>108,108</u>	<u>108,108</u>
NET INCOME		215,957	261,225
PROGRAM EQUITY, BEGINNING OF YEAR		<u>1,261,137</u>	<u>999,912</u>
PROGRAM EQUITY, END OF YEAR		<u>1,477,094</u> =====	<u>1,261,137</u> =====

Footnotes are an integral part of these financial statements.


Executive Secretary


Assistant Treasurer

PAN AMERICAN HEALTH AND EDUCATION FOUNDATION
MEDICAL TEXTBOOK PROGRAM
STATEMENT OF ASSETS AND LIABILITIES
AS OF 31 DECEMBER 1981 AND 1982
(expressed in US dollars)

		<u>1982</u>	<u>1981</u>
A S S E T S			
CURRENT ASSETS			
Cash in bank and on hand		6,112	10,047
Due from PAHO	Note 3/	<u>704,282</u>	<u>486,537</u>
		<u>710,394</u>	<u>496,584</u>
Accounts receivable:			
Participating schools net	Note 4/	43,601	69,282
Others		<u>5,548</u>	<u>5,486</u>
Total accounts receivable		<u>49,149</u>	<u>74,768</u>
Inventory of books (at lower of cost or market)		<u>2,428,109</u>	<u>2,572,310</u>
Prepaid rights with publishers	Note 5/	<u>-</u>	<u>32,875</u>
Total current assets		<u>3,187,652</u>	<u>3,176,537</u>
		=====	=====
L I A B I L I T I E S			
CURRENT LIABILITIES			
Printing		-	18,135
Freight, storage and insurance		193,312	270,902
Accrued interest and commitment fee		17,632	18,938
Accrued liabilities to universities		40,155	39,857
IDB loan - current		<u>108,108</u>	<u>108,108</u>
Total current liabilities		359,207	455,940
Long-term liabilities: IDB loan	Note 6/	<u>1,351,351</u>	<u>1,459,460</u>
Total liabilities		1,710,558	1,915,400
PROGRAM EQUITY	Note 7/	<u>1,477,094</u>	<u>1,261,137</u>
Total liabilities and program equity		<u>3,187,652</u>	<u>3,176,537</u>
		=====	=====

Footnotes are an integral part of these financial statements.


Executive Secretary


Assistant Treasurer

PAN AMERICAN HEALTH AND EDUCATION FOUNDATION
MEDICAL TEXTBOOK PROGRAM
STATEMENT OF CHANGES IN FINANCIAL POSITION
FOR THE YEARS ENDING 31 DECEMBER 1981 AND 1982
(expressed in US dollars)

	<u>1982</u>	<u>1981</u>
SOURCE		
Net income	<u>215,957</u>	<u>261,225</u>
Total source	<u>215,957</u> =====	<u>261,225</u> =====
APPLICATION		
Payment of IDB loan	<u>108,108</u>	<u>108,108</u>
Increase (Decrease) in working capital (see below)	<u>107,849</u>	<u>153,117</u>
Total application	<u>215,957</u> =====	<u>261,225</u> =====
* * * * *		
CHANGES IN WORKING CAPITAL		
INCREASE (DECREASE) IN CURRENT ASSETS		
Cash and due from PAHO	213,810	(398,529)
Accounts receivable net	(25,619)	41,992
Inventory	(144,200)	545,949
Prepaid rights with publisher	(32,875)	-
	<u>11,116</u>	<u>189,412</u>
(INCREASE) DECREASE IN CURRENT LIABILITIES		
Printing	18,135	50,287
Freight, storage and insurance payable	77,590	(103,576)
Accrued interest and commitment fee	1,306	1,305
Accrued liability to universities	(298)	15,689
	<u>96,733</u>	<u>(36,295)</u>
Increase (Decrease) in working capital	<u>107,849</u> =====	<u>153,117</u> =====

Footnotes are an integral part of these financial statements.

Clarence H. Moore
Executive Secretary

James R. Ho
Assistant Treasurer

PAN AMERICAN HEALTH AND EDUCATION FOUNDATION
MEDICAL TEXTBOOK PROGRAM
COMPARATIVE SALES IN UNITS FOR THE YEARS 1981 AND 1982
AND INVENTORY STATISTICS IN UNITS FOR THE YEAR 1982

Title	Sales		Inventory		Purchases during 1982	Lost, Damaged, Promotion 1/
	1981	1982	1 January 1982	31 December 1982		
Anatomía	130	131	551	420	-	-
Bioquímica	117	149	686	537	-	-
Embriología	4,157	3,617	5,765	1,748	-	400
Embriología (P)	317	702	3,020	2,318	-	-
Epidemiología, Tomo I	750	768	1,869	1,101	-	-
Epidemiología	158	155	687	532	-	-
Farmacología	61	-	-	-	-	(32)2/
Fisiología Médica (Ganang)	504	450	1,277	827	-	-
Fisiología Humana (Houssay)	55	46	202	156	-	-
Ginecología	3,638	3,391	7,380	10,852	7,060	197
Histología	3,873	1,263	1,327	64	-	-
Medicina Interna (Beeson)	4,361	3,301	10,570	7,091	-	178
Medicina Interna (P) (Beeson)	2,044	1,366	1,646	2,280	2,000	-
Medicina Interna (Harrison)	9,764	6,341	17,072	10,523	-	208
Microbiología	938	294	1,457	1,163	-	-
O Companheiro do Estudante de Medicina, Volume I (P)	157	431	1,030	599	-	-
Obstetricia (P) (Rezende)	1,104	1,773	2,406	3,633	3,000	-
Obstetricia (Williams)	5,162	3,955	12,428	15,397	7,000	76
Patología (Correa)	832	599	3,810	3,211	-	297
Patología Estructural (Robbins)	5,660	4,517	10,437	5,623	-	-
Patología Estructural (P) (Robbins)	1,225	960	1,519	559	-	-
Patología Quirúrgica	1,218	4,893	10,708	15,815	10,000	-
Cirugía (P)	463	386	2,157	1,771	-	-
Parasitología Clínica	1,031	784	5,975	5,191	-	-
Pediatría (Nelson)	6,609	4,355	13,622	12,936	4,000	331
Pediatría Básica (P) (Alcantara)	864	787	975	1,188	1,000	-
Psiquiatría Clínica	702	239	1,127	888	-	-
Prioridades Salud Infantil	814	614	3,538	2,906	-	18
Química Fisiológica	190	60	892	832	-	-
Atlas de Anatomía	2,372	251	251	-	-	-
Control de Enfermedades Transmisibles	7,551	5,259	10,183	6,015	2,072	981
Tratado de Enseñanza Integrada de Medicina Volumen I	1,029	495	-	-	518 2/	23
Volumen II	716	443	261	-	215 2/	33
Volumen III, Parte 1	107	46	673	627	-	-
Volumen III, Parte 2	133	64	501	437	-	-
Diapositivas/Histología	33	24	104	80	-	-
Ginecología (P)	347	593	1,701	1,108	-	-
Pediatría Mundo Desemvolvimiento (P)	87	345	413	68	-	-
Total	69,273	53,847	138,220	118,496	36,865	2,742

(P) In Portuguese, all others in Spanish.

1/ Represents textbooks declared lost in transit, damaged at schools and used for promotion in 1982.

2/ Represents repurchase from inventory transferred to PAHO prior to 1980.

PAN AMERICAN HEALTH AND EDUCATION FOUNDATION
MEDICAL TEXTBOOK PROGRAM
FOOTNOTES TO THE FINANCIAL STATEMENTS

Note 1/ Currency differentials represent the difference between the standard dollar sale price and the amount of dollars actually received from sales, which have been made in local currency and converted to dollars at the time of accounting for the sale. To minimize losses (receipts below the standard) the prices in local currency are set at a level which anticipates the probable exchange rate at the time of accounting for the sale. Under the agreement between PAHEF and PAHO, approved by IDB, the losses in currency differentials sustained by PAHEF will be reimbursed by PAHO.

Note 2/ The PAHO contribution is restricted for the repayment of the IDB Loan.

Note 3/ The account "Due from PAHO" represents balances held by PAHO and available to PAHEF as needed. PAHO includes these balances in its investment income sharing plan and the proportionate share of interest is credited to PAHEF at year end. The balance as of 31 December 1982 includes amounts classified by PAHO as Other Sundry debtors on their interim financial reports of the same date.

Note 4/ "Accounts Receivable - Participating Schools" is reported net of an Allowance of Uncollectible Accounts of \$4,290 as of December 31, 1982.

Note 5/ The amount presented as "prepaid rights with publishers" is an advance made by PAHEF to Editorial Científico Médica of Spain for reprinting rights to Tratado de la Enseñanza Integrada de la Medicina. Vol. III. Collectibility of Prepaid Rights with Publishers has become uncertain. Consequently, the entire amount has been charged against income in 1982. Efforts will continue to collect these funds and collection, if any, will be classified as miscellaneous income when received.

Note 6/ The status of the IDB loan follows:

Total loan	2,000,000
Less: Cumulative payment of principal to date	(540,541)
Amount reclassified as current liability in 1982 and to be paid in 1983	(108,108)
Long-term balance	1,351,351

Note 7/ Program Equity includes cumulative PAHO contributions to date of \$540,541. These contributions and their applications are as follows:

Cumulative PAHO contributions to date	540,541
Cumulative loan payments to IDB to date	(540,541)
Balance	0

PAN AMERICAN HEALTH AND EDUCATION FOUNDATION
EXPANDED TEXTBOOK AND INSTRUCTIONAL MATERIALS PROGRAM
STATEMENT OF INCOME, EXPENSES AND PROGRAM EQUITY
FOR THE YEARS ENDING 31 DECEMBER 1981 AND 1982
(expressed in US dollars)

		<u>1982</u>	<u>1981</u>
INCOME			
Gross sale of texts and materials		1,574,088	660,075
Currency differentials	Note 1/	<u>32,638</u>	<u>45,254</u>
Net sales		1,606,726	705,329
Less: Cost of sales		<u>1,063,848</u>	<u>484,105</u>
Margin of sales		<u>542,878</u>	<u>221,224</u>
OPERATING EXPENSES			
Personnel costs		180,769	87,477
Travel		2,869	3,006
Promotion		20,285	18,310
Materials lost or damaged		23,861	4,166
Payment to universities		31,367	13,900
Office expense		1,249	2,812
Supplies		3,401	3,819
Non-contract freight		72,160	44,222
Exchange difference		-	(833)
Miscellaneous		2,032	390
Contractual services		<u>5,475</u>	<u>11,736</u>
		343,468	189,005
DEVELOPMENT EXPENSES			
Consulting and other contractual services		<u>27,530</u>	<u>33,984</u>
Total operating and development expenses		370,998	222,989
Operating income (loss)		171,880	(1,765)
Investment income		162,227	89,469
Finance charges		(28,057)	(16,998)
Inspection and supervision loan	Note 2/	<u>(10,400)</u>	<u>(10,400)</u>
Net operating (loss) gain		295,650	60,306
OTHER INCOME AND EXPENSES			
PAHO contribution	Note 3/	300,000	300,000
School contributions	Note 3/	11,888	59,545
Other income		<u>12,491</u>	<u>12,442</u>
NET INCOME		620,029	432,293
PROGRAM EQUITY, BEGINNING OF YEAR		<u>1,111,852</u>	<u>679,559</u>
PROGRAM EQUITY, END OF YEAR		<u>1,731,881</u> =====	<u>1,111,852</u> =====

Footnotes are an integral part of these financial statements.


Executive Secretary


Assistant Treasurer

PAN AMERICAN HEALTH AND EDUCATION FOUNDATION
EXPANDED TEXTBOOK AND INSTRUCTIONAL MATERIALS PROGRAM 1/
STATEMENT OF ASSETS AND LIABILITIES
AS OF 31 DECEMBER 1981 AND 1982
(expressed in US dollars)

		<u>1982</u>	<u>1981</u>
A S S E T S			
CURRENT ASSETS			
Cash in bank		2,433	16,672
Due from PAHO	Note 4/	<u>2,294,971</u>	<u>954,294</u>
		2,297,404	970,966
Accounts receivable:			
Participating schools		37,362	33,714
Others		<u>30,460</u>	<u>20,441</u>
Total accounts receivable		67,822	54,155
Inventory of texts		1,744,612	1,758,908
Inventory of instruments		618,933	554,054
Printing contracts in process		<u>118,224</u>	<u>96,261</u>
Total current assets		4,846,995	3,434,344
		=====	=====
L I A B I L I T I E S			
CURRENT LIABILITIES			
Printing and royalties		15,546	28,323
Freight, storage and insurance		66,642	114,855
Accrued liabilities to universities		<u>37,445</u>	<u>16,522</u>
Total current liabilities		119,633	159,700
Long-term liabilities: IDB loan	Note 2/	<u>2,995,481</u>	<u>2,162,792</u>
Total liabilities		3,115,114	2,322,492
PROGRAM EQUITY	Note 3/	<u>1,731,881</u>	<u>1,111,852</u>
Total liabilities and program equity		4,846,995	3,434,344
		=====	=====

Footnotes are an integral part of these financial statements.


Executive Secretary


Assistant Treasurer

PAN AMERICAN HEALTH AND EDUCATION FOUNDATION
EXPANDED TEXTBOOK AND INSTRUCTIONAL MATERIALS PROGRAM
STATEMENT OF CHANGES IN FINANCIAL POSITION
FOR THE YEARS ENDING 31 DECEMBER 1981 AND 1982
(expressed in US dollars)

	<u>1982</u>	<u>1981</u>
SOURCES		
Net income	620,029	432,293
Proceeds from IDB loan	<u>832,689</u>	<u>1,105,675</u>
Total sources	<u>1,452,718</u> =====	<u>1,537,968</u> =====
APPLICATION		
Increase in Working Capital (see below)	<u>1,452,718</u>	<u>1,537,968</u>
Total application	<u>1,452,718</u> =====	<u>1,537,968</u> =====

CHANGES IN WORKING CAPITAL

INCREASES (DECREASES) IN CURRENT ASSETS

Cash and due from PAHO	1,326,438	255,388
Accounts receivable net	13,667	47,039
Inventory	50,583	1,233,174
Printing contract in process	<u>21,963</u>	<u>83,441</u>
	<u>1,412,651</u>	<u>1,619,042</u>

(INCREASES) DECREASES IN CURRENT LIABILITIES

Printing and royalties	12,777	(19,118)
Freight, storage and insurance payable	48,213	(50,534)
Accrued liabilities to universities	<u>(20,923)</u>	<u>(11,422)</u>
	<u>40,067</u>	<u>(81,074)</u>
Increase in Working Capital	<u>1,452,718</u> =====	<u>1,537,968</u> =====

Footnotes are an integral part of these financial statements.


Executive Secretary


Assistant Treasurer

PAN AMERICAN HEALTH AND EDUCATION FOUNDATION
EXPANDED TEXTBOOK AND INSTRUCTIONAL MATERIALS PROGRAM
COMPARATIVE SALES IN UNITS FOR THE YEARS 1981 and 1982
AND INVENTORY STATISTICS IN UNITS FOR THE YEAR 1982

Title	Sales		Inventory		Purchases during 1982	Lost, Damaged, Promotion 1/
	1981	1982	1 January 1982	31 December 1982		
Periodontología	1,318	1,523	1,343	4,755	5,000	65
Nutrición Infantil	461	384	2,391	1,958	-	49
Oclusión	1,086	721	4,555	3,802	-	32
Ortodoncia	1,068	780	4,608	3,793	-	35
Odontología Pediátrica	1,525	1,335	3,047	6,669	5,000	43
Enfermería Pediátrica	11	1,637	4,973	3,216	-	120
Enfermería Medicoquirúrgica	264	2,550	9,605	6,923	-	132
Nutrición y Dieta	628	571	2,201	1,542	-	88
Anatomía	1,721	2,115	12,645	10,411	-	119
Microbiología	3,594	3,373	5,624	7,240	5,500	511
Química Fisiológica	3,067	2,711	5,666	5,809	3,000	146
Fisiología Médica	3,167	2,707	6,349	5,852	3,000	790
Bacteriología y Virología Veterinaria	26	282	2,889	2,588	-	19
Enfermería Práctica (P)	361	607	2,412	1,739	-	66
Enfermería Pediátrica (P)	155	258	1,714	1,456	-	-
Materiales Dentales	367	629	5,455	4,772	-	54
Riesgos Ambiente Humano	220	138	683	748	250	47
Procedimientos Examen de Aguas	158	40	521	623	200	58
Bioquímica	592	948	4,901	3,952	-	1
Enfermagen Medico-cirurgica (P)	475	742	1,525	783	-	-
Métodos Examen Físico Enfermería	-	449	2,597	4,927	2,800	21
Atlas de Anatomía	-	1,599	4,995	3,315	-	81
Enfermería Práctica	-	2,048	6,995	4,852	-	95
Taller Programa Ampliado Inmunizaciones	433	531	3,450	2,919	-	-
Endodoncia Simplificada	532	2,682	5,422	2,740	-	-
Zoonosis y Enfermedades						
Transmisibles Comunes	146	492	924	1,694	1,300	38
Histología	-	1,672	3,000	5,281	4,104	151
Ingeniería Sanitaria y Aguas Residuales	112	458	6,101	5,309	-	334
Bases Científicas Enfermería	20	2	5,116	5,114	-	-
Conocimientos Actuales Nutrición	1	94	498	404	-	-
Enfermería Salud Mental	20	-	2,980	2,980	-	-
Embriología	59	914	9,941	15,027	6,000	-
Principios Epidemiología	1,871	3,949	1,664	4,641	7,000	74
Control Enfermedades para						
Cartillas de Saneamiento	100	56	810	590	-	164
Tratamiento Depuración Aguas Residuales	50	49	2,862	2,648	-	165
Reproducción y Endocrinología Vet.	-	215	2,955	2,740	-	-
Fisiología Animales Domésticos	-	707	6,000	5,191	-	102
Total textbooks	23,608	39,968	149,417	149,003	43,154	3,600
	=====	=====	=====	=====	=====	=====
Estetoscopios	6,044	12,104	8,925	19,178	22,357	-
Tensiómetros	6,030	12,985	8,972	17,885	21,898	-
Oto-oftalmoscopios (Gowllands)	479	896	2,252	1,937	581	-
Oftalmoscopios	547	1,377	1,564	477	290	-
Oto-oftalmoscopios (Welch-Allyn)	1,979	7,428	6,526	6,514	7,416	-
Total instruments	15,079	34,790	28,239	45,991	52,542	-
	=====	=====	=====	=====	=====	=====

(P) In Portuguese, all others in Spanish

1/ Represents textbooks declared lost in transit, damaged at schools and used for promotion in 1982.

PAN AMERICAN HEALTH AND EDUCATION FOUNDATION
EXPANDED TEXTBOOK AND INSTRUCTIONAL MATERIALS PROGRAM 1/
FOOTNOTES TO THE FINANCIAL STATEMENTS

Note 1/ Currency differentials represent the difference between the standard dollar sales price and the amount of dollars actually received from sales, which have been made in local currency and converted to dollars at the time of accounting for the sale. To minimize losses (receipts below the standard) the prices in local currency are set at a level which anticipates the probable exchange rate at the time of accounting for the sale.

Note 2/ Under the terms of the loan agreement with the Inter-American Development Bank (IDB), the Bank charges PAHEF for inspection and supervision of the loan. During 1982 these charges amounted to \$10,400 and are included in the loan balance. At 31 December 1982 the status of the loan was as follows:

Total loan committed	<u>\$5,000,000</u>
Proceeds to 31 December 1982	2,959,081
Cumulative Charges for inspection and supervision	<u>36,400</u>
Balance owed as of 31 December 1982	<u>2,995,481</u>
Available balance	<u>2,004,519</u> =====

As of 7 April 1983, an additional \$8,761 had been withdrawn.

Note 3/ Program Equity includes PAHO contributions restricted to finance costs of administration, development expenses and finance charges. Under the terms of the loan with IDB, PAHO is committed to contribute \$300,000 per year during the first five years and \$100,000 per year during the second five year period, beginning 12 February 1979. In addition to the contributions from PAHO, the participating institutions also contribute a portion of the financing required to supply inventory of medical equipment to these institutions. This contribution is to be refunded without interest if the institution withdraws from the program or at the conclusion of the program. The program equity consists of the following:

	<u>1982</u>
Cumulative PAHO contributions required under terms of IDB loan No. 560/SF-RG	1,133,784
Contributed by participating schools	104,476
Contributed by participating governments	<u>42,014</u>
	1,280,274
Other Program Equity	<u>451,607</u>
Total Program Equity 31 December 1982	<u>1,731,881</u> =====

Note 4/ The account "Due from PAHO" represents balances held by PAHO and available to PAHEF as needed. PAHO includes these balances in its investment income sharing plan and the proportionate share of interest is credited to PAHEF at year end. The balance as of 31 December 1982 includes amounts classified by PAHO as other Sundry debtors on their interim financial reports of the same date.

PAN AMERICAN HEALTH AND EDUCATION FOUNDATION
TRUST FUNDS AND GENERAL FUND PROGRAM
STATEMENT OF RESOURCES AND EXPENDITURES
FOR THE YEAR ENDING 31 DECEMBER 1982
(expressed in US dollars)

	<u>Trust Funds</u>	<u>General Fund</u>	<u>Consolidated Funds</u>
RESOURCES			
Balance as of 1 January 1982	521,350	789,610	1,310,960
Contribution in 1982 ^{1/}			
Grantors (Schedule 5)	536,447	-	536,447
Other	-	12,366	12,366
Investment income ^{2/}	-	175,732	175,732
Total resources	<u>1,057,797</u>	<u>977,708</u>	<u>2,035,505</u>
EXPENDITURES			
Project costs (Schedule 5)	527,082	6,529	533,611
Administrative expenses	-	50,423	50,423
Total expenditures	<u>527,082</u>	<u>56,952</u>	<u>584,034</u>
FUND BALANCES - AVAILABLE RESOURCES			
AS OF 31 DECEMBER 1982	<u>530,715</u>	<u>920,756</u>	<u>1,451,471</u>

^{1/} PAHO provided services and facilities valued at \$160,083 during the fiscal year ended 31 December 1981. This amount refers to technical and administrative supervision by PAHO of health projects financed by PAHEF, and is calculated at 30 per cent of PAHEF project costs, which is approximately what PAHO considers to be its costs.

^{2/} Interest earned from investment of the funds not required for immediate operations.


Executive Secretary


Assistant Treasurer

PAN AMERICAN HEALTH AND EDUCATION FOUNDATION
TRUST FUNDS AND GENERAL FUND PROGRAM
STATEMENT OF ASSETS AND LIABILITIES
AS OF 31 DECEMBER 1982
(expressed in US dollars)

	<u>Trust Funds</u>	<u>General Fund</u>	<u>Consolidated Funds</u>
ASSETS			
Cash in Bank	-	32,189	32,189
Investments <u>1/</u>	-	737,881	737,881
Accounts Receivable	9,589		9,589
Account Receivable PAHO <u>2/</u>	<u>620,468</u>	<u>162,691</u>	<u>783,159</u>
Total	<u>630,057</u>	<u>932,761</u>	<u>1,562,818</u>
LIABILITIES			
Unliquidated obligations	99,342	12,005	111,347
FUND BALANCES - AVAILABLE BALANCE AS OF 31 DECEMBER 1982	<u>530,715</u>	<u>920,756</u>	<u>1,451,471</u>
Total	<u>630,057</u>	<u>932,761</u>	<u>1,562,818</u>

1/ The Foundation, by policy, has set aside these general funds for investment. Only the interest income will be available for program operations. These funds are invested as follows:

Dow Chemical Company	88,341
European Investment Bank	101,137
Mountain States Telephone & Telegraph Co. through Dean Witter Reynolds, Inc.	49,911
Government National Mortgage Association pool issued by Security Pacific Mortgage Corp.	90,217
Tenneco International N.V.	196,525
World Bank	<u>211,750</u>
Total funds invested	<u>737,881</u>

2/ On behalf of PAHEF, PAHO invests these funds, which are not required for immediate operations.


Executive Secretary


Assistant Treasurer

PAN AMERICAN HEALTH AND EDUCATION FOUNDATION
STATEMENT OF HEALTH PROGRAM BY GRANTOR OR OTHER SOURCE OF FUNDS
AS OF 31 DECEMBER 1982
(expressed in US dollars)

<u>Source of funds</u>	<u>Unobligated balance 1 January 1982</u>	<u>Received during 1982</u>	<u>Contribution to project costs</u>	<u>Unobligated balance ^{1/} 31 December 1982</u>
TRUST FUND				
<u>W. K. Kellogg Foundation</u>				
Devel. of Teaching of Pathology (PH/97-BRA/6001)	36,428	-	17,025	19,403
Center of Educational Technology in Nursing (PH/165-BRA/6301)	-	22,500	-	22,500
Univ. Estadual de Campinas (PH/112-BRA/6602)	26,362	-	25,122	1,240
Center of Educational Technology in Nursing (PH/166-COL/6301)	-	13,320	-	13,320
Dental Health Program (PH/52-COL/6601)	4,692	-	-	4,692
Health Administration Education (PH/158-COL/8701)	2,882	-	150	2,732
Facultad de Odontologia - Chile (PH/169-CHI/6601)	-	30,000	19,396	10,604
Center of Educational Technology in Nursing (PH/171-ECU/6300)	-	24,000	-	24,000
Center of Educational Technology in Nursing (PH/164-PER/6000)	-	24,000	-	24,000
Purchase of Dental Equipment Univ. de San Carlos (PH/78-GUT/8400)	-	38,650	37,490	1,160
Maternal and Child Health Development (PH/50-AMR/1373)	25,465	-	25,300	165
Maternal Resources - Fac. de Ciencias Medicas de Pernambuco (PH/124-009/5008)	6,664	-	-	6,664
Strengthen and Expand Health Profession Edu. Prog. Devel. in Latin America - PLADES (PH/81-AMR/6100)	42,772	103,800	85,908	60,664
Innovations in Dental Education (PH/107-AMR/6600)	8,734	3,300	2,450	9,584
Educational Technology in Nursing (PH/41-AMR/8770)	10,723	33,455	19,512	24,666
<u>Becton Dickinson Foundation</u>				
<u>Burroughs Wellcome Co.</u>				
<u>Glaxo, Inc.</u>				
<u>Merck Sharp & Dohme Res. Lab.</u>				
<u>Upjohn International Inc.</u>				
Control of Sexually Transmitted Diseases (PH/156-AMR/0600)	7,500	26,250	17,495	16,255
<u>Case-Western Reserve University</u>				
Effect of Modern Health Practices on Infant Health (PH/43-870/1430): Thrasher Research Fund	6,228	7,406	13,634	-
<u>Claneil Foundation, Inc.</u>				
Maternal and Child Health Program in Cayman Islands (PH/71-WIN/1304)	1,587	-	1,587	-
<u>Corametrics Med.</u>				
Appropriate Technologies for assessing fetal and neo-natal health (PH/151-140/1370)	594	-	410	184

<u>Source of funds</u>	<u>Unobligated balance 1 January 1982</u>	<u>Received during 1982</u>	<u>Contribution to project costs</u>	<u>Unobligated balance ^{1/} 31 December 1982</u>
<u>Daga Buero</u>				
<u>Interpharma</u>				
<u>Merck & Co.</u>				
<u>Pharmaceutical Manufacturers Assn.</u>				
<u>Upjohn Co.</u>				
Pharmaceutical Quality Control Practices Workshop (PH/122-AMR/3600)	2,911	-	-	2,911
<u>Damien Foundation</u>				
Tuberculosis and Leprosy Control (PH/154-DOR/0500)	20,210	-	11,223	8,987
<u>Emergency Assistance</u>				
Hear Rabinal (PH/86-GUT/5102)	500	-	-	500
<u>Foundation for Microbiology, Yale University</u>				
Veterinary Education (PH/77-AMR/8400)	1,360	-	26	1,334
Training of Laboratory Personnel (PH/157-AMR/4280)	11,000	-	-	11,000
<u>General Electric</u>				
Emergency Support (PH/160-019/5008)	-	10,000	-	10,000
<u>Glenn Foundation for Medical Research</u>				
<u>Josiah Macy, Jr. Foundation</u>				
Publication on Aging (PH/167-020/5008)	-	4,000	3,650	350
<u>IBM World Trade Americas/Far East Corporation</u>				
<u>Warner-Lambert</u>				
Diet and Drug Intervention in Cardiovascular Disease (CVD) (PH/159-100/1776)	69,924	71,300	48,515	92,709
<u>Kaiser Aluminum</u>				
Veterinary Public Health (Leptospirosis) (PH/149-JAM/3100)	17,416	-	10,679	6,737
<u>Lever Brothers West Indies Ltd.</u>				
Dental Nurse Fellowship (PH/139-TRT/6600)	1,345	-	178	1,167
<u>Merck Sharp & Dohme Research Laboratories</u>				
Int'l Conference on Mycosis (PH/141-AMR/1204)	2,000	-	-	2,000
<u>Ministry of Overseas Development</u>				
<u>United Kingdom</u>				
Overseas Development for Educational Program (PH/108-291/1430)	410	39,620	40,030	-

<u>Source of funds</u>	<u>Unobligated balance 1 January 1982</u>	<u>Received during 1982</u>	<u>Contribution to project costs</u>	<u>Unobligated balance ^{1/} 31 December 1982</u>
<u>Pan American Health Organization</u>				
Mental Health (PH/146-ARG/1500)	69	-	-	69
Environmental Health Criteria (PH/133-AMR/2000)	6,399	-	6,399	-
Water Supplies (PH/145-AMR/2100)	1,079	-	(2,000)	3,079
Hydraulic Rams in Rural Water Supplies (PH/132-020/2172)	3,000	-	-	3,000
Basic Radiology System (PH/142-AMR/2500)	16,943	960	960	16,943
Research in Nursing Education (PH/147-AMR/8900)	62,270	-	58,441	3,829
Research Coordination (PH/162-010/8900)	-	686	-	686
<u>Potts Memorial Foundation</u>				
<u>Ciba-Geigy Ltd., Dow Chemical Latin America and Gruppo Lepetit, SPA</u>				
Tuberculosis - Health Education Publication (PH/60-AMR/0400)	6,912	11,500	-	18,412
<u>Rice Marilyn and Others</u>				
Mary Jo Kraft Fellowships in Health Education (PH/170-781/1430)	-	2,773	-	2,773
<u>Rockefeller Foundation and Various Contributions</u>				
Fred Soper Memorial Fund (PH/111-013/5008)	5,468	-	-	5,468
<u>Star Dental Co.</u>				
Communication and Information in Dental Health (PH/30-004/1600)	3,668	-	-	3,668
<u>Tanabe Seiyaku</u>				
Trimetoquinol (TMQ) Receptors (PH/163-141/1370)	-	6,000	4,668	1,332
<u>Universidad Autónoma Metropolitana, Mexico</u>				
Dental Equipment for Universidad Autónoma Metropolitana (PH/74-MEX/8401)	8,523	-	-	8,523
<u>Universidad Central del Este, Dom. Republic</u>				
Purchase of Equipment (PH/121-007/5008)	1,677	-	-	1,677
<u>Universidad Intercontinental</u>				
Purchase of Dental Materials (PH/126-015/5008)	-	60,000	55,977	4,023
<u>Universidad Tecnológica de México</u>				
Human and Material Resources in Dentistry (PH/119-006/5008)	54,387	-	1,469	52,918
<u>Universidad del Valle, Colombia</u>				
Dental Health Program (PH/52-COL/6601)	355	-	-	355

Source of funds	Unobligated balance 1 January 1982	Received during 1982	Contribution to project costs	Unobligated balance ^{1/} 31 December 1982
<u>Viteri, Dr. Fernando</u>				
Physiology Laboratory (PH/161-741/1430)	-	2,500	2,500	-
<u>World Federation for Medical Education</u>				
Community Problems Based Health Manpower Development (PH/137-010/6000)	2,707	-	-	2,707
<u>World Health Organization</u>				
Community Health Training Program for Central America and Panama (PH/136-AMR/6004)	26,404	-	18,621	7,783
<u>Various Contributions ^{2/}</u>				
Communicable Disease Control (PH/168-AMR/0100)	-	25	-	25
PAHEF General Program Support (PH/70-AMR/5008)	-	302	-	302
Medical Research Program (PH/117-002/5008)	59	-	-	59
Friend of APHA Int'l Section (PH/118-005/5008)	462	-	-	462
Abraham Horwitz Award for Inter-American Health (PH/61-011/5008)	8,181	-	-	8,181
DLM/PAHO-WHO Staff Community Aid Fund (PH/51-012/5008)	3,422	-	-	3,422
Caribbean Regional Nursing Body (PH/51-AMR/5005)	763	-	-	763
Development of Health Care Records and Statistics Systems (PH/42-AMR/5474)	895	100	267	728
Total Trust Funds	521,350	536,447	527,082	530,715
	=====	=====	=====	=====
<u>Pan American Health and Education Foundation, General Fund</u>				
Drug and Therapeutics Bulletin (PH/55-AMR/8701)	-	6,529	6,529	-
PAHEF General Program Support (PH/70-AMR/5008)	-	1,854	1,854	-
Total PAHEF General Fund	-	8,383	8,383	-
TOTAL	521,350	544,830	535,465	530,715
	=====	=====	=====	=====

^{1/} To be expended in 1983 or refunded, or deducted from 1982 grants according to the terms of the respective grant.

^{2/} Individual contributions less than \$1,000.00 not listed by project: names (alphabetically)

Dr. John C. Cutler
Miss Carol Lewis
Dr. Renate Plaut
Dr. Stuart Portner

Dr. Ronald St. John
Ms. Maria Segarra
Dr. Fernando Viteri
Dr. Myron E. Wegman

Minor discrepancies arose from rounding only.

REPORT OF THE AUDITORS

The Board of Trustees
Pan American Health and Education Foundation
525 Twenty Third Street, N.W.
Washington, D.C. 20037

We have examined the statements of assets and liabilities of the Medical Textbook and the Expanded Textbook and Instructional Materials Programs, and of the Trust Fund and General Fund of the Pan American Health and Education Foundation as of December 31, 1982 and 1981 and each of the related statements of income and expenses and changes in financial position of the years then ended. Our examinations were made in accordance with generally accepted auditing standards and, accordingly, included such tests of the accounting records and such other auditing procedures as we considered necessary in the circumstances.

In our opinion, the financial statements referred to above present fairly the financial position of each of the programs and funds of the Pan American Health and Education Foundation as of December 31, 1982 and 1981, and the results of the operations and the changes in the financial position of each of the programs and funds for the years then ended, in conformity with generally accepted accounting principles applied on a consistent basis.

Pennington, Ahalt & Associates, P.C.

Pennington, Ahalt & Associates, P.C.
Members American Institute of
Certified Public Accountants

Bethesda, Maryland
April 13, 1983