

Official Document
of the
Pan American Health Organization
No. 255

INTERIM FINANCIAL REPORT OF THE DIRECTOR FOR THE YEAR 1992



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

Off. Doc. 255 (Eng.)
Corrigendum
ENGLISH ONLY

FINANCIAL REPORT OF THE DIRECTOR FOR THE YEAR 1992

The attached pages 18 and 21 replace those appearing in Off. Doc. 255.

PAN AMERICAN HEALTH ORGANIZATION
STATEMENT OF CASH, DEPOSITS AND SECURITIES
AS OF 31 DECEMBER 1992
(expressed in US dollars)

	<u>1992</u>		<u>1991</u>
Cash on hand, in transit and in banks			
Amount in US dollars	1,134,783		503,765
Amount in other currency	<u>571,533¹</u>	1,706,316	<u>605,335¹</u>
Time deposits and investments, at cost			
Time deposits in US dollars	50,792,445		52,050,924
US Treasury Notes	<u>52,570,789</u>	<u>103,363,234</u>	<u>56,229,555</u>
Total Cash, Deposits and Securities		<u>105,069,550</u>	<u>109,389,579</u>

¹The conversion of local currencies to US dollars has been made in conformity with the UNDP/WHO official exchange rates as of 31 December, 1992.

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

Accounts payable	17,823,447		27,136,665
Less: Accounts receivable	<u>5,071,319</u>	<u>12,752,128</u>	<u>5,468,141</u>
Unliquidated obligations		<u>1,014,274</u>	<u>12,553,838</u>
Advances for procurement on behalf of Member Countries		<u>4,376,903</u>	<u>5,242,248</u>
Special Funds:			
Building Fund		674,596	595,769
Emergency Procurement Fund		125,000	125,000
Revolving Fund for the Expanded Program on Immunization	5,864,321		5,627,866
Less: Accounts receivable from Member Countries	<u>(2,458,640)</u>	3,405,681	<u>(133,016)</u>
Revolving fund for the Procurement of Essential Drugs	3,444,159		3,397,102
Less: Accounts receivable from Member Countries	<u>(1,486,239)</u>	1,957,920	<u>(1,315,927)</u>
Nursing Textbook Program		876,840	828,293
Special Fund for Animal Health		17,712	16,728
Special Fund for Health Promotion		3,801,459	807,048
Special Fund for Program Support Costs		10,695,400	10,133,382
Special Fund for Sale of FMD vaccine - PANAFTOSA		652,367	1,000,113
Natural Disaster Relief Fund		2,722,219	515,447
Trust Funds		<u>28,977,828</u>	<u>27,646,844</u>
Subtotal Special Funds		<u>53,907,022</u>	<u>49,244,649</u>
Provision for Termination and Repatriation Entitlements		<u>9,507,835</u>	<u>8,659,729</u>
Provision for Cost of Exchange/Inflation Rate		<u>5,973,000</u>	<u>5,973,000</u>
Holding Account		<u>-</u>	<u>1,507,362</u>
Special Fund for Capital Equipment		<u>200,000</u>	<u>-</u>
Regular Budget		<u>13,561,335</u>	<u>-</u>
Working Capital Fund	11,000,000		11,000,000
Less: Tax Equalization Fund	(1,563,901)		1,071,019
Trust Fund receivables	<u>(5,659,045)</u>	<u>3,777,054</u>	<u>5,388,752</u>
Total		<u>105,069,550</u>	<u>109,389,579</u>

<u>Member and Participating States and Associate Members</u>	<u>Year</u>	<u>Amount Due</u>	<u>Collected</u>	<u>Balance Due 31 December 1992</u>
Nicaragua	1992	47,916	-	47,916
	1991	106,015	-	106,015
	1990	106,015	87,649	18,366
	1989	20,351	20,351	-
		<u>280,297</u>	<u>108,000</u>	<u>172,297</u>
Panama	1992	88,987	-	88,987
	1991	106,015	74,715	31,300
	1990	80,533	80,533	-
		<u>275,535</u>	<u>155,248</u>	<u>120,287</u>
Paraguay	1992	<u>123,213</u>	<u>123,213</u>	-
Peru	1992	287,497	-	287,497
	1991	311,808	-	311,808
	1990	311,808	4,675	307,133
	1989	200,271	200,271	-
		<u>1,111,384</u>	<u>204,946</u>	<u>906,438</u>
Puerto Rico	1992	<u>13,690</u>	-	<u>13,690</u>
Saint Kitts and Nevis	1992	<u>6,845</u>	<u>6,845</u>	-
Saint Lucia	1992	<u>20,535</u>	<u>20,535</u>	-
Saint Vincent and the Grenadines	1992	<u>13,690</u>	<u>12,473</u>	<u>1,217</u>
Suriname	1992	47,916	-	47,916
	1991	81,069	-	81,069
	1990	81,069	81,069	-
	1989	75,642	75,642	-
	1988	40,448	40,448	-
		<u>326,144</u>	<u>197,159</u>	<u>128,985</u>
Trinidad and Tobago	1992	<u>123,213</u>	<u>5,531</u>	<u>117,682</u>
United Kingdom	1992	41,071	-	41,071
	1991	24,945	15,522	9,423
	1990	24,945	24,945	-
	1989	2,948	2,948	-
		<u>93,909</u>	<u>43,415</u>	<u>50,494</u>
United States of America	1992	44,378,032	34,399,700	9,978,332
	1991	12,180,675	12,180,675	-
		<u>56,558,707</u>	<u>46,580,375</u>	<u>9,978,332</u>
Uruguay	1992	<u>184,819</u>	<u>107,227</u>	<u>77,592</u>
Venezuela	1992	<u>2,259,209</u>	-	<u>2,259,209</u>
Total		<u>109,743,340</u>	<u>71,953,750</u>	<u>37,789,590</u>
Amount consisted of:				
Financial period 1992		71,214,190	47,097,044	24,117,146
Prior years		<u>38,529,150</u>	<u>24,856,706</u>	<u>13,672,444</u>
		<u>109,743,340</u>	<u>71,953,750</u>	<u>37,789,590</u>

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

525 Twenty-third Street, N.W.
Washington, D.C. 20037, U.S.A.

INTERIM FINANCIAL REPORT

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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 financial period 1 January to 31 December 1992.

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

A handwritten signature in black ink, appearing to read 'Cartyle Guerra de Macedo', written over a horizontal line.

Cartyle Guerra de Macedo

Director

Pan American Sanitary Bureau

PART I

INTRODUCTORY COMMENTS

Introductory Comments

1. The Interim Financial Report of the Organization for the year 1992 is submitted by the Director in accordance with the provisions 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 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 1992. The Report also contains separate financial statements for 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 on the Organization's finances should he feel the need to do so. There is no such report for 1992. Of the three Centers, INCAP has separate Financial Regulations which require the External Auditor to certify the Institute's financial statements annually. The External Auditor's Report and certification are included in Part V of this Report.

Review of the Interim Financial Position

4. Summary of Expenditure by Source of Funds

A summary of expenditure by source of funds for the ten-year period 1983-1992 is shown in Table A of the Report.

5. PAHO Regular Budget - Income

The contributions due at 31 December 1992 are indicated in the following table:

	Contributions Due					
	Prior to 1989	1989	1990	1991	1992	Total
Antigua and Barbuda	6,321	11,637	12,473	12,473	13,690	56,594
Argentina	-	-	-	-	3,436,266	3,436,266
Bahamas	-	-	-	-	29,208	29,208
Bolivia	-	-	22,936	106,015	47,916	176,867
Brazil	-	-	4,049,716	5,419,214	5,996,353	15,465,283
Chile	-	-	-	300,000	376,483	676,483
Costa Rica	-	-	101,332	106,015	88,987	296,334
Cuba	-	-	672,603	679,740	568,148	1,920,491
Dominican Republic	207,243	98,916	106,015	106,015	123,213	641,402
Ecuador	-	-	-	945	123,213	124,158
El Salvador	-	-	-	-	47,916	47,916
France	-	-	-	-	9	9
Grenada	-	-	-	-	20,148	20,148
Guatemala	-	88,845	106,015	106,015	88,987	389,862
Guyana	-	-	105,996	106,015	13,690	225,701
Haiti	-	-	106,015	106,015	47,916	259,946
Honduras	-	-	-	-	10,681	10,681
Jamaica	-	-	-	62,805	123,213	186,018
Nicaragua	-	-	18,366	106,015	47,916	172,297
Panama	-	-	-	31,300	88,987	120,287
Peru	-	-	307,133	311,808	287,497	906,438
Puerto Rico	-	-	-	-	13,690	13,690
Saint Vincent and the Grenadines	-	-	-	-	1,217	1,217
Suriname	-	-	-	81,069	47,916	128,985
Trinidad and Tobago	-	-	-	-	117,682	117,682
United Kingdom	-	-	-	9,423	41,071	50,494
United States of America	-	-	-	-	9,978,332	9,978,332
Uruguay	-	-	-	-	77,592	77,592
Venezuela	-	-	-	-	2,259,209	2,259,209
Total	213,564	199,398	5,608,600	7,650,882	24,117,146	37,789,590

The rate of collection of assessed contributions at 31 December 1992 was 66% of current assessments; this compares with collection rates of 61% and 52% on 31 December 1991 and 1990, respectively. Although the collection of assessed contributions for the year 1992 shows an increase over the previous two years, the number of Member Countries with outstanding contributions has increased to 29 Members as of 31 December 1992, from 22 Members at 31 December 1991.

Each year, the Delegates to the Directing Council or the Pan American Sanitary Conference review at length the financial circumstances of those Member Countries who are in arrears in their quota payments and who are subject to Article 6.B of the PAHO Constitution. As at 1 January 1993, there were 11 Member Countries subject to Article 6.B. Member Countries are urged to remit their quota payments on a timely basis so that the Organization may remain in a sound financial position.

An amount of \$9,700,000 was projected as miscellaneous income to supplement the 1992-1993 PAHO Regular Budget. The actual amount realized for the year 1992 was \$5,962,795. For 1993, the projected miscellaneous income to be earned is approximately \$4,000,000.

6. PAHO Regular Budget - Disbursements

Funds are allotted for a one year period, except for the cost of staff salaries. Against these allotments, obligations have been incurred 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 1992. Accordingly, the financial position as of 31 December 1992 is not a meaningful financial reflection of the rate of program implementation.

7. 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. The capitalization of the Revolving Fund is \$5,864,321. During the past decade, the rate of expenditure has increased from \$3,986,437 during 1983 to \$16,952,881 during 1992 (Table A). Expenditure for the year 1992 shows a marked increase, 62%, over the previous year: \$10,476,086 in 1991 to \$16,952,881 in 1992. This increase can be attributed to the successful immunization programs for the eradication of polio. Details of 1992 transactions are shown in Table 7.

8. Trust Funds

Trust Fund expenditures during 1992 amounted to \$40,702,146, as compared to \$44,186,424 during 1991, a decrease of 8 percent. This is the first decrease in the rate of Trust Fund expenditures since 1984, when expenditures were \$10,527,683. The Organization is actively pursuing additional Trust Funds to compliment its programs financed by the Regular Budget.

9. Special Fund for Natural Disaster Relief

Within the category "PAHO Other Funds" in Table A are the expenditures incurred under the Special Fund for Natural Disaster Relief, which was established in 1976. There was a sizable increase in expenditures during 1992 due to the epidemic of cholera in Latin America. Expenditures from the Fund were \$2,103,905, as compared to \$734,799 and \$255,953 during 1991 and 1990 respectively.

Centers

The financial statements relating to CAREC, CFNI and INCAP are shown in Parts III, IV and V respectively of the Interim Financial Report. While the financial statements for CAREC and CFNI are reported on a biennial basis, as is PAHO, the financial statements for INCAP are reported on an annual basis in accordance with INCAP's Financial Regulations.

10. CAREC

There has been a marked decrease in the rate of collection of CAREC quota assessments over the past two years.

	QUOTA RECEIPTS		
	<u>Current</u> <u>Assessments</u>	<u>Prior Years'</u> <u>Assessments</u>	<u>Total</u> <u>Collection</u>
1988	117,235	884,514	1,001,749
1989	94,340	1,212,149	1,306,489
1990	43,806	1,686,370	1,730,176
1991	128,763	1,056,259	1,185,022
1992	108,067	851,593	959,660

Expenditures during 1992 amounted to \$1,601,486, resulting in a net operating loss of \$482,340, which completely depleted the Center's Working Capital Fund (Table 11). In order for the Center to regain a sound financial position, Member Countries are urged to remit their quota assessments (Table 12).

11. CFNI

The rate of collection of quota contributions for the Institute during 1992 was very encouraging. This improvement in quota collections plus prudent budgeting resulted in a net surplus from operations of \$115,492 for the Center in 1992 (Table 14).

PAHO, however, continues to provide operating funds for the Institute (Table 15). If the Member Countries continue to meet their commitments to the Institute, CFNI would be free of any major financial constraints and could devote its full attention to meeting the Institute's objectives.

12. INCAP

For the second consecutive year, the financial condition of INCAP has continued to show improvement. The Institute was able to achieve its goal of establishing a Working Capital Fund of \$1,000,000 (Exhibit III, note 16), due in part to the excellent rate of quota payments from the member countries of INCAP.

The Institute is actively exploring extrabudgetary sources to help finance its nutrition programs. Project disbursements under Trust Fund arrangements were \$5,044,325 in 1992, compared to \$4,886,148 in 1991 (Schedule 2). Although this was a modest increase, it indicates the steady growth in Trust Funds disbursements since 1984, when disbursements were \$1,500,000. To establish an Endowment Fund for the Institute, the Director of INCAP has given the proceeds of \$9,375 which he received from the "Nathalie Masse Award", International Center for Childhood in Paris, France (Exhibit III, note 9). It is intended that this "seed" money attract other contributions to the Endowment Fund, the purpose of which is to provide a long-term financial source to ensure continuity in the delivery of technical cooperation programs to benefit the people in Central America and Panama.

Table A

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

	1983	1984	1985	1986	1987	1988	1989	1990	1991	1992
PAN AMERICAN HEALTH ORGANIZATION										
Regular Budget ¹	48,445,027	42,758,185	58,853,893	40,190,849	62,046,199	45,234,478	71,544,163	53,444,695	76,260,912	59,982,067
Trust Funds	11,944,408	10,527,483	11,806,732	14,046,379	18,015,548	26,754,383	32,776,406	37,326,347	44,186,424	40,702,146
Building Fund	272,662	365,431	474,660	577,915	1,341,527	992,838	528,383	779,925	852,127	842,823
Revolving Fund for the Expanded Program on Immunization	3,986,437	3,690,710	4,384,790	4,735,370	5,563,153	8,068,750	8,075,163	9,523,815	10,476,086	16,952,881
Revolving Fund for the Procurement of Essential Drugs	-	-	-	-	-	755,477	834,885	152,347	248,668	320,359
Special Fund for Sale of Vaccines at PANAFIOSA	557,829	44,372	1,069,497	1,113,869	2,348,521	2,515,302	2,159,187	2,122,622	1,289,733 ²	1,391,549 ²
Special Fund for Health Promotion	408,108	240,825	246,117	208,817	208,130	208,108	158,108	108,108	108,108	113,331
Special Fund for Program Support Costs	1,474,301	1,647,716	555,793	416,947	-	1,229,139	(97,731)	3,146,604	3,312,191	3,825,308
Other Funds	158,730	72,586	183,836	265,952	78,830	276,637	151,274	228,434	734,799	2,104,182
CAREC: Regular Budget	919,906	1,223,878	1,253,233	936,019	861,140	867,206	880,620	1,199,193	1,949,500	1,601,486
Trust Funds	512,915	394,338	479,035	219,977	358,859	251,843	253,730	364,494	1,555,118	992,750
CFMI: Regular Budget	177,441	182,921	172,955	236,949	257,885	248,440	274,386	228,063	226,301	200,549
Trust Funds	106,623	102,279	54,064	141,491	176,103	103,224	145,901	101,262	79,434	88,595
INCAP: Regular Budget	717,842	500,000	407,742	491,573	463,055	636,562	985,484	650,000	918,357	552,923
Trust Funds	1,543,018	1,499,661	1,776,004	2,694,947	3,677,225	3,846,578	4,555,627	4,312,696	4,886,148	5,044,325
Subtotal PAHO	71,225,247	63,250,585	81,718,351	66,277,054	95,396,175	91,988,965	123,225,586	113,688,605	145,364,448	134,715,274
WORLD HEALTH ORGANIZATION										
WHO - Regular Budget	26,201,111	18,342,716 ³	33,226,961	18,664,697 ³	35,459,640	21,312,607 ³	36,689,426	25,651,325 ³	39,422,844	30,608,373 ³
Global Program on AIDS	-	-	-	-	-	-	-	10,138,452	9,459,068	9,445,038
United Nations Development Program	1,909,147	1,838,401	1,242,670	1,244,950	3,627,640	1,503,184	1,151,449	552,104	842,359	730,770
United Nations Fund for Population Activities	6,182,842	6,922,824	8,276,016	2,269,543	8,809,553	7,481,608	7,288,643	7,635,808	4,446,712	3,167,866
WHO - Other	2,811,743	2,898,385 ⁴	3,293,511	4,126,866 ⁴	5,764,152	3,847,069 ⁴	14,918,953	5,042,324 ⁴	5,929,233	6,179,705 ⁴
Subtotal WHO	37,104,843	30,002,324	46,039,158	26,306,056	53,660,985	34,144,468	60,048,471	49,019,813	60,100,216	50,131,752
TOTAL ALL FUNDS	108,330,090	93,252,909	127,757,509	92,583,110	149,057,160	126,133,433	183,274,057	162,708,418	205,464,664	184,847,026

¹ Includes budget provision for Special Fund for Health Promotion.

² Does not include Campinas sale of vaccines.

³ PAHO and WHO Regular accounted on biennial basis; amounts shown are cash disbursements only.

⁴ Includes funds accounted on annual and biennial basis.

PART II

PAN AMERICAN HEALTH ORGANIZATION

FINANCIAL STATEMENTS

PAN AMERICAN HEALTH ORGANIZATION
 CONSOLIDATED STATEMENT OF INCOME AND EXPENDITURE
 OF ALL FUNDS FOR THE YEAR 1992
 (expressed in US dollars)

Funds	Note * or Statement	Balance 1 January 1992	Income 1992	Transfers Refunds Adjustments	Expenditures 1992	Balance 31 December 1992
PAN AMERICAN HEALTH ORGANIZATION						
Regular Budget	Table 2	-	75,181,544	(1,638,142)	59,982,067	13,561,335
Advances from Governments and Institutions for Procurement Building Fund	Table 5	5,242,248	4,014,762	(705,321)	4,174,786	4,376,903
Emergency Procurement Revolving Fund	Table 6	595,769	921,650	-	842,823	674,596
Provision for Termination and Repatriation Entitlements	-	125,000	-	-	-	125,000
Revolving Fund for the Expanded Program on Immunization	-	8,659,729	1,926,211	-	1,078,105	9,507,835
Revolving Fund for the Procurement of Essential Drugs	Table 7	5,437,691	17,379,511	-	16,952,881	5,864,321
Table 8	Table 8	3,397,102	367,416	-	320,359	3,444,159
Special Funds:						
Animal Health Research	-	16,728	984	-	-	17,712
Health Promotion	-	807,048	162,238	2,945,504	113,331	3,801,459
Natural Disaster Relief	-	515,447	4,310,954	-	2,104,182	2,722,219
Program Support Costs	-	10,133,382	4,387,326	-	3,825,308	10,695,400
Sale of Vaccine - PANAF-TOSA	-	1,000,113	1,043,803	-	1,391,549	652,367
Capital Equipment	-	-	-	200,000	-	200,000
Trust Funds	Table 9	22,258,092	41,762,837	-	40,702,146	23,318,783
Provision for Cost of Exchange/Inflation Rate Differential Holding Account	-	5,973,000	-	-	-	5,973,000
Working Capital Fund	-	1,507,362	-	(1,507,362)	-	-
PAHO - CAREC:		11,000,000	-	-	-	11,000,000
Regular Budget	Table 10	-	1,119,146	482,340	1,601,486	-
Building Fund	-	300,000	-	-	-	300,000
Trust Funds	Table 13	303,781	1,226,264	-	992,750	537,295
Working Capital Fund	Table 11	502,226	-	(482,340)	-	19,886
PAHO - CFNI:						
Regular Budget	Table 14	-	314,740	(114,191)	200,549	-
Trust Funds	Table 17	103,632	68,287	-	88,595	83,324
Working Capital Fund (Deficit)	Table 15	(302,449)	-	115,492	-	(186,957)
PAHO - INCAP:						
Regular Budget	Exhibit I	-	1,095,163	(542,240)	552,923	-
Trust Funds	Schedule 2	(256,412)	4,978,689	100,959	5,044,325	(221,089)
Working Capital Fund	Exhibit II	603,359	-	396,641	-	1,000,000
Subtotal PAHO funds		<u>77,922,848</u>	<u>160,261,525</u>	<u>(748,660)</u>	<u>139,968,165</u>	<u>97,467,548</u>
WORLD HEALTH ORGANIZATION						
Regular Budget		-	53,619,535	-	30,608,373	23,011,162
Global Program on AIDS		-	13,646,336	-	9,445,038	4,201,298
United Nations Development Program		-	730,770	-	730,770	-
United Nations Fund for Population Activities		-	3,167,866	-	3,167,866	-
WHO - Other		-	11,685,905	-	6,179,705	5,506,200
Subtotal WHO funds		<u>-</u>	<u>82,850,412</u>	<u>-</u>	<u>50,131,752</u>	<u>32,718,660</u>
TOTAL ALL FUNDS		<u>77,922,848</u>	<u>243,111,937</u>	<u>(748,660)</u>	<u>190,099,917</u>	<u>130,186,208</u>

* See Explanatory Notes following Table 2

PAN AMERICAN HEALTH ORGANIZATION
STATEMENT OF ASSETS, LIABILITIES AND EQUITY
AS OF 31 DECEMBER 1992
(expressed in US dollars)

Table 2

ASSETS	Note*	1992	1991
CURRENT ASSETS			
Cash on hand, in transit and in banks (Table 3)	-	<u>1,706,316</u>	<u>1,109,100</u>
Time deposits and investments, at cost (Table 2)	-	<u>103,363,234</u>	<u>108,280,479</u>
Accounts receivable			
Quota contributions from Member and Participating Governments (Table 4)	-	<u>37,789,590</u>	<u>38,529,150</u>
Less: Reserved	-	<u>37,789,590</u>	<u>(38,529,150)</u>
Total accounts receivable		<u>-</u>	<u>-</u>
Tax Equalization Fund	1	<u>1,563,901</u>	<u>1,071,019</u>
Trust Funds Receivable (Table 9)	-	<u>5,659,045</u>	<u>5,388,752</u>
Sundry debtors, net	2	<u>4,537,828</u>	<u>2,844,686</u>
Balance due from World Health Organization for inter-organization funding activities	-	<u>-</u>	<u>443,584</u>
Balance due from Centers for inter-organization funding activities	3	<u>102,362</u>	<u>195,188</u>
Deferred charges	4	<u>4,376,008</u>	<u>3,433,626</u>
Total current assets		<u>121,308,694</u>	<u>122,766,434</u>
LAND AND BUILDINGS			
Headquarters and field offices	5	<u>12,217,882</u>	<u>12,217,882</u>
TOTAL		<u>133,526,576</u>	<u>134,984,316</u>
LIABILITIES			
CURRENT LIABILITIES			
Quota contributions received in advance	-	<u>124,941</u>	<u>206,530</u>
Unliquidated obligations	-	<u>1,014,274</u>	<u>12,553,838</u>
Accounts payable			
Advances from Governments and Institutions for procurement (Table 5)	-	<u>4,376,903</u>	<u>5,242,248</u>
Balance due to Pan American Health and Education Foundation under operating agreement	-	<u>10,753,331</u>	<u>10,150,851</u>
Balance due to the World Health Organization for inter-organization funding activities	-	<u>767,005</u>	<u>-</u>
Balance due to Centers for inter-organization funding activities	6	<u>2,690,753</u>	<u>2,240,587</u>
Textbook Program	-	<u>876,840</u>	<u>828,293</u>
Other sundry creditors	-	<u>3,487,416</u>	<u>14,538,697</u>
Total accounts payable		<u>22,952,248</u>	<u>33,000,676</u>
Total current liabilities		<u>24,091,463</u>	<u>45,761,044</u>
PROVISION FOR TERMINATION AND REPATRIATION ENTITLEMENTS	-	<u>9,507,835</u>	<u>8,659,729</u>
SPECIAL FUNDS			
Building Fund	8	<u>674,596</u>	<u>595,769</u>
Emergency Procurement Revolving Fund (Table 6)	-	<u>125,000</u>	<u>125,000</u>
Revolving Fund for the Expanded Program on Immunization (Table 7)	-	<u>5,864,321</u>	<u>5,627,866</u>
Revolving Fund for the Procurement of Essential Drugs (Table 8)	-	<u>3,444,159</u>	<u>3,397,102</u>
Special Fund for Animal Health Research	-	<u>17,712</u>	<u>16,728</u>
Special Fund for Health Promotion	-	<u>3,801,459</u>	<u>807,048</u>
Special Fund for Natural Disaster Relief	-	<u>2,722,219</u>	<u>515,447</u>
Special Fund for Program Support Costs	-	<u>10,695,400</u>	<u>10,133,382</u>
Special Fund for Sale of Vaccine at PANAFOTSA	-	<u>652,367</u>	<u>1,000,113</u>
Special Fund for Capital Equipment	-	<u>200,000</u>	<u>-</u>
Trust Funds (Table 9)	-	<u>28,977,828</u>	<u>27,646,844</u>
Total special funds		<u>57,175,061</u>	<u>49,865,299</u>
PROVISION FOR COST OF EXCHANGE/INFLATION RATE DIFFERENTIAL	-	<u>5,973,000</u>	<u>5,973,000</u>
HOLDING ACCOUNT	9	<u>-</u>	<u>1,507,362</u>
WORKING CAPITAL FUND	-	<u>11,000,000</u>	<u>11,000,000</u>
REGULAR BUDGET (Table 1)	-	<u>13,561,335</u>	<u>-</u>
EQUITY IN LAND AND BUILDINGS			
Headquarters and field offices	5	<u>12,217,882</u>	<u>12,217,882</u>
TOTAL		<u>133,526,576</u>	<u>134,984,316</u>

* See Explanatory Notes, following pages.

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 name of certain Member Governments in proportion to their assessment for the financial period concerned, reduced by the amount needed to reimburse income taxes levied by those Member Countries on PAHO's staff.

2. Sundry Debtors, Net

	<u>1992</u>	<u>1991</u>
Advances made to staff members in accordance with the rules and regulations of the Organization	79,580	113,121
Sundry debtors	279,414	1,232,113
Sale of vaccine - PANAFOTSA	1,888,002	1,871,186
Expenditure from the Revolving Fund for the Expanded Program on Immunization awaiting reimbursement	2,458,640	133,016
Expenditure from the Revolving Fund for the Procurement of Essential Drugs awaiting reimbursement	1,486,239	1,315,927
Expenditure from the Emergency Procurement Fund awaiting reimbursement	36,985	60,358
Deposits and guaranties	<u>27,357</u>	<u>27,357</u>
Subtotal	6,256,217	4,753,078
Less: Reserve for doubtful accounts - PANAFOTSA	<u>1,718,389</u>	<u>1,908,392</u>
Total	<u>4,537,828</u>	<u>2,844,686</u>

3. Balance Due from Centers for Inter-Organization Funding Activities

The net results of the accounting transactions between the Centers and the Organization represent a net receivable from the Caribbean Food and Nutrition Institute as indicated below:

	<u>1992</u>	<u>1991</u>
Caribbean Food and Nutrition Institute (Table 15)	<u>102,361</u>	<u>195,188</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>1992</u>	<u>1991</u>
Prepaid expenses - PAND	329,620	28,538
- WHO	913,247	434,853
Advances made to staff members and short-term consultants pending submission of claims	1,541,863	1,674,161
Advances made for projects	495,568	896,074
Advances for Staff Health Insurance claims pending settlement	<u>1,095,710</u>	<u>400,000</u>
Total	<u>4,376,008</u>	<u>3,433,626</u>

5. Land and Buildings

The amount of \$12,217,882 shown as the value (at cost) of the Headquarters and field offices land and buildings is comprised as follows:

Washington, D.C., United States of America		
Main Building: land and building	6,906,170	
Annex: land only	<u>3,429,533</u>	10,335,703
Caracas, Venezuela		208,645
Guatemala City, Guatemala		96,391
Lima, Peru		125,940
Brasilia, Brazil		803,545
Buenos Aires, Argentina		116,561
Port-au-Prince, Haiti		<u>531,097</u>
Total		<u>12,217,882</u>

6. Balance Due to Centers for Inter-Organization Funding Activities

The net results of the accounting transactions between the Centers and the Organization represent a payable to the Centers as indicated below:

	<u>1992</u>	<u>1991</u>
Caribbean Epidemiology Center (Table 11)	1,096,512	1,445,332
Institute of Nutrition of Central America and Panama (Exhibit II)	<u>1,594,241</u>	<u>795,255</u>
Total	<u>2,690,753</u>	<u>2,240,587</u>

7. 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.

8. Building Fund

The status of the Building Fund as of 31 December 1992 is as follows:

	<u>Major Maintenance and Repairs</u>	<u>Rental Income</u>	<u>Total</u>
Balance as of 1 January 1992	500,000	95,769	595,769
Funds received from land rental of Headquarters building at 2121 Virginia Ave	-	663,462	663,462
Funds received for conference room and other room rental	-	158,189	158,189
In accordance with Resolution XII of the XXXI Directing Council held in 1985:			
Transfer from miscellaneous income	100,000	-	100,000
Transfer from rental income	<u>99,113</u>	<u>(99,113)</u>	-
Total	<u>699,113</u>	<u>818,307</u>	<u>1,517,420</u>
Disbursements for office rental	-	643,711	643,711
Disbursements for maintenance and repairs	<u>199,113</u>	-	<u>199,113</u>
Balance as of 31 December 1992	<u>500,000</u>	<u>174,596</u>	<u>674,596</u>

9. Holding Account

In accordance with Resolution XVI of the XX Pan American Sanitary Conference, any surplus funds will be placed in a Holding Account until such time as the Directing Council or the Pan American Sanitary Conference decides on how to utilize the funds.

The status of the Holding Account as of 31 December 1992 is:

Balance as of 1 January	1,507,362
Less:	
Surplus from 1988-1989 biennium transferred to PAHO income in order to reduce quotas of Member Governments in relation to the biennial budget for 1992-1993 (Resolution V of the XIII PASB Conference)	962,201
Surplus from 1990-1991 biennium transferred to Special Fund for Health Promotion (Resolution XII)	<u>545,161</u>
Balance as of 31 December	<u>-</u>

PAN AMERICAN HEALTH ORGANIZATION
STATEMENT OF CASH, DEPOSITS AND SECURITIES
AS OF 31 DECEMBER 1992
(expressed in US dollars)

	1992		1991
Cash on hand, in transit and in banks			
Amount in US dollars	1,134,783		503,765
Amount in other currency	<u>571,533¹</u>	1,706,316	<u>605,335¹</u>
			1,109,100
Time deposits and investments, at cost			
Time deposits in US dollars	50,792,445		52,050,924
US Treasury Notes	<u>52,570,789</u>	<u>103,363,234</u>	<u>56,229,555</u>
			<u>108,280,479</u>
Total Cash, Deposits and Securities		<u>105,069,550</u>	<u>109,389,579</u>

¹The conversion of local currencies to US dollars has been made in conformity with the UNDP/WHO official exchange rates as of 31 December 1992.

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

Accounts payable	18,837,721		27,136,665
Less: Accounts receivable	<u>5,071,319</u>	<u>13,766,402</u>	<u>5,468,141</u>
			<u>21,668,524</u>
Unliquidated obligations		<u>1,014,274</u>	<u>12,553,838</u>
Advances for procurement on behalf of Member Countries		<u>4,376,903</u>	<u>5,242,248</u>
Special Funds:			
Building Fund		674,596	595,769
Emergency Procurement Fund		125,000	125,000
Revolving Fund for the Expanded Program on Immunization	5,864,321		5,627,866
Less: Accounts receivable from Member Countries	<u>(2,458,640)</u>	3,405,681	<u>(133,016)</u>
Revolving fund for the Procurement of Essential Drugs	3,444,159		3,397,102
Less: Accounts receivable from Member Countries	<u>(1,486,239)</u>	1,957,920	<u>(1,315,927)</u>
Nursing Textbook Program		876,840	828,293
Special Fund for Animal Health		17,712	16,728
Special Fund for Health Promotion		3,801,459	807,048
Special Fund for Program Support Costs		10,695,400	10,133,382
Special Fund for Sale of FMD vaccine - PANAFIOSA		652,367	1,000,113
Natural Disaster Relief Fund		2,722,219	515,447
Trust Funds		<u>28,977,828</u>	<u>27,646,844</u>
Subtotal Special Funds		<u>53,907,022</u>	<u>49,244,649</u>
Provision for Termination and Repatriation Entitlements		<u>9,507,835</u>	<u>8,659,729</u>
Provision for Cost of Exchange/Inflation Rate		<u>5,973,000</u>	<u>5,973,000</u>
Holding Account		-	<u>1,507,362</u>
Special Fund for Capital Equipment		<u>200,000</u>	-
Regular Budget		<u>13,561,335</u>	-
Working Capital Fund	11,000,000		11,000,000
Less: Tax Equalization Fund	(1,563,901)		1,071,019
Trust Fund receivables	<u>(5,659,045)</u>	<u>3,777,054</u>	<u>5,388,752</u>
			<u>4,540,229</u>
Total		<u>106,083,825</u>	<u>109,389,579</u>

PAN AMERICAN HEALTH ORGANIZATION
STATEMENT OF QUOTA CONTRIBUTIONS DUE FROM
MEMBER AND PARTICIPATING STATES AND ASSOCIATE MEMBERS
1992 ASSESSMENT AND PRIOR FINANCIAL PERIODS
(expressed in US dollars)

<u>Member and Participating States and Associate Members</u>	<u>Year</u>	<u>Amount Due</u>	<u>Collected</u>	<u>Balance Due 31 December 1992</u>
Antigua and Barbuda	1992	13,690	-	13,690
	1990-1991	24,946	-	24,946
	1988-1989	<u>22,958</u>	<u>5,000</u>	<u>17,958</u>
		<u>61,594</u>	<u>5,000</u>	<u>56,594</u>
Argentina	1992	3,436,266	-	3,436,266
	1990-1991	<u>8,627,898</u>	<u>8,627,898</u>	-
		<u>12,064,164</u>	<u>8,627,898</u>	<u>3,436,266</u>
Bahamas	1992	<u>47,916</u>	<u>18,708</u>	<u>29,208</u>
Barbados	1992	<u>54,761</u>	<u>54,761</u>	-
Belize	1992	<u>20,535</u>	<u>20,535</u>	-
Bolivia	1992	47,916	-	47,916
	1991	106,015	-	106,015
	1990	106,015	83,079	22,936
	1989	<u>30,921</u>	<u>30,921</u>	-
		<u>290,867</u>	<u>114,000</u>	<u>176,867</u>
Brazil	1992	5,996,353	-	5,996,353
	1991	5,419,214	-	5,419,214
	1990	<u>5,419,114</u>	<u>1,369,398</u>	<u>4,049,716</u>
		<u>16,834,681</u>	<u>1,369,398</u>	<u>15,465,283</u>
Canada	1992	<u>7,094,435</u>	<u>7,094,435</u>	-
Chile	1992	376,483	-	376,483
	1991	473,947	173,947	300,000
	1990	<u>473,947</u>	<u>473,947</u>	-
		<u>1,324,377</u>	<u>647,894</u>	<u>676,483</u>
Colombia	1992	<u>657,134</u>	<u>657,134</u>	-
Costa Rica	1992	88,987	-	88,987
	1991	106,015	-	106,015
	1990	<u>101,332</u>	-	<u>101,332</u>
		<u>296,334</u>	-	<u>296,334</u>
Cuba	1992	568,148	-	568,148
	1991	679,740	-	679,740
	1990	679,740	7,137	672,603
	1989	<u>362,863</u>	<u>362,863</u>	-
		<u>2,290,491</u>	<u>370,000</u>	<u>1,920,491</u>
Dominica	1992	<u>13,690</u>	<u>13,690</u>	-

<u>Member and Participating States and Associate Members</u>	<u>Year</u>	<u>Amount Due</u>	<u>Collected</u>	<u>Balance Due 31 December 1992</u>
Dominican Republic	1992	123,213	-	123,213
	1991	106,015	-	106,015
	1990	106,015	-	106,015
	1989	98,916	-	98,916
	1988	98,916	-	98,916
	1987	91,532	-	91,532
	1986	91,531	74,736	16,795
	1985	54,811	54,811	-
		<u>770,949</u>	<u>129,547</u>	<u>641,402</u>
Ecuador	1992	123,213	-	123,213
	1991	87,410	86,465	945
		<u>210,623</u>	<u>86,465</u>	<u>124,158</u>
El Salvador	1992	47,916	-	47,916
	1991	106,015	106,015	-
	1990	53,008	53,008	-
		<u>206,939</u>	<u>159,023</u>	<u>47,916</u>
France	1992	<u>198,509</u>	<u>198,500</u>	<u>9</u>
Grenada	1992	20,535	387	20,148
	1991	18,203	18,203	-
		<u>38,738</u>	<u>18,590</u>	<u>20,148</u>
Guatemala	1992	88,987	-	88,987
	1991	106,015	-	106,015
	1990	106,015	-	106,015
	1989	98,916	10,071	88,845
	1988	41,856	41,856	-
		<u>441,789</u>	<u>51,927</u>	<u>389,862</u>
Guyana	1992	13,690	-	13,690
	1991	106,015	-	106,015
	1990	106,015	19	105,996
	1989	57,043	57,043	-
		<u>282,763</u>	<u>57,062</u>	<u>225,701</u>
Haiti	1992	47,916	-	47,916
	1991	106,015	-	106,015
	1990	106,015	-	106,015
	1989	98,916	98,916	-
	1988	9,666	9,666	-
		<u>368,528</u>	<u>108,582</u>	<u>259,946</u>
Honduras	1992	47,916	37,235	10,681
	1991	106,015	106,015	-
	1990	49,110	49,110	-
		<u>203,041</u>	<u>192,360</u>	<u>10,681</u>
Jamaica	1992	123,213	-	123,213
	1991	106,015	43,210	62,805
	1990	23,929	23,929	-
		<u>253,157</u>	<u>67,139</u>	<u>186,018</u>
Mexico	1992	<u>4,264,528</u>	<u>4,264,528</u>	<u>-</u>
Netherlands	1992	<u>61,607</u>	<u>61,607</u>	<u>-</u>

<u>Member and Participating States and Associate Members</u>	<u>Year</u>	<u>Amount Due</u>	<u>Collected</u>	<u>Balance Due 31 December 1992</u>
Nicaragua	1992	47,916	-	47,916
	1991	106,015	-	106,015
	1990	106,015	87,649	18,366
	1989	<u>20,351</u>	<u>20,351</u>	-
		<u>280,297</u>	<u>108,000</u>	<u>172,297</u>
Panama	1992	88,987	-	88,987
	1991	106,015	74,715	31,300
	1990	<u>80,533</u>	<u>80,533</u>	-
		<u>275,535</u>	<u>155,248</u>	<u>120,287</u>
Paraguay	1992	<u>123,213</u>	<u>123,213</u>	-
Peru	1992	287,497	-	287,497
	1991	311,808	-	311,808
	1990	311,808	4,675	307,133
	1989	<u>200,271</u>	<u>200,271</u>	-
		<u>1,111,384</u>	<u>204,946</u>	<u>906,438</u>
Puerto Rico	1992	<u>13,690</u>	-	<u>13,690</u>
Saint Kitts and Nevis	1992	<u>6,845</u>	<u>6,845</u>	-
Saint Lucia	1992	<u>20,535</u>	<u>20,535</u>	-
Saint Vincent and the Grenadines	1992	<u>13,690</u>	<u>12,473</u>	<u>1,217</u>
Suriname	1992	47,916	-	47,916
	1991	81,069	-	81,069
	1990	81,069	81,069	-
	1989	75,642	75,642	-
	1988	<u>40,448</u>	<u>40,448</u>	-
		<u>326,144</u>	<u>197,159</u>	<u>128,985</u>
Trinidad and Tobago	1992	<u>123,213</u>	<u>5,531</u>	<u>117,682</u>
United Kingdom	1992	41,071	-	41,071
	1991	24,945	15,522	9,423
	1990	24,945	24,945	-
	1989	<u>2,948</u>	<u>2,948</u>	-
		<u>93,909</u>	<u>43,415</u>	<u>50,494</u>
United States of America	1992	44,378,032	34,399,700	9,978,332
	1991	<u>12,180,675</u>	<u>12,180,675</u>	-
		<u>56,558,707</u>	<u>46,580,375</u>	<u>9,978,332</u>
Uruguay	1992	<u>184,819</u>	<u>107,227</u>	<u>77,592</u>
Venezuela	1992	<u>2,259,209</u>	-	<u>2,259,209</u>
Total		<u>109,729,650</u>	<u>71,953,750</u>	<u>37,775,900</u>
Amount consisted of:				
Financial period 1992		71,214,190	47,097,044	24,117,146
Prior years		<u>38,529,150</u>	<u>24,856,706</u>	<u>13,672,444</u>
		<u>109,743,340</u>	<u>71,953,750</u>	<u>37,789,590</u>

PAN AMERICAN HEALTH ORGANIZATION
STATEMENT OF ADVANCES FROM GOVERNMENTS AND INSTITUTIONS FOR PROCUREMENT
AS OF 31 DECEMBER 1992
(expressed in US dollars)

<u>Source of funds</u>	<u>Balance 1 January 1992</u>	<u>Received</u>	<u>Expenditure</u>	<u>Refund</u>	<u>Balance 31 December 1992</u>
Anguilla	121	-	-	-	121
Antigua and Barbuda	1,219	291	-	-	1,510
Argentina	180,090	200,380	215,270	85,423	79,777
Bahamas	19,800	-	16,116	3,684	-
Barbados	9,907	41,253	1,064	3,515	46,581
Belize	(2,665)	-	-	-	(2,665)
Bermuda	893	-	-	-	893
Bolivia	2,228,968	73,842	477,530	17,150	1,808,130
Brazil	334,987	1,214,110	786,645	122,670	639,782
British Virgin Islands	692	4,221	-	-	4,913
Canada	(89)	-	-	(89)	-
Chile	58,441	131,170	98,577	25,291	65,743
Colombia	198,236	208,027	330,600	67,128	8,535
Costa Rica	309,883	226,245	430,339	18,854	86,935
Cuba	57,532	155,296	8,634	151,951	52,243
Dominica	7,215	-	6,250	3,719	(2,754)
Dominican Republic	45,014	204,561	191,412	20,944	37,219
Ecuador	(98,661)	633,919	257,680	51,848	225,730
El Salvador	22,783	11,250	25,657	1,443	6,933
Grenada	(1,117)	-	-	-	(1,117)
Guatemala	39,324	55,242	40,317	(2,821)	57,070
Guyana	60,797	6,500	38,203	21,448	7,646
Haiti	100,274	268,332	128,752	(1,863)	241,717
Honduras	97,870	-	1,559	5,781	90,530
Jamaica	27,482	21,125	22,592	8,410	17,605
Mexico	57,701	15,094	32,462	15,517	24,816
Montserrat	32	-	-	32	-
Netherlands Antilles	4,768	690	532	4,768	158
Nicaragua	2,782	-	-	2,520	262
Panama	321,980	99,224	211,583	-	209,621
Paraguay	2,979	23,101	18,277	(6,194)	13,997
Peru	696,295	329,744	739,110	15,554	271,375
Saint Kitts and Nevis	15,124	-	14,884	240	-
Saint Lucia	41,206	-	-	41,206	-
Saint Vincent and the Grenadines	22,762	-	-	5,822	16,940
Suriname	26,930	72,407	33,849	-	65,488
Trinidad and Tobago	44,128	-	-	(539)	44,667
United States of America	(17)	-	-	(17)	-
Uruguay	98,184	12,221	44,633	9,874	55,898
Venezuela	201,101	6,517	2,259	4,755	200,604
Artificial Electronic Larynx Revolving Fund	<u>7,297</u>	<u>-</u>	<u>-</u>	<u>7,297</u>	<u>-</u>
Total	<u>5,242,248</u>	<u>4,014,762</u>	<u>4,174,786</u>	<u>705,321</u>	<u>4,376,903</u>

PAN AMERICAN HEALTH ORGANIZATION
EMERGENCY PROCUREMENT REVOLVING FUND
AS OF 31 DECEMBER 1992
(expressed in US dollars)

<u>Source of Funds</u>	<u>Balance Due</u> <u>1 January</u> <u>1992</u>	<u>Expenditure</u>	<u>Reimbursement</u>	<u>Balance Due</u> <u>31 December</u> <u>1992</u>
Suriname	<u>60,358</u>	<u>-</u>	<u>23,373</u>	<u>36,985</u>
Total	<u>60,358</u>	<u>-</u>	<u>23,373</u>	<u>36,985</u>

STATUS OF FUND
AS OF 31 DECEMBER 1992
(expressed in US dollars)

Authorized level of Emergency Procurement Revolving Fund	125,000
Less: Amount due to Fund from Member Governments	<u>36,985</u>
	88,015
Unliquidated obligations	<u>-</u>
Amount available for purchases	<u>88,015</u>

PAN AMERICAN HEALTH ORGANIZATION
 REVOLVING FUND FOR THE EXPANDED PROGRAM ON IMMUNIZATION
 AS OF 31 DECEMBER 1992
 (expressed in US dollars)

Country	Balance Due 1 January 1992	Expenditure	Reimbursement	Balance Due 31 December 1992
Anguilla	(5,557)	6,018	2,659	(2,198)
Antigua and Barbuda	3,423	8,112	9,698	1,837
Argentina	(767,367)	1,648,170	1,325,090	(444,287)
Bahamas	35,327	17,797	48,733	4,391
Barbados	2,924	8,263	20,935	(9,748)
Belize	8,313	10,308	7,257	11,364
Bermuda	(246)	6,684	6,691	(253)
Bolivia	599,029	651,174	751,943	498,260
British Virgin Islands	(267)	4,511	6,901	(2,657)
Cayman Islands	(4,702)	7,381	2,679	-
Chile	(2,366)	193,089	71,239	119,484
Colombia	423,548	2,159,555	2,301,550	281,553
Costa Rica	167,703	804,962	697,574	275,091
Cuba	-	64,857	64,857	-
Dominica	(87)	11,110	13,196	(2,173)
Dominican Republic	87,336	624,689	492,957	219,068
Ecuador	83,610	327,489	246,389	164,710
El Salvador	22,248	214,412	163,282	73,378
Grenada	9,109	12,025	31,161	(10,027)
Guatemala	93,444	1,027,758	696,910	424,292
Guyana	23,832	68,525	58,288	34,069
Haiti	-	161,940	91,217	70,723
Honduras	(144,074)	1,656,576	1,317,496	195,006
Jamaica	(744)	76,871	48,278	27,849
Mexico	(779,125)	833,893	54,768	-
Montserrat	(1,974)	3,515	1,703	(162)
Netherlands Antilles	12,976	16,207	17,743	11,440
Nicaragua	124,053	441,554	454,310	111,297
Panama	2,862	264,729	231,590	36,001
Paraguay	26,029	252,778	26,029	252,778
Peru	(142,374)	4,980,220	4,966,982	(129,136)
Saint Kitts and Nevis	(4,989)	9,681	1,640	3,052
Saint Lucia	1,326	23,248	17,255	7,319
Saint Vincent and the Grenadines	(27,399)	18,303	13,153	(22,249)
Suriname	23,064	38,578	25,844	35,798
Trinidad and Tobago	78,897	31,502	83,158	27,241
Turks and Caicos Islands	(4,259)	3,620	-	(639)
Uruguay	<u>189,493</u>	<u>262,777</u>	<u>256,102</u>	<u>196,168</u>
Total	<u>133,016</u>	<u>16,952,881</u>	<u>14,627,257¹</u>	<u>2,458,640</u>

¹Received from:

Member countries	11,552,215
UNICEF	2,235,345
Rotary Foundation	517,462
Agency for International Development	<u>322,235</u>
	<u>14,627,257</u>

PAN AMERICAN HEALTH ORGANIZATION
STATUS OF THE REVOLVING FUND FOR THE EXPANDED PROGRAM ON IMMUNIZATION
AS OF 31 DECEMBER 1992
(expressed in US dollars)

A. Capitalization of the Revolving Fund is:

Level of Revolving Fund as of 1 January 1992		5,527,866
Add: Transfer from Reserve account		<u>236,455</u>
Level of Revolving Fund as of 31 December 1992		5,764,321
Less: Amount due to Fund from Member Governments	3,082,169	
Deduct funds received in advance	<u>(623,529)</u>	<u>2,458,640</u>
Unliquidated obligations		3,305,681
		<u>1,801,512</u>
Amount available for purchases		<u>1,504,169</u>

B. Reserve account:

Balance as of 1 January 1992		100,000
Add: 3% service charge earned		<u>419,617</u>
		519,617
Less: Transfer to Capitalization Account	236,455	
Vaccine losses and miscellaneous expenses	<u>183,162</u>	<u>419,617</u>
Balance as of 31 December 1992		<u>100,000</u>

PAN AMERICAN HEALTH ORGANIZATION
STATUS OF THE REVOLVING FUND FOR THE PROCUREMENT OF ESSENTIAL DRUGS
AS OF 31 DECEMBER 1992
(expressed in US dollars)

A. Capitalization of the Revolving Fund is:

Level of Revolving Fund as of 1 January 1992	3,277,426
Contribution received during 1992:	
Netherlands	<u>39,174</u>
Level of Revolving Fund as of 31 December 1992	3,316,600
Less: Amount due to Fund from Member Governments	<u>1,486,239</u>
	1,830,361
Unliquidated obligations	<u>-</u>
Amount available for purchases	<u>1,830,361</u>

B. Reserve account:

Balance as of 1 January 1992	119,676
Add: 3% service charge	<u>7,883</u>
Balance as of 31 December 1992	<u>127,559</u>

PAN AMERICAN HEALTH ORGANIZATION
STATEMENT OF TRUST FUNDS
CASH POSITION AS OF 31 DECEMBER 1992
(expressed in US dollars)

<u>Source of Funds</u>	<u>Project Reference</u>	<u>Balance 1 January 1992</u>	<u>Funds Received</u>	<u>Project Expenditure</u>	<u>Balance 31 December 1992</u>
GOVERNMENTS					
ARGENTINA					
Development of Programs and Systems for Health Services	ARG DHS 060	511	-	-	511
Decentralization of Hospitals	ARG DHS 091	29,438	(29,438)	-	-
Utilization of Human Resources	ARG DHS 092	350,346	(210,932)	138,970	444
Development of INOS/Ministry of Health Information Systems	ARG DHS 094	2,009	(2,009)	-	-
Health and Social Sector Development: Program Management	ARG DHS 095	4,608	(4,608)	-	-
Managerial Support for National Health Development	ARG MPN 010	171,734	498,000	243,982	425,752
Cost Effectiveness of Social Promotion on Nutrition Programs	ARG NUT 020	2,289	-	-	2,289
Contribution of Government of Argentina to CEPANZO	CPZ ZNS 020	(768,772)	-	-	(768,772)
Commitments Related to Diminution of CEPANZO	CPZ ZNS 026	(362,917)	-	-	(362,917)
Diagnostic Work on Rabies	CPZ ZNS 050	1,441	-	-	1,441
Veterinary Meat Inspection	CPZ ZNS 080	19,214	-	-	19,214
Reference Center for Epidemiology Surveillance, Entre Rios (Phase II)	MCP FMD 021	86,565	126,520	107,283	105,802
Eradication of Foot-and-Mouth Disease in the River Plate Basin	MCP FMD 063	57,321	18,245	70,071	5,495
Food Protection	PAZ FOS 020	-	-	628,929	(628,929)
Contribution of Government of Argentina to INPPAZ	PAZ ZNS 020	-	-	379,395	(379,395)
Miscellaneous Income	PAZ ZNS 025	-	4,108	75	4,033
AUSTRALIA					
Community Water Supply and Sanitation	CAR CWS 010	2,500	(2,500)	-	-
BARBADOS					
Expansion of Queen Elizabeth Hospital and Glebe Clinic	BAR DHS 030	20,712	(20,712)	-	-
Expansion of Queen Elizabeth Hospital	BAR DHS 031	9,138	(9,138)	-	-
Dental Prevention Evaluation in Bermuda	MCP ORH 011	-	25,500	15,952	9,548
BOLIVIA					
Water and Sewer Administration (Cochabamba)	BOL CWS 030	(51,844)	39,249	-	(12,595)
Water and Sewer Administration (Tarija)	BOL CWS 060	22,233	(22,620)	(387)	-
Development of Integrated Health Services in Chuquisaca, Potosí, Tarija	BOL DHS 072	2,821	(2,821)	-	-
Maintenance of Integrated Health Services	BOL DHS 073	24,700	-	18,479	6,221
Formulation of Policy on Essential Drugs	BOL EDV 011	(13,285)	13,560	248	27
Disaster Preparedness: IDNDR Support (UNDRO)	CDR DPP 011	-	20,000	-	20,000

<u>Source of Funds</u>	<u>Project Reference</u>	<u>Balance 1 January 1992</u>	<u>Funds Received</u>	<u>Project Expenditure</u>	<u>Balance 31 December 1992</u>
BRAZIL					
Contribution of the Government of Brazil to PANAFTOSA	AFT FMD 020	(305,072)	512,659	207,587	-
PROASA Courses in Brazil and Collaboration between PANAFTOSA and SNAD	AFT FMD 110	8,970	59,180	68,150	-
Regional Library of Medicine and Health Sciences: (BIREME)					
Project Services	BIR HBD 020	13,490	482,592	476,375	19,707
Sale of Publications and Other Services	BIR HBD 022	160,131	225,702	237,730	148,103
Sale of PAHO/WHO Publications	BIR HBD 023	3,315	1,669	1,666	3,318
Income from CD-ROM System Services	BIR HBD 025	10,046	32,858	23,287	19,617
Project Services (Ministry of Health Contribution)	BIR HBD 026	-	24,274	24,274	-
Project Services (Ministry of Health Contribution, Part II)	BIR HBD 027	-	67,544	49,775	17,769
Regional Congress (October 1992)	BIR HBD 040	-	34,202	21,180	13,022
Control of Environmental Health Hazards	BRA CEH 010	15,605	-	-	15,605
Pollution Control (CETESB/PROCCOP)	BRA CEH 021	63,691	-	-	63,691
Strengthening of the National Housing Bank (Phase II)	BRA CWS 041	(97,499)	108,181	10,682	-
Local Currency - Amendment XV	BRA DHS 001	66,007	28,352	94,359	-
Local Currency - Amendment XVIII	BRA DHS 002	13,761	15,958	29,719	-
Local Currency - Prevention of Cholera	BRA DHS 004	64,062	(54,532)	9,530	-
Local Currency - PAHO/Maintenance Amendment XVI	BRA DHS 005	179	(501)	(322)	-
Local Currency - Sus Prosangue - Amendment XIV	BRA DHS 007	2,042	3,598	5,640	-
Local Currency - Amendment XIX	BRA DHS 008	72,661	(36,819)	35,842	-
Health Services Development (Ministry of Health/General Secretary)	BRA DHS 011	2,997	-	672	2,325
Health Services Development (Ministry of Health/Northeast)	BRA DHS 012	5,972	-	-	5,972
Health Services Development (Ministry of Health/Sanitation Surveillance)	BRA DHS 013	8,468	-	-	8,468
Health Services Development (Rio de Janeiro/Metropolitan Areas)	BRA DHS 014	27,017	-	-	27,017
Health Services Development (Ministry of Health/Oral Health)	BRA DHS 015	5,852	-	-	5,852
Health Services Development (Ministry of Welfare Social Assistance)	BRA DHS 020	67,951	-	44,281	23,670
Health Services Development (MPAS/INAMPS)	BRA DHS 030	5,648	-	(559)	6,207
Health Services Development: Human Resources (Carta Reversal VII)	BRA DHS 065	2,979	-	-	2,979
Local Currency - First Amendment to Agreement No. 2	BRA HME 001	-	34,852	34,852	-
Human Resources Education (Ministry of Education)	BRA HME 012	38,203	(39,415)	(3,886)	2,674
Human Resources Education (INAN)	BRA HME 014	979	(979)	-	-
Health Situation and Trend Assessment	BRA HST 010	7,124	-	-	7,124
Control of Endemic Diseases in the Northeast and Malaria in the Amazon	BRA MAL 020	341,558	67,092	134,202	274,448
Local Currency - Maternal and Child Health	BRA MCH 001	35,084	(13,080)	22,004	-
Integrated Maternal and Child Health Program	BRA MCH 030	59,990	-	-	59,990
Integrated Maternal and Child Health Program (Phase I)	BRA MCH 031	3,678	-	3,542	136
Local Currency - Nutrition	BRA NUT 001	43,002	27,414	70,416	-
Study on Food and Nutrition	BRA NUT 020	9,060	-	-	9,060
Parasitic Disease Control in the Northeast Region	BRA PDP 012	575,477	-	57,623	517,854

<u>Source of Funds</u>	<u>Project Reference</u>	<u>Balance 1 January 1992</u>	<u>Funds Received</u>	<u>Project Expenditure</u>	<u>Balance 31 December 1992</u>
FIOCRUZ Research (Toxicology Laboratory)	BRA RPD 022	6,833	(6,833)	-	-
FIOCRUZ Research (Biologicals)	BRA RPD 023	3,030	(3,030)	-	-
FIOCRUZ Research (Biotechnology)	BRA RPD 026	5,036	(5,036)	-	-
FIOCRUZ Research (Training Mid-level Health Personnel)	BRA RPD 027	7,238	(7,238)	-	-
FIOCRUZ Research (Training Research Personnel)	BRA RPD 028	1,574	(1,574)	-	-
FIOCRUZ Research (Institutional Development)	BRA RPD 029	1,024	(1,024)	-	-
National Institute of Animal Health Scientific and Technological Cooperation in Veterinary Public Health	BRA ZNS 020	52,845	-	-	52,845
Scientific and Technological Cooperation in Veterinary Public Health (Phase II)	BRA ZNS 040	21,294	(21,294)	-	-
Income from Enrollment, Donations, and Sale of Publications (CLAP)	BRA ZNS 041	-	21,292	9,586	11,706
Anti-Foot-and-Mouth Disease Vaccine with Oleoso Adjuvant	CLP MCH 011	24,081	10,774	30,556	4,299
Special Funding of Foot-and-Mouth Disease Vaccine Program	MCP FMD 030	871	472	-	1,343
Eradication of Foot-and-Mouth Disease, River Plate Basin	MCP FMD 031	209,934	-	(4,924)	214,858
	MCP FMD 061	31,256	116,860	114,279	33,837
CANADA					
National Network of Information on Water Supply and Sanitation	ARG CWS 030	10,114	-	9,311	803
Latin American Health Information Network	BIR HBI 060	315	(315)	-	-
Caribbean Basin Water Management Program	CAR CWS 020	1,402	(1,402)	-	-
Leak Detection Equipment and Training	CAR CWS 023	2,555	(2,555)	-	-
Environmental Health Research	CAR CWS 030	589	(589)	-	-
Emergency Preparedness in English Speaking Caribbean (CIDA Phase III)	CAR DPP 330	-	79,665	52,955	26,710
Hazardous Waste and Health Protection in Latin America and the Caribbean	CEP CEH 050	-	28,250	-	28,250
Micro and Toxic Evaluation of Water and Food Crops at San Juan de Miraflores	CEP CWS 210	7,032	-	2,539	4,493
Development of Local Health Systems and Perinatal Health Care	CLP MCH 030	259,219	576,483	792,153	43,549
Emergency Preparedness for Central America (CIDA Grant Phase II)	COR DPP 330	40,716	125,478	151,305	14,889
Emergency Preparedness for Central America (CIDA Grant Phase III)	ELS DPP 330	-	11,300	8,505	2,795
Emergency Preparedness for Central America (CIDA Grant Phase III)	GUT DPP 330	-	9,040	5,584	3,456
Emergency Preparedness for Central America (CIDA Grant Phase III)	HOW DPP 330	-	-	2,236	(2,236)
International Conference of Medical Devices Regulatory Authorities	ICP DHS 032	897	(897)	-	-
Support to Preparedness Programs (CIDA Grant Phase III)	ICP DPP 330	113,732	56,460	130,906	39,286
Hazardous Waste and Health Protection in Latin America and the Caribbean	MCP CEH 050	-	29,127	1,944	27,183
Technical Cooperation with CDERA	MCP DPP 032	-	123,866	123,866	-
IDNDR Activities in Latin America and the Caribbean	MCP DPP 060	48,589	-	46,372	2,217
Multinational IDNDR Activities (CIDA)	MCP DPP 065	-	125,600	-	125,600

<u>Source of Funds</u>	<u>Project Reference</u>	<u>Balance 1 January 1992</u>	<u>Funds Received</u>	<u>Project Expenditure</u>	<u>Balance 31 December 1992</u>
Support to Preparedness Programs/ General (CIDA Grant Phase II)	MCP DPP 280	348	(348)	-	-
Support to Preparedness Programs in the Caribbean (CIDA Grant Phase II)	MCP DPP 284	130	(130)	-	-
Overall Program Management (CIDA Grant Phase III)	MCP DPP 310	11,769	28,983	24,162	16,590
Education/Training Materials (CIDA Grant Phase III)	MCP DPP 320	75,995	115,423	96,865	94,553
Support to Preparedness Programs (CIDA Grant Phase III)	MCP DPP 330	258,938	225,887	249,916	234,909
Support to Preparedness Programs in Mexico (CIDA Grant Phase III)	MCP DPP 331	8,646	22,138	18,370	12,414
Support to Preparedness Programs in the Caribbean (CIDA Grant Phase III)	MCP DPP 332	129,693	2,281	687	131,287
Regional Documentation Center Heightening the EPI in CAREC Member Countries	MCP DPP 333	-	20,955	23,956	(3,001)
	MCP EPI 024	71,176	-	70,431	745
Sustaining Awareness/Measles Elimination, English-Speaking Caribbean	MCP EPI 034	-	133,452	200,356	(66,904)
Sustaining Awareness/Measles Elimination in Guyana	MCP EPI 035	-	54,240	33,215	21,025
Expanded Program on Immunization in Guyana	MCP EPI 060	84,474	-	77,743	6,731
Expanded Program on Immunization - Trinidad and Tobago	MCP EPI 091	70,007	-	50,958	19,049
Behavioral Intervention for Sexually Transmitted Disease and HIV Infection	MCP HIV 303	25,000	-	18,306	6,694
Biomedical Research	MCP HIV 401	3,376	-	-	3,376
Strengthening of REPIDISCA	NIC CWS 020	(1,035)	3,168	-	2,133
Feasibility Study on Vaccinology Centers (IDRC)	MCP RDV 021	32,861	-	37,665	(4,804)
Epidemiologic Studies on Streptococcal Vaccine	MCP RDV 030	-	423,703	176,390	247,313
Improvement of Hydraulic and Sanitary Installations in Hospitals	PER CWS 011	2,060	5,135	3,317	3,878
Improvement of Sanitary Infrastructure of Public Schools	PER CWS 012	5,054	2,810	7,281	583
Strengthen National Network of Information on Drinking Water/Sanitation	PER CWS 040	(7,137)	-	-	(7,137)
Emergency Preparedness for South America (CIDA Grant Phase III)	PER DPP 330	37,304	147,363	193,967	(9,300)
CHILE					
Meeting of the South American Commission on the Control of Foot-and-Mouth Disease	MCP FMD 050	6,618	-	6,449	169
COLOMBIA					
Voluntary Contribution to PANAFITSA	AFT FMD 022	30,030	17,018	3,743	43,305
Community Water Supply and Sanitation Development Plan for the Basin of the Cauca River	COL CWS 010	1,659	-	-	1,659
	COL CWS 040	61,806	-	33,225	28,581
Treatment and Disposition of Waste Water in Bogotá	COL CWS 050	105,554	6,000	47,817	63,737
Courses on Environmental Sanitation	COL CWS 060	1,280	-	-	1,280
Technical Cooperation in Water Supply and Sewerage	COL CWS 090	(9,020)	9,020	-	-
Development of Sewer and Water Supply Systems in Bogotá	COL CWS 091	(14,228)	10,966	-	(3,262)

<u>Source of Funds</u>	<u>Project Reference</u>	<u>Balance 1 January 1992</u>	<u>Funds Received</u>	<u>Project Expenditure</u>	<u>Balance 31 December 1992</u>
General Communicable Disease Prevention and Control Activities	COL OCD 010	45,453	53,480	77,387	21,546
Production of Biological Products for Public and Animal Health	COL ZNS 011	8,733	-	1,582	7,151
Surveillance and Control of Urban Rabies	COL ZNS 020	-	85,537	-	85,537
Voluntary Contribution to CEPANZO	CPZ ZNS 024	40,205	(40,205)	-	-
Voluntary Contribution to INPPAZ	PAZ ZNS 024	-	64,518	11,653	52,865
COSTA RICA					
Institutional Development of Instituto Costarricense de Acueductos y Alcantarillados	COR CWS 020	-	17,800	14,987	2,813
Increase of Operating Capacity	COR DHS 040	43,972	-	-	43,972
CUBA					
Managerial Support for National Health Development	CUB MPN 010	15,103	39,636	34,031	20,708
DENMARK					
Institutional Strengthening of Environmental Health Sector	COR CEH 033	-	11,813	10,359	1,454
Development of Health Education in Central America and Panama	MCP HME 040	746,229	331,992	610,291	467,930
DOMINICAN REPUBLIC					
Reinforcement and Expansion of Health Services	DDR DHS 020	9,051	(9,051)	-	-
ECUADOR					
Comprehensive Family Health Program	ECU DHS 012	28,478	220,146	226,198	22,426
Health Facilities Maintenance	ECU DHS 040	508	(508)	-	-
FINLAND					
Improvement and Development of Essential Drugs in Central America and Panama	COR EDV 100	122,361	161,446	150,947	132,860
Malaria Control along the Costa Rican/Nicaraguan Border (FINNIDA)	COR MAL 031	83,731	-	46,154	37,577
Tri-National Plan for Dengue Control	ELS OCD 030	122,273	75,000	130,145	67,128
Tri-National Plan for Dengue Control	GUT OCD 030	143,731	75,000	167,580	51,151
Malaria Control along the Honduran/Nicaraguan Border	HON MAL 040	319,904	-	218,274	101,630
Tri-National Plan for Dengue Control	HON OCD 030	149,160	75,000	156,066	68,094
Support to Water and Sanitation Systems in Central America	MCP CWS 084	816,074	254,709	193,498	877,285
Improvement and Development of Essential Drugs in Central America and Panama	MCP EDV 100	209,421	(161,446)	21,699	26,276
Strengthening of Malaria Control Programs	MCP MAL 040	462,440	-	88,961	373,479
Support to the Tri-National Plan for Dengue Control	MCP OCD 030	22,600	-	14,094	8,506
Technical Cooperation Among Countries of Central America and Panama	MCP TCC 032	567,336	(479,709)	53,076	34,551
Strengthening of Hospital Equipment Maintenance	NIC DHS 020	1,223,743	190,386	1,188,226	225,903
Emergency Assistance to Measles Epidemic	NIC EPI 011	55,432	-	55,117	315
Malaria Control along the Nicaraguan/Costa Rican Border (FINNIDA)	NIC MAL 031	31,658	-	18,538	13,120
Malaria Control along the Nicaraguan/Honduran Border	NIC MAL 040	175,016	-	142,193	32,823
Rehabilitation Care for the Disabled	NIC RHB 011	672,916	247,300	726,309	193,907
FRANCE					
Cancer of the Uterine Cervix	CAR CAN 021	299,424	-	31,822	267,602
Essential Drugs Policies	COR EDV 050	104,863	14,189	98,307	20,745

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Repair of Health Equipment for Health Facilities in Central America and Panama	MCP DHS 110	5,739	-	5,704	35
Essential Drug Policies	MCP EDV 050	52,748	(14,189)	23,440	15,119
GERMANY					
Regional IDNDR Meeting in Jamaica 19-26 May 1992	MCP DPP 063	-	38,800	38,749	51
GUATEMALA					
Health Services Development	GUT DHS 010	70,667	123,399	95,024	99,042
Strengthening Ministry of Health With Emphasis on Engineering/Maintenance	GUT DHS 040	23,167	(23,167)	-	-
Malaria	GUT MAL 010	(30,681)	36,371	-	5,690
Managerial Support for National Health Development	GUT MPN 010	99	13,118	13,261	(44)
HONDURAS					
Human Resources Development for Division Municipal de Agua Potable	HON CWS 050	1,118	(1,118)	-	-
Technical Cooperation with DIMA	HON CWS 051	(22,211)	208,171	168,126	17,834
Malaria	HON MAL 010	11,120	-	-	11,120
ITALY					
Development of Health Services for the HEAP Program	BRA DHS 140	-	157,305	81,301	76,004
Strengthening of Maternal and Child Health	CAR MCH 061	-	646,360	125,212	521,148
Community Based Rehabilitation Services	CAR RHB 021	-	157,901	1,360	156,541
Control of <i>Aedes aegypti</i>	CAR VBC 021	-	796,085	190,948	605,137
Development of Health Services for HEAP Program	COL DHS 140	-	206,869	3,602	203,267
Development of Health Services for the HEAP Program	DOR DHS 140	18,378	318,977	339,272	(1,917)
MOP-UP Operation	GUT EPI 020	-	4,283	4,283	-
Development of Health Services for the HEAP Program	MCP DHS 040	958,454	275,198	202,416	1,031,236
Ministerial Conference on Italian Cooperation in Health	MCP TCC 040	60,922	-	-	60,922
Development of Health Services for HEAP Program	PER DHS 140	-	144,013	51,428	92,585
Emergency Preparedness for Trapecio and Ino Communities	PER DPP 020	16,644	-	11,464	5,180
MEXICO					
Contribution to Pan American Center for Human Ecology and Health	ECO CEH 010	38,762	346,169	310,262	74,669
National Program on Control of Leakage and on Efficient Use of Water	MEX CWS 020	4,924	-	-	4,924
Institutional Strengthening of CESP	MEX CWS 030	(49,366)	49,366	44,764	(44,764)
Managerial Support for National Health Development	MEX MPN 010	-	56,027	56,027	-
NETHERLANDS					
Social Communication Priority Measures for Prevention and Control of Cholera	BLZ CDD 071	-	28,250	14,351	13,899
Maintenance Services of Health Facilities in Central America and Panama (Phase I)	BLZ DHS 131	-	76,335	59,999	16,336
Strengthening of Maintenance Services under Ministry of Health	BLZ DHS 133	-	67,175	-	67,175

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Maintenance Services of Health Facilities (Phase II)	BLZ DHS 134	53,189	35,030	56,829	31,390
Strengthening of Maintenance Services in MOH (Phase II)	BLZ DHS 136	96,445	103,120	35,382	164,183
Social Communication Priority Measures for Prevention and Control of Cholera	COL CDD 071	-	67,800	-	67,800
Maintenance Services of Health Facilities (Phase II)	COR DHS 134	37,739	48,816	57,713	28,842
Computerized Management System for Health Relief in Disaster Affected Country	COR DPP 090	-	33,900	20,754	13,146
Support of AIDS Medium-Term Planning	COR HIV 252	42,129	-	34,803	7,326
Social Communication Priority Measures for Cholera Prevention and Control	ECU CDD 071	-	67,800	25,168	42,632
Restoration of Health Clinic Services in the Aftermath of Earthquake	ELS DHS 050	1,664	(1,664)	-	-
Strengthening and Restructure of Health Care System in Metropolitan Area	ELS DHS 061	1,743,804	1,338	395,407	1,349,735
Maintenance Services of Health Facilities (Phase II)	ELS DHS 134	48,975	64,071	86,359	26,687
Support to AIDS Medium-Term Planning	ELS HIV 252	5,918	-	5,746	172
Social Communication Priority Measures for Prevention and Control of Cholera	GUT CDD 071	-	67,800	27,120	40,680
Maintenance Services of Health Facilities (Phase II)	GUT DHS 134	289,360	317,679	394,356	212,683
Strengthening of Maintenance Services in Ministry of Health (Phase II)	GUT DHS 135	4,630	277,047	202,601	79,076
Support to AIDS Medium-Term Planning	GUT HIV 252	25,542	-	6,881	18,661
Social Communication Priority Measures for Prevention and Control of Cholera	HON CDD 071	-	67,800	27,120	40,680
Maintenance Services of Health Facilities (Phase II)	HON DHS 134	25,889	67,122	63,501	29,510
District Health Management Team Training	JAM DHS 050	13,967	-	-	13,967
Social Communication Priority Measures for Prevention and Control of Cholera	MCP CDD 071	1,034,668	636,029	248,794	1,421,903
Maintenance Services of Facilities in Central America and Panama (Phase I)	MCP DHS 131	418,152	(76,335)	1,517	340,300
Strengthening of Maintenance Services Under Ministry of Health (Guatemala)	MCP DHS 132	114,840	-	404	114,436
Strengthening of Maintenance Services in Belize Ministry of Health	MCP DHS 133	86,030	(67,175)	-	18,855
Maintenance Services of Health Facilities in Central America and Panama (Phase II)	MCP DHS 134	308,351	97,369	126,628	279,092
Strengthening of Maintenance Services in Guatemala Ministry of Health (Phase II)	MCP DHS 135	393,080	(183,132)	159,213	50,735
Strengthening of Maintenance Services in Belize Ministry of Health (Phase II)	MCP DHS 136	18,458	118,175	63,691	72,942
Computerized Management System for Health Relief in Disaster-Affected Countries	MCP DPP 090	278,453	(33,900)	173,408	71,145
Community Participation in Essential Drugs	MCP EDV 080	4,984	-	3,187	1,797

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Third International Conference on AIDS	MCP HIV 036	(119,760)	119,760	-	-
AIDS Medium-Term Planning/Central America and Panama	MCP HIV 212	15,304	-	-	15,304
Maternal and Child Health Care in Central America	MCP MCH 050	-	286,475	-	286,475
Joint Governmental/Non-Governmental Health Sector Collaboration	MCP TCC 070	105,263	366,270	46,653	424,880
Social Communication Priority Measures for Prevention and Control of Cholera	NIC CDD 071	-	47,353	19,210	28,143
Maintenance Services of Health Facilities (Phase II)	NIC DHS 134	17,760	49,691	49,842	17,609
Support to AIDS Medium-Term Planning	NIC HIV 252	66,017	-	7,111	58,906
Maintenance Services of Health Facilities (Phase II)	PAN DHS 134	12,723	68,047	75,089	5,681
Social Communication Priority Measures for Prevention and Control of Cholera	PER CDD 071	-	124,300	61,518	62,782
Social Communication Priority Measures for Cholera Prevention and Control	SUR CDD 071	-	67,800	12,547	55,253
Social Communication Priority Measures for Cholera Prevention and Control	VEN CDD 071	-	67,800	28,250	39,550
NICARAGUA					
Institutional Development in INAA (Phase II)	NIC CWS 021	(16,137)	-	-	(16,137)
Improvement and Expansion of Regional Health Services (Phase II)	NIC DHS 031	1,542	(1,542)	-	-
Malaria	NIC MAL 010	2,327	-	-	2,327
NORWAY					
Institutional Strengthening of Environmental Health Sector	BLZ CEH 032	-	24,295	9,425	14,870
Support to AIDS Medium-Term Planning	BLZ HIV 254	-	15,000	2,088	12,912
Women in Health and Development	BLZ WHD 021	1,806	-	-	1,806
Institutional Strengthening of Environmental Health Sector	COR CEH 032	-	149,779	108,885	40,894
Subregional Coordination of MASICA	COR CEH 132	-	285,775	175,542	110,233
National Production of Essential Drugs and Critical Supplies	COR EDV 070	201,308	230,191	243,959	187,540
Support to AIDS Medium-Term Planning	COR HIV 254	6,230	35,000	11,175	30,055
Women in Health and Development	COR WHD 021	6,553	-	34,444	(27,891)
Institutional Strengthening of Environmental Health Sector	ELS CEH 032	-	35,482	24,596	10,886
Support to AIDS Medium-Term Planning	ELS HIV 254	2,656	45,000	3,656	44,000
Women in Health and Development	ELS WHD 021	669	-	-	669
Institutional Strengthening of Environmental Health Sector	GUT CEH 032	-	51,189	25,433	25,756
Support to AIDS Medium-Term Planning	GUT HIV 254	15,695	70,000	6,687	79,008
Women in Health and Development	GUT WHD 021	584	-	-	584
Institutional Strengthening of Environmental Health Sector	HOW CEH 032	-	42,714	28,827	13,887
Support to AIDS Medium-Term Planning	HOW HIV 254	9,548	75,672	57,493	27,727
Women in Health and Development	HOW WHD 021	5,985	-	2,030	3,955
Environmental Health in Central America, Panama and Belize	MCP CEH 021	652	(652)	-	-

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Institutional Strengthening of Environment, Health Sector in Central America and Panama	MCP CEH 032	196,143	(164,289)	12,250	19,604
National Production of Essential Drugs and Critical Supplies	MCP EDV 070	166,071	104,794	84,154	186,711
AIDS Medium-Term Planning in Central America and Panama	MCP HIV 214	-	33,627	-	33,627
Women in Health and Development	MCP WHD 021	93,132	90,038	77,342	105,828
Strengthening of Environmental Health Sector	NIC CEH 032	27,731	58,159	75,184	10,706
Health Services Development in the Atlantic Coastal Region (NORAD)	NIC DHS 011	296,279	-	259,787	36,492
Support to AIDS Medium-Term Planning	NIC HIV 254	16,836	33,900	32,875	17,861
Women in Health and Development	NIC WHD 021	38	(38)	-	-
Institutional Strengthening of Environmental Health Sector	PAN CEH 032	-	48,929	37,773	11,156
Support to AIDS Medium-Term Planning	PAN HIV 254	3,456	33,900	21,790	15,566
PANAMA					
Improvement of the Health Operating Capacity (Phase II)	PAN DHS 021	(67,583)	-	-	(67,583)
Training Human Resources for National Health Sector Maintenance System	PAN DHS 040	24,533	-	-	24,533
PARAGUAY					
Technical Cooperation	CPZ ZNS 130	9,961	-	-	9,961
Anti-Foot-and-Mouth Disease Vaccine with Oleoso Adjuvant	MCP FMD 040	40,263	35,030	29,928	45,365
Eradication of Foot-and-Mouth Disease, River Plate Basin	MCP FMD 066	-	121,230	-	121,230
Rural Water Supply and Sanitation	PAR CWS 020	39,890	(39,890)	-	-
Rural Water Supply and Sanitation (Phase II)	PAR CWS 021	6,408	-	-	6,408
Extension of Coverage of Health Services	PAR DHS 020	11,834	(11,834)	-	-
Extension of Coverage of Health Services (Phase II)	PAR DHS 021	4,496	(4,496)	-	-
Creation of a Model Training Center in Family Planning (AVSC)	PAR MCH 040	-	10,309	-	10,309
Technical Cooperation	PAZ ZNS 130	-	10,000	33	9,967
PERU					
Emergency Relief for Cholera Epidemic Related to Environmental Health	CEP CEH 030	28,881	-	23,561	5,320
Contribution to Pan American Center for Sanitary Engineering and Environmental Sciences	CEP CWS 010	113,818	185,728	202,268	97,278
Income from Sales of Publications, Subscriptions and Document Reproduction (CEPIS)	CEP CWS 022	110,805	68,770	99,598	79,977
Income from Laboratory Services (CEPIS)	CEP CWS 023	6,078	21,129	19,500	7,707
Income from Sale of Fish (CEPIS)	CEP CWS 024	-	5,094	2,433	2,661
Emergency Relief for Cholera Epidemic Related to Water Sanitation	CEP CWS 030	(7,039)	-	-	(7,039)
Conservation of Non-Human Primates	MCP ZNS 091	119,531	204,700	177,040	147,191
Social Health Emergency	PER DHS 013	122,245	-	104,843	17,402

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Social Health Emergency - Rural Health Education against Cholera	PER DHS 014	-	1,854,663	1,375,140	479,523
Social Health Development - Communicable Diseases Prevention (FONCODES)	PER DHS 021	-	564,895	269,870	295,025
Social Health Development - Neonatal Tetanus Control (FONCODES)	PER DHS 022	-	96,532	-	96,532
Social Health Development - Procurement of Essential Drugs (FONCODES)	PER DHS 024	-	571,565	-	571,565
Functional Integration of the Health Services	PER DHS 130	4,778	30,318	29,467	5,629
Managerial Support for National Health Development	PER MPN 010	309,407	193,592	281,185	221,814
SWEDEN					
Central America Program for Prevention and Control of Cholera	BLZ CDD 053	-	124,820	63,557	61,263
Central American Program for Malaria Control	BLZ MAL 100	-	50,000	10,861	39,139
Tripartite Cooperation Agreement: Belize, Guatemala, Mexico	BLZ TCC 033	-	11,300	8,963	2,337
Women in Health and Development	BLZ WHD 022	1,281	(1,281)	-	-
Central America Program for Prevention and Control of Cholera	COR CDD 053	-	188,400	61,965	126,435
Institutional Strengthening of Environmental Health Sector	COR CEH 031	-	28,250	21,776	6,474
Procurement of Essential Drugs for Central America and Panama	COR EDV 040	44,412	184,755	194,532	34,635
Support to AIDS Medium-Term Planning (SIDA)	COR HIV 251	39,343	33,900	60,103	13,140
Malaria Control along the Costa Rican/Nicaraguan Border	COR MAL 030	409,476	225,000	375,854	258,622
Central American Program for Malaria Control	COR MAL 100	-	75,000	25,850	49,150
Support for Intercountry Technical Cooperation Agreements	COR TCC 033	-	11,300	2,153	9,147
Women in Health and Development	COR WHD 022	43,661	90,950	121,408	13,203
Prevention and Control of Cholera	ECU CDD 040	-	529,000	-	529,000
Central America Program for Prevention and Control of Cholera	ELS CDD 053	-	375,390	72,586	302,804
Demobilization Process: FMLN Combatants (Selective Specialized Care)	ELS DHS 143	-	320,567	319,556	1,011
Demobilization Process: FMLN Combatants (Dental Care)	ELS DHS 144	-	112,631	104,275	8,356
Emergency Health Services for Demobilization Process Part II	ELS DHS 145	-	-	75,046	(75,046)
Support to AIDS Medium-Term Planning (SIDA)	ELS HIV 251	1,742	80,200	49,389	32,553
Central American Program for Malaria Control	ELS MAL 100	-	225,000	95,085	129,915
Women in Health and Development	ELS MPN 402	1,084	(1,084)	-	-
Support for Intercountry Technical Cooperation Agreements	ELS TCC 033	-	11,300	9,524	1,776
Central American Program for Prevention and Control of Cholera	GUT CDD 053	-	413,240	131,611	281,629
Support to AIDS Medium-Term Planning (SIDA)	GUT HIV 251	18,952	130,295	83,798	65,449
Central American Program for Malaria Control	GUT MAL 100	-	225,000	90,384	134,616
Tripartite Cooperation Agreement Belize Guatemala, Mexico	GUT TCC 033	-	11,300	11,300	-

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Women in Health and Development	GUT WHD 022	17,499	-	2,948	14,551
Health and Development of Indigenous Women	GUT WHD 032	-	-	2,462	(2,462)
Central American Program for Prevention and Control of Cholera	HON CDD 053	-	273,980	105,201	168,779
Support to AIDS Medium-Term Planning (SIDA)	HON HIV 251	18,461	90,000	84,667	23,794
Malaria Control Along the Honduran/Nicaraguan Border (SIDA)	HON MAL 041	404,648	175,000	387,847	191,801
Central American Program for Malaria Control	HON MAL 100	-	150,000	101,352	48,648
Support for Intercountry Technical Cooperation Agreements	HON TCC 033	-	11,300	40	11,260
Women in Health and Development	HON WHD 022	2,537	-	457	2,080
Prevention of Cholera Epidemic in Central America	MCP CDD 053	-	35,483	15,528	19,955
Environmental Health in Central America, Panama and Belize	MCP CEH 020	21,501	-	8,355	13,146
Institutional Strengthening of the Environmental Health Sector in Central America and Panama	MCP CEH 031	123,777	-	114,235	9,542
Procurement of Essential Drugs for Central America and Panama	MCP EDV 040	258,896	(184,755)	36,488	37,653
AIDS Medium-Term Planning in Central America and Panama	MCP HIV 211	91,711	93,568	82,811	102,468
Development of Human Resources in Central American Program for Malaria Control	MCP MAL 100	-	50,000	8,447	41,553
Child Survival in Central America and Panama	MCP MCH 110	83,841	-	54,300	29,541
Development of Worker's Health in Central America and Panama	MCP OCH 020	-	47,573	32,400	15,173
Development of Cholera Vaccine for Trials in Colombia and Brazil	MCP RDV 040	-	1,327,995	10,112	1,317,883
Women in Health and Development	MCP WHD 022	148,707	261,538	272,557	137,688
Joint Actions in Health in Central America and Panama (SIDA)	MCP TCC 033	357,261	42,852	125,391	274,722
Health and Development of Indigenous Women	MCP WHD 032	-	41,485	-	41,485
Central American Program for Prevention and Control of Cholera	NIC CDD 053	-	273,980	230,083	43,897
Development of Local Integrated Health Care Systems (SILAIS)	NIC DHS 030	-	999,985	43,730	956,255
Support to AIDS Medium-Term Planning (SIDA)	NIC HIV 251	12,521	60,729	20,074	53,176
Malaria Control along the Nicaraguan/Costa Rican Border	NIC MAL 030	311,476	175,000	411,182	75,294
Malaria Control along the Nicaraguan/Honduran Border (SIDA)	NIC MAL 041	308,741	175,000	347,815	135,926
Central American Program for Malaria Control	NIC MAL 100	-	125,000	60,290	64,710
Support to Intercountry Technical Cooperation Agreement	NIC TCC 033	-	28,250	26,642	1,608
Women in Health and Development	NIC WHD 022	122	(122)	-	-
Central American Program for Prevention and Control of Cholera	PAN CDD 053	-	252,800	106,927	145,873
Support to AIDS Medium-Term Planning (SIDA)	PAN HIV 251	26,668	56,500	70,834	12,334
Central American Program for Malaria Control	PAN MAL 100	-	150,000	119,414	30,586
Technical Cooperation with Costa Rica on Health Issues of Border Population	PAN TCC 020	18,058	-	10,572	7,486
Support for Intercountry Technical Cooperation Agreements	PAN TCC 033	-	11,300	2,189	9,111

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UNITED KINGDOM					
Prevention and Control of Cholera	CAR CDD 020	-	30,000	21,323	8,677
IDNDR Activities in the Caribbean	CAR DPP 070	-	45,200	41,071	4,129
Regional IDNDR Meeting in Jamaica 19-26 May 1992 (ODA)	MCP DPP 066	-	40,000	40,000	-
IDNDR Activities in the Caribbean	MCP DPP 070	8,313	184,190	153,295	39,208
Training of Health Personnel in Cholera Prevention	NIC CDD 020	-	63,935	-	63,935
UNITED STATES OF AMERICA					
Vaccine Efficacy Study on Hemorrhagic Fever	ARG OCD 020	928,859	45,000	467,798	506,061
Study on Argentine Hemorrhagic Fever	ARG OCD 021	-	400,000	330,598	69,402
Distribution of Cancer Information (LACRIP)	BIR HBD 030	(2,220)	1,585	5,074	(5,709)
Epidemiological Study on the Prevalence of Drug Use	BOL ADA 020	4,425	-	7,665	(3,240)
Teleconference on AIDS	CAR CDS 020	7	(7)	-	-
Human Resources Education	CAR HME 010	(2,673)	-	-	(2,673)
Field Testing of a Meningococcal Group B Protein Vaccine	CHI OCD 030	3,669	-	2,965	704
Field Testing of a Meningococcal Group B Protein Vaccine (Phase II)	CHI OCD 031	61,418	125,000	126,981	59,437
Essential Drugs and Vaccines	COR EDV 010	29,232	(29,232)	-	-
Environmental Epidemiology Program for Latin American and Caribbean Countries (Phase II)	ECO CEH 041	(44,348)	-	114,466	(158,814)
Technical Assistance and Health Risk Assessment	ECO CEH 060	(11,837)	18,496	3,982	2,677
National Expanded Program on Immunization	HAI EPI 020	4,230	687,000	572,485	118,745
Public Sector Family Planning	HAI MCH 031	(231,733)	577,000	427,004	(81,737)
National Institutes of Health - General Support	ICP ADA 021	8,313	(8,313)	-	-
Collaborative Cancer Treatment Research	ICP CAN 031	(14,019)	-	-	(14,019)
Latin American Cancer Research Information Program (LACRIP)	ICP CAN 037	(24,008)	24,008	-	-
Emergency Preparedness and Disaster Relief	ICP DPP 250	44,313	167,000	190,871	20,442
Improving Child Survival through Vaccines for Preventable Diseases	ICP EPI 020	9,325	(9,325)	-	-
Improving Child Survival through Vaccines for Preventable Diseases	ICP EPI 120	3,887	140,000	46,637	97,250
Accelerated Immunization Phase II: Amendment I	ICP EPI 121	-	274,259	225,994	48,265
Institutional Organization of Health Systems	ICP HDP 020	1,812	(1,812)	-	-
General Research	ICP HIV 400	(142,898)	220,504	154,330	(76,724)
Conservation of Non-Human Primates (Phase V)	ICP ZNS 095	10,600	20,000	5,943	24,657
Narcotics Awareness	JAM ADA 030	(36,192)	-	-	(36,192)
Improvement of Health Care Delivery	JAM DHS 020	117,462	-	98,242	19,220
Inter-American Drug Abuse and Surveillance Network	MCP ADA 020	26,603	-	8,365	18,238
Distribution of Cancer Information (LACRIP)	MCP CAN 043	(18,383)	18,383	24,702	(24,702)
Cholera Laboratories Workshops (CDC)	MCP CDD 081	(6,883)	20,750	48,779	(34,912)
Emergency Preparedness and Disaster Relief	MCP DPP 250	6,723	402,000	303,585	105,138
Essential Drugs and Vaccines	MCP EDV 010	9,720	(9,720)	-	-

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Improving Child Survival through Vaccines for Preventable Diseases	MCP EPI 020	(140,367)	331,855	191,626	(138)
Improving Child Survival through Vaccines for Preventable Diseases (Ecuador)	MCP EPI 023	544	(544)	-	-
Improving Child Survival through Vaccines for Preventable Diseases (Dominican Republic)	MCP EPI 025	(39,626)	73,377	33,724	27
Improving Child Survival through Vaccines for Preventable Diseases (Colombia)	MCP EPI 026	3,986	(2,319)	1,667	-
Improving Child Survival through Vaccines for Preventable Diseases (Haiti)	MCP EPI 027	11,213	(9,047)	2,166	-
Improving Child Survival through Vaccines for Preventable Diseases (Bolivia)	MCP EPI 028	(54,990)	97,563	42,461	112
Expanded Program on Immunization in Nicaragua	MCP EPI 029	60,275	(9,872)	50,403	-
Improving Child Survival through Vaccines for Preventable Diseases (Ecuador)	MCP EPI 033	73,482	(58,000)	15,482	-
Laboratory Network for Poliomyelitis Eradication Initiatives	MCP EPI 095	-	60,000	2,452	57,548
Improving Child Survival through Vaccines for Preventable Diseases	MCP EPI 120	261,633	798,870	975,501	85,002
Accelerated Immunization Phase II: Amendment I	MCP EPI 121	-	1,300,050	1,231,509	68,541
Accelerated Immunization Phase II: Dominican Republic	MCP EPI 127	-	110,000	62,694	47,306
Accelerated Immunization Phase II: Mexico	MCP EPI 128	-	142,253	103,455	38,798
Improving Child Survival through Vaccines for Preventable Diseases (Nicaragua)	MCP EPI 129	(6,357)	944,122	681,779	255,986
Management of Malaria Control and Essential Drugs in Central America and Panama	MCP GPD 060	22,173	(22,173)	-	-
EURO Special Program for Research on Aging (PHS/OIH Grant)	MCP HEE 127	4,000	-	-	4,000
EURO Special Program for Research on Aging (NIH)	MCP HEE 132	425	(425)	-	-
Special Program for Research on Aging (PHS/OIH Grant)	MCP HEE 133	20,000	-	14,176	5,824
Third International Teleconference on AIDS	MCP HIV 032	(260,000)	256,384	-	(3,616)
General Research on AIDS	MCP HIV 400	(248,937)	512,725	508,919	(245,131)
Malaria Control in Central America and Panama	MCP MAL 030	23,997	(23,997)	-	-
Development and Evaluation of <i>Plasmodium vivax</i> Vaccine	MCP MAL 070	65,181	128,997	119,836	74,342
Latin American Maternal Mortality Surveillance Conference	MCP MCH 070	-	20,000	18,775	1,225
Tobacco or Health	MCP TOH 010	16,892	-	23,844	(6,952)
Intervention to Reduce Smoking Among Health Care Workers	MCP TOH 020	-	9,000	-	9,000
Conservation of Non-Human Primates (Phase V)	MCP ZNS 095	74,252	185,383	228,657	30,978
Spanish Translation of Health Diary	USA HBL 020	-	-	2,127	(2,127)
Biology and Its Role in Malaria Transmission	VEN MAL 020	(1,890)	1,890	-	-

<u>Source of Funds</u>	<u>Project Reference</u>	<u>Balance 1 January 1992</u>	<u>Funds Received</u>	<u>Project Expenditure</u>	<u>Balance 31 December 1992</u>
URUGUAY					
Eradication of Foot-and-Mouth Disease, River Plate Basin	MCP FMD 062	9,450	111,196	83,453	37,193
Eradication of Foot-and-Mouth Disease, River Plate Basin	MCP FMD 064	60,956	-	102,311	(41,355)
VENEZUELA					
Oral Health	MCP ORH 010	480	-	-	480
Vector Biology and Control	MCP VBC 030	29,666	-	-	29,666
Control of Foot-and-Mouth Disease and Paralytic Rabies	VEN FMD 011	239,082	-	131,681	107,401
Construction of Laboratory for Production of Anti-FMD Vaccines	VEN FMD 020	442	(442)	-	-
INTERNATIONAL ORGANIZATIONS					
<u>Caribbean Commonwealth Secretariat</u>					
Community Water Supply and Sanitation	CAR CWS 011	1,187	(1,187)	-	-
Health Education and Community Participation	CAR HED 010	626	(626)	-	-
Training of Allied Health Personnel - Phase II	CAR HME 022	24,825	-	6,512	18,313
Education and Training in Family Health Nursing	CAR MCH 020	2,990	(2,990)	-	-
<u>Caribbean Development Bank</u>					
Leak Detection Control Training Program	CAR CWS 024	2,584	(2,584)	-	-
Information Systems for Community Health Services	CAR DHS 030	-	184,000	111,333	72,667
<u>European Economic Community</u>					
Prevention of Cholera Epidemic in Central America	MCP CDD 051	(14,109)	-	39,456	(53,565)
Emergency Relief for Cholera Epidemic in Peru	MCP DPP 014	10,000	-	-	10,000
Foot-and-Mouth Disease Vaccine Potency Control (River Plate Basin)	MCP FMD 065	348,676	-	122,384	226,292
Second Pan American Teleconference on AIDS	MCP HIV 025	24,184	-	24,184	-
Third International Teleconference on AIDS	MCP HIV 033	(59,331)	59,339	-	8
Health Promotion	MCP HIV 302	3,267	-	-	3,267
Elimination of Rabies in Central America and Panama	MCP ZNS 080	(26,990)	76,729	35,139	14,600
<u>Food and Agriculture Organization</u>					
Regional Workshop on Street Foods in Latin America	MCP FOS 012	1,717	(1,717)	-	-
Nutrition	MCP NUT 010	1,115	(1,115)	-	-
Workshop on Economic Analysis of Animal Health	MCP ZNS 030	-	-	27,158	(27,158)
<u>Inter-American Development Bank</u>					
Technical Cooperation for Investment Projects in the Health Sector	ICP TCC 050	(28,533)	-	-	(28,533)
Cholera Epidemic in Peru	MCP CDD 031	(475,456)	500,000	24,544	-
Cholera Epidemic: Epidemiological Surveillance	MCP CDD 041	-	345,000	349,830	(4,830)

<u>Source of Funds</u>	<u>Project Reference</u>	<u>Balance 1 January 1992</u>	<u>Funds Received</u>	<u>Project Expenditure</u>	<u>Balance 31 December 1992</u>
Cholera Epidemic: Laboratory Strengthening in Diarrheal Diseases	MCP CDD 042	-	100,000	148,486	(48,486)
Cholera Epidemic: Laboratory Strengthening in Environmental Health	MCP CDD 043	-	100,000	133,327	(33,327)
Cholera Epidemic: Laboratory Strengthening in Sanitary Food Protection	MCP CDD 044	-	100,000	84,662	15,338
Cholera Epidemic: Environmental Health and Food Protection	MCP CDD 045	-	150,000	236,051	(86,051)
Cholera Epidemic: Support in Emergency Situations	MCP CDD 046	-	50,000	27,199	22,801
Preparation for the Drinking Water and Sanitation Sectors (Phase II)	MCP CWS 031	18,328	(18,328)	-	-
Operation and Maintenance of Water and Sewerage	MCP CWS 082	(236,776)	133,062	-	(103,714)
Polioyelitis Control with Vaccines	MCP EPI 021	(537,013)	585,198	1,186,124	(1,137,939)
Media Support to EXPO-92	MCP HBF 031	-	132,333	111,067	21,266
Technical Cooperation for Investment Projects in the Health Sector	MCP TCC 050	103,200	-	229,204	(126,004)
<u>International Atomic Energy Agency</u>					
Parasitic Disease Control	CPZ ZNS 030	2,000	(4,000)	-	(2,000)
<u>International Bank for Reconstruction and Development (World Bank)</u>					
Aquaculture Marketing Study	CEP CWS 146	(12,429)	6,880	-	(5,549)
Educational Materials on Water Supply and Sanitation	CEP CWS 270	804	(804)	-	-
Comprehensive Family Health Program	ECU DHS 011	3,384	-	-	3,384
Language Services	ICP HBL 010	18,792	-	1,145	17,647
Health Network Meeting	MCP HDE 012	30,000	-	17,670	12,330
Women and Health	MEX DHS 060	3,473	(3,473)	-	-
<u>International Life Science Institute</u>					
Environmental Health Protection, Food and Laboratories Seminar	MCP ZNS 111	-	6,000	1,782	4,218
<u>International Planned Parenthood Federation</u>					
Maternal and Child Health Study	GUY MCH 011	1,501	(1,501)	-	-
<u>International Union for Conservation of Nature and Natural Resources</u>					
National Environmental Conservation Strategy	TRT CEH 020	-	20,000	-	20,000
<u>Organization of American States</u>					
Media Support to EXPO-92	MCP HBF 030	-	100,000	100,000	-
Strengthening of Local Health Services	NIC DHS 012	48,144	-	34,370	13,774
Training of Paramedics and Provision of Medicine	NIC DHS 014	15,776	150,000	150,781	14,995
<u>UNICEF</u>					
Administration of Essential Drugs	BOL EDV 014	-	-	2,519	(2,519)
Evaluation of Maternal and Child Health Services	CAR MCH 062	13,118	-	-	13,118
Support to Expanded Program on Immunization	ECU EPI 020	1,727	-	1,608	119
Video on Immunization	MCP EPI 011	1,646	-	-	1,646

<u>Source of Funds</u>	<u>Project Reference</u>	<u>Balance 1 January 1992</u>	<u>Funds Received</u>	<u>Project Expenditure</u>	<u>Balance 31 December 1992</u>
Expanded Program on Immunization in Venezuela	MCP EPI 032	890	-	890	-
Research on EPI, HSI and Polio Eradication in Colombia	MCP EPI 036	-	10,000	1,211	8,789
Cold Chain Center, Colombia	MCP EPI 053	4,318	-	3,961	357
Coordination and Support of Human Resources Development	MCP HMC 010	27,031	-	10,809	16,222
Evaluation Meeting on the Implementation of World's Children Summit	MCP MCH 014	-	-	39,999	(39,999)
Meeting of Maternal Health and Family Planning	MCP MCH 030	1,181	(1,181)	-	-
Mother Mortality Study	MCP MCH 071	-	10,000	-	10,000
Breast Feeding Survey in Latin America	MCP MCH 080	-	10,000	3,714	6,286
Food and Nutrition Surveillance	MCP NUT 011	11,782	-	10,704	1,078
Child Survival	PAN MCH 030	287	(287)	-	-
Prevention and Control of Diarrheal Diseases (Triennial Plan)	PER CDD 030	540	(540)	-	-
UNICEF Support to National Health Development	PER MPN 011	348	(348)	298	(298)
Health Services Development	TRT DHS 010	2,157	-	-	2,157
Infant and Child Mortality Rate Study	TRT MCH 011	3,194	-	-	3,194
<u>UNDP</u>					
Purchase of Insecticide	ECU OCD 020	-	30,030	30,931	(901)
Emergency Health Services for the Demobilization Process - El Salvador	ELS DHS 141	-	500,000	576,276	(76,276)
Disinfection in Small Community Water Supplies	MCP CWS 090	5,566	(5,566)	-	-
Disaster Management Training	MCP DPP 013	5,430	-	5,186	244
Disaster Management Training Part II	MCP DPP 017	-	100,000	88,023	11,977
Development Programme for Displaced Persons, Refugees and Returnees in Central America (PRODERE)					
PRODERE Health Component -Belize	BLZ DHS 100	4,288	33,190	29,405	8,073
PRODERE Health Component -Costa Rica	COR DHS 100	(89,756)	207,089	86,327	31,006
PRODERE Health Component -El Salvador	ELS DHS 100	(190,768)	1,217,690	1,041,553	(14,631)
PRODERE Health Component -Guatemala	GUT DHS 100	(46,303)	302,844	204,440	52,101
PRODERE Health Component -Honduras	HON DHS 100	(2,250)	113,448	114,435	(3,237)
PRODERE Health Component -Multicountry	MCP TCC 060	1,839	118,947	99,112	21,674
PRODERE Health Component -Multicountry	MCP TCC 061	(51,489)	184,716	127,066	6,161
PRODERE Health Component -Nicaragua	NIC DHS 100	(223,264)	549,869	576,613	(250,008)
<u>UNESCO</u>					
Public Information	ICP HBF 010	5,146	(5,146)	-	-
<u>United Nations Trust Fund for the Aging</u>					
Social and Health Situation of Midlife and Older Women	MCP HEE 011	897	(897)	-	-
<u>WHO</u>					
Translation of Technical Publications	ECO CEH 011	51,447	-	35,282	16,165
Collaborating Center for Oral Health	ECU ORH 011	2,402	-	2,416	(14)

<u>Source of Funds</u>	<u>Project Reference</u>	<u>Balance 1 January 1992</u>	<u>Funds Received</u>	<u>Project Expenditure</u>	<u>Balance 31 December 1992</u>
PRIVATE AND PUBLIC SECTOR					
<u>American Association of Retired Persons</u>					
Publication "Midlife and Older Women in Latin America and the Caribbean"	MCP HEE 021	6,603	5,500	5,562	6,541
<u>American Cancer Society</u>					
Translation of Textbook on Clinical Oncology	MCP HBP 031	-	50,000	-	50,000
<u>International Association in Neurosciences</u>					
Meeting on Neurodevelopmental Handicaps of Children	MCP MCH 012	3,548	-	-	3,548
Workshop on Tropical Spastic Paresthesia (Jamaica)	MCP MND 015	12,133	-	3,928	8,205
Diabetic Neuropathy Course in Chile (October 1990)	MCP NCD 013	900	(900)	-	-
<u>Association of Schools of Public Health</u>					
Coordination and Support of Human Resources Development	MCP HMC 014	909	(909)	2,227	(2,227)
<u>Caribbean-Canadian Partnership for Health</u>					
Chronic Disease Workshop in Grenada (25-26 October 1990)	CAR MCD 011	642	(642)	-	-
<u>Carnegie Corporation of New York</u>					
School Health and Family Education Study of the Effectiveness of International Health Agencies	CAR HED 020	51,822	240	11,689	40,373
Maternal and Child Health Education Research	DAD MPN 020	-	25,000	17,436	7,564
Binational Symposium on Health of Women, Adolescents and Children	FEP MCH 020	92,819	-	92,819	-
School Health and Family Life Education Programs	FEP MCH 021	-	75,000	-	75,000
Women in Health and Development in the Caribbean	MCP HED 020	240	(240)	-	-
	MCP WHD 040	-	25,000	24,435	565
<u>Chibret International</u>					
Prevention of Blindness Information Dissemination	MCP PBD 011	4,836	-	-	4,836
Ocular Health (Phase II)	MCP PBD 013	26,896	-	15,500	11,396
<u>Edna McConnell Clark Foundation</u>					
Research Coordination	ICP RPD 020	1,092	(1,092)	-	-
<u>F. Hoffman - La Roche and Co.</u>					
Workshop on Rational Usage of Psychotropic Drugs (Honduras)	MCP MND 012	2,091	-	1,635	456
<u>Finnish Red Cross</u>					
Workshops in Management Training of Blood Transfusion Services	MCP CLR 021	25,750	-	8,143	17,607
<u>Foundation Mérieux</u>					
Zoonoses	ICP ZNS 010	3,983	(3,983)	-	-
<u>German Agency for Technical Cooperation</u>					
Seminar on Transportation of Waste and Hazards Materials	CEP CEH 013	-	16,000	10,840	5,160
Technical Strengthening of CEPIS	CEP CEH 290	1,482	59,411	54,242	6,651

<u>Source of Funds</u>	<u>Project Reference</u>	<u>Balance 1 January 1992</u>	<u>Funds Received</u>	<u>Project Expenditure</u>	<u>Balance 31 December 1992</u>
Technical Strengthening of CEPIS Special Travel Costs	CEP CEH 291	-	6,940	6,940	-
Technical Strengthening of CEPIS Travel Reimbursement	CEP CEH 292	-	15,633	12,642	2,991
Technical Strengthening of CEPIS Study on Galvanization	CEP CEH 293	-	13,277	-	13,277
Aquaculture (Phase IV-B)	CEP CWS 145	571	-	6,197	(5,626)
Evaluation of Stabilization Ponds in El Kenko (La Paz, Bolivia)	CEP CWS 221	21,310	-	-	21,310
Translation and Printing of Training Modules for Waterworks Personnel	CEP CWS 260	103	(103)	-	-
Technical Strengthening of CEPIS Community Participation, Sanitary Education and Personal Hygiene	CEP CWS 290	169,959	59,411	74,011	155,359
International Training Network for Water and Waste Management	CEP SWH 020	9,069	-	299	8,770
Regional Training Program for Central America	MCP CWS 081	2,308	-	-	2,308
	MCP CWS 083	(27,795)	27,795	-	-
<u>Helpage</u>					
Health Services for the Elderly	MCP HEE 012	28,812	-	3,000	25,812
<u>Instituto Oncológico Regional Cibao</u>					
Cobalt Therapy Unit Donation to Instituto Oncológico Regional del Cibao	MCP CLR 030	-	60,000	44,221	15,779
<u>Leprosy Relief Work - Emmaus</u>					
Leprosy Control	JAM LEP 020	-	32,747	6,212	26,535
Leprosy Control	SUR LEP 020	-	52,300	13,740	38,560
<u>Merck Sharp and Dohme International</u>					
Conservation of Non-Human Primates in Peru	MCP ZMS 094	5,249	-	-	5,249
<u>National Association of Persons with AIDS</u>					
Collaboration with Non-Governmental Organizations	CHI HIV 020	-	6,000	-	6,000
Collaboration with Non-Governmental Organizations	URU HIV 020	-	6,000	-	6,000
<u>Negri Institute Italy</u>					
International Seminar on Mental Health (Guatemala)	MCP MND 011	2,802	-	-	2,802
Mental Health Workshop	MCP MND 014	3,659	-	1,091	2,568
Workshop on Psychiatry (Venezuela)	MCP MND 016	11,941	-	5,343	6,598
<u>Nestlé Foundation</u>					
Growth, Development and Human Reproduction	ICP MCH 010	1,178	(1,178)	-	-
<u>Procter & Gamble</u>					
Educational Programs in Adult Health	MCP NCD 014	3,000	3,000	899	5,101
<u>River Blindness Foundation</u>					
Inter-American Conference on Onchocerciasis	MCP PDP 011	-	10,000	9,263	737
<u>Rockefeller Foundation</u>					
Community Based Dengue Control	HOW OCD 011	163,553	-	157,722	5,831
Essential Drugs and Vaccines	ICP EDV 010	1,105	(1,105)	-	-
Feasibility Study on Vaccinology Centers	MCP RDV 020	116,164	-	39,543	76,621

<u>Source of Funds</u>	<u>Project Reference</u>	<u>Balance 1 January 1992</u>	<u>Funds Received</u>	<u>Project Expenditure</u>	<u>Balance 31 December 1992</u>
<u>Rotary International</u>					
Measles Elimination in the English-Speaking Caribbean	MCP EPI 061	(29,747)	29,832	-	85
Polio Eradication in Brazil	MCP EPI 070	673,349	341,111	603,780	410,680
Operations to Stop Polio in the Americas	MCP EPI 090	9,282	-	7,500	1,782
Operations to Stop Polio in the Americas (Phase II)	MCP EPI 094	288,000	315,000	879,825	(276,825)
<u>The Royal Commonwealth Society for the Blind</u>					
Ocular Health	ICP PBD 010	(57,972)	120,000	120,373	(58,345)
<u>Royal Institute of Technology, Sweden</u>					
IDNDR Activities in Latin America and the Caribbean	MCP DPP 061	1,266	-	1,266	-
<u>Sandoz Ltd.</u>					
Support to Solora Project on Essential Drugs	GUT EDV 030	783	-	217	566
<u>Sociedad Estatal Española V Centenario</u>					
Development of National Planning Capacity of Potable Water and Sanitation Project	MCP CMS 200	-	94,678	57,207	37,471
<u>SSM International Center on Aging</u>					
Workshop on Aging Policy, (Santiago, 2-6 November 1992)	MCP HEE 014	-	7,350	6,347	1,003
<u>Studio Multicentrico Italiano</u>					
EURO Special Program for Research on Aging	ICP HEE 129	-	17,182	15,267	1,915
EURO Special Program for Research on Aging	MCP HEE 129	49,072	(17,182)	(819)	32,709
<u>Swiss Nurses Association</u>					
Nursing Care	HAI DHS 020	-	23,600	-	23,600
<u>Upjohn International, Inc.</u>					
EURO Special Program for Research on Aging	MCP HEE 124	7,873	-	5,492	2,381
<u>Various Grantors</u>					
United States-Mexico Border Office	FEP MPN 010	17,128	-	17,097	31
EURO Special Program for Research on Aging	MCP HEE 128	3,009	-	-	3,009
First Pan American Teleconference on AIDS	MCP HIV 013	(10,448)	10,448	-	-
Third Pan American Teleconference on AIDS	MCP HIV 030	119,760	(119,760)	-	-
Rabies Transmitted by Vampire Bats	MCP ZNS 110	9,625	20,350	22,439	7,536
Emergency Relief for Cholera Epidemic	PER DPP 030	20,003	-	-	20,003
<u>Wellcome Trust</u>					
Support to Parasitology Unit in Belem	BRA PDP 011	47,016	-	8,842	38,174

<u>Source of Funds</u>	<u>Project Reference</u>	<u>Balance 1 January 1992</u>	<u>Funds Received</u>	<u>Project Expenditure</u>	<u>Balance 31 December 1992</u>
<u>W.K. Kellogg Foundation</u>					
Maternal and Child Health and Family Planning	COR MCH 020	206	(206)	-	-
Salt Fluoridation (Phase II)	COR ORH 011	45,251	-	44,418	833
Assessment of Comprehensive Models Methodology for Self-Evaluation of Local Health System	MCP DHS 220	35,335	82,500	51,835	66,000
Primary Health Care Delivery Models	MCP MCH 020	12,582	-	1,515	11,067
Development of Maternal and Child Health in the Paraguari Area	PAR MCH 030	197,260	38,712	86,410	149,562
Maternal and Child Health and Perinatology Program (Arequipa)	PER MCH 050	26,561	(26,561)	-	-
Prevention of Dental Disease through Salt Fluoridation	PER ORH 020	(37,376)	-	3,431	(40,807)
<u>Wistar Institute</u>					
Recombinant Rabies Vaccine	CPZ ZNS 100	1,138	(1,138)	-	-
		<u>22,258,092</u>	<u>41,762,837</u>	<u>40,702,146</u>	<u>23,318,783¹</u>

¹ Receipts in excess of expenditure accumulated to date

Excess of expenditure over amounts received on cost reimbursable projects

28,977,828

(5,659,045)

23,318,783

PART III

CARIBBEAN EPIDEMIOLOGY CENTER

FINANCIAL STATEMENTS

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 develop and consolidate disease surveillance among CAREC member countries, to guide health situation analyses, to provide a coordinating focus for specified Caribbean public health priorities (currently AIDS/STD, EPI), to act as a source of epidemic aid to participating countries, to offer and facilitate training in epidemiology, laboratory technology and related public sciences, and to provide reference services in the fields of microbiology and immunology.

CAREC is financed jointly by PAHO/WHO and the Participating Countries. During 1992, the Center received financial assistance from the Governments of Canada, United Kingdom and United States of America as well as various other contributors.

Total expenditure incurred by CAREC or on behalf of CAREC was as follows:

<u>Object of Expenditure</u>	<u>PAHO Regular Budget</u>	<u>WHO Special Funds</u>	<u>PAHO Special Funds</u>	<u>CAREC Regular Budget</u>	<u>CAREC Trust Funds</u>	<u>Total Expenditure</u>
Personnel costs	383,186	170,480	30,496	922,048	342,894	1,849,104
Duty Travel	44,409	44,685	-	38,480	125,275	252,849
Contractual services	1,021	63,082	32,523	73,554	108,367	278,547
Hospitality	536	-	-	-	-	536
Seminars and courses	-	18,837	-	21,633	24,299	64,769
Supplies and equipment	21,500	145,366	23,969	464,403	146,592	801,830
General operating expenses	-	25,355	-	81,368	81,891	188,614
Premises	-	-	993	-	-	993
Program support costs	-	60,814	-	-	163,432	224,246
Total	<u>450,652</u>	<u>528,619</u>	<u>87,981</u>	<u>1,601,486</u>	<u>992,750</u>	<u>3,661,488</u>

The statements which follow present the financial position of the Center, excluding the PAHO financial support of \$450,652, WHO Special Funds of \$528,619, and PAHO Special Funds of \$87,981. Expenditure against these sources of funding is included as part of the relevant fund totals disclosed in the Consolidated Income and Expenditure Statement (Table 1).

CARIBBEAN EPIDEMIOLOGY CENTER
ADMINISTERED BY THE PAN AMERICAN HEALTH ORGANIZATION
STATEMENT OF INCOME AND EXPENDITURE FOR REGULAR BUDGET
FOR THE FINANCIAL PERIOD 1992
(expressed in US dollars)

INCOME	<u>1992</u>	<u>1991</u>
Contributions from Member Governments		
Receipts from current assessments	108,067	128,763
Receipts from prior years' assessments	<u>851,593</u>	<u>1,056,259</u>
Total contributions	959,660	1,185,022
Sundry income	12,612	20,455
Excess of unliquidated obligations	149,246	39,866
Currency exchange differential	<u>(2,372)</u>	<u>(1,765)</u>
Total income	<u>1,119,146</u>	<u>1,243,578</u>
EXPENDITURE		
Personnel costs	922,048	915,016
Duty travel	38,480	62,296
Contractual services	73,554	144,209
Seminars and courses	21,633	43,488
Supplies and equipment	464,403	624,339
General operating expenses	<u>81,368</u>	<u>160,152</u>
Total expenditure	<u>1,601,486¹</u>	<u>1,949,500</u>
NET INCOME (LOSS)	<u>(482,340)²</u>	<u>(705,922)</u>

¹ Approved budget for 1992: \$1,627,000

² Transferred to Working Capital Fund (Table 11)

Table 11

CARIBBEAN EPIDEMIOLOGY CENTER
ADMINISTERED BY THE PAN AMERICAN HEALTH ORGANIZATION
STATEMENT OF ASSETS AND LIABILITIES
AS OF 31 DECEMBER 1992
(expressed in US dollars)

	<u>1992</u>	<u>1991</u>
ASSETS		
Cash on hand, in transit and in banks		
US dollar currency	-	-
Other currency	<u>2,892</u>	<u>7,180</u>
Total cash	<u>2,892</u>	<u>7,180</u>
Investments		
Fixed-term deposits	<u>842,000¹</u>	<u>790,000</u>
Accounts Receivable		
Quota contributions receivable (Table 12)	3,846,006	3,178,666
Less: reserved	<u>3,846,006</u>	<u>3,178,666</u>
	-	-
Sundry debtors	<u>7,838</u>	<u>12,663</u>
Trust Fund Receivable (Table 13)	<u>249,820</u>	<u>204,604</u>
Total accounts receivable	<u>257,658</u>	<u>217,267</u>
Pan American Health Organization		
Balance due from PAHO inter-office funding activities (Table 2)	<u>1,096,512</u>	<u>1,445,332</u>
 TOTAL	 <u>2,199,062</u>	 <u>2,459,779</u>
LIABILITIES		
CURRENT LIABILITIES		
Quota contributions received in advance	-	11,326
Unliquidated obligations	157,470	280,907
Accounts Payable	50,955	31,768
Sundry Creditors	-	<u>7,176</u>
Total current liabilities	<u>208,425</u>	<u>331,177</u>
SPECIAL FUNDS		
Trust funds (Table 13)	787,115	508,385
Staff provident Fund	841,328	783,731
Building fund	300,000	300,000
Housing Fund:		
Balance 1 January	34,260	25,632
Excess of income	<u>8,048</u>	<u>8,628</u>
Balance 31 December	<u>42,308</u>	<u>34,260</u>
Total special funds	<u>1,970,751</u>	<u>1,626,376</u>
WORKING CAPITAL FUND		
Balance 1 January	502,226	1,508,148
Net results from operations (Table 10)	<u>(482,340)</u>	<u>(705,922)</u>
Subtotal	<u>19,886</u>	<u>802,226</u>
Transfer to Building Fund	-	<u>300,000</u>
Balance 31 December	<u>19,886</u>	<u>502,226</u>
 TOTAL	 <u>2,199,062</u>	 <u>2,459,779</u>

¹Fixed-term deposit in US dollars held in the name of the Pan American Sanitary Bureau on behalf of the CAREC Staff Provident Fund.

CARIBBEAN EPIDEMIOLOGY CENTER
ADMINISTERED BY THE PAN AMERICAN HEALTH ORGANIZATION
STATEMENT OF QUOTA CONTRIBUTIONS DUE FROM
MEMBER GOVERNMENTS
1992 BUDGET AND PRIOR YEARS
(expressed in US dollars)

<u>Member Governments</u>	<u>Year</u>	<u>Amount Due</u>	<u>Collected</u>	<u>Balance Due 31 December 1992</u>
Anguilla	1992	<u>2,173</u>	<u>2,173</u>	-
Antigua and Barbuda	1992	6,520	-	6,520
	1991	6,410	-	6,410
	1990	6,150	-	6,150
	1989	6,060	-	6,060
	1988	5,870	-	5,870
	1987	6,177	-	6,177
	1986	6,177	-	6,177
	1985	<u>2,418</u>	-	<u>2,418</u>
		<u>45,782</u>	-	<u>45,782</u>
Bahamas	1992	43,547	-	43,547
	1991	<u>25,417</u>	<u>25,336</u>	<u>81</u>
		<u>68,964</u>	<u>25,336</u>	<u>43,628</u>
Barbados	1992	<u>68,262</u>	<u>68,262</u>	-
Belize	1992	<u>6,520</u>	<u>6,520</u>	-
Bermuda	1992	<u>7,697</u>	<u>7,697</u>	-
British Virgin Islands	1992	<u>1,393</u>	<u>1,393</u>	-
Cayman Islands	1992	1,393	1,393	-
	1991	<u>210</u>	<u>210</u>	-
		<u>1,603</u>	<u>1,603</u>	-
Dominica	1992	<u>6,520</u>	<u>6,520</u>	-
Grenada	1992	6,520	-	6,520
	1991	6,410	-	6,410
	1990	6,150	-	6,150
	1989	6,060	-	6,060
	1988	5,870	-	5,870
	1987	6,177	-	6,177
	1986	6,177	-	6,177
	1985	<u>5,440</u>	-	<u>5,440</u>
		<u>48,804</u>	-	<u>48,804</u>
Guyana	1992	90,055	-	90,055
	1991	88,510	-	88,510
	1990	84,890	-	84,890
	1989	83,660	-	83,660
	1988	81,110	-	81,110
	1987	85,314	-	85,314
	1986	85,314	-	85,314
	1985	<u>56,071</u>	<u>16,181</u>	<u>39,890</u>
	<u>654,924</u>	<u>16,181</u>	<u>638,743</u>	
Jamaica	1992	268,680	-	268,680
	1991	264,080	-	264,080
	1990	253,300	-	253,300
	1989	<u>137,813</u>	-	<u>137,813</u>
	<u>923,873</u>	-	<u>923,873</u>	
Montserrat	1992	<u>2,165</u>	<u>2,165</u>	-
Saint Kitts and Nevis	1992	<u>4,348</u>	<u>4,348</u>	-

<u>Member Governments</u>	<u>Year</u>	<u>Amount Due</u>	<u>Collected</u>	<u>Balance Due 31 December 1992</u>
Saint Lucia	1992	<u>6,520</u>	-	<u>6,520</u>
Saint Vincent and the Grenadines	1992	<u>6,520</u>	<u>6,410</u>	<u>110</u>
Suriname	1992	68,264	-	68,264
	1991	67,100	-	67,100
	1990	64,350	-	64,350
	1989	63,410	-	63,410
	1988	61,490	-	61,490
	1987	64,670	-	64,670
	1986	64,670	-	64,670
	1985	<u>23,842</u>	-	<u>23,842</u>
		<u>477,796</u>	-	<u>477,796</u>
Trinidad and Tobago	1992	1,028,717	-	1,028,717
	1991	1,011,120	379,087	632,033
	1990	<u>429,619</u>	<u>429,619</u>	-
		<u>2,469,456</u>	<u>808,706</u>	<u>1,660,750</u>
Turks and Caicos Islands	1992	1,186	1,186	-
	1991	<u>1,160</u>	<u>1,160</u>	-
		<u>2,346</u>	<u>2,346</u>	-
Total		<u>4,805,666</u>	<u>959,660</u>	<u>3,846,006</u>
Amounts consisted of:				
Contributions for 1992		1,627,000	108,067	1,518,933
Prior years		<u>3,178,666</u>	<u>851,593</u>	<u>2,327,073</u>
		<u>4,805,666</u>	<u>959,660</u>	<u>3,846,006</u>

CARIBBEAN EPIDEMIOLOGY CENTER
ADMINISTERED BY THE PAN AMERICAN HEALTH ORGANIZATION
STATEMENT OF TRUST FUNDS
AS OF 31 DECEMBER 1992
(expressed in US dollars)

<u>Source of Funds</u>	<u>Project Reference</u>	<u>Balance 1 January 1992</u>	<u>Received</u>	<u>Project Costs</u>	<u>Balance 31 December 1992</u>
FAMILY HEALTH INTERNATIONAL					
Modeling of the AIDS Epidemic in the Eastern Caribbean	HIV-040	-	12,000	13,438	(1,438)
Interventions with High-risk Behavior Groups in Antigua	HIV-221	5,436	1,500	-	6,936
Interventions with High-risk Behavior Groups in Saint Lucia	HIV-222	114	11,911	15,402	(3,377)
Interventions with STD Clinic Patients in Trinidad and Tobago	HIV-223	20,347	12,989	24,575	8,761
Cost Recovery for Blood Transfusion Services in Trinidad and Tobago	HIV-241	(1,945)	-	879	(2,824)
Serum Pooling for HIV Screening in Trinidad and Tobago	HIV-242	(4,139)	-	-	(4,139)
GOVERNMENT OF CANADA					
Promotion of Effective Management of National Programs	HIV-214	131,955	378,187	76,389	433,753
Reduction of Impact of HIV on Individuals and Societal Groups	HIV-224	53,522	-	64,950	(11,428)
Prevention of Perinatal Transmission	HIV-234	47,317	-	36,070	11,247
Prevention of HIV Transmission through Blood	HIV-244	37,256	-	39,453	(2,197)
GOVERNMENT OF THE UNITED STATES OF AMERICA					
AIDS Prevention and Control: Program Management	HIV-210	1,393	83,000	67,545	16,848
AIDS Prevention and Control: Health Education	HIV-220	35,606	128,000	164,207	(601)
AIDS Prevention and Control: Surveillance and Control	HIV-230	22,567	38,000	44,768	15,799
Occupational Safety, Health Monitoring and Control	HST-150	10,562	-	11,913	(1,351)
GOVERNMENT OF TRINIDAD AND TOBAGO					
Cervical Cancer Screening: Pilot PAP Smear Project	CAN-020	12,638	-	12,689	(51)
GOVERNMENT OF UNITED KINGDOM					
Epidemiology Training Initiatives	HST-030	-	44,000	9,079	34,921
Economic Appraisal applied to Health Needs Assessment and Program Evaluation in the Caribbean	HST-040	-	110,904	-	110,904
INTERNATIONAL DEVELOPMENT RESEARCH CENTER (CANADA)					
Hepatitis B, Saint Kitts and Nevis	HST-170	90,860	-	-	90,860

<u>Source of Funds</u>	<u>Project Reference</u>	<u>Balance 1 January 1992</u>	<u>Received</u>	<u>Project Costs</u>	<u>Balance 31 December 1992</u>
LEPROSY RELIEF WORK EMMAUS Leprosy Control	LEP-020	9,917	45,000	15,523	39,394
ROCKEFELLER FOUNDATION Reinforcement of Epidemiological Services	HST-180	4,657	-	-	4,657
US DEPARTMENT OF HEALTH AND HUMAN SERVICES Epidemiology of Human T-cell Leukemia/Lymphoma Virus in Trinidad and the Caribbean Region	HST-140	(198,520)	360,773	384,667	(222,414)
WORLD AIDS FOUNDATION Workshop on Clinical Management of AIDS Patients	HIV-031	<u>24,238</u>	<u>-</u>	<u>11,203</u>	<u>13,035</u>
Total		<u>303,781</u>	<u>1,226,264</u>	<u>992,750</u>	<u>537,295¹</u>

¹ Receipts in excess of expenditure accumulated to date 787,115
 Excess of expenditure over amounts received on cost reimbursable projects (249,820)
537,295

PART IV

CARIBBEAN FOOD AND NUTRITION INSTITUTE

FINANCIAL STATEMENTS

CARIBBEAN FOOD AND NUTRITION INSTITUTE
ADMINISTERED BY THE PAN AMERICAN HEALTH ORGANIZATION
STATEMENT OF INCOME AND EXPENDITURE FOR REGULAR BUDGET
FOR THE YEAR ENDING 31 DECEMBER 1992
(expressed in US dollars)

INCOME	<u>1992</u>	<u>1991</u>
Contributions from Caribbean Governments		
Receipts from current assessments (Table 16)	100,137	52,213
Receipts from prior years' assessments (Table 16)	214,603	47,983
Miscellaneous Income	<u>1,301</u>	<u>-</u>
Total income	<u>316,041</u>	<u>100,196</u>
EXPENDITURE		
Personnel costs	118,323	151,106
Duty travel	-	3,000
Contractual services	21,364	23,981
Fellowship and seminars	12,062	16,848
Supplies and equipment	2,205	7,671
General operating expenses	<u>46,595</u>	<u>23,694</u>
Total expenditure	<u>200,549¹</u>	<u>226,300</u>
NET RESULT FROM OPERATIONS	<u>115,492²</u>	<u>(126,104)</u>

¹ Approved budget for 1992: \$287,762

² Transferred to Working Capital Fund (Table 16)

CARIBBEAN FOOD AND NUTRITION INSTITUTE
ADMINISTERED BY THE PAN AMERICAN HEALTH ORGANIZATION
STATEMENT OF ASSETS AND LIABILITIES
AS OF 31 DECEMBER 1992
(expressed in US dollars)

	<u>1992</u>	<u>1991</u>
ASSETS		
CURRENT ASSETS		
Cash on hand, in transit and in banks		
US dollar currency	-	-
Other currency	<u>3,868</u>	<u>2,969</u>
Total cash	<u>3,868</u>	<u>2,969</u>
Accounts receivable		
Quota contributions receivable (Table 16)	641,800	668,778
Less: Reserved	<u>641,800</u>	<u>668,778</u>
Total accounts receivable	-	-
Trust funds receivable (Table 17)	<u>3,390</u>	<u>3,549</u>
Total current assets	<u>7,258</u>	<u>6,518</u>
CAPITAL ASSETS		
Building	714,572	714,572
Less: Reserved	<u>714,572</u>	<u>714,572</u>
Total capital assets	-	-
TOTAL	<u>7,258</u>	<u>6,518</u>
LIABILITIES		
CURRENT LIABILITIES		
Quota contributions received in advance	1,772	4,358
Unliquidated obligations	3,367	2,240
Pan American Health Organization		
Balance due to PAHO from inter-organization funding		
activities (Table 2)	<u>102,362</u>	<u>195,188</u>
Total current liabilities	<u>107,501</u>	<u>201,786</u>
TRUST FUNDS (Table 17)	<u>86,714</u>	<u>107,181</u>
WORKING CAPITAL FUND (DEFICIT)		
Balance 1 January 1992	(302,449)	(168,915)
Excess of income (expenditure) (Table 14)	<u>115,492</u>	<u>(133,534)</u>
Balance 31 December 1992	<u>(186,957)</u>	<u>(302,449)</u>
TOTAL	<u>7,258</u>	<u>6,518</u>

CARIBBEAN FOOD AND NUTRITION INSTITUTE
ADMINISTERED BY THE PAN AMERICAN HEALTH ORGANIZATION
STATEMENT OF QUOTA CONTRIBUTIONS DUE
FROM MEMBER GOVERNMENTS
1992 BUDGET AND PRIOR YEARS
(expressed in US dollars)

<u>Member Governments</u>	<u>Year</u>	<u>Amount Due</u>	<u>Collected</u>	<u>Balance Due 31 December 1992</u>
Anguilla	1992	<u>884</u>	<u>884</u>	<u>-</u>
Antigua and Barbuda	1992	2,651	-	2,651
	1991	2,525	-	2,525
	1990	2,524	-	2,524
	1989	2,524	-	2,524
	1988	2,295	-	2,295
	1987	2,295	-	2,295
	1986	2,295	-	2,295
	1985	<u>2,086</u>	-	<u>2,086</u>
		<u>19,195</u>	-	<u>19,195</u>
Bahamas	1992	13,508	6,464	7,044
	1991	12,865	12,865	-
	1990	<u>6,483</u>	<u>6,483</u>	-
		<u>32,856</u>	<u>25,812</u>	<u>7,044</u>
Barbados	1992	<u>27,644</u>	<u>27,644</u>	-
Belize	1992	<u>2,651</u>	<u>2,651</u>	-
British Virgin Islands	1992	<u>560</u>	<u>560</u>	-
Cayman Islands	1992	560	560	-
	1991	<u>145</u>	<u>145</u>	-
		<u>705</u>	<u>705</u>	-
Dominica	1992	<u>2,651</u>	<u>2,651</u>	-
Grenada	1992	2,651	821	1,830
	1991	<u>1,684</u>	<u>1,684</u>	-
		<u>4,335</u>	<u>2,505</u>	<u>1,830</u>
Guyana	1992	36,468	-	36,468
	1991	34,732	-	34,732
	1990	34,732	-	34,732
	1989	34,732	-	34,732
	1988	31,575	-	31,575
	1987	31,575	-	31,575
	1986	<u>31,575</u>	<u>25,132</u>	<u>6,443</u>
		<u>235,389</u>	<u>25,132</u>	<u>210,257</u>
Jamaica	1992	108,818	-	108,818
	1991	103,636	-	103,636
	1990	<u>101,296</u>	-	<u>101,296</u>
		<u>313,750</u>	-	<u>313,750</u>
Montserrat	1992	<u>884</u>	<u>884</u>	-
Saint Kitts and Nevis	1992	<u>2,651</u>	<u>2,651</u>	-
Saint Lucia	1992	<u>2,651</u>	<u>2,651</u>	-

Table 16 (cont.)

<u>Member Governments</u>	<u>Year</u>	<u>Amount Due</u>	<u>Collected</u>	<u>Balance Due 31 December 1992</u>
Saint Vincent and the Grenadines	1992	<u>2,651</u>	<u>2,524</u>	<u>127</u>
Suriname	1985	<u>58,910</u>	<u>-</u>	<u>58,910</u>
Trinidad and Tobago	1992	79,406	48,719	30,687
	1991	75,625	75,625	-
	1990	75,625	75,625	-
	1989	<u>17,044</u>	<u>17,044</u>	<u>-</u>
		<u>247,700</u>	<u>217,013</u>	<u>30,687</u>
Turks and Caicos Islands	1992	<u>473</u>	<u>473</u>	<u>-</u>
Total		<u>956,540</u>	<u>314,740</u>	<u>641,800</u>
Amounts consisted of:				
Contributions for 1992		287,762	100,137	187,625
Prior years		<u>668,778</u>	<u>214,603</u>	<u>454,175</u>
		<u>956,540</u>	<u>314,740</u>	<u>641,800</u>

CARIBBEAN FOOD AND NUTRITION INSTITUTE
ADMINISTERED BY THE PAN AMERICAN HEALTH ORGANIZATION
STATEMENT OF TRUST FUNDS
AS OF 31 DECEMBER 1992
(expressed in US dollars)

<u>Source of Funds</u>	<u>Project Reference</u>	<u>Balance 1 January 1992</u>	<u>Received</u>	<u>Project Costs</u>	<u>Balance 31 December 1992</u>
AGENCY FOR INTERNATIONAL DEVELOPMENT					
Publication: Disaster Preparedness and Rehabilitation in Food and Nutrition	CFN-NUT-011	13	(13)	-	-
Dietary Intake and Nutritional Status of Rural Schoolchildren in Jamaica	CFN-NUT-312	3,383	(3,383)	-	-
Iron Fortification of Wheat Flour in Grenada	CFN-NUT-040	(1,953)	44,300	35,157	7,190
International Nutrition Conference (Jamaica)	CFN-NUT-012	-	3,575	3,575	-
CANADIAN INTERNATIONAL DEVELOPMENT AGENCY					
Sardine Tracking Survey	CFN-NUT-330	(1,206)	2,373	95	1,072
FOOD AND AGRICULTURE ORGANIZATION					
Meeting: International Congress on Nutrition	CFN-NUT-050	10,000	-	9,057	943
GOVERNMENT OF FRANCE					
Community Nutrition Education in the Prevention of Diabetes and Hypertension	CFN-NUT-320	78,365	-	30,717	47,648
INTERNATIONAL DEVELOPMENT RESEARCH CENTER					
Evaluation of Nutrition Education (Phase II)	CFN-NUT-131	(390)	390	-	-
Data Collection and Analysis for Micronutrient Delivery System	CFN-NUT-340	-	-	3,390	(3,390)
JAMAICAN PRIVATE CORPORATIONS					
Nutrition Radio Series	CFN-NUT-210	1,444	5,357	5,265	1,536
POPULATION COUNCIL					
Food Processing Industry	CFN-NUT-240	479	(479)	-	-
UNICEF					
Evaluation of Nutrition Surveillance System in the Eastern Caribbean	CFN-NUT-250	2,013	(2,013)	-	-
Nutrition Surveillance (Guyana)	CFN-NUT-300	1,381	(1,381)	-	-
Monitoring and Improving Health of Schoolchildren	CFN-NUT-310	9,464	4,000	1,339	12,125
Community Nutrition Education in Diabetes/Hypertension Prevention	CFN-NUT-321	-	16,200	-	16,200

<u>Source of Funds</u>	<u>Project Reference</u>	<u>Balance 1 January 1992</u>	<u>Received</u>	<u>Project Costs</u>	<u>Balance 31 December 1992</u>
UNITED NATIONS WORLD FOOD PROGRAM					
Evaluation of School Feeding Project	CFN-NUT-190	333	(333)	-	-
WORLD HEALTH ORGANIZATION					
Feeding and Rearing Practices for Children in Saint Vincent (WHO)	CFN-NUT-311	<u>306</u>	<u>(306)</u>	<u>-</u>	<u>-</u>
Total		<u>103,632</u>	<u>68,287</u>	<u>88,595</u>	<u>83,324¹</u>

¹ Receipts in excess of expenditure accumulated to date 86,714
Excess of expenditure over amounts received on cost reimbursable projects (3,390)

83,324

PART V

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

FINANCIAL STATEMENTS

REPORT OF THE EXTERNAL AUDITOR ON THE FINANCIAL STATEMENTS
OF THE INSTITUTE OF NUTRITION OF CENTRAL AMERICA AND PANAMA
FOR THE YEAR ENDED 31 DECEMBER 1992

INTRODUCTION

Scope of the Audit

1. I have audited the financial statements of the Institute of Nutrition of Central America and Panama (INCAP) in accordance with Article XII of the Financial Regulations of the Institute and relevant audit provisions of the Financial Regulations of the Pan American Health Organization (PAHO).
2. The scope of my audit included a general review of the accounting procedures and an examination of the accounting records and supporting evidence sufficient to enable me to form an opinion on the financial statements.

Audit Objectives

3. The main purpose of the audit was to enable me to form an opinion as to whether the expenditure recorded in 1992 had been incurred for purposes approved by the PAHO and INCAP Directing Councils; whether income and expenditure were properly classified and recorded in accordance with the Financial Regulations; and whether the financial statements presented fairly the financial position at 31 December 1992.

Audit Approach

4. My examination was based upon a test audit, in which all areas of the financial statements were subject to direct substantive testing of transactions from statistical samples. The audit included:
 - a broad assessment of the internal controls for income and expenditure; bank accounts; accounts receivable and payable; and supplies and equipment; and
 - substantive testing of a sample of transactions for 1992 covering all sources of INCAP funds.

Overall Results

5. My examination revealed no weaknesses or errors considered material to the accuracy, completeness and validity of the financial statements as a whole. Accordingly, I have placed an unqualified opinion on the Institute's financial statements for the year ended 31 December 1992.

Internal Audit

6. Where my staff considered that they can place reliance on Internal Audit, it is my policy that they should do so where such reliance would avoid unnecessary duplication of audit procedures. Following discussions with my staff, Internal Audit agreed to include in their programme of work tests to support my audit of the Institute's 1992 financial statements. As a result of this cooperation, Internal Audit made one visit to INCAP in November 1992 and based upon my review of their examination, I was able to take assurance from their work.

Reporting

7. During the audit my staff sought such explanations as they considered necessary in the circumstances on matters arising from the examination of the internal controls, accounting records and financial statements. My observations on those issues arising from the audit which I consider should be brought to the attention of the Directing Council are set out in the paragraphs below.
8. Other matters arising not included in this Report have been communicated separately in management letters to the Organization and to the Institute. None of these matters impact on the audit opinion or are of sufficient significance to require notification to the Directing Council.

ACTION TAKEN ON MATTERS RAISED IN MY PREVIOUS REPORTS ON
THE INSTITUTE'S FINANCIAL STATEMENTS

On the Control of Non-Expendable Assets

9. In my Report on the Institute's 1990 financial statements I was unable to confirm that the inventory record properly reflected the non-expendable assets of the Institute, because my examination of the inventory records had identified a number of discrepancies which were unresolved at 31 December 1990.

10. In my 1991 Report, I noted that INCAP had initiated a review of their inventories. I concluded that the Institute had achieved significant improvements in the records for non-expendable assets at 31 December 1991 and had ensured that all assets held were incorporated into the inventory records.

11. However, I also noted that the Institute's inventory review had identified further work necessary to ensure that non-expendable assets are properly managed and controlled. In particular, the Institute's review identified a significant number of assets recorded in the inventory at 31 December 1991 which were in poor condition and in need of examination to determine whether they should be disposed of or repaired. By 30 April 1992, the Institute had taken action to resolve these deficiencies and circularized the directors of the technical divisions to obtain their views on what action should be taken with the assets concerned.

12. At the time of their final visit to the Institute in March 1993, my staff found that little action had been taken as a result of this initiative. I recommend that the Institute now take the necessary steps to ensure that these assets in poor condition are reviewed and this matter resolved as soon as possible.

13. My staff noted that during 1992 the Institute had taken other positive steps to help improve the reliability of the inventory records. By March 1993, the Institute had produced a draft manual on inventory procedures. My staff reviewed the manual and recommended that it should clearly state the need for the periodic review of assets to evaluate their condition. This would help ensure that the assets recorded in the inventory reflect only those which are utilized by, or are of benefit to, the Institute.

On the Financial Control of Reserves

14. In my 1991 Report, I noted that the Institute's Provision for Personnel Entitlements and the Reserve for the Replacement of Equipment and Vehicles did not have defined funding limits nor written rules setting out the circumstances in which the Reserves might be used, as required by the Financial Regulations. My staff concluded that without these controls the Institute's management could not confirm that the level of the Reserves was equal to or in excess of the necessary funding requirements; nor properly verify that the funds are applied for the purposes intended when the Reserves were established.

15. By March 1993, the Institute had produced a draft outline of the purpose, funding sources and specific use of each of the Reserves included in the Provision for Personnel Entitlements. The Institute told me that before finalizing this draft outline, they will also review the adequacy of the present balances which make up the Provision, and consider whether funding limits are appropriate for these types of reserve.

16. During the financial period, the Institute also reviewed the continuing need for the Reserve for Equipment and vehicles and as a result decided to close this Reserve (paragraph 51).

On the Control of Trust Fund Receivables

17. In my Report on the Institute's 1990 financial statements I recommended that the Institute should clarify the arrangements for the follow up of trust fund receivables, so that the respective responsibilities of the finance and technical staff are properly set out. In addition, I also suggested that one member of staff within the finance unit should be given lead responsibility for monitoring trust fund debtor balances.

18. During 1992, the institute ensured that specific finance staff were designated wholly responsible for the collection of trust fund receivables and for the follow up of outstanding amounts. The Institute told me that they consider this improvement in control to be one of the reasons why the level of trust fund debtor balances has fallen during 1992 (paragraphs 36 to 40).

MAIN FINDINGS AND CONCLUSIONS

On the Collection of Quota Contributions

19. During 1992 the Institute collected the highest level of current quota assessments (at 36 percent of amounts due) in six years. In addition, the Institute achieved a collection rate for arrears of 59 percent. This meant that, at 31 December 1992, the total of arrears outstanding from previous years (\$207,921) was less than in any of the five preceding financial periods (paragraphs 24 to 25).

On the Institute's Financial Position

20. Despite recent improvements in the collection of quota contributions, total income received to support the Regular Budget fell short of the approved 1992 budget by \$30,751. However, in line with their practice of recent years, the Institute continued to apply cost containment measures to 1992 expenditure, thus achieving a 1992 Regular Budget surplus of \$188,326 (paragraph 26). With this surplus and the excess income on non-regular budget activities (in total \$542,240), the Institute was able to provide for net exceptional items of \$145,599 and to increase the level of the Working Capital Fund to its new target level of \$1,000,000 (paragraphs 28 to 29).

On Trust Funds Receivable

21. In 1992 there continued to be an improvement in the timely collection of trust fund receivables. At 31 December, amounts due from donors compared with the total project expenditure incurred, had fallen for the fifth successive financial period. My staff found that the Institute had made efforts to improve control over the collection and follow-up of trust fund receivables. However, the Institute's ability to ensure that overall receipts always exceed project expenditure is reduced, because certain projects are administered on a cost reimbursable rather than an advance funding basis (paragraphs 36 to 40).

On the Special Fund For Program Support Costs

22. At 31 December 1992, the Director of INCAP established a new Special Fund for Program Support Costs with transfers from the Account For Support Costs (\$92,647) and of the residual balance of the Reserve for Replacement of Equipment and Vehicles (\$9,327). This Fund will make the Institute's accounting treatment of support cost income and the associated costs of project support consistent with that of the Organization. Following on from my previous comments on the financial control of reserves (paragraphs 14 to 15) I have recommended that the exact purpose and financial limits for the Fund are clearly laid out in writing (paragraphs 48 to 50).

On the Endowment Fund

23. In accordance with approval provided by the 1992 INCAP Directing Council, the Institute established an Endowment Fund which at 31 December 1992 had a balance of \$9,568. In the longer term, the Institute hope to finance certain activities from the interest income provided by the Fund. At this time, the Fund is in its initial stages. However, the institute have assured me that once the sources of Endowment funding are confirmed, they will ensure that proper guidelines for the management of the Fund are established (paragraphs 54 to 57).

DETAILED FINDINGS

FINANCIAL MATTERS

Quota Contributions

24. In my previous Report, I noted that during 1991 the Institute collected in absolute terms more receipts against current year assessments than in any of the previous five years. I am pleased to note that in 1992, the Institute maintained this performance. This position is illustrated in Table 1, which shows that the institute collected 36 percent of amounts due for 1992.

TABLE 1

THE COLLECTION RATE FOR INCAP QUOTA CONTRIBUTIONS
(The collection of arrears is omitted from this table)

YEAR	ASSESSMENTS DUE (US\$)	AMOUNTS COLLECTED (US\$)	AMOUNT OUTSTANDING (US\$)	COLLECTION RATE %
1992	378,700	137,226	241,474	36
1991	378,700	135,392	243,308	36
1990	378,700	49,830	328,870	13
1989	300,000	102,161	197,839	34
1988	300,000	98,488	201,512	33
1987	300,000	67,288	232,712	22

Source: Audited financial statements 1987 to 1992

Table 1 shows that in 1992 the Institute collected 36 percent of the total assessments due.

25. However, as in previous financial years, the Institute continued to rely on the collection of quota arrears to finance the Regular Budget and to offset the shortfall in the receipt of current assessments. In my Report on the 1991 financial statements, I noted there had been a significant improvement in the collection of contributions due from previous financial periods. Table 2 shows that in 1992, the Institute were successful in maintaining a relatively high collection rate for quota arrears. Although the total received, amounting to \$297,136, was lower than the corresponding arrears collected in 1991 (\$446,356), the collection rate of 59 percent was sufficient to result in a lower residual balance of arrears at 31 December (\$207,921) than in any of the previous five years.

TABLE 2

PAYMENTS OF ARREARS OF QUOTA CONTRIBUTIONS				
YEAR	ARREARS	PAYMENTS	BALANCE DUE	COLLECTION
	1 JANUARY	AGAINST ARREARS	31 DECEMBER	RATE
	(US\$)	(US\$)	(US\$)	%
1992	505,057	297,136	207,921	59
1991	708,105	446,356	261,749	63
1990	668,516	289,281	379,235	43
1989	614,738	144,061	470,677	23
1988	630,153	216,927	413,226	34
1987	665,840	268,399	397,441	40

Source: Audited financial statements 1987 to 1992

Table 2 shows that in 1992, the Institute collected 59 percent of the arrears due from prior financial periods; and that at 31 December 1992, the level of arrears was lower than in any of the previous five financial periods.

Results Against Budget

26. The extent to which the Institute are able to deliver their approved program of Regular Budget activities depends on the income actually received from members' assessed quota contributions and from expected miscellaneous income. During 1992, total income received from these sources of \$741,249 fell short of the approved 1992 Regular Budget of \$772,000 (Exhibit II). That this did not result in a deficit is due to the Institute's practice in recent years of containing operational expenditure to a level which annually, has been below the approved budget. In the light of continued shortfalls in the collection of income compared with budget, and despite the recent improvements in the collection of quota contributions, I consider the action taken to control expenditure as prudent. As a result of the cost containment measures, at 31 December 1992 the Institute had a Regular Budget surplus on operations (before non-regular activities and exceptional items) of \$188,326 (Exhibit II).

27. During the period the Institute also maintained support cost expenditure at a level well below the funds received. At 31 December 1992, the Account for Support Costs recorded a surplus of \$419,399. Explanatory Note 3 shows that of this amount, the Institute transferred \$326,752 to the Income and Expenditure Account, whilst the remaining balance of \$92,647 was used by the Director to establish a new Special Fund for Program Support Costs (paragraphs 45 to 47).

28. The surplus on Regular Budget and non-regular budget activities, including excess income transferred from the Account for Support Costs, totalled \$542,240 (Exhibit II). With this surplus, the Institute provided for net exceptional items of \$145,599 (Explanatory Note 4), and transferred the remaining balance of \$396,641 to the Working Capital Fund (paragraph 29).

Working Capital Fund

29. At their 43rd Session in September 1992, the INCAP Directing Council approved a new target level for the Working Capital Fund of \$1,000,000 (Resolution II). This updated the previous target of \$600,000 set by the INCAP Council in 1982. After the transfer from the Statement of Income and Expenditure of the 1992 Net Results of \$396,641, the balance in the Working Capital Fund at 31 December 1992 was at the target level of \$1,000,000 (Explanatory Note 16).

Reserve for Contingent Liability

30. Explanatory Note 14 shows the movements in the Reserve for Contingent Liability during the period. Essentially there were two adjustments to the Reserve in 1992: a decrease of \$33,184, and an increase of \$182,357. These adjustments reflected the results of discussions with two different donors.

31. In the first case, the Institute were able to confirm with the donor concerned that the \$33,184, provided for in the 1991 financial statements as a potential liability, would not be refundable. Consequently, the Institute reduced the Reserve by this amount. My staff examined the background to this adjustment and were satisfied that the action taken by the Institute was appropriate.

32. In the second case, the increase of \$182,357 in the Reserve relates to a post balance sheet event which I referred to in paragraphs 31 to 32 of my Report on the 1991 financial statements. In that Report, I drew attention to the fact that in April 1992, an accountant engaged by a donor to review expenditure charged to two trust fund projects in 1989 and 1990 had reported his findings to the Institute. The accountant had concluded that charges of some \$355,757 were repayable to the donor.

33. At the date of my audit opinion on the 1991 statements, neither the Organization nor the Institute had had the opportunity to confirm the basis for the accountant's conclusions nor assess the likelihood that some or all of the questioned \$355,757 would be repayable. For this reason, the Contingent Liability Reserve at 31 December 1991 was not increased to reflect the accountant's findings.

34. Since April 1992, the Institute have discussed the accountant's findings with the donor. Of the \$355,757 questioned by the accountant, the donor has now accepted \$173,400 as valid expenditure. The Institute decided to increase the Reserve to allow for the balance of \$182,357 which the Director told me is still subject to clarification with the donor. I have reviewed the circumstances of this case and am satisfied that the increase in the Contingent Liability Reserve is reasonable.

35. During 1993, accountants will review the expenditure charged to trust fund projects funded by the same donor during the period 1991 to 1992. On the basis of previous experience, there is a possibility that the accountants may question elements of the expenditure incurred. However, at this time the Institute are not able to assess the likelihood of this possibility nor to make any estimate of the potential amount in question. Therefore, I am satisfied that the Institute have no basis on which to make an additional provision in the 1992 financial statements for any contingent liability.

Trust Funds Receivable

36. One of the Institute's most important sources of funding is through extra-budgetary contributions. Income from such contributions, accounted for as "INCAP trust funds" in the financial statements, is used to finance specific projects agreed between the Institute and the donors and embodied in trust fund agreements. In principle, such projects should be self-financing, with the donor income sufficient to meet the expenditure required to execute the projects. The relative significance of trust fund activities is illustrated in Consolidated Income and Expenditure Statement (Exhibit I), which shows that INCAP trust funds accounted for some \$5,044,325 (or 62 percent) of the Institute's total expenditure in 1992.

37. Not all trust fund projects are in fact funded by the donors in advance. In addition, delays in the receipt of funds may result in an overall deficit balance on trust fund projects. Accordingly, the Institute must temporarily finance project activities from other sources of income. In these circumstances, the Institute need to monitor and control such projects closely, to ensure that the number of debtor balances is kept to a minimum.

38. At 31 December 1992, the number of projects with debtor balances totalled 20 from a list of 76 active projects at year end (26 percent). This compares favourably with a total of 28 debtor balances from a list of 68 active projects (41 percent) when I last reported on this matter (paragraph 17). That the Institute's initiatives to improve internal control in this area may have had some effect is given weight by the data contained in Table 3. This shows that the amounts due from donors compared with total project expenditure incurred in each year has consistently fallen since 1987, both in absolute and percentage terms.

TABLE 3

AMOUNTS RECEIVABLE FROM TRUST FUND DONORS
EXPRESSED AS A PERCENTAGE OF TOTAL PROJECT EXPENDITURE

YEAR	PROJECT EXPENDITURE (US\$)	RECEIVABLES AT 31 DECEMBER (US\$)	PERCENTAGE RECEIVABLES %
1992	5,044,325	1,247,222	25
1991	4,886,148	1,784,823	37
1990	4,340,332	1,624,357	37
1989	4,555,627	2,304,867	51
1988	3,846,578	2,049,346	53
1987	3,677,225	2,745,142	75

Source: Audited financial statements 1987 to 1992

Table 3 shows that at 31 December 1992, trust fund receivables amounted to 25 percent of total expenditure during the period; this was a lower level than in any of the five preceding financial periods.

39. The Institute told my staff that they have made considerable efforts in 1992 to improve the timely collection of trust fund receipts. For example: by the designation of staff with particular responsibility for the collection of trust funds receivable (paragraph 18); and, for those projects organized on a cost reimbursable basis, by invoicing the donor wherever possible on a monthly basis. However, because INCAP administer certain significant projects on a cost reimbursable, rather than an advance payment basis, this reduces the control that the Institute have over ensuring that overall receipts always exceed the project costs incurred. The Institute told me there is limited scope for renegotiating such projects to arrange funding by the donor on the basis of advances.

40. My staff reviewed a sample of amounts due from trust fund donors at 31 December 1992. On the basis of the available evidence, they were satisfied that all significant amounts were collectable.

FINANCIAL CONTROL MATTERS

Financial Accounting Systems

41. In my previous Report, I noted that during 1991, the Institute implemented a new computerized financial accounting system. I also noted that consultants contracted to review the effectiveness of the new system concluded that there were a number of control weaknesses, inefficiencies and other problems in the new system.

42. In response to this review, in 1992 the Institute made a number of modifications and enhancements to the new system so that it more closely meets their requirements. The Institute told me that because of the improvements made, they are unlikely to consider implementing a replacement computerized system in the near future.

43. From their audit of the records produced by the financial accounting system and other supporting evidence, my staff concluded that in all material respects proper books of account had been maintained and that these were sufficient to form the basis of the 1992 financial statements.

OTHER MATTERS

Format of the Financial Statements

44. For 1992, the Organization have expanded the Institute's financial statements to include a new exhibit showing the consolidated income and expenditure position for all INCAP funds (Exhibit I). This change was made to provide the user of the financial statements with a clearer overview of the Institute's operations and, in particular, to show more clearly the total funds managed by INCAP. I welcome the addition of this exhibit to the Institute's audited financial statements.

Account for Support Costs

45. The Account for Support Costs (Explanatory Note 3) includes income from two sources. First, it includes contributions to the indirect costs of administering trust fund projects ("program support costs"), levied on each trust fund at rates agreed with the donors. Second, it includes income from specific services provided by the Institute to projects. In previous financial years, the total net surplus (deficit) on the Account for Support Costs was transferred to the Regular Budget Income and Expenditure Account at the year end, appearing as non-operating income (expenditure).

46. Explanatory Note 3 shows that in 1992, the Institute received a net total of \$419,399 in support cost income from the sources indicated above, of which \$326,752 was transferred to the income and Expenditure Account. The remaining balance of \$92,647 was used to finance a new fund for support costs. Following these transfers, the Account for Support costs had a zero balance at 31 December 1992.

47. The Institute told me from 1 January 1993 the program support cost element referred to above will no longer be credited to this Account, but to the new Special Fund (paragraphs 48 to 50).

Special Fund For Program Support Costs

48. The Institute decided to supplement the existing Account for Support Costs with a new fund known as the Special Fund for Program Support Costs. This decision was designed to bring the Institute's year end accounting treatment of program support costs into line with the practice applied by the Organization. From 1993, the Fund will be credited with program support cost income; and debited with the costs of providing the administrative support. Movements in the Fund will now be shown through the Institute's Statement of Assets and Liabilities (and Notes), rather than through transfers to the Income and Expenditure Account. This treatment is consistent with general practice in the UN system.

49. As indicated in Explanatory Note 11, at 31 December 1992, the Special Fund had a closing balance of \$101,974 disclosed in the Statement of Assets and Liabilities (Exhibit III). This balance includes the \$92,647 transferred from the Account for Support Costs, and \$9,327 from the Reserve for Replacement of Equipment and Vehicles (paragraph 51).

50. The Institute told me that the Director will report on the establishment of the new Special Fund for Program Support Costs at the 44th Session of the INCAP Directing Council in September 1993. I recommend, however, that the exact purpose and financial limits for this Fund are clearly set out and reported on to the Directing Council at its September 1993 meeting.

Reserve for Replacement of Equipment and Vehicles

51. The Reserve for Equipment and Vehicles was established in 1990. Since then, no further funds have been transferred to the Reserve and no expenditure incurred against the Reserve since 1991. During 1992, INCAP's management reviewed the purpose of, and need for, this Reserve and decided that in future they would finance the purchase of equipment and vehicles from the new Special Fund for Program Support Costs (paragraphs 48 to 50) and other current income as appropriate. As a result, the Director of INCAP authorised the closure of this reserve. Explanatory Note 15 shows that the balance of \$9,237 remaining in the Reserve was transferred to the Special Fund for Program Support Costs.

Special Fund For INCAP Services

52. In addition to the Special Fund for Program Support Costs, the Institute set up one other new fund in 1992. The Special Fund for INCAP Services, as the new fund is called, is intended to be the recipient account for income arising from the provision of specific technical services by the Institute. The Director told me that the purpose of the Fund is to provide separate accountability for income which would otherwise be part of miscellaneous income; and through this means, to provide budgetary control of certain income generating services. Explanatory Note 12 shows that in 1992, income credited to this Fund arose from the sale of anti-serum and from laboratory analyses. The closing balance on the Fund at 31 December 1992 was \$20,883.

53. As with the Special Fund for Program Support Costs, I recommend that the purpose and financial limits of the Special Fund for INCAP Services are clearly set out when reported on to the 44th Session of the Directing Council of INCAP in September 1993.

Endowment Fund

54. During the financial period, the Institute used donated funds (Explanatory Note 9) to establish an Endowment Fund, which at 31 December 1992 had a balance of \$9,568. The creation of an INCAP Endowment Fund was approved in principle in Resolution VI of the 1990 INCAP Directing Council, and again in Resolution V of the 1992 Council meeting.

55. The Institute told me that the broad purpose of the Fund is to provide an alternative source of financial support for the Institute's activities in times when funding from regular or extra-budgetary sources falls below expectations. In the longer term, the Institute hope to build up sufficient capital in the Fund to finance such activities from the interest income credited to the Fund.

56. The Institute have not, as yet, established an administrative framework for the Fund, to ensure, for example, the inviolate status of the Fund capital. In addition, the Institute have not set out any specific guidelines indicating the circumstances in which the endowment interest may be used.

57. I recognize that, at this time, the Fund is at an embryonic stage. The Institute are correctly examining ways of attracting additional endowment funding from institutions, governments and other sources. The Institute told me that they have discussed with one independent financial institution how the Endowment could be administered. The Institute assured me that once potential funding sources are confirmed, they will ensure that proper management guidelines for the Endowment Fund are established in full.

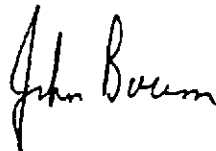
Amounts Written Off and Cases of Fraud

58. I have examined write-offs totalling \$6,717 (Explanatory Note 4). These related to project expenditures which the Institute concluded were not recoverable from the donors. My staff reviewed the basis for this decision and confirmed that the action taken by the Institute was reasonable.

59. The Institute told me that no cases of fraud or presumptive fraud occurred during the financial period.

ACKNOWLEDGEMENTS

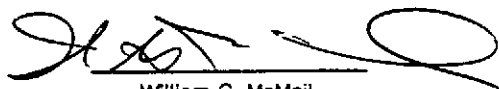
60. I wish to record my appreciation for the cooperation and assistance extended by the officers of the Institute and the Organization during the course of the audit.



Sir John Bourn
(Comptroller and Auditor General, United Kingdom)
External Auditor

CERTIFICATION OF FINANCIAL STATEMENTS

The appended Exhibit I to Exhibit III, Schedule 1 to Schedule 2 and supporting Explanatory Notes are approved:



William G. McMoil
Chief, Department of Finance



Carlisle Guerra de Macedo
Director


OPINION OF THE EXTERNAL AUDITOR

To: The Directing Council of the Pan American Health Organization

I have examined the appended financial statements comprising Exhibit I to Exhibit III, Schedules 1 to 2 and the supporting Explanatory Notes of the Institute of Nutrition of Central America and Panama for the financial period ended 31 December 1992, in accordance with the Common Auditing Standards of the Panel of External Auditors of the United Nations, the Specialized Agencies and the International Atomic Energy Agency. 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 present fairly the financial position as at 31 December 1992 and the results of the operations for the period then ended; that they were prepared in accordance with the Institute's stated accounting policies which were applied on a basis consistent with that of the preceding financial period; and that the transactions were in accordance with the Financial Regulations and legislative authority.

In accordance with my usual practice, I have also issued a long form Report on my audit of the 1992 financial statements, as provided for in the Financial Regulations.



Sir John Bourn
Comptroller and Auditor General, United Kingdom
External Auditor

INSTITUTE OF NUTRITION OF CENTRAL AMERICA AND PANAMA
ADMINISTERED BY THE PAN AMERICAN HEALTH ORGANIZATION
CONSOLIDATED STATEMENT OF INCOME AND EXPENDITURE
FOR ALL FUNDS FOR THE YEAR ENDING 31 DECEMBER 1992
(expressed in US dollars)

<u>Funds</u>	<u>Notes* or Statement</u>	<u>Balance 1 January 1992</u>	<u>Income</u>	<u>Transfers Refunds Adjustments</u>	<u>Expenditure</u>	<u>Balance 31 December 1992</u>
INSTITUTE OF NUTRITION OF CENTRAL AMERICA AND PANAMA						
INCAP Regular Budget	Exhibit II	-	1,095,163	(542,240)	552,923	-
Endowment Fund	9	-	9,568	-	-	9,568
Staff Provident Fund	10	2,344,044	433,445	-	624,747	2,152,742
Special Funds						
Trust Funds	Schedule 2	(256,412)	4,978,689	100,959	5,044,325	(221,089)
Special Fund for Program Support Costs	11	-	-	101,974	-	101,974
Special Fund for INCAP Services	12	-	20,883	-	-	20,883
Provision for Personnel Entitlements	13	289,952	589,953	-	540,897	339,008
Reserve for Contingent Liability	14	178,153	-	149,173	-	327,326
Fund for Fellowship Research	-	639	813	-	822	630
Reserve for Replacement of Equipment	15	9,327	-	(9,327)	-	-
Working Capital fund	16	<u>603,359</u>	<u>-</u>	<u>396,641</u>	<u>-</u>	<u>1,000,000</u>
Subtotal INCAP funds		<u>3,169,062</u>	<u>7,128,514</u>	<u>197,180</u>	<u>6,763,714</u>	<u>3,731,042</u>
PAN AMERICAN HEALTH ORGANIZATION		-	1,294,715	-	1,294,715	-
WORLD HEALTH ORGANIZATION		<u>-</u>	<u>132,803</u>	<u>-</u>	<u>132,803</u>	<u>-</u>
TOTAL ALL FUNDS		<u>3,169,062</u>	<u>8,556,032</u>	<u>197,180</u>	<u>8,191,232</u>	<u>3,731,042</u>

*See Explanatory Notes following Exhibit III

INSTITUTE OF NUTRITION OF CENTRAL AMERICA AND PANAMA
ADMINISTERED BY THE PAN AMERICAN HEALTH ORGANIZATION
STATEMENT OF INCOME AND EXPENDITURE FOR REGULAR BUDGET
FOR THE YEAR ENDING 31 DECEMBER 1992
(expressed in US dollars)

INCOME	<u>1992</u>	<u>1991</u>
Contributions from Member Governments		
Receipts from current assessments (Schedule 1)	137,226	135,392
Receipts from prior years' assessments (Schedule 1)	<u>297,136</u>	<u>446,356</u>
Total contributions	<u>434,362</u>	<u>581,748</u>
Miscellaneous income		
GALLETA royalties	231,258	117,374
Education and training in nutrition	1,677	29,633
INCAPARINA commissions	30,115	28,109
Currency exchange differential	8,823	8,172
Sundry	<u>35,014</u>	<u>24,818</u>
Total miscellaneous income	<u>306,887</u>	<u>208,106</u>
Total income	<u>741,249</u>	<u>789,854</u>
 EXPENDITURE		
Personnel costs	350,397	448,081
Duty travel	219	19,661
Contractual services	17,906	45,738
Fellowships and seminars	5,381	19,563
Supplies and equipment	94,935	11,041
General operating expenses	<u>84,085</u>	<u>27,601</u>
Total expenditure	<u>552,923¹</u>	<u>571,685</u>
 NET RESULTS FROM OPERATIONS	 <u>188,326</u>	 <u>218,169</u>
Add income from non-regular budget activities:		
Support costs (Explanatory Note 3)	326,752	84,739
Surplus funds from sundry trust projects	<u>27,162</u>	<u>-</u>
Subtotal	<u>353,914</u>	<u>84,739</u>
 NET RESULTS BEFORE EXCEPTIONAL ITEMS	 542,240	 302,908
Less net exceptional items (Explanatory Note 4)	<u>145,599</u>	<u>160,182</u>
 NET RESULTS	 <u>396,641²</u>	 <u>142,726</u>

¹ Appropriations for the 1992 Budget as per Resolution V of the XLII INCAP Directing Council held in 1991:

Quota Assessments	378,700
Miscellaneous income	<u>393,300</u>
Approved 1992 budget	<u>772,000</u>

² Transferred to Working Capital Fund (Exhibit III, Note 16)

INSTITUTE OF NUTRITION OF CENTRAL AMERICA AND PANAMA
ADMINISTERED BY THE PAN AMERICAN HEALTH ORGANIZATION
STATEMENT OF ASSETS AND LIABILITIES
AS OF 31 DECEMBER 1992
(expressed in US dollars)

	<u>Notes</u>	<u>1992</u>	<u>1991</u>
ASSETS			
CURRENT ASSETS			
Cash: On hand, in transit and in banks			
US dollars	-	1,835	1,487
Quetzales	-	<u>4,972</u>	<u>96,438</u>
Total cash		<u>6,807</u>	<u>97,925</u>
Investments at cost			
Fixed-term deposit	5	2,162,310	2,350,000
Municipal water shares	6	-	10,380
Less: Reserved	-	-	<u>10,380</u>
Total investments		<u>2,162,310</u>	<u>2,350,000</u>
Accounts receivable			
Quota contributions receivable (Schedule 1)	-	449,395	505,057
Less: Reserved	-	<u>449,395</u>	<u>505,057</u>
		-	-
Trust Funds receivable (Schedule 2)	-	1,247,222	1,784,823
Less: Provision for Doubtful Amounts	7	<u>41,518</u>	<u>104,647</u>
		<u>1,205,704</u>	<u>1,680,176</u>
Sundry debtors	-	41,839	97,131
Less: Reserved	-	<u>12,538</u>	<u>30,121</u>
	-	<u>29,301</u>	<u>67,010</u>
Total accounts receivable		<u>1,235,005</u>	<u>1,747,186</u>
Balance due from the Pan American Health Organization inter-office funding activities (Table 2)	-	1,594,241	795,255
Supplies inventory	-	<u>36,563</u>	<u>37,151</u>
TOTAL		<u>5,034,926</u>	<u>5,027,517</u>
LIABILITIES			
CURRENT LIABILITIES			
Advance quota receipt - Honduras	-	-	1,251
Unliquidated obligations	8	4,459	17,112
Accounts Payable	-	<u>52,203</u>	<u>55,269</u>
Total current liabilities		<u>56,662</u>	<u>73,632</u>
ENDOWMENT FUND			
	9	<u>9,568</u>	-
STAFF PROVIDENT FUND			
	10	<u>2,152,742</u>	<u>2,344,044</u>
SPECIAL FUNDS			
Trust Funds (Schedule 2)	-	1,026,133	1,528,411
Special Fund for Program Support Costs	11	101,974	-
Special Fund for INCAP Services	12	20,883	-
Provision for Personnel Entitlements	13	339,008	289,952
Fund for Fellowship Research	-	630	639
Reserve for Contingent Liability	14	327,326	178,153
Reserve for Replacement of Equipment	15	-	<u>9,327</u>
Total special funds		<u>1,815,954</u>	<u>2,006,482</u>
WORKING CAPITAL FUND			
	16	<u>1,000,000</u>	<u>603,359</u>
TOTAL		<u>5,034,926</u>	<u>5,027,517</u>

EXPLANATORY NOTES TO FINANCIAL STATEMENTS

1. These notes form part of the financial statements.

2. Statement of Accounting Policies

a) The accounting policies applied reflect the requirements of the Institute's Financial Regulations and those of the Pan American Health Organization.

b) The main accounting policies are compatible with those of the Pan American Health Organization. They are also compatible with the disclosure requirements of International Accounting Standard 1, "Disclosure of Accounting Policies," insofar as these are applicable to the operations of INCAP.

c) **Period of Account**

The period of account is a calendar year.

d) **Accounting Convention**

The financial statements are prepared under the historical cost convention, except as modified in Policy e.

e) **Capital Assets**

All assets are charged to expenditure in the year of purchase. These assets (mainly non-expendable equipment and vehicles) are not therefore shown in the Statement of Assets and Liabilities (Exhibit III). However, items of this nature are recorded in the project and office inventories of the Institute (Explanatory Note 17).

f) **Expenditure**

All expenditure against INCAP Regular Funds (Exhibit II) is recorded when obligated. This is a modified form of the accrual basis of accounting in that expenditure is recorded when goods and services are commissioned or ordered, rather than when invoiced or delivered.

As this is the first year of the 1992-1993 biennium, PAHO and WHO Regular Budget funded expenditure is disclosed in the Introduction to the financial statements, and in Exhibit I, on a cash basis (i.e. when monies are paid for goods and services).

Trust fund project costs (Schedule 2) and expenditure funded by support costs (Note 3) are recorded on a cash basis (i.e. when monies are paid for goods and services).

g) **Income**

Income is recorded on a cash basis (i.e. when actually received). In particular:

- Quota assessments are reflected as income upon receipt of funds;
- Receipts from Trust Fund donors and miscellaneous income are recorded as received when funds are credited to the PAHO/INCAP bank accounts.

However, income from support costs (Note 3) is recorded when amounts are charged to the projects.

h) **Exchange Policy**

Receipts and disbursements in local currency are recorded in US dollars at the United Nations' rate of exchange for the relevant month, except where grantors require conversion at the historical rate.

Where applicable, end of month local currency cash balances are revalued using the next month's United Nations' rate of exchange.

Local currency cash balances held at the end of the financial period are translated into US dollars using the rates prevailing at 31 December.

i) **Fixed-Term Time Deposits**

Funds are invested by PAHO within the PAHO pool of investments. Interest is apportioned to the INCAP Staff Provident Fund and the Endowment Fund.

j) **Quota Contributions**

After reduction by an equal provision for uncollected contributions, amounts due on quota contributions are shown with a balance of zero (Exhibit III). The Institute adopts this approach in the interest of prudence.

k) **Unliquidated Obligations**

Unliquidated obligations are expenditures based on firm obligations entered into, but not disbursed, in the financial period. In accordance with Financial Regulation 4.4, (as amended by Resolution XX of the XXXV Meeting of the PAHO Directing Council) appropriations for unliquidated obligations remain available to discharge valid obligations for 12 months following the end of the financial period to which they relate.

Liabilities shown in the Statement of Assets and Liabilities include unliquidated obligations charged against INCAP regular budget appropriations. All other funds disclosed in Exhibit III are reflected on a cash basis.

l) **Accounts Receivable and Payable**

Accounts receivable and payable are maintained within the Institute's single set of accounts and are not segregated by source of funds.

3. **Account for Support Costs**

This account is maintained to control the recovery of the support costs of the Institute. Projects are charged a standard rate for the use of services such as local transportation, reproduction and visual aids, and photocopies. In addition, projects are charged program support costs for administrative services based on a percentage of the direct costs incurred. This provides funding for the account and the actual costs incurred against this funding are accumulated by main category as below.

The status of the account as of 31 December is as follows:

	<u>1992</u>	<u>1991</u>
Funds made available from various projects	659,967	935,485
Costs incurred:		
Local transportation	82,259	160,063
Reproduction and visual aids	56,353	82,131
Photocopies	50,443	59,700
Computer	14,690	5,301
Laboratory analysis	-	3,511
	<u>203,745</u>	<u>310,706</u>
Administrative services	<u>36,823</u>	<u>240,568</u>
Excess funds available over costs	419,399	850,746
Less:		
Funds transferred to Income and Expenditure (Exhibit II)	326,752	84,739
Funds transferred to the Special Fund for Program Support Costs (Note 11)	<u>92,647</u>	-
Balance as of 31 December	<u>-</u>	<u>-</u>

4. Net Exceptional Items

Exceptional Items disclosed net on the Statement of Income and Expenditure comprise:

	<u>1992</u>	<u>1991</u>
Exceptional Expenditure Items:		
Write-off of uncollectible trust fund receivables	6,717	65,313
Increase in Reserve for Contingent Liability (Note 14)	182,357	33,184
Increase in Provision for Doubtful Amounts: Trust Funds (Note 7)	<u>14,036</u>	<u>61,685</u>
Subtotal	<u>203,110</u>	<u>160,182</u>
Exceptional Income Items:		
Decrease in Reserve for Contingent Liability (Note 14)	33,184	-
Amount provided for as a doubtful debt in previous financial periods but received during 1992 (Note 7)	15,480	-
Amount received for project costs previously written-off	<u>8,847</u>	<u>-</u>
Subtotal	<u>57,511</u>	<u>-</u>
Net Exceptional Items (Exhibit II)	<u>145,599</u>	<u>160,182</u>

5. Fixed-term Deposit

Fixed-term deposit in US dollars is held in the name of the Pan American Sanitary Bureau on behalf of the INCAP Staff Provident Fund and the Endowment Fund.

6. Municipal Water Shares

The cost of water shares purchased by the Institute between 1957 and 1971 was previously shown in Exhibit III as a fully reserved asset. During 1992, this asset and its corresponding reserve were written out of the financial statements.

7. Provision for Doubtful Amounts: Trust Funds

The status of this Provision is as follows:

Balance as of 1 January 1992		104,647
Less: Amount received from donor (Note 4)	15,480	
Amounts written-off as non-collectable	<u>61,685</u>	<u>77,165</u>
Subtotal		27,482
Add: Increase in provision (Note 4)		<u>14,036</u>
Balance as of 31 December 1992		<u>41,518</u>

8. Unliquidated Obligations

Unliquidated obligations of \$4,459 are commitments against the resources of the current financial period for which funds have not yet been disbursed.

9. Endowment Fund

The Endowment Fund was created in accordance with Resolution V of the XLIII Meeting of the INCAP Directing Council in September 1992. Its purpose is to provide institutional strengthening to INCAP and ensure continuity in the delivery of technical cooperation programs to benefit the people of Central America and Panama.

The initial contribution to the Fund was given by INCAP's Director, Dr. Hernan Delgado, upon receipt of the "Nathalie Masse" award, which the Director received from the International Center for Childhood in Paris, France.

The status of the Fund as of 31 December is as follows:

Contribution from Dr. Delgado	9,375
Miscellaneous contribution	39
Interest	<u>154</u>
Balance as of 31 December 1992	<u>9,568</u>

10. Staff Provident Fund

All full time staff members appointed for one year or more participate in the Provident Fund. Each professional staff member contributes an amount equal to 6% of their salary; an equal amount is contributed by INCAP. Each technical and service staff member contributes an amount equal to 9% of their salary, while the Institute contributes 12%. Upon termination, the staff member receives a lump sum payment of the entitlement accumulated in his/her account.

The position of the Staff Provident Fund as of 31 December is as follows:

	<u>1992</u>	<u>1991</u>
Accounts of staff members as of 1 January	2,344,044	2,570,759
Add:		
Contributions of staff members and INCAP	340,578	382,283
Interest received	<u>92,867</u>	<u>162,450</u>
Subtotal	<u>2,777,489</u>	<u>3,115,492</u>
Less: Withdrawals on separation	<u>508,488</u>	<u>714,396</u>
Subtotal	<u>2,269,001</u>	<u>2,401,096</u>
Less: Loans outstanding to staff members	<u>116,259</u>	<u>57,052</u>
Accounts of staff members as of 31 December	<u>2,152,742</u>	<u>2,344,044</u>

11. Special Fund for Program Support Costs

This Fund was established by the Director during 1992 and will be reported to the XLIV INCAP Directing Council to be held in 1993.

The status of the Fund as of 31 December is as follows:

Transferred from the Account for Support Costs (Note 3)	92,647
Transferred from the Reserve for Replacement of Equipment (Note 15)	<u>9,327</u>
Balance as of 31 December 1992	<u>101,974</u>

12. Special Fund for INCAP Services

The Fund was established by the Director during 1992 and will be reported in 1993 to the XLIV INCAP Directing Council. Income earned from certain services provided by INCAP will be recorded in this Special fund.

The status of the Fund is as follows:

Income from sale of anti-serum	11,330
Income from laboratory analyses	<u>9,553</u>
Balance as of 31 December 1992	<u>20,883</u>

13. Personnel Entitlements

The provision for personnel entitlements is made up of four separate reserves. As of 31 December 1992, the status of each Reserve is as follows:

	Balance 1 January <u>1992</u>	<u>Income</u>	<u>Disbursements</u>	Balance 31 December <u>1992</u>
Statutory and termination costs	247,117	152,661	114,162	285,616
Short-term illness	72	35,875	29,952	5,995
Christmas bonus	8,970	88,086	88,821	8,235
Insurance	<u>33,793</u>	<u>313,331</u>	<u>307,962</u>	<u>39,162</u>
Total	<u>289,952</u>	<u>589,953</u>	<u>540,897</u>	<u>339,008</u>

14. Reserve for Contingent Liability

The status of this Reserve is as follows:

Balance as of 1 January 1992	178,153
Less: Cancellation of reserve established during 1991 for the possible repayment of program support costs (Note 4)	<u>33,184¹</u>
Subtotal	144,969
Add: Increase in reserve for costs charged to two projects in the period 1989-1990 (Note 4)	<u>182,357²</u>
Balance as of 31 December 1992	<u>327,326</u>

¹ During 1992, the donor agreed to accept the program support costs charged, thus this reserve is no longer necessary.

² During 1990, an initial reserve of \$144,969 was established for possible repayment to the donor of charges to two projects in the period 1986 to 1988. In 1992, the reserve was increased by \$182,357 for similar costs charged to the same projects in the period 1989 and 1990.

Expenditure charged to these projects in the period 1991 to 1992 is currently being reviewed by an accountant employed by the donor. Included in this review will be an examination of the total amount in the reserve (\$327,326) and a final decision by the donor to resolve this matter is expected in 1993.

On the basis of previous experience, it is possible that the accountant may conclude that certain project costs incurred during 1991 and 1992 are repayable to the donor. However, until this review has been completed and the accountant's findings discussed with the donor, the Institute has no basis on which to make a provision for any additional contingent liability.

15. Reserve for Replacement of Equipment

As of 31 December 1992, the unspent balance in the Reserve for Replacement of Equipment was transferred to the new Special Fund for Program Support Costs (Note 11). In the future, costs for the replacement of equipment will be budgeted for, and charged to, the Special Fund for Program Support Costs.

The position of the Reserve for Replacement of Equipment as of 31 December is as follows:

	<u>1992</u>	<u>1991</u>
Balance as of 1 January	9,327	60,077
Less: Costs incurred for replacement of equipment	-	50,750
Transfer to Special Fund for Program Support Costs (Note 11)	<u>9,327</u>	<u>-</u>
Balance as of 31 December	<u>-</u>	<u>9,327</u>

16. Working Capital Fund

In 1992, the XLIII INCAP Directing Council recommended by Resolution II that the level of the Working Capital Fund should be \$1,000,000.

The position of the Working Capital Fund is as follows:

	<u>1992</u>	<u>1991</u>
Balance as of 1 January	603,359	438,534
Net results transferred from Exhibit II	396,641	142,726
Transferred to close the Reserve for Income Tax in accordance with Resolution II of the INCAP Directing Council held in 1991	-	12,099
Amount due on a trust fund project provided for as a doubtful debt in 1990 but received during 1991	<u>-</u>	<u>10,000</u>
Balance as of 31 December	<u>1,000,000</u>	<u>603,359</u>

17. Non-expendable Inventories

The original cost of non-expendable inventories held by INCAP as of 31 December 1992 totalled \$3,272,585, compared with \$3,073,400 as of 31 December 1991. Although the inventory amount is not reported in the financial statements as an asset, inventory lists are prepared in order to maintain effective custody of the physical assets of the Institute.

INSTITUTE OF NUTRITION OF CENTRAL AMERICA AND PANAMA
ADMINISTERED BY THE PAN AMERICAN HEALTH ORGANIZATION
STATEMENT OF QUOTA CONTRIBUTIONS DUE FROM
MEMBER GOVERNMENTS
1992 BUDGET AND PRIOR YEARS
(expressed in US dollars)

<u>Member Governments</u>	<u>Year</u>	<u>Amount Due</u>	<u>Collected</u>	<u>Balance Due 31 December 1992</u>
Belize	1992	<u>18,700</u>	<u>18,700</u>	-
Costa Rica	1992	50,400	-	50,400
	1991	50,400	-	50,400
	1990	50,400	45,579	4,821
	1989	<u>1,326</u>	<u>1,326</u>	-
		<u>152,526</u>	<u>46,905</u>	<u>105,621</u>
El Salvador	1992	61,200	14,917	46,283
	1991	<u>48,043</u>	<u>48,043</u>	-
		<u>109,243</u>	<u>62,960</u>	<u>46,283</u>
Guatemala	1992	112,700	68,721	43,979
	1991	<u>46,565</u>	<u>46,565</u>	-
		<u>159,265</u>	<u>115,286</u>	<u>43,979</u>
Honduras	1992	<u>37,400</u>	<u>34,888</u>	<u>2,512</u>
Nicaragua	1992	44,600	-	44,600
	1991	44,600	-	44,600
	1990	44,600	12,273	32,327
	1989	37,200	37,200	-
	1988	37,200	37,200	-
	1987	<u>310</u>	<u>310</u>	-
		<u>208,510</u>	<u>86,983</u>	<u>121,527</u>
Panama	1992	53,700	-	53,700
	1991	53,700	-	53,700
	1990	53,700	31,627	22,073
	1989	<u>37,013</u>	<u>37,013</u>	-
		<u>198,113</u>	<u>68,640</u>	<u>129,473</u>
Total		<u>883,757</u>	<u>434,362</u>	<u>449,395</u>
Amounts consisted of:				
Contributions for 1992		378,700	137,226	241,474
Prior years		<u>505,057</u>	<u>297,136</u>	<u>207,921</u>
		<u>883,757</u>	<u>434,362</u>	<u>449,395</u>

INSTITUTE OF NUTRITION OF CENTRAL AMERICA AND PANAMA
ADMINISTERED BY THE PAN AMERICAN HEALTH ORGANIZATION
STATEMENT OF TRUST FUNDS
AS OF 31 DECEMBER 1992
(expressed in US dollars)

<u>Source of Funds</u>	<u>Project Reference</u>	<u>Balance 1 January 1992</u>	<u>Received</u>	<u>Project Costs</u>	<u>Adjustments</u>	<u>Balance 31 December 1992</u>
CANADA						
INTERNATIONAL DEVELOPMENT RESEARCH CENTER						
Bean utilization	NUT-591	(27,482)	-	-	-	(27,482)
Technical assistance to PRINAPS	NUT-510	-	62,131	-	-	62,131
FRANCE						
Subregional cooperative support network for community development in the areas of food, nutrition and health						
Education on food nutrition	NUT-475	-	57,692	-	-	57,692
	NUT-780	389,587	-	243,634	3,146	149,099
GUATEMALA						
CONAPLAM						
Breastfeeding trends in Guatemala	NUT-365	(5,461)	8,022	2,561	-	-
Influence of nutrition on health of agricultural laborers	NUT-490	11,814	-	374	(11,440)	-
MINISTRY OF PUBLIC HEALTH						
Food and drug control	NUT-005	47,803	112,290	85,259	70	74,904
HONDURAS						
Documentary video	NUT-570	-	4,000	854	-	3,146
NORWAY						
Commercial agricultural food in the rural home in Central America	NUT-285	193,219	-	115,853	-	77,366
SWEDEN						
Increase of the resources and consumption of food through technology transfer						
Regional program for technical cooperation in nutrition	NUT-195	(69,440)	328,385	209,946	-	48,999
Technical support to assistance programs in Central America	NUT-353	213,624	-	203,839	-	9,785
	NUT-711	231,853	-	229,927	-	1,926
SWEDISH INTERNATIONAL DEVELOPMENT AUTHORITY (SIDA)						
Promotion of breastfeeding and infant feeding practices in Central America	NUT-280	(29,294)	521,092	283,845	-	207,953
SWITZERLAND						
Diagnosis of needs in formation and training of human resources for food and nutrition in Central America and Panama	NUT-771	(76,240)	250,000	275,474	846	(100,868)
UNITED STATES OF AMERICA						
AGENCY FOR INTERNATIONAL DEVELOPMENT						
Strengthening Institute development through decentralization	NUT-250	1,818	-	-	-	1,818

<u>Source of Funds</u>	<u>Project Reference</u>	<u>Balance 1 January 1992</u>	<u>Received</u>	<u>Project Costs</u>	<u>Adjustments</u>	<u>Balance 31 December 1992</u>
Professional education and training for food and nutrition	NUT-270	(9,308)	9,543	-	-	235
Technical support for health nutrition development	NUT-345	(2,300)	-	-	-	(2,300)
Workshop dealing with problems of pesticide management in Central America	NUT-360	(16,308)	18,313	-	-	2,005
INCAP Institutional strengthening	NUT-390	(6,338)	-	-	6,338	-
INCAP Institution strengthening project (IISP):						
Strategic planning and management	NUT-391	-	11,788	38,378	-	(26,590)
Technical strengthening and technology transfer/general	NUT-392	-	425,817	709,469	(6,338)	(289,990)
Technical strengthening and technology transfer/vitamin A	NUT-393	-	75,187	138,743	3	(63,553)
Financial resource development	NUT-394	-	24,723	57,979	-	(33,256)
Administrative support	NUT-395	-	-	6,025	-	(6,025)
Nutrition education manuals	NUT-400	-	-	30,034	587	(29,447)
Support for cholera surveillance and control in Central America	NUT-425	-	207,648	340,806	20	(133,138)
Training medical personnel in diagnosis and treatment of pesticide intoxication	NUT-435	-	-	132,978	-	(132,978)
Strengthening health services in Region IV	NUT-440	(6,914)	28,513	21,777	-	(178)
Oral rehydration therapy, growth monitoring and education	NUT-670	(889,328)	1,245,551	431,349	78,680	3,554
Technical support for food assistance programs	NUT-710	(412,638)	509,874	435,918	39,139	(299,543)
INTERNATIONAL ORGANIZATIONS AND OTHERS						
AID/CDM						
Water and sanitation project in the Altiplano	NUT-575	-	27,000	-	-	27,000
AID/JOHNS HOPKINS UNIVERSITY						
Vitamin A treatment for children with lower respiratory illnesses	NUT-421	-	12,379	10,583	-	1,796
AID/WESTINGHOUSE/UNICEF						
Demographic and health survey in Guatemala	NUT-870	(15,480)	15,480	-	-	-
ASSOCIATION FOR VOLUNTARY SURGICAL CONTRACEPTION (AVSC)						
Biochemical component of vitamin A	NUT-415	2,869	13,500	10,820	-	5,549
CATIE						
Agropastoral systems for small producers of nutritional components in Central America	NUT-470	-	4,981	2,306	-	2,675
COMMUNITY HOMES						
Community homes program	NUT-545	-	4,649	3,978	-	671
EUROPEAN ECONOMIC COMMUNITY						
Support to bacteriological laboratories	NUT-405	70,163	3,216	73,360	-	19

<u>Source of Funds</u>	<u>Project Reference</u>	<u>Balance 1 January 1992</u>	<u>Received</u>	<u>Project Costs</u>	<u>Adjustments</u>	<u>Balance 31 December 1992</u>
F. HOFFMAN LA ROCHE AND CO. Research and dissemination of information on vitamin A and xerophthalmia in Central America	NUT-015	(11,187)	-	-	11,187	-
FAO Nutrition education workshop and aspects of the population in rural development	NUT-515	-	3,600	1,917	-	1,683
FRENCH ASSISTANCE Joint programs of research, training and development of human resources in aspects related to rural food and agriculture industries	NUT-350	3,650	4,375	4,704	-	3,321
FUTURES GROUP Reproduction of SIMAP material	NUT-465	-	4,000	1,356	-	2,644
HARVARD UNIVERSITY Analysis of host risk factors for the development of bloody diarrhea and dysentery following infection by <u>Shigella</u> spp and <u>Campylobacter jejuni</u>	NUT-310	6,339	-	5,463	-	876
Translation into Spanish of documental production for RAP video	NUT-320	629	-	-	(629)	-
HEBREW UNIVERSITY OF JERUSALEM Pathogenesis of shigellosis	NUT-930	180	-	-	(180)	-
INCAP Experimental farm	NUT-130	-	29,704	29,704	-	-
INTERNATIONAL ATOMIC ENERGY AGENCY Development of the carbon 13 technique for human nutrition research	NUT-060	(2,444)	3,000	-	-	556
INTERNATIONAL FOOD POLICY RESEARCH INSTITUTE Food security and nutritional improvement in Central America	NUT-240	696	-	37	(659)	-
Long-term effects of agricultural modernization on household income accumulation and employment, consumption, health and nutritional status in Guatemala	NUT-450	23,345	24,575	31,701	-	16,219
INTERNATIONAL CENTER FOR RESEARCH ON WOMEN Response of endogenous growth factor to exercise and food supplementation in stunted pubertal girls	NUT-455	37,440	31,255	34,347	-	34,348
Dietetic studies, mortality and physical activity among adolescents in the community of Sanarate	NUT-505	-	21,491	14,522	-	6,969

<u>Source of Funds</u>	<u>Project Reference</u>	<u>Balance 1 January 1992</u>	<u>Received</u>	<u>Project Costs</u>	<u>Adjustments</u>	<u>Balance 31 December 1992</u>
INTERNATIONAL SCIENCE AND TECHNOLOGY INSTITUTE						
Collaborative study of the update of information on maternal, infant, and school food programs and projects	NUT-245	13,529	-	-	(13,529)	-
JOHN SNOW						
Quetzaltenango maternal and neonatal health project and natural study of oxytocin use	NUT-210	(50,969)	177,549	142,789	-	(16,209)
JOHNS HOPKINS UNIVERSITY						
Assessment of the immunogenicity of <u>H influenza</u> type B conjugate vaccine in Guatemalan children	NUT-165	(135)	135	-	-	-
Support of administration of nutritional epidemiology	NUT-220	(5,894)	5,490	-	-	(404)
Testing of vitamin A	NUT-420	74,594	-	46,772	-	27,822
Training program in advanced methods to assess infant appetite, diet, and activity levels in relationship to micronutrient deficiency	NUT-565	-	5,150	4,391	-	759
NESTEC						
Evaluation of selected foods to increase milk production in laboratory rats	NUT-940	(12,506)	57,561	45,096	41	-
NESTLE FOUNDATION						
Analysis of immunoblotting of the breast milk antibodies to <u>Campylobacter jejuni</u> cellular antigens	NUT-255	1,731	-	1,729	(2)	-
Nestle fellowships	NUT-260	5,665	-	325	-	5,340
PAN AMERICAN HEALTH AND EDUCATION FOUNDATION						
Overseas development for education programs	NUT-100	(4,704)	5,576	888	16	-
PLANNING ASSISTANCE						
Processing, handling, storage, marketing and quality assistance of staple foods, by-products and derivatives in Central America and Panama	NUT-335	(40,141)	43,938	3,797	-	-
PRITECH						
Using social communication to improve feeding practices in Guatemala	NUT-500	-	10,958	2,870	-	8,088
PROJECT HOPE						
Investigation in San Marcos and Quetzaltenango about the situation of vitamin A in children of 0-6 years	NUT-340	6,841	-	5,806	35	1,070

<u>Source of Funds</u>	<u>Project Reference</u>	<u>Balance 1 January 1992</u>	<u>Received</u>	<u>Project Costs</u>	<u>Adjustments</u>	<u>Balance 31 December 1992</u>
QUALITY ASSURANCE PROJECT						
Preparing to face cholera: Rapid assessment of the quality of oral rehydration activities in Guatemala	NUT-355	(339)	4,543	1,448	(2,756)	-
SAREC (SWEDISH AGENCY FOR RESEARCH COOPERATION WITH DEVELOPING COUNTRIES)						
Breastfeeding and infectious diseases/diarrhea	NUT-095	(10,791)	107,418	64,310	(1,781)	30,536
SAVE THE CHILDREN FUND						
Preparing data for food and nutrition survey in Honduras	NUT-235	2,297	-	130	-	2,167
STANFORD UNIVERSITY						
Analysis of community migration (Oriente)	NUT-215	659	-	-	(659)	-
Early malnutrition and the effects in adolescents	NUT-822	546	-	-	-	546
Early malnutrition and status in adolescence	NUT-823	(42,704)	37,266	38,300	291	(43,447)
THRASHER RESEARCH FUND						
Dietary management of persistent diarrhea in a rural Guatemalan community	NUT-170	6,132	-	1,466	-	4,666
Generational effects of nutritional supplementation on birthweight	NUT-185	15,465	28,900	77,506	-	(33,141)
UNITED NATIONS						
Transfer of technology of flour mixtures	NUT-290	4,078	72,700	68,693	-	8,085
UNITED NATIONS CHILDREN'S FUND						
Support of operational investigation	NUT-175	2,329	-	-	(2,329)	-
Impact in sector	NUT-305	1,331	-	-	(1,331)	-
Support to the Central American countries multilateral cooperation framework	NUT-330	1,826	-	-	(1,633)	193
Workshop on census of the size of first grade classes in primary school	NUT-460	-	14,673	14,599	-	74
Analysis and use of nutrition information generated in Central American countries	NUT-480	-	3,216	3,216	-	-
Support to bacteriology laboratories in countries of the subregion	NUT-520	-	4,104	2,396	2,331	4,039
Prevalence of goiter, cavities, iodization and fluoridation	NUT-990	26,109	-	10,494	-	15,615
Polio control program in Central America	NUT-995	(5,850)	3,000	2,744	-	(5,594)
UNITED NATIONS UNIVERSITY						
World hunger program	NUT-050	4,414	40,000	35,906	1,625	10,133
RAP study to be conducted in the four communities of the "Oriente Study" in Guatemala	NUT-410	2,049	-	1,995	-	54
UNIVERSITY OF CALIFORNIA REGENTS						
Inter-institutional collaboration in food and nutrition	NUT-560	-	11,420	6,880	-	4,540

<u>Source of Funds</u>	<u>Project Reference</u>	<u>Balance 1 January 1992</u>	<u>Received</u>	<u>Project Costs</u>	<u>Adjustments</u>	<u>Balance 31 December 1992</u>
UNIVERSITY OF WISCONSIN/MADISON						
Impact of non-traditional exports on agrarian structure and distribution in Guatemala	NUT-200	(11,030)	8,479	-	-	(2,551)
W. K. KELLOGG FOUNDATION						
Outreach model to transfer agricultural technology and nutrition knowledge to poor rural communities	NUT-445	81,204	-	68,348	-	12,856
Diet and health in Latin America and the Caribbean	NUT-555	-	40,000	20,814	-	19,186
WASHINGTON STATE UNIVERSITY						
Improved biological utilization and availability of dry beans	NUT-370	(8,406)	9,018	-	-	612
WORLD ALLIANCE FOR BREASTFEEDING ACTION						
Baby-friendly hospital initiative action folder	NUT-485	-	11,313	9,053	-	2,260
WORLD HEALTH ORGANIZATION						
Influence of infections on introduction of piped water in traditional rural Guatemala	NUT-025	(11,192)	32,985	16,297	12	5,508
A controlled clinical trial to evaluate the efficacy and safety of "Conventional Regrading"	NUT-070	12,535	-	11,816	-	719
Social cost of adjustment - initiative for nutrition for Latin America and the Caribbean	NUT-125	12,995	-	12,995	-	-
Community-based nutritional therapy during diarrhea and convalescence, Part I	NUT-205	7,297	5,650	13,475	-	(528)
Material and cultural determinants of water-related behaviors including personal and domestic hygiene in a highland community in Guatemala	NUT-225	142	-	-	(142)	-
Development of a computer program for the presentation of information in the form of maps	NUT-295	5,000	-	-	-	5,000
Multicenter study of home management of the ARI	NUT-525	-	10,621	4,494	-	6,127
The hygiene of domestic weaning foods	NUT-530	-	40,284	4,789	-	35,495
Etiological agents of acute respiratory infections in children	NUT-580	-	6,468	-	-	6,468
Multicenter longitudinal study of the duration of lactational amenorrhea in relation to breastfeeding practices	NUT-811	4,614	76,500	77,878	-	3,236
TOTAL		<u>(256,412)</u>	<u>4,978,689</u>	<u>5,044,325</u>	<u>100,959</u>	<u>(221,089)¹</u>

¹ Balance at 31 December is represented by:

Receipts in excess of expenditure accumulated to date	1,026,133
Excess of expenditure over amounts received on cost reimbursable projects	(1,247,222)
	<u>(221,089)</u>

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