

*executive committee of  
the directing council*



PAN AMERICAN  
HEALTH  
ORGANIZATION

*working party of  
the regional committee*



WORLD  
HEALTH  
ORGANIZATION

113th Meeting  
Washington, D.C.  
27 June-1 July 1994

Provisional Agenda Item 5.2

CE113/22 (Eng.)  
23 June 1994  
ORIGINAL: ENGLISH

**FINANCIAL REPORT OF THE DIRECTOR AND REPORT  
OF THE EXTERNAL AUDITOR FOR 1992-1993**

The Director has the honor to present the details of the financial transactions of the Pan American Health Organization for the period 1 January 1992 to 31 December 1993 and certain financial statements depicting the financial position of the Organization as of 31 December 1993. Financial Statements for the Caribbean Epidemiology Center (CAREC) and the Caribbean Food and Nutrition Institute (CFNI) are also included. The Financial Statements for the Institute of Nutrition of Central America and Panama (INCAP) along with the Report of the External Auditor for INCAP have been issued as a separate statement.

The financial statements being presented for the Pan American Health Organization and its two Centers, CAREC and CFNI, are unaudited at this time. In 1993 the Organization installed a completely new financial system. This major effort required among other things conversion of data from the old system to the format of the new system. The Organization encountered difficulties with the new system, which was based on recently redesigned software. As a result, the Financial Statements in this document were presented late to the External Auditor and remain unaudited and uncertified. It is expected that the External Auditor will complete his review in the next 30 days and the formal Financial Statements and Report of the External Auditor will be presented to the XXIV Pan American Sanitary Conference in September 1994.

Annexes

**FINANCIAL REPORT  
OF THE DIRECTOR  
1 JANUARY 1992- 31 DECEMBER 1993**

**UNAUDITED**

## **FINANCIAL REPORT OF THE DIRECTOR**

### **INTRODUCTION**

The Financial Report of the Director and the Report of the External Auditor for the financial period 1 January 1992 to 31 December 1993 are presented in the following sequence:

- Part I Comments of the Director concerning important developments affecting the financial position of the Organization during the financial peior under review.
- Part II Financial statements of the Organization for the financial period 1992-1993 as required by the Financial Regulations, together with supporting schedules and explanatory notes.
- Part III Financial statements for the Caribbean Epidemiology Center (CAREC) for 1992-1993.
- Part IV Financial statements for the Caribbean Food and Nutrition Institute (CFNI) for 1992-1993.
- Part VI Financial statements for the Institute of Nutrition of Central America and Panama (INCAP) for 1993.

**CONTENTS**

**UNAUDITED FINANCIAL STATEMENTS**

\*\*\*\*\*

Page

**PART I**

<b>DIRECTOR'S COMMENTS</b> . . . . .	<b>3</b>
--------------------------------------	----------

**PART II**

**PAN AMERICAN HEALTH ORGANIZATION FINANCIAL STATEMENTS**

Exhibit I	Statement of Appropriations and Obligations for the Financial Period 1992-1993 . . . . .	11
Exhibit II	Consolidated Statement of Income and Expenditure of All Funds for the Financial Period 1992-1993	12
Exhibit III	Statement of Income and Expenditure for the 1992-1993 Regular Budget . . . . .	13
Exhibit IV	Statement of Assets and Liabilities as of 31 December 1993 . . . . .	14
Schedule 1	Statement of Cash, Deposits and Securities as of 31 December 1993 . . . . .	26
Schedule 2	Statement of Quota Contributions due from Member Governments and Participating Governments, 1992-1993 Assessment and Prior Years . . . . .	27
Schedule 3	Statement of Advances from Governments and Institutions for Procurement as of 31 December 1993	31
Schedule 4	Emergency Procurement Revolving Fund as of 31 December 1993 . . . . .	32
Schedule 5	Revolving Fund for the Expanded Program on Immunization as of 31 December 1993 . . . . .	33
Schedule 6	Revolving Fund for the Procurement of Essential Drugs as of 31 December 1993 . . . . .	35
Schedule 7	Statement of Trust Funds as of 31 December 1993 . . . . .	36

**PART III**

**CARIBBEAN EPIDEMIOLOGY CENTER: FINANCIAL STATEMENTS**

Exhibit V	Consolidated Statement of Income and Expenditure for the 1992-1993 Budget . . . . .	68
Exhibit VI	Statement of Income and Expenditure for the 1992-1993 Budget . . . . .	69
Exhibit VII	Statement of Assets and Liabilities as of 31 December 1993 . . . . .	70
Schedule 8	Statement of Quota Contributions due from Member Governments, 1992-1993 Budget and Prior Years	73
Schedule 9	Statement of Trust Funds as of 31 December 1993 . . . . .	75

**PART IV**

**CARIBBEAN FOOD AND NUTRITION INSTITUTE: FINANCIAL STATEMENTS**

Exhibit VIII	Consolidated Statement of Income and Expenditure for the 1992-1993 Budget . . . . .	81
Exhibit IX	Statement of Income and Expenditure for the 1992-1993 Budget . . . . .	82
Exhibit X	Statement of Assets and Liabilities as of 31 December 1993 . . . . .	84
Schedule 10	Statement of Quota Contributions Due from Member Governments, 1992-1993 Budget and Prior Years	85
Schedule 11	Statement of Trust Funds as of 31 December 1993 . . . . .	87

**PART I**

**DIRECTOR'S COMMENTS**

### Presentation of the Financial Report

The Financial Report of the Organization for the financial period 1 January 1992 to 31 December 1993 is submitted by the Director in accordance with Article XI of the Financial Regulations. As required by Financial Regulations 11.3 and 11.4, an interim financial report is prepared at the end of the first year of the two-year financial period and a final financial report covering the full biennium is prepared at the end of the second year of the financial period. As required by the Financial Regulations of INCAP, the financial statements for INCAP are shown on an annual basis.

### Accounting Policies

The major accounting policies of the Organization appear in the Explanatory Notes of Exhibit IV of this Report. The accounting policies and procedures followed by the Organization remain consistent with the Organization's Financial Regulations and with the more detailed financial and accounting procedures established by the Director in light of these Regulations.

Budgetary accounting, unlike financial accounting, goes beyond the accrual basis for recording expenses (disbursements and accounts payable) by recording as expenditure at the end of the financial period, with the corresponding liability, all valid unliquidated obligations. These unliquidated obligations are commitments involving a liability against the resources of the current financial period, e.g. for personal services, procurement of supplies, duty travel or award of fellowships for which funds have not yet been disbursed as of 31 December. In accordance with Article IV of the Financial Regulations, unliquidated obligations are recorded in the books of accounts in respect of the Regular Budgets of PAHO, CAREC, CFNI and INCAP. All other funds or accounts shown in Exhibit II under the section, Funds: Pan American Health Organization, are kept on a cash basis.

Income is accounted for on a cash basis, reflecting the amounts actually received from all sources; interest is recorded in the accounts when credited to the Organization's bank accounts; quota assessments are reflected as income upon receipt of funds; and Trust Funds are recorded as "received" when the funds are credited to the Organization's bank account.

Receipts in non-convertible currencies which are in excess of expenditure requirements are invested in the countries of origin. The interest earned on these investments is used to offset potential exchange losses caused by book revaluations (in US dollar terms). As of 31 December 1993, there were no investments in non-convertible currencies.

### Review of the Financial Position: PAHO

The Organization continues to maintain a steady financial growth as shown in Table A, Summary of Expenditure by Source of Funds for the 10-year period 1984 through 1993. Total expenditure during 1992-1993 amount to \$404,959,657 compared to \$367,885,826 during 1990-1991, an increase of \$37,073,831 or 10%.

### Regular Budget - Income and Expenditure

Despite the fact that as of 31 December 1993 there were 25 Member Countries with outstanding quota assessments compared to 22 Member Countries as of 31 December 1991, the percentage of current quota receipts in relation to total assessments for the 1992-1993 financial rates increased to 80.2% as follows:

1984-1985: 85.3% of current assessment received.  
1986-1987: 77.7%  
1988-1989: 70.6%  
1990-1991: 71.0%  
1992-1993: 80.2%

The quota contributions due at 31 December 1993 are indicated in the following table:

	<u>1989</u>	<u>1990</u>	<u>1991</u>	<u>1992</u>	<u>1993</u>
ANTIGUA AND BARBUDA	4,268	12,473	12,473	13,690	13,690
BAHAMAS	-	-	-	-	31,769
BOLIVIA	-	-	106,015	47,916	47,916
BRAZIL	-	-	-	85,556	5,927,901
CHILE	-	-	100,000	376,483	376,483
COSTA RICA	-	-	-	68,001	88,987
CUBA	-	292,602	679,740	568,148	547,612
DOMINICAN REPUBLIC	-	-	62,114	123,213	123,213
ECUADOR	-	-	-	20,754	123,213
EL SALVADOR	-	-	-	-	47,916
GRENADA	-	-	-	-	20,148
GUATEMALA	88,845	106,015	106,015	88,987	88,987
GUYANA	-	-	62,538	13,690	13,690
HAITI	-	106,015	106,015	47,916	47,916
JAMAICA	-	-	10,899	123,213	123,213
NICARAGUA	-	-	58,099	47,916	47,916
PANAMA	-	-	-	32,903	88,987
PERU	-	-	8,033	287,497	287,497
SAINT VINCENT AND THE GRENADINES	-	-	-	-	2,433
SURINAME	-	-	51,069	47,916	47,916
TRINIDAD AND TOBAGO	-	-	-	89,541	123,213
UNITED KINGDOM	-	-	-	36,982	41,071
UNITED STATES OF AMERICA	-	-	-	-	13,342,354
URUGUAY	-	-	-	-	53,749
VENEZUELA	-	-	-	2,259,209	2,231,828
<b>TOTALS</b>	<u>93,113</u>	<u>517,105</u>	<u>1,363,010</u>	<u>4,379,531</u>	<u>23,889,618</u>

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 with their quota payments and subject to Article 6.B of the PAHO Constitution. As at 1 January 1994, there were 12 Member Countries subject to Article 6.B, compared to 11 Member Countries as of 1 January 1992. Member Countries are urged to remit their quota payments on a timely basis so that the Organization may remain in a sound financial position. In accordance with Article V of the Financial Regulations, assessments are due on the first day of the year to which they relate.

As shown in Exhibit I, the Organization had an approved and appropriated budget for 1992-1993 of \$171,607,650, less staff assessments of \$19,031,650, for a program budget of \$152,576,000. During the course of the implementation of the 1992-1993 program budget, transfers were made from Appropriation Section Part I "Direction, Coordination and Management" (\$3,787,863) and from Part III "Health Science and Technology" (\$48,128) to Part II "Health Systems Infrastructure" (\$1,521,189) and to Part IV "Program Support" (\$2,314,802). Included in the transfer of \$3,787,863 from Part I were transfers amounting to \$1,719,400 from the Director's Development Program which is budgeted in Part I to operational programs in Part II "Health System Infrastructure" and Part III "Health Science and Technology." The approved program budget of \$152,576,000 was fully implemented.



Although only \$108,689,231 or 79% of the 1992-1993 quota assessments was received, an amount of \$36,555,921 or 95% of outstanding quota contributions from prior years was received. Miscellaneous income earned during the biennium amounted to \$9,086,001 or \$613,999 less than the budget estimate of \$9,700,000 for the biennium. However the very favorable collection of receipts from prior years' contributions resulted in an operating surplus of \$2,000,000.

	<u>Actual</u>	<u>Budget</u>
Assessments 1992-1993	108,689,231	136,903,000
Miscellaneous income	9,086,001 <sup>1</sup>	9,700,000
Provision for Cost of Exchange Rate Differential	5,973,000	5,973,000
Prior years' contributions	36,555,921	-
Less transfers as detailed in Exhibit III	(5,728,153)	-
Total	<u>154,576,000</u>	<u>152,576,000</u>
Approved 1992-1993 Program Budget	<u>152,576,000</u>	<u>152,576,000</u>
Net results from operations	<u>2,000,000</u>	<u>-</u>

<sup>1</sup> Includes the 1988-1989 surplus of \$962,201 which was used to reduce the quotas of Member Countries in accordance with Resolution V of the XXIII PASB Conference.

The disposition of this surplus is governed by Article 103.4 of the Financial Rules which states that any excess income over expenditure at the end of the financial period shall 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. At the XXXVII Meeting of the Directing Council held in September 1993, Resolution II was approved which authorized an amount not to exceed \$2,000,000 of the 1992-1993 surplus to be used to help finance the biennial budget for 1994-1995. Exhibit III, Statement of Income and Expenditure for the Financial Period 1992-1993, details the revenue, expenditure and resulting surplus.

#### Ex Gratia Payments

There were no ex gratia payments made during the 1992-1993 biennium.

#### Trust Funds

The level of Trust Fund expenditure (Schedule 7) in 1992-1993 amounted to \$80,021,310, compared to \$81,512,774 during 1990-1991, a minor decrease of \$1,491,464 or 1.8%. This expenditure level equals approximately 52% of the Organization's Effective Working Budget.

Trust Funds accounts with receipts in excess of expenditure amounted to \$31,823,272 at 31 December 1993 compared to \$27,649,044 at 31 December 1991, an increase of \$4,174,228. In contrast, Trust Fund accounts at 31 December 1993 with expenditure greater than receipts amounted to \$5,317,175 compared to \$5,390,952 at 31 December 1991, a decrease of \$73,777. Although the Organization is pleased with this favorable change in financial position of its Trust Funds, it is continuing to take measures to increase the rate of reimbursement of Trust Fund expenditure.

#### Centers

The financial statements relating to CAREC and CFNI are shown in Parts III and IV respectively. The financial statements for CAREC and CFNI are reported on the same format as those of PAHO, i.e. biennial basis. INCAP's Financial Report and the Report of the External Auditor for INCAP are shown on a separate statement to the Executive Committee.

A new statement entitled "Consolidated Statement of Income and Expenditure for All Funds" has been included with the Financial Statements for CAREC and CFNI (Exhibit V and Exhibit VIII respectively).

#### CAREC

Despite a reduction of \$397,618 or 12% in the 1992-1993 approved program budget of \$3,276,997, there was a net loss from 1992-1993 operations of \$786,687. Quota receipts for the current biennium amounted to only \$266,200 or 8% of the 1992-1993 assessments; receipts on arrearage amounted to \$1,592,276 or 50% of the total quota receivables as at 31 December 1991. The quota assessments outstanding of \$4,597,187 as at 31 December 1993 are now greater than the Center's approved program budget.

With the Center's Working Capital Fund fully depleted, CAREC has had to rely upon the Organization's Working Capital to finance its regular and extrabudgetary activities.

In order for the Center to be able to implement the approved programs of activities and to rebuild the sound financial position of the Center, the Member Countries are urged to make prompt and regular quota payments.

There was a substantial increase in program activities financed by trust funds arrangements; project costs during the 1992-1993 biennium amounted to \$2,988,941 compared to \$1,919,612 during 1992-1993, an increase of \$1,069,329 or 56%.

#### CFNI

As a direct result of reducing the approved program budget of \$589,905 by \$184,092 or 31%, the Institute had a net surplus from 1992-1993 operations of \$81,175. Quota receipts for the current biennium amount to \$169,998 or 29% of the 1992-1993 assessments, compared to \$96,241 or 18% during the 1990-1991 biennium; receipts on arrearage amounted to \$315,690 or 47% of the total quota receivables compared to \$320,830 or 51% during the previous biennium.

In order for CFNI to fully implement the approved program budget and to eliminate its dependency upon PAHO's Working Capital, Member Countries are urged to make payments for their current assessments and the outstanding arrearage.

#### INCAP

The Financial Report for INCAP and the Report of the External Auditor will be submitted as a separate document to the Executive Committee.

The Institute continued to improve its financial position during the fiscal periods 1992 and 1993. Its Working Capital Fund increased from \$603,359 as of 31 December 1991 to \$1,008,287 as of 31 December 1993. Furthermore, the Institute met its goal to reduce the receivables for trust funded activities which amounted to \$510,209 as 31 December 1993 compared to \$1,784,823 as of 31 December 1991.

Member Countries are encouraged to maintain INCAP's sound financial position.

Table A

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

	<u>1984-1985</u>	<u>1986-1987</u>	<u>1988-1989</u>	<u>1990-1991</u>	<u>1992-1993</u>
<b>PAN AMERICAN HEALTH ORGANIZATION</b>					
Regular Budget	101,612,078	102,237,048	117,544,857	130,021,823	152,576,000
Trust Funds	20,412,825	32,061,927	59,530,789	81,512,771	80,021,310
Building Fund	840,091	1,919,442	1,521,221	1,632,052	1,617,267
Revolving Fund for the Expanded Program on Immunization	8,075,500	10,298,523	16,143,913	19,999,901	33,483,322
Revolving Fund for the Procurement of Essential Drugs	-	1,472,491	1,590,362	401,015	678,305
Special Fund for Animal Health Research	27,194	657	23,111	2,481	1,568
Special Fund for Health Promotion	486,942	416,947	366,216	216,216	462,423
Special Fund for Natural Disaster Relief	229,227	344,125	404,800	960,752	6,035,379
Special Fund for Program Support Costs	2,203,509	420,518	1,131,408	6,458,795	5,541,220
Special Fund for Sale of Vaccine at AFTOSA	1,921,590 *	3,462,390 *	4,674,489 *	3,412,355	2,808,717
CAREC: Regular Budget	2,477,111	1,797,159	1,747,826	3,148,693	2,879,379
Trust Funds	873,373	578,836	505,573	1,919,612	2,988,941
CFNI: Regular Budget	355,876	494,834	522,826	454,364	405,813
Trust Funds	156,343	317,594	249,125	180,696	232,881
INCAP: Regular Budget	907,742	954,628	1,622,046	1,507,212	1,038,669
Trust Funds	<u>3,275,665</u>	<u>6,372,172</u>	<u>8,402,205</u>	<u>9,226,480</u>	<u>9,318,364</u>
Subtotal PAHO	<u>143,855,066</u>	<u>163,149,291</u>	<u>215,980,767</u>	<u>261,055,218</u>	<u>300,089,558</u>
<b>WORLD HEALTH ORGANIZATION</b>					
WHO - Regular Budget	51,569,677	54,124,337	58,002,033	65,074,169	64,459,533
Global Program on Aids	-	-	10,276,429	17,308,099	20,320,878
United Nations Development Program	3,081,071	4,872,590	2,654,633	1,394,463	1,447,360
United Nations Fund for Population Activities	15,198,840	11,079,096	14,770,251	12,082,320	5,485,993
WHO - Other	6,191,894	<u>9,891,018</u>	<u>8,489,593</u>	<u>10,971,557</u>	<u>13,156,335</u>
Subtotal WHO	<u>76,041,482</u>	<u>79,967,041</u>	<u>94,192,939</u>	<u>106,830,608</u>	<u>104,870,099</u>
TOTAL, ALL FUNDS	<u>219,896,548</u>	<u>243,116,332</u>	<u>310,173,706</u>	<u>367,885,826</u>	<u>404,959,657</u>

Includes budget provision for Special Fund for Health Promotion  
 \*Included in Trust Funds

**PART II**

**PAN AMERICAN HEALTH ORGANIZATION  
FINANCIAL STATEMENTS**

PAN AMERICAN HEALTH ORGANIZATION  
STATEMENT OF APPROPRIATIONS AND OBLIGATIONS FOR THE FINANCIAL PERIOD 1992-1993  
RELATING TO THE EFFECTIVE WORKING BUDGET  
(expressed in US dollars)

Appropriation Section	Apropiations			Obligations			Budget Surplus	
	Original	Transfers Between Sections	Exchange/Inflation Rate Differential	Available	Liquidated	Unliquidated	Total	
Part I - Direction, Coordination and Management	17,004,600	(3,787,863)	-	13,216,737	11,574,729	1,642,008	13,216,737	-
Part II - Health Systems Infrastructure	69,895,400	1,521,189	3,715,200	75,131,789	67,855,723	7,276,066	75,131,789	-
Part III - Health Science and Technology	42,400,300	(48,128)	2,257,800	44,609,972	40,564,530	4,045,442	44,609,972	-
Part IV - Program Support	<u>17,302,700</u>	<u>2,314,802</u>	-	<u>19,617,502</u>	<u>17,698,243</u>	<u>1,919,259</u>	<u>19,617,502</u>	-
Effective Working Budget (Parts I - IV)	146,603,000	-	5,973,000	152,576,000	137,693,225	14,882,775	152,576,000	-
Part V - Provision for Cost of Exchange/ Inflation Rate Differential	<u>5,973,000</u> <sup>1/</sup>	-	<u>(5,973,000)</u>	-	-	-	-	-
Total Program Budget (Parts I - V)	152,576,000	-	-	<u>152,576,000</u>	-	-	-	-
Part VI - Staff Assessment (Transfer to Tax Equalization Fund)	<u>19,031,650</u>	-	-	<u>19,031,650</u>	<u>19,031,650</u>	-	<u>19,031,650</u>	-
Total	<u>171,607,650</u>	-	-	<u>171,607,650</u>	<u>156,724,875</u>	<u>14,882,775</u>	<u>171,607,650</u>	-

1/ As per Resolution I of the XXXV Meeting of the Directing Council held in 1991.

PAN AMERICAN HEALTH ORGANIZATION  
 CONSOLIDATED STATEMENT OF INCOME AND EXPENDITURE  
 OF ALL FUNDS FOR THE FINANCIAL PERIOD 1992-1993  
 (expressed in US dollars)

<u>Funds</u>	<u>Note * or Statement</u>	<u>Balance 1 January 1992</u>	<u>Income</u>	<u>Transfers Refunds Adjustments</u>	<u>Expenditure</u>	<u>Balance 31 December 1993</u>
<b>PAN AMERICAN HEALTH ORGANIZATION</b>						
Regular Budget	Exhibit III	-	153,368,952	(1,009,168)	152,359,784	-
Advances from Governments and Institutions for Procurement	Schedule 3	5,242,248	10,274,753	(1,011,550)	8,445,028	6,060,423
Building Fund	14	595,769	1,604,571	200,000	1,617,267	783,073
Capital Equipment Fund	15	-	-	2,661,343	-	2,661,343
Emergency Procurement Revolving Fund	Schedule 4	125,000	-	-	-	125,000
Provision for Termination and Repatriation Entitlements	13	8,659,729	4,104,255	-	2,007,419	10,756,565
Revolving Fund for the Expanded Program on Immunization	Schedule 5	5,437,691	34,321,965	-	33,483,322	6,276,334
Revolving Fund for the Procurement of Essential Drugs	Schedule 6	3,397,102	728,651	-	678,305	3,447,448
<b>Special Funds:</b>						
Animal Health Research	19	16,728	2,201	-	1,568	17,361
Cholera	20	-	-	1,208,000	-	1,208,000
Health Promotion	21	807,048	144,486	761,377	462,423	1,250,488
Measles	22	-	-	1,200,000	-	1,200,000
Natural Disaster Relief	23	515,447	8,315,878	-	6,035,379	2,795,946
Program Support Costs	24	10,133,382	8,328,236	-	5,541,220	12,920,398
Sale of Vaccine - PANAFTOSA	25	1,000,113	2,308,158	-	2,808,717	499,554
Trust Funds	Schedule 7	22,258,092	84,269,315	-	80,021,310	26,506,097
Provision for Cost of Exchange/ Inflation Rate Differentia	27	5,973,000	-	(5,973,000)	-	-
Holding Account	28	1,507,362	-	492,638	-	2,000,000
Working Capital Fund	29	11,000,000	-	458,810	-	11,458,810
<b>PAHO - CAREC:</b>						
Regular Budget	Exhibit VI	-	2,092,692	786,687	2,879,379	-
Building Fund		300,000	32,211	-	70,160	262,051
Trust Funds	Schedule 9	303,781	2,901,896	-	2,988,941	216,736
Working Capital Fund	Exhibit VII	502,226	-	(786,687)	-	(284,461)
<b>PAHO - CFNI:</b>						
Regular Budget	Exhibit IX	-	486,988	(81,175)	405,813	-
Trust Funds	Schedule 11	103,632	254,754	-	232,881	125,505
Accumulated Deficit	Exhibit X	(302,449)	-	81,175	-	(221,274)
<b>PAHO - INCAP:</b>						
Regular Budget		-	1,443,597	(404,928)	1,038,669	-
Trust Funds		(256,412)	9,530,002	97,145	9,318,364	52,371
Working Capital Fund		603,359	-	404,928	-	1,008,287
Subtotal PAHO funds		<u>77,922,848</u>	<u>324,513,561</u>	<u>(914,405)</u>	<u>310,395,949</u>	<u>91,126,055</u>
<b>WORLD HEALTH ORGANIZATION</b>						
Regular Budget		-	64,459,533	-	64,459,533	-
Global Program on AIDS		-	20,320,878	-	20,320,878	-
United Nations Development Program		-	1,447,360	-	1,447,360	-
United Nations Fund for Population Activities		-	5,485,993	-	5,485,993	-
WHO - Other		-	13,156,335	-	13,156,335	-
Subtotal WHO funds		-	<u>104,870,099</u>	-	<u>104,870,099</u>	-
<b>TOTAL ALL FUNDS</b>		<u>77,922,848</u>	<u>429,383,660</u>	<u>(914,405)</u>	<u>415,266,048</u>	<u>91,126,055</u>

\* See explanatory Notes following Exhibit IV

PAN AMERICAN HEALTH ORGANIZATION  
STATEMENT OF INCOME AND EXPENDITURE  
FOR THE FINANCIAL PERIOD 1992-1993  
(expressed in US dollars)

	<u>1992-1993</u>	<u>1990-1991</u>
<b>INCOME</b>		
Contributions from Member and Participating Governments		
Receipts from current assessments (Schedule 2)	114,159,231	90,707,355
Less: Transfer to Tax Equalization Fund (Exhibit IV note 3)	<u>5,470,000</u>	<u>3,952,490</u>
	108,689,231	86,754,865
Receipts from prior years' assessments (Schedule 2)	<u>36,555,921</u>	<u>35,909,461</u>
Total contributions	<u>145,245,152</u>	<u>122,664,326</u>
Miscellaneous income		
Interest earned	5,775,032	11,252,577
Currency exchange differential	235,462	79,899
Sundry	586,036	314,661
Excess of unliquidated obligations	<u>1,527,270</u>	<u>2,428,522</u>
Total miscellaneous income	<u>8,123,800</u>	<u>14,075,659</u>
Subtotal	<u>153,368,952</u>	<u>136,739,985</u>
Less: Transfer of quota arrearage payments by the United States of America to Special Funds as approved by the 111th Meeting of the Executive Committee, Resolution XX held in 1993:		
Special Fund for Measles	1,200,000	-
Special Fund for Cholera	1,208,000	-
Capital Equipment Fund	2,661,343	-
Transfer to the Working Capital Fund in accordance with Resolution XVII of the XXXVII Meeting of the Directing Council held in 1993	458,810	-
Transfer to Building Fund in accordance with Resolution XII of the XXXI Meeting of the Directing Council held in 1985 (Exhibit IV note 14)	<u>200,000</u>	<u>200,000</u>
Total transfer from income	<u>5,728,153</u>	<u>200,000</u>
Add: Transfer from Holding Account in accordance with Resolution V of the XIII meeting of the Pan American Sanitary Conference held in 1990 (Exhibit IV, Note 28)	962,201	-
Transfer from the Provision for Cost of Exchange/Inflation Rate Differential (Exhibit IV, Note 27)	<u>5,973,000</u>	-
Total income	<u>154,576,000</u>	<u>136,539,985</u>
<b>EXPENDITURE</b>		
Personnel costs	89,581,241	79,832,085
Duty travel	6,877,251	4,808,586
Fellowships	1,942,304	2,191,541
Seminars	11,271,347	7,739,600
Project supplies and equipment	9,348,301	7,674,829
Project grants and others	24,693,541	20,038,027
Non-project supplies and equipment	619,967	484,915
Non-project common services and other	<u>8,025,832</u>	<u>7,036,024</u>
Total expenditures	<u>152,359,784</u>	<u>129,805,607</u>
NET OPERATING INCOME	2,216,216	6,734,378
LESS: Contribution to the Special Fund for Health Promotion (Exhibit IV, Note 21)	<u>216,216</u>	<u>216,216</u>
NET RESULTS FROM OPERATIONS	2,000,000	6,518,162
Transfer to Provision for Cost of Exchange/Inflation Rate Differential	-	<u>5,973,000</u>
NET RESULTS	<u>2,000,000</u>	<u>1/ 545,162</u>

1/ Transferred to Holding Account (Exhibit IV, Note 28)

PAN AMERICAN HEALTH ORGANIZATION  
STATEMENT OF ASSETS, LIABILITIES AND EQUITY  
AS OF 31 DECEMBER 1993  
(expressed in US dollars)

ASSETS	Note*	1993	1991
<b>CURRENT ASSETS</b>			
Cash on hand, in transit and in banks (Schedule 1)	-	1,059,379	1,109,100
Time deposits and investments, at cost (Schedule 1)	-	112,616,984	108,280,479
Accounts receivable			
Quota contributions from Member and Participating Governments (Schedule 2)	-	30,242,377	38,529,150
Less: Reserved	-	30,242,377	38,529,150
Tax Equalization Fund	3	1,694,161	1,071,019
Trust Funds Receivable (Schedule 7)	-	5,317,175	5,388,752
Sundry debtors, net	4	6,126,975	2,844,686
Balance due from World Health Organization for inter-organization funding activities	-	-	443,584
Balance due from Centers for inter-organization funding activities	5	194,748	195,188
Deferred charges	6	3,588,154	3,433,626
Total current assets		130,597,576	122,766,434
<b>LAND AND BUILDINGS</b>			
Headquarters and field offices	7	12,217,882	12,217,882
TOTAL		142,815,458	134,984,316
<b>LIABILITIES</b>			
<b>CURRENT LIABILITIES</b>			
Quota contributions received in advance	8	185,962	206,530
Unliquidated obligations	9	14,882,775	12,553,838
Accounts payable			
Advances from Governments and Institutions for procurement (Schedule 3)	10	6,060,423	5,242,248
Balance due to Pan American Health and Education Foundation under operating agreement	-	9,438,941	10,150,851
Balance due to World Health Organization for inter-organization funding activities		3,285,052	-
Balance due to Centers for inter-organization funding activities	11	2,081,587	2,240,587
Textbook Program	-	937,589	828,293
Other sundry creditors	12	4,501,655	14,538,697
Total accounts payable		26,305,247	33,000,676
Total current liabilities		41,373,984	45,761,044
PROVISION FOR TERMINATION AND REPATRIATION ENTITLEMENTS	13	10,756,565	8,659,729
<b>SPECIAL FUNDS</b>			
Building Fund	14	783,073	595,769
Capital Equipment Fund	15	2,661,343	-
Emergency Procurement Revolving Fund (Schedule 4)	16	125,000	125,000
Revolving Fund for the Expanded Program on Immunization (Schedule 5)	17	6,276,334	5,627,866
Revolving Fund for the Procurement of Essential Drugs (Schedule 6)	18	3,447,448	3,397,102
Special Fund for Animal Health Research	19	17,361	16,728
Special Fund for Cholera	20	1,208,000	-
Special Fund for Health Promotion	21	1,250,488	807,048
Special Fund for Measles	22	1,200,000	-
Special Fund for Natural Disaster Relief	23	2,795,946	515,447
Special Fund for Program Support Costs	24	12,920,398	10,133,382
Special Fund for Sale of Vaccine at Panaftosa	25	499,554	1,000,113
Trust Funds (Schedule 7)	26	31,823,272	27,646,844
Total special funds		65,008,217	49,865,299
PROVISION FOR COST OF EXCHANGE/INFLATION RATE DIFFERENTIAL	27	-	5,973,000
HOLDING ACCOUNT	28	2,000,000	1,507,362
WORKING CAPITAL FUND	29	11,458,810	11,000,000
<b>EQUITY IN LAND AND BUILDINGS</b>			
Headquarters and field offices	7	12,217,882	12,217,882
TOTAL		142,815,458	134,984,316

\*See Explanatory Notes, following pages



EXPLANATORY NOTES TO FINANCIAL STATEMENTS  
(expressed in US dollars)

1. These notes form part of the financial statements.

2. Accounting Policies

- a) The significant accounting policies and reporting practices applied to transactions reflect:  
the requirements of PAHO's Financial Regulations;  
- the more detailed financial and accounting procedures established by the Director  
in light of these Regulations;  
- the decisions taken from time to time by the governing bodies.
- b) The main accounting policies are compatible with the principles and practices applicable in United States Government accounting, the World Health Organization, the United Nations and its specialized agencies, insofar as these are relevant to the operations of PAHO.
- c) 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 PAHO.
- d) **Period of Account**  
The period of account is a biennium, which consists of two consecutive calendar years.
- e) **Accounting Convention**  
The financial statements are prepared under the historical cost convention, except where modified in Policy f.
- f) **Capital Assets**  
In accordance with the Financial Rule 115.1 all assets (except for land and buildings) are charged to expenditure in the biennium of purchase. These assets (mainly non-expendable equipment and vehicles) are not therefore shown in the Statement of Assets and Liabilities (Exhibit IV). However, items of this nature are recorded in the project and office inventories of the Organization.
- g) **Land and Buildings**  
The value of all buildings is shown at the cost at the time of acquisition.  
The land of the previous Governor Shepherd building, in Washington, is shown at the appraised value as of December 1985.  
It is not the policy of the Organization to make any adjustments for depreciation or appreciation in value, or for fluctuation in currencies.
- h) **Income**  
Income from all sources is recorded on a cash basis (i.e. when actually received).  
Interest from fixed term deposits and securities is recorded at the time it is credited to PAHO's bank accounts. Amounts recorded include any related exchange differential.
- i) **Expenditure**  
All expenditure against PAHO Regular Funds (Exhibit III) 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.  
This basis of recording expenditure is also applied to the following funds, disclosed in the Consolidated Income and Expenditure Statement (Exhibit II):  
CAREC, CFNI and INCAP regular funds;  
World Health Organization regular funds;  
United Nations Development Program funds; and  
United Nations Fund for Population Activities.  
All other expenditure, including Trust Fund project expenditure, is recorded on a cash basis (i.e. when monies are paid for goods and services).
- j) **Exchange Policy**  
Except where PAHO procedures provide otherwise, receipts and disbursements in local currency are recorded in U.S. dollars at the United Nations' rate of exchange for the relevant month.  
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 U.S. dollars using the rates prevailing at 31 December.
- k) **Investments**  
Fixed term deposits and securities held by the Organization are shown at the cost price.

Exhibit IV (cont'd)

l) **Quota Contributions**

After reduction by an equal provision for uncollected contributions, amounts due on quota contributions are shown with a balance of zero (Exhibit IV). The Organization adopted his approach in the interest of prudence.

m) **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 Directing Council) appropriations for unliquidated obligations remain available to discharge valid obligations for 24 months following the end of the financial period to which they relate. However, related goods and services must be supplied or rendered within 12 months after the end of the financial period.

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

n) **Account Receivable and Payable**

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

3. **Tax Equalization Fund**

This Fund, established by Resolution VII of the XVIII Meeting of the Directing Council in 1968, is credited with the revenue derived from the staff assessment plan. The credits to the Fund are recorded in the names of each Member Government in Proportion to their assessments for the financial period concerned, and reduced by the amount needed to reimburse income taxes levied by the Member Governments on PAHO staff.

Adjustments are made in the next financial period to take account of the actual charges in respect of amounts reimbursed to staff members who are subject to national taxes.

Status of the Tax Equalization Fund as of 31 December 1993 is:

<u>Member Governments</u>	<u>Balance 1 January 1992</u>	<u>Credits from the Equalization Fund</u>	<u>Apportionmen t of Member Governments</u>	<u>Available to cover tax reimbursemen ts to staff</u>	<u>Taxes reimbursed to staff</u>	<u>Balance 31 December 1993</u>
Canada	116,741	2,046,853	1,876,853	170,000	53,814	555
Colombia	(18,170)	181,752	181,752	-	-	(18,170)
United States	964,120	11,533,186	6,233,186	5,300,000	6,026,149	1,690,269
Venezuela	8,320	629,432	601,432	- <sup>1</sup>	13,179	21,507
Other	-	<u>4,640,427</u>	<u>4,640,427</u>	-	-	-
<b>Total</b>	<b>1,071,011</b>	<b><u>19,031,650</u></b>	<b><u>13,533,650</u></b>	<b><u>5,470,000</u></b>	<b><u>6,093,172</u></b>	<b><u>1,694,161</u></b>

<sup>1</sup>An amount of \$28,000 is due to the Tax Equalization Fund upon receipt of the 1992-1993 quota assessment.

4. Sundry Debtors, Net

	<u>1993</u>	<u>1991</u>
Advances made to staff members in accordance with the rules and regulations of the Organization	172,616	113,121
Sundry debtors	6,189,745	1,232,113
Sale of vaccine - PANAFTOSA		1,871,186
Expenditure from Revolving Fund for the Expanded Program on Immunization awaiting reimbursement	885,178	133,016
Expenditure from Revolving Fund for the Procurement Essential Drugs awaiting reimbursement	1,468,673	1,315,927
Expenditure from Emergency Procurement Revolving Fund awaiting reimbursement	36,985	60,358
Deposits and guarantees	<u>27,357</u>	<u>27,357</u>
Subtotal	<u>8,780,554</u>	<u>4,753,078</u>
Less: Reserve for doubtful accounts - PANAFTOSA	<u>2,653,579</u>	<u>1,908,392</u>
Total	<u>6,126,975</u>	<u>2,844,686</u>

5. Balance Due from Centers - Inter-organization Funding Activities

The net results of the accounting transactions between the Centers and the Organization represent a receivable due from the Caribbean Food and Nutrition Institute of \$195,188 (see Explanatory Note 11).

	<u>1993</u>	<u>1991</u>
Caribbean Epidemiology Center (Exhibit VII)	96,325	-
Caribbean Food and Nutrition Institute (Exhibit X)	<u>98,423</u>	195,188
	<u>194,748</u>	<u>195,188</u>

6. 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.

Disbursements from imprest accounts and from project advances which were reported too late for inclusion in the expense accounts of the closing year, have been included in prepaid expenses and advances made for projects. These disbursements will be accounted for in the following year against the relevant unliquidated obligations.

	<u>1993</u>	<u>1991</u>
Prepaid expenses - PAHO	181,797	28,538
- WHO	356,449	434,853
Advances made to staff members and short-term consultants pending submission of claims	2,010,760	1,674,161
Advances made for projects	250,450	896,074
Advances to Staff Health Insurance awaiting settlement	<u>788,698</u>	<u>400,000</u>
Total	<u>3,588,154</u>	<u>3,433,626</u>

7. Land and Buildings

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

Washington, United States of America		
Main Building: land and building	6,906,170 1/	
Annex: land only	<u>3,429,533 2/</u>	10,335,703 1/
Caracas, Venezuela		208,645 1/
Guatemala City, Guatemala		96,391 1/
Lima, Peru		125,940 1/
Brasilia, Brazil		803,545 1/
Buenos Aires, Argentina		116,561 1/
Port-au-Prince, Haiti		531,097 1/
Total		<u>12,217,882</u>

No depreciation is charged on the buildings.

1/ At cost.

2/ The land is valued at the appraised value as at 31 December 1985.

7.1 Non-expendable Inventories

The original cost of non-expendable inventories in use at Headquarters as of 31 December 1993 totalled \$7,672,326 (compared to \$7,328,942 at 31 December 1991).

Although the inventory amount is not reported in the financial statements as an asset, inventory lists are prepared, both in Washington and in the field, in order to maintain effective custody of the physical assets of the Organization.

8. Quota Contributions Received in Advance

An amount of \$185,962 was received in 1993 from the following countries, as partial payment for 1994 quota contributions:

Argentina	41,072
Belize	6,846
Colombia	100,000
Dominica	25,008
Honduras	<u>13,036</u>
Total	<u>185,962</u>

9. Unliquidated Obligations

Unliquidated obligations of \$14,882,775 are commitments against the resources of the current financial period for which funds have not yet been disbursed.

10. Advances from Governments and Institutions for Procurement

These are funds deposited with the Organization by governments and institutions/agencies under the jurisdiction of the Minister of Health for the purchase on their behalf of medical supplies, equipment and literature which otherwise would be either unobtainable, or subject to procurement difficulties in the countries concerned. A three per cent service charge is applied to the net cost of the items purchased. During the biennium the service charge amounted to \$203,980. In accordance with Resolution XXXVI of the XXVIII Meeting of the Directing Council, this amount was included in the Special Account for Program Support Costs and has been used to defray part of the staff costs related to these procurement functions.

The status of advances from governments and institutions for the years 1990-1991 and 1992-1993 is as follows:

	<u>1992-1993</u>	<u>1990-1991</u>
Balance as of 1 January	5,242,248	2,917,841
Received	10,274,753	11,870,725
Refunds	(1,011,550)	(823,769)
Subtotal	14,505,451	13,964,797
Expenditure	<u>8,445,028</u>	<u>8,722,549</u>
Balance as of 31 December	<u>6,060,423</u>	<u>5,242,248</u>

1/ Unobligated balance of the advances as of 31 December 1993 is as follows:

Cash balance, as above	6,060,423
Less: Unliquidated obligations	<u>1,041,034</u>
Balance to be obligated in 1994	<u>5,019,389</u>

11. Balance Due to Centers - Inter-organization Funding Activities

The net results of the accounting transactions between the Centers and the Organization represent an amount payable to the Centers of \$2,081,587 as indicated below. (see Explanatory Note 5):

	<u>1993</u>	<u>1991</u>
Caribbean Epidemiology Center (Exhibit VII)	-	1,445,332
Institute of Nutrition of Central America and Panama	<u>2,081,587</u>	<u>795,255</u>
	<u>2,081,587</u>	<u>2,240,587</u>

12. Other Sundry Creditors

	<u>1993</u>	<u>1991</u>
Contribution refundable to a Member Government	-	10,995,258
Amounts payable for vaccine sales on behalf of Campinas Laboratory, (see Explanatory Note 25)	1,382,222	1,490,415
Accounts payable to vendors and institutions	1,656,149	1,842,354
Sundry creditors	<u>1,463,284</u>	<u>210,670</u>
Total	<u>4,501,655</u>	<u>14,538,697</u>

13. Provision for Termination and Repatriation

Under the Staff Rules, terminating staff members are entitled to certain terminal payments, such as payment for annual leave, repatriation grant, cost of repatriation travel and other appropriate separation indemnities. For some years, the Organization has followed the policy of setting aside funds to cover these costs. Additions for the 1992-1993 biennium were computed at six per cent of net salaries. The provision has no actuarial or statistical basis. Funds available within this account do not equal the Organization's total contingent liability for termination and separation entitlement for all staff including pending appeals but are considered sufficient to meet recurring costs of normal staff attrition, including agreed termination settlements.

Status of the provision as of 31 December is:

	<u>1992-1993</u>	<u>1990-1991</u>
Balance as of 1 January	8,659,729	7,115,083
Additions:		
Provision for terminal payments based on a percentage of salaries	2,915,786	2,620,097
Interest Income	<u>1,188,469</u>	<u>1,243,815</u>
Subtotal	<u>12,763,984</u>	<u>10,978,995</u>
Expenditure:		
Accrued annual leave	717,390	642,997
Repatriation grant	694,075	621,074
Repatriation travel and removal	444,000	269,816
Settlement under agreed termination	146,264	758,948
Other terminal payments	-	16,511
Grant in case of death	<u>5,690</u>	<u>9,925</u>
Subtotal	<u>2,007,419</u>	<u>2,319,266</u>
Balance as of 31 December	<u>10,756,565</u>	<u>8,659,729</u>

14. Building Fund

Status of the Building Fund as of 31 December 1993 is as follows:

	<u>Rental Income</u>	<u>Major Maintenance and Repair Projects</u>	<u>Total</u>
Balance as of 1 January 1992	95,769	500,000	595,769
Funds received from land rental of Headquarters building at 2121 Virginia Avenue, Washington	1,334,148	-	1,334,148
Funds received for conference and other room rental	270,423	-	270,423
In accordance with Resolution XII of the XXXI Directing Council held in 1985:			
Transfer from miscellaneous income	-	200,000	200,000
Transfer from rental income	<u>(300,000)</u>	<u>300,000</u>	<u>-</u>
Total	1,400,340	1,000,000	2,400,340
Disbursement for office rental at 2121 Virginia Avenue	1,321,443	-	1,321,443
Disbursements for maintenance and repair projects	<u>-</u>	<u>295,824</u>	<u>295,824</u>
Balance as of 31 December 1993	<u>78,897</u>	<u>704,176</u> <sup>2/</sup>	<u>783,073</u>

15. Capital Equipment Fund

This Fund was established in 1993 by the Director under the authority vested in him by Financial Regulation 6.7 and subsequently reaffirmed by Resolution XX of the 111th Meeting of the Executive Committee held in June 1993. The purpose of the Capital Equipment Fund is to make major purchases of equipment, such as replacement of the telephone exchange system, replacement or updating computer equipment, and major software purchases.

Status of the Fund is as follows:

Transfer of quota arrearage payments received from the United States of America (Exhibit III)	2,661,343
Expenditure	<u>-</u>
Balance as of 31 December 1993	<u>2,661,343</u>

16. Emergency Procurement Revolving Fund

The Directing Council, at its III Meeting in 1949, created an Emergency Procurement Revolving Fund in order to provide immediate relief to Member Governments in cases of emergency health problems. Reimbursement to the Fund is made by the countries that have requested the supplies.

The statement of activities during 1992-1993 for the Emergency Procurement Revolving Fund is shown in Schedule 4.

<sup>2</sup> This amount is fully committed to pay for repairs to the exterior facade and roof of the Headquarters council changers. The repairs will be completed in early 1994.

17. 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 Revolving Fund will finance the Procurement of vaccines for Member Governments unable to deposit funds with the Organization in U.S. currency in advance of Procurement. Reimbursement to the Revolving Fund is normally made in local currency by the governments that have requested the vaccine.

In accordance with the provisions of the Revolving Fund, the Director is authorized to transfer funds over and above a minimum Reserve Account balance of \$100,000 to the Revolving Fund as additional capital. In 1992-1993, an amount of \$648,468 was transferred as additional capitalization to the Revolving Fund.

Level of the Revolving Fund as of 31 December 1993	6,176,334
Amount in the Reserve Account as of 31 December 1993	<u>100,000</u>
	<u>6,276,334</u>

Status of the Revolving Fund is shown in Schedule 5.

18. Revolving Fund for the Procurement of Essential Drugs

Project RE-ED-05 (FORMED), one of the five subregional projects of the Essential Drugs Priority Area included in the Plan on Priority Health Needs for Central America and Panama, initiated the establishment of the Revolving Fund for the Procurement of Essential Drugs.

The main objective of the Revolving Fund is to provide essential drugs to the population of Central America and Panama. The fund is to be used by the Ministries of Health and the Social Security Institutions of Belize, Costa Rica, El Salvador, Honduras, Nicaragua and Panama.

This project is being financed by contributions from the Government of the Netherlands and technical cooperation from the Government of Sweden.

The status of the Revolving Fund is shown in Schedule 6.

19. Special Fund for Animal Health Research

In compliance with Resolution VIII of the X Inter-American Meeting, at the Ministerial Level, on Foot-and-Mouth Disease and Zoonoses Control, and as authorized by Paragraph 6.7 of the Financial Regulations of the Pan American Health Organization, the Director established a Special Fund for Animal Health Research. The Fund is financed with voluntary contributions from governments, agencies and non-governmental organizations interested in cooperating in activities relating to the study of specific problems in the field of animal health in the Americas.

Status of the Fund is:

	<u>1992-1993</u>	<u>1990-1991</u>
Balance as of 1 January	16,728	16,332
Interest income	<u>2,201</u>	<u>2,877</u>
	18,929	19,209
Expenditure	<u>1,568</u>	<u>2,481</u>
Balance as of 31 December	<u>17,361</u>	<u>16,728</u>

20. Special Fund for Cholera

This fund was established in 1993 by the Director under the authority vested in him by Financial Regulation 6.7 and subsequently reaffirmed by Resolution XX of the 111th Meeting of the Executive Committee held in June 1993. The amount of \$1,208,000 will be used to complement vital actions by the Organization in such activities as epidemiological surveillance and laboratories, disinfection of water, and education on the use of drugs and other materials needed for the treatment and prevention of cholera.

Status of the Fund is as follows:

Transfer of quota arrearage payments received from the United States of America (Exhibit III).	1,208,000
Expenditure	<u>-</u>
Balance as of 31 December 1993	<u>1,208,000</u>

21. Special Fund for Health Promotion

Status of the Fund is:

	<u>1992-1993</u>	<u>1990-1991</u>
Balance as of 1 January	807,048	693,413
Transfer from PAHO Regular Budget	216,216	216,216
Additional funding in accordance with Resolution XII of the XXXVI Directing Council, held in September 1992 (Note 28)	545,161	-
Interest	143,595	113,560
Miscellaneous income	891	75
	<u>1,712,911</u>	<u>1,003,264</u>
Expenditure	462,423	216,216
Balance as of 31 December	<u>1,250,488</u>	<u>807,048</u>

The funds are used to repay the IDB loans obtained by PAHEF for the text book program and the expanded textbook and instructional materials program.

22. Special Fund for Measles

This fund was established in 1993 by the Director under the authority vested in him by Financial Regulation XX of the 111th Meeting of the Executive Committee held in June 1993. The amount of \$1,200,000 will support the initial stages of the campaign against measles in Central America, in a way similar to that already in operation in the Caribbean.

Status of the Fund is as follows:

1,200,000	Transfer of quota arrearage payments received from the United States of America (Exhibit III)	-
	Expenditure	-
	Balance as of 31 December 1993	<u>1,200,000</u>

23. Special Fund for Natural Disaster Relief

In accordance with Resolution X of the XXIV Meeting of the Directing Council in 1976, the Special Fund for Natural Disaster Relief was created to provide funds which can be used promptly by the Organization's Emergency Preparedness and Disaster Relief Unit.

Status of the Fund is:

	<u>1992-1993</u>	<u>1990-1991</u>
Balance as of 1 January	515,447	610,018
Contributions received from:		
Canadian International Development Agency	5,052,856	378,123
Government of Canada	30,000	52,174
Government of France	181,818	-
Government of Ireland	-	29,427
Government of Italy	375,825	-
Government of the Netherlands	573,872	50,856
Government of Norway	89,985	-
Government of Panama	-	1,100
Government of the United Kingdom	-	20,000
Government of Sweden	86,936	-
Government of Switzerland	371,333	-
European Economic Community	1,089,686	11,330
Overseas Development Administration (United Kingdom)	84,935	203,450
Miscellaneous contributions	56,628	8,947
Interest	322,004	110,774
	<u>8,831,325</u>	<u>1,476,199</u>
Deduct: Expenditure	<u>6,035,379</u>	<u>960,752</u>
Balance as of 31 December	<u>2,795,946</u>	<u>515,447</u>



24. Special Fund for Program Support Costs

This Fund was established in 1976 by the Director under the authority vested in him by Financial Regulation 6.7 and subsequently reaffirmed by Resolution XXXII of the XX Pan American Sanitary Conference in 1978.

Status of the Fund is:

	<u>1992-1993</u>	<u>1990-1991</u>
Balance as of 1 January	10,133,382	8,510,274
Program Support Costs earned	7,507,848	7,386,419
Service charge of 3% for procurement on behalf of Member Governments (see Explanatory Note 10)	203,980	184,460
Sales of publications	606,411	503,822
Miscellaneous income	9,997	7,202
Subtotal	<u>18,461,618</u>	<u>16,592,177</u>
Expenditure	<u>5,541,220</u>	<u>6,458,795</u>
Balance as of 31 December	<u>12,920,398</u>	<u>10,133,382</u>

25. Special Fund for Sale of Vaccine at PANAFTOSA

This Fund was established by the Director under the authority vested in him by Financial Regulation 6.7. Income earned from the sale of vaccine at PANAFTOSA and at the Government laboratories at Campinas was originally credited to the Fund. As the income received from the sale of vaccine produced at Campinas is not strictly under the control of PANAFTOSA but is held by PANAFTOSA on behalf of the Government, the net income as at 31 December 1993 of \$1,382,222 from sale of vaccine produced at Campinas is included in Sundry Creditors (see Explanatory Note 12).

The balance as of 31 December 1993 in the Special Fund for Sale of Vaccine at PANAFTOSA is \$499,554.

Status of the Fund is:

	<u>1993</u>			<u>1991</u>		
	<u>PANAFTOSA</u>	<u>CAMPINAS</u>	<u>TOTAL</u>	<u>PANAFTOSA</u>	<u>CAMPINAS</u>	<u>TOTAL</u>
Balance as of 1 January	1,000,113	1,490,415	2,490,528	946,315	1,986,561	2,932,876
Income	<u>2,308,158</u>	<u>2,666,406</u>	<u>4,974,564</u>	<u>3,466,153</u>	<u>2,296,674</u>	<u>5,762,827</u>
	3,308,271	4,156,821	7,465,092	4,412,468	4,283,235	8,695,703
Expenditure	<u>2,808,717</u>	<u>2,774,599</u>	<u>5,583,316</u>	<u>3,412,355</u>	<u>2,792,820</u>	<u>6,205,175</u>
Balance as of 31 December	<u>499,554</u>	<u>1,382,222</u>	<u>1,881,776</u>	<u>1,000,113</u>	<u>1,490,415</u>	<u>2,490,528</u>

26. Trust Funds

The Statement of Trust Funds as of 31 December 1993 is shown in Schedule 7. The footnotes are in integral part of the Schedule.

27. Provision for Cost of Exchange/Inflation Rate Differential

The establishment of the Provision for Cost of Exchange/Inflation Rate Differential was authorized by Resolution III of the XXXV Meeting of the Directing Council, held in September 1991. This Provision, in the amount of \$5,973,000, was available to meet part of the estimated increase in costs for 1992-1993 due to exchange and inflation rate differential fluctuations.

The status of the Provision as of 31 December 1993 is:

Balance as of 1 January 1992	5,973,000
Less: Transfer to PAHO income (Exhibit III)	<u>5,973,000</u>
Balance as of 31 December 1993	<u>-</u>

28. 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.

Status of the Holding Account as of 31 December 1993 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) (Exhibit III)	962,201
Surplus from 1990-1991 biennium transferred to Special Fund for Health Promotion (Resolution XII of the XXXVI Directing Council (Note 21))	<u>545,161</u>
Subtotal	-
Add:	
Surplus for 1992-1993 biennium in accordance with Resolution II of the XXXVII Directing Council held in September 1993, the 1992-1993 surplus will be used to help finance the biennial budget for 1994-1995	<u>2,000,000</u>
Balance as of 31 December 1993	<u>2,000,000</u>

Details of the income and expenditure for the biennium 1992-1993 are shown in Exhibit III.

29. Working Capital Fund

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

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

In February 1979 the Director of the Organization, under the authority vested in him by Resolution I of the 81st Meeting of the Executive Committee, signed a contract with the Inter-American Development Bank (IDB) to guarantee the new loan of \$5 million to PAHEF for the Textbook and Instructional Materials Program. Under this PAHO/IDB contract, PAHO has agreed that during the period of the amortization of the loan, its Working Capital Fund will be maintained at a level not less than the balance owed on the loan plus interest. PAHEF commenced repayment of the loan in August 1989. The amount owed was \$4,250,000 as at 31 December 1993.

In order to have a clear title on the Governor Shepherd property, the Director signed a guarantee contract in March 1982 with the Inter-American Development Bank (IDB) which modified the arrangements made in 1971 for guarantee of the loan to PAHO-PAHEF's Medical Textbook Program. The original loan was secured by a letter of credit and by a second deed of trust of \$1,040,000 on the Governor Shepherd property. In lieu of the letter of credit and second deed of trust, the new guarantee specifies that PAHO will maintain a balance in its Working Capital Fund of not less than the amount owed by PAHEF under the loan and interest due and payable. As at 31 December 1993, the amount owed was \$270,271.

At its XXXVII Meeting in 1993, the Directing Council, noting that since 1979 the budget of the Organization had grown from \$64,849,990 to \$152,576,000 in 1992-1993, authorized the Director to increase gradually the level of the unencumbered Working Capital Fund from \$11,000,000 to an authorized level not to exceed \$15,000,000. The increase of \$4,000,000 would be financed by payments of arrearage from the United States of America (\$2,400,000) and from other countries (\$1,600,000).

At the same time, the Directing Council, noting that the Working Capital Fund served as a guarantee from the loans from the Inter-American Development Bank, approved the allocation from the Working Capital Fund of an amount of \$4,500,000 to serve as a reserve for the outstanding balances of the loans. This reserve would be reduced as the loans are paid and the unencumbered level of the Working Capital Fund would increase accordingly.

The status of the Working Capital Fund is as follows:

	<u>Unencumbered Balance</u>	<u>Allocated for Guarantee of Loans</u>	<u>Total</u>
Balance as of 1 January 1992	11,000,000	-	11,000,000
Committed for guarantee of loans	<u>(4,500,000)</u> 6,500,000	<u>4,500,000</u> 4,500,000	<u>-</u> 11,000,000
Add: Transfer of payments of quota arrearage from countries other than United States of America (Exhibit III)	<u>458,810</u>	<u>-</u>	<u>458,0810</u>
Balance as of 31 December 1993	<u><u>6,958,810</u></u>	<u><u>4,500,000</u></u>	<u><u>11,458,810</u></u>

PAN AMERICAN HEALTH ORGANIZATION

STATEMENT OF CASH, DEPOSITS AND SECURITIES  
AS OF 31 DECEMBER 1993  
(expressed in US dollars)

		<u>1993</u>		<u>1991</u>
Cash on hand, in transit and in bank				
Amount in US dollars	369,656		503,765	
Amount in other currency	<u>689,723</u>	1,059,379	<u>605,335</u>	1,109,100
Time deposits and investments, at cost				
Time deposits in US dollars	55,293,398		52,050,924	
US Treasury Securities	<u>57,323,586</u>	<u>112,616,984</u>	<u>56,229,555</u>	<u>108,280,479</u>
Total, Cash, Deposits and Securities		<u>113,676,363</u>		<u>109,389,579</u>

1/ The conversion of local currencies to US dollars has been made in conformity with the UNDP/WHO official exchange rates of 31 December 1993.

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

Accounts payable	19,493,197		27,136,665	
Less: Accounts receivable	<u>7,556,026</u>	<u>11,937,171</u>	<u>5,468,141</u>	<u>21,668,524</u>
Unliquidated obligations		<u>14,882,775</u>		<u>12,553,838</u>
Advances for procurement on behalf of Member Countries		<u>6,060,423</u>		<u>5,242,248</u>
Special Funds:				
Building Fund		783,073		595,769
Capital Equipment Fund		2,661,343		-
Emergency Procurement Fund		125,000		125,000
Revolving Fund for the Expanded Program on Immunization	6,276,334		5,627,866	
Less: Accounts receivable from Member Countries	885,178	5,391,156	133,016	5,494,850
Revolving Fund for the Procurement of Drugs	3,447,448		<u>3,397,102</u>	
Less: Accounts receivable from Member Countries	<u>1,468,673</u>	1,978,775	<u>1,315,927</u>	2,081,175
Nursing Textbook Program		937,589		828,293
Special Fund for Animal Health		17,361		16,728
Special Fund for Cholera		1,208,000		-
Special Fund for Health Promotion		1,250,488		807,048
Special Fund for Measles		1,200,000		-
Special Fund for Natural Disaster Relief Fund		2,795,946		515,447
Special Fund for Program Support Costs		12,920,398		10,133,382
Special Fund for Sale of Aftosa Vaccine		499,554		1,000,113
Trust Funds		<u>31,823,272</u>		<u>27,646,844</u>
Provision for Termination and Repatriation Entitlements		<u>63,591,955</u>		<u>49,244,649</u>
Provision for Cost of Exchange/Inflation Rate Differential		<u>10,756,565</u>		<u>8,659,729</u>
Holding Account		-		<u>5,973,000</u>
		<u>2,000,000</u>		<u>1,507,362</u>
Working Capital	11,458,810		11,000,000	
Less: Tax Equalization Fund	1,694,161		1,071,019	
Trust Fund Receivables	<u>5,317,175</u>	<u>4,447,474</u>	<u>5,388,752</u>	<u>4,540,229</u>
Total		<u>113,676,363</u>		<u>109,389,579</u>

PAN AMERICAN HEALTH ORGANIZATION  
 STATEMENT OF QUOTA CONTRIBUTIONS DUE FROM  
 MEMBER GOVERNMENTS AND PARTICIPATING GOVERNMENTS  
 1992-1993 ASSESSMENT AND PRIOR YEARS  
 (expressed in US dollars)

<u>Member Governments and Participating Governments</u>	<u>Year</u>	<u>Amount due</u>	<u>Collected</u>	<u>Balance Due 31 December 1993</u>
Antigua and Barbuda	1992-1993	27,380	-	27,380
	1990-1991	24,946	-	24,946
	1988-1989	<u>22,958</u>	<u>18,690</u>	<u>4,268</u>
		<u>75,284</u>	<u>18,690</u>	<u>56,594</u>
Argentina	1992-1993	6,831,460	6,831,460	-
	1990-1991	<u>8,627,898</u>	<u>8,627,898</u>	-
		<u>15,459,358</u>	<u>15,459,358</u>	-
Bahamas	1992-1993	<u>95,832</u>	<u>64,063</u>	<u>31,769</u>
		<u>95,832</u>	<u>64,063</u>	<u>31,769</u>
Barbados	1992-1993	<u>109,522</u>	<u>109,522</u>	-
		<u>109,522</u>	<u>109,522</u>	-
Belize	1992-1993	<u>41,070</u>	<u>41,070</u>	-
		<u>41,070</u>	<u>41,070</u>	-
Bolivia	1992-1993	95,832	-	95,832
	1990-1991	212,030	106,015	106,015
	1988-1989	<u>30,921</u>	<u>30,921</u>	-
		<u>338,783</u>	<u>136,936</u>	<u>201,847</u>
Brazil	1992-1993	11,924,254	5,910,797	6,013,457
	1990-1991	<u>10,838,328</u>	<u>10,838,328</u>	-
		<u>22,762,582</u>	<u>16,749,125</u>	<u>6,013,457</u>
Canada	1992-1993	<u>14,893,921</u>	<u>14,893,921</u>	-
		<u>14,893,921</u>	<u>14,893,921</u>	-
Chile	1992-1993	752,966	-	752,966
	1990-1991	<u>947,894</u>	<u>847,894</u>	<u>100,000</u>
		<u>1,700,860</u>	<u>847,894</u>	<u>852,966</u>
Colombia	1992-1993	<u>1,307,424</u>	<u>1,307,424</u>	-
		<u>1,307,424</u>	<u>1,307,424</u>	-
Costa Rica	1992-1993	177,974	20,986	156,988
	1990-1991	<u>207,346</u>	<u>207,346</u>	-
		<u>385,320</u>	<u>228,332</u>	<u>156,988</u>

(Schedule 2 cont'd)

<u>Member Governments and Participating Governments</u>	<u>Year</u>	<u>Amount due</u>	<u>Collected</u>	<u>Balance Due 31 December 1993</u>
Cuba	1992-1993	1,115,760	-	1,115,760
	1990-1991	1,359,480	387,138	972,342
	1988-1989	<u>362,863</u>	<u>362,863</u>	-
		<u>2,838,103</u>	<u>750,001</u>	<u>2,088,102</u>
Dominica	1992-1993	<u>27,380</u>	<u>27,380</u>	-
		<u>27,380</u>	<u>27,380</u>	-
Dominican Republic	1992-1993	246,426	-	246,426
	1990-1991	212,030	149,916	62,114
	1988-1989	197,832	197,832	-
	1986-1987	183,063	183,063	-
	1984-1985	<u>54,811</u>	<u>54,811</u>	-
		<u>894,162</u>	<u>585,622</u>	<u>308,540</u>
Ecuador	1992-1993	246,426	102,459	143,967
	1990-1991	<u>87,410</u>	<u>87,410</u>	-
		<u>333,836</u>	<u>189,869</u>	<u>143,967</u>
El Salvador	1992-1993	95,832	47,916	47,916
	1990-1991	<u>159,023</u>	<u>159,023</u>	-
		<u>254,855</u>	<u>206,939</u>	<u>47,916</u>
France	1992-1993	<u>397,018</u>	<u>397,018</u>	-
		<u>397,018</u>	<u>397,018</u>	-
Grenada	1992-1993	41,070	20,922	20,148
	1990-1991	<u>18,203</u>	<u>18,203</u>	-
		<u>59,273</u>	<u>39,125</u>	<u>20,148</u>
Guatemala	1992-1993	177,974	-	177,974
	1990-1991	212,030	-	212,030
	1988-1989	<u>140,772</u>	<u>51,927</u>	<u>88,845</u>
		<u>530,776</u>	<u>51,927</u>	<u>478,849</u>
Guyana	1992-1993	27,380	-	27,380
	1990-1991	212,030	149,492	62,538
	1988-1989	<u>57,043</u>	<u>57,043</u>	-
		<u>296,453</u>	<u>196,572</u>	<u>89,918</u>
Haiti	1992-1993	95,832	-	95,832
	1990-1991	212,030	64,424	147,606
	1988-1989	<u>108,582</u>	<u>44,158</u>	<u>64,424</u>
		<u>416,444</u>	<u>108,582</u>	<u>307,862</u>
Honduras	1992-1993	95,832	95,832	-
	1990-1991	<u>155,125</u>	<u>155,125</u>	-
		<u>250,957</u>	<u>250,957</u>	-

(Schedule 2 cont'd)

<u>Member Governments and Participating Governments</u>	<u>Year</u>	<u>Amount due</u>	<u>Collected</u>	<u>Balance Due 31 December 1993</u>
Jamaica	1992-1993	246,426	-	246,426
	1990-1991	<u>129,944</u>	<u>119,045</u>	<u>10,899</u>
		<u>376,370</u>	<u>119,045</u>	<u>257,325</u>
Kingdom of the Netherlands	1992-1993	<u>123,214</u>	<u>123,214</u>	-
		<u>123,214</u>	<u>123,214</u>	-
Mexico	1992-1993	<u>8,481,140</u>	<u>8,481,140</u>	-
		<u>8,481,140</u>	<u>8,481,140</u>	-
Nicaragua	1992-1993	95,832	-	95,832
	1990-1991	212,030	153,931	58,099
	1988-1989	<u>20,351</u>	<u>20,351</u>	-
		<u>328,213</u>	<u>174,282</u>	<u>153,931</u>
Panama	1992-1993	177,974	56,084	121,890
	1990-1991	<u>186,548</u>	<u>186,548</u>	-
		<u>364,522</u>	<u>242,632</u>	<u>121,890</u>
Paraguay	1992-1993	<u>246,426</u>	<u>246,426</u>	-
		<u>246,426</u>	<u>246,426</u>	-
Peru	1992-1993	574,994	-	574,994
	1990-1991	623,616	615,583	8,033
	1988-1989	<u>200,271</u>	<u>200,271</u>	-
		<u>1,398,881</u>	<u>815,854</u>	<u>583,027</u>
Puerto Rico	1992-1993	<u>27,380</u>	<u>27,380</u>	-
		<u>27,380</u>	<u>27,380</u>	-
Saint Lucia	1992-1993	<u>41,070</u>	<u>41,070</u>	-
		<u>41,070</u>	<u>41,070</u>	-
Saint Kitts and Nevis	1992-1993	<u>20,535</u>	<u>20,535</u>	-
		<u>20,535</u>	<u>20,535</u>	-
Saint Vincent and the Grenadines	1992-1993	<u>27,380</u>	<u>24,947</u>	<u>2,433</u>
		<u>27,380</u>	<u>24,947</u>	<u>2,433</u>
Suriname	1992-1993	95,832	-	95,832
	1990-1991	162,138	111,069	51,069
	1988-1989	<u>116,090</u>	<u>116,090</u>	-
		<u>374,060</u>	<u>227,159</u>	<u>146,901</u>
Trinidad and Tobago	1992-1993	<u>246,426</u>	<u>33,672</u>	<u>212,754</u>
		<u>246,426</u>	<u>33,672</u>	<u>212,754</u>

(Schedule 2 cont'd)

<u>Member Governments and Participating Governments</u>	<u>Year</u>	<u>Amount due</u>	<u>Collected</u>	<u>Balance Due 31 December 1993</u>
United Kingdom	1992-1993	82,142	4,089	78,053
	1990-1991	49,890	49,890	-
	1988-1989	<u>2,948</u>	<u>2,948</u>	-
		<u>134,980</u>	<u>56,927</u>	<u>78,053</u>
United States of America	1992-1993	88,263,214	74,920,860	13,342,354
	1990-1991	<u>12,180,675</u>	<u>12,180,675</u>	-
		<u>100,443,889</u>	<u>87,101,535</u>	<u>13,342,354</u>
Uruguay	1992-1993	<u>362,793</u>	<u>309,044</u>	<u>53,749</u>
		<u>362,793</u>	<u>309,044</u>	<u>53,749</u>
Venezuela	1992-1993	<u>4,491,037</u>	-	<u>4,491,037</u>
		<u>4,491,037</u>	-	<u>4,491,037</u>
<b>Total</b>		<u><b>180,957,529</b></u>	<u><b>150,715,152</b></u>	<u><b>30,242,377</b></u>
<b>Amount consisted of:</b>				
Financial period 1992-1993		142,428,380	114,159,231	28,269,149
Prior years		<u>38,529,149</u>	<u>36,555,921</u>	<u>1,973,228</u>
		<u><b>180,957,529</b></u>	<u><b>150,715,152</b></u>	<u><b>30,242,377</b></u>



PAN AMERICAN HEALTH ORGANIZATION  
STATEMENT OF ADVANCES FROM GOVERNMENTS AND INSTITUTIONS FOR PROCUREMENT  
AS OF 31 DECEMBER 1993  
(expressed in US dollars)

Source of Funds	Balance 1 January 1992	Received	Expenditure	Refund	Balance 31 December 1993
Anguila	121	-	-	-	121
Antigua and Barbuda	1,219	290	-	-	1,509
Argentina	180,090	728,866	389,639	85,423	433,894
Bahamas	19,800	331	16,116	3,684	331
Barbados	9,907	41,253	17,242	3,514	30,404
Belize	(2,665)	-	-	-	(2,665)
Bermuda	893	-	-	-	893
Bolivia	2,228,968	80,842	503,619	17,151	1,789,040
Brazil	334,987	1,381,554	1,174,680	73,181	468,680
British Virgin Islands	692	4,221	2,841	-	2,072
Canada	(89)	-	-	(89)	-
Chile	58,441	161,668	193,501	26,441	167
Colombia	198,236	995,679	389,323	67,865	736,727
Costa Rica	309,883	467,246	629,699	18,854	128,576
Cuba	57,532	155,296	34,596	154,452	23,780
Dominica	7,215	-	7,183	3,719	(3,687)
Dominican Republic	45,014	286,976	227,384	48,048	56,558
Ecuador	(98,661)	2,491,472	2,252,216	63,408	77,187
El Salvador	22,783	88,500	72,005	1,443	37,835
Grenada	(1,117)	-	-	-	(1,117)
Guatemala	39,324	64,242	69,057	(2,821)	37,330
Guyana	60,797	86,100	39,421	21,448	86,028
Haiti	100,274	1,379,124	504,548	973	973,877
Honduras	97,870	5,189	11,722	57,520	33,817
Jamaica	27,482	21,125	31,436	8,410	8,761
Mexico	57,701	89,940	83,391	20,517	43,733
Montserrat	32	-	-	32	-
Netherlands Antilles	4,768	690	532	4,768	158
Nicaragua	2,782	8,060	7,917	2,520	405
Panama	321,980	530,861	366,080	859	485,902
Paraguay	2,979	325,504	37,097	243,806	47,580
Peru	696,295	604,056	1,090,813	17,785	191,753
Saint Kitts and Nevis	15,124	-	14,883	241	-
Saint Lucia	41,206	-	-	41,206	-
Saint Vincent and the Grenadines	22,762	14,000	12,040	5,822	18,900
Suriname	26,930	158,368	142,741	-	42,557
Trinidad and Tobago	44,128	20,819	21,272	(539)	44,214
United States of America	(17)	-	-	(17)	-
Uruguay	98,184	70,850	96,068	9,874	63,092
Venezuela	201,101	11,631	5,966	4,755	202,011
Artificial Electronic Larinx Revolving Fund	7,297	-	-	7,297	-
<b>Total</b>	<b><u>5,242,248</u></b>	<b><u>10,274,753</u></b>	<b><u>8,445,028</u></b>	<b><u>1,011,550</u></b>	<b><u>6,060,423</u></b>

PAN AMERICAN HEALTH ORGANIZATION  
EMERGENCY PROCUREMENT REVOLVING FUND  
AS OF 31 DECEMBER 1993  
(expressed in US dollars)

<u>Source of funds</u>	<u>Balance Due 1 January 1992</u>	<u>Expenditure</u>	<u>Reimbursement</u>	<u>Balance Due 31 December 1993</u>
Suriname	<u>60,358</u>	<u>-</u>	<u>23,373</u>	<u>36,985</u>
	<u>60,359</u>	<u>-</u>	<u>23,373</u>	<u>36,985</u>

\*\*\*\*\*

STATUS OF FUND  
AS OF 31 DECEMBER 1993  
(expressed in US dollars)

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

PAN AMERICAN HEALTH ORGANIZATION  
 REVOLVING FUND FOR THE EXPANDED PROGRAM ON IMMUNIZATION  
 AS OF 31 DECEMBER 1993  
 (expressed in US dollars)

<u>Country</u>	<u>Balance 1 January 1992</u>	<u>Expenditure</u>	<u>Reimbursement</u>	<u>Balance 31 December 1993</u>
Anguila	(5,557)	9,622	3,113	952
Antigua and Barbuda	3,423	14,983	17,266	1,140
Argentina	(767,367)	2,348,114	1,770,050	(189,303)
Bahamas	35,327	37,672	65,874	7,125
Barbados	2,924	25,069	21,102	6,891
Belize	8,313	38,141	32,639	13,815
Bermuda	(246)	7,204	6,690	268
Bolivia	599,029	1,533,489	1,288,880	843,638
British Virgin Islands	(267)	10,193	7,898	2,028
Cayman Island	(4,702)	5,617	915	-
Chile	(2,366)	244,588	120,020	122,202
Colombia	423,548	8,310,096	10,115,959	(1,382,315)
Costa Rica	167,703	1,266,576	1,280,472	153,807
Cuba	-	64,857	64,857	-
Dominica	(87)	36,517	23,554	12,876
Dominican Republic	87,336	1,957,153	1,834,306	210,183
Ecuador	83,610	865,864	676,171	273,303
El Salvador	22,248	907,156	966,969	(37,565)
Grenada	9,109	24,517	31,161	2,465
Guatemala	93,444	2,084,542	1,938,494	239,492
Guyana	23,832	109,028	133,500	(640)
Haiti	-	230,577	184,830	45,747
Honduras	(144,074)	2,213,743	2,361,210	(291,541)
Jamaica	(744)	329,119	260,360	68,015
Mexico	(779,125)	833,893	54,768	-
Montserrat	(1,974)	6,812	4,842	(4)
Netherlands Antilles	12,976	35,779	33,937	14,818
Nicaragua	124,053	441,554	537,122	28,485
Panama	2,862	704,430	707,292	-
Paraguay	26,029	764,209	660,767	129,471
Peru	(142,374)	7,337,531	6,727,136	468,021
Saint Kitts and Nevis	(4,989)	21,471	13,788	2,694
Saint Lucia	1,326	41,753	41,808	1,271
Saint Vincent and the Grenadines	(27,399)	32,862	25,008	(19,545)
Suriname	23,064	38,578	43,075	18,567
Trinidad and Tobago	78,897	125,724	175,814	28,807
Turks and Caicos Islands	(4,259)	8,639	4,357	23
Uruguay	<u>189,493</u>	<u>415,650</u>	<u>495,156</u>	<u>109,987</u>
Total	<u>133,016</u>	<u>33,483,322</u>	<u>32,731,160</u> <sup>1</sup>	<u>885,178</u>

<sup>1</sup> Received from:

Member countries	29,330,626
UNICEF	644,014
Rotary Foundation	<u>2,756,520</u>
	<u>32,731,160</u>

PAN AMERICAN HEALTH ORGANIZATION  
 STATUS OF THE REVOLVING FUND FOR THE EXPANDED PROGRAM ON IMMUNIZATION  
 AS OF 31 DECEMBER 1993  
 (expressed in US dollars)

A. Capitalization of the Revolving Fund

Level of Revolving Fund as of 1 January 1992		5,527,866
Add: Contributions received		
Transfer from Reserve account		<u>648,468</u>
Level of Revolving Fund as of 31 December 1993		6,176,334
Less: Amount due to Fund from Member Governments	2,938,930	
Deduct funds received in advance	<u>2,053,752</u>	<u>885,178</u>
		5,291,156
Unliquidated obligations		<u>1,852,687</u>
Amount available for purchases		<u>3,438,469</u>

B. Reserve account:

Balance as of 1 January 1992		100,000
Add 3% service charge earned		<u>843,418</u>
		943,418
Less: Transfer to Capitalization Account	648,468	
Vaccine losses and miscellaneous	189,245	
Currency exchange differential	<u>5,705</u>	<u>843,418</u>
Balance as of 31 December 1993		<u>100,000</u>

PAN AMERICAN HEALTH ORGANIZATION  
STATUS OF THE REVOLVING FUND FOR THE PROCUREMENT OF ESSENTIAL DRUGS  
AS OF 31 DECEMBER 1993  
(expressed in US dollars)

A. Capitalization of the Revolving Fund

Level of Revolving Fund as of 1 January 1992	3,277,426
Contributions received during 1992-1993:	
Kingdom of Netherlands	<u>39,174</u>
Level of Revolving Fund as of 31 December 1993	3,316,600
Less: Amount due to Fund from Member Governments	<u>1,468,673</u>
	1,847,927
Unliquidated obligations	<u>388,438</u>
Amount available for purchases	<u>1,459,489</u>

B. Reserve account:

Balance as of 1 January 1992	119,676
3% service charge	16,361
Loss of drugs	<u>(5,189)</u>
Balance as of 31 December 1993	<u>130,848</u>

PAN AMERICAN HEALTH ORGANIZATION  
STATEMENT OF TRUST FUNDS  
AS OF 31 DECEMBER 1993  
(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 1993</u>
<b>GOVERNMENTS</b>					
<b>ARGENTINA</b>					
Health Services Development	ARG DHS 010	-	20,000	6,496	13,504
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	(211,377)	138,969	-
Development of INOS/Ministry of Health Information System	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	899,874	583,894	487,714
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)	395,350	-	(373,422)
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	226,338	178,636	134,267
Eradication of Foot-and-Mouth Disease in the Rio de la Plata Basin	MCP FMD 063	57,321	129,356	153,639	33,038
Food Protection	PAZ FOS 020	-	726,967	1,278,843	(551,876)
Contribution of Government of Argentina to INPPAZ	PAZ ZNS 020	-	900,533	900,533	-
Income from Farm Sales (INPPAZ)	PAZ ZNS 023	-	75	75	-
Miscellaneous Income (INPPAZ)	PAZ ZNS 025	-	30,817	-	30,817
	<b>Subtotal</b>	<b>(406,213)</b>	<b>3,079,589</b>	<b>3,241,085</b>	<b>(567,709)</b>
<b>BARBADOS</b>					
Expansion of Queen Elizabeth Hospital and Glebe Clinic	BAR DHS 030	20,712	(20,712)	-	-
Expansion of Queen Elizabeth Hospital (Government Funds)	BAR DHS 031	9,138	(9,138)	-	-
EPI Managers Meeting	MCP EPI 080	-	11,880	11,880	-
Community Mental Health	BAR NCD 011	-	25,499	25,221	278
	<b>Subtotal</b>	<b>29,850</b>	<b>7,529</b>	<b>37,101</b>	<b>278</b>

<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 1993</u>
<b>BELIZE</b>					
Construction of National Engineering and Maintenance Center (Nem)	BLZ DHS 140	-	50,000	7,555	42,445
Subtotal		-	50,000	7,555	42,445
<b>BOLIVIA</b>					
Water and Sewer Administration (Cochabamba)	BOL CWS 030	(51,844)	39,248	-	(12,596)
Water and Sewer Administration (Tarija)	BOL CWS 060	22,233	(22,233)	-	-
Development of Integrated Health Services in Chuquisaca, Potosi, Tarija (IDB)	BOL DHS 072	2,821	(2,821)	-	-
Maintenance of Integrated Health Services (World Bank)	BOL DHS 073	24,700	-	18,479	6,221
Subtotal		(2,090)	14,194	18,479	(6,375)
<b>BRAZIL</b>					
Contribution of the Government of Brazil to AFTOSA	AFT FMD 020	(305,072)	592,412	287,340	-
PROASA Courses in Brazil and Collaboration Between CPFA and SNAD	AFT FMD 110	8,970	95,770	104,740	-
Regional Library of Medicine and the Health Sciences:- Bireme Project Services	BIR HBD 020	13,490	1,282,074	1,285,753	9,811
Sale of Publications and other Services	BIR HBD 022	160,131	369,111	455,591	73,651
Sale of OPS/QMS Publications	BIR HBD 023	3,315	104,827	15,806	92,336
Income from CD-ROM System Services	BIR HBD 025	10,046	169,679	86,405	93,320
Project Services (Ministry of Health Contribution)	BIR HBD 026	-	24,273	24,273	-
Project Services (Ministry of Health Contribution part II)	BIR HBD 027	-	67,543	66,558	985
Project Services (Ministry of Health Contribution for Purchase)	BIR HBD 028	-	493,907	337,945	155,962
Maintenance of Equipment and Premises	BIR HBD 029	-	149,192	31,085	118,107
Regional Congress (October 1992)	BIR HBD 040	-	34,506	34,506	-
Control of Environmental Health Hazards	BRA CEH 010	15,605	(15,605)	-	-
Pollution Control (CETESB/PROCOP)	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 - Termo Aditivo XV (DHS-012)	BRA DHS 001	66,007	29,650	95,657	-
Local Currency - Termo Aditivo XVIII (DHS-016)	BRA DHS 002	13,761	15,960	29,721	-
Local Currency - Prevention of Cholera	BRA DHS 004	64,062	(52,269)	11,793	-
Local Currency - PAHO/Maintenance Termo Aditivo XVI	BRA DHS 005	179	(501)	(322)	-
Local Currency - Sus Prosangue - Termo Aditivo XIV	BRA DHS 007	2,042	3,598	5,640	-
Local Currency - Termo Aditivo XIX (DHS-011)	BRA DHS 008	72,661	(36,819)	35,842	-
Local Currency - Development of Health Structure	BRA DHS 009	-	11,696	11,696	-

<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 1993</u>
Health Services Development (Ministry of Health/General Secretary)	BRA DHS 011	2,997	(2,799)	198	-
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	-	44,097	23,854
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 - Primer Termo Aditivo al Acordo No.2	BRA HME 001	-	39,752	39,752	-
Human Resources Education (Ministry of Education)	BRA HME 012	38,203	(39,414)	(1,211)	-
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	265,092	397,565	209,085
Malaria Control in the Amazon River Basin	BRA MAL 021	-	46,965	46,965	-
Local Currency - Maternal and Child Health	BRA MCH 001	35,084	(9,957)	25,127	-
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	35,962	78,964	-
Study on Food and Nutrition	BRA NUT 020	9,060	(9,060)	-	-
Parasitic Disease Control in the Northeast Region	BRA PDP 012	575,477	-	151,006	424,471
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	BRA ZNS 020	52,845	(52,845)	-	-
Scientific and Technological Cooperation in Veterinary Public Health	BRA ZNS 040	21,294	(21,294)	-	-
Scientific/Technological Coop. in Veterinary Public Health (Phase II)	BRA ZNS 041	-	21,293	18,143	3,150
Income from Enrollment, Donations, and Sale of Publications	CLP MCH 011	24,081	66,418	60,737	29,762
Anti Foot-and Mouth Disease Vaccine with Oleoso Coadjuvant	MCP FMD 030	871	661	-	1,532
Special Funding of Foot-and-Mouth Disease Vaccine Program	MCP FMD 031	209,934	-	(4,924)	214,858
Eradication of Foot-and-Mouth Disease, River Plate Basin	MCP FMD 061	<u>31,256</u>	<u>116,861</u>	<u>145,344</u>	<u>2,773</u>
Subtotal		<u>1,697,444</u>	<u>3,764,683</u>	<u>3,286,898</u>	<u>1,085,565</u>



<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 1993</u>
<b>CANADA</b>					
National Network of Information on Water Supply and Sanitation	ARG CWS 030	10,114	(7,585)	9,945	(7,416)
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	-	110,486	110,486	-
Hazardous Waste and Health Protection in Latin America & Caribbean	CEP CEH 050	-	-	24,161	(24,161)
Micro and Toxic Evaluation of Water and Food crops at San Juan de Miraflores	CEP CWS 210	7,032	-	6,781	251
Development of Local Health Systems and Perinatal Health Care	CLP MCH 030	259,219	1,471,766	1,576,075	154,910
Emergency Preparedness for Central America (CIDA Grant Phase II)	COR DPP 330	40,716	158,470	199,186	-
Emergency Preparedness (CIDA Grant Phase IV)	COR DPP 400	-	20,303	20,303	-
Emergency Preparedness (CIDA Grant Phase III)	ECU DPP 330	-	104,068	104,068	-
Emergency Preparedness (CIDA Grant Phase IV)	ECU DPP 400	-	29,176	29,176	-
Emergency Preparedness for Central America (CIDA Grant Phase III)	ELS DPP 330	-	12,862	12,862	-
Emergency Preparedness for Central America (CIDA Grant Phase III)	GUT DPP 330	-	19,771	19,771	-
Emergency Preparedness for Central America (CIDA Grant Phase III)	HON DPP 330	-	11,767	11,767	-
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	136,421	250,153	-
Epidemiologic Studies on Streptococcal Vaccine	ICP RDV 030	-	62,833	62,833	-
Hazardous Waste and Health Protection in Latin America and Caribbean	MCP CEH 050	-	57,378	4,843	52,535
Technical Cooperation with CDERA	MCP DPP 032	-	123,865	123,865	-
Technical Cooperation with CDERA	MCP DPP 033	-	114,452	-	114,452
IDNDR Activities in Latin America and the Caribbean	MCP DPP 060	48,589	-	46,138	2,451
Multinational IDNDR Activities (CIDA)	MCP DPP 065	-	125,600	33,363	92,237
Computerized Systems for Medical Supply Management (CIDA)	MCP DPP 091	-	201,590	150,855	50,735
Humanitarian Assistance - Health Project 04 (CIDA Funds)	MCP DPP 092	-	1,893,418	-	1,893,418
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	-	26,085	(14,316)
Education/Training Materials (CIDA Grant Phase III)	MCP DPP 320	75,995	130,741	206,736	-
Support to Preparedness Programs (CIDA Grant Phase III)	MCP DPP 330	258,938	215,196	489,531	(15,397)

Source of Funds	Project Reference	Balance 1 January 1992	Funds Received	Project Expenditure	Balance 31 December 1993
Support to Preparedness Programs in Mexico (CIDA Grant Phase III)	MCP DPP 331	8,646	33,140	41,786	-
Support to Preparedness Programs in the Caribbean (CIDA Grant Phase III)	MCP DPP 332	129,693	-	687	129,006
Regional Documentation Center	MCP DPP 333	-	44,688	44,688	-
Support to Emergency Preparedness Programs (Cida Grant Phase IV)	MCP DPP 400	-	321,606	-	321,606
Heightening the EPI in CAREC Member Countries	MCP EPI 024	71,176	-	70,694	482
Sustaining Awareness/Measles Elimination English-Speaking Caribbean	MCP EPI 034	-	434,126	417,819	16,307
Sustaining Awareness/Measles Elimination in Guyana	MCP EPI 035	-	81,546	60,184	21,362
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	-	69,667	340
Behavioral Intervention for Std & HIV Prevention	MCP HIV 303	25,000	-	24,747	253
Biomedical Research	MCP HIV 401	3,376	-	-	3,376
Feasibility Study on Vaccinology Centers (IDRC)	MCP RDV 021	32,861	4,804	29,190	8,475
Epidemiologic Studies on Streptococcal Vaccine	MCP RDV 030	-	360,871	211,773	149,098
Strengthening of REPIDISCA	NIC CWS 020	(1,035)	1,035	-	-
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	259,028	296,332	-
Emergency Preparedness (Cida Grant Phase IV)	PER DPP 400	-	5,084	5,084	-
	Subtotal	<u>1,293,819</u>	<u>6,182,400</u>	<u>4,678,059</u>	<u>2,751,131</u>
<b>CHILE</b>					
South American Commission Commission Meeting on Foot-and-Mouth Disease Control	MCP FMD 050	<u>6,618</u>	<u>-</u>	<u>6,618</u>	<u>-</u>
	Subtotal	<u>6,618</u>	<u>-</u>	<u>6,618</u>	<u>-</u>
<b>COLOMBIA</b>					
Voluntary Contribution to AFTOSA (Government of Colombia)	AFT FMD 022	30,030	17,019	7,542	39,507
Environmental Health (Ecopetrol)	COL CEH 012	-	320,000	74,819	245,181
Community Water Supply and Sanitation	COL CWS 010	1,659	-	-	1,659

<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 1993</u>
Development Plan for the Basin of the Cauca River	COL CWS 040	61,806	-	48,659	13,147
Treatment and Disposition of Waste Water in BogotB	COL CWS 050	105,554	6,000	69,711	41,843
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 BogotB	COL CWS 091	(14,228)	10,966	-	(3,262)
General Communicable Disease Prevention and Control Activities	COL OCD 010	45,453	53,481	77,945	20,989
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	-	129,554	21,336	108,218
Voluntary Contribution to CEPANZO (Government of Colombia)	CPZ ZNS 024	40,205	(40,205)	-	-
Voluntary Contribution to INPPAZ Government of Colombia)	PAZ ZNS 024	-	<u>64,518</u>	<u>11,653</u>	<u>52,865</u>
	Subtotal	<u>271,472</u>	<u>570,353</u>	<u>313,247</u>	<u>280,458</u>
<b>COSTA RICA</b>					
Institutional Development of AYA	COR CWS 020	-	41,200	52,328	(11,128)
Institutional Development of AYA: PRE - Investment (World Bank Loan)	COR CWS 022	-	73,166	29,053	44,113
Increase of Operating Capacity	COR DHS 040	<u>43,972</u>	-	-	<u>43,972</u>
	Subtotal	<u>43,972</u>	<u>114,366</u>	<u>29,053</u>	<u>(3e+241)</u>
<b>CUBA</b>					
Managerial Support for National Health Development	CUB MPN 010	<u>15,103</u>	<u>69,367</u>	<u>67,441</u>	<u>17,029</u>
	Subtotal	<u>15,103</u>	<u>69,367</u>	<u>67,441</u>	<u>17,029</u>
<b>DENMARK</b>					
Institutional Strengthening of Environmental Health Sector (Denmark)	COR CEH 033	-	13,973	11,298	2,675
US Department of Health and Human Services Public Health Services	MCP HMA 040	<u>746,229</u>	<u>1,331,993</u>	<u>1,212,802</u>	<u>865,420</u>
	Subtotal	<u>746,229</u>	<u>1,345,966</u>	<u>1,224,100</u>	<u>868,095</u>
<b>DOMINICAN REPUBLIC</b>					
Institutional Development of INAPA Reinforcement and Expansion of Health Services	DOR DHS 020	9,051	(9,051)	-	-
Institutional Strengthening of the Ministry of Health and Social Asst.	DOR DHS 030	-	<u>100,000</u>	-	<u>100,000</u>
	Subtotal	<u>9,051</u>	<u>90,949</u>	-	<u>100,000</u>

Source of Funds	Project Reference	Balance 1 January 1992	Funds Received	Project Expenditure	Balance 31 December 1993
<b>ECUADOR</b>					
Institutional Strengthening of EPAP-G Comprehensive Family Health Program	ECU CWS 030	-	600,000	91,870	508,130
Strengthening and Expansion of Basic Health Services	ECU DHS 012	28,478	278,120	294,662	11,936
Health Facilities Maintenance	ECU DHS 020	-	750,000	269,992	480,008
	ECU DHS 040	<u>508</u>	<u>( 508)</u>	<u>-</u>	<u>-</u>
Subtotal		<u>28,986</u>	<u>1,627,612</u>	<u>656,524</u>	<u>1,000,074</u>
<b>FINLAND</b>					
Improvement and Development of Essential Drugs in CAP	COR EDV 100	207,288	62,149	269,437	-
Malaria Control along the Costa Rican/Nicaraguan Border (FINNIDA)	COR MAL 031	83,731	-	60,754	22,977
Tri-National plan for Dengue Control	ELS OCD 030	122,273	160,817	283,090	-
Tri-National plan for Dengue Control	GUT OCD 030	143,731	91,394	235,125	-
Malaria Control along the Honduran/Nicaraguan Border	HON MAL 040	319,904	108,689	364,679	63,914
Tri-National plan for Dengue Control	HON OCD 030	208,240	10,718	218,958	-
Support to Water and Sanitation Systems in Central America	MCP CWS 084	816,074	-	785,558	30,516
Improvement and Development of Essential Drugs in Central America and Panama	MCP EDV 100	124,494	-	42,630	81,864
Strengthening of Malaria Control Programs	MCP MAL 040	462,440	22,408	339,906	144,942
Support to the Tri-National plan for Dengue Control	MCP OCD 030	22,600	-	14,094	8,506
Technical Cooperation among countries of CAP (FINNIS Contribution)	MCP TCC 032	508,256	-	53,076	455,180
Strengthening of Hospital Equipment Maintenance	NIC DHS 020	1,223,743	625,577	1,720,075	129,245
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	20,000	50,356	1,302
Malaria Control along the Nicaraguan/ Honduran Border	NIC MAL 040	175,016	102,311	277,327	-
Rehabilitation Care for the Disabled	NIC RHB 011	<u>672,916</u>	<u>818,281</u>	<u>1,193,666</u>	<u>297,531</u>
Subtotal		<u>5,177,796</u>	<u>2,022,344</u>	<u>5,963,848</u>	<u>1,236,292</u>
<b>FRANCE</b>					
Cancer of the Uterine Cervix	CAR CAN 021	299,424	-	64,827	234,597
Disaster Preparedness in the Caribbean (French Contribution)	CAR DPP 110	-	-	40,761	(40,761)
Essential Drugs Policies	COR EDV 050	115,473	-	115,473	-
Humanitarian Assistance in Measles Vaccination	HAI EPI 030	-	507,614	-	507,614
Humanitarian Assistance in Measles Vaccine Campaign (Operational Support)	HAI EPI 031	-	526,315	-	526,315
Repair of Health Equipment for Health Facilities in Central America and Panama	MCP DHS 110	5,739	35	5,704	-
Disaster Preparedness in the Caribbean (French Contribution)	MCP DPP 110	-	543,900	43,978	499,922
Essential Drug Policies	MCP EDV 050	42,138	(71)	38,489	3,578

Source of Funds	Project Reference	Balance 1 January 1992	Funds Received	Project Expenditure	Balance 31 December 1993
Measles Eradication in Central America (France)	MCP EPI 037	-	127,281	102,294	24,987
Primary Health Care Services in the MAROWIINE District	SUR DHS 020	-	33,000	1,346	31,654
	Subtotal	<u>462,774</u>	<u>1,738,004</u>	<u>412,872</u>	<u>1,787,906</u>
<b>GUATEMALA</b>					
Health Services Development	GUT DHS 010	<u>70,667</u>	<u>74,117</u>	<u>128,427</u>	<u>16,357</u>
Strengthening Ministry of Health With Emphasis on Engineering/ Maintenance	GUT DHS 040	23,167	(23,167)	-	-
Integrated Technical Development of Lucan	GUT DHS 050	-	172,361	40,503	131,858
Malaria	GUT MAL 010	(30,681)	36,372	-	5,691
Managerial Support for National Health Development	GUT MPN 010	<u>99</u>	<u>23,787</u>	<u>23,244</u>	<u>642</u>
	Subtotal	<u>63,252</u>	<u>283,470</u>	<u>192,174</u>	<u>154,548</u>
<b>GOVERNMENT OF THE FEDERAL REPUBLIC OF GERMANY</b>					
Regional IDNDR Meeting in Jamaica 19-26 May 1992 (GERMANY)	MCP DPP 063	-	<u>38,749</u>	<u>38,749</u>	-
	Subtotal	-	<u>38,749</u>	<u>38,749</u>	-
<b>HONDURAS</b>					
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)	277,854	299,343	(43,700)
Malaria	HON MAL 010	<u>11,120</u>	-	-	<u>11,120</u>
	Subtotal	<u>(9,973)</u>	<u>(1,118)</u>	<u>299,343</u>	<u>(32,580)</u>
<b>ITALY</b>					
Development of Health Services for the "Heap" Project	BRA DHS 140	-	423,698	423,698	-
Strengthening of Maternal and Child Health (ITALIAN Contribution)	CAR MCH 061	-	530,206	530,206	-
Community Based Rehabilitation Services (ITALIAN Contribution)	CAR RHB 021	-	461,429	95,423	366,006
Control of AEDES AEGYPT (ITALIAN Contribution)	CAR VBC 021	-	608,710	608,710	-
Development of Health Services for "Heap" Project	COL DHS 140	-	45,061	45,061	-
Development of Health Services for the "HEAP" Project	DOR DHS 140	18,378	473,910	492,288	-
MOP-UP Operation	GUT EPI 020	-	4,282	4,282	-
Water Supply System Rehabilitation	JAM CWS 020	-	389,502	-	389,502
Cholera Prevention: Strengthening of Drinking Water Qual. Control (I. Cont)	MCP CDD 083	-	300,659	-	300,659
Development of Health Services for the "HEAP" Program	MCP DHS 040	824,358	30	383,138	441,250
Ministerial Conference on Italian Cooperation in Health	MCP TCC 040	60,922	-	22,627	38,295

Source of Funds	Project Reference	Balance 1 January 1992	Funds Received	Project Expenditure	Balance 31 December 1993
Development of Health Services for "HEAP" Project	PER DHS 140	134,096	159,664	293,760	-
Emergency Preparedness for Trapecio Andino Communities	PER DPP 020	<u>16,644</u>	<u>-</u>	<u>11,916</u>	<u>4,728</u>
	Subtotal	<u>1,054,398</u>	<u>3,397,151</u>	<u>2,911,109</u>	<u>1,540,440</u>
<b>MEXICO</b>					
Pan American Center For Human Ecology and Health	ECO CEH 010	38,762	692,339	724,197	6,904
National Program on Control of Leakage and on Efficient Use of Water	MEX CWS 020	4,924	(4,924)	-	-
Quality Control of Equipment for Efficient Water Usage (SARH-CNA)	MEX CWS 021	-	169,895	81,332	88,563
Institutional Strengthening of CESP	MEX CWS 030	(49,366)	85,178	44,764	(8,952)
Managerial Support for National Health Development	MEX MPN 010	<u>-</u>	<u>112,788</u>	<u>112,787</u>	<u>1</u>
	Subtotal	<u>(5,680)</u>	<u>1,055,276</u>	<u>963,080</u>	<u>86,516</u>
<b>NETHERLANDS</b>					
Social Communication Priority Measures for Prevention/Control of Cholera	BLZ CDD 071	-	21,131	21,131	-
Maintenance Services of Health Facilities in CAP (Phase I)	BLZ DHS 131	59,999	-	59,999	-
Strengthening of Maintenance Services under Ministry of Health	BLZ DHS 133	-	67,175	67,175	-
Maintenance Services of Health Facilities (Phase II)	BLZ DHS 134	53,189	59,431	112,620	-
Strengthening of Maintenance Services in MOH (Phase II)	BLZ DHS 136	96,445	111,608	208,053	-
Pre-ecosal Meeting in Honduras (Dutch Fund)	COR CEH 039	-	-	4,200	(4,200)
Maintenance Services of Health Facilities (Phase II)	COR DHS 134	37,739	68,499	106,238	-
Computerized Management System for Health relief in Disaster Affected CTY	COR DPP 090	-	42,637	42,637	-
Support to AIDS Medium-Term Planning	COR HIV 252	42,129	(57)	38,992	3,080
Social Communication Priority Measures for Cholera Prevent/Control	ECU CDD 071	-	65,283	65,283	-
Restoration of Health Clinic Services in the Aftermath of Earthquake	ELS DHS 050	1,664	(1,664)	-	-
Strengthening and Restructure Health Care System in Metropolitan Area	ELS DHS 061	1,743,804	1,338	749,895	995,247
Maintenance Services of Health Facilities (Phase II)	ELS DHS 134	48,975	76,197	125,172	-
Support to AIDS Medium-Term Planning	ELS HIV 252	5,918	-	5,860	58
Social Communication Priority Measures for Prevent/Control Cholera	GUT CDD 071	-	68,252	68,252	-
Strengthening of Maintenance Services in Ministry of Health	GUT DHS 132	20,846	-	20,847	(1)
Maintenance Services of Health Facilities (Phase II)	GUT DHS 134	289,360	365,732	655,092	-
Strengthening of Maintenance Services in MOH (Phase II)	GUT DHS 135	294,061	-	294,061	-
Support to AIDS Medium-Term Planning (Netherlands)	GUT HIV 252	25,542	-	21,954	3,588

Source of Funds	Project Reference	Balance 1 January 1992	Funds Received	Project Expenditure	Balance 31 December 1993
Social Communication Priority Measures for Cholera Prevent/Control	HON CDD 071	-	67,800	67,800	-
Maintenance Services of Health Facilities (Phase II)	HON DHS 134	25,889	79,231	105,120	-
District Health Management Team Training	JAM DHS 050	13,967	-	-	13,967
Social Communication Priority Measures/Prevent & control of Cholera	MCP CDD 071	1,034,668	729,801	512,944	1,251,525
Maintenance Services of Facilities in Central America and Panama (Phase I)	MCP DHS 131	358,153	(356,633)	1,517	3
Central American Subregional Health Maintenance	MCP DHS 150	-	469,080	-	469,080
Strengthening of Maintenance Services under Ministry of Health (Guatemala)	MCP DHS 132	93,994	(93,590)	404	-
Strengthening of Maintenance Services in Belize Ministry of Health	MCP DHS 133	86,030	33,730	-	119,760
Maintenance Services of Health Facilities in CAP (Phase II)	MCP DHS 134	308,351	160,746	280,885	188,212
Strengthening of Maintenance Services in Guatemala MOH (Phase II)	MCP DHS 135	103,649	93,916	188,088	9,477
Strengthening of Maintenance Services in Belize MOH (Phase II)	MCP DHS 136	18,458	109,689	94,440	33,707
Computerized MGMT System for Health Relief in Disaster-Affected countries	MCP DPP 090	278,453	219,479	287,284	210,648
Community Participation in Essential Drugs	MCP EDV 080	4,984	2,511	3,255	4,240
Third International Conference on Aids	MCP HIV 036	(119,760)	-	-	(119,760)
AIDS Medium-Term Planning/ Central America and Panama (Netherland)	MCP HIV 212	15,304	-	14,914	390
Maternal and Child Health Care in Central America	MCP MCH 050	-	1,311,605	27,131	1,284,474
Joint Governmental/Non Governmental Health Sector Collaboration	MCP TCC 070	105,263	366,270	255,867	215,666
Social Communication Priority Measures for Cholera Prevent/Control	NIC CDD 071	-	47,353	47,353	-
Maintenance Services of Health Facilities (Phase II)	NIC DHS 134	17,760	65,861	83,621	-
Support to AIDS Medium-Term Planning (Netherland)	NIC HIV 252	66,017	-	48,926	17,091
Maintenance Services of Health Facilities (Phase II)	PAN DHS 134	12,723	91,800	104,523	-
Social Communication Priority Measures for Cholera Prevent/Control	PER CDD 071	-	163,789	163,789	-
Social Communication Priority Measures for Cholera Prevention and Control	SUR CDD 071	-	30,734	30,734	-
Social Communication Priority Measures for Cholera Prevention and Control	VEN CDD 071	-	48,590	48,590	-
	Subtotal	<u>5,143,574</u>	<u>4,587,324</u>	<u>5,034,646</u>	<u>4,696,252</u>
<b>NICARAGUA</b>					
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	<u>2,327</u>	<u>-</u>	<u>-</u>	<u>2,327</u>
	Subtotal	<u>(12,268)</u>	<u>(1,542)</u>	<u>-</u>	<u>(13,810)</u>

<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 1993</u>
<b>NORWAY</b>					
Institutional Strengthening of Environmental Health Sector (Norway)	BLZ CEH 032	-	27,185	27,185	-
Support to AIDS Medium-Term Planning (NORWAY)	BLZ HIV 254	-	14,964	14,964	-
Women, Health and Development (Norwegian Contribution)	BLZ WHD 021	-	926	926	-
Institutional Strengthening of Environmental Health Sector (NORWAY)	COR CEH 032	-	163,266	163,266	-
Subregional Coordination of Masica (Norwegian Funds)	COR CEH 132	-	319,897	319,897	-
National Production of Essential Drugs and Critical Supplies	COR EDV 070	388,654	-	388,654	-
Support to AIDS Medium-Term Planning	COR HIV 254	-	40,197	40,197	-
Women, Health and Development (Swedish Contribution)	COR WHD 021	-	118,455	118,455	-
Institutional Strengthening of Environmental Health Sector (Norway)	ELS CEH 032	-	36,866	36,866	-
Support to AIDS Medium-term Planning	ELS HIV 254	-	28,830	28,830	-
Women in Health and Development (Norwegian Contribution)	ELS WHD 021	669	-	-	669
Institutional Strengthening of Environmental Health Sector (Norway)	GUT CEH 032	-	52,576	52,576	-
Support to AIDS Medium-Term Planning	GUT HIV 254	-	45,327	45,327	-
Institutional Strengthening of Environmental Health Sector (Norway)	HON CEH 032	-	47,724	47,724	-
Support to AIDS Medium-Term Planning	HON HIV 254	-	81,322	81,322	-
Women in Health and Development	HON WHD 021	-	4,091	4,091	-
Environmental Health in Central America, Panama and Belize	MCP CEH 021	652	-	-	652
Institutional Strength of Environment, Health Sector in CAP	MCP CEH 032	196,143	61,387	89,578	167,952
National Production of Essential Drugs and Critical Supplies	MCP EDV 070	124,408	334,985	196,493	262,900
AIDS Medium-Term Planning in Central America and Panama (Norway)	MCP HIV 214	16,836	283,559	19,404	280,991
Women in Health and Development	MCP WHD 021	-	2,561	134,780	(32,219)
Strengthening of Environmental Health Sector	NIC CEH 032	27,731	83,609	111,340	-
Health Services Development in the Atlantic Coastal Region (NORAD)	NIC DHS 011	296,279	231,256	449,520	78,015
Support to AIDS Medium-Term Planning	NIC HIV 254	-	41,210	41,210	-
Institutional Strengthening of Environmental Health Sector (Norway)	PAN CEH 032	-	51,747	51,747	-
Support to AIDS Medium-Term Planning	PAN HIV 254	-	36,591	36,591	-
	<b>Subtotal</b>	<b>1,051,372</b>	<b>2,208,531</b>	<b>2,500,943</b>	<b>758,960</b>
<b>PANAMA</b>					
Improvement of the Health Operating Capacity (Phase II)	PAN DHS 021	(67,583)	69,383	-	1,800
Training Human Resources for National Health Sector Maintenance System	PAN DHS 040	24,533	-	-	24,533
Training of Human Resources for Health Sector Maintenance System	PAN DHS 042	-	115,700	-	115,700



Source of Funds	Project Reference	Balance 1 January 1992	Funds Received	Project Expenditure	Balance 31 December 1993
Central America Health Maintenance (Phase III)	PAN DHS 151	-	75,000	-	75,000
	Subtotal	(43,050)	260,083	-	217,033
<b>PARAGUAY</b>					
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	63,693	11,600
Eradication of Foot-and-Mouth Disease, Rio de la Plata Basin (PAR)	MCP FMD 066	-	121,230	114,921	6,309
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
Rehabilitation of Areas Affected by Floods	PAR DHS 020	-	500,000	-	500,000
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	-	30,708	21,555	9,153
Technical Cooperation (Government of Paraguay)	PAZ ZNS 130	-	19,962	33	19,929
Extension of Coverage of Health Services	PAR DHS 020	11,834	(11,834)	-	-
	Subtotal	112,852	640,749	200,202	553,399
<b>PERU</b>					
Income from Laboratory Services (CEPIS)	CEP CEH 023	6,078	37,053	32,594	10,537
Emergency Relief for Cholera Epidemic related to Environmental Health	CEP CEH 030	28,881	-	23,561	5,320
Pan American Center for Sanitary Engineering and Environmental Sciences	CEP CWS 010	113,818	354,487	336,139	132,166
Income from Sales of Publications, Subscriptions and Document Reproduction	CEP CWS 022	110,805	143,439	177,401	76,843
Income from Sale of Fish	CEP CWS 024	-	9,672	8,978	694
Emergency Relief for Cholera Epidemic related to Water Sanitation	CEP CWS 030	(7,039)	-	-	(7,039)
Conservation of Non-Human Primates (Transfer and Other Fees)	MCP ZNS 091	119,531	286,699	339,838	66,392
Social Health Emergency (US Dollars Procurement)	PER DHS 013	122,245	-	104,843	17,402
Social Health Emergency - Rural Health Education Against Cholera	PER DHS 014	-	1,854,663	1,825,238	29,425
Social Health Development - Commun. Diseases Prevention (FONCODES)	PER DHS 021	-	564,895	563,439	1,456
Social Health Development - Neonatal Tetanus Control (FONCODES)	PER DHS 022	-	96,532	70,967	25,565
Social Health Development - Health Education in Rural Areas (FONCODES)	PER DHS 023	-	76,063	-	76,063
Social Health Development - Procurement of Essential Drugs (FONCODES)	PER DHS 024	-	1,714,964	1,611,648	103,316
Social Health Development - Neonatal Tetanus Control (San Martin, Ucayali)	PER DHS 025	-	65,832	-	65,832
Social Health Development - Community Participation Neonatal, Tetanus Control	PER DHS 026	-	43,530	-	43,530

Source of Funds	Project Reference	Balance 1 January 1992	Funds Received	Project Expenditure	Balance 31 December 1993
Social Health Development - Integrated Health Care in Three Provinces	PER DHS 027	-	89,424	-	89,424
Social Health Development - Integrated Health Care & Epidemiologic Surveillance in Chota	PER DHS 028	-	50,611	-	50,611
Strengthening of Health Services - Preliminary Activities (IDB Funds)	PER DHS 061	-	-	224,416	(224,416)
Functional Integration of the Health Services	PER DHS 130	4,778	61,393	54,549	11,622
Managerial Support for National Health Development	PER MPN 010	<u>309,407</u>	<u>394,164</u>	<u>569,198</u>	<u>134,373</u>
	Subtotal	<u>808,504</u>	<u>5,843,421</u>	<u>5,942,809</u>	<u>709,116</u>
<b>SPAIN</b>					
Institutional Development Program Coordination	ICP CWS 050	-	-	46,473	(46,473)
Cooperation with Health/Social Security Department	MCP COR 011	-	<u>103,900</u>	<u>25,000</u>	<u>78,900</u>
	Subtotal	-	<u>103,900</u>	<u>71,473</u>	<u>32,427</u>
<b>SURINAME</b>					
Hospital Administration Training	SUR DHS 030	-	<u>18,180</u>	<u>14,944</u>	<u>3,236</u>
	Subtotal	-	<u>18,180</u>	<u>14,944</u>	<u>3,236</u>
<b>SWEDEN</b>					
Central America Program for Prevention and Control of Cholera	BLZ CDD 053	-	107,995	107,995	-
Support to Masica: Proagua component	BLZ CEH 031	-	9,422	9,422	-
Central American Program for Malaria Control	BLZ MAL 100	-	54,310	54,310	-
Tripartite Cooperation Agreement Belize, Guatemala, Mexico	BLZ TCC 033	-	21,870	21,870	-
Women in Health and Development	BLZ WHD 022	1,281	-	-	1,281
Prevention and Control of Cholera	BOL CDD 040	-	800,000	130,362	669,638
Central America Program for Prevention and Control of Cholera (Swedish Funds)	COR CDD 053	-	152,293	152,293	-
Institutional Strengthening of Environmental Health Sector	COR CEH 031	-	26,717	26,717	-
Subregional Coordination of Masica/ Proagua	COR CEH 131	-	32,663	32,663	-
Procurement of Essential Drugs for Central America and Panama	COR EDV 040	227,066	-	227,066	-
Support to AIDS Medium-Term Planning	COR HIV 251	39,343	31,852	71,195	-
Malaria Control along the Costa Rican/Nicaraguan Border	COR MAL 030	409,476	70,265	451,639	28,102
Central American Program for Malaria Control	COR MAL 100	-	155,030	155,030	-
Support for Intercountry Technical Cooperation Agreements	COR TCC 033	-	1,684	1,684	-
Women in Health and Development	COR WHD 022	43,661	173,526	217,187	-
Prevention and Control of Cholera	ECU CDD 040	-	529,000	232,854	296,146
Central America Program for Prevention and Control of Cholera	ELS CDD 053	-	304,968	304,968	-
Support to Masica: Proagua Component	ELS CEH 031	-	67,374	67,374	-

<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 1993</u>
Demobilization Process: FMLN Combatants (Selective Specialized Care)	ELS DHS 143	-	320,810	319,696	1,114
Demobilization Process: FMLN Combatants (Dental Care)	ELS DHS 144	-	112,388	112,388	-
Emergency Health Services for Demobilization Process Part II	ELS DHS 145	-	126,211	126,211	-
Support to AIDS Medium-Term Planning (SIDA)	ELS HIV 251	1,742	77,367	79,109	-
Central American Program for Malaria Control	ELS MAL 100	-	205,314	205,314	-
Women in Health and Development	ELS MPN 402	1,084	-	-	1,084
Support for Intercountry Technical Cooperation Agreements	ELS TCC 033	-	10,645	10,645	-
Central American Program for Prevention and Control of Cholera	GUT CDD 053	-	307,765	307,765	-
Support to Masica: Proagua Component	GUT CEH 031	-	81,334	81,334	-
Support to AIDS Medium-Term Planning (SIDA)	GUT HIV 251	18,952	120,339	139,291	-
Central American Program for Malaria Control	GUT MAL 100	-	309,666	309,666	-
Tripartite Cooperation Agreement Belize Guatemala, Mexico	GUT TCC 033	-	29,266	29,266	-
Women in Health and Development	GUT WHD 022	17,499	-	2,948	14,551
Health and Development of Indigenous Women	GUT WHD 032	-	45,763	45,763	-
Central American for Prevention and Control of Cholera (Swedish Funds)	HON CDD 053	-	218,064	218,064	-
Support to Masica: Proagua Component	HON CEH 031	-	64,721	64,721	-
Support to AIDS Medium-Term Planning (SIDA)	HON HIV 251	18,461	88,938	107,399	-
Malaria Control along the Honduran/Nicaraguan Border (SIDA)	HON MAL 041	404,648	60,829	465,477	-
Central American Program for Malaria Control	HON MAL 100	-	293,247	293,247	-
Support for Intercountry Technical Cooperation Agreements	HON TCC 033	-	7,597	7,597	-
Women in Health and Development	HON WHD 022	2,537	-	761	1,776
Prevention of Cholera EPI Demic in Central America	MCP CDD 053	-	389,190	30,170	359,020
Environmental Health in Central America, Panama and Belize	MCP CEH 020	21,501	-	21,313	188
Institutional Strengthening of the Environmental Health Sector in CAP	MCP CEH 031	123,777	767,970	78,243	813,504
Procurement of Essential Drugs for Central America and Panama	MCP EDV 040	76,242	-	65,446	10,796
Measles Elimination in Central America	MCP EPI 041	-	1,000,000	873,353	126,647
AIDS Medium-Term Planning in Central America and Panama	MCP HIV 211	91,711	123,422	151,920	63,213
Central American Program for Malaria Control	MCP MAL 100	-	1,859,941	28,173	1,831,768
Development of Human Resources in Child Survival in Central America and Panama	MCP MCH 110	83,841	-	72,530	11,311
Development of Workers' Health in Central America and Panama	MCP OCH 020	-	34,552	34,552	-
Development of Cholera Vaccine for Trials in Colombia and Brazil	MCP RDV 040	-	1,327,995	19,607	1,308,388
Women in Health and Development	MCP WHD 022	148,707	569,374	399,555	318,526

Source of Funds	Project Reference	Balance 1 January 1992	Funds Received	Project Expenditure	Balance 31 December 1993
Joint Actions in Health in Central America and Panama (SIDA)	MCP TCC 033	357,261	200,156	336,262	221,155
Health and Development of Indigenous Women	MCP WHD 032	-	34,142	-	34,142
Central American Program for Prevention and Control of Cholera (Swedish Funds)	NIC CDD 053	-	266,807	266,807	-
Support to Masica: Proagua Component (Swedish Funds)	NIC CEH 031	-	92,456	92,456	-
Development of Local Integrated Health Care Systems (SILAIS)	NIC DHS 030	-	1,994,342	977,810	1,016,532
Support to AIDS Medium-Term Planning (SIDA)	NIC HIV 251	12,521	44,764	57,285	-
Malaria Control along the Nicaraguan/Costa Rican Border	NIC MAL 030	311,476	155,469	466,945	-
Malaria Control along the Nicaraguan/Honduran Border (SIDA)	NIC MAL 041	308,741	147,768	424,188	32,321
Central American Program for Malaria Control	NIC MAL 100	-	324,020	324,020	-
Support to Intercountry Technical Cooperation Agreement (Sweden)	NIC TCC 033	-	26,766	26,766	-
Women in Health and Development	NIC WHD 022	122	-	-	122
Central American Program for Prevention and Control of Cholera (Swedish Funds)	PAN CDD 053	-	191,011	191,011	-
Support to Masica: Proagua Component (Swedish Funds)	PAN CEH 031	-	37,516	37,516	-
Support to AIDS Medium-Term Planning (SIDA)	PAN HIV 251	26,668	58,510	85,178	-
Central American Program for Malaria Control	PAN MAL 100	-	204,126	204,126	-
Technical Cooperation with Government of Costa Rica on Health Issues of Border Population	PAN TCC 020	18,058	-	14,663	3,395
Support for Intercountry Technical Cooperation Agreements (Sweden)	PAN TCC 033	-	2,189	2,189	-
Prevention and Control of Cholera	PER CDD 040	-	415,865	36,545	379,320
	Subtotal	<u>2,766,376</u>	<u>15,287,584</u>	<u>10,509,920</u>	<u>7,544,040</u>
<b>TUNISIA</b>					
Evaluation of Hospital Administration in Tunisia	MCP DHS 031	-	-	4,351	(4,351)
	Subtotal	-	-	4,351	(4,351)
<b>UNITED KINGDOM</b>					
Prevention and Control of Cholera	CAR CDD 020	-	30,000	27,731	2,269
IDNDR Activities in the Caribbean	CAR DPP 070	-	144,971	128,184	16,787
Regional IDNDR Meeting in Jamaica 19-26 May 1992 (ODA Funds)	MCP DPP 066	-	39,998	39,998	-
IDNDR Activities in the Caribbean	MCP DPP 070	8,313	314,939	299,605	23,647
Training of Health Personnel in Cholera Prevention	NIC CDD 020	-	63,935	62,715	1,220
	Subtotal	<u>8,313</u>	<u>593,843</u>	<u>558,233</u>	<u>43,923</u>

<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 1993</u>
UNITED STATES OF AMERICA					
Vaccine Efficacy Study on Hemorrhagic Fever	ARG OCD 020	928,859	45,000	818,029	155,830
Study on Argentine Hemorrhagic Fever (USAID)	ARG OCD 021	-	350,438	339,586	10,852
Distribution of Cancer Information (LACRIP)	BIR HBD 030	(2,220)	12,336	10,116	-
Epidemiological Study on the Prevalence of Drug Use	BOL ADA 020	4,425	-	7,394	(2,969)
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	202,000	245,809	17,609
Environmental Epidemiology Program for Latin America and Caribbean Countries (PH II)	ECO CEH 041	(44,348)	273,525	221,527	7,650
Environmental Epidemiology: Health Risk Assessment for Latin America and the Caribbean	ECO CEH 043	-	42,743	45,165	(2,422)
Technical Assistance and Health Environmental Epidemiology for Latin America & Caribbean (Phase III, CDC Funds)	ECO CEH 044	-	-	31,686	(31,686)
Technical Assistance and Health Risk Assessment	ECO CFH 060	(11,837)	18,496	3,982	2,677
Seminar on Environmental Health Risk Management	ECO CEH 061	-	-	20,000	(20,000)
Emergency Procurement of Fuel for Humanitarian Assistance	HAI DPP 100	-	-	5,650	(5,650)
National Expanded Program on Immunization	HAI EPI 020	4,230	1,287,000	1,259,883	31,347
Public Sector Family Planning	HAI MCH 031	(231,733)	1,356,562	1,026,823	98,006
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	-	386,617	(342,304)
Disaster Mitigation and Preparedness in Latin American and the Caribbean (USAID Funds)	ICP DPP 450	-	-	122,098	(122,098)
Improving Child Survival Through Vaccines for Preventable Diseases	ICP EPI 120	3,887	42,750	46,637	-
Accelerated Immunization Phase II: Amendment I	ICP EPI 121	-	409,540	409,540	-
Accelerated Immunization Phase II - Amendment III	ICP EPI 122	-	185,514	185,514	-
Institutional Organization of Health Systems	ICP HDP 020	1,812	(1,812)	-	-
Euro Special Program for Research on Aging (PHS/OIH Grant 014-866)	ICP HEE 134	-	16,500	16,500	-
General Research	ICP HIV 400	(142,898)	318,629	175,731	-
Conservation of Non-Human Primates (Phase V)	ICP ZNS 095	10,600	-	5,943	4,657
Narcotics Awareness	JAM ADA 030	(36,192)	-	-	(36,192)
Improvement of Health Care Delivery	JAM DHS 020	117,462	244,342	372,979	(11,175)

<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 1993</u>
Inter-American Drug Abuse and Surveillance Network	MCP ADA 020	26,603	-	21,738	4,865
Distribution of Cancer in Formation (LACRIP)	MCP CAN 043	(18,383)	16,361	78,786	(80,808)
Cholera Laboratories Workshops (CDC)	MCP CDD 081	(6,883)	140,161	111,440	21,838
Emergency Procurement of Fuel for Humanitarian Assistance	MCP DPP 100	-	450,000	28,931	421,069
Emergency Preparedness and Disaster Relief	MCP DPP 250	6,723	1,054,000	707,563	353,160
Disaster Mitigation and Preparedness in Latin America and the Caribbean (USAID Funds)	MCP DPP 450	-	300,000	142,747	157,253
Essential Drugs and Vaccines	MCP EDV 010	62,949	(62,949)	-	-
Improving Child Survival Through Vaccines for Preventable Diseases	MCP EPI 020	(223,128)	413,659	190,531	-
Improving Child Survival Through Vaccines for Preventable Diseases-(DOR)	MCP EPI 025	33,724	-	33,724	-
Improving Child Survival Through Vaccines for Preventable Diseases-(COL)	MCP EPI 026	1,667	-	1,667	-
Improving Child Survival Through Vaccines for Preventable Diseases-(HAI)	MCP EPI 027	2,166	-	2,166	-
Improving Child Survival Through Vaccines for Preventable Diseases-(BOL)	MCP EPI 028	43,529	-	42,539	990
Expanded Program on Immunization in Nicaragua	MCP EPI 029	50,402	-	50,402	-
Improving Child Survival Through Vaccines for Preventable Diseases-(ECU)	MCP EPI 033	15,482	-	15,482	-
SIREVA Meeting with Children Vaccine	MCP EPI 042	-	20,000	16,156	3,844
Support to Polio Laboratory Analysis	MCP EPI 043	-	52,200	-	52,200
Clinical Support to EPI Activities (CDC)	MCP EPI 044	-	-	543	(543)
Laboratory Network for Poliomyelitis Eradication Initiatives	MCP EPI 095	-	60,000	160,809	(100,809)
Improving Child Survival Through Vaccines for Preventable Diseases-	MCP EPI 120	261,633	740,538	1,002,171	-
Accelerated Immunization Phase II: Amendment I	MCP EPI 121	-	1,573,470	1,573,470	-
Accelerated Immunization Phase II: Amendment III	MCP EPI 122	-	1,241,199	985,159	256,040
Accelerated Immunization Phase II: Dominican Republic BUY-IN	MCP EPI 127	-	234,265	234,265	-
Accelerated Immunization Phase II: Mexico BUY-IN	MCP EPI 128	-	251,887	251,887	-
Improving Child Survival Through Vaccines for Preventable Diseases-(NIC)	MCP EPI 129	(6,357)	1,267,108	1,260,751	-
Accelerated Immunization Phase II: Peru Buy-in	MCP EPI 131	-	129,826	129,826	-
Accelerated Immunization Phase II: Nicaragua Buy-in (Amendment 4)	MCP EPI 132	-	473,458	473,458	-
Management of Malaria Control and Essential Drugs in CAP	MCP GPD 060	22,173	(22,173)	-	-
EURO Special Program for Research on Aging (PHS/OIH Grant)	MCP HEE 127	4,000	-	3,042	958
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)	260,000	-	-
General Research on AIDS	MCP HIV 400	(248,937)	1,002,853	924,373	(170,457)

<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 1993</u>
Development and Evaluation of Plasmodium Vivax Vaccine	MCP MAL 070	65,181	128,997	181,892	12,286
Latin American Maternal Mortality Surveillance Conference	MCP MCH 070	-	20,000	18,775	1,225
Tobacco or Health	MCP TOH 010	16,892	-	28,509	(11,617)
Intervention to Reduce Smoking among Health Care Workers	MCP TOH 020	-	9,000	4,000	5,000
Conservation of Non-Human Primates (Phase V)	MCP ZNS 095	74,252	300,383	326,190	48,445
Prevention of Drug Abuse for Street Youngsters (Int'l Narcotics Matters)	PER ADA 011	-	105,817	35,272	70,545
Biology and its Role in Malaria Transmission	VEN MAL 020	(1,890)	1,890	-	-
Subtotal		<u>621,290</u>	<u>14,980,776</u>	<u>14,812,614</u>	<u>789,452</u>
<b>URUGUAY</b>					
Eradication of Foot-and-Mouth Disease, River Plate Basin	MCP FMD 062	9,450	237,505	194,917	52,038
Eradication of Foot-and-Mouth Disease, River Plate Basin	MCP FMD 064	<u>60,956</u>	<u>140,000</u>	<u>144,518</u>	<u>56,438</u>
Subtotal		<u>70,406</u>	<u>377,505</u>	<u>339,435</u>	<u>108,476</u>
<b>VENEZUELA</b>					
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	-	194,202	44,880
Construction of Laboratory for Production of Anti-Aftosa Vaccines	VEN FMD 020	<u>442</u>	<u>442</u>	-	-
Subtotal		<u>269,670</u>	<u>(442)</u>	<u>194,202</u>	<u>75,026</u>
<b>GOVERNMENTS' FUNDS TOTAL</b>		<u>21,273,847</u>	<u>70,993,602</u>	<u>65,433,910</u>	<u>26,833,539</u>
<b>INTERNATIONAL ORGANIZATIONS</b>					
<b>CARIBBEAN COMMONWEALTH SECRETARIAT</b>					
Community Water Supply and Sanitation (WHO Contribution)	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	<u>2,990</u>	<u>(2,990)</u>	-	-
Subtotal		<u>29,628</u>	<u>(4,803)</u>	<u>6,512</u>	<u>18,313</u>

Source of Funds	Project Reference	Balance 1 January 1992	Funds Received	Project Expenditure	Balance 31 December 1993
<b>CARIBBEAN DEVELOPMENT BANK</b>					
Leak Detection Control Training Program	CAR CWS 024	2,584	(2,584)	-	-
Information Systems for Community Health Services	CAR DHS 030	-	<u>279,013</u>	<u>639,133</u>	<u>(360,120)</u>
	Subtotal	<u>2,584</u>	<u>276,429</u>	<u>639,133</u>	<u>(360,120)</u>
<b>EUROPEAN ECONOMIC COMMUNITY</b>					
Prevention of Cholera Epidemic in Central America	MCP CDD 051	(14,109)	-	39,548	(53,657)
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	-	242,113	106,563
Second Pan American Teleconference on AIDS	MCP HIV 025	24,184	-	24,184	-
Third International Teleconference on Aids Health Promotion	MCP HIV 033	(59,331)	59,331	-	-
	MCP HIV 302	3,267	(3,267)	-	-
Elimination of Rabies in Central America and Panama	MCP ZNS 080	<u>(26,990)</u>	<u>74,300</u>	<u>47,310</u>	<u>-</u>
	Subtotal	<u>285,697</u>	<u>130,364</u>	<u>353,155</u>	<u>62,906</u>
<b>FOOD AND AGRICULTURE ORGANIZATION</b>					
Community Water Supply and Sanitation	CAR CWS 010	2,500	(2,500)	-	-
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	-	<u>42,435</u>	<u>30,857</u>	<u>11,578</u>
	Subtotal	<u>5,332</u>	<u>37,103</u>	<u>30,857</u>	<u>11,578</u>
<b>INTERAMERICAN DEVELOPMENT BANK</b>					
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)	499,998	24,542	-
Cholera Epidemic: Epidemiological Surveillance	MCP CDD 041	-	786,741	786,741	-
Cholera Epidemic: Laboratory Strengthening in Diarrheal Diseases	MCP CDD 042	-	271,665	407,908	(136,243)
Cholera Epidemic: Laboratory Strengthening in Environmental Health	MCP CDD 043	-	318,459	318,459	-
Cholera Epidemic: Laboratory Strengthening in Sanitary Food Protection	MCP CDD 044	-	244,296	244,296	-
Cholera Epidemic: Environmental Health and Food Protection	MCP CDD 045	-	686,530	686,530	-
Cholera Epidemic: Support in Emergency Situations	MCP CDD 046	-	60,153	60,153	-
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)	-
Poliomyelitis Control with Vaccines	MCP EPI 021	(537,013)	909,661	1,197,744	(825,096)
Media Support to EXPO'92 (IDB Contribution)	MCP HBF 031	-	132,333	118,860	13,473
Technical Cooperation for Investment Projects in the Health Sector	MCP TCC 050	<u>103,200</u>	<u>126,004</u>	<u>229,167</u>	<u>37</u>
	Subtotal	<u>(1,156,250)</u>	<u>4,179,107</u>	<u>3,970,686</u>	<u>(947,829)</u>



<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 1993</u>
<b>INTERNATIONAL ATOMIC ENERGY AGENCY</b>					
Parasitic Disease Control	CPZ ZNS 030	<u>2,000</u>	<u>(4,000)</u>	<u>-</u>	<u>(2,000)</u>
	Subtotal	<u>2,000</u>	<u>(4,000)</u>	<u>-</u>	<u>(2,000)</u>
<b>INTERNATIONAL BANK FOR RECONSTRUCTION AND DEVELOPMENT (WORLD BANK)</b>					
Aquaculture Marketing Study	CEP CWS 146	(12,429)	12,429	-	-
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	-	3,249	15,543
Health Network Meeting	MCP HDE 012	30,000	-	17,670	12,330
Targetting of Health and Nutrition Programs for Poor Mother and Children	MCP HDP 031	-	48,000	32,656	15,344
Health Policy and Priority	MCP HDP 043	-	75,000	-	75,000
Women and Health	MEX DHS 060	<u>3,473</u>	<u>(3,473)</u>	<u>-</u>	<u>-</u>
	Subtotal	<u>44,024</u>	<u>131,152</u>	<u>53,575</u>	<u>121,601</u>
<b>INTERNATIONAL LIFE SCIENCE INSTITUTE</b>					
Environmental Health Protection, Food and Laboratories Seminar	MCP ZNS 111	<u>-</u>	<u>6,000</u>	<u>2,937</u>	<u>3,063</u>
	Subtotal	<u>-</u>	<u>6,000</u>	<u>2,937</u>	<u>3,063</u>
<b>INTERNATIONAL PLANNED PARENTHOOD FEDERATION</b>					
Maternal and Child Health Study	GUY MCH 011	<u>1,501</u>	<u>(1,501)</u>	<u>-</u>	<u>-</u>
	Subtotal	<u>1,501</u>	<u>(1,501)</u>	<u>-</u>	<u>-</u>
<b>INTERNATIONAL UNION FOR CONSERVATION OF NATURE AND NATURAL RESOURCES</b>					
National Environmental Conservation Strategy	TRT CEH 020	<u>-</u>	<u>20,000</u>	<u>13,211</u>	<u>6,789</u>
	Subtotal	<u>-</u>	<u>20,000</u>	<u>13,211</u>	<u>6,789</u>
<b>ORGANIZATION OF AMERICAN STATES</b>					
Joint Workshops on Drugs Abuse Prevention	MCP ADA 011	-	8,800	-	8,800
Media Support to EXPO'92	MCP HBF 030	-	100,000	100,000	-
Strengthening of Local Health Services	NIC DHS 012	48,144	-	48,144	-
Training of Paramedics and Provision of Medicine	NIC DHS 014	<u>15,776</u>	<u>150,000</u>	<u>165,675</u>	<u>101</u>
	Subtotal	<u>63,920</u>	<u>258,800</u>	<u>313,819</u>	<u>8,901</u>
<b>UNICEF</b>					
Administration of Essential Drugs (UNICEF)	BOL EDV 014	-	4,800	5,739	(939)

<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 1993</u>
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	-
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	9,901	99
Cold Chain Center-Colombia	MCP EPI 053	4,318	-	3,961	357
Production of Publication "Los Doce que"	MCP HBP 032	-	11,000	-	11,000
Coordination and Support of Human Resources Development	MCP HMC 010	27,031	-	20,402	6,629
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)	-	-
Breast Feeding Survey in Latin America	MCP MCH 080	-	10,000	8,535	1,465
Publication of Mid-Decade goals Agreed for the Latin American Region	MCP MCH 101	-	29,487	-	29,487
Food and Nutrition Surveillance	MCP NUT 011	11,782	-	11,578	204
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	<u>3,194</u>	<u>-</u>	<u>-</u>	<u>3,194</u>
	<b>Subtotal</b>	<u>68,219</u>	<u>89,812</u>	<u>104,557</u>	<u>53,474</u>
<b>UNDP</b>					
Purchase of DDT Insecticide	ECU OCD 020	-	30,030	30,030	-
Emergency Health Services for the Demobilization Process - El Salvador	ELS DHS 141	-	500,000	658,683	(158,683)
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	-	143,762	102,487	41,275
Regional IDNDR Meeting in Jamaica, 19-26 May 92 (UNDP)	MCP DPP 064	-	47,880	47,443	437
Development Programme for Displaced Persons, Refugees and Returnees in Central America (PRODERE) Prodere Health Component -Belize	BLZ DHS 100	4,288	123,470	85,896	41,862
Prodere Health Component -Costa Rica	COR DHS 100	(89,756)	265,052	162,860	12,436
Prodere Health Component -El Salvador	ELS DHS 100	(190,768)	2,110,953	1,915,165	5,020
Prodere Health Component -Guatemala	GUT DHS 100	(46,303)	417,398	362,259	8,836
Prodere Health Component -Honduras	HON DHS 100	(2,250)	155,731	169,205	(15,724)
Prodere Health Component -Multicountry	MCP TCC 060	1,839	599,955	313,859	287,935
Prodere Health Component -Multicountry	MCP TCC 061	(51,489)	79,145	132,908	(105,252)
Prodere Health Component -Nicaragua	NIC DHS 100	<u>(223,264)</u>	<u>1,214,546</u>	<u>1,350,835</u>	<u>(359,553)</u>
	<b>Subtotal</b>	<u>(586,707)</u>	<u>5,682,356</u>	<u>5,336,816</u>	<u>(241,167)</u>

Source of Funds	Project Reference	Balance 1 January 1992	Funds Received	Project Expenditure	Balance 31 December 1993
<b>UNESCO</b>					
Public Information	ICP HBF 010	<u>5,146</u>	<u>(5,146)</u>	<u>-</u>	<u>-</u>
	Subtotal	<u>5,146</u>	<u>(5,146)</u>	<u>-</u>	<u>-</u>
<b>UNITED NATIONS TRUST FUND FOR THE AGING</b>					
Social and Health Situation of Midlife and Older Women	MCP HEE 011	<u>897</u>	<u>897</u>	<u>-</u>	<u>-</u>
	Subtotal	<u>897</u>	<u>(897)</u>	<u>-</u>	<u>-</u>
<b>WHO</b>					
Translation of Technical Publications	ECO CEH 011	<u>51,447</u>	<u>-</u>	<u>51,446</u>	<u>1</u>
Collaborating Center for Oral Health	ECU ORH 011	<u>2,402</u>	<u>-</u>	<u>2,402</u>	<u>-</u>
	Subtotal	<u>53,849</u>	<u>-</u>	<u>53,848</u>	<u>1</u>
<b>UNITED NATIONS DISASTER RELIEF OFFICE</b>					
Disaster Preparedness: IDNDR Support (UNDRO)	COR DPP 011	<u>-</u>	<u>20,000</u>	<u>16,301</u>	<u>3,699</u>
	Subtotal	<u>-</u>	<u>20,000</u>	<u>16,301</u>	<u>3,699</u>
	<b>INTERNATIONAL ORGANIZATIONS TOTAL</b>	<b><u>(1,180,160)</u></b>	<b><u>10,814,776</u></b>	<b><u>10,895,407</u></b>	<b><u>(1,260,791)</u></b>
<b>PRIVATE AND PUBLIC SECTOR</b>					
<b>AMERICAN ASSOCIATION OF RETIRED PERSONS</b>					
Publication "Midlife and Older Women in Latin America and Caribbean	MCP HEE 021	<u>6,603</u>	<u>5,500</u>	<u>6,862</u>	<u>5,241</u>
	Subtotal	<u>6,603</u>	<u>5,500</u>	<u>6,862</u>	<u>5,241</u>
<b>AMERICAN CANCER SOCIETY</b>					
Translation of Textbook on "Clinical Oncology	MCP HBP 031	<u>-</u>	<u>70,000</u>	<u>-</u>	<u>70,000</u>
	Subtotal	<u>-</u>	<u>70,000</u>	<u>-</u>	<u>70,000</u>
<b>AMERICAN FOUNDATION FOR AIDS RESEARCH</b>					
Strengthening Capacity of NGO's in AIDS Prevention in Argentina (AMFAR)	MCP HIV 051	<u>-</u>	<u>11,715</u>	<u>12,008</u>	<u>(293)</u>
	Subtotal	<u>-</u>	<u>11,715</u>	<u>12,008</u>	<u>(293)</u>
<b>ASSOCIATION INTERNATIONAL IN NEUROSCIENCES</b>					
Meeting on Neurodevelopmental Handicaps of Children	MCP MCH 012	<u>3,548</u>	<u>-</u>	<u>3,109</u>	<u>439</u>
Workshop on Tropical Spastic Parathesia (Jamaica)	MCP MND 015	<u>12,133</u>	<u>-</u>	<u>8,670</u>	<u>3,463</u>
Diabetic Neuropahty Course in Chile (October 1990)	MCP NCD 013	<u>900</u>	<u>900</u>	<u>-</u>	<u>-</u>
	Subtotal	<u>16,581</u>	<u>900</u>	<u>11,779</u>	<u>3,902</u>

<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 1993</u>
<b>ASSOCIATION OF SCHOOLS OF PUBLIC HEALTH</b>					
Coordination and Support of Human Resources Development	MCP HMC 014	<u>909</u>	<u>909</u>	<u>-</u>	<u>-</u>
	Subtotal	<u>909</u>	<u>909</u>	<u>-</u>	<u>-</u>
<b>ASSOCIATION SWISSE DES IN FIERMIERES</b>					
Nursing Care	HAI DHS 020	<u>-</u>	<u>23,600</u>	<u>22,663</u>	<u>937</u>
	Subtotal	<u>-</u>	<u>23,600</u>	<u>22,663</u>	<u>937</u>
<b>CARIBBEAN-CANADIAN PARTNERSHIP FOR HEALTH</b>					
Chronic Disease Workshop in Grenada (25-26 October 1990)	CAR NCD 011	<u>642</u>	<u>642</u>	<u>-</u>	<u>-</u>
	Subtotal	<u>642</u>	<u>642</u>	<u>-</u>	<u>-</u>
<b>CARNEGIE CORPORATION OF NEW YORK</b>					
School Health and Family Education	CAR HED 020	51,822	(6,857)	39,766	5,199
Women in Health Development in the Caribbean	CAR WHD 041	-	75,000	1,301	73,699
Study of the Effectiveness of International Health Agencies	DAD MPN 020	-	25,000	25,000	-
Maternal and Child Health Education Research	FEP MCH 020	92,819	-	92,819	-
Binational Symposium on Health of Women Adolescents and Children	FEP MCH 021	-	75,000	59,372	15,628
School Health and Family Life Education Programs	MCP HED 020	240	(240)	-	-
Women in Health and Development in the Commonwealth Caribbean	MCP WHD 040	<u>-</u>	<u>25,000</u>	<u>24,852</u>	<u>148</u>
	Subtotal	<u>144,881</u>	<u>192,903</u>	<u>243,110</u>	<u>94,674</u>
<b>COOPERAZIONE INTERNAZIONALE</b>					
Formulation of Policy on Essential Drugs	BOL EDV 011	<u>(13,285)</u>	<u>13,533</u>	<u>248</u>	<u>-</u>
	Subtotal	<u>(13,285)</u>	<u>13,533</u>	<u>248</u>	<u>-</u>
<b>CHIBRET INTERNATIONAL</b>					
Prevention of Blindness Information Dissemination	MCP PBD 011	4,836	-	-	4,836
Ocular Health (Phase II)	MCP PBD 013	<u>26,896</u>	<u>-</u>	<u>23,000</u>	<u>3,896</u>
	Subtotal	<u>31,732</u>	<u>-</u>	<u>23,000</u>	<u>8,732</u>
<b>EDNA MCCONNELL CLARK FOUNDATION</b>					
Research Coordination	ICP RPD 020	<u>1,092</u>	<u>(1,092)</u>	<u>-</u>	<u>-</u>
	Subtotal	<u>1,092</u>	<u>(1,092)</u>	<u>-</u>	<u>-</u>

<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 1993</u>
<b>F HOFFMAN - LA ROCHE &amp; CO.</b>					
Workshop on Rational Usage of Psychotropic Drugs (Honduras)	MCP MND 012	<u>2,091</u>	<u>-</u>	<u>1,635</u>	<u>456</u>
Subtotal		<u>2,091</u>	<u>-</u>	<u>1,635</u>	<u>456</u>
<b>FINNISH RED CROSS</b>					
Workshops in Management Training of Blood Transfusion Services	MCP CLR 021	<u>25,750</u>	<u>-</u>	<u>8,143</u>	<u>17,607</u>
Subtotal		<u>25,750</u>	<u>-</u>	<u>8,143</u>	<u>17,607</u>
<b>FOUNDATION MERIEUX</b>					
Zoonoses	ICP ZNS 010	<u>3,983</u>	<u>(3,983)</u>	<u>-</u>	<u>-</u>
Subtotal		<u>3,983</u>	<u>(3,983)</u>	<u>-</u>	<u>-</u>
<b>GERMAN AGENCY FOR TECHNICAL COOPERATION</b>					
Seminar on Transportation of Waste and Hazards Materials	CEP CEH 013	-	19,916	19,916	-
Technical Strengthening of CEPIS	CEP CEH 290	1,482	72,245	73,727	-
Technical Strengthening of CEPIS Special Travel Costs (GTZ)	CEP CEH 291	-	6,940	6,940	-
Technical Strengthening of CEPIS Travel Reimbursement (GTZ)	CEP CEH 292	-	27,737	18,787	8,950
Technical Strengthening of CEPIS Study on Galvanization	CEP CEH 293	-	4,326	4,326	-
Aquaculture (Phase IV-B)	CEP CWS 145	571	-	6,505	(5,934)
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	CEP CWS 290	169,959	46,578	157,277	59,260
Community Participation, Sanitary Education and Personal Hygiene	CEP RUD 020	9,069	-	299	8,770
Strengthening of ECO and Collaborating Centers	ECO CEH 080	-	11,158	7,214	3,944
International Training Network for water and Waste Management	MCP CWS 081	2,308	-	-	2,308
Regional Training Program for Central America	MCP CWS 083	<u>(27,795)</u>	<u>27,795</u>	<u>-</u>	<u>-</u>
Subtotal		<u>177,007</u>	<u>216,592</u>	<u>294,991</u>	<u>98,608</u>
<b>HELPAGE</b>					
Health Services for the Elderly	MCP HEE 012	<u>28,812</u>	<u>-</u>	<u>3,000</u>	<u>25,812</u>
Subtotal		<u>28,812</u>	<u>-</u>	<u>3,000</u>	<u>25,812</u>
<b>INSTITUTO ONCOLOGICO REGIONAL CIBAO</b>					
Cobalt Therapy Unit Donation to Institute Oncologico Regional del Cibao	MCP CLR 030	<u>-</u>	<u>94,185</u>	<u>82,789</u>	<u>11,396</u>
Subtotal		<u>-</u>	<u>94,185</u>	<u>82,789</u>	<u>11,396</u>

<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 1993</u>
<b>LEPROSY RELIEF WORK EMMAUS</b>					
Leprosy Control	JAM LEP 020	-	32,747	21,067	11,680
Leprosy Control	SUR LEP 020	-	55,463	26,471	28,992
	Subtotal	-	88,210	47,538	40,672
<b>MEDICAL WOMEN'S INTERNATIONAL ASSOCIATION</b>					
Child Mortality due to Diarrheal Diseases	GUT MCH 012	-	-	933	933
	Subtotal	-	-	933	933
<b>MERCK SHARP AND DOHME INTERNATIONAL</b>					
Communication for Health - Immunization	MCP EPI 140	-	15,000	-	15,000
Conservation of Non-Human Primates in Peru	MCP ZNS 094	5,249	-	-	5,249
	Subtotal	5,249	15,000	-	20,249
<b>NATIONAL ASSOCIATION OF PERSONS WITH AIDS</b>					
Colaboration with Non Governmental Organization	CHI HIV 020	-	12,000	6,000	6,000
Colaboration with Non Governmental Organization	URU HIV 020	-	-	6,000	(6,000)
	Subtotal	-	12,000	12,000	-
<b>NEGRI INSTITUTE ITALY</b>					
International Seminar on Mental Health (Guatemala)	MCP MND 011	2,802	-	1,289	1,513
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
	Subtotal	18,402	-	7,723	10,679
<b>NESTLE FOUNDATION</b>					
Growth, Development and Human Reproduction	ICP MCH 010	1,178	(1,178)	-	-
	Subtotal	1,178	(1,178)	-	-
<b>PROCTER AND GAMBLE</b>					
Educational Programs in Adult Health	MCP MCD 014	3,000	3,000	3,010	2,990
	Subtotal	3,000	3,000	3,010	2,990
<b>RIVER BLINDNESS FOUNDATION</b>					
Inter-American Conference on Onchocerciasis	MCP PDP 011	-	10,000	9,316	684
	Subtotal	-	10,000	9,316	684

<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 1993</u>
<b>ROCKEFELLER FOUNDATION</b>					
Study Effectiveness International	DAD MPN 021	-	50,000	22,241	27,759
Health Agency (Rockefeller) Community Based Dengue Control	HON 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	<u>116,164</u>	<u>(2,026)</u>	<u>112,636</u>	<u>1,502</u>
	Subtotal	<u>280,822</u>	<u>46,869</u>	<u>292,599</u>	<u>35,092</u>
<b>ROTARY INTERNATIONAL</b>					
Measles Elimination in the English-Speaking Caribbean	MCP EPI 061	(29,747)	29,747	-	-
Polio Eradication in Brazil	MCP EPI 070	673,349	656,112	855,252	474,209
EPI Manager Meeting (GUADALUPE)	MCP EPI 081	-	1,020	1,020	-
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	916,579	(313,579)
Operations Stop Polio in the Americas	MCP EPI 096	-	180,000	146,673	33,327
Poliomelitis Surveillance and Immunization in Jamaica (Rotary Int'l)	MCP EPI 097	-	24,000	1,524	22,476
Social Mobilization - Costa Rica	MCP EPI 098	-	15,000	-	15,000
	Subtotal	<u>940,884</u>	<u>1,220,879</u>	<u>1,928,548</u>	<u>233,215</u>
<b>ROYAL COMMONWEALTH SOCIETY FOR THE BLIND</b>					
Ocular Health	ICP PBD 010	(57,972)	120,000	153,417	(91,389)
Prevention of Blindness	MCP PBD 020	-	90,000	44,445	45,555
	Subtotal	<u>(57,972)</u>	<u>210,000</u>	<u>197,862</u>	<u>(45,834)</u>
<b>SANDOZ LTD.</b>					
Support to Soloa Project on Essential Drugs	GUT EDV 030	<u>783</u>	-	<u>433</u>	<u>350</u>
	Subtotal	<u>783</u>	-	<u>433</u>	<u>350</u>
<b>SOCIEDAD ESTATAL ESPANOLA V CENTENARIO</b>					
Developmental National Planning Capacity /Potable Water and Sanitation Project	MCP CWS 200	-	170,668	79,600	91,068
	Subtotal	-	<u>170,668</u>	<u>79,600</u>	<u>91,068</u>
<b>SSM INTERNATIONAL CENTER ON AGING</b>					
Workshop on Aging Policy, (Santiago, 2-6 November 1992)	MCP HEE 014	-	7,350	7,335	15
	Subtotal	-	<u>7,350</u>	<u>7,335</u>	<u>15</u>

<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 1993</u>
<b>STUDIO MULTICENTRICO ITALIANO</b>					
EURO Special Program for Research on Aging	ICP HEE 129	17,182	-	17,182	-
EURO Special Program for Research on Aging	MCP HEE 129	<u>31,890</u>	<u>-</u>	<u>(819)</u>	<u>32,709</u>
	Subtotal	<u>49,072</u>	<u>-</u>	<u>16,363</u>	<u>32,709</u>
<b>ROYAL INSTITUTE OF TECHNOLOGY, SWEDEN</b>					
IDNDR Activities in Latin America and the Caribbean (Sweden)	MCP DPP 061	<u>1,266</u>	<u>-</u>	<u>1,266</u>	<u>-</u>
	Subtotal	<u>1,266</u>	<u>-</u>	<u>1,266</u>	<u>-</u>
<b>UPJOHN INTERNATIONAL, INC.</b>					
EURO Special Program for Research on Aging	MCP HEE 124	<u>7,873</u>	<u>-</u>	<u>5,492</u>	<u>2,381</u>
	Subtotal	<u>7,873</u>	<u>-</u>	<u>5,492</u>	<u>2,381</u>
<b>VARIOUS GRANTORS</b>					
United States-Mexico Border Office	FEP MPN 010	17,128	-	17,097	31
Development of X-Ray Machine for Cancer Treatment in Developing Countries	MCP CLR 040	-	7,000	-	7,000
EURO Special Program for Research on Aging (Various Grantors)	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)	-	-
NGO Initiatives in the Health Sector (Undesignated Contribution)	MCP TCC 071	-	161	-	161
Rabies Transmitted by Vampires	MCP ZNS 110	9,625	20,350	22,689	7,286
Emergency Relief for Cholera Epidemic	PER DPP 030	<u>20,003</u>	<u>-</u>	<u>-</u>	<u>20,003</u>
	Subtotal	<u>159,077</u>	<u>(81,801)</u>	<u>39,786</u>	<u>37,490</u>
<b>WELLCOME TRUST</b>					
Support to Parasitology Unit in Belem	BRA PDP 011	<u>47,016</u>	<u>-</u>	<u>24,829</u>	<u>22,187</u>
	Subtotal	<u>47,016</u>	<u>-</u>	<u>24,829</u>	<u>22,187</u>
<b>W.K. KELLOGG FOUNDATION</b>					
Maternal and Child Health and Family Planning	COR MCH 020	206	(206)	-	-
Salt Fluoridation (Phase II)	COR ORH 011	45,251	(833)	44,418	-
Assessment of Comprehensive Models Methodology for Self-Evaluation of Local Health System	MCP DHS 220	35,335	100,702	109,775	26,262
Primary Health Care Delivery Models	MCP MCH 020	12,582	(12,581)	1,515	(1,514)
Development of Maternal and Child Health in the Paraguari Area	PAR MCH 030	197,260	38,713	147,993	87,980



<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 1993</u>
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)
	Subtotal	<u>279,819</u>	<u>125,795</u>	<u>307,132</u>	<u>98,482</u>
<b>WINSTAR INSTITUTE</b>					
Recombinant Rabies Vaccine	CPZ ZNS 100	<u>1,138</u>	<u>(1,138)</u>	-	-
	Subtotal	<u>1,138</u>	<u>(1,138)</u>	-	-
<b>YALE UNIVERSITY</b>					
Joint Workshop on Drug Abuse Prevention	VEN OCD 011	-	<u>14,781</u>	-	<u>14,781</u>
	Subtotal	-	<u>14,781</u>	-	<u>14,781</u>
<b>PRIVATE AND PUBLIC SECTOR TOTAL</b>		<u>2,164,405</u>	<u>2,460,937</u>	<u>3,691,993</u>	<u>933,349</u>
<b>TOTAL</b>		<u>22,258,092</u>	<u>84,269,315</u>	<u>80,021,310</u>	<u>26,506,097</u>

1 Receipts in excess of expenditures accumulated on projects  
 Expenditure in excess of receipts incurred on projects

1  
 31,823,272  
 (5,317,175)  
26,506,097

**PART III**

**CARIBBEAN EPIDEMIOLOGY CENTER**

INTRODUCTION

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

The purposes of the Center are to 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 1992-1993, 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	865,687	268,684	30,155	1,796,132	848,758	3,809,416
Duty travel	129,078	67,242	-	44,783	278,485	519,588
Contractual services	11,136	55,027	-	110,609	277,519	454,291
Hospitality	1,931	-	-	-	-	1,931
Seminars and courses	16,726	46,036	38,675	29,320	195,254	326,011
Supplies and equipment	115,709	132,075	44,587	716,424	539,969	1,548,764
General operating expenses	-	28,687	39,900	182,111	194,351	445,049
Premises	46,419	-	-	-	147,680	194,099
Program support cost	-	<u>77,707</u>	-	-	<u>506,925</u>	<u>584,632</u>
	<u>1,186,686</u>	<u>675,458</u>	<u>153,317</u>	<u>2,879,379</u>	<u>2,988,941</u>	<u>7,883,781</u>

The statements which follow present the financial position of the Center, excluding the PAHO financial support of \$1,186,686, WHO Special Funds of \$675,458, and PAHO Special Funds of \$153,317. Expenditure against these sources of funding is included as part of the relevant fund totals disclosed in the Consolidated Income and Expenditure Statement (Exhibit II).

CARIBBEAN EPIDEMIOLOGY CENTER  
 ADMINISTERED BY THE PAN AMERICAN HEALTH ORGANIZATION  
 CONSOLIDATED STATEMENT OF INCOME AND EXPENDITURE  
 FOR ALL FUNDS FOR THE YEAR ENDING 31 DECEMBER 1993  
 (expressed in US dollars)

FUNDS	Note* or Statement	Balance 1 January 1992	Income	Transfers Refunds Adjustments	Expenditure	Balance 31 December 1993
<b>CARIBBEAN EPIDEMIOLOGY CENTER</b>						
CAREC Regular Budget	Exhibit VI	-	2,092,692	786,687	2,879,379	-
Staff Provident Fund	4	783,731	321,255	-	282,050	822,936
<b>Special Funds</b>						
Trust Funds	Schedule 8	303,781	2,901,896	-	2,988,941	216,736
Building Fund	5	300,000	32,211	-	70,160	262,051
Housing Fund	6	34,260	11,432	-	-	45,692
Working Capital Fund	7	<u>502,226</u>	<u>-</u>	<u>(786,687)</u>	<u>-</u>	<u>(284,461)</u>
Subtotal CAREC funds		<u>1,923,998</u>	<u>5,359,486</u>	<u>-</u>	<u>6,220,530</u>	<u>1,062,954</u>
PAN AMERICAN HEALTH ORGANIZATION		-	1,340,003	-	1,340,003	-
WORLD HEALTH ORGANIZATION		<u>-</u>	<u>675,458</u>	<u>-</u>	<u>675,458</u>	<u>-</u>
<b>TOTAL ALL FUNDS</b>		<u>1,923,998</u>	<u>7,374,947</u>	<u>-</u>	<u>8,235,991</u>	<u>1,062,954</u>

\*See Explanatory Notes following Exhibit VII

CARIBBEAN EPIDEMIOLOGY CENTER  
ADMINISTERED BY THE PAN AMERICAN HEALTH ORGANIZATION  
STATEMENT OF INCOME AND EXPENDITURE FOR REGULAR BUDGET  
FOR THE FINANCIAL PERIOD 1992-1993  
(expressed in US dollars)

INCOME	<u>1992-1993</u>	<u>1990-1991</u>
Contributions from Member Governments		
Receipts from current assessments	266,200	954,069
Receipts from prior years' assessments	<u>1,592,276</u>	<u>1,961,129</u>
Total contributions	1,858,476	2,915,198
Sundry income	102,404	37,511
Excess of unliquidated obligations	145,020	39,866
Currency exchange differential	<u>(13,208)</u>	<u>(3,862)</u>
Total income	<u>2,092,692</u>	<u>2,988,713</u>
EXPENDITURE		
Personnel costs	1,796,132	1,658,559
Duty travel	44,783	103,570
Contractual services	110,609	170,752
Seminars and courses	29,320	62,936
Supplies and equipment	716,424	853,555
General operating expenses	<u>182,111</u>	<u>299,321</u>
Total expenditure	<u>2,879,379</u> <sup>1</sup>	<u>3,148,693</u>
NET INCOME (LOSS)	<u>(786,687)</u> <sup>2</sup>	<u>(159,980)</u>

<sup>1</sup> Approved budget for 1992-1993:\$3,276,997

<sup>2</sup> Transferred to Working Capital Fund

CARIBBEAN EPIDEMIOLOGY CENTER  
ADMINISTERED BY THE PAN AMERICAN HEALTH ORGANIZATION  
STATEMENT OF ASSETS AND LIABILITIES  
AS OF 31 DECEMBER 1993  
(expressed in US dollars)

	<u>Note*</u>	<u>1993</u>	<u>1991</u>
<b>ASSETS</b>			
Cash on hand, in transit and in banks			
U.S. dollar currency		-	-
Other currency	-	<u>44,779</u>	<u>7,180</u>
Total cash		<u>44,779</u>	<u>7,180</u>
Investments			
Fixed-term deposits	2	<u>1,155,147</u>	<u>790,000</u>
Account Receivable			
Quota contributions receivable (Schedule 8)	-	4,597,187	3,178,666
Less: reserved	-	<u>4,597,187</u>	<u>3,178,666</u>
		-	-
Sundry debtors	-	34,744	12,663
Trust fund receivable (Schedule 9)	-	<u>656,125</u>	<u>204,604</u>
Total accounts receivable		<u>690,869</u>	<u>217,267</u>
Pan American Health Organization			
Balance due from PAHO inter-office funding activities (Exhibit IV)	-	<u>-</u>	<u>1,445,332</u>
		<u>1,890,795</u>	<u>2,459,779</u>
TOTAL			
<b>LIABILITIES</b>			
<b>CURRENT LIABILITIES</b>			
Quota contributions received in advance	3	3,336	11,326
Unliquidated obligations	2	66,032	280,907
Accounts Payable	-	6,022	31,768
Sundry Creditors		-	7,176
Pan American Health Organization			
Balance due to PAHO inter-office funding activities (Exhibit IV)		<u>96,325</u>	<u>-</u>
Total current liabilities		<u>171,715</u>	<u>331,177</u>
<b>SPECIAL FUNDS</b>			
Trust funds (Schedule 9)	-	872,861	508,385
Staff provident fund	4	822,936	783,731
Building fund	5	262,051	300,000
Housing fund	6	<u>45,693</u>	<u>34,260</u>
Total special funds		<u>2,003,538</u>	<u>1,626,376</u>
<b>WORKING CAPITAL FUND</b>			
Balance 1 January	7	<u>(284,461)</u>	<u>502,226</u>
TOTAL		<u>1,890,795</u>	<u>2,459,779</u>

\* See Explanatory Notes, following pages

EXPLANATORY NOTES TO FINANCIAL STATEMENTS

1. These notes form part of the financial statements.

2. **Accounting Policies**

a) The Center adheres to PAHO's Financial Regulations and the accounting policies applied to CAREC transactions are stated in the notes to the PAHO financial statements. Only those policies which require specific definition in the context of the CAREC statements are disclosed below.

b) **Capital Assets**

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

c) **Expenditure**

All expenditure against CAREC regular funds (Exhibit V) 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.

This basis of recording expenditure is also applied to the PAHO and WHO Regular funds, disclosed in the Introduction to the CAREC statements.

Trust fund project costs are recorded on a cash basis (i.e. when monies are paid for goods and services).

d) **Fixed-term Time Deposit**

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

e) **Unliquidated Obligations**

Unliquidated obligations are expenditures based on firm obligations entered into but not disbursed in the financial period.

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

Expenditures against PAHO and WHO funds (Introduction) which are unliquidated at the end of the financial period are disclosed in the PAHO financial statements.

3. **Quota Contributions Received in Advance**

An amount of \$3,336 was received in 1993 from Dominica as partial payment for its 1994 quota contribution.

4. **Staff Provident Fund**

All full time members appointed for one year or more participate in the Provident Fund. Each staff member participating in the Provident Fund contributes to the fund an amount equal to 4% of their salary while the Center contributes 6%. Upon termination the staff member receives a lump sum payment of the amounts accumulated in his/her account. The position of the Staff Provident Fund is as follows:

	<u>1992-1993</u>	<u>1990-1991</u>
Accounts of staff members as of 1 January	783,731	608,926
Add:		
Contributions of staff members and CAREC	261,321	142,597
Interest received during period	<u>59,934</u>	<u>98,403</u>
Subtotal	1,104,986	849,926
Less:		
Withdrawals on separation	<u>282,050</u>	<u>66,195</u>
Accounts of staff members as of 31 December	<u>822,936</u>	<u>783,731</u>

5. Building Fund

In 1991, the XVII CAREC Council approved by Resolution 4, the formal establishment of a Building Fund for the purposes of the physical renewal and redevelopment of the Center. To provide initial funding, a transfer from the Working Capital Fund of \$300,000 was approved by the Director of PAHO and the CAREC Council.

The position of the Building Fund is as follows:

	<u>1993-1992</u>	<u>1990-1991</u>
Balance as of 1 January	300,000	-
Add: Transfer from Working Capital Fund (Note 7)	-	300,000
Interest earned for 1992-1993	<u>32,211</u>	<u>-</u>
Funds available	332,211	300,000
Less: Expenditure	<u>70,160</u>	<u>-</u>
Balance as of 31 December	<u>262,051</u>	<u>300,000</u>

6. Housing Fund

This account is funded from rental income which the Center receives for two apartments located on the CAREC compound.

The position of the Housing Fund as of 31 December is as follows:

	<u>1992-1993</u>	<u>1990-1991</u>
Balance as of 1 January	34,260	18,897
Add: Receipts from rental	<u>11,432</u>	<u>17,429</u>
Funds available	45,692	36,326
Less: Expenditure on maintenance of property	<u>-</u>	<u>2,066</u>
Balance as of 31 December	<u>45,692</u>	<u>34,260</u>

7. Working Capital Fund

In 1991, the XVII CAREC Council recommended that a target level of \$800,000 should be maintained in the Working Capital Fund.

The position of the Working Capital Fund is as follows:

	<u>1993</u>	<u>1991</u>
Balance as of 1 January	502,226	962,206
Net results from operations transferred from Exhibit VI	<u>(786,687)</u>	<u>(159,980)</u>
Subtotal	(284,461)	802,226
Transfer to Building Fund (Note 5)	<u>-</u>	<u>(300,000)</u>
Balance as of 31 December	<u>(284,461)</u>	<u>502,226</u>



CARIBBEAN EPIDEMIOLOGY CENTER  
ADMINISTERED BY THE PAN AMERICAN HEALTH ORGANIZATION  
MEMBER GOVERNMENTS  
STATEMENT OF QUOTA CONTRIBUTIONS DUE FROM  
1992-1993 BUDGET AND PRIOR YEARS  
(expressed in US dollars)

<u>Member Governments and Participating Governments</u>	<u>Year</u>	<u>Amount due</u>	<u>Collected</u>	<u>Balance Due 31 December 1993</u>
Anguilla	1993	2,204	2,204	-
	1992	<u>2,173</u>	<u>2,173</u>	-
		<u>4,377</u>	<u>4,377</u>	-
Antigua and Barbuda	1993	6,612	-	6,612
	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	4,062	2,115
	1986	6,177	6,177	-
	1985	<u>2,418</u>	<u>2,418</u>	-
		<u>52,394</u>	<u>12,657</u>	<u>39,737</u>
Bahamas	1993	44,162	145	44,017
	1992	43,547	43,547	-
	1991	<u>25,417</u>	<u>25,417</u>	-
		<u>113,126</u>	<u>69,109</u>	<u>44,017</u>
Barbados	1993	69,227	69,227	-
	1992	<u>68,262</u>	<u>68,262</u>	-
		<u>137,489</u>	<u>137,489</u>	-
Belize	1993	6,612	6,612	-
	1992	<u>6,520</u>	<u>6,520</u>	-
		<u>13,132</u>	<u>13,132</u>	-
Bermuda	1993	7,806	7,806	-
	1992	<u>7,697</u>	<u>7,697</u>	-
		<u>15,503</u>	<u>15,503</u>	-
British Virgin Islands	1993	1,413	1,413	-
	1992	<u>1,393</u>	<u>1,393</u>	-
		<u>2,806</u>	<u>2,806</u>	-
Cayman Islands	1993	1,413	1,413	-
	1992	1,393	1,393	-
	1991	<u>210</u>	<u>210</u>	-
		<u>3,016</u>	<u>3,016</u>	-
Dominica	1993	6,612	6,612	-
	1992	<u>6,520</u>	<u>6,520</u>	-
		<u>13,132</u>	<u>13,132</u>	-
Grenada	1993	6,612	-	6,612
	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	928	5,249
	1985	<u>5,440</u>	<u>5,440</u>	-
		<u>55,416</u>	<u>6,368</u>	<u>49,048</u>

<u>Member Governments and Participating Governments</u>	<u>Year</u>	<u>Amount due</u>	<u>Collected</u>	<u>Balance Due 31 December 1993</u>
Guyana	1993	91,328	-	91,328
	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	47,639	37,675
	1985	56,071	56,071	-
		<u>746,252</u>	<u>103,710</u>	<u>642,542</u>
Jamaica	1993	272,478	-	272,478
	1992	268,680	-	268,680
	1991	264,080	-	264,080
	1990	253,300	-	253,300
	1989	137,813	101,188	36,625
		<u>1,196,351</u>	<u>101,188</u>	<u>1,095,163</u>
Montserrat	1993	2,196	520	1,676
	1992	2,165	2,165	-
		<u>4,361</u>	<u>2,685</u>	<u>1,676</u>
Saint Lucia	1993	6,612	92	6,520
	1992	6,520	6,520	-
		<u>13,132</u>	<u>6,612</u>	<u>6,520</u>
Saint Kitts and Nevis	1993	4,409	4,409	-
	1992	4,348	4,348	-
		<u>8,757</u>	<u>8,757</u>	<u>-</u>
Saint Vincent and the Grenadines	1993	6,612	6,300	312
	1992	6,520	6,520	-
		<u>13,132</u>	<u>12,820</u>	<u>312</u>
Suriname	1993	69,229	-	69,229
	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	23,842	-	23,842
		<u>547,025</u>	<u>-</u>	<u>547,025</u>
Trinidad and Tobago	1993	1,043,257	-	1,043,257
	1992	1,028,717	-	1,028,717
	1991	1,011,120	911,947	99,173
	1990	429,619	429,619	-
		<u>3,512,713</u>	<u>1,341,566</u>	<u>2,171,147</u>
Turks and Caicos Islands	1993	1,203	1,203	-
	1992	1,186	1,186	-
	1991	1,160	1,160	-
		<u>3,549</u>	<u>3,549</u>	<u>-</u>
<b>Total</b>		<u>6,455,663</u>	<u>1,858,476</u>	<u>4,597,187</u>
Amounts consisted of:				
Contributions for 1992-1993		3,276,997	266,200	3,010,797
Prior years		<u>3,178,666</u>	<u>1,592,276</u>	<u>1,586,390</u>
		<u>6,455,663</u>	<u>1,858,476</u>	<u>4,597,187</u>

CARIBBEAN EPIDEMIOLOGY CENTER  
ADMINISTERED BY THE PAN AMERICAN HEALTH ORGANIZATION  
STATEMENT OF TRUST FUNDS  
AS OF 31 DECEMBER 1993  
(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 1993</u>
<b>FAMILY HEALTH INTERNATIONAL</b>					
Modeling of the AIDS Epidemic in the Eastern Caribbean	HIV-040	-	13,520	13,520	-
Interventions with High Risk Behavior Groups in Antigua	HIV-221	5,436	(1,719)	-	3,717
Interventions with High Risk Behavior Groups in Saint Lucia	HIV-222	114	15,288	15,402	-
Interventions with STD Clinic Patients in Trinidad and Tobago	HIV-223	20,347	4,349	24,666	30
Cost Recovery for Blood Transfusion Services in Trinidad and Tobago	HIV-241	(1,945)	2,824	879	-
Serum Pooling for HIV Screening in Trinidad and Tobago	HIV-242	(4,139)	4,139	-	-
<b>GOVERNMENT OF CANADA</b>					
Promotion of Effective Management of National Programs	HIV-214	131,955	160,700	154,828	137,827
Reduction of Impact of HIV on Individuals and Societal Groups	HIV-224	53,522	113,117	135,028	31,611
Prevention of Perinatal Transmission	HIV-234	47,317	80,575	107,133	20,759
Prevention of HIV Transmission through Blood	HIV-244	37,256	184,791	172,267	49,780
<b>GOVERNMENT OF THE UNITED STATES OF AMERICA</b>					
AIDS Prevention and Control: Program Management	HIV-210	1,393	187,234	177,241	11,386
AIDS Prevention and Control: Health Education	HIV-220	35,606	275,426	311,032	-
AIDS Prevention and Control: Surveillance and Control	HIV-230	22,567	116,340	138,907	-
Occupational Safety, Health Monitoring and Control	HST-150	10,562	-	14,063	(3,501)
<b>GOVERNMENT OF TRINIDAD AND TOBAGO</b>					
Cervical Cancer Screening: Pilot PAP Smear Project	CAN-020	12,638	-	12,690	(52)
<b>GOVERNMENT OF UNITED KINGDOM</b>					
Epidemiology Training Initiatives	HST-030	-	135,098	83,150	51,948
Economic Appraisal applied to Health Needs Assessment and Program Evaluation in the Caribbean	HST-040	-	266,745	48,384	218,361
Renovation of Parasitology Laboratory	HST-191	-	149,096	166,879	(17,783)
Special Program on Sexually Transmitted Diseases	OCD-050	-	358,130	142,729	215,401
<b>INTERNATIONAL DEVELOPMENT RESEARCH CENTER (CANADA)</b>					
Hepatitis B, Saint Kitts and Nevis	HST-170	90,860	-	-	90,860
<b>LEPROSY RELIEF WORK EMMAUS</b>					
Leprosy Control	LEP-020	9,917	54,536	33,804	30,649
<b>ROCKEFELLER FOUNDATION</b>					
Reinforcement of Epidemiological Services	HST-180	4,657	-	-	4,657

<u>Source of Funds</u>	<u>Project Reference</u>	<u>Balance 1 January 1992</u>	<u>Received</u>	<u>Project Costs Schedule 9 (cont.)</u>	<u>Balance 31 December 1993</u>
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)	781,707	1,217,976	(634,789)
WORLD AIDS FOUNDATION					
Workshop on Clinical Management of AIDS Patients	HIV-031	<u>24,238</u>	<u>-</u>	<u>18,363</u>	<u>5,875</u>
Total		<u>303,781</u>	<u>2,901,896</u>	<u>2,988,941</u>	<u>216,736</u> <sup>1</sup>

<sup>1</sup> Balance at 31 December is represented by:

Receipts in excess of expenditure accumulated on projects	872,861
Expenditures in excess of receipts incurred on projects	(656,125)
	<u>216,736</u>

**PART IV**

**CARIBBEAN FOOD AND NUTRITION  
INSTITUTE**

INTRODUCTION  
\*\*\*\*\*

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

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

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

During 1992-1993, the projects received financial assistance from PAHO/WHO, from the quota contributions of the Member Countries as well as various contributors shown in Schedule 11. Total expenditure incurred by CFNI or on behalf of CFNI was as follows:

Object of Expenditure	PAHO/WHO Regular Budget	PAHO Special Funds	WHO Special Funds	CFNI Regular Budget	Trust Funds	Total Expenditures
Personnel Costs	1,584,642	-	47,892	273,031	-	1,905,565
Duty Travel	81,024	-	5,120	-	18,052	104,196
Contractual Services	21,708	4,307	2,032	33,812	99,106	160,965
Fellowships & Seminars	107,828	91	-	25,356	49,938	183,213
Hospitality	800	-	-	-	-	800
Supplies and Equipment	-	21,335	179	11,114	41,539	74,167
Gen. Operating Expenses	176,678	5,564	637	62,500	4,603	249,982
Program Support Costs	-	-	6,741	-	19,643	26,384
	<u>1,972,680</u>	<u>31,297</u>	<u>62,601</u>	<u>405,813</u>	<u>232,881</u>	<u>2,705,272</u>

The statements which follow present the financial position of the Institute, excluding the PAHO/WHO financial support of \$1,972,680, PAHO Special Funds of \$31,297 and WHO Special Funds of \$62,601. Expenditure against these sources of funding is included as part of the relevant fund totals disclosed in the Consolidated Income and Expenditure Statement (Exhibit II).

CARIBBEAN FOOD AND NUTRITION INSTITUTE  
ADMINISTERED BY THE PAN AMERICAN HEALTH ORGANIZATION  
CONSOLIDATED STATEMENT OF INCOME AND EXPENDITURE  
FOR ALL FUNDS FOR THE YEAR ENDING 31 DECEMBER 1993  
(expressed in US dollars)

FUNDS	Note* or Statement	Balance 1 January 1992	Income	Transfers Refunds Adjustments	Expenditure	Balance 31 December 1993
CARIBBEAN FOOD AND NUTRITION INSTITUTE						
CFNI Regular Budget	Exhibit IX	-	486,988	81,175	405,813	-
Special Fund						
Trust Fund	Schedule 11	103,632	254,754	-	232,881	125,505
Accumulated Deficit	4	(302,449)	-	(81,175)	-	(221,274)
Subtotal CFNI funds		(198,817)	741,742	-	638,694	(95,769)
PAN AMERICAN HEALTH ORGANIZATION			1,371,440	-	1,371,440	-
WORLD HEALTH ORGANIZATION		-	695,138	-	695,138	-
Total all Funds		(198,817)	2,808,320	-	2,705,272	(95,769)

\*See Explanatory Notes following Exhibit X

CARIBBEAN FOOD AND NUTRITION INSTITUTE  
ADMINISTERED BY THE PAN AMERICAN HEALTH ORGANIZATION  
STATEMENT OF INCOME AND EXPENDITURE  
FOR THE FINANCIAL PERIOD 1992-1993  
(expressed in US dollars)

INCOME	<u>1992-1993</u>	<u>1990-1991</u>
Contributions from Caribbean Governments		
Receipts from current assessments (Schedule 10)	169,998	96,241
Receipts from prior years assessments (Schedule 10)	315,690	224,588
Miscellaneous income	<u>1,300</u>	<u>-</u>
Total income	486,988	320,829
EXPENDITURE		
Personnel costs	273,031	325,833
Duty travel	-	5,409
Contractual services	33,812	39,920
Fellowship and seminars	25,356	28,013
Supplies and equipment	11,114	8,571
General operating expenses	<u>62,500</u>	<u>46,617</u>
Total expenditure	405,813 1/	<u>454,363</u>
NET RESULTS FROM OPERATIONS	<u>81,175</u> 2/	<u>(133,534)</u>

---

1/Approved budget for 1992-1993 \$589,905

2/Transferred to Exhibit X



EXPLANATORY NOTES TO FINANCIAL STATEMENTS

1. These notes form part of the financial statements.

2. Accounting Policies

a) The Institute adheres to PAHO's Financial Regulations and the accounting policies applied to CFNI transactions are stated in the notes to the PAHO financial statements. Only those policies which require specific definition in the context of the CFNI statements are disclosed below.

b) Capital Assets

All assets (except for the CFNI building) are charged to expenditure in the biennium of purchase. These assets (mainly non-expendable equipment and vehicles) are not therefore shown in the Statement of Assets and Liabilities. However, items of this nature are recorded in the project and office inventories of the Institute.

The value of the building is shown as the cost at the time of construction during 1986-1987. However, in the interests of prudence, the cost price is shown as fully provided for with a net balance of zero.

c) Expenditure

All expenditure against CFNI regular funds (Exhibit VII) 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.

This basis of recording expenditure is also applied to the PAHO and WHO Regular funds, disclosed in the Introduction to the CFNI statements.

Trust fund project costs are recorded on a cash basis (i.e. when monies are paid for goods and services).

d) Unliquidated Obligations

Unliquidated obligations are expenditures based on firm obligations entered into but not disbursed in the financial period. As at 31 December 1993, there were no unliquidated obligations outstanding against CFNI regular budget appropriations.

Expenditures against PAHO and WHO funds (Introduction) which are unliquidated at the end of the financial period are disclosed in the PAHO financial statements.

3. Quota Contributions Received in Advance

An amount of \$2,469 was received in 1993 from Dominica for its 1993 contribution and partial payment of its 1994 quota contribution. An amount of \$1,391 was also received in 1993 from Montserrat for its 1993 contribution and partial payment of its 1994 quota contribution.

4. Accumulated Deficit

The accumulated deficit of \$221,274 has been met in part by advances from PAHO funds. The position of the Deficit Account is as follows:

	<u>1993</u>	<u>1991</u>
Balance as of 1 January	(302,449)	(168,915)
Net results from operations transferred from Exhibit VII	<u>81,175</u>	<u>(133,534)</u>
Balance as of 31 December	<u>(221,274)</u>	<u>(302,449)</u>

CARIBBEAN FOOD AND NUTRITION INSTITUTE  
ADMINISTERED BY THE PAN AMERICAN HEALTH ORGANIZATION  
STATEMENT OF ASSETS AND LIABILITIES  
AS OF 31 DECEMBER 1993  
(expressed in US dollars)

ASSETS	<u>Note*</u>	<u>1993</u>	<u>1991</u>
<b>CURRENT ASSETS</b>			
Cash on hand in transit and in banks			
US dollar currency		-	-
Other currency		<u>4,510</u>	<u>2,969</u>
Total cash		<u>4,510</u>	<u>2,969</u>
Accounts receivable			
Quota contributions receivable (Schedule 10)		772,995	668,778
Less: reserved		<u>772,995</u>	<u>668,778</u>
		-	-
Trust funds receivable (Schedule 11)		<u>5,681</u>	<u>3,549</u>
Total current assets		<u>10,191</u>	<u>6,518</u>
<b>CAPITAL ASSETS</b>			
Building	2	<u>714,572</u>	<u>714,572</u>
Less: reserved		<u>714,572</u>	<u>714,572</u>
Total capital assets		-	-
Total		<u>10,191</u>	<u>6,518</u>
<b>LIABILITIES</b>			
<b>CURRENT LIABILITIES</b>			
Quota contributions received in advance	3	1,856	4,358
Unliquidated obligations		-	2,240
Pan American Health Organization			
Balance due to PAHO from inter-office funding			
activities (Exhibit IV)		<u>98,423</u>	<u>195,188</u>
Total current liabilities		<u>100,279</u>	<u>201,786</u>
TRUST FUNDS (Schedule 11)		<u>131,186</u>	<u>107,181</u>
ACCUMULATED DEFICIT		<u>(221,274)</u>	<u>(302,449)</u>
Total		<u>10,191</u>	<u>6,518</u>

---

\*See Explanatory Notes, following pages

CARIBBEAN FOOD AND NUTRITION INSTITUTE  
ADMINISTERED BY THE PAN AMERICAN HEALTH ORGANIZATION  
STATEMENT OF QUOTA CONTRIBUTIONS DUE FROM  
MEMBER GOVERNMENTS  
1992-1993 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 1993</u>
Anguilla	1993	928	928	-
	1992	<u>884</u>	<u>884</u>	<u>-</u>
		<u>1,812</u>	<u>1,812</u>	<u>-</u>
Antigua and Barbuda	1993	2,783	-	2,783
	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>-</u>
		<u>21,978</u>	<u>4,381</u>	<u>17,597</u>
Bahamas	1993	14,183	9,847	4,336
	1992	13,508	13,508	-
	1991	12,865	12,865	-
	1990	<u>6,483</u>	<u>6,483</u>	<u>-</u>
			<u>47,039</u>	<u>42,703</u>
Barbados	1993	29,026	-	29,026
	1992	<u>27,644</u>	<u>27,644</u>	<u>-</u>
		<u>56,670</u>	<u>27,644</u>	<u>29,026</u>
Belize	1993	2,783	2,783	-
	1992	<u>2,651</u>	<u>2,651</u>	<u>-</u>
		<u>5,434</u>	<u>5,434</u>	<u>-</u>
British Virgin Islands	1993	588	588	-
	1992	560	560	-
		<u>1,148</u>	<u>1,148</u>	<u>-</u>
Cayman Islands	1993	588	588	-
	1992	560	560	-
	1991	145	145	-
		<u>1,293</u>	<u>1,293</u>	<u>-</u>
Dominica	1993	2,783	2,783	-
	1992	<u>2,651</u>	<u>2,651</u>	<u>-</u>
		<u>5,434</u>	<u>5,434</u>	<u>-</u>
Grenada	1993	2,783	-	2,783
	1992	2,651	821	1,830
	1991	<u>1,684</u>	<u>1,684</u>	<u>-</u>
		<u>7,118</u>	<u>2,505</u>	<u>4,613</u>

<u>Member Government</u>	<u>Year</u>	<u>Amount Due</u>	<u>Collected</u>	<u>Balance Due 31 December 1993</u>
Guyana	1993	38,291	-	38,291
	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	29,452	2,123
	1986	31,575	31,575	-
		<u>273,680</u>	<u>61,027</u>	<u>212,653</u>
Jamaica	1993	114,258	-	114,258
	1992	108,818	-	108,818
	1991	103,636	-	103,636
	1990	101,296	60,811	40,485
		<u>428,008</u>	<u>60,811</u>	<u>367,197</u>
Montserrat	1993	928	928	-
	1992	884	884	-
		<u>1,812</u>	<u>1,812</u>	<u>-</u>
Saint Kitts and Nevis	1993	2,783	2,783	-
	1992	2,651	2,651	-
		<u>5,434</u>	<u>5,434</u>	<u>-</u>
Saint Lucia	1993	2,783	2,783	-
	1992	2,651	2,651	-
		<u>5,434</u>	<u>5,434</u>	<u>-</u>
Saint Vincent and the Grenadines	1993	2,783	2,397	386
	1992	2,651	2,651	-
		<u>5,434</u>	<u>5,048</u>	<u>386</u>
Suriname	1985	58,910	-	58,910
		<u>58,910</u>	<u>-</u>	<u>58,910</u>
Trinidad and Tobago	1993	83,376	5,099	78,277
	1992	79,406	79,406	-
	1991	75,625	75,625	-
	1990	75,625	75,625	-
	1989	17,044	17,044	-
		<u>331,076</u>	<u>252,799</u>	<u>78,277</u>
Turks and Caicos Islands	1993	496	496	-
	1992	473	473	-
		<u>969</u>	<u>969</u>	<u>-</u>
<b>Total</b>		<u>1,258,683</u>	<u>485,688</u>	<u>772,995</u>
Amounts consisted of:				
Contributions for 1992 and 1993		589,905	169,998	419,907
Prior years		668,778	315,690	353,088
		<u>1,258,683</u>	<u>485,688</u>	<u>772,995</u>

<sup>1</sup> Suriname withdrew at the close of 1985.

CARIBBEAN FOOD AND NUTRITION INSTITUTE  
ADMINISTERED BY THE PAN AMERICAN HEALTH ORGANIZATION  
STATEMENT OF TRUST FUNDS  
AS OF 31 DECEMBER 1993  
(expressed in US Dollars)

<u>Source of Funds</u>	<u>Project Reference</u>	Balance 1 January <u>1992</u>	<u>Received</u>	Project <u>Costs</u>	Balance 31 December <u>1993</u>
<b>AGENCY FOR INTERNATIONAL DEVELOPMENT</b>					
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)	64,300	60,988	1,359
International Nutrition Conference (Jamaica)	CFN-NUT-012		7,150	7,150	-
National Nutrition Coordinators Consultation Meeting	CFN-NUT-014	-	18,739	4,187	14,552
<b>CANADIAN INTERNATIONAL DEVELOPMENT AGENCY</b>					
Sardine Tracking Survey	CFN-NUT-330	(1,206)	2,373	95	1,072
<b>FOOD AND AGRICULTURE ORGANIZATION</b>					
Meeting: International Congress on Nutrition	CFN-NUT-050	10,000	-	9,751	249
<b>GOVERNMENT OF FRANCE</b>					
Community Nutrition Education in the Prevention of Diabetes and Hypertension	CFN-NUT-320	78,365	90,900	90,026	79,239
<b>GOVERNMENT OF JAMAICA</b>					
Study to Ascertain Food Accessibility Patterns	CFN-NUT-350	-	5,537	7,165	(1,628)
<b>INTERNATIONAL DEVELOPMENT RESEARCH CENTER</b>					
Evaluation of Nutrition Education (Phase II)	CFN-NUT-131	(390)	390	-	-
Data Collection and Analysis for Micronutrient Delivery System	CFN-NUT-340	-	15,680	19,733	(4,053)
<b>JAMAICAN PRIVATE CORPORATIONS</b>					
Nutrition Radio Series	CFN-NUT-210	1,444	14,693	10,261	5,876
<b>POPULATION COUNCIL</b>					
Food Processing Industry	CFN-NUT-240	479	(479)	-	-

Schedule 11 (cont.)

<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 1993</u>
<b>UNICEF</b>					
Evaluation of Nutrition Surveillance System in the Eastern Caribbean	CFN-NUT-250	2,013	(2,013)	-	-
Nutrition Surveillance (Guyana) Monitoring and Improving Health of School children	CFN-NUT-300	1,381	(1,381)	-	-
Monitoring and Improving Health of School-children	CFN-NUT-310	9,464	4,000	13,340	124
Community Nutrition Education in Diabetes/Hypertension Prevention	CFN-NUT-321	-	38,900	10,185	28,715
<b>UNITED NATIONS WORLD FOOD PROGRAM</b>					
Evaluation of School Feeding Project	CFN-NUT-190	332	(333)	-	-
<b>WORLD HEALTH ORGANIZATION</b>					
Feeding and Rearing Practices for children in Saint. Vincent	CFN-NUT-311	<u>306</u>	<u>(306)</u>	-	-
<b>TOTAL</b>		<u>103,632</u>	<u>254,754</u>	<u>232,881</u>	<u>125,505</u>

<sup>1</sup> Balance at 31 December is represented by:

Receipts in excess of expenditure accumulated on projects

131,186

Expenditures in excess of receipts incurred on projects

(5,681)

125,505

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

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

**CONTENTS**

**FINANCIAL REPORT**  
\*\*\*\*\*

	<u>Page</u>
<b>INTRODUCTION</b> . . . . .	1
<b>Report of the External Auditor ..</b> . . . . .	2
<b>Certification of Financial Statements</b> . . . . .	9
<b>Exhibit I</b> <b>Consolidated Statement of Income and Expenditure of all Funds for the Financial Period 1993</b>	10
<b>Exhibit II</b> <b>Statement of Income and Expenditure for the 1993 Budget</b> . . . . .	11
<b>Exhibit III</b> <b>Statement of Assets and Liabilities as of 31 December 1993 . . . . .</b>	12
<b>Schedule 1</b> <b>Statement of Quota Contributions Due from Member Governments, 1993 Budget and Prior Years</b>	19
<b>Schedule 2</b> <b>Statement of Trust Funds as of 31 December 1993 . . . . .</b>	20



**INTRODUCTION**

The Institute of Nutrition of Central America and Panama (INCAP) was created in 1946 by agreement between the Pan American Sanitary Bureau, the Kellogg Foundation, the Central American countries of Costa Rica, El Salvador, Guatemala, Honduras and Nicaragua, and Panama. As of 1990 Belize became a member country and forms part of the Directing Council. Responsibility for administration of the Institute was given to the Director of the Pan American Sanitary Bureau, with a Directing Council composed of delegates from each of the seven Member Countries. Resolution XXVII of the XXIX PAHO Directing Council held in 1983 approved PAHO's continued responsibility for the administration of the Institute until INCAP's Council of Governing Bodies or PAHO decide otherwise.

INCAP functions as a scientific agency for the provision of the technical cooperation. The Institute's general purpose is to contribute to the development of nutritional sciences, promote their practical application, and strengthen the technical capacity of the countries of Central America and Panama to solve their existing food and nutrition problems. To accomplish this general purpose, INCAP carries out activities in the fields of: (a) manpower training and development; (b) technical cooperation; (c) research; and (d) information and communication.

During 1993, the Institute received financial assistance from PAHO/WHO, the Governments of Canada, France, Guatemala, Honduras, Norway, Sweden, Switzerland and the United States of America, from the quota contributions of the Member Countries as well as other various contributors. Total expenditure incurred by INCAP or on behalf of INCAP was as follows:

<u>Object of expenditure</u>	<u>PAHO/WHO Regular Budget</u>	<u>INCAP Regular Budget</u>	<u>INCAP Trust Funds</u>	<u>Total Expenditure</u>
Personnel costs	1,080,033	355,744	1,934,258	3,370,035
Duty travel	71,982	-	198,051	270,033
Contractual services	180,526	40,488	460,580	681,594
Hospitality	976	-	-	976
Fellowships and seminars	35,932	3,392	377,632	416,956
Supplies and equipment	102,954	15,499	656,528	774,981
General operating expenses	215,891	70,623	430,452	716,966
Program support costs	-	-	216,538	216,538
	<u>1,688,294</u>	<u>485,746</u>	<u>4,274,039</u>	<u>6,448,079</u>

The statements which follow (Exhibit II and III) present the financial position of the Institute, excluding the PAHO/WHO financial support of \$1,688,294. This support is shown in Exhibit I.

In addition to INCAP Regular Budget expenditure of \$485,746, the Institute also incurred exceptional expenditure amounting to \$8,741. This is reported in Exhibit II, Note 5.

**OF THE INSTITUTE OF NUTRITION OF CENTRAL AMERICA  
AND PANAMA  
FOR THE YEAR ENDED 31 DECEMBER 1993**

**INTRODUCTION**

**Scope of the Audit**

1 I have examined the English language version of the financial statements of the Institute of Nutrition of Central America and Panamá (INCAP) for the year ended 31 December 1993 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)

**Audit Objectives**

2 The main purpose of the audit was to enable me to form an opinion as to whether the expenditure recorded in 1993 had been incurred for the 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 1993

**Audit Standards**

3 My audit of the Institute's 1993 financial statements was carried out 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. These standards require me to plan the audit so as to obtain reasonable assurance that the Institute's 1993 financial statements are free of material misstatement. The Organization's management were responsible for preparing these financial statements, and I am responsible for expressing an opinion on those statements, based on evidence collected in my audit.

**Audit Approach**

4 In accordance with the Common Auditing Standards, my audit involved examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. This included, inter alia

- a general review of the Institute's accounting procedures,
- a broad assessment of the internal controls for income and expenditure, bank accounts, accounts receivable and payable, and supplies and equipment,
- substantive testing of transactions of all types,
- substantive testing of year end balances

**Internal Audit**

5 Where my staff consider 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 1993 financial statements. As a result of this cooperation, Internal Audit made one visit to INCAP in November 1993 and, based upon my review of their examination, I was able to take assurance from their work.

**Reporting**

6 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 matters which I consider should be brought to the attention of the Directing Council are set out in the paragraphs below.

7 In accordance with normal practice, my staff provided the Organization and Institute with management letters setting out the detailed findings arising from their examination of the internal controls, accounting records and financial statements

### **Overall Results**

8 My audit 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 1993

9 Comments on action taken by the Institute on matters raised in my previous Reports are at paragraphs 10 to 24, a summary of the main findings and conclusions is at paragraphs 25 to 29 and detailed findings are at paragraphs 30 to 54

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

### **On the Control of Non-Expendable Assets**

10 In my Reports on the Institute's financial statements for the years 1990 to 1992, I commented on deficiencies in the inventory records underlying the total for non-expendable assets recorded in an Explanatory Note to the financial statements, and on the Institute's action to resolve these deficiencies

11 Following on from these comments, I recommended in my 1992 Report that the Institute finalise the position on a significant number of assets, recorded in the inventory, which were in poor condition and in need of examination to determine whether they should be disposed of or repaired. I am pleased to note that by the time of my staff's final visit to INCAP in March 1994, the Institute had either sold or donated a large number of these items and has decided to repair the remaining assets. Because these actions were completed after the end of the financial period, the inventory value of \$3,262,496 shown in Explanatory Note 18 does not reflect the majority of these disposals.

12 In my previous Report, I also noted that the Institute had prepared a draft manual on inventory control procedures and recommended that it should clearly state the need for the periodic review of assets to evaluate their condition. It is my view that written procedures are an important step towards securing effective control over the Institute's assets. I therefore welcome INCAP's comments that it expects to implement the final manual shortly.

### **On the Control of Reserves**

#### **(a) Provision for Personnel Entitlements**

13 Explanatory Note 15 shows that the Provision for Personnel Entitlements is made up of four separate Reserves. In my 1991 Report, I noted that the Provision did not have defined funding limits nor written rules setting out the circumstances in which the four Reserves might be used.

14 Following this, I noted in my 1992 Report that the Institute had produced a draft procedural outline defining the purpose, funding sources and specific use of each of the Reserves included in the Provision. I also noted that the Institute intended to review the adequacy of the balances which make up the Provision and to consider whether funding limits are appropriate for this type of reserve.

15 During 1993, my staff found that the Institute had further developed its draft written procedures and I recommend that these are now finalised to provide a proper basis for the control of the Reserves.

16 In its review of the adequacy of Reserve balances, the Institute has determined that the Insurance Reserve may be exhausted in 1994 and it is now considering the action required to increase the available fund balance. At the same time, the Institute concluded that it would not be appropriate to establish financial limits for reserves where expenditure is determined by staff entitlements. However, the Institute assured me that these balances will be reviewed on a regular basis to ensure they do not increase beyond requirements.

17 Following suggestions by my staff, the Institute initiated changes in its accounting records to make details of the movements on the Reserves more transparent, these changes will become fully operational in 1994. This means that the Institute will now have timely and reliable information to facilitate regular monitoring of balances against requirements.

18 I comment on a new liability for termination costs at paragraphs 48 to 52.

**(b) Special Funds for Program Support Costs and INCAP Services**

19 In my 1992 Report, I recommended that the Institute should clearly set out the exact purpose and financial limits for these new Funds and report them to the 1993 Meeting of the INCAP Directing Council. As Explanatory Notes 13 and 14 show, the Institute subsequently set out the purposes of these Funds but only in general terms, in addition it did not establish any financial ceiling to limit the size of the Funds.

20 The Institute told me that, on reflection, it did not consider a more specific purpose or financial limits to be appropriate for either Fund. Its decision reflects a need to maintain flexibility for the Special Fund for Program Support Costs, because of significant developments which may be required over time (paragraphs 44 and 45), for the Special Fund for INCAP Services, because a key objective of the Fund is to encourage Technical Units to develop, and charge for, services.

21 I accept the Institute's view. However, in the absence of any financial limits, I recommend that the Institute review the level of each Fund on a regular basis against any development plans or anticipated expenditure, to ensure that the Fund levels do not exceed requirements. During the year my staff made further suggestions intended to improve control over the Fund for INCAP Services (paragraphs 46 and 47).

**On the Control of the Endowment Fund**

22 My previous Report referred to the background to the Institute's establishment in 1992 of an Endowment Fund. I also noted INCAP's assurances that once potential funding sources were confirmed, it would ensure that proper management guidelines for the Fund were established in full.

23 Explanatory Note 11 shows that the Fund increased from \$9,568 to \$14,486 during 1993, due largely to the transfer of monies already held, but not previously utilised, by the Institute. The Director told me that whilst INCAP has not as yet been able to attract additional endowment funding from external sources, it remains hopeful of doing so and continues to seek out potential donors for the longer term.

24 I recognise that until such time as there are firm commitments for endowment funding, it would not be practical for the Institute to develop a management framework or guidelines for the administration of an active Endowment Fund. I will report on this matter again as and when necessary.

**MAIN FINDINGS AND CONCLUSIONS**

**On the Institute's Financial Position**

25 Total income to support the Regular Budget fell short of the approved 1993 budget by \$303,369. This was caused by a shortfall in the income received from quotas and Galleta Royalties. Whilst the Institute had a cash deficit on operations of \$39,115, this was offset by non operating income of \$47,402 to provide an overall surplus of \$8,287. The Institute was therefore able to maintain the Working Capital Fund at a level consistent with its target level of \$1,000,000.

26 In view of the uncertainties over collection of Regular Budget income, INCAP is taking steps to improve its overall financial position by, for example, an increased emphasis on recovering the costs of services (paragraphs 30 to 37)

#### **On Common Accounting Standards**

27 In 1993, the Administrative Committee on Coordination approved common accounting standards for the United Nations system I welcome PAHO's intention to review the standards for any changes which may be necessary to the Institute's accounts as a result of this development (paragraphs 42 and 43)

#### **On the Special Fund for INCAP Services**

28 During the financial period, the first full year of operation for this Fund, my staff made suggestions intended to improve the Institute's control over the subsidiary accounts of the Fund INCAP expects to implement these suggestions in the next financial period (paragraphs 46 to 47)

#### **On a New Liability for Termination Costs**

29 During 1993, INCAP incurred a new liability for termination costs and began to increase the Provision for Statutory and Termination Costs to meet this liability The Institute's estimate of requirements is based on the anticipated cost of separation for all project staff, it considers this sufficient to cover the potential liability in all normal and foreseeable circumstances I recommend that the Institute review its assumptions and estimates on a regular basis to ensure they remain valid (paragraphs 48 to 52)

### **DETAILED FINDINGS**

#### **FINANCIAL MATTERS**

##### **Introduction**

30 The Consolidated Income and Expenditure Statement (Exhibit I) shows that Regular Budget income of \$446,631 accounted for only 6 percent of total 1993 funding (including that received for specific purposes) Nevertheless, the Regular Budget remains an important element of the Institute's funding In particular, it is Regular Budget income together with contributions from the Organization's own funds that largely finances the core activities of the Institute

##### **Results Against the Regular Budget**

31 Assessed quota contributions and miscellaneous income finance the Institute's Regular Budget. During 1993 the actual income received from these sources, \$446,631, fell significantly short of the approved 1993 Regular Budget of \$750,000 Although expenditure of \$485,746 was also well below the approved Budget, the Institute had a Regular Budget deficit on operations (before non-regular activities and exceptional items) of \$39,115 (Exhibit II) This deficit was caused by shortfalls in the collection of quota income (paragraph 33) and in miscellaneous income, particularly in respect of Galleta Royalties (paragraphs 34 and 35)

32 The deficit on operations was reduced by income from non-regular budget activities to \$15,529 (Exhibit II) and offset by income from net exceptional items of \$23,816 (Explanatory Note 5) to provide an overall surplus of \$8,287 This surplus was transferred to the Working Capital Fund (paragraph 37)

**Collection of Quota Contributions**

33 In my 1991 and 1992 Reports, I noted that there had been a significant improvement in both the collection of receipts against current year assessments and in arrears from previous financial periods. Table 1, which shows the combined collection rate for both current assessments and arrears, indicates that the Institute was less successful in 1993.

**TABLE 1**  
**THE COLLECTION RATE FOR INCAP QUOTA CONTRIBUTIONS**  
(including the collection of arrears)

YEAR	AMOUNT DUE (INCLUDING ARR- EARS) \$	AMOUNTS COLLECTED \$	AMOUNTS OUTSTANDING \$	COLLECTION RATE %
1993	828,095	352,564	475,531	43
1992	883,757	434,362	449,395	49
1991	1,086,805	581,748	505,057	54
1990	1,047,216	339,111	708,105	32
1989	914,738	246,222	668,516	27
1988	930,153	315,415	614,738	34

Source: Audited financial statements 1988 to 1993

Table 1 shows that in 1993 the Institute collected 43 per cent of the total amounts (including arrears) due for the year.

**Miscellaneous Income - Galleta Royalties**

34 The Institute receives royalties from the sale of Galletas (cookies) which contain a nutritional ingredient developed by it. These amounts are credited on receipt to miscellaneous income. Exhibit II shows that in 1993, the Institute collected income from this source of \$22,308 compared with \$231,258 in 1992. The Institute told me that because the production of Galletas is part of a Government program, the number of contracts it is able to negotiate depends on the number previously agreed between the contractor and Government. Because of the poor economic situation during 1993, fewer contracts were signed and in addition, INCAP was unable to obtain timely payment in respect of those agreed. The Institute does not expect this situation to improve significantly in 1994.

35 Explanatory Note 8 shows that amounts due on unpaid contracts totalled \$129,558 at 31 December 1993, which the Institute hopes to collect in 1994. However, in accordance with the Institute's accounting policy, these receivables are fully provided for in the Statement of Assets and Liabilities (Exhibit III). This treatment has no effect on the income figures referred to in paragraph 34 which are recorded on a cash basis.

**Initiatives To Improve the Financial Position**

36 Continuing shortfalls in the actual Regular Budget income received undermines the Institute's ability to deliver its approved program of Regular Budget activities. In recent years, the Institute has attempted to maintain annual operating expenditure at a level below the approved Regular Budget. As a more positive approach to these shortfalls, the Institute is also developing other mechanisms. Over time, these are intended to reduce INCAP's reliance on its Regular Budget and strengthen the long term financial position of the Institute. These initiatives include an increased emphasis on recovering the cost of services through the Special Fund for INCAP Services (paragraphs 46 to 47) and, in the longer term, a new source of income from an Endowment Fund (paragraphs 22 to 24).

### **Working Capital Fund**

37 With the transfer of the surplus of funds of \$8,287 from the Statement of Income and Expenditure (Exhibit II), the Institute increased the level of the Working Capital Fund to \$1,008,287 at 31 December 1993 (Explanatory Note 17) I am pleased to note that despite the shortfall of Regular Budget income compared to the approved Budget, the Institute was able to maintain a Fund balance consistent with the \$1,000,000 target level approved by the INCAP Directing Council in 1992

### **Reserve For Contingent Liability**

38 During 1993, one donor employed accountants to review the costs charged by the Institute to two trust fund projects in the period 1991 to 1993 Explanatory Note 16 states that since 31 December 1993, the accountants have produced a draft report which concludes that costs incurred on the projects of \$35,000, and other unquantified amounts, may be repayable to the donor

39 The Institute told me that it is reviewing and discussing these draft findings with the accountants prior to submission of the final report to the donor At the date of my Report therefore, INCAP is not able to assess the extent to which, or likelihood that, charges may be refundable to the donor For this reason, the Institute made no adjustment to the Reserve for Contingent liability, as a post balance sheet event to reflect the accountants' findings Therefore the balance on the Reserve at 31 December 1993 remains at \$327,326

### **Trust Fund Receivables**

40 Amounts due from trust fund donors totalled \$510,209 at 31 December 1993 (Exhibit III) My staff reviewed a sample of individual balances making up this total and, on the basis of the available evidence, were satisfied that all significant amounts were collectable In these circumstances, I consider the Institute's decision not to establish a provision for doubtful amounts to be appropriate (Explanatory Note 7).

## **FINANCIAL CONTROL MATTERS**

### **Financial Accounting Systems**

41 From my audit of the records produced by the financial accounting system and other supporting evidence I concluded that, in all material respects, proper books of account had been maintained and that these were sufficient to form the basis of the 1993 financial statements

## **OTHER MATTERS**

### **Common Accounting Standards**

42 In 1993, following the final report of the UN Working Party on Accounting Standards, the Administrative Committee on Coordination approved common accounting standards for the United Nations system These were subsequently recognised by the General Assembly of the United Nations As Regional Office of the Americas for the World Health Organization, the Organization expects to adopt these standards in so far as they are applicable to PAHO operations.

43 PAHO told me it intends to review the standards to determine any changes required in both its own and the Institute's accounting treatment and procedures, it will also consider the results in the context of WHO's own decisions on the matter and with a view to implementing any necessary changes to the Institute's financial statements over future financial periods

### **Special Fund For Program Support Costs**

44 In my 1992 Report, I noted that the Institute had used surplus funds from the Account for Support Costs and the residual balance on the Reserve for Replacement of Equipment and Vehicles to establish a new fund known as the Special Fund for Program Support Costs The Fund had an opening balance of \$101,974 at 1 January 1993 During the financial period, the Institute credited all income from program support costs charged for administering trust fund projects to the Special Fund After expenditure of \$8,906, the balance on the Fund had increased to \$310,038 by 31 December 1993 (Explanatory Note 13)

45 In view of my recommendations designed to ensure that Funds do not increase to levels in excess of requirements (paragraphs 19 to 21), my staff expressed concern at the minimal use of the new Fund during 1993 The Institute told my staff that it had deliberately limited expenditure against the Fund, pending the costing of certain significant improvements required to INCAP's site in Guatemala, including the possible updating of the Institute's electrical installations The Institute told me that it does not consider it appropriate to begin developments with significant cost implications without the necessary funding being available Given the uncertainties over the timely collection of Regular Budget income, I consider this view prudent.

### Special Fund For INCAP Services

46 In my 1992 Report, I noted that the Institute had established a new Special Fund for INCAP Services. Explanatory Note 14 shows that in 1993, the first full year of operation of this Fund, the Institute established a further 8 subsidiary accounts with total income of \$121,488. After expenditure of \$43,737, funds available increased from an initial balance of \$20,883 to \$98,634 at 31 December 1993.

47 Without a clearly defined purpose there are no criteria against which to judge the validity of the income credited and expenditure charged to the Fund. My staff suggested to the Institute that at the time each new subsidiary account is set up, Fund managers should set out the expected sources of income and intended areas of expenditure for discussion and agreement with the Administration. In my view, this would provide a mechanism for promoting the accountability of Fund managers and help to ensure that transactions are transparent and consistent with the Institute's overall objectives. The Institute told me it considers these suggestions useful and hopes to implement the new procedures in 1994.

### Termination Cost Entitlements

48 In 1993, the INCAP Directing Council approved changes to the Institute's staff rules which included an entitlement to termination payments for INCAP staff with more than three years' continuous service. On separation from the Institute, staff who meet the relevant criteria, will now be paid one month's salary for each year of service up to a maximum of ten months.

49 Following these changes, the Institute carried out an exercise to review the extent of the potential liability for termination payments and to establish the extent of the provision required. It determined that the total cost of payments to all staff with the relevant entitlement would be some \$974,000 and the total costs for staff assigned to projects some \$415,000 (both at 1993 prices). In view of this, it concluded that the existing Statutory and Termination Cost Reserve should be increased to a level of \$500,000, sufficient to cover the estimated termination costs for project staff only. In September 1993, the Institute increased the rate of contribution to the Reserve (based on a percentage of payroll) estimating that, in this way, the Reserve will increase on a progressive basis until it reaches the target level of \$500,000 around September 1996.

50 As indicated by Explanatory Note 15, funds available at 31 December 1993 within the Statutory and Termination Cost Reserve do not equal the cost of termination entitlements for all project staff; nor are they intended over time, to meet such costs for all staff. The Institute told me that it considers the Reserve balance of \$297,553 at 31 December 1993 sufficient to cover all anticipated separation costs arising from normal and foreseeable circumstances. The decision to establish a target level for the Reserve equivalent to the termination cost of project staff assumes that a liability to make termination payments to all staff at one time would arise in extraordinary circumstances only. In such extraordinary circumstances, other resources such as the Working Capital Fund would be available to cover all potential termination entitlements. In view of the current and reasonably foreseeable financial circumstances of the Institute, I accept the validity of INCAP's view at this time.

51 My staff reviewed the Institute's assessment of the liability based on the cost of terminating all project staff. They considered that the supporting calculations were reasonable and concluded that the balance on the Reserve at 31 December 1993 supported the validity of the Institute's longer term projections in setting a target level for the Reserve. However, they noted that the Institute's estimates and projections are based on staff in post at one point in time and reflect 1993 costs thus excluding the impact of future pay rises.

52 The Institute told me that it fully recognises these limitations and will review its assumptions and estimates on a regular basis to confirm their continuing validity. I recommend that the Institute carry out an annual review with additional reviews in the context of any planned pay increases or other significant factors likely to impact on the estimates.

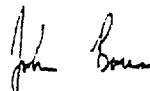
### Amounts Written Off, Cases of Fraud and Other Losses

53 I have examined write-offs totalling \$22,055 including amounts against existing provisions of \$8,961. These related to amounts which the Institute does not consider recoverable. My staff reviewed the basis for these decisions and confirmed that the action taken by the Institute was reasonable.

54 The Institute told me that no cases of fraud or presumptive fraud occurred and that there were no losses of cash or other assets during the financial period.

### **ACKNOWLEDGEMENTS**

55 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.



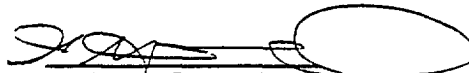
**Sir John Bourn**  
**(Comptroller and Auditor General, United Kingdom)**  
**External Auditor**

22nd June 1994



CERTIFICATION OF FINANCIAL STATEMENTS

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



William G. McMoil  
Chief, Department of Finance



Caryle Guerra de Macedo  
Director

OPINION OF THE EXTERNAL AUDITOR

To: The Pan American Sanitary Conference

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 1993, 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 1993 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 1993 financial statements, as provided for in the Financial Regulations.



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

22 June 1994

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 1993  
 (expressed in US dollars)

<u>FUNDS</u>	<u>Notes* or Statement</u>	<u>Balance 1 January 1993</u>	<u>Income</u>	<u>Transfers Adjustments</u>	<u>Expenditure</u>	<u>Balance 31 December 1993</u>
INSTITUTE OF NUTRITION OF CENTRAL AMERICA AND PANAMA						
INCAP Regular Budget	Exhibit II	-	470,217 <sup>1</sup>	15,529	485,746	-
Endowment Fund	11	9,568	4,918	-	-	14,486
Staff Provident Fund	12	2,152,742	440,393	-	313,516	2,279,619
Special Funds						
Trust Funds	Schedule 2	(221,089)	4,551,313	(3,814)	4,274,039	52,371
Special Fund for Program Support Costs	13	101,974	216,970	-	8,906	310,038
Special Fund for INCAP Services	14	20,883	121,488	-	43,737	98,634
Provision for Personnel Entitlements	15	339,008	518,726	-	524,063	333,671
Reserve for Contingent Liability	16	327,326	-	-	-	327,326
Fund for Fellowship Research	-	630	-	-	630	-
Working Capital Fund	17	<u>1,000,000</u>	<u>-</u>	<u>8,287</u>	<u>-</u>	<u>1,008,287</u>
Subtotal INCAP funds		<u>3,731,042</u>	<u>6,324,025</u>	<u>20,002</u>	<u>5,650,637</u>	<u>4,424,432</u>
PAN AMERICAN HEALTH ORGANIZATION		-	1,684,980	-	1,684,980	-
WORLD HEALTH ORGANIZATION		<u>-</u>	<u>3,314</u>	<u>-</u>	<u>3,314</u>	<u>-</u>
TOTAL ALL FUNDS		<u>3,731,042</u>	<u>8,012,319</u>	<u>20,002</u>	<u>7,338,931</u>	<u>4,424,432</u>

\*See Explanatory Notes following Exhibit III

<sup>1</sup> Includes income from non regular budget activities of \$23,586 shown in Exhibit II

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 1993  
(expressed in US dollars)

	<u>1993</u>	<u>1992</u>
<b>INCOME</b>		
Contributions from Member Governments		
Receipts from current assessments (Schedule 1)	123,327	137,226
Receipts from prior years' assessments (Schedule 1)	<u>229,237</u>	<u>297,136</u>
Total contributions	<u>352,564</u>	<u>434,362</u>
Miscellaneous income		
GALLETA royalties	22,308	231,258
Education and training in nutrition	10,260	1,677
INCAPARINA commissions	32,891	30,115
Currency exchange differential	13,313	8,823
Sundry	<u>15,295</u>	<u>35,014</u>
Total miscellaneous income	<u>94,067</u>	<u>306,887</u>
Total income	<u>446,631</u>	<u>741,249</u>
<b>EXPENDITURE</b>		
Personnel costs	355,744	350,397
Duty travel	-	219
Contractual services	40,488	17,906
Fellowships and seminars	3,392	5,381
Supplies and equipment	15,499	94,935
General operating expenses	<u>70,623</u>	<u>84,085</u>
Total expenditure	<u>485,746</u> <sup>1</sup>	<u>552,923</u>
NET RESULTS FROM OPERATIONS	<u>(39,115)</u>	<u>188,326</u>
Add income from non-regular budget activities:		
Cost Center Account (Explanatory Note 4)	16,816 <sup>2</sup>	326,752
Surplus funds from sundry trust projects	<u>6,770</u>	<u>27,162</u>
Subtotal	<u>23,586</u>	<u>353,914</u>
NET RESULTS BEFORE EXCEPTIONAL ITEMS	<u>(15,529)</u>	542,240
Add (less) net exceptional items (Explanatory Note 5)	<u>23,816</u>	<u>(145,599)</u>
NET RESULTS	<u>8,287</u> <sup>3</sup>	<u>396,641</u>

<sup>1</sup> Appropriations for the 1993 Budget as per Resolution III of the XLIII INCAP Directing Council held in 1992:

Quota Assessments	378,700
Miscellaneous income	<u>371,300</u>
Approved 1993 budget	<u>750,000</u>

<sup>2</sup> Figures not shown on a comparative basis (Explanatory Notes 3 and 4)

<sup>3</sup> Transferred to Working Capital Fund (Exhibit III, Note 17)

INSTITUTE OF NUTRITION OF CENTRAL AMERICA AND PANAMA  
ADMINISTERED BY THE PAN AMERICAN HEALTH ORGANIZATION  
STATEMENT OF ASSETS AND LIABILITIES  
AS OF 31 DECEMBER 1993  
(expressed in US dollars)

	<u>Notes</u>	<u>1993</u>	<u>1992</u>
<b>ASSETS</b>			
<b>CURRENT ASSETS</b>			
Cash: on hand, in transit and in banks			
US dollars	-	4,066	1,835
Quetzales	-	<u>4,012</u>	<u>4,972</u>
Total cash		<u>8,078</u>	<u>6,807</u>
Investments at cost			
Fixed-term deposit	6	<u>2,294,106</u>	<u>2,162,310</u>
Total investments		<u>2,294,106</u>	<u>2,162,310</u>
Accounts receivable			
Quota contributions receivable (Schedule 1)	-	475,531	449,395
Less: Reserved	-	<u>475,531</u>	<u>449,395</u>
		-	-
Trust Funds receivable (Schedule 2)	-	510,209	1,247,222
Less: Provision for Doubtful Amounts	7	<u>-</u>	<u>41,518</u>
		<u>510,209</u>	<u>1,205,704</u>
Sundry debtors	-	148,099	41,839
Less: Reserved	-	<u>129,558</u>	<u>12,538</u>
	8	<u>18,541</u>	<u>29,301</u>
Total accounts receivable		<u>528,750</u>	<u>1,235,005</u>
Balance due from the Pan American Health Organization inter-office funding activities	-	2,081,587	1,594,241
Supplies inventory	9	<u>37,313</u>	<u>36,563</u>
TOTAL		<u>4,949,834</u>	<u>5,034,926</u>
<b>LIABILITIES</b>			
<b>CURRENT LIABILITIES</b>			
Unliquidated obligations	10	5,967	4,459
Accounts Payable	-	<u>9,226</u>	<u>52,203</u>
Total current liabilities		<u>15,193</u>	<u>56,662</u>
ENDOWMENT FUND	11	<u>14,486</u>	<u>9,568</u>
STAFF PROVIDENT FUND	12	<u>2,279,619</u>	<u>2,152,742</u>
<b>SPECIAL FUNDS</b>			
Trust Funds (Schedule 2)	-	562,580	1,026,133
Special Fund for Program Support Costs	13	310,038	101,974
Special Fund for INCAP Services	14	98,634	20,883
Provision for Personnel Entitlements	15	333,671	339,008
Fund for Fellowship Research	-	-	630
Reserve for Contingent Liability	16	<u>327,326</u>	<u>327,326</u>
Total special funds		<u>1,632,249</u>	<u>1,815,954</u>
WORKING CAPITAL FUND	17	<u>1,008,287</u>	<u>1,000,000</u>
TOTAL		<u>4,949,834</u>	<u>5,034,926</u>

**EXPLANATORY NOTES TO FINANCIAL STATEMENTS**  
(expressed in US dollars)

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 capital assets (mainly non-expendable equipment and vehicles) are charged to expenditure in the year of purchase. These assets are not therefore shown in the Statement of Assets and Liabilities (Explanatory Note 18).  
However, certain expendable assets are shown in Exhibit III as current assets (Explanatory Note 9).
  - 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.  
This basis of recording expenditure is also applied to PAHO and WHO Regular Budget funds, disclosed in INCAP's Consolidated Statement of Income and Expenditure (Exhibit I).  
Trust fund project costs (Schedule 2) and expenditure funded by the Cost Center Account (Note 4) 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, Cost Center Account income (Note 4) is recorded when amounts are charged to the projects.
  - h) **Exchange Policy**

Income and expenditure in local currency are recorded in U.S. 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 U.S. dollars using the rates prevailing at 31 December.
  - i) **Fixed Term Time Deposit**

Funds are invested by PAHO within the PAHO portfolio of investments. Interest is apportioned to the INCAP Staff Provident Fund and Endowment Fund.
  - j) **Quota Contributions Receivable**

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) **Sundry Debtor Reserve**

As for quota contributions, the Institute makes a provision for the non-collection of the full amount of Galleta royalties due. Amounts due and not paid at the end of the financial period are therefore shown as zero (Explanatory Note 8).

l) **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 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.

m) **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**

Before 1993, income and expenditure relating to both the Cost Centers and Program Support Costs were recorded in the Account for Support Costs.

During 1992, the Director established a new Special Fund for Program Support Costs (Explanatory Note 13).

From 1993, operations remaining in the former Account for Support Costs are shown as the Cost Center Account (Explanatory Note 4).

4. **Cost Center Account**

This Account is maintained to control the recovery of the costs incurred for certain administrative services provided in-house by the Institute. Trust Fund projects and regular funds are charged standard rates for the use of these services and the income obtained is used to finance the costs incurred by the Institute. At the end of the financial period, the net balance on the Account is transferred to Income and Expenditure (Exhibit II).

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

	1993		1992 <sup>1</sup>	
			<u>COST CENTER</u>	<u>PROGRAM SUPPORT</u>
Income	197,196		224,772	435,195
Less Costs incurred:				
Local transportation	103,617		82,259	
Reproduction and visual aids	40,274		56,353	
Photocopies	36,489		50,443	
Computer <sup>2</sup>	-		14,690	
	<u>180,380</u>		<u>203,745</u>	
Program Support Cost	<u>-</u>		<u>-</u>	<u>36,823</u>
Excess income available over costs	16,816		21,027	398,372
Less:				
Funds transferred to Income and Expenditure (Exhibit II) <sup>3</sup>	16,816		21,027	305,725
Funds transferred to the Special Fund for Program Support Costs (Note 13)	<u>-</u>		<u>-</u>	<u>92,647</u>
Balance as of 31 December	<u>-</u>		<u>-</u>	<u>-</u>

<sup>1</sup> Prior year figures are for the former Account for Support Costs (Explanatory Note 3). To allow comparison of Cost Center operations with the previous year, the composition of prior year figures is restated.

<sup>2</sup> In 1993, the Institute reclassified the Computer Account as a subsidiary of the Special Fund for INCAP Services (Explanatory Note 14).

<sup>3</sup> In 1993, a total of \$16,816 was transferred to Income and Expenditure compared with \$326,752 in the previous year.

5. Net Exceptional Items

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

	<u>1993</u>	<u>1992</u>
Exceptional Expenditure Items:		
Write-off of uncollectible trust fund receivables	1,832	6,717
Write-off of inventory price variation account (Note 9)	6,909	-
Increase in Reserve for Contingent Liability	-	182,357
Increase in Provision for Doubtful Amounts: Trust Funds	<u>-</u>	<u>14,036</u>
Subtotal	<u>8,741</u>	<u>203,110</u>
Exceptional Income Items:		
Decrease in Reserve for Contingent Liability	-	33,184
Amount provided for as a doubtful debt in previous financial periods but received during 1993 (Note 7)	32,557	15,480
Amount received for project costs previously written-off	<u>-</u>	<u>8,847</u>
Subtotal	<u>32,557</u>	<u>57,511</u>
Net Exceptional Items (Exhibit II)	<u>23,816</u>	<u>(145,599)</u>

6. Fixed-term Deposit

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

7. Provision for Doubtful Amounts: Trust Funds

The Status of this Provision is as follows:

	<u>1993</u>
Balance as of 1 January	41,518
Less: Amount received from donor (Note 5)	32,557
Amounts written-off as uncollectible	<u>8,961</u>
Balance as of 31 December	<u>-</u>

8. Sundry Debtors

Sundry Debtors comprise:

	<u>1993</u>	<u>1992</u>
Amounts due for Galleta royalties	129,558	12,538
Less: Reserve for royalties	<u>(129,558)</u>	<u>(12,538)</u>
	-	-
Add: Other receivables	<u>18,541</u>	<u>29,301</u>
Total	<u>18,541</u>	<u>29,301</u>

9. Supplies Inventory

The Institute maintains an inventory of expendable equipment and supplies purchased for stock. When required, issues from stock are charged to projects and other funds at the purchase price.

Before 1993, the inventory figure included a variation account which recorded past differences between the cost of purchase and the amount charged on issue. Amounts of \$6,909 in this variation account are not considered recoverable and have been written off in the current financial period (Explanatory Note 5).

10. Unliquidated Obligations

Unliquidated obligations of \$5,967 are commitments against the resources of the current financial period for which funds have not yet been disbursed.

11. 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 status of the Fund is as follows:

	<u>1993</u>	<u>1992</u>
Balance as of 1 January	9,568	-
Contributions	4,242	9,414
Interest	<u>676</u>	<u>154</u>
Balance as of 31 December	<u>14,486</u>	<u>9,568</u>

12. 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.

In accordance with the Rules of the Fund, loans may be issued to those participating members who satisfy the necessary requirements. All interest charged on these loans is credited to the Fund.

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

		<u>1993</u>
Accounts of staff members as of 1 January		2,152,742
Add Income:		
Contributions of staff members and INCAP	308,478	
Interest on fixed term time deposit (Note 6)	77,743	
Repayment of loans by staff members	47,869	
Interest on loans	<u>6,303</u>	
Total Income		<u>440,393</u>
Less Expenditure:		
Withdrawals on separation	266,477	
New loans to staff members	<u>47,039</u>	
Total Expenditure		<u>313,516</u>
Balance as of 31 December <sup>1</sup>		<u>2,279,619</u>

<sup>1</sup> Includes total loans outstanding to staff members of \$115,429



13. Special Fund for Program Support Costs

This Fund was established by the Director during 1992 and confirmed by Resolution II of the 1993 INCAP Directing Council. Some trust fund projects are charged program support costs based on a percentage of the direct project costs incurred and this income is credited to the Fund. In accordance with Resolution II, the Fund is used to provide support for the Institute's administrative costs.

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

	<u>1993</u>	<u>1992</u>
Balance as of 1 January	101,974	-
Add: Transfer from the Account for Support Costs (Note 4)	-	92,647
Transfer from the Reserve for Replacement of Equipment	-	9,327
Income	<u>216,970</u>	-
Subtotal	318,944	101,974
Less: Expenditure	<u>8,906</u>	-
Balance as of 31 December	<u>310,038</u>	<u>101,974</u>

14. Special Fund for INCAP Services

This Fund was established in 1992 by the Director and confirmed by Resolution II of the 1993 INCAP Directing Council. Income earned from the sale of certain services provided by INCAP (together with expenditure incurred in developing these services) is recorded in this Special Fund.

The status of the Fund is as follows:

	Balance 1 January 1993	Income	Expenditure	Balance 31 December 1993
Microbiological analyses	-	21,602	9,879	11,723
Nutritionally improved Galleta program	-	13,860	8,236	5,624
Technical assistance to the food industry	-	3,553	3,798	(245)
Training in food technology	-	12,757	5,536	7,221
Laboratory analyses	9,553	14,012	4,055	19,510
Special services to Honduras	-	23,179	11,308	11,871
Computer center	-	17,804	236	17,568
Specialized services in Chemistry and Biochemistry	-	10,623	347	10,276
Technology transfer on fortification and enrichment of food with micron	-	4,098	342	3,756
Sale of serum	<u>11,330</u>	-	-	<u>11,330</u>
	<u>20,883</u>	<u>121,488</u>	<u>43,737</u>	<u>98,634</u>

15. Personnel Entitlements

The Provision for Personnel Entitlements is made up of four separate Reserves. The status of each Reserve as of 31 December is as follows:

	Balance 1 January <u>1993</u>	<u>Income</u>	<u>Expenditure</u>	Balance 31 December <u>1993</u>
Statutory and termination costs <sup>1</sup>	285,616	161,879	149,942	297,553
Short-term illness	5,995	26,539	13,152	19,382
Christmas bonus	8,235	71,850	74,455	5,630
Insurance	<u>39,162</u>	<u>258,458</u>	<u>286,514</u>	<u>11,106</u>
Total	<u>339,008</u>	<u>518,726</u>	<u>524,063</u>	<u>333,671</u>

<sup>1</sup> Following changes in the Staff Rules approved by the 1993 INCAP Directing Council, INCAP staff with more than three years' service are now entitled to termination payments on separation. During 1993, the Institute began to increase the Reserve to meet this new liability based on an estimated total requirement equivalent to the costs of termination payments for all staff assigned to projects. As yet, funds available within this reserve do not equal the cost of termination entitlements for all project staff; nor are they intended, over time, to meet the termination costs of all staff.

16. Reserve for Contingent Liability

During 1990, an initial reserve of \$144,969 was established for possible repayment to a 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. A decision is still pending by the donor on whether the total amount of \$327,326 is repayable.

In April 1994, the Institute received a draft report from an accountant employed by the same donor to review project expenditures for 1991 to 1993. The draft report questioned certain charges incurred by the Institute (including quantified amounts of \$35,000) against these projects.

As at the date of certification of the financial statements these preliminary findings were under review with the accountant and final conclusions not yet submitted to the donor. As a consequence, there is no firm basis on which to determine the likelihood or extent of any repayment which may eventually be required. For this reason, no adjustment was made to the Contingent Liability Reserve as at 31 December 1993.

17. 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>1993</u>	<u>1992</u>
Balance as of 1 January	1,000,000	603,359
Net results transferred from Exhibit II	<u>8,287</u>	<u>396,641</u>
Balance as of 31 December	<u>1,008,287</u>	<u>1,000,000</u>

18. Non-expendable Inventories

The original cost of non-expendable inventories held by INCAP as of 31 December 1993 totalled \$3,262,496, compared with \$3,272,585 as of 31 December 1992. Although the inventory amount is not reported in the financial statements as an asset, inventory lists are prepared 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  
1993 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 1993</u>
Belize	1993	<u>18,700</u>	<u>18,700</u>	<u>-</u>
		<u>18,700</u>	<u>18,700</u>	<u>-</u>
Costa Rica	1993	50,400	-	50,400
	1992	50,400	-	50,400
	1991	50,400	46,542	3,858
	1990	<u>4,821</u>	<u>4,821</u>	-
		<u>156,021</u>	<u>51,363</u>	<u>104,658</u>
El Salvador	1993	61,200	-	61,200
	1992	<u>46,283</u>	<u>46,283</u>	-
		<u>107,483</u>	<u>46,283</u>	<u>61,200</u>
Guatemala	1993	112,700	91,416	21,284
	1992	<u>43,979</u>	<u>43,979</u>	-
		<u>156,679</u>	<u>135,395</u>	<u>21,284</u>
Honduras	1993	37,400	13,211	24,189
	1992	<u>2,512</u>	<u>2,512</u>	-
		<u>39,912</u>	<u>15,723</u>	<u>24,189</u>
Nicaragua	1993	44,600	-	44,600
	1992	44,600	-	44,600
	1991	44,600	12,273	32,327
	1990	<u>32,327</u>	<u>32,327</u>	-
		<u>166,127</u>	<u>44,600</u>	<u>121,527</u>
Panama	1993	53,700	-	53,700
	1992	53,700	-	53,700
	1991	53,700	18,427	35,273
	1990	<u>22,073</u>	<u>22,073</u>	-
		<u>183,173</u>	<u>40,500</u>	<u>142,673</u>
<b>Total</b>		<u><b>828,095</b></u>	<u><b>352,564</b></u>	<u><b>475,531</b></u>
<b>Amounts consisted of:</b>				
Contributions for 1993		378,700	123,327	255,373
Prior years		<u>449,395</u>	<u>229,237</u>	<u>220,158</u>
		<u><b>828,095</b></u>	<u><b>352,564</b></u>	<u><b>475,531</b></u>

INSTITUTE OF NUTRITION OF CENTRAL AMERICA AND PANAMA  
 ADMINISTERED BY THE PAN AMERICAN HEALTH ORGANIZATION  
 STATEMENT OF TRUST FUNDS  
 AS OF 31 DECEMBER 1993  
 (expressed in US dollars)

<u>Source of Funds</u>	<u>Project Reference</u>	<u>Balance 1 January 1993</u>	<u>Received</u>	<u>Project Costs</u>	<u>Adjustments</u>	<u>Balance 31 December 1993</u>
<b>CANADA</b>						
<b>INTERNATIONAL DEVELOPMENT RESEARCH CENTER</b>						
Biological and social impact of the introduction of tap water in rural communities of Guatemala's						
Altiplano	NUT-590	-	106,273	79,536	-	26,737
Bean Utilization	NUT-591	(27,482)	21,315	-	6,167	-
Technical Assistance to PRINAPS	NUT-510	62,131	62,059	80,940	-	43,250
<b>FRANCE</b>						
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	149,099	-	124,835	-	24,264
<b>GUATEMALA</b>						
<b>MINISTRY OF PUBLIC HEALTH</b>						
Food and drug control - Phase I	NUT-005	74,904	171	43,501	-	31,574
Food and drug control - Phase II	NUT-006	-	95,363	22,717	-	72,646
<b>HONDURAS</b>						
Documentary video	NUT-570	3,146	-	2,131	(1,015)	-
<b>NORWAY</b>						
Commercial agricultural food in the rural home in Central America	NUT-285	77,366	-	81,965	338	(4,261)
<b>SWEDEN</b>						
Increase of the resources and consumption of food through technology transfer	NUT-195	48,999	226,180	262,717	507	12,969
Regional program for technical cooperation in nutrition	NUT-353	9,785	-	5,557	-	4,228
Technical support to assistance programs in Central America	NUT-711	1,926	-	1,926	-	-
<b>SWEDISH INTERNATIONAL DEVELOPMENT AUTHORITY (SIDA)</b>						
Promotion of breastfeeding and infant feeding practices in Central America	NUT-280	207,953	188,429	368,948	(298)	27,136
<b>SWITZERLAND</b>						
Diagnosis of needs in formation and training of human resources for food and nutrition in Central America and Panama	NUT-771	(100,868)	109,184	8,431	123	8
<b>UNITED KINGDOM</b>						
Personnel training fellowships	NUT-100	-	349	349	-	-

<u>Source of Funds</u>	<u>Project Reference</u>	<u>Balance 1 January 1993</u>	<u>Received</u>	<u>Project Costs</u>	<u>Adjustments</u>	<u>Balance 31 December 1993</u>
UNITED STATES OF AMERICA						
AGENCY FOR INTERNATIONAL DEVELOPMENT						
Strengthening Institute development through decentralization	NUT-250	1,818	-	-	(1,818)	-
Professional education and Training for food and nutrition	NUT-270	235	-	-	(235)	-
Development of solid fermentation and utilization of technical support for health nutrition development	NUT-345	(2,300)	2,300	-	-	-
Workshop dealing with problems of pesticide management in Central America	NUT-360	2,005	-	-	(2,005)	-
INCAP Institution Strengthening Project (IISP):						
Strategic planning and management	NUT-391	(26,590)	285,568	301,454	-	(42,476)
Technical strengthening and technology transfer/general	NUT-392	(289,990)	996,856	881,155	6	(174,283)
Technical strengthening and technology transfer/Vitamin A	NUT-393	(63,553)	159,308	136,386	-	(40,631)
Financial resources development	NUT-394	(33,256)	170,007	163,248	-	(26,497)
Administrative support	NUT-395	(6,025)	70,137	92,438	-	(28,326)
Technical strengthening in controlling diarrheic diseases	NUT-396	-	141,783	122,872	-	18,911
Extension of Quetzaltenango maternal neonatal health project	NUT-397	-	-	36,340	-	(36,340)
Applied Investigation on drinking Water Projects: Cost recovery mechanism and changes in women's role	NUT-398	-	-	35,433	-	(35,433)
Nutrition education manuals	NUT-400	(29,447)	35,000	5,016	-	537
Support for cholera surveillance and control in Central America	NUT-425	(133,138)	125,858	18	-	(7,298)
Training medical personnel in diagnosis and treatment of pesticide intoxication	NUT-435	(132,978)	286,196	181,345	-	(28,127)
Strengthening health services in Region IV	NUT-440	(178)	178	-	-	-
Oral rehydration therapy, growth monitoring and education	NUT-670	3,554	11,242	-	2,794	17,590
Technical support for food assistance programs	NUT-710	(299,543)	518,690	218,233	92	1,006
INTERNATIONAL ORGANIZATIONS AND OTHERS						
AID/C.D.M.						
Water and sanitation project in the Altiplano	NUT-575	27,000	20,887	46,917	-	970
AID/JOHNS HOPKINS UNIVERSITY						
Vitamin A treatment for children with lower respiratory illnesses	NUT-421	1,796	28,851	8,201	-	22,446
ASSOCIATION FOR VOLUNTARY SURGICAL CONTRACEPTION (AVSC)						
Biochemical component of vitamin A	NUT-415	5,549	17,215	15,405	-	7,359
CATIE						
Agropastoral systems for small producers of nutritional components in Central America	NUT-470	2,675	-	2,297	-	378

<u>Source of Funds</u>	<u>Project Reference</u>	<u>Balance 1 January 1993</u>	<u>Received</u>	<u>Project Costs</u>	<u>Adjustments</u>	<u>Balance 31 December 1993</u>
<b>CENTER FOR HUMAN SERVICES</b>						
Improvement in the handling of cholera cases: Focusing in excellence	NUT-615	-	10,000	1,714	-	8,286
<b>COMMUNITY HOMES</b>						
Community homes program	NUT-545	671	15,754	16,028	-	397
<b>EUROPEAN ECONOMIC COMMUNITY</b>						
Support to bacteriological laboratories	NUT-405	19	-	-	-	19
<b>FAO</b>						
Nutrition education workshop and aspects of the population in rural development	NUT-515	1,683	-	-	-	1,683
<b>FRENCH ASSISTANCE</b>						
Joint programs of research, training and development of human resources in aspects related to rural food and agriculture industries	NUT-350	3,321	5,394	7,288	-	1,427
<b>FUNDACION CONTRA EL HAMBRE</b>						
Community health in Ixil, Quiche	NUT-620	-	575	163	-	412
<b>FUTURES GROUP</b>						
Reproduction of SIMAP material	NUT-465	2,644	-	1,864	-	780
<b>HARVARD UNIVERSITY</b>						
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	876	3,431	1,325	-	2,982
<b>ICAITI</b>						
Biological improvements in coffee pulp	NUT-585	-	5,000	4,790	-	210
<b>INCAP</b>						
Experimental farm	NUT-130	-	73,512	65,750	-	7,762
<b>INTERNATIONAL ATOMIC ENERGY AGENCY</b>						
Development of the carbon 13 technique for human nutrition research	NUT-060	556	-	-	(556)	-
<b>INTERNATIONAL FOOD POLICY RESEARCH INSTITUTE</b>						
Long-term effects of agricultural modernization on household income accumulation and employment, consumption, health and nutritional status in Guatemala	NUT-450	16,219	-	49	(658)	15,512
<b>INTERNATIONAL CENTER FOR RESEARCH ON WOMEN</b>						
Response of endogenous growth factor to exercise and food supplementation in stunted pubertal girls	NUT-455	34,348	-	33,096	-	1,252
Dietetic studies, mortality and physical activity among adolescents in the community of Sanarate	NUT-505	6,969	21,491	26,923	-	1,537

<u>Source of Funds</u>	<u>Project Reference</u>	<u>Balance 1 January 1993</u>	<u>Received</u>	<u>Project Costs</u>	<u>Adjustments</u>	<u>Balance 31 December 1993</u>
<b>JOHN SNOW</b>						
Quetzaltenango maternal and neonatal health project and natural study of oxytocin use	NUT-210	(16,209)	185,369	170,719	-	(1,559)
<b>JOHNS HOPKINS UNIVERSITY</b>						
Support of administration of nutritional epidemiology	NUT-220	(404)	-	-	-	(404)
Testing of vitamin A	NUT-420	27,822	-	34,741	-	(6,919)
Training program in advanced methods to assess infant appetite, diet, and activity levels in relationship to micronutrient deficiency	NUT-565	759	-	756	(3)	-
Effect of zinc supplements on the appetite, activity and digestion in rural Guatemala children	NUT-566	-	9,994	18,546	-	(8,552)
<b>NESTLE FOUNDATION</b>						
Nestle fellowships	NUT-260	5,340	-	4,425	-	915
Fellowship for teachers in nutrition schools and for postgraduate studies	NUT-261	-	40,000	9,151	-	30,849
<b>PRITECH</b>						
Using social communication to improve feeding practices in Guatemala	NUT-500	8,088	2,740	-	-	10,828
Off-campus studies for prevention and control of cholera and acute diarrheic diseases	NUT-600	-	24,922	24,749	-	173
Evaluation of manuals for course "Prevention and control of cholera and acute diarrheic diseases"	NUT-601	-	17,862	12,879	-	4,983
<b>PROJECT HOPE</b>						
Investigation in San Marcos and Quetzaltenango about the situation of vitamin A in children of 0-6 years	NUT-340	1,070	-	1,032	(38)	-
<b>SAREC (SWEDISH AGENCY FOR RESEARCH CORPORATION)</b>						
Breastfeeding and infectious diseases/diarrhea	NUT-095	30,536	22	28,966	-	1,592
<b>SAVE THE CHILDREN FUND</b>						
Preparing data for food and nutrition survey in Honduras	NUT-235	2,167	-	-	(2,167)	-
<b>STANFORD UNIVERSITY</b>						
Early malnutrition and the effects in adolescents	NUT-822	546	-	-	(546)	-
Early malnutrition and status in adolescence	NUT-823	(43,447)	43,448	108	546	439
<b>THRASHER RESEARCH FUND</b>						
Dietary management of persistent diarrhea in a rural Guatemalan community	NUT-170	4,666	-	3,848	41	859
Generational effects of nutritional supplementation on birthweight	NUT-185	(33,141)	60,800	24,837	(2,822)	-
Generational effects of nutritional supplementation on birthweight II	NUT-186	-	26,150	23,223	2,538	5,465

<u>Source of Funds</u>	<u>Project Reference</u>	<u>Balance 1 January 1993</u>	<u>Received</u>	<u>Project Costs</u>	<u>Adjustments</u>	<u>Balance 31 December 1993</u>
<b>UNITED NATIONS</b>						
Transfer of technology of flour mixtures	NUT-290	8,085	50,000	98,958	-	(40,873)
<b>UNITED NATIONS CHILDREN'S FUND</b>						
Support to the Central American countries multilateral cooperation framework	NUT-330	193	-	-	-	193
Workshop on census of the size of first grade classes in primary school	NUT-460	74	-	-	-	74
Support to bacteriology laboratories in countries of the subregion	NUT-520	4,039	-	-	-	4,039
Prevalence of goiter, cavities, iodization and fluoridation	NUT-990	15,615	-	2,917	175	12,873
Polio control program in Central America	NUT-995	(5,594)	-	-	-	(5,594)
<b>UNITED NATIONS UNIVERSITY</b>						
World hunger program	NUT-050	10,133	-	3,463	-	6,670
RAP studies in four communities	NUT-410	54	-	-	-	54
<b>UNIVERSITY OF CALIFORNIA REGENTS</b>						
Inter-institutional collaboration in food and nutrition	NUT-560	4,540	42,688	33,110	-	14,118
<b>UNIVERSITY OF WISCONSIN/MADISON</b>						
Impact of non-traditional exports on agrarian structure and distribution in Guatemala	NUT-200	(2,551)	-	-	-	(2,551)
<b>W.K. KELLOGG FOUNDATION</b>						
Outreach model to transfer agricultural technology and knowledge of nutrition to poor rural communities	NUT-445	12,856	-	9,594	-	3,262
Diet and health in Latin America and the Caribbean	NUT-555	19,186	40,000	72,639	-	(13,453)
<b>WASHINGTON STATE UNIVERSITY</b>						
Improved biological utilization and availability of dry beans	NUT-370	612	-	-	-	612
<b>WORLD ALLIANCE FOR BREASTFEEDING ACTION</b>						
Baby-friendly hospital initiative action folder	NUT-485	2,260	-	80	-	2,180
<b>WORLD HEALTH ORGANIZATION</b>						
Influence of infections on introduction of piped water in rural Guatemala	NUT-025	5,508	-	-	(5,508)	-
A controlled clinical trial to evaluate the efficacy and safety of "Conventional Regrading"	NUT-070	719	-	688	-	31
Community-based nutritional therapy during diarrhea and convalescence, Part I	NUT-205	(528)	-	-	528	-
Nutritional therapy during diarrhea and recovery at the community level: Study of an educational intervention in rural Guatemala Part II	NUT-206	-	62,192	49,971	-	12,221
Development of a computer program for the presentation of information in the form of maps	NUT-295	5,000	-	4,410	-	590
Multicenter study of home management of the ARI	NUT-525	6,127	-	4,009	-	2,118



<u>Source of Funds</u>	<u>Project Reference</u>	<u>Balance 1 January 1993</u>	<u>Received</u>	<u>Project Costs</u>	<u>Adjustments</u>	<u>Balance 31 December 1993</u>
The hygiene of domestic weaning foods	NUT-530	35,495	-	34,781	-	714
Etiological agents of acute respiratory infections in children	NUT-580	6,468	-	2,535	-	3,933
Study on intra household contamination in Guatemala: Phase I Preliminary data collection	NUT-595	-	19,485	26,117	-	(6,632)
Study on mortality and morbidity related to abortion in latino and indian women in urban and rural Guatemala	NUT-605	-	36,700	21,429	-	15,271
Multicenter longitudinal study of the duration of lactational amenorrhea in relation to \breastfeeding practices	NUT-811	3,236	68,740	58,362	-	13,614
<b>WORLD RESOURCES INSTITUTE</b>						
Workshop on the preservation of non-traditional agriculture in Guatemala	NUT-610	-	5,645	3,695	-	1,950
<b>TOTAL</b>		<b>(221,089)</b>	<b>4,551,313</b>	<b>4,274,039</b>	<b>(3,814)</b>	<b>52,371<sup>1</sup></b>

<sup>1</sup> Balance at 31 December is represented by:

Receipts in excess of expenditure accumulated on projects  
Expenditure in excess of receipts incurred on projects

562,580  
(510,209)  
52,371