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INDEXED

INTERIM FINANCIAL REPORT OF THE DIRECTOR FOR 1994



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

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PAN AMERICAN HEALTH ORGANIZATION
Pan American Sanitary Bureau, Regional Office of the
WORLD HEALTH ORGANIZATION
525 Twenty-third Street, N.W.
Washington, D.C. 20037, U.S.A.

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INTERIM FINANCIAL REPORT

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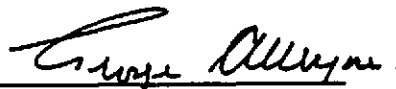
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LETTER OF TRANSMITTAL

In accordance with the provisions of Article XI of the Financial Regulations, I have the honor to submit the Interim Financial Report of the Pan American Health Organization for the financial period 1 January to 31 December 1994.

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



George A.O. Alleyne

Director

Pan American Sanitary Bureau

INTERIM FINANCIAL REPORT OF THE DIRECTOR

INTRODUCTION

The Interim Financial Report of the Director for the financial period 1 January to 31 December 1994 is presented in the following sequence:

- Part I: Introductory comments on the financial position of the Organization for the financial period under review
- Part II: Financial statements of the Organization for the financial period 1994 as required by the Financial Regulations, together with supporting schedules and explanatory notes
- Part III: Financial statements for the Caribbean Epidemiology Center (CAREC) for 1994
- Part IV: Financial statements for the Caribbean Food and Nutrition Institute (CFNI) for 1994
- Part V: Financial statements for the Institute of Nutrition of Central America and Panama (INCAP) for 1994

PART I

INTRODUCTORY COMMENTS

INTRODUCTORY COMMENTS

1. The Interim Financial Report of the Organization for 1994 is submitted by the Director in accordance with provisions of Article XI of the Financial Regulations. A final financial report covering the full biennium will be prepared at the end of the second year of the financial period.

2. The Interim Financial Report contains a descriptive review of the financial position of the Organization and tabular material which reflects certain key financial aspects of the Organization at the end of the first year of the biennium, i.e., at 31 December 1994. The Report also contains separate financial statements for CAREC, CFNI and INCAP.

3. The Interim Financial Report is not accompanied by an audit certificate. However, the books of accounts are subject to continuous review by both internal and external auditors and, pursuant to the Financial Regulations, the External Auditor is at liberty to send a report to the Directing Council on the Organization's finances should he feel the need to do so. There is no such report for 1994. Of the three Centers, INCAP has separate Financial Regulations which require the External Auditor to certify the Institute's financial statements annually. The External Auditor's Report and certification are included in Part V of this Report.

Review of the Interim Financial Position

4. Summary of Expenditure by Source of Funds

A summary of expenditure by source of funds for the 10-year period 1985-1994 is shown in Table A of the Report.

5. PAHO Regular Budget - Income

The contributions due at 31 December 1994 are indicated in the following table:

	<u>1990</u>	<u>1991</u>	<u>1992</u>	<u>1993</u>	<u>1994</u>
Antigua and Barbuda	-	-	-	-	15,271
Bahamas	-	-	-	-	7,008
Bolivia	-	66,015	47,916	47,916	53,446
Brazil	-	-	-	3,602,320	6,527,957
Chile	-	-	-	369,968	412,292
Costa Rica	-	-	68,001	88,987	99,256
Cuba	34,002	679,740	568,148	547,612	557,880
Dominican Republic	-	-	-	-	117,897
Ecuador	-	-	-	72,098	137,431
El Salvador	-	-	-	-	53,446
Grenada	-	-	-	-	20,148
Guatemala	-	-	85,627	88,987	99,256
Haiti	41,544	106,015	47,916	47,916	53,446
Jamaica	-	-	123,213	123,213	137,431
Mexico	-	-	-	-	616,540
Nicaragua	-	-	47,916	47,916	53,446
Panama	-	-	-	-	62,734
Paraguay	-	-	-	-	14,177
Peru	-	-	287,497	287,497	313,037
Saint Vincent and the Grenadines	-	-	-	-	5,230
Suriname	-	-	47,916	47,916	53,446
Trinidad and Tobago	-	-	-	-	130,306
United Kingdom	-	-	-	16,918	45,810
United States of America	-	-	-	-	8,491,332
Uruguay	-	-	-	53,749	198,511
Venezuela	-	-	2,259,209	2,231,828	2,448,213
Totals	<u>75,546</u>	<u>851,770</u>	<u>3,583,359</u>	<u>7,674,841</u>	<u>20,724,947</u>

The rate of collection of assessed contributions on 31 December 1994 was 70% of current assessments; this compares with collection rates of 80% and 66% on December 1993 and 1992, respectively. The collection of assessed contributions for the year 1994 shows a decrease over the previous year, and the number of Member States with outstanding contributions has increased from 25 in December 1993 to 26 in 1994.

Each year, the delegates to the Directing Council or the Pan American Sanitary Conference review at length the financial circumstances of those Member States which are in arrears in their quota payments and which are subject to Article 6.B of the PAHO Constitution. As of 1 January 1995, there were 10 Member States subject to Article 6.B, compared to 21 Member States as of 1 January 1994. Member States are urged to remit their quota payments on a timely basis so that the Organization may remain in a sound financial position.

An amount of \$9,700,000 was projected as miscellaneous income to supplement the 1994-1995 PAHO Regular budget. The actual amount realized for the year 1994 was \$8,378,845. The miscellaneous income projected for 1995 is approximately \$3,000,000.

6. PAHO Regular Budget - Disbursements

Funds are allotted for a one year period, except for those to cover staff salaries. Against these allotments, obligations have been incurred for the full 24 months involved (e.g., salaries); in other cases (e.g., duty travel or fellowships), obligations have been incurred only to the extent commitments were known and due on 31 December 1994. Accordingly, the financial position as of 31 December 1994 is not a meaningful financial reflection of the rate of program implementation.

7. Special Fund for Natural Disaster Relief

The significant increase in expenditure during 1994 is attributable to the emergency relief and humanitarian assistance provided to Haiti, amounting to \$7,893,000. Expenditures from the Fund were \$8,036,961, as compared to \$3,931,938 and \$2,104,182 in 1993 and 1992, respectively.

Centers

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

Table A

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

	<u>1985</u>	<u>1986</u>	<u>1987</u>	<u>1988</u>	<u>1989</u>	<u>1990</u>	<u>1991</u>	<u>1992</u>	<u>1993</u>	<u>1994</u>
PAN AMERICAN HEALTH ORGANIZATION										
PAHO- Regular Budget	58,853,893	40,190,849 ³	62,046,199	45,234,478 ³	71,544,163	53,444,695 ³	76,260,912	59,982,067 ³	92,588,474	76,175,200 ³
Trust Funds	11,806,732	14,046,379	18,015,548	26,754,383	32,776,406	37,326,347	44,186,424	40,702,146	39,967,424	42,119,457
Building Fund	474,660	577,915	1,341,527	992,838	528,383	779,925	852,127	842,823	774,444	1,406,357
Revolving Fund for the Expanded Program on Immunization										
Revolving Fund for the Procurement of Essential Drugs	4,384,790	4,735,370	5,563,153	8,068,750	8,075,163	9,523,815	10,476,086	16,952,881	16,544,071	13,465,784
Special Fund for Sale of Vaccines at PANAFTOA				755,477	834,885	152,347	248,668	320,359	357,946	
Special Fund for Health Promotion	1,069,497	1,113,869	2,348,521	2,515,302	2,159,187	2,122,622	1,289,733 ²	1,391,549 ²	1,417,168	1,775,501 ²
Special Fund for Program Support Costs	246,117	208,817	208,130	208,108	158,108	108,108	108,108	113,331	349,091	282,911
Special Fund for Disaster Relief Program	555,793	416,947	-	1,229,139	(97,731)	3,146,604	3,312,191	3,825,308	1,728,721	4,992,173
Special Fund for Animal Health Research	180,066	265,295	78,830	271,681	133,119	225,953	734,799	2,104,182	3,931,198	8,036,961
Other Funds	3,770	657	-	4,956	18,155	2,481	-	-	1,569	4,072
CAREC: Regular Budget	1,253,233	936,019	861,140	867,206	880,620	1,199,193	1,949,500	1,601,486	1,277,893	402,212
Trust Funds	479,035	219,977	358,859	251,843	253,730	364,494	1,555,118	992,750	1,996,191	1,452,333
CFNI: Regular Budget	172,955	236,949	237,885	248,440	274,386	228,063	226,301	200,549	205,264	179,391
Trust Funds	54,064	141,491	176,103	103,224	145,901	101,262	79,434	88,595	144,286	67,583
INCAP: Regular Budget	407,742	491,573	463,055	636,562	985,484	650,000	918,337	552,923	485,746	631,736
Trust Funds	1,776,004	2,694,947	3,677,225	3,846,578	4,555,627	4,312,696	4,886,148	5,044,325	4,274,039	2,950,218
Subtotal PAHO	<u>81,718,351</u>	<u>66,277,054</u>	<u>95,396,175</u>	<u>91,988,965</u>	<u>123,225,586</u>	<u>113,688,605</u>	<u>147,083,906</u>	<u>134,715,274</u>	<u>166,043,525</u>	<u>155,439,837</u>
WORLD HEALTH ORGANIZATION										
WHO - Regular Budget	33,226,961	18,664,697 ³	35,459,640	21,312,607 ³	36,689,426	25,651,325 ³	39,422,844	30,608,373 ³	33,839,305	30,836,020 ³
Global Program on AIDS						10,138,452	9,459,068	9,445,038	7,863,065	6,967,614
United Nations Development Program	1,242,670	1,244,950	3,627,640	1,503,184	1,151,449	552,104	842,359	730,770	716,990	297,658
United Nations Population Fund	8,276,016	2,269,543	8,809,553	7,481,608	7,288,643	7,635,608	4,446,712	3,167,866	2,288,851	3,130,282
WHO - Other	3,293,511	4,126,866	5,764,152	3,847,069	14,918,933	5,042,324	5,929,233	6,179,705	6,980,071	7,287,891
Subtotal WHO	<u>46,039,158</u>	<u>26,306,056</u>	<u>53,660,985</u>	<u>34,144,468</u>	<u>60,048,471</u>	<u>49,019,813</u>	<u>60,100,216</u>	<u>50,131,752</u>	<u>51,688,282</u>	<u>48,519,465</u>
TOTAL, ALL FUNDS	<u>127,757,509</u>	<u>92,583,110</u>	<u>149,057,160</u>	<u>126,133,433</u>	<u>183,274,057</u>	<u>162,708,418</u>	<u>207,184,122</u>	<u>184,847,026</u>	<u>217,731,807</u>	<u>203,959,302</u>

¹ Includes budget provision for Special Fund for Health Promotion.

² Does not include sale of vaccines at Campinas.

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

PART II

PAN AMERICAN HEALTH ORGANIZATION

FINANCIAL STATEMENTS

Table 1

PAN AMERICAN HEALTH ORGANIZATION
 CONSOLIDATED STATEMENT OF INCOME AND EXPENDITURE
 OF ALL FUNDS FOR 1994
 (expressed in US dollars)

<u>Funds</u>	<u>Note * or Statement</u>	<u>Balance 1 January 1994</u>	<u>Income</u>	<u>Transfers Refunds Adjustments</u>	<u>Expenditure</u>	<u>Balance 31 December 1994</u>
PAN AMERICAN HEALTH ORGANIZATION						
Regular Budget	Table 2	-	82,098,760	1,683,800	75,959,000	7,823,560
Advances from Governments and Institutions for Procurement	5	6,264,210	7,499,618	(310,918)	6,670,393	6,782,517
Building Fund	-	783,073	834,848	100,000	1,406,357	311,564
Capital Equipment Fund	-	2,661,343	-	-	-	2,661,343
Emergency Procurement Revolving Fund	6	125,000	-	-	-	125,000
Provision for Termination and Repatriation Entitlements	-	10,389,262	2,288,576	-	1,949,850	10,727,988
Revolving Fund for the Expanded Program on Immunization	7	6,251,352	13,796,734	-	13,465,784	6,582,302
Special Funds:						
Animal Health Research	-	16,707	844	-	4,072	13,479
Cholera	-	1,208,000	-	-	171,932	1,036,068
Health Promotion	-	1,197,712	69,816	216,200	282,911	1,200,817
Measles	-	1,200,000	-	-	211,124	988,876
Natural Disaster Relief	-	2,629,401	11,823,119	-	8,036,961	6,415,559
Preinvestment Fund Environment & Health	-	-	304,804	-	19,156	285,648
Program Support Costs	-	13,165,935	3,613,443	-	4,992,173	11,787,205
Sale of Vaccine - PANAFTOSA	-	499,554	952,261	-	1,775,501	(323,686)
Trust Funds	8	27,662,798	44,090,974	-	42,119,457	29,634,315
Holding Account	-	2,000,000	-	(2,000,000)	-	-
Working Capital Fund	-	12,432,087	-	-	-	12,432,087
PAHO - CAREC:						
Regular Budget	9	-	1,407,924	90,024	1,497,948	-
Building Fund	-	249,905	13,445	-	764	262,586
Trust Funds	12	216,736	1,356,390	-	1,452,333	120,793
Accumulated Deficit	10	(284,461)	-	(50,024)	-	(334,485)
PAHO - CFNI:						
Regular Budget	13	-	267,414	(88,023)	179,391	-
Trust Funds	16	125,505	35,357	-	67,583	93,279
Accumulated Deficit	14	(221,274)	-	88,023	-	(133,251)
PAHO - INCAP:						
Regular Budget	Exhibit I	-	705,386	(73,650)	631,736	-
Trust Funds	Schedule 2	52,371	3,261,832	(22,364)	2,950,218	341,621
Working Capital Fund	Exhibit II	1,008,287	-	57,529	-	1,065,816
Subtotal PAHO funds		<u>89,633,503</u>	<u>174,421,544</u>	<u>(309,403)</u>	<u>163,844,644</u>	<u>99,901,000</u>
WORLD HEALTH ORGANIZATION						
Regular Budget		-	30,836,020	-	30,836,020	-
Global Program on AIDS		-	6,967,614	-	6,967,614	-
United Nations Development Program		-	297,658	-	297,658	-
United Nations Population Fund		-	3,130,282	-	3,130,282	-
WHO - Other		-	7,287,891	-	7,287,891	-
Subtotal WHO funds		<u>-</u>	<u>48,519,465</u>	<u>-</u>	<u>48,519,465</u>	<u>-</u>
TOTAL ALL FUNDS		<u>89,633,503</u>	<u>222,941,009</u>	<u>(309,403)</u>	<u>212,364,109</u>	<u>99,901,000</u>

* See explanatory Notes following Table 2

Table 2

PAN AMERICAN HEALTH ORGANIZATION
STATEMENT OF ASSETS, LIABILITIES AND EQUITY
AS OF 31 DECEMBER 1994
(expressed in US dollars)

ASSETS	Note*	1994	1993
CURRENT ASSETS			
Cash on hand, in transit and in banks (Table 3)	-	<u>2,421,903</u>	<u>1,126,245</u>
Time deposits and investments, at cost (Table 2)	-	<u>105,929,894</u>	<u>112,698,855</u>
Accounts receivable			
Quota contributions from Member and Participating Governments (Table 4)	-	<u>32,910,463</u>	<u>30,242,377</u>
Less: Reserved	-	<u>32,910,463</u>	<u>30,242,377</u>
		-	-
Tax Equalization Fund	1	<u>1,190,277</u>	<u>1,694,161</u>
Trust Funds Receivable (Table 9)	-	<u>3,825,827</u>	<u>5,572,856</u>
Sundry debtors, net	2	<u>1,104,792</u>	<u>3,627,008</u>
Balance due from Centers for inter-organization funding activities	3	<u>16,388</u>	<u>124,588</u>
Deferred charges	4	<u>4,961,952</u>	<u>4,314,321</u>
Total current assets		<u>119,451,033</u>	<u>129,158,034</u>
LAND AND BUILDINGS			
Headquarters and field offices	5	<u>12,217,882</u>	<u>12,217,882</u>
TOTAL		<u>131,668,915</u>	<u>141,375,916</u>
LIABILITIES			
CURRENT LIABILITIES			
Quota contributions received in advance	-	29,816	185,962
Unliquidated obligations	-	-	14,877,316
Accounts payable			
Advances from governments and institutions for procurement (Table 5)	-	6,782,517	6,264,210
Balance due to Pan American Health and Education Foundation under operating agreement	-	8,781,778	9,106,347
Balance due to World Health Organization for inter-organization funding activities		198,394	3,303,051
Balance due to Centers for inter-organization funding activities	6	2,602,214	2,081,587
Textbook Program	-	952,300	905,100
Other sundry creditors	-	<u>4,576,063</u>	<u>4,639,381</u>
Total accounts payable		<u>23,893,265</u>	<u>26,299,676</u>
Total current liabilities		<u>23,923,081</u>	<u>41,362,954</u>
PROVISION FOR TERMINATION AND REPATRIATION ENTITLEMENTS	-	<u>10,727,988</u>	<u>10,389,262</u>
SPECIAL FUNDS			
Building Fund	8	311,564	783,073
Capital Equipment Fund	-	2,661,343	2,661,343
Emergency Procurement Revolving Fund (Table 6)	-	125,000	125,000
Revolving Fund for the Expanded Program on Immunization (Table 7)	-	6,582,302	6,251,352
Preinvestment Fund Environment and Health		285,648	-
Special Fund for Animal Health Research	-	13,479	16,707
Special Fund for Cholera	-	1,036,068	1,208,000
Special Fund for Health Promotion	-	1,200,817	1,197,712
Special Fund for Measles	-	988,876	1,200,000
Special Fund for Natural Disaster Relief	-	6,415,559	2,629,401
Special Fund for Program Support Costs	-	11,787,205	13,165,935
Special Fund for Sale of Vaccine at PANAFOSA	-	(323,686)	499,554
Trust Funds (Table 9)	-	<u>33,460,142</u>	<u>33,235,654</u>
Total special funds		<u>64,544,317</u>	<u>62,973,731</u>
HOLDING ACCOUNT	9	-	2,000,000
WORKING CAPITAL FUND	-	<u>12,432,087</u>	<u>12,432,087</u>
REGULAR BUDGET (Table 1)	-	<u>7,823,560</u>	-
EQUITY IN LAND AND BUILDINGS			
Headquarters and field offices	5	<u>12,217,882</u>	<u>12,217,882</u>
TOTAL		<u>131,668,915</u>	<u>141,375,916</u>

*See Explanatory Notes, following pages

1. **Tax Equalization Fund**

This Fund, established by Resolution VII of the XVIII Meeting of the Directing Council in 1968, is credited with the revenue derived from the staff assessment plan. The credits to the Fund are recorded in the name of certain Member Governments in proportion to their assessment for the financial period concerned, reduced by the amount needed to reimburse income taxes levied by those Member Countries on PAHO's staff.

2. **Sundry Debtors, Net**

	<u>1994</u>	<u>1993</u>
Advances made to staff members in accordance with the rules and regulations of the Organization	119,122	172,616
Sundry debtors	125,400	2,371,589
Sale of vaccine - PANAFTOSA	2,391,357	1,804,866
Expenditure from Revolving Fund for the Expanded Program on Immunization awaiting reimbursement	551,261	912,244
Expenditure from Emergency Procurement Revolving Fund awaiting reimbursement	36,985	36,985
Escrow account for purchase of land for new Headquarters building	250,000	250,000
Deposits and guarantees	<u>27,357</u>	<u>27,357</u>
Subtotal	3,501,482	5,575,657
Less: Reserve for doubtful accounts - PANAFTOSA	<u>2,396,690</u>	<u>1,948,649</u>
Total	<u>1,104,792</u>	<u>3,627,008</u>

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

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

	<u>1994</u>	<u>1993</u>
Caribbean Epidemiology Center	-	26,165
Caribbean Food and Nutrition Institute	<u>16,388</u>	<u>98,423</u>
	<u>16,388</u>	<u>124888</u>

4. **Deferred Charges**

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

	<u>1994</u>	<u>1993</u>
Prepaid expenses - PAHO funds	1,547,784	308,758
- WHO funds	131,547	327,176
Advances made to staff members and short-term consultants pending submission of claims	2,497,585	2,639,239
Advances made for projects	437,488	250,450
Advances for Staff Health Insurance awaiting settlement	<u>347,548</u>	<u>788,698</u>
Total	<u>4,961,952</u>	<u>4,314,321</u>

5. Land and Buildings

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

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

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

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

	<u>1994</u>	<u>1993</u>
Caribbean Epidemiology Center	64,166	-
Institute of Nutrition of Central America and Panama	<u>2,538,048</u>	<u>2,081,587</u>
	<u>2,602,214</u>	<u>2,081,587</u>

7. Provision for Termination and Repatriation Entitlements

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

8. Building Fund

The status of the Building Fund as of 31 December 1994 is as follows:

	<u>Rental Income</u>	<u>Major Maintenance and Repair Projects</u>	<u>Total</u>
Balance as of 1 January 1994	78,897	704,176	783,073
Funds received from land rental of Headquarters building at 2121 Virginia Avenue	678,383	-	678,383
Funds received for conference rooms and other room rental	156,465	-	156,465
In accordance with Resolution XII of the XXXI Directing Council held in 1985: Transfer from miscellaneous income	-	100,000	100,000
Transfer from rental income	(150,000)	150,000	-
TOTAL	763,745	954,176	1,717,921
Expenditure for office rental	670,500	-	670,500
Expenditure for maintenance and repairs projects	-	735,857	735,857
Balance as of 31 December 1994	<u>93,245</u>	<u>218,319</u>	<u>311,564</u>

9. Holding Account

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

Status of the Holding Account as of 31 December 1994 is:

Balance as of 1 January	2,000,000
Less:	
Surplus from 1992-1993 biennium transferred to PAHO income in order to supplement the biennial budget for 1994-1995 (Resolution II of the XXXVII Directing Council held in 1993)	<u>2,000,000</u>
Balance as of 31 December 1994	<u>-</u>

Table 3

PAN AMERICAN HEALTH ORGANIZATION
STATEMENT OF CASH, DEPOSITS AND SECURITIES
AS OF 31 DECEMBER 1994
(expressed in US dollars)

		<u>1994</u>		<u>1993</u>
Cash on hand, in transit and in banks				
Amount in US dollars	537,407		369,656	
Amount in other currency	<u>884,496</u> ¹	1,421,903	<u>756,589</u> ¹	1,126,245
Deposits and securities, at cost				
US Treasury Securities	68,760,803		57,323,585	
Deposits in banks	32,735,889		32,267,805	
Deposits in managed accounts	<u>5,433,202</u>	<u>106,929,894</u>	<u>23,107,465</u>	<u>112,698,855</u>
Total, cash, deposits and securities		<u>108,351,797</u>		<u>113,825,100</u>

¹ The conversion of local currencies to US dollars has been made in conformity with the UNDP/WHO exchange rates as of 31 December 1994.

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

Accounts payable	16,188,264		19,316,328	
Less: Accounts receivable	<u>5,531,872</u>	<u>10,656,392</u>	<u>7,153,673</u>	<u>12,162,655</u>
Unliquidated obligations		-		14,877,316
Advances for procurement on behalf of Member States		<u>6,782,517</u>		<u>6,264,210</u>
Special Funds:				
Building Fund		311,564		783,073
Capital Equipment Fund		2,661,343		2,661,343
Emergency Procurement Fund		125,000		125,000
Revolving Fund for the Expanded Program on Immunization	6,582,302		6,251,352	
Less: Accounts receivable from Member States	<u>551,261</u>	6,031,041	<u>912,244</u>	5,339,108
Preinvestment Fund Environment and Health		285,648		
Nursing Textbook Program		952,300		905,100
Special Fund for Animal Health		13,479		16,707
Special Fund for Cholera		1,036,068		1,208,000
Special Fund for Health Promotion		1,200,817		1,197,712
Special Fund for Measles		988,876		1,200,000
Special Fund for Natural Disaster Relief		6,415,559		2,629,401
Special Fund for Program Support Costs		11,787,206		13,165,935
Special Fund for Sale of Foot-and-mouth Disease Vaccine		(323,686)		499,554
Trust Funds		<u>33,460,142</u>		<u>33,235,654</u>
Provision for Termination and Repatriation Entitlements		<u>64,945,357</u>		<u>62,966,587</u>
Holding Account		<u>10,727,988</u>		<u>10,389,262</u>
Regular Budget		-		<u>2,000,000</u>
Working Capital Fund	12,432,087	<u>7,823,560</u>		-
Less: Tax Equalization Fund	1,190,277		12,432,087	
Trust Fund Receivables	<u>3,825,827</u>	<u>7,415,983</u>	1,694,161	
Total		<u>108,351,797</u>	<u>5,572,856</u>	<u>5,165,070</u>
			<u>108,351,797</u>	<u>113,825,100</u>

Table 4

PAN AMERICAN HEALTH ORGANIZATION
 STATEMENT OF QUOTA CONTRIBUTIONS DUE FROM
 MEMBER GOVERNMENTS AND PARTICIPATING GOVERNMENTS
 1994 ASSESSMENTS 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 1994</u>
Antigua and Barbuda	1994	15,271	-	15,271
	1992-1993	27,380	27,380	-
	1990-1991	24,946	24,946	-
	1988-1989	<u>4,268</u>	<u>4,268</u>	-
		<u>71,865</u>	<u>56,594</u>	<u>15,271</u>
Argentina	1994	<u>3,741,168</u>	<u>3,741,168</u>	-
		<u>3,741,168</u>	<u>3,741,168</u>	-
Bahamas	1994	53,446	46,438	7,008
	1992-1993	<u>31,769</u>	<u>31,769</u>	-
		<u>85,215</u>	<u>78,207</u>	<u>7,008</u>
Barbados	1994	<u>61,080</u>	<u>61,080</u>	-
		<u>61,080</u>	<u>61,080</u>	-
Belize	1994	<u>22,905</u>	<u>22,905</u>	-
		<u>22,905</u>	<u>22,905</u>	-
Bolivia	1994	53,446	-	53,446
	1992-1993	95,832	-	95,832
	1990-1991	<u>106,015</u>	<u>40,000</u>	<u>66,015</u>
		<u>255,293</u>	<u>40,000</u>	<u>215,293</u>
Brazil	1994	6,527,957	-	6,527,957
	1992-1993	<u>6,013,457</u>	<u>2,411,137</u>	<u>3,602,320</u>
		<u>12,541,414</u>	<u>2,411,137</u>	<u>10,130,277</u>
Canada	1994	<u>9,466,908</u>	<u>9,466,908</u>	-
		<u>9,466,908</u>	<u>9,466,908</u>	-
Chile	1994	412,292	-	412,292
	1992-1993	752,966	382,998	369,968
	1990-1991	<u>100,000</u>	<u>100,000</u>	-
		<u>1,265,258</u>	<u>482,998</u>	<u>782,260</u>
Colombia	1994	<u>717,694</u>	<u>717,694</u>	-
		<u>717,694</u>	<u>717,694</u>	-

<u>Member Governments and Participating Governments</u>	<u>Year</u>	<u>Amount due</u>	<u>Collected</u>	<u>Balance Due 31 December 1994</u>
Costa Rica	1994	99,256	-	99,256
	1992-1993	<u>156,989</u>	<u>-</u>	<u>156,989</u>
		<u>256,244</u>	<u>-</u>	<u>256,244</u>
Cuba	1994	557,880	-	557,880
	1992-1993	1,115,760	-	1,115,760
	1990-1991	<u>972,342</u>	<u>258,600</u>	<u>713,742</u>
		<u>2,645,982</u>	<u>258,600</u>	<u>2,387,382</u>
Dominica	1994	<u>15,271</u>	<u>15,271</u>	-
		<u>15,271</u>	<u>15,271</u>	-
Dominican Republic	1994	137,431	19,534	117,897
	1992-1993	246,426	246,426	-
	1990-1991	<u>62,114</u>	<u>62,114</u>	-
		<u>445,971</u>	<u>328,074</u>	<u>117,897</u>
Ecuador	1994	137,431	-	137,431
	1992-1993	<u>143,967</u>	<u>71,869</u>	<u>72,098</u>
		<u>281,398</u>	<u>71,869</u>	<u>209,529</u>
El Salvador	1994	53,446	-	53,446
	1992-1993	<u>47,916</u>	<u>47,916</u>	-
		<u>101,362</u>	<u>47,916</u>	<u>53,446</u>
France	1994	<u>221,416</u>	<u>221,416</u>	-
		<u>221,416</u>	<u>221,416</u>	-
Grenada	1994	22,905	2,757	20,148
	1992-1993	<u>20,148</u>	<u>20,148</u>	-
		<u>43,053</u>	<u>22,905</u>	<u>20,148</u>
Guatemala	1994	99,256	-	99,256
	1992-1993	177,974	3,360	174,614
	1990-1991	212,030	212,030	-
	1988-1989	<u>88,845</u>	<u>88,845</u>	-
		<u>578,105</u>	<u>304,235</u>	<u>273,870</u>
Guyana	1994	15,271	15,271	-
	1992-1993	27,380	27,380	-
	1990-1991	<u>62,538</u>	<u>62,538</u>	-
		<u>105,189</u>	<u>105,189</u>	-
Haiti	1994	53,446	-	53,446
	1992-1993	95,832	-	95,832
	1990-1991	<u>212,030</u>	<u>64,471</u>	<u>147,559</u>
		<u>361,308</u>	<u>64,471</u>	<u>296,837</u>

<u>Member Governments and Participating Governments</u>	<u>Year</u>	<u>Amount due</u>	<u>Collected</u>	<u>Balance Due 31 December 1994</u>
Honduras	1994	<u>53,446</u>	<u>53,446</u>	<u>-</u>
		<u>53,446</u>	<u>53,446</u>	<u>-</u>
Jamaica	1994	137,431	-	137,431
	1992-1993	246,426	-	246,426
	1990-1991	<u>10,899</u>	<u>10,899</u>	<u>-</u>
		<u>394,756</u>	<u>10,900</u>	<u>383,857</u>
Kingdom of the Netherlands	1994	<u>68,715</u>	<u>68,715</u>	<u>-</u>
		<u>68,715</u>	<u>68,715</u>	<u>-</u>
Mexico	1994	<u>4,642,103</u>	<u>4,025,563</u>	<u>616,540</u>
		<u>4,642,103</u>	<u>4,025,563</u>	<u>616,540</u>
Nicaragua	1994	53,446	-	53,446
	1992-1993	95,832	-	95,832
	1990-1991	<u>58,099</u>	<u>58,099</u>	<u>-</u>
		<u>207,377</u>	<u>58,099</u>	<u>149,278</u>
Panama	1994	99,256	36,522	62,734
	1992-1993	<u>121,890</u>	<u>121,890</u>	<u>-</u>
		<u>221,146</u>	<u>158,412</u>	<u>62,734</u>
Paraguay	1994	<u>137,431</u>	<u>123,254</u>	<u>14,177</u>
		<u>137,431</u>	<u>123,254</u>	<u>14,177</u>
Peru	1994	313,037	-	313,037
	1992-1993	574,994	-	574,994
	1990-1991	<u>8,033</u>	<u>8,033</u>	<u>-</u>
		<u>896,064</u>	<u>8,033</u>	<u>888,031</u>
Puerto Rico	1994	<u>85,520</u>	<u>85,520</u>	<u>-</u>
		<u>85,520</u>	<u>85,520</u>	<u>-</u>
Saint Kitts and Nevis	1994	<u>15,271</u>	<u>15,271</u>	<u>-</u>
		<u>15,271</u>	<u>15,271</u>	<u>-</u>
Saint Lucia	1994	<u>22,905</u>	<u>22,905</u>	<u>-</u>
		<u>22,905</u>	<u>22,905</u>	<u>-</u>
Saint Vincent and the Grenadines	1994	15,271	10,041	5,230
	1992-1993	<u>2,433</u>	<u>2,433</u>	<u>-</u>
		<u>17,704</u>	<u>12,474</u>	<u>5,230</u>
Suriname	1994	53,446	-	53,446
	1992-1993	95,832	-	95,832
	1990-1991	<u>51,069</u>	<u>51,069</u>	<u>-</u>
		<u>200,347</u>	<u>51,069</u>	<u>149,278</u>

<u>Member Governments and Participating Governments</u>	<u>Year</u>	<u>Amount due</u>	<u>Collected</u>	<u>Balance Due 31 December 1994</u>
Trinidad and Tobago	1994	137,431	7,125	130,306
	1992-1993	<u>212,754</u>	<u>212,754</u>	-
		<u>350,185</u>	<u>219,879</u>	<u>130,306</u>
United Kingdom	1994	45,810	-	45,810
	1992-1993	<u>78,053</u>	<u>61,135</u>	<u>16,918</u>
		<u>123,863</u>	<u>61,135</u>	<u>62,728</u>
United States of America	1994	49,305,581	40,814,249	8,491,332
	1992-1993	<u>13,342,354</u>	<u>13,342,354</u>	-
		<u>62,647,935</u>	<u>54,156,603</u>	<u>8,491,332</u>
Uruguay	1994	198,511	-	198,511
	1992-1993	<u>53,749</u>	-	<u>53,749</u>
		<u>252,260</u>	-	<u>252,260</u>
Venezuela	1994	2,448,213	-	2,448,213
	1992-1993	<u>4,491,037</u>	-	<u>4,491,037</u>
		<u>6,939,250</u>	-	<u>6,939,250</u>
Total		<u>110,560,378</u>	<u>77,649,914</u>	<u>32,910,464</u>
Amount consisted of:				
Financial period 1994		80,318,000	59,593,053	20,724,947
Prior years		<u>30,242,378</u>	<u>18,056,861</u>	<u>12,185,517</u>
		<u>110,560,378</u>	<u>77,649,914</u>	<u>32,910,464</u>

Table 5

PAN AMERICAN HEALTH ORGANIZATION
STATEMENT OF ADVANCES FROM GOVERNMENTS AND INSTITUTIONS FOR PROCUREMENT
AS OF 31 DECEMBER 1994
(expressed in US dollars)

<u>Source of Funds</u>	Balance 1 January 1994	<u>Received</u>	<u>Expenditure</u>	Refunds and <u>Transfers</u>	Balance 31 December 1994
Anguilla	121	-	-	-	121
Antigua and Barbuda	1,509	-	-	-	1,509
Argentina	433,894	381,824	640,694	-	175,024
Bahamas	331	23,147	22,150	-	1,328
Barbados	30,404	-	1,624	-	28,780
Belize	201,122	250,184	198,877	-	252,429
Bermuda	893	-	-	-	893
Bolivia	1,789,040	1,404,810	1,747,125	33,172	1,413,553
Brazil	468,680	7,128	81,138	10,439	384,231
British Virgin Islands	2,072	-	-	-	2,072
Chile	167	16,713	14,041	807	2,032
Colombia	736,727	50,104	141,907	244	644,680
Costa Rica	128,576	197,545	139,729	-	186,392
Cuba	23,780	-	23,780	-	-
Dominica	(3,687)	-	-	-	(3,687)
Dominican Republic	56,558	94,637	52,392	70,496	28,307
Ecuador	77,187	1,469,955	1,335,896	731	210,515
El Salvador	37,835	157,729	80,077	-	115,487
Grenada	(1,117)	-	-	-	(1,117)
Guatemala	37,330	21,517	10,559	-	48,288
Guyana	86,028	-	33,226	-	52,802
Haiti	973,877	1,300,767	380,682	101,466	1,792,496
Honduras	33,817	866	(982)	1,645	34,020
Jamaica	8,761	693,975	3,352	-	699,384
Mexico	43,733	8,051	19,579	1,768	30,437
Netherlands Antilles	158	-	-	-	158
Nicaragua	405	7,174	7,068	-	511
Panama	485,902	1,487	375,941	-	111,448
Paraguay	47,580	-	37,548	4,450	5,582
Peru	191,753	78,563	74,194	-	196,122
Saint Lucia	-	906	376	-	530
Saint Vincent and the Grenadines	18,900	5,362	5,068	-	19,194
Suriname	42,557	56,543	5,437	73,497	20,166
Trinidad and Tobago	44,214	-	44	1,250	42,920
United States of America	-	27,681	27,643	-	38
Uruguay	63,092	39,105	35,373	10,953	55,871
Venezuela	202,011	1,203,845	1,175,855	-	230,001
Total	<u>6,264,210</u>	<u>7,499,618</u>	<u>6,670,393</u>	<u>310,918</u>	<u>6,782,517</u>

Table 6

PAN AMERICAN HEALTH ORGANIZATION
EMERGENCY PROCUREMENT REVOLVING FUND
AS OF 31 DECEMBER 1994
(expressed in US dollars)

<u>Source of Funds</u>	<u>Balance due</u> <u>1 January</u> <u>1994</u>	<u>Expenditure</u>	<u>Reimbursement</u>	<u>Balance due</u> <u>31 December</u> <u>1994</u>
Suriname	<u>36,985</u>	<u>-</u>	<u>-</u>	<u>36,985</u>
TOTAL	<u>36,985</u>	<u>-</u>	<u>-</u>	<u>36,985</u>

STATUS OF FUND
AS OF 31 DECEMBER 1994
(expressed in US dollars)

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

Table 7

PAN AMERICAN HEALTH ORGANIZATION
 REVOLVING FUND FOR THE EXPANDED PROGRAM ON IMMUNIZATION
 AS OF 31 DECEMBER 1994
 (expressed in US dollars)

<u>Country/Territory</u>	<u>Balance</u> <u>1 January 1994</u>	<u>Expenditure</u>	<u>Reimbursement</u>	<u>Balance</u> <u>31 December 1994</u>
Anguilla	224	3,130	4,654	(1,300)
Antigua and Barbuda	1,140	7,872	4,693	4,319
Argentina	(189,303)	74,123	-	(115,180)
Bahamas	7,125	20,731	27,518	338
Barbados	6,891	16,394	15,407	7,878
Belize	13,815	24,403	24,988	13,230
Bermuda	268	-	-	268
Bolivia	843,637	711,251	746,494	808,394
British Virgin Islands	2,028	4,892	2,028	4,892
Cayman Islands	-	4,896	4,297	599
Chile	122,202	-	52,983	69,219
Colombia	(1,382,314)	2,577,472	3,856,287	(2,661,129)
Costa Rica	153,807	862,344	822,086	194,065
Cuba	-	134,967	126,000	8,967
Dominica	15,799	23,628	30,783	8,644
Dominican Republic	264,772	1,245,977	704,089	806,660
Ecuador	273,303	520,878	554,257	239,924
El Salvador	(37,566)	720,620	425,294	257,760
Grenada	2,465	8,450	12,254	(1,339)
Guatemala	237,491	1,031,429	719,655	549,265
Guyana	(640)	48,050	48,648	(1,238)
Haiti	45,747	121,717	105,888	61,576
Honduras	(315,124)	640,718	801,758	(476,164)
Jamaica	68,015	168,496	131,850	104,661
Montserrat	(4)	2,533	3,831	(1,302)
Netherlands Antilles	14,818	15,892	18,037	12,673
Nicaragua	28,485	158,840	158,701	28,624
Panama	-	562,968	402,529	160,439
Paraguay	129,471	625,114	262,978	491,607
Peru	468,020	2,548,173	3,259,493	(243,300)
Saint Kitts and Nevis	2,694	7,422	12,799	(2,683)
Saint Lucia	(2,716)	22,324	22,422	(2,814)
Saint Vincent and the Grenadines	(18,283)	18,327	10,772	(10,728)
Suriname	18,567	45,440	73,497	(9,490)
Trinidad and Tobago	28,807	98,895	107,079	20,623
Turks and Caicos Islands	(24)	4,699	589	4,086
Uruguay	<u>108,627</u>	<u>382,719</u>	<u>272,129</u>	<u>219,217</u>
Total	<u>912,244</u>	<u>13,465,784</u>	<u>13,826,767</u> ^{1/}	<u>551,261</u>

^{1/} Received from:

Member States	13,115,436
Rotary Foundation	<u>711,331</u>
	<u>13,826,767</u>

PAN AMERICAN HEALTH ORGANIZATION
 STATUS OF THE REVOLVING FUND FOR THE EXPANDED PROGRAM ON IMMUNIZATION
 AS OF 31 DECEMBER 1994
 (expressed in US dollars)

A. Capitalization of the Revolving Fund

Level of Revolving Fund as of 1 January 1994		6,151,352
Add: Transfer from reserve account		<u>330,950</u>
Level of Revolving Fund as of 31 December 1994		6,482,302
Less: Amount due to Fund from Member Governments	4,130,810	
Deduct funds received in advance	<u>3,579,549</u>	<u>551,261</u>
		5,931,041
Unliquidated obligations		<u>691,886</u>
Amount Available for Purchases		<u>5,239,155</u>

B.

Reserve account		
Balance as of 1 January 1994		100,000
Add: 3% service charge earned		<u>331,931</u>
		431,931
Less: Transfer to Capitalization Account	330,950	
Vaccine losses and miscellaneous	<u>981</u>	<u>331,931</u>
Balance as of 31 December 1994		<u>100,000</u>

Table 8

PAN AMERICAN HEALTH ORGANIZATION
STATEMENT OF TRUST FUNDS
AS OF 31 DECEMBER 1994
(expressed in US dollars)

<u>Source of Funds</u>	<u>Project Reference</u>	<u>Balance 1 January 1994</u>	<u>Funds Received</u>	<u>Project Expenditure</u>	<u>Balance 31 December 1994</u>
GOVERNMENTS					
ARGENTINA					
Managerial Support for National Health Development	ARG MPN 010	487,714	13,504	300,830	200,388
Managerial Support for National Health Development	ARG DHS 010	13,504	(13,504)	-	-
Contribution of Government of Argentina to CEPANZO	CPZ ZNS 020	(373,422)	373,707	-	285
Diagnostic Work on Rabies	CPZ ZNS 050	1,441	(1,441)	-	-
Development of Programs and Systems for Health Services	ARG DHS 060	511	-	-	511
Eradication of Foot-and-Mouth Disease in the Plate River Basin	MCP FMD 063	33,038	100,200	119,250	13,988
Reference Center for Epidemiology Surveillance, Entre Rios (Phase II)	MCP FMD 021	134,267	49,909	64,952	119,224
Commitments related to diminution of CEPANZO	CPZ ZNS 026	(362,917)	362,917	-	-
Contribution of Government to INPPAZ	PAZ FOS 020	(551,876)	2,635,675	1,767,537	316,262
Food Protection and Zoonoses in the Rio Negro Province	PAZ ZNS 040	-	24,721	36,939	(12,218)
Payments for Local Staff only (Ex-CEPANZO Center)	DAM ZNS 020	-	901,037	901,037	-
Veterinary Meat Inspection	CPZ ZNS 080	19,214	(19,214)	-	-
Miscellaneous Income (INPPAZ)	PAZ ZNS 025	<u>30,817</u>	<u>24,859</u>	<u>8,266</u>	<u>47,410</u>
	Subtotal	(567,709)	4,452,370	3,198,811	685,850
BAHAMAS					
Gender and Health in Sustainable Development	CAR WHD 042	-	25,058	16,399	8,659
	Subtotal	-	25,058	16,399	8,659
BARBADOS					
Community Mental Health	BAR NCD 011	278	(278)	-	-
	Subtotal	278	(278)	-	-
BELIZE					
Construction of National Engineering and Maintenance Center	BLZ DHS 140	42,445	-	33,563	8,882
	Subtotal	42,445	-	33,563	8,882

Table 8 (cont.)

<u>Source of Funds</u>	<u>Project Reference</u>	<u>Balance 1 January 1994</u>	<u>Funds Received</u>	<u>Project Expenditure</u>	<u>Balance 31 December 1994</u>
BOLIVIA					
Water and Sewer Administration, (Cochabamba)	BOL CWS 030	(12,596)	-	-	(12,596)
Maintenance of Integrated Health Services (World Bank)	BOL DHS 073	6,221	-	-	6,221
Epidemiological Study on the Prevalence of Drug Use (See United States of America)	BOL ADA 020	-	(2,969)	-	(2,969)
	Subtotal	(6,375)	(2,969)	-	(9,344)
BRAZIL					
Contribution of the Government to PANAFTOSA	AFT FMD 020	(648,260)	236,735	794,103	(1,205,628)
PROASA Courses in Brazil and Collaboration Between PANAFTOSA and SNAD	AFT FMD 110	29,973	208,881	69,091	169,763
Regional Library of Medicine and the Health Sciences (BIREME): Contribution for Project Services	BIR HBD 020	9,811	443,764	261,547	192,028
Pollution Control (CETESB/PROCOB)	BRA CEH 021	63,691	-	-	63,691
Health Services Development (Ministry of Welfare and Social Assistance)	BRA DHS 020	23,854	-	-	23,854
Special Funding of Foot-and-Mouth Disease Vaccine Program	MCP FMD 031	214,858	-	-	214,858
Foot-and-Mouth Disease Vaccine with Oleoso Coadjuvant	MCP FMD 030	1,532	-	-	1,532
Integrated Maternal and Child Health Program (Phase I)	BRA MCH 031	136	-	-	136
Health Services Development: Human Resources (Carta Reversal VII)	BRA DHS 065	2,979	-	-	2,979
Control of Endemic Diseases in the Northeast and Malaria in the Amazon	BRA MAL 020	209,085	7,873,859	3,036,743	5,046,201
Control of Endemic Diseases in the Northeast and Malaria in the Amazon	BRA PDP 012	424,471	(424,471)	-	-
Health Services Development (MPAS/INAMPS)	BRA DHS 030	6,207	-	-	6,207
Eradication of Foot-and-Mouth Disease, River Plate Basin	MCP FMD 061	2,773	-	4,998	(2,225)
Scientific/Technological Cooperation in Veterinary Public Health (Phase II)	BRA ZNS 041	3,150	-	-	3,150
Project Services (Ministry of Health Contribution part II)	BIR HBD 027	985	-	223	762
Project Services (Ministry of Health Contribution for Purchases)	BIR HBD 028	155,962	-	144,997	10,965
Contribution for Maintenance of Equipment and Premises	BIR HBD 029	118,107	(28,838)	150,192	(60,923)
Sale of Publications and other Services	BIR HBD 022	73,651	310,063	314,296	69,418
Income from CD-ROM System Services	BIR HBD 025	93,320	152,911	62,581	183,650
Income from Enrollment, Donations, and Sale of Publications (CLAP)	CLP MCH 011	29,762	207,874	49,735	187,901

Table 8 (cont.)

<u>Source of Funds</u>	<u>Project Reference</u>	<u>Balance 1 January 1994</u>	<u>Funds Received</u>	<u>Project Expenditure</u>	<u>Balance 31 December 1994</u>
Sale of PAHO/WHO Publications	BIR HBD 023	92,336	224,370	49,220	267,486
Regional Congress	BIR HBD 040	-	280	-	280
Second Regional Congress	BIR HBD 041	-	58,312	77,634	(19,322)
	Subtotal	908,383	9,263,740	5,015,360	5,156,763
CANADA					
Development of Local Health Systems and Perinatal Health Care	CLP MCH 030	154,910	500,000	568,229	86,681
Emergency Preparedness for Central America (CIDA Grant Phase II)	MCP DPP 332	129,006	(29,713)	62,301	36,992
Emergency Preparedness for Central America (CIDA Grant Phase II)	MCP DPP 310	(14,316)	14,316	-	-
Emergency Preparedness for Central America (CIDA Grant Phase II)	MCP DPP 330	(15,397)	15,397	-	-
IDNDR Activities in Latin America and the Caribbean	MCP DPP 060	2,451	-	-	2,451
Multinational IDNDR Activities (CIDA)	MCP DPP 065	92,237	-	42,017	50,220
Epidemiologic Studies on Streptococcal Vaccine	ICP RDV 030	149,098	559,903	464,266	244,735
Computerized Systems for Medical Supply Management (CIDA)	MCP DPP 091	50,735	-	50,735	-
Emergency Preparedness (CIDA Grant Phase IV)	MCP DPP 400	321,606	368,421	545,582	144,445
Humanitarian Assistance - Health Project 04 (CIDA Funds)	HAI DPP 092	1,893,418	(1,893,418)	-	-
Technical Cooperation with CDERA	MCP DPP 033	114,452	-	-	114,452
Technical Cooperation with CDERA (2nd Grant)	CAR DPP 033	-	-	74,539	(74,539)
Emergency Fuel Management	MCP DPP 102	-	73,121	73,154	(33)
Meeting on Salt Iodization (Quito, 12-14 April 1994)	MCP NUT 014	-	48,508	39,711	8,797
IDNDR World Conference, Japan, May 1994	MCP DPP 072	-	36,071	35,946	125
Latin American Health Information Network	BIR HBI 060	-	14,733	-	14,733
Micro and Toxic Evaluation of Water and Food Crops at San Juan de Miraflores	CEP CWS 210	251	(251)	-	-
National Network of Information on Water Supply and Sanitation	ARG CWS 030	(7,416)	-	-	(7,416)
Feasibility Study on Vaccinology Centers (IDRC)	MCP RDV 021	8,475	-	8,475	-
Heightening the EPI in CAREC Member Countries	MCP EPI 024	482	-	-	482
Expanded Program on Immunization - Guyana	MCP EPI 060	6,731	-	-	6,731
Expanded Program on Immunization - Trinidad and Tobago	MCP EPI 091	340	-	-	340
Sustaining Awareness/Measles Elimination in the English-Speaking Caribbean	MCP EPI 034	16,307	275,509	102,677	189,139
Sustaining Awareness/Measles Elimination in Guyana	MCP EPI 035	21,362	98,778	24,916	95,224

Table 8 (cont.)

<u>Source of Funds</u>	<u>Project Reference</u>	<u>Balance 1 January 1994</u>	<u>Funds Received</u>	<u>Project Expenditure</u>	<u>Balance 31 December 1994</u>
Biomedical Research	MCP HIV 401	3,376	-	-	3,376
Behavioral Intervention for STD and HIV Prevention	MCP HIV 303	253	-	-	253
Improvement of Hydraulic and Sanitary Installations in Hospitals	PER CWS 011	3,878	(3,147)	731	-
Improvement of Sanitary Infrastructure of Public Schools	PER CWS 012	583	(175)	408	-
Hazardous Waste and Health Protection in Latin America and Caribbean	CEP CEH 050	(24,161)	52,535	19,101	9,273
Hazardous Waste and Health Protection in Latin America and Caribbean	MCP CEH 050	52,535	(52,535)	-	-
Household Water Filter	MCP CWS 011	-	21,898	21,739	159
	Subtotal	<u>2,961,196</u>	<u>99,951</u>	<u>2,134,527</u>	<u>926,620</u>
CHILE					
Promotion of Bioethics	CHI HBE 010	-	47,962	10,867	37,095
	Subtotal	<u>-</u>	<u>47,962</u>	<u>10,867</u>	<u>37,095</u>
COLOMBIA					
Voluntary Contribution to PANAFTOSA	AFT FMD 022	39,507	-	8,743	30,764
General Communicable Disease Prevention and Control Activities	COL OCD 010	20,989	-	-	20,989
Community Water Supply and Sanitation	COL CWS 010	1,659	-	-	1,659
Courses on Environmental Sanitation	COL CWS 060	1,280	-	-	1,280
Production of Biological Products for Public and Animal Health	COL ZNS 011	7,151	-	-	7,151
Treatment and Disposition of Waste Water in Bogotá	COL CWS 050	41,843	-	35,658	6,185
Development of Sewer and Water Supply Systems in Bogotá	COL CWS 091	(3,262)	-	-	(3,262)
Development Plan for the Cauca River Basin	COL CWS 040	13,147	-	12,972	175
Voluntary Contribution to INPPAZ	PAZ ZNS 024	52,865	-	11,896	40,969
Surveillance and Control of Urban Rabies	COL ZNS 020	108,218	-	2,899	105,319
Environmental Health (Ecopetrol)	COL CEH 012	245,181	380,000	437,158	188,023
Pre-Investment in Health Sector	COL MPN 700	-	202,439	79,276	123,163
Protection Water Resource	COL CWS 020	-	24,000	5,563	18,437
	Subtotal	<u>528,578</u>	<u>606,439</u>	<u>594,165</u>	<u>540,852</u>
COSTA RICA					
Increase of Operating Capacity	COR DHS 040	43,972	-	-	43,972
Institutional Development of Instituto Costarricense de Acueductos y Alcantarillados	COR CWS 020	(11,128)	31,185	4,454	15,603

Table 8 (cont.)

<u>Source of Funds</u>	<u>Project Reference</u>	<u>Balance 1 January 1994</u>	<u>Funds Received</u>	<u>Project Expenditure</u>	<u>Balance 31 December 1994</u>
Institutional Development of AYA: Pre-Investment (World Bank Loan)	COR CWS 022	44,113	92,327	182,212	(45,772)
Disinfection Water Supply	COR CWS 030	-	<u>1,206,043</u>	<u>851,101</u>	<u>354,942</u>
	Subtotal	<u>76,957</u>	<u>1,329,555</u>	<u>1,037,767</u>	<u>368,745</u>
CUBA					
Managerial Support for National Health Development	CUB MPN 010	<u>17,029</u>	<u>33,027</u>	<u>42,998</u>	<u>7,058</u>
	Subtotal	<u>17,029</u>	<u>33,027</u>	<u>42,998</u>	<u>7,058</u>
DENMARK					
Administration of Human Resources Development in Central America and Panama	MCP HRP 040	865,420	400,000	676,082	589,338
Institutional Strengthening of Environmental Health Sector	COR CEH 033	2,675	(1,360)	-	1,315
IDNDR World Conference, May 1994	MCP DPP 071	-	13,797	13,797	-
Support to Masica: Pesticides Component Plagsalud	COR CEH 034	-	<u>663,310</u>	<u>146,085</u>	<u>517,225</u>
	Subtotal	<u>868,095</u>	<u>1,075,747</u>	<u>835,964</u>	<u>1,107,878</u>
DOMINICAN REPUBLIC					
Institutional Strengthening of the Ministry of Health and Social Assistance	DOR DHS 030	100,000	-	81,695	18,305
Health Situation and Trend Assessment	DOR HST 010	-	<u>17,400</u>	<u>9,387</u>	<u>8,013</u>
	Subtotal	<u>100,000</u>	<u>17,400</u>	<u>91,082</u>	<u>26,318</u>
ECUADOR					
Comprehensive Family Health Program	ECU DHS 012	11,936	-	-	11,936
Strengthening and Expansion of Basic Health Services	ECU DHS 020	480,008	678,860	951,813	207,055
Institutional Strengthening of EPAP-G	ECU CWS 030	<u>508,130</u>	<u>228,866</u>	<u>455,792</u>	<u>281,204</u>
	Subtotal	<u>1,000,074</u>	<u>907,726</u>	<u>1,407,605</u>	<u>500,195</u>
EL SALVADOR					
Prevention and Control of Malaria	ELS MAL 010	-	<u>10,891</u>	-	<u>10,891</u>
	Subtotal	-	<u>10,891</u>	-	<u>10,891</u>
FINLAND					
Strengthening of Malaria Control Programs	MCP MAL 040	144,942	-	106,826	38,116
Improvement and Development of Essential Drugs in Central America and Panama	MCP EDV 100	81,864	-	52,900	28,964

Table 8 (cont.)

<u>Source of Funds</u>	<u>Project Reference</u>	<u>Balance 1 January 1994</u>	<u>Funds Received</u>	<u>Project Expenditure</u>	<u>Balance 31 December 1994</u>
Malaria Control along the Honduran/ Nicaraguan Border	HON MAL 040	63,914	-	56,545	7,369
Malaria Control along the Costa Rican/Nicaraguan Border	COR MAL 031	22,977	1,302	12,596	11,683
Malaria Control along the Costa Rican/Nicaraguan Border	NIC MAL 031	1,302	(1,302)	-	-
Tri-National Plan for Dengue Control	MCP TCC 032	455,180	39,022	251,699	242,503
Tri-National Plan for Dengue Control	MCP CWS 084	30,516	(30,516)	-	-
Tri-National Plan for Dengue Control	MCP OCD 030	8,506	(8,506)	-	-
Strengthening of Hospital Equipment Maintenance	NIC DHS 020	129,245	-	114,808	14,437
Rehabilitation Care for the Disabled	NIC RHB 011	297,531	100,000	249,713	147,818
Emergency Assistance to Measles Epidemic	NIC EPI 011	315	-	-	315
	Subtotal	<u>1,236,292</u>	<u>100,000</u>	<u>845,087</u>	<u>491,205</u>
FRANCE					
Essential Drugs Policies	COR EDV 050	3,578	-	1,497	2,081
Cancer of the Uterine Cervix	CAR CAN 021	234,597	-	78,661	155,936
Measles Eradication in Central America	MCP EPI 037	24,987	-	17,782	7,205
Disaster Preparedness in the Caribbean	MCP DPP 110	499,922	(40,761)	160,435	298,726
Disaster Preparedness in the Caribbean	CAR DPP 110	(40,761)	40,761	-	-
Primary Health Care Services in the MAROWIINE District	SUR DHS 020	31,654	-	12,953	18,701
Humanitarian Assistance in Measles Vaccine Campaign (Operational Support)	HAI EPI 031	526,315	-	71,485	454,830
Humanitarian Assistance in Measles Vaccination	HAI EPI 030	507,614	-	131,436	376,178
Support to Decentralization Process	BOL MPN 213	-	<u>52,414</u>	<u>3,613</u>	<u>48,801</u>
	Subtotal	<u>1,787,906</u>	<u>52,414</u>	<u>477,862</u>	<u>1,362,458</u>
GUATEMALA					
Health Services Development	GUT DHS 010	16,357	-	482	15,875
Managerial Support for National Health Development	GUT MPN 010	642	-	174	468
Malaria	GUT MAL 010	5,691	9,249	-	14,940
Integrated Technical Development of Lucan	GUT DHS 050	131,858	107,055	95,043	143,870
Institutional Reform of Ministry of Health	GUT DHS 030	-	<u>364,583</u>	<u>110,244</u>	<u>254,339</u>
	Subtotal	<u>154,548</u>	<u>480,887</u>	<u>205,943</u>	<u>429,492</u>
HAITI					
Measles Immunization Campaign	HAI EPI 040	-	<u>100,000</u>	<u>21,806</u>	<u>78,194</u>
	Subtotal	<u>-</u>	<u>100,000</u>	<u>21,806</u>	<u>78,194</u>

Table 8 (cont.)

<u>Source of Funds</u>	<u>Project Reference</u>	<u>Balance 1 January 1994</u>	<u>Funds Received</u>	<u>Project Expenditure</u>	<u>Balance 31 December 1994</u>
HONDURAS					
Malaria Control along the Honduran/Nicaraguan Border	HON MAL 010	11,120	-	-	11,120
Technical Cooperation with DIMA	HON CWS 051	(43,700)	-	38,628	(82,328)
	Subtotal	(32,580)	-	38,628	(71,208)
ITALY					
Emergency Preparedness for Trapecio Andino Communities	PER DPP 020	4,728	-	1,645	3,083
Ministerial Conference on Italian Cooperation in Health	MCP TCC 040	38,295	-	26,246	12,049
Development of Health Services for "Health, Environment and Struggle against Poverty" (HEAP) Program	MCP DHS 040	441,250	1,561,524	496,991	1,505,783
Strengthening of Maternal and Child Health Community-Based Rehabilitation Services	CAR MCH 061	366,006	1,561,524	288,642	1,638,888
Cholera Prevention: Strengthening of Drinking Water Quality Control	COL CDD 082	300,659	-	213,503	87,156
Water Supply System Rehabilitation	JAM CWS 020	389,502	-	11,300	378,202
	Subtotal	1,540,440	3,123,048	1,038,327	3,625,161
MEXICO					
Contribution of the Government to the Pan American Center for Human Ecology and Health (ECO)	ECO CEH 010	6,904	325,189	330,725	1,368
Institutional Strengthening of CESP	MEX CWS 030	(8,952)	-	-	(8,952)
Managerial Support for National Health Development	MEX MPN 010	-	53,320	53,320	-
Quality Control of Equipment for Efficient Water Usage	MEX CWS 021	88,564	164,844	159,259	94,149
Income from Sale of Publications	ECO CEH 050	-	42,882	-	42,882
	Subtotal	86,516	586,235	543,304	129,447
NETHERLANDS					
Community Participation in Essential Drugs	MCP EDV 080	4,240	-	-	4,240
Strengthening and Restructure Health Care System in Metropolitan Area	ELS DHS 061	995,247	326	580,592	414,981
District Health Management Team Training	JAM DHS 050	13,967	-	11,291	2,676
Support to AIDS Medium-Term Planning	COR HIV 252	24,207	-	23,052	1,155
Maintenance Services of Health Facilities (Phase II)	MCP DHS 134	188,214	-	85,638	102,576
Strengthening of Maintenance Services in Ministry of Health (Phase II)	MCP DHS 135	9,477	-	298	9,179
Strengthening of Maintenance Services in Ministry of Health (Phase II)	MCP DHS 136	33,707	-	32,864	843

Table 8 (cont.)

<u>Source of Funds</u>	<u>Project Reference</u>	<u>Balance 1 January 1994</u>	<u>Funds Received</u>	<u>Project Expenditure</u>	<u>Balance 31 December 1994</u>
Joint Governmental/Nongovernmental Health Sector Collaboration	MCP TCC 070	215,666	710,294	235,358	690,602
Social Communication Priority Measures for Prevention/Control of Cholera	MCP CDD 071	1,251,525	-	596,667	654,858
Computerized Management System for Health Relief in Disaster-Affected Countries	MCP DPP 090	210,648	-	81,770	128,878
Maternal and Child Health Care in Central America	MCP MCH 050	1,284,474	-	834,406	450,068
Pre-ecosal Meeting in Honduras	COR CEH 039	(4,200)	3,983	-	(217)
Central American Subregional Health Maintenance	MCP DHS 150	2,244,068	-	942,780	1,301,288
Emergency Rehabilitation	HAI DPP 127	-	576,369	-	576,369
Strengthening Engineering	NIC DHS 040	-	<u>136,175</u>	-	<u>136,175</u>
	Subtotal	<u>6,471,240</u>	<u>1,427,147</u>	<u>3,424,716</u>	<u>4,473,671</u>
NICARAGUA					
Institutional Development in INAA (Phase II)	NIC CWS 021	(16,137)	-	-	(16,137)
Malaria	NIC MAL 010	<u>2,327</u>	<u>1,489</u>	-	<u>3,816</u>
	Subtotal	<u>(13,810)</u>	<u>1,489</u>	-	<u>(12,321)</u>
NORWAY					
National Production of Essential Drugs and Critical Supplies	MCP EDV 070	262,900	(145,684)	72,989	44,227
Health Services Development in the Atlantic Coastal Region	NIC DHS 011	78,015	-	62,980	15,035
Women in Health and Development	MCP WHD 021	(32,219)	260,472	63,928	164,325
Women in Health and Development	ELS WHD 021	669	(669)	-	-
Institutional Strengthening of Environmental Health Sector	MCP CEH 032	167,952	342,859	134, 571	376,240
Institutional Strengthening of Environmental Health Sector	MCP CEH 021	652	(652)	-	-
Support to AIDS Medium-Term Planning	MCP HIV 214	<u>280,991</u>	<u>270,549</u>	<u>203,687</u>	<u>347,853</u>
	Subtotal	<u>758,960</u>	<u>726,875</u>	<u>538,155</u>	<u>947,680</u>
PANAMA					
Training Human Resources for National Health Sector Maintenance System	PAN DHS 040	24,533	-	-	24,533
Improvement of the Health Operating Capacity (Phase II)	PAN DHS 021	1,800	-	-	1,800
Training of Human Resources for Health Sector Maintenance System	PAN DHS 042	115,700	75,000	6,458	184,242
Central America Health Maintenance (Phase III)	PAN DHS 151	<u>75,000</u>	-	<u>69,377</u>	<u>5,623</u>
	Subtotal	<u>217,033</u>	<u>75,000</u>	<u>75,835</u>	<u>216,198</u>

Table 8 (cont.)

<u>Source of Funds</u>	<u>Project Reference</u>	<u>Balance 1 January 1994</u>	<u>Funds Received</u>	<u>Project Expenditure</u>	<u>Balance 31 December 1994</u>
PARAGUAY					
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	(251,778)	243,117	5,105
Foot-and-Mouth Disease Vaccine with Oleoso Adjuvant	MCP FMD 040	11,600	-	1,707	9,893
Technical Cooperation	PAZ ZNS 130	19,929	-	-	19,929
Creation of a Model Training Center in Family Planning	PAR MCH 040	9,153	-	8,652	501
Eradication of Foot-and-Mouth Disease, River Plate Basin	MCP FMD 066	<u>6,309</u>	<u>-</u>	<u>6,309</u>	<u>-</u>
	Subtotal	<u>553,399</u>	<u>(251,778)</u>	<u>259,785</u>	<u>41,836</u>
PERU					
Contribution to the Pan American Center for Sanitary Engineering and Environmental Sciences (CEPIS)	CEP CWS 010	132,166	178,661	163,794	147,033
Managerial Support for National Health Development	PER MPN 010	134,373	222,395	263,889	92,879
Social Health Emergency (US Dollars Procurement)	PER DHS 013	17,402	-	-	17,402
Conservation of Non-Human Primates	MCP ZNS 091	66,392	134,447	105,039	95,800
Emergency Relief for Cholera Epidemic related to Environmental Health	CEP CEH 030	(7,039)	5,320	-	(1,719)
Emergency Relief for Cholera Epidemic related to Environmental Health	CEP CWS 030	5,320	(5,320)	-	-
Social Health Emergency - Rural Health Education Against Cholera	PER DHS 014	29,425	(29,449)	-	(24)
Social Health Development - Prevention of Communicable Diseases (FONCODES)	PER DHS 021	1,456	(5)	1,354	97
Social Health Development - Neonatal Tetanus Control (FONCODES)	PER DHS 022	25,565	(12)	25,553	-
Social Health Development - Health Education in Rural Areas (FONCODES)	PER DHS 023	76,063	(152,826)	-	(76,763)
Social Health Development - Procurement of Essential Drugs (FONCODES)	PER DHS 024	103,316	(7,244)	95,201	871
Strengthening of Health Services - Preliminary Activities (IDB Funds)	PER DHS 061	(224,416)	221,885	3,123	(5,654)
Social Health Development - Neonatal Tetanus Control (San Martin, Ucayali)	PER DHS 025	65,832	42,068	97,285	10,615
Social Health Development - Community Participation, Neonatal Tetanus Control (FONCODES)	PER DHS 026	43,530	27,815	68,777	2,568
Social Health Development - Integrated Health Care in Three Provinces	PER DHS 027	89,424	57,146	114,154	32,416

Table 8 (cont.)

<u>Source of Funds</u>	<u>Project Reference</u>	<u>Balance 1 January 1994</u>	<u>Funds Received</u>	<u>Project Expenditure</u>	<u>Balance 31 December 1994</u>
Social Health Development - Integrated Health Care and Epidemiologic Surveillance in Chota	PER DHS 028	50,611	32,339	80,196	2,754
Social Health Development: Treatment of Tuberculosis in High Risk Populations	PER DHS 029	-	73,718	69,374	4,344
Social Health Development: Tuberculosis in High Risk Areas (Procurement)	PER DHS 030	-	444,451	385,662	58,789
Strengthening of Health Services	PER DHS 060	-	248,800	116,253	132,547
Social Health Development: Supervision (FONCODES)	PER DHS 031	-	8,421	4,184	4,237
Social Health Development: Malaria Procurement and Training (FONCODES)	PER DHS 032	-	28,289	9,505	18,784
Health Services Advisory	PER DHS 040	-	8,718	-	8,718
Functional Integration of the Health Services	PER DHS 130	11,622	30,307	34,689	7,240
Income from Sale of Publications, Subscriptions and Document Reproduction (CEPIS)	CEP CWS 022	76,843	78,720	48,449	107,114
Income from Laboratory Services (CEPIS)	CEP CEH 023	10,537	31,783	17,681	24,639
Income from Sale of Fish (CEPIS)	CEP CWS 024	694	2,868	772	2,790
Income from REPIDISCA	CEP CWS 025	-	30,441	8,782	21,659
	Subtotal	<u>709,116</u>	<u>1,713,736</u>	<u>1,713,716</u>	<u>709,136</u>
SPAIN					
Cooperation with Health/Social Security Department in Costa Rica	MCP COR 011	78,900	39,370	12,000	106,270
Institutional Development Program Coordination	ICP CWS 050	(46,473)	123,690	87,396	(10,179)
	Subtotal	<u>32,427</u>	<u>163,060</u>	<u>99,396</u>	<u>96,091</u>
SURINAME					
Hospital Administration Training	SUR DHS 030	3,236	-	3,000	236
	Subtotal	<u>3,236</u>	<u>-</u>	<u>3,000</u>	<u>236</u>
SWEDEN					
Procurement of Essential Drugs for Central America and Panama	MCP EDV 040	10,796	-	6,459	4,337
Development of Human Resources in Child Survival in Central America and Panama	MCP MCH 110	11,311	-	12,413	(1,102)
Tripartite Cooperation Agreement: Belize, Guatemala, Mexico	MCP TCC 033	221,155	284,005	109,336	395,824
Tripartite Cooperation Agreement: Belize, Guatemala, Mexico	PAN TCC 020	3,395	(3,395)	-	-
Malaria Control along the Costa Rican/Nicaraguan Border	COR MAL 030	28,102	-	1,227	26,875

Table 8 (cont.)

<u>Source of Funds</u>	<u>Project Reference</u>	<u>Balance 1 January 1994</u>	<u>Funds Received</u>	<u>Project Expenditure</u>	<u>Balance 31 December 1994</u>
Malaria Control along the Honduran/Nicaraguan Border	HON MAL 041	32,321	-	23,721	8,600
Women in Health and Development	MCP WHD 022	319,610	222,983	287,912	254,681
Women in Health and Development	BLZ WHD 022	1,281	(1,281)	-	-
Women in Health and Development	GUT WHD 022	14,551	(14,551)	-	-
Women in Health and Development	HON WHD 022	1,776	(1,776)	-	-
Women in Health and Development	NIC WHD 022	122	(122)	-	-
Environmental Health in Central America, Panama and Belize	MCP CEH 020	188	-	-	188
Support to AIDS Medium-Term Planning in Central America and Panama	MCP HIV 211	63,213	848,895	198,101	714,007
Institutional Strengthening of the Environmental Health Sector in Central America and Panama, Proagua Component	MCP CEH 031	813,504	766,805	798,308	782,001
Central American Program for Malaria	MCP MAL 100	1,831,768	1,531,048	1,519,907	1,842,909
Central America Program for Prevention and Control of Cholera	MCP CDD 053	359,020	-	238,393	120,627
Demobilization Process: FMLN Combatants (Selective Specialized Care)	ELS DHS 143	1,114	-	82	1,032
Prevention and Control of Cholera	ECU CDD 040	296,146	-	10,362	285,784
Development of Cholera Vaccine for Trials in Colombia and Brazil	MCP RDV 040	1,308,388	-	983,803	324,585
Health and Development of Indigenous Women	MCP WHD 032	34,142	-	52,493	(18,351)
Development of Local Integrated Health Care Systems	NIC DHS 030	1,016,532	1,499,985	1,675,091	841,426
Measles Elimination in Central America	MCP EPI 041	126,647	523,265	259,935	389,977
Prevention and Control of Cholera	PER CDD 040	379,320	-	144,030	235,290
Prevention and Control of Cholera	BOL CDD 040	669,638	-	419,351	250,287
Health Promotion in Central America	MCP NCD 050	-	63,752	23,407	40,345
	Subtotal	<u>7,544,040</u>	<u>5,719,613</u>	<u>6,764,331</u>	<u>6,499,322</u>
TUNISIA					
Evaluation of Hospital Administration in Tunisia	MCP DHS 031	(4,351)	10,172	6,672	(851)
	Subtotal	<u>(4,351)</u>	<u>10,172</u>	<u>6,672</u>	<u>(851)</u>
UNITED KINGDOM					
IDNDR Activities in the Caribbean	MCP DPP 070	23,647	-	2,931	20,716
IDNDR Activities in the Caribbean	CAR DPP 070	16,787	-	21,827	(5,040)
Prevention and Control of Cholera	CAR CDD 020	2,269	-	-	2,269
Training of Health Personnel in Cholera Prevention	NIC CDD 020	1,220	-	555	665
Annual Meeting British Dependent Territories in the Caribbean	ECA DHS 011	-	11,000	1,334	9,666
PAHO Report on Disaster Reduction in Latin America and Caribbean (ODA)	MCP DPP 069	-	50,000	-	50,000

Table 8 (cont.)

<u>Source of Funds</u>	<u>Project Reference</u>	<u>Balance 1 January 1994</u>	<u>Funds Received</u>	<u>Project Expenditure</u>	<u>Balance 31 December 1994</u>
Disaster Preparedness/Mitigation in Latin America and Caribbean	CAR DPP 460	-	491,500	329,289	162,211
Support to National AIDS Program Anguilla	ECA HIV 251	-	<u>227,000</u>	<u>10,735</u>	<u>216,265</u>
	Subtotal	<u>43,923</u>	<u>779,500</u>	<u>366,671</u>	<u>456,752</u>
UNITED STATES OF AMERICA					
Improving Child Survival through Vaccines for Preventable Diseases (Ecuador, Dominican Republic, Colombia, Haiti, Bolivia, Nicaragua)	ICP EPI 020	990	-	-	990
Narcotics Awareness	JAM ADA 030	(36,192)	-	-	(36,192)
Emergency Preparedness and Disaster Relief	MCP DPP 250	353,160	(340,926)	11,710	524
Emergency Preparedness and Disaster Relief	ICP DPP 250	(342,304)	342,304	-	-
Human Resources Education	CAR HME 010	(2,673)	-	-	(2,673)
Conservation of Non-Human Primates (Phase V)	MCP ZNS 095	48,445	43,299	90,563	1,181
Conservation of Non-Human Primates (Phase V)	ICP ZNS 095	4,657	(4,657)	-	-
National Expanded Program on Immunization	HAI EPI 020	31,347	339,692	366,996	4,043
Public Sector Family Planning	HAI MCH 031	98,006	444,570	542,475	101
Improvement of Health Care Delivery	JAM DHS 020	(11,175)	423,100	225,647	186,278
Improving Child Survival Through Vaccines for Preventable Diseases, Accelerated Immunization Phase II Peru Buy-in	MCP EPI 122	256,040	3,183,089	3,342,830	96,299
Study on Argentine Hemorrhagic Fever	ARG OCD 021	10,852	2,000	7,211	5,641
Disaster Mitigation and Preparedness in Latin America and the Caribbean (USAID Funds)	MCP DPP 450	157,253	510,398	582,917	84,734
Disaster Mitigation and Preparedness in Latin America and the Caribbean (USAID Funds)	ICP DPP 450	(122,098)	122,098	-	-
Emergency Procurement of Fuel for Humanitarian Assistance	MCP DPP 100	421,069	944,350	1,381,073	(15,654)
Emergency Procurement of Fuel for Humanitarian Assistance	HAI DPP 100	(5,650)	5,650	-	-
Emergency Procurement of Fuel for Humanitarian Assistance (Amendment 3)	HAI DPP 105	-	170,676	141,776	28,900
First Inter-American Conference on Society, Violence and Health	MCP NCD 022	-	-	31,014	(31,014)
Tobacco or Health	MCP TOH 010	(11,617)	11,617	-	-
Environmental Epidemiology Program for Latin American and Caribbean Countries (Phase II)	ECO CEH 041	7,650	-	8,774	(1,124)
Cholera Laboratories Workshops	MCP CDD 081	21,838	-	10,744	11,094
Laboratory Network for Poliomyelitis Eradication Initiatives	MCP EPI 095	(100,809)	100,809	-	-
Latin American Maternal Mortality Surveillance Conference	MCP MCH 070	1,225	-	-	1,225
Environmental Epidemiology for Latin America and Caribbean	ECO CEH 044	(31,686)	131,698	101,110	(1,098)

Table 8 (cont.)

<u>Source of Funds</u>	<u>Project Reference</u>	<u>Balance 1 January 1994</u>	<u>Funds Received</u>	<u>Project Expenditure</u>	<u>Balance 31 December 1994</u>
Diagnostic Antigens for Dengue	MCP OCD 012	-	-	11,327	(11,327)
Clinical Support to EPI Activities	MCP EPI 044	(543)	106,246	86,899	18,804
Environmental Epidemiology for Latin America and Caribbean	ECO CEH 100	-	-	16,522	(16,522)
EURO Special Program for Research on Aging (PHS/OIH Grant)	MCP HEE 127	958	-	-	958
Special Program for Research on Aging (PHS/OIH)	MCP HEE 133	5,824	-	-	5,824
EURO Special Program for Research on Aging (PHS/OIH Grant 014-866)	ICP HEE 134	-	14,400	14,400	-
Technical Assistance and Health Risk Assessment	ECO CEH 060	2,677	-	-	2,677
Environmental Epidemiology: Health Risk Assessment for Latin America and the Caribbean	ECO CEH 061	(20,000)	78,523	85,458	(26,935)
Environmental Epidemiology: Health Risk Assessment for Latin America and the Caribbean	ECO CEH 043	(2,422)	2,422	-	-
Epidemiological Study on the Prevalence of Drug Use (See Bolivia)	BOL ADA 020	(2,969)	2,969	-	-
Inter-American Drug Abuse and Surveillance Network	MCP ADA 020	4,865	-	2,589	2,276
Prevention of Drug Abuse for Street Youngsters (International Narcotics Matters)	PER ADA 011	70,545	-	70,545	-
Collaborative Cancer Treatment Research	ICP CAN 031	(14,019)	-	-	(14,019)
Distribution of Cancer information	BIR HBD 030	(80,808)	57,758	32,382	(55,432)
Intervention to Reduce Smoking among Health Care Workers	MCP TOH 020	5,000	-	-	5,000
Field Testing of a Meningococcal Group B Protein Vaccine	CHI OCD 030	704	-	-	704
Vaccine Efficacy Study on Hemorrhagic Fever	ARG OCD 020	155,830	-	100,794	55,036
Field Testing of a Meningococcal Group B Protein Vaccine (Phase II)	CHI OCD 031	17,609	154,723	111,207	61,125
Development and Evaluation of Plasmodium vivax Vaccine	MCP MAL 070	12,286	-	8,048	4,238
Development of Plasmodium vivax and Plasmodium falciparum Vaccines	MCP MAL 071	-	30,000	61,589	(31,589)
General Research	MCP HIV 400	(170,457)	266,017	171,251	(75,691)
IDNDR World Bank Conference in Japan	MCP DPP 068	-	-	27,179	(27,179)
IDNDR World Bank Conference in Japan	MCP DPP 073	-	57,100	-	57,100
IDNDR World Bank Conference in Japan	MCP DPP 074	-	19,400	19,400	-
First Regional Meeting of the Children's Vaccine Initiative	MCP EPI 042	3,844	-	-	3,844
Support to Polio Laboratory Analysis	MCP EPI 043	52,200	-	52,200	-
Subtotal		<u>789,452</u>	<u>7,219,325</u>	<u>7,716,630</u>	<u>292,147</u>

Table 8 (cont.)

<u>Source of Funds</u>	<u>Project Reference</u>	<u>Balance 1 January 1994</u>	<u>Funds Received</u>	<u>Project Expenditure</u>	<u>Balance 31 December 1994</u>
URUGUAY					
Eradication of Foot-and-Mouth Disease, River Plate Basin	MCP FMD 062	52,038	-	54,172	(2,134)
Eradication of Foot-and-Mouth Disease, River Plate Basin	MCP FMD 064	56,438	18,180	(164)	74,782
Pre-Investment Project in Institutional Strengthening of Health Sector (FIIS)	URU MPN 700	-	121,175	91,374	29,801
	Subtotal	108,476	139,355	145,382	102,449
VENEZUELA					
Vector Biology and Control	MCP VBC 030	29,666	-	-	29,666
Oral Health	MCP ORH 010	480	-	-	480
Control of Foot-and-Mouth Disease and Paralytic Rabies	VEN FMD 011	44,880	-	6,027	38,853
Government Contribution for PWR-Venezuela	VEN MPN 010	-	1,371	-	1,371
	Subtotal	75,026	1,371	6,027	70,370
TOTAL, GOVERNMENT FUNDS		27,990,240	40,034,068	38,710,381	29,313,927
<u>INTERNATIONAL ORGANIZATIONS</u>					
CARIBBEAN COMMONWEALTH SECRETARIAT					
Training of Allied Health Personnel Phase II	CAR HME 022	18,313	-	-	18,313
	Subtotal	18,313	-	-	18,313
CARIBBEAN DEVELOPMENT BANK					
Information Systems for Community Health Services	CAR DHS 030	(360,120)	530,401	591,080	(420,799)
	Subtotal	(360,120)	530,401	591,080	(420,799)
EUROPEAN UNION					
Foot-and-Mouth Disease Vaccine Potency Control (River Plate Basin)	MCP FMD 065	106,563	-	39,880	66,683
Emergency Relief for Cholera Epidemic in Peru	MCP DPP 014	10,000	-	-	10,000
Prevention of Cholera Epidemic in Central America	MCP CDD 051	(53,657)	-	-	(53,657)
Emergency Fuel Management	MCP DPP 101	-	580,359	574,466	5,893
	Subtotal	62,906	580,359	614,346	28,919

Table 8 (cont.)

<u>Source of Funds</u>	<u>Project Reference</u>	<u>Balance 1 January 1994</u>	<u>Funds Received</u>	<u>Project Expenditure</u>	<u>Balance 31 December 1994</u>
FOOD AND AGRICULTURE ORGANIZATION					
Workshop on Economic Analysis of Animal Health	MCP ZNS 030	11,578	-	7,470	4,108
Inter-American Seminar on Street Food Vendors	MCP FOS 011	-	-	<u>28,932</u>	<u>(28,932)</u>
	Subtotal	<u>11,578</u>	-	<u>36,402</u>	<u>(24,824)</u>
INTER-AMERICAN DEVELOPMENT BANK					
Poliomyelitis Control with Vaccines	MCP EPI 021	(825,096)	-	-	(825,096)
Technical Cooperation for Investment Projects in the Health Sector	MCP TCC 050	37	-	-	37
Media Support to EXPO'92	MCP HBF 031	13,473	(6,737)	2,750	3,986
Cholera Epidemic: Laboratory Strengthening in Environmental Health	MCP CDD 041	(136,243)	604,045	348,683	119,119
First Inter-American Conference on Society Violence and Health	MCP NCD 021	-	<u>30,000</u>	<u>21,020</u>	<u>8,980</u>
	Subtotal	<u>(947,829)</u>	<u>627,308</u>	<u>372,453</u>	<u>(692,974)</u>
INTERNATIONAL ATOMIC ENERGY AGENCY					
Parasitic Disease Control	CPZ ZNS 030	(2,000)	-	-	(2,000)
	Subtotal	<u>(2,000)</u>	-	-	<u>(2,000)</u>
INTERNATIONAL BANK FOR RECONSTRUCTION AND DEVELOPMENT (WORLD BANK)					
Language Services	ICP HBL 010	15,543	(15,543)	-	-
Comprehensive Family Health Program	ECU DHS 011	3,384	-	-	3,384
Health Network Meeting	MCP HDE 012	12,330	-	-	12,330
Targeting of Health and Nutrition Programs towards Poor Mothers and Children	MCP HDP 031	15,344	-	4,048	11,296
Health Policy and Priority	MCP HDP 043	<u>75,000</u>	-	<u>47,545</u>	<u>27,455</u>
	Subtotal	<u>121,601</u>	<u>(15,543)</u>	<u>51,593</u>	<u>54,465</u>
INTERNATIONAL LIFE SCIENCE INSTITUTE					
Environmental Health Protection, Food and Laboratories Seminar	MCP ZNS 111	3,063	-	545	2,518
Pre-Invest. in Micronutrients in Ecuador	MCP MPN 703	-	<u>15,000</u>	<u>17,549</u>	<u>(2,549)</u>
	Subtotal	<u>3,063</u>	<u>15,000</u>	<u>18,094</u>	<u>(31)</u>
INTERNATIONAL UNION FOR CONSERVATION OF NATURE AND NATURAL RESOURCES					
National Environmental Conservation Strategy	TRT CEH 020	<u>6,789</u>	-	-	<u>6,789</u>
	Subtotal	<u>6,789</u>	-	-	<u>6,789</u>

Table 8 (cont.)

<u>Source of Funds</u>	<u>Project Reference</u>	<u>Balance 1 January 1994</u>	<u>Funds Received</u>	<u>Project Expenditure</u>	<u>Balance 31 December 1994</u>
OPEC FUND FOR INTERNATIONAL DEVELOPMENT					
Prevention of Cholera Epidemic in C.A.	MCP CDD 052	-	<u>74,999</u>	<u>45,838</u>	<u>29,161</u>
	Subtotal	-	<u>74,999</u>	<u>45,838</u>	<u>29,161</u>
ORGANIZATION OF INTERNATIONAL AGROPECUARIAN SANITATION					
Control of Bovine Tuberculosis	PAZ ZNS 030	-	<u>20,000</u>	<u>11,299</u>	<u>8,701</u>
	Subtotal	-	<u>20,000</u>	<u>11,299</u>	<u>8,701</u>
ORGANIZATION OF AMERICAN STATES					
Training of Paramedics and Provision of Medicine	NIC DHS 014	101	-	-	101
Joint Workshops on Drug Abuse Prevention	MCP ADA 011	<u>8,800</u>	-	<u>6,940</u>	<u>1,860</u>
	Subtotal	<u>8,901</u>	-	<u>6,940</u>	<u>1,961</u>
UNICEF					
Coordination and Support of Human Resources Development	MCP HMC 010	6,629	(1,435)	5,194	-
Support to National Health Development	PER MPN 011	(298)	-	-	(298)
Health Services Development	TRT DHS 010	2,157	-	-	2,157
Food and Nutrition Surveillance	MCP NUT 011	204	-	-	204
Infant and Child Mortality Rate Study	TRT MCH 011	3,194	(3,194)	-	-
Support to Expanded Program on Immunization	ECU EPI 020	119	-	-	119
Cold Chain Center-Colombia	MCP EPI 053	357	-	-	357
Breast-Feeding Survey in Latin America	MCP MCH 080	1,465	(1,465)	-	-
Administration of Essential Drugs	BOL EDV 014	(939)	5,260	4,321	-
Research on EPI Health Services Infrastructure and Polio Eradication in Colombia	MCP EPI 036	99	(99)	-	-
Production of Publication "Los Doce que Sobreviven"	MCP HBP 032	11,000	-	11,000	-
Publication of Mid-Decade Goals Agreed for the Latin American Region	MCP MCH 101	29,487	-	29,328	159
Health Services Development	BOL DHS 012	-	14,839	14,801	38
First Inter-American Conference on Society, Violence and Health	MCP NCD 023	-	<u>10,000</u>	-	<u>10000</u>
	Subtotal	<u>53,474</u>	<u>23,906</u>	<u>64,644</u>	<u>12,736</u>
UNITED NATIONS DEVELOPMENT PROGRAM					
Emergency Health Services for the Demobilization Process - El Salvador	ELS DHS 141	(158,683)	-	-	(158,683)

Table 8 (cont.)

<u>Source of Funds</u>	<u>Project Reference</u>	<u>Balance 1 January 1994</u>	<u>Funds Received</u>	<u>Project Expenditure</u>	<u>Balance 31 December 1994</u>
Disaster Management Training Part II	MCP DPP 017	41,275	-	9,776	31,499
Disaster Management Training	MCP DPP 013	244	-	-	244
Regional IDNDR Meeting in Jamaica, 19-26 May 1992 (UNDP)	MCP DPP 064	437	-	-	437
Development Program for Displaced Persons, Refugees and Returnees in Central America:					
PRODERE Health Component -Belize	BLZ DHS 100	41,862	17,003	31,999	26,866
PRODERE Health Component -Costa Rica	COR DHS 100	12,436	5,800	15,722	2,514
PRODERE Health Component -El Salvador	ELS DHS 100	5,020	197,000	191,476	10,544
PRODERE Health Component -Guatemala	GUT DHS 100	8,836	50,000	40,596	18,240
PRODERE Health Component -Honduras	HON DHS 100	(15,724)	30,900	52,256	(37,080)
PRODERE Health Component -Multicountry	MCP TCC 060	287,935	(79,252)	73,114	135,569
PRODERE Health Component -Multicountry	MCP TCC 061	(105,252)	105,252	-	-
PRODERE Health Component -Nicaragua	NIC DHS 100	(359,553)	576,542	421,578	(204,589)
	Subtotal	(241,167)	903,245	836,517	(174,439)
UNITED NATIONS DISASTER RELIEF OFFICE					
Disaster Preparedness: IDNDR Support	COR DPP 011	3,700	7,978	-	11,678
	Subtotal	3,700	7,978	-	11,678
WORLD HEALTH ORGANIZATION					
Translation of Technical Publications	ECO CEH 011	-	7,000	11,698	(4,698)
	Subtotal	-	7,000	11,698	(4,698)
	TOTAL, INTERNATIONAL ORGANIZATIONS	(1,260,791)	2,774,653	2,660,904	(1,147,042)
<u>PRIVATE AND PUBLIC SECTOR</u>					
AMERICAN ASSOCIATION OF RETIRED PERSONS					
Publication "Midlife and Older Women in Latin America and Caribbean"	MCP HEE 021	5,241	-	550	4,691
	Subtotal	5,241	-	550	4,691
AMERICAN CANCER SOCIETY					
Translation of Textbook "Clinical Oncology" (See Various Grantors)	MCP HBP 031	70,000	(70,000)	-	-
	Subtotal	70,000	(70,000)	-	-
AMERICAN FOUNDATION FOR AIDS RESEARCH					
Strengthening Capacity of NGOs in AIDS Prevention in Argentina	MCP HIV 051	(293)	11,200	6,049	4,858
Strengthening Capacity of NGOs in AIDS Prevention	MCP HIV 052	-	11,300	9,040	2,260
	Subtotal	(293)	22,500	15,089	7,118

Table 8 (cont.)

<u>Source of Funds</u>	<u>Project Reference</u>	<u>Balance 1 January 1994</u>	<u>Funds Received</u>	<u>Project Expenditure</u>	<u>Balance 31 December 1994</u>
INTERNATIONAL ASSOCIATION IN NEUROSCIENCES					
Meeting on Neurodevelopmental Handicaps of Children	MCP MCH 012	439	-	-	439
Workshop on Tropical Spastic Parathesia in Jamaica	MCP MND 015	<u>3,463</u>	-	-	<u>3,463</u>
	Subtotal	<u>3,902</u>	-	-	<u>3,902</u>
CARNEGIE CORPORATION OF NEW YORK					
School Health and Family Education	CAR HED 020	5,199	-	-	5,199
Binational Symposium on Health of Women, Adolescents and Children	FEP MCH 021	15,628	-	12,987	2,641
Women in Health and Development in the Commonwealth Caribbean	MCP WHD 040	148	-	-	148
Women in Health Development in the Caribbean	CAR WHD 041	<u>73,699</u>	<u>7,097</u>	<u>45,857</u>	<u>34,939</u>
	Subtotal	<u>94,674</u>	<u>7,097</u>	<u>58,844</u>	<u>42,927</u>
CHIBRET INTERNATIONAL					
Ocular Health (Phase II)	MCP PBD 013	3,896	-	-	3,896
Dissemination of Information for Prevention of Blindness	MCP PBD 011	<u>4,836</u>	-	-	<u>4,836</u>
	Subtotal	<u>8,732</u>	-	-	<u>8,732</u>
F. HOFFMAN - LA ROCHE & CO.					
Workshop on Rational Usage of Psychotropic Drugs in Honduras	MCP MND 012	<u>456</u>	-	-	<u>456</u>
	Subtotal	<u>456</u>	-	-	<u>456</u>
FINNISH RED CROSS					
Workshops in Management Training of Blood Transfusion Services	MCP CLR 021	<u>17,607</u>	-	<u>3,530</u>	<u>14,077</u>
	Subtotal	<u>17,607</u>	-	<u>3,530</u>	<u>14,077</u>
GERMAN AGENCY FOR TECHNICAL COOPERATION					
International Training Network for Water and Waste Management	MCP CWS 081	2,308	-	-	2,308
Evaluation of Stabilization Ponds in El Kenko (La Paz, Bolivia)	CEP CWS 221	21,310	(21,310)	-	-
Technical Strengthening of CEPIS	CEP CEH 290	59,260	-	11,960	47,300
Community Participation, Sanitary Education and Personal Hygiene	CEP RUD 020	8,770	(8,770)	-	-
Aquaculture (Phase IV-B)	CEP CWS 145	(5,934)	5,934	-	-
Technical Strengthening of CEPIS	CEP CEH 292	8,950	13,277	9,111	13,116

Table 8 (cont.)

<u>Source of Funds</u>	<u>Project Reference</u>	<u>Balance 1 January 1994</u>	<u>Funds Received</u>	<u>Project Expenditure</u>	<u>Balance 31 December 1994</u>
Strengthening of ECO and Collaborating Centers	ECO CEH 080	3,944	-	-	3,944
Planning Workshop Phase II-ZOPP	CEP CEH 014	-	13,694	13,694	-
Training and Social Mobilization for Prevention of Cholera	MCP CDD 110	-	319,170	2,887	316,283
Pan American Network Sanitary Waste Management	CEP CEH 090	-	316,844	-	316,844
	Subtotal	<u>98,608</u>	<u>638,839</u>	<u>37,652</u>	<u>699,795</u>
HELPAGE					
Health Services for the Elderly	MCP HEE 012	25,812	-	-	25,812
	Subtotal	<u>25,812</u>	-	-	<u>25,812</u>
INSTITUTO ONCOLOGICO REGIONAL CIBAO					
Cost to ship cobalt therapy unit from Philadelphia to Dominican Republic	MCP CLR 030	11,396	-	-	11,396
	Subtotal	<u>11,396</u>	-	-	<u>11,396</u>
NATIONAL POLITECHNICAL INSTITUTE OF MEXICO					
Environmental Epidemiology	ECO CEH 046	-	6,061	-	6,061
	Subtotal	-	<u>6,061</u>	-	<u>6,061</u>
LEPROSY RELIEF WORK EMMAUS					
Leprosy Control	SUR LEP 020	28,992	-	24,742	4,250
Leprosy Control	JAM LEP 020	11,680	-	3,645	8,035
	Subtotal	<u>40,672</u>	-	<u>28,387</u>	<u>12,285</u>
MEDICAL WOMEN'S INTERNATIONAL ASSOCIATION					
Child Mortality due to Diarrheal Diseases	GUT MCH 012	(933)	-	-	(933)
	Subtotal	<u>(933)</u>	-	-	<u>(933)</u>
MERCK SHARP AND DOHME INTERNATIONAL					
Conservation of Non-Human Primates in Peru	MCP ZNS 094	5,249	-	5,249	-
Communication for Health - Immunization	MCP EPI 140	15,000	15,000	24,696	5,304
	Subtotal	<u>20,249</u>	<u>15,000</u>	<u>29,945</u>	<u>5,304</u>
NEGRI INSTITUTE ITALY					
International Seminar on Mental Health in Guatemala	MCP MND 011	1,513	-	-	1,513
Mental Health Workshop	MCP MND 014	2,568	-	-	2,568
Workshop on Psychiatry in Venezuela	MCP MND 016	6,598	-	-	6,598
	Subtotal	<u>10,679</u>	-	-	<u>10,679</u>

Table 8 (cont.)

<u>Source of Funds</u>	<u>Project Reference</u>	<u>Balance 1 January 1994</u>	<u>Funds Received</u>	<u>Project Expenditure</u>	<u>Balance 31 December 1994</u>
PROCTER AND GAMBLE					
Educational Programs in Adult Health	MCP NCD 014	<u>2,990</u>	-	<u>1,542</u>	<u>1,448</u>
	Subtotal	<u>2,990</u>	-	<u>1,542</u>	<u>1,448</u>
RIVER BLINDNESS FOUNDATION					
Inter-American Conference on Onchocerciasis	MCP PDP 011	<u>684</u>	-	-	<u>684</u>
	Subtotal	<u>684</u>	-	-	<u>684</u>
ROCKEFELLER FOUNDATION					
Feasibility Study on Vaccinology Centers	MCP RDV 020	1,502	-	-	1,502
Dengue Control	HON OCD 011	5,831	-	-	5,831
Study on the Effectiveness of International Health Agency	DAD MPN 021	<u>27,759</u>	-	<u>27,726</u>	<u>33</u>
	Subtotal	<u>35,092</u>	-	<u>27,726</u>	<u>7,366</u>
ROTARY INTERNATIONAL					
Polio Eradication in Brazil	MCP EPI 070	159,209	-	110,271	48,938
Operations to Stop Polio in the Americas	MCP EPI 090	1,782	-	-	1,782
Operations to Stop Polio in the Americas (Phase II)	MCP EPI 094	1,421	-	-	1,421
Operations to Stop Polio in the Americas	MCP EPI 096	33,327	-	27,518	5,809
Poliomyelitis Surveillance and Immunization in Jamaica	MCP EPI 097	22,476	-	9,090	13,386
Social Mobilization - Costa Rica	MCP EPI 098	15,000	-	7,950	7,050
Epidemiological Surveillance of Polio Eradication	BOL EPI 030	-	<u>11,621</u>	<u>2,678</u>	<u>8,943</u>
	Subtotal	<u>233,215</u>	<u>11,621</u>	<u>157,507</u>	<u>87,329</u>
ROYAL COMMONWEALTH SOCIETY FOR THE BLIND					
Ocular Health	ICP PBD 010	(91,389)	70,000	-	(21,389)
Prevention of Blindness	MCP PBD 020	45,555	-	7,858	37,697
Prevention of Blindness	COL PBD 020	-	<u>90,000</u>	<u>67,898</u>	<u>22,102</u>
	Subtotal	<u>(45,834)</u>	<u>160,000</u>	<u>75,756</u>	<u>38,410</u>
SANDOZ LTD.					
Support to Soloa Project on Essential Drugs	GUT EDV 030	<u>350</u>	-	-	<u>350</u>
	Subtotal	<u>350</u>	-	-	<u>350</u>
SOCIEDAD ESTATAL ESPANOLA V CENTENARIO					
Development of National Planning Capacity/ Potable Water and Sanitation Project	MCP CWS 200	<u>91,068</u>	-	<u>27,336</u>	<u>63,732</u>
	Subtotal	<u>91,068</u>	-	<u>27,336</u>	<u>63,732</u>

Table 8 (cont.)

<u>Source of Funds</u>	<u>Project Reference</u>	<u>Balance 1 January 1994</u>	<u>Funds Received</u>	<u>Project Expenditure</u>	<u>Balance 31 December 1994</u>
SISTERS OF THE SORROWFUL MOTHER HEALTH CARE MINISTRY CORPORATION					
Workshop on Aging Policy, (Santiago, 2-6 November 1992)	MCP HEE 014	<u>15</u>	<u>-</u>	<u>-</u>	<u>15</u>
	Subtotal	<u>15</u>	<u>-</u>	<u>-</u>	<u>15</u>
STUDIO MULTICENTRICO ITALIANO					
EURO Special Program for Research on Aging	ICP HEE 129	<u>32,709</u>	<u>-</u>	<u>-</u>	<u>32,709</u>
	Subtotal	<u>32,709</u>	<u>-</u>	<u>-</u>	<u>32,709</u>
SWISS NURSES ASSOCIATION					
Nursing Care	HAI DHS 020	<u>937</u>	<u>-</u>	<u>898</u>	<u>39</u>
	Subtotal	<u>937</u>	<u>-</u>	<u>898</u>	<u>39</u>
THE UNITED STATES PHARMACOPOEIAL CONVENTION, INC.					
Income from Licensing of Machine Translation Software	ICP HBL 020	<u>-</u>	<u>46,543</u>	<u>12,085</u>	<u>34,458</u>
	Subtotal	<u>-</u>	<u>46,543</u>	<u>12,085</u>	<u>34,458</u>
TUSKEGEE UNIVERSITY					
Prevention of Foreign Animal Diseases in the Caribbean	AFT FMD 060	<u>-</u>	<u>10,769</u>	<u>9,408</u>	<u>1,361</u>
	Subtotal	<u>-</u>	<u>10,769</u>	<u>9,408</u>	<u>1,361</u>
UPJOHN INTERNATIONAL, INC.					
EURO Special Program for Research on Aging	MCP HEE 124	<u>2,381</u>	<u>-</u>	<u>-</u>	<u>2,381</u>
	Subtotal	<u>2,381</u>	<u>-</u>	<u>-</u>	<u>2,381</u>
VARIOUS GRANTORS					
United States-Mexico Border Office	FEP MPN 010	31	-	-	31
EURO Special Program for Research on Aging	MCP HEE 128	3,009	-	-	3,009
Rabies Transmitted by Vampires	MCP ZNS 110	7,286	-	1,082	6,204
Emergency Relief for Cholera Epidemic	PER DPP 030	20,003	-	-	20,003
NGO Initiatives in the Health Sector	MCP TCC 071	161	-	-	161
Translation of Textbook on "Clinical Oncology" (See American Cancer Society)	MCP HBP 031	-	70,000	22,824	47,176
Development of X-Ray Machine for Cancer Treatment in Developing Countries	MCP CLR 040	<u>7,000</u>	<u>15,000</u>	<u>611</u>	<u>21,389</u>
	Subtotal	<u>37,490</u>	<u>85,000</u>	<u>24,517</u>	<u>97,973</u>

Table 8 (cont.)

<u>Source of Funds</u>	<u>Project Reference</u>	<u>Balance 1 January 1994</u>	<u>Funds Received</u>	<u>Project Expenditure</u>	<u>Balance 31 December 1994</u>
WELLCOME TRUST					
Support to Parasitology Unit in Belem	BRA PDP 011	<u>22,187</u>	<u>-</u>	<u>-</u>	<u>22,187</u>
	Subtotal	<u>22,187</u>	<u>-</u>	<u>-</u>	<u>22,187</u>
W.K. KELLOGG FOUNDATION					
Primary Health Care Delivery Models	MCP MCH 020	(1,514)	-	-	(1,514)
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	(40,807)	-	-	(40,807)
Development of Maternal and Child Health in the Paraguari Area	PAR MCH 030	87,980	-	65,005	22,975
Assessment of Comprehensive Models Methodology for Self-evaluation of Local Health System	MCP DHS 220	26,262	-	23,107	3,155
Development of Local Health Systems	MCP DHS 230	-	230,200	76,195	154,005
Assessment for Change in Local Health Systems	MCP DHS 221	<u>-</u>	<u>54,280</u>	<u>-</u>	<u>54,280</u>
	Subtotal	<u>98,482</u>	<u>284,480</u>	<u>164,307</u>	<u>218,655</u>
YALE UNIVERSITY					
Joint Workshop on Drug Abuse Prevention	VEN OCD 011	<u>14,781</u>	<u>64,343</u>	<u>73,093</u>	<u>6,031</u>
	Subtotal	<u>14,781</u>	<u>64,343</u>	<u>73,093</u>	<u>6,031</u>
	PRIVATE AND PUBLIC SECTOR TOTAL	<u>933,349</u>	<u>1,282,253</u>	<u>748,172</u>	<u>1,467,430</u>
	TOTAL	<u>27,662,798</u>	<u>44,090,974</u>	<u>42,119,457</u>	<u>29,634,315</u>

^{1/} Receipts in excess of expenditures accumulated on projects
Expenditures in excess of receipts incurred on projects

33,460,142
(3,825,827)

29,634,315

^{2/} This footnote is an integral part of the Table

PART III

CARIBBEAN EPIDEMIOLOGY CENTER

FINANCIAL STATEMENTS

INTRODUCTION

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

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

CAREC is financed jointly by PAHO/WHO and the CAREC Member Countries. During 1994, the Center received financial assistance from the Governments of Canada, the United Kingdom and the United States of America as well as from 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>CAREC Special Funds</u>	<u>Total Expenditure</u>
Personnel costs	1,047,765	109,965	-	993,306	572,050	-	2,723,086
Duty travel	37,114	19,622	-	62,168	116,440	-	235,344
Contractual services	332	12,639	-	47,493	322,031	-	382,495
Hospitality	811	-	-	-	-	-	811
Seminars and courses	4,802	16,855	-	14,344	100,217	-	136,218
Supplies and equipment	34,602	5,806	14,768	278,733	225,711	-	559,620
General operating expenses	-	2,414	31,026	101,904	83,241	-	218,585
Premises	<u>589</u>	<u>-</u>	<u>23,978</u>	<u>-</u>	<u>32,643</u>	<u>764</u>	<u>57,974</u>
Total	<u>1,126,016</u>	<u>167,301</u>	<u>69,772</u>	<u>1,497,948</u>	<u>1,452,333</u>	<u>764</u>	<u>4,314,134</u>

The statements which follow present the financial position of the Center, excluding the PAHO/WHO financial support of \$1,363,089. This support is shown in Table 1.

Table 10

CARIBBEAN EPIDEMIOLOGY CENTER
ADMINISTERED BY THE PAN AMERICAN HEALTH ORGANIZATION
STATEMENT OF INCOME AND EXPENDITURE FOR REGULAR BUDGET
FOR THE YEAR ENDING 31 DECEMBER 1994
(expressed in US dollars)

	<u>1994</u>	<u>1993</u>
INCOME		
Contributions from Member Governments		
Receipts from current assessments (Table 12)	92,668	158,133
Receipts from prior years' assessments (Table 12)	<u>1,240,993</u>	<u>740,683</u>
Total contributions	<u>1,333,661</u>	<u>898,816</u>
Miscellaneous income		
Education and training services	-	28,108
Sundry	19,179	61,684
Currency exchange differential	<u>25,677</u>	<u>(10,836)</u>
Total miscellaneous income	<u>44,856</u>	<u>78,956</u>
Excess of unliquidated obligations	<u>29,407</u>	<u>(4,226)</u>
Total income	<u>1,407,924</u>	<u>973,546</u>
EXPENDITURE		
Personnel costs	993,306	874,084
Duty travel	62,168	6,303
Contractual services	47,493	37,055
Seminars and courses	14,344	7,687
Supplies and equipment	278,733	252,021
General operating expenses	<u>101,904</u>	<u>100,743</u>
Total expenditure	<u>1,497,948</u> ^{1/}	<u>1,277,893</u>
NET INCOME (DEFICIT) FROM OPERATIONS	<u>(90,024)</u> ^{2/}	<u>(304,347)</u>

^{1/} Approved budget for 1994: \$1,668,001

^{2/} Transferred to Accumulated Deficit (Table 11)

CARIBBEAN EPIDEMIOLOGY CENTER
ADMINISTERED BY THE PAN AMERICAN HEALTH ORGANIZATION
STATEMENT OF ASSETS AND LIABILITIES
AS OF 31 DECEMBER 1994
(expressed in US dollars)

	<u>1994</u>	<u>1993</u>
ASSETS		
Cash on hand, in transit, and in banks		
U.S. dollar currency	-	-
Trinidad and Tobago dollar currency	<u>20,451</u>	<u>44,779</u>
Total cash	<u>20,451</u>	<u>44,779</u>
Investments, at cost		
Fixed-term deposit	<u>1,000,000</u>	<u>1,073,275</u>
Accounts receivable		
Quota contributions receivable (Table 12)	4,931,527	4,597,187
Less: reserved	<u>4,931,527</u>	<u>4,597,187</u>
	-	-
Trust funds receivable (Table 13)	1,050,230	656,125
Sundry debtors	<u>41,018</u>	<u>34,744</u>
Total accounts receivable	<u>1,091,248</u>	<u>690,869</u>
Balance due from Pan American Health Organization inter-office funding activities (Table 2)	<u>64,166</u>	-
TOTAL	<u><u>2,175,865</u></u>	<u><u>1,808,923</u></u>
LIABILITIES		
CURRENT LIABILITIES		
Quota contributions received in advance	6,087	3,336
Unliquidated obligations	135,620	66,032
Accounts payable	2,920	6,022
Balance due to Pan American Health Organization inter-office funding activities (Table 2)	-	<u>26,165</u>
Total current liabilities	<u>144,627</u>	<u>101,555</u>
STAFF PROVIDENT FUND	<u>924,559</u>	<u>823,370</u>
SPECIAL FUNDS		
Trust Funds (Table 13)	1,171,023	872,861
Building Fund	262,586	249,905
Housing Fund	<u>7,555</u>	<u>45,693</u>
Total special funds	<u>1,441,164</u>	<u>1,168,459</u>
ACCUMULATED DEFICIT		
Balance 1 January	(284,461)	19,886
Excess of income (expenditure) Table 10	(90,024)	(304,347)
Transfer from Housing Fund	<u>40,000</u>	-
Balance 31 December 1994	<u>(334,485)</u>	<u>(284,461)</u>
TOTAL	<u><u>2,175,865</u></u>	<u><u>1,808,923</u></u>

CARIBBEAN EPIDEMIOLOGY CENTER
 ADMINISTERED BY THE PAN AMERICAN HEALTH ORGANIZATION
 STATEMENT OF QUOTA CONTRIBUTIONS DUE FROM
 MEMBER GOVERNMENTS
 1994 BUDGET AND PRIOR YEARS
 (expressed in US dollars)

<u>Government</u>	<u>Year</u>	<u>Amount Due</u>	<u>Collected</u>	<u>Balance Due 31 December 1994</u>
Anguilla	1993	<u>2,228</u>	<u>-</u>	<u>2,228</u>
		<u>2,228</u>	<u>-</u>	<u>2,228</u>
Antigua and Barbuda	1994	6,685	-	6,685
	1993	6,612	360	6,252
	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	<u>2,115</u>	<u>2,115</u>	<u>-</u>	
		<u>46,422</u>	<u>33,485</u>	<u>12,937</u>
Bahamas	1994	44,644	35,835	8,809
	1993	<u>44,017</u>	<u>44,017</u>	<u>-</u>
		<u>88,661</u>	<u>79,852</u>	<u>8,809</u>
Barbados	1994	<u>69,982</u>	<u>34,991</u>	<u>34,991</u>
		<u>69,982</u>	<u>34,991</u>	<u>34,991</u>
Belize	1994	<u>6,685</u>	<u>-</u>	<u>6,685</u>
		<u>6,685</u>	<u>-</u>	<u>6,685</u>
Bermuda	1994	<u>7,891</u>	<u>7,891</u>	<u>-</u>
		<u>7,891</u>	<u>7,891</u>	<u>-</u>
British Virgin Islands	1994	<u>1,428</u>	<u>1,428</u>	<u>-</u>
		<u>1,428</u>	<u>1,428</u>	<u>-</u>
Cayman Islands	1994	<u>1,428</u>	<u>-</u>	<u>1,428</u>
		<u>1,428</u>	<u>-</u>	<u>1,428</u>
Dominica	1994	<u>6,685</u>	<u>6,685</u>	<u>-</u>
		<u>6,685</u>	<u>6,685</u>	<u>-</u>

<u>Government</u>	<u>Year</u>	<u>Amount Due</u>	<u>Collected</u>	<u>Balance Due</u> <u>31 December 1994</u>
Grenada	1994	6,685	-	6,685
	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	<u>5,249</u>	<u>5,249</u>	-
		<u>55,733</u>	<u>17,296</u>	<u>38,437</u>
Guyana	1994	92,324	-	92,324
	1993	91,328	-	91,328
	1992	90,055	82,532	7,523
	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	<u>37,675</u>	<u>37,675</u>	-
		<u>734,866</u>	<u>543,691</u>	<u>191,175</u>
Jamaica	1994	275,451	-	275,451
	1993	272,478	-	272,478
	1992	268,680	-	268,680
	1991	264,080	-	264,080
	1990	253,300	2,362	250,938
	1989	<u>36,625</u>	<u>36,625</u>	-
		<u>1,370,614</u>	<u>38,987</u>	<u>1,331,627</u>
Montserrat	1994	2,220	-	2,220
	1993	<u>1,676</u>	<u>1,276</u>	<u>400</u>
		<u>3,896</u>	<u>1,276</u>	<u>2,620</u>
Saint Kitts and Nevis	1994	<u>4,457</u>	<u>4,457</u>	-
		<u>4,457</u>	<u>4,457</u>	-
Saint Lucia	1994	6,685	165	6,520
	1993	<u>6,520</u>	<u>6,520</u>	-
		<u>13,205</u>	<u>6,685</u>	<u>6,520</u>
Saint Vincent and the Grenadines	1994	6,685	-	6,685
	1993	<u>312</u>	-	<u>312</u>
		<u>6,997</u>	-	<u>6,997</u>

<u>Government</u>	<u>Year</u>	<u>Amount Due</u>	<u>Collected</u>	<u>Balance Due 31 December 1994</u>
Suriname	1994	69,984	-	69,984
	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	<u>23,842</u>	-	<u>23,842</u>
	<u>617,009</u>	-	<u>617,009</u>	
Trinidad and Tobago	1994	1,054,638	-	1,054,638
	1993	1,043,257	-	1,043,257
	1992	1,028,717	456,548	572,169
	1991	<u>99,173</u>	<u>99,173</u>	-
		<u>3,225,785</u>	<u>555,721</u>	<u>2,670,064</u>
Turks and Caicos Islands	1994	<u>1,216</u>	<u>1,216</u>	-
		<u>1,216</u>	<u>1,216</u>	-
Total		<u>6,265,188</u>	<u>1,333,661</u>	<u>4,931,527</u>
Amounts consisted of:				
Contributions for 1994		1,668,001	92,668	1,575,333
Prior years		<u>4,597,187</u>	<u>1,240,993</u>	<u>3,356,194</u>
		<u>6,265,188</u>	<u>1,333,661</u>	<u>4,931,527</u>

Table 13

CARIBBEAN EPIDEMIOLOGY CENTER
ADMINISTERED BY THE PAN AMERICAN HEALTH ORGANIZATION
STATEMENT OF TRUST FUNDS
AS OF 31 DECEMBER 1994
(expressed in US dollars)

<u>Source of Funds</u>	<u>Project Reference</u>	<u>Balance 1 January 1994</u>	<u>Received</u>	<u>Project Costs</u>	<u>Balance 31 December 1994</u>
<u>GOVERNMENTS</u>					
CANADA					
Promotion of Effective Management of National Programs	HIV-214	137,827	-	108,180	29,647
Reduction of Impact of HIV on Individuals and Societal Groups	HIV-224	31,611	-	22,303	9,308
Prevention of Perinatal Transmission of HIV	HIV-234	20,759	-	13,003	7,756
Prevention of HIV Transmission through Blood	HIV-224	49,780	-	34,054	15,726
Public Health Laboratory Information System	OCD-060	-	11,900	5,841	6,059
Hepatitis B, Saint Kitts and Nevis	OCD-170	90,860	-	-	90,860
TRINIDAD AND TOBAGO					
Cervical Cancer Screening: Pilot PAP Smear Project	CAN-020	(52)	-	-	(52)
UNITED KINGDOM					
Epidemiology Training Initiatives	OCD-030	51,948	69,795	65,912	55,831
Economic Appraisal Applied to Health Needs Assessment and Program Evaluation in the Caribbean	OCD-040	218,361	114,180	112,536	220,005
Renovation of Parasitology Laboratory	OCD-191	(17,783)	-	(33,261)	15,478
Special Program on Sexually Transmitted Diseases	OCD-050	215,401	242,327	222,129	235,599
UNITED STATES OF AMERICA					
AIDS Prevention and Control: Program Management	HIV-210	11,386	300,000	95,134	216,252
AIDS Prevention and Control: Health Education	HIV-220	-	-	106,234	(106,234)
AIDS Prevention and Control: Surveillance and Control	HIV-230	-	355,711	115,029	240,682
CDC - CAREC Collaboratory Study to Evaluate HIV Alternatives Testing Algorithms	HIV-050	-	-	9,644	(9,644)
Epidemiology of Human T-cell Leukemia/Lymphoma Virus in Trinidad and the Caribbean Region	OCD-140	(634,789)	158,813	257,802	(733,778)
Epidemiology of Human T-cell Leukemia/Lymphoma Virus	OCD-141	-	103,664	300,685	(197,021)

Table 13 (cont.)

<u>Source of Funds</u>	<u>Project Reference</u>	<u>Balance 1 January 1994</u>	<u>Received</u>	<u>Project Costs</u>	<u>Balance 31 December 1994</u>
<u>United States (cont.)</u>					
Occupational Safety, Health Monitoring, and Control	OCD-150	(3,501)	-	-	(3,501)
<u>VARIOUS GRANTORS</u>					
<u>FAMILY HEALTH INTERNATIONAL</u>					
Interventions with High Risk Behavior Groups in Antigua	HIV-221	3,717	-	-	3,717
Interventions with STD Clinic Patients in Trinidad and Tobago	HIV-223	30	-	-	30
<u>LEPROSY RELIEF WORK EMMAUS</u>					
Leprosy Control	LEP-020	30,649	-	15,828	14,821
<u>ROCKEFELLER FOUNDATION</u>					
Reinforcement of Epidemiological Services	OCD-180	4,657	-	-	4,657
<u>WORLD AIDS FOUNDATION</u>					
Workshop on Clinical Management of AIDS Patients	HIV-031	<u>5,875</u>	<u>-</u>	<u>1,280</u>	<u>4,595</u>
Total		<u>216,736</u>	<u>1,356,390</u>	<u>1,452,333</u>	<u>120,793</u> ^{1/}

^{1/} Balance at 31 December is represented by:
 Receipts in excess of expenditure accumulated on projects
 Expenditures in excess of receipts incurred on projects

1,171,023
1,050,230
120,793 ^{2/}

^{2/} This footnote is an integral part of the Table

PART IV

**CARIBBEAN FOOD AND NUTRITION
INSTITUTE**

FINANCIAL STATEMENTS

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 practices between member countries, the University of West Indies, and other related agencies.

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

More specifically, CFNI has the following 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 an adequate and stable supply of nutritious, safe and acceptable foods for 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 1994, the Institute received financial assistance from PAHO/WHO, from the quota contributions of the Member Governments as well as from various contributors shown in Table 17. Total expenditure incurred by CFNI or on behalf of CFNI was as follows:

<u>Object of Expenditure</u>	<u>PAHO/WHO Regular Budget</u>	<u>PAHO Special Funds</u>	<u>CFNI Regular Budget</u>	<u>CFNI Trust Funds</u>	<u>Total Expenditure</u>
Personnel costs	649,368	-	144,526	-	793,894
Duty travel	24,233	-	-	15,827	40,060
Contractual services	84,484	2,998	10,012	27,812	125,306
Fellowships and seminars	48,025	-	-	4,955	52,980
Hospitality	30	-	-	-	30
Supplies and equipment	3,457	3,377	7,680	9,259	23,773
General operating expenses	112,927	2,171	17,173	4,042	136,313
Program support costs	-	-	-	5,688	5,688
	<u>922,524</u>	<u>8,546</u>	<u>179,391</u>	<u>67,583</u>	<u>1,178,044</u>

The statements which follow present the financial position of the Institute, excluding the PAHO/WHO financial support of \$922,524 and PAHO Special Funds of \$8,546. Expenditure against these sources of funding is included as part of the relevant fund totals disclosed in the Consolidated Income and Expenditure Statement (Table 1).

Table 14

CARIBBEAN FOOD AND NUTRITION INSTITUTE
ADMINISTERED BY THE PAN AMERICAN HEALTH ORGANIZATION
STATEMENT OF INCOME AND EXPENDITURE FOR REGULAR BUDGET
FOR THE YEAR ENDING 31 DECEMBER 1994
(expressed in US Dollars)

INCOME	<u>1994</u>	<u>1993</u>
Contributions from Member Governments		
Receipts from current assessments (Table 16)	54,391	69,861
Receipts from prior years' assessments (Table 16)	<u>213,023</u>	<u>101,086</u>
Total contributions	<u>267,414</u>	<u>170,947</u>
EXPENDITURE		
Personnel costs	144,526	154,708
Contractual services	10,012	12,448
Fellowship and seminars	-	13,294
Supplies and equipment	7,680	8,909
General operating expenses	<u>17,173</u>	<u>15,905</u>
Total expenditure	<u>179,391</u>	<u>205,264</u>
NET RESULTS FROM OPERATIONS	<u>88,023</u>	<u>(34,317)</u>

^{1/} Approved budget for 1994: \$316,990

^{2/} Transferred to Accumulated Deficit (Table 15)

Table 15

CARIBBEAN FOOD AND NUTRITION INSTITUTE
ADMINISTERED BY THE PAN AMERICAN HEALTH ORGANIZATION
STATEMENT OF ASSETS AND LIABILITIES
AS OF 31 DECEMBER 1994
(expressed in U.S. dollars)

ASSETS	<u>1994</u>	<u>1993</u>
CURRENT ASSETS		
Cash on hand, in transit, and in banks		
U.S. dollar currency	-	-
Other currency	<u>1,230</u>	<u>4,510</u>
Total cash	<u>1,230</u>	<u>4,510</u>
Accounts receivable		
Quota contributions receivable (Table 16)	822,571	772,995
Less: reserved	<u>822,571</u>	<u>772,995</u>
	-	-
Trust funds receivable (Table 17)	<u>6,279</u>	<u>5,681</u>
Total current assets	<u>7,509</u>	<u>10,191</u>
CAPITAL ASSETS		
Building	714,572	714,572
Less: reserved	<u>714,572</u>	<u>714,572</u>
Total capital assets	-	-
TOTAL	<u>7,509</u>	<u>10,191</u>
LIABILITIES		
CURRENT LIABILITIES		
Quota contributions received in advance	3,985	1,856
Unliquidated obligations	20,829	-
Balance due to Pan American Health Organization from inter-office funding activities (Table 2)	<u>16,388</u>	<u>98,423</u>
Total current liabilities	<u>41,202</u>	<u>100,279</u>
TRUST FUNDS (Table 17)	<u>99,558</u>	<u>131,186</u>
ACCUMULATED DEFICIT		
Balance 1 January	(221,274)	(186,957)
Excess of income (expenditure) Table 14	<u>88,023</u>	<u>(34,317)</u>
Balance 31 December	<u>(133,251)</u>	<u>(221,274)</u>
TOTAL	<u>7,509</u>	<u>10,191</u>

Table 16

CARIBBEAN FOOD AND NUTRITION INSTITUTE
ADMINISTERED BY THE PAN AMERICAN HEALTH ORGANIZATION
STATEMENT OF QUOTA CONTRIBUTIONS DUE
FROM MEMBER GOVERNMENTS
1994 BUDGET AND PRIOR YEARS
(expressed in US dollars)

<u>Government</u>	<u>Year</u>	<u>Amount Due</u>	<u>Collected</u>	<u>Balance Due 31 December 1994</u>
Anguilla	1994	<u>970</u>	<u>970</u>	-
		<u>970</u>	<u>970</u>	-
Antigua and Barbuda	1994	2,900	-	2,900
	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	<u>2,295</u>	<u>-</u>	<u>2,295</u>
		<u>20,497</u>	<u>-</u>	<u>20,497</u>
Bahamas	1994	14,900	7,377	7,523
	1993	<u>4,336</u>	<u>4,336</u>	-
		<u>19,236</u>	<u>11,713</u>	<u>7,523</u>
Barbados	1994	30,480	30,480	-
	1993	<u>29,026</u>	<u>29,026</u>	-
		<u>59,506</u>	<u>59,506</u>	-
Belize	1994	<u>2,900</u>	<u>2,900</u>	-
		<u>2,900</u>	<u>2,900</u>	-
British Virgin Islands	1994	<u>600</u>	<u>600</u>	-
		<u>600</u>	<u>600</u>	-
Cayman Islands	1994	<u>600</u>	-	600
		<u>600</u>	-	600
Dominica	1994	<u>2,900</u>	<u>2,900</u>	-
		<u>2,900</u>	<u>2,900</u>	-
Grenada	1993	2,900	2,900	-
	1993	2,783	2,783	-
	1992	<u>1,830</u>	<u>1,830</u>	-
		<u>7,513</u>	<u>7,513</u>	-

Table 16 (cont)

<u>Government</u>	<u>Year</u>	<u>Amount Due</u>	<u>Collected</u>	<u>Balance Due 31 December 1994</u>
Guyana	1994	40,200	-	40,200
	1993	38,291	686	37,605
	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	2,123	2,123	-
		<u>252,853</u>	<u>175,048</u>	<u>77,805</u>
Jamaica	1994	119,970	-	119,970
	1993	114,258	-	114,258
	1992	108,818	-	108,818
	1991	103,636	-	103,636
	1990	40,485	-	40,485
			<u>487,167</u>	-
Montserrat	1994	970	464	507
		<u>970</u>	<u>464</u>	<u>507</u>
Saint Kitts and Nevis	1994	2,900	2,900	-
		<u>2,900</u>	<u>2,900</u>	-
Saint Lucia	1994	2,900	2,900	-
		<u>2,900</u>	<u>2,900</u>	-
Saint Vincent and the Grenadines	1994	2,900	-	2,900
	1993	386	-	386
		<u>3,286</u>	-	<u>3,286</u>
Suriname	1985	58,910	-	58,910
		<u>58,910</u>	-	<u>58,910</u>
Trinidad and Tobago	1994	87,500	-	87,500
	1993	78,277	-	78,277
		<u>165,777</u>	-	<u>165,777</u>
Turks and Caicos Islands	1994	500	-	500
		<u>500</u>	-	<u>500</u>
Total		<u>1,089,985</u>	<u>267,414</u>	<u>822,571</u>
Amounts consisted of:				
Contributions for 1994		316,990	54,391	262,599
Prior years		<u>772,995</u>	<u>213,023</u>	<u>559,972</u>
		<u>1,089,985</u>	<u>267,414</u>	<u>822,571</u>

^{1/} Suriname withdrew at the end of 1985.

CARIBBEAN FOOD AND NUTRITION INSTITUTE
ADMINISTERED BY THE PAN AMERICAN HEALTH ORGANIZATION
STATEMENT OF TRUST FUNDS
AS OF 31 DECEMBER 1994
(expressed in US dollars)

<u>Source of Funds</u>	<u>Project Reference</u>	<u>Balance 1 January 1994</u>	<u>Received</u>	<u>Project Costs</u>	<u>Balance 31 December 1994</u>
<u>GOVERNMENTS</u>					
CANADA					
Sardine Tracking Survey	CFN-NUT-330	1,072	-	-	1,072
Data Collection and Analysis for Micronutrient Delivery System	CFN-NUT-340	(4,053)	-	250	(4,303)
FRANCE					
Community Nutrition Education in the Prevention of Diabetes and Hypertension	CFN-NUT-320	79,239	-	23,230	56,009
JAMAICA					
Study to Ascertain Food Accessibility Patterns	CFN-NUT-350	(1,628)	3,202	1,574	-
UNITED STATES OF AMERICA					
Iron Fortification of Wheat Flour in Grenada	CFN-NUT-040	1,359	14,779	18,114	(1,976)
National Nutrition Coordinators Consultation Meeting	CFN-NUT-014	14,552	-	2,603	11,949
<u>VARIOUS GRANTORS</u>					
FOOD AND AGRICULTURE ORGANIZATION					
Meeting: International Congress on Nutrition	CFN-NUT-050	249	-	-	249
JAMAICAN PRIVATE CORPORATIONS					
Nutrition Radio Series	CFN-NUT-210	5,876	-	5,105	771
UNICEF					
Monitoring and Improving Health of School Children	CFN-NUT-310	124	(124)	-	-
Community Nutrition Education in Diabetes/Hypertension Prevention	CFN-NUT-321	28,715	-	8,860	19,855
NESTLE FOUNDATION					
Influence of Iron Fortification of Chocolate Drink on School Children	CFN-NUT-313	-	17,500	7,847	9,653
TOTAL		<u>125,505</u>	<u>35,357</u>	<u>67,583</u>	<u>93,279</u>

^{1/} Balance at 31 December is represented by:
Receipts in excess of expenditure accumulated on projects
Expenditure in excess of receipts incurred on projects

99,558
(6,279)
93,279

PART V

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

FINANCIAL STATEMENTS

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, and the Central American countries of Costa Rica, El Salvador, Guatemala, Honduras and Nicaragua, and Panama. In 1990 Belize became a member country of the Institute 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 Meeting of the PAHO Directing Council (1983) approved PAHO's continued responsibility for the administration of the Institute until INCAP's Council of governing bodies or PAHO decides otherwise.

INCAP functions as a scientific agency for the provision of 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 manpower training and development; technical cooperation; research; and information and communication.

Since 1993, in response to the agreements of the XLIII and XLIV Meetings of the INCAP Council, and Resolution XIV of the Summit of the Presidents of the Central American countries, the Institute has been supporting and strengthening the technical and managerial capabilities of the national and regional institutions, for the operation of the food and nutritional security strategy for the people of Central America.

During 1994, the Institute received financial assistance from PAHO/WHO; the Governments of Canada, France, Guatemala, Norway, Sweden, and the United States of America; the quota contributions of the member countries; and other various contributors. The total expenditure incurred by INCAP or on behalf of INCAP was as follows:

<u>Object of Expenditures</u>	<u>PAHO Regular Budget</u>	<u>WHO Special Fund</u>	<u>INCAP Regular Budget</u>	<u>INCAP Special Funds</u>	<u>INCAP Trust Funds</u>	<u>Total Expenditure</u>
Personnel costs	1,194,260	-	400,352	100,303	1,613,573	3,308,488
Duty travel	58,865	-	5,736	2,282	147,777	214,660
Contractual services	57,240	-	108,480	11,235	288,855	465,810
Hospitality	480	-	-	-	-	480
Fellowships and seminars	69,802	33,742	1,257	26,371	296,702	427,874
Supplies and equipment	75,272	-	16,347	47,413	209,149	348,181
General operating expenses	151,151	-	99,564	83,855	248,394	582,964
Program support costs	-	4,298	-	-	145,768	150,066
	<u>1,607,070</u>	<u>38,040</u>	<u>631,736</u>	<u>271,459</u>	<u>2,950,218</u>	<u>5,498,523</u>

The statements which follow (Exhibits II and III) present the financial position of the Institute, excluding the PAHO/WHO financial support of \$1,645,110. This support is shown in Exhibit I.

In addition to the INCAP Regular Budget expenditure of \$631,736, the Institute also incurred an exceptional expenditure amounting to \$39,792. This is reported in Exhibit II, Note 4.

REPORT OF THE EXTERNAL AUDITOR ON THE
FINANCIAL STATEMENTS OF
THE INSTITUTE OF NUTRITION OF CENTRAL AMERICA
AND PANAMA
FOR THE YEAR ENDED 31 DECEMBER 1994

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 Panama (INCAP) for the year ended 31 December 1994 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 1994 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 1994.

Audit Standards

3. My audit of the Institute's 1994 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 1994 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 the 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:

- 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 they can place reliance on Internal Audit, it is my policy that they should do so where this avoids unnecessary duplication of audit procedures. Internal Audit made one visit to INCAP in November 1994 and agreed to include in their program of work tests to support my audit of the Institute's 1994 financial statements. 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.

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 1994.

9. Comments on action taken by the Institute on matters raised in my previous Reports are at paragraphs 10 to 21; a summary of the main findings and conclusions is at paragraphs 22 to 26 and detailed findings are at paragraphs 27 to 48.

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

On the Control of Non-Expendable Assets

10. In each of my Reports on the Institute's financial statements from 1990 to 1992, I commented on deficiencies in the inventory records and on the Institute's action to resolve them. Following on from these comments, I noted in my 1993 Report that the Institute had undertaken to dispose of a large number of assets which were in poor condition.

11. I am pleased to note that the inventory value of \$2,813,676 at 31 December 1994 shown in Explanatory Note 17 now reflects these disposals. My staff concluded from their 1994 review that the Institute has remedied the deficiencies previously identified and effective inventory monitoring procedures now exist.

On the Control of Reserves

(a) Provision for Personnel Entitlements

12. Explanatory Note 14 shows that the Provision for Personnel Entitlements is made up of four separate Reserves. During 1993 I noted that the Institute had developed draft written procedures for control of the reserves and I recommended that these be finalized in 1994. My staff found that these procedures were still under consideration in 1994. I recommend that the Institute now finalize them to provide a proper basis for the control of the Reserves.

13. Following suggestions by my staff in 1993, the Institute initiated changes in its accounting records to make details of the movements on the Reserves more transparent. I am pleased to note that these changes became fully operational in 1994. This means that the Institute now has timely and reliable information to facilitate regular monitoring of balances against requirements.

(b) Special Fund for INCAP Services

14. In my 1993 Report, I recommended that the Institute set out expected sources of income and intended areas of expenditure for each new subsidiary account to be discussed and agreed by Fund managers and the Administration to control the account. In 1994, the Administration contacted all Special Fund managers to facilitate this process. However, formal monitoring procedures had not been finalized. Explanatory Note 13 shows that Fund expenditure has increased significantly in 1994, and I therefore recommend that the Institute implements formal monitoring procedures in 1995.

(c) Special Fund for Program Support Costs

15. In 1993, I reported that the Institute had made minimal use of the Special Fund for Program Support Costs. INCAP explained that expenditure had been limited in 1993 whilst it awaited the costing of improvements to the Guatemala site. Expenditure in 1994 totalled \$128,638 compared to \$8,906 in 1993. After crediting income of \$149,126 from program support costs charged for administering trust fund projects, the balance on the Fund had increased to \$330,526 by 31 December 1994 (Explanatory Note 12). I am pleased to note that the Institute is now making use of the fund as intended and recommend that it monitors the fund balance regularly to ensure that this does not increase to a level in excess of requirements.

Common Accounting Standards

16. In my 1993 report I noted PAHO's intention to review the United Nations common accounting standards to identify any changes which may be necessary to the presentation of the Institute's financial statements. PAHO told me they are currently finalizing their review in conjunction with WHO. This had not been completed prior to finalization of the 1994 financial statements. Any changes recommended will be included in the 1995 INCAP financial statements.

Initiatives to Improve the Financial Position

17. In my 1993 Report I noted that continuing shortfalls in Regular Budget income undermines the Institute's ability to deliver its program of Regular Budget activities. I also noted that the Institute introduced new initiatives to secure its long term financial position.

18. I am pleased to note that these initiatives continued in 1994 and the Institute is developing new income generating products such as the Bienestarina Nutritional drink. In the light of reduced collection rates for quota contributions in 1994 (paragraphs 29 and 30), such initiatives are becoming increasingly important and I recommend that the Institute continue to develop these further in 1995.

On the Control of the Endowment Fund

19. I noted in 1993 that once potential funding sources were confirmed, INCAP would ensure that proper management guidelines were established in full for the Endowment Fund.

20. Explanatory Note 10 shows that the Fund increased from \$14,486 to \$14,822 during 1994, due to the transfer of interest income. The Director told me that whilst INCAP has not 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.

21. I am pleased to note that, despite the lack of external funding, the Institute has developed a draft agreement for the local administration of the Endowment Fund. I recommend that the Institute finalizes this agreement in 1995.

MAIN FINDINGS AND CONCLUSIONS

Results against the Regular Budget

22. Total income to support the Regular Budget fell short of the approved 1994 budget. Expenditure in 1994 was also below the approved budget thereby allowing the Institute to record an overall surplus on operations of \$57,529 (paragraphs 27 and 28).

Collection of Quota Contributions

23. The collection rate for current year assessments and arrears due from previous financial periods continued to fall in 1994. I recommend that the Institute reviews its monitoring procedures to increase the quota collection rate (paragraphs 29 and 30).

Miscellaneous Income - Galleta Royalties

24. The Institute received unexpectedly high Galleta Royalties of \$324,583 due to improved contractual arrangements. Only \$4,449 remains outstanding on unpaid contracts as at 31 December 1994 (paragraphs 31 and 32).

Trust Funds

25. The Institute established 18 new trust fund projects in 1994 and 17 were closed. Despite this, there is a general downward trend in project activity. Income and expenditure levels fell significantly in 1994 (paragraph 33).

Termination Cost Entitlement

26. The Institute issued redundancy notices to 54 staff members in 1994. Of these, 27 had left by 31 December 1994. In view of the reduction in staff numbers, I recommend that the Institute review its assumptions and estimates in 1995 on its liability for termination costs for continuing validity (paragraphs 40 to 44).

DETAILED FINDINGS

FINANCIAL MATTERS

Results against the Regular Budget

27. Assessed quota contributions and miscellaneous income finance the Institute's Regular Budget. During 1994, the actual income received from these sources, \$705,386, fell short of the approved Regular Budget of \$723,000. However expenditure of \$631,736 was also below the approved Budget which meant the Institute had a Regular Budget surplus on operations (before non-regular activities and exceptional items) of \$73,650 (Exhibit II). This was reduced by expenditure exceeding income on Support Costs by \$1,746 (Exhibit II) and by net exceptional expenditure of \$14,375 (Explanatory Note 4) providing an overall surplus of \$57,529. This surplus was transferred to the Working Capital Fund (paragraph 38).

28. Regular Budget income has increased significantly when compared to the 1993 total of \$446,631. This was due mainly to a large increase in Galleta Royalties collected in 1994, most of which were outstanding from 1993 (paragraph 31). Quota contribution income has, however, declined significantly in 1994 (paragraph 30). Expenditure also increased when compared to the 1993 total of \$485,746.

Collection of Quota Contributions

29. In my 1993 Report, I noted that there had been a decline in the collection of receipts against current year assessments and in arrears due from previous financial periods. Table 1, which shows the combined collection rate for both current assessments and arrears, indicates that this trend has continued in 1994.

TABLE 1

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

YEAR	AMOUNTS DUE (INCLUDING ARREARS) \$	AMOUNTS COLLECTED \$	AMOUNTS OUTSTANDING \$	COLLECTION RATE %
1994	854,231	271,726	582,505	32
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

Source: Audited financial statements 1990 to 1994

30. Within the combined collection rate noted in Table 1, the collection rate for 1994 annual quota contributions, excluding arrears, was only 12 per cent of amounts due. My staff discussed this with INCAP who feel that amounts outstanding will eventually be forthcoming and have opted not to provide against any of the amounts due. As a consequence of this low collection rate, INCAP was only able to fund its 1994 activities through unexpectedly high Galleta Royalties (paragraph 31). In 1995 this source of extra income will not be available. If INCAP's activities are not to be jeopardized in 1995, it is important that annual assessments and outstanding arrears are paid in a timely manner. I therefore recommend that the Institute reviews its monitoring procedures in order to increase the quota collection rate.

Miscellaneous Income - Galleta Royalties

31. In 1994 the Institute collected income from Galleta Royalties of \$324,583 compared to \$22,308 in 1993. The Institute told me that the significant increase is due to two measures. Firstly, as I noted in my 1993 report, the production of Galletas is part of a Government program and the number of contracts INCAP is able to negotiate depends on that previously agreed between the contractor and Government. When the Government invited bids for the Galleta Program, one of the pre-determined conditions was that the bakeries present an INCAP certificate stating that they had cleared their outstanding Royalty debts. Secondly, the improved Economic situation during 1994 allowed INCAP to obtain timely payment for those contracts agreed.

32. Explanatory Note 7 shows that amounts due on unpaid contracts totalled \$4,449 at 31 December 1994 compared to \$129,558 in 1993. In accordance with the Institute's accounting policy, these are included as receivables and reserved in the Statement of Assets and Liabilities (Exhibit III). My staff reviewed all amounts making up the 1994 balance and were satisfied that they are collectable.

Trust Fund Income/Expenditure

33. In 1994, eighteen new trust fund projects were established and seventeen were closed. Despite this, trust fund income fell to \$3.2m compared to \$4.5m in 1993. Similarly, expenditure fell to \$2.9m in 1994 compared to \$4.2m in 1993. The Institute explained that the closure of two large Institutional Projects accounted for most of the reduction. I am concerned at this downward trend in project activity and, whilst I acknowledge the Institute's efforts, urge them to take effective measures to secure alternative sources of funding.

Trust Fund Receivables

34. Amounts due from trust fund donors totalled \$363,297 at 31 December 1994 (Exhibit III). The Institute has decided to make a provision for doubtful amounts of \$11,519 within this total (Explanatory Note 6). My staff have reviewed all amounts within the provision and concluded that the Institute's course of action is prudent.

Reserve For Contingent Liability

35. In my 1993 Report I noted that one donor had employed accountants to review the costs charged by the Institute to two trust fund projects in the period 1991 to 1993. Their draft report concluded that costs incurred on the projects and other unquantified amounts, may be repayable to the donor. The Institute disclosed this in the 1993 financial statements.

36. The final accountants' report concluded that, in fact, the donor owes amounts to the Institute in respect of indirect charges. Under these circumstances, my staff questioned the continued validity of the contingent liability in 1994. The Institute explained that the final decision regarding acceptance of the accountants' findings has yet to be made by the donor. At the date of my Report INCAP are awaiting the outcome of the final decision. For this reason, the Institute felt that it was prudent to make no adjustment to the Reserve for Contingent Liability.

37. At the time of our 1994 audit, I also noted that a further review of 1993 costs was being conducted on all projects funded by the same donor. At the date of my Report this review had not been completed. However, the Institute told my staff that the accountants undertaking the review were generally satisfied with the amounts charged. My staff confirmed this view. For this reason, I agree with the Institute that no adjustment to the Reserve for Contingent Liability is necessary.

Working Capital Fund

38. The Institute increased the level of the Working Capital Fund to \$1,065,816 at 31 December 1994 (Explanatory Note 16) with the transfer of the surplus of funds of \$57,529 from the Statement of Income and Expenditure (Exhibit II). 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 \$1m target level approved by the INCAP Directing Council in 1992.

FINANCIAL CONTROL MATTERS

Financial Accounting Systems

39. 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 1994 financial statements.

OTHER MATTERS

Termination Cost Entitlement

40. 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. 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.

41. The Institute 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 estimating that it will increase on a progressive basis until it reaches the target level of \$500,000 around September 1996.

42. The withdrawal of donor funds for 1995 and beyond announced in October 1994 by the Institute led to a review of the Institute's staffing levels. Following this review, the Institute issued redundancy notices to 54 staff members. Of these, 27 had left by 31 December 1994 with the remainder to leave in 1995. My staff reviewed and checked the redundancy entitlement calculations and INCAP's compliance with their personnel rules in selection of the individual. Any additional guidance used on selection procedures was reviewed against the PAHO/WHO personnel manual. My staff found redundancy entitlements to have been correctly calculated and complied in all material respects with the guidelines.

43. My staff reviewed the impact of the redundancy payments on the Statutory and Termination Cost reserve balance at 31 December 1994 and the effect on the longer term liabilities of the Institute. With the payments made against 1994 contributions, the balance on the reserve at 31 December 1994 increased only slightly to \$321,621 compared to \$297,553 at 31 December 1993.

44. In light of the reduction in staff numbers, I recommend that the Institute reviews the assumptions and estimates underlying the target fund balance to ensure their continued validity during 1995.

Christmas Bonus Fund

45. I noted that the balance on the Christmas Bonus Fund was reduced to \$46 at 31 December 1994. This compares to a balance of \$5,630 at 31 December 1993. The Institute explained that the reduction was due to salary increases to support staff and changes in operational rates of exchange effective from 1 July 1994. I am pleased to note that the Institute has increased the contribution to the Fund for 1995 to prevent further decline.

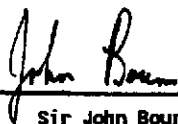
Amounts Written off, Cases of Fraud and Other Losses

46. I examined losses and write-offs totalling \$32,199. 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.

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

ACKNOWLEDGEMENTS

48. 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.

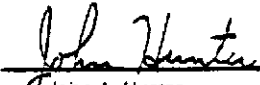



Sir John Bourn
(Comptroller and Auditor General, United Kingdom)
External Auditor

22 May 1995

CERTIFICATION OF FINANCIAL STATEMENTS

The appended Exhibits I to III and Schedules 1 to 2 and supporting Explanatory Notes are approved:


John A. Hunter
Accounting Chief, Department of Finance


George A. O. Alleyne
Director

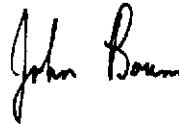
OPINION OF THE EXTERNAL AUDITOR

To: The Directing Council of the Pan American Health Organization

I have examined the appended financial statements comprising Exhibits I to 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 1994, 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 1994 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 1994 financial statements, as provided for in the Financial Regulations.



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

22 May 1995

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 1994
(expressed in US dollars)

FUNDS	Notes* or <u>Statement</u>	Balance 1 January <u>1994</u>	<u>Income</u>	<u>Transfers Adjustments</u>	<u>Expenditure</u>	Balance 31 December <u>1994</u>
INSTITUTE OF NUTRITION OF CENTRAL AMERICA AND PANAMA						
INCAP Regular Budget	Exhibit II	-	703,640 ¹	(71,904)	631,736	-
Endowment Fund	10	14,486	677	(341)	-	14,822
Staff Provident Fund	11	2,279,619	484,142	-	503,252	2,260,500
Special Funds						
Trust Funds	Schedule 2	52,371	3,261,832	(22,364)	2,950,218	341,621
Special Fund for Program Support Costs	12	310,038	149,126	-	128,638	330,526
Special Fund for INCAP Services	13	98,634	120,247	-	142,821	76,060
Provision for Personnel Entitlements	14	333,671	592,495	-	561,648	364,518
Reserve for Contingent Liability	15	327,326	-	-	-	327,326
Working Capital Fund	16	<u>1,008,287</u>	<u>-</u>	<u>57,529</u>	<u>-</u>	<u>1,065,816</u>
Subtotal INCAP funds		4,424,432	5,312,159	(37,080)	4,918,313	4,781,198
PAN AMERICAN HEALTH ORGANIZATION		-	1,607,070	-	1,607,070	-
WORLD HEALTH ORGANIZATION		<u>-</u>	<u>38,040</u>	<u>-</u>	<u>38,040</u>	<u>-</u>
TOTAL ALL FUNDS		<u>4,424,432</u>	<u>6,957,269</u>	<u>(37,080)</u>	<u>6,563,423</u>	<u>4,781,198</u>

* See Explanatory Notes following Exhibit III

¹ Includes net decrease of income from non-regular budget activities of \$1,746 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 THE REGULAR BUDGET
FOR THE YEAR ENDING 31 DECEMBER 1994
(expressed in US dollars)

	<u>1994</u>	<u>1993</u>
INCOME		
Contributions from Member Governments		
Receipts from current assessments (Schedule 1)	45,521	123,327
Receipts from prior years' assessments (Schedule 1)	<u>226,205</u>	<u>229,237</u>
Total contributions	<u>271,726</u>	<u>352,564</u>
Miscellaneous income		
GALLETA royalties	324,583	22,308
Education and training in nutrition	45,245	10,260
INCAPARINA commissions	36,899	32,891
Currency exchange differential	10,570	13,313
Sundry	<u>16,363</u>	<u>15,295</u>
Total miscellaneous income	<u>433,660</u>	<u>94,067</u>
Total income	<u>705,386</u>	<u>446,631</u>
EXPENDITURE		
Personnel costs	400,352	355,744
Duty travel	5,736	-
Contractual services	108,480	40,488
Fellowships and seminars	1,257	3,392
Supplies and equipment	16,347	15,499
General operating expenses	<u>99,564</u>	<u>70,623</u>
Total expenditure	<u>631,736</u> ^{1/}	<u>485,746</u>
NET RESULTS FROM OPERATIONS	<u>73,650</u>	<u>(39,115)</u>
Add (less) income from non-regular budget activities:		
Support costs (Explanatory Note 3)	(6,349)	16,816
Surplus funds from sundry trust projects	<u>4,603</u>	<u>6,770</u>
Subtotal	<u>(1,746)</u>	<u>23,586</u>
NET RESULTS BEFORE EXCEPTIONAL ITEMS	71,904	(15,529)
Add (less) net exceptional items (Explanatory Note 4)	<u>(14,375)</u>	<u>23,816</u>
NET RESULTS	<u>57,529</u> ^{2/}	<u>8,287</u>

¹ Appropriations for the 1994 budget as per Resolution III of the INCAP Directing Council (1993):

Quota Assessments	378,700
Miscellaneous income	<u>344,300</u>
Approved 1994 budget	<u>723,000</u>

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

INSTITUTE OF NUTRITION OF CENTRAL AMERICA AND PANAMA
ADMINISTERED BY THE PAN AMERICAN HEALTH ORGANIZATION
STATEMENT OF ASSETS AND LIABILITIES
AS OF 31 DECEMBER 1994
(expressed in US dollars)

	<u>Notes</u>	<u>1994</u>	<u>1993</u>
ASSETS			
CURRENT ASSETS			
Cash on hand, in transit and in banks			
US dollars	-	2,649	4,066
Quetzales	-	<u>4,298</u>	<u>4,012</u>
Total cash		<u>6,947</u>	<u>8,078</u>
Investments at cost			
Fixed-term deposit	5	<u>2,275,821</u>	<u>2,294,106</u>
Total investments		<u>2,275,821</u>	<u>2,294,106</u>
Accounts receivable			
Quota contributions receivable (Schedule 1)	-	582,505	475,531
Less: Reserved	-	<u>582,505</u>	<u>475,531</u>
		-	-
Trust Funds receivable (Schedule 2)	-	363,297	510,209
Less: Provision for doubtful accounts	6	<u>11,519</u>	-
		<u>351,778</u>	<u>510,209</u>
Sundry debtors	-	21,654	148,099
Less: Reserved	-	<u>4,449</u>	<u>129,558</u>
	7	<u>17,205</u>	<u>18,541</u>
Total accounts receivable		<u>368,983</u>	<u>528,750</u>
Balance due from the Pan American Health Organization inter-office funding activities	-	2,538,048	2,081,587
Supplies inventory	8	<u>38,170</u>	<u>37,313</u>
TOTAL		<u>5,227,969</u>	<u>4,949,834</u>
LIABILITIES			
CURRENT LIABILITIES			
Unliquidated obligations	9	2,735	5,967
Accounts Payable	-	<u>80,739</u>	<u>9,226</u>
Total current liabilities		<u>83,474</u>	<u>15,193</u>
ENDOWMENT FUND	10	<u>14,822</u>	<u>14,486</u>
STAFF PROVIDENT FUND	11	<u>2,260,509</u>	<u>2,279,619</u>
SPECIAL FUNDS			
Trust Funds (Schedule 2)	-	704,918	562,580
Special Fund for Program Support Costs	12	330,526	310,038
Special Fund for INCAP Services	13	76,060	98,634
Provision for Personnel Entitlements	14	364,518	333,671
Reserve for Contingent Liability	15	<u>327,326</u>	<u>327,326</u>
Total special funds		<u>1,803,348</u>	<u>1,632,249</u>
WORKING CAPITAL FUND	16	<u>1,065,816</u>	<u>1,008,287</u>
TOTAL		<u>5,227,969</u>	<u>4,949,834</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 are charged to expenditure in the year of purchase. The Institute maintains an inventory of non-expendable equipment containing items greater than \$500 in value and items subject to theft and valued at less than \$500. These assets are therefore not shown in the Statement of Assets and Liabilities (Explanatory Note 17).

However, certain expendable assets are shown in Exhibit III as current assets (Explanatory Note 8).

(f) **Expenditure**

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

As this is the first year of the 1994-1995 biennium, PAHO Regular Budget funded expenditure is disclosed in the Introduction to the financial statements, and in Exhibit I, on a cash basis (i.e. when monies are paid for goods and services).

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

(g) **Income**

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

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

However, Cost Center Account income (Note 3) 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 7).

(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. 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 1994 is as follows:

	<u>1994</u>	<u>1993</u>
Income	191,854	197,196
Less costs incurred:		
Local transportation	124,314	103,617
Reproduction and visual aids	28,780	40,274
Photocopies	<u>45,109</u>	<u>36,489</u>
Subtotal	<u>198,203</u>	<u>180,380</u>
Excess income available over costs	(6,349)	16,816
Less:		
Funds transferred to Income and Expenditure (Exhibit II)	<u>6,349</u>	<u>(16,816)</u>
Balance as of 31 December 1994	<u>-</u>	<u>-</u>

In 1994, a total of \$6,349 was transferred to Income and Expenditure compared with \$16,816 in the previous year

4. Net Exceptional Items:

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

	<u>1994</u>	<u>1993</u>
Exceptional Expenditure Items:		
Write-off of uncollectible trust fund receivables	28,273	1,832
Write-off of inventory price variation account	-	6,909
Increase in provision for Doubtful Amounts	<u>11,519</u>	<u>-</u>
Subtotal	<u>39,792</u>	<u>8,741</u>
Exceptional Income Items:		
Amount provided for as a doubtful debt in previous financial periods but received during 1993 (Note 6)	-	32,557
Adjustment upon liquidation of completed trust funded project	22,327	-
Amount received for project costs previously written-off	2,794	-
Inventory price variance	<u>296</u>	<u>-</u>
Subtotal	<u>25,417</u>	<u>32,557</u>
Net Exceptional Items	<u>(14,375)</u>	<u>23,816</u>

5. 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.

6. Provision for Doubtful Amounts: Trust Funds

The status of this Provision is as follows:

	<u>1994</u>	<u>1993</u>
Balance as of 1 January	-	41,518
Less: Amount received from donor (Note 4)	-	32,557
Amounts written-off as uncollectible	<u>-</u>	<u>8,961</u>
Subtotal	<u>-</u>	<u>41,518</u>
Add: Increase in provision (Note 4)	<u>11,519</u>	<u>-</u>
Balance as at 31 December	<u><u>11,519</u></u>	<u><u>-</u></u>

7. Sundry Debtors

Sundry Debtors comprise:

	<u>1994</u>	<u>1993</u>
Amounts due for Galleta royalties	4,449	129,558
Less: Reserve for royalties	(4,449)	(129,558)
	-	-
Add: Other receivables	<u>17,205</u>	<u>18,541</u>
Total	<u><u>17,205</u></u>	<u><u>18,541</u></u>

8. 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.

9. Unliquidated obligations

Unliquidated obligations of \$2,735 are commitments against the resources of the current financial period for which funds have not yet been disbursed.

10. 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>1994</u>	<u>1993</u>
Balance as of 1 January	14,486	9,568
Contributions	-	4,242
Interest	677	676
Less adjustment of 1993 interest earned	<u>(341)</u>	<u>-</u>
Balance as of 31 December	<u>14,822</u>	<u>14,486</u>

11. 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 his or her salary; an equal amount is contributed by INCAP. Each technical and service staff member contributes an amount equal to 9% of his or her salary, while the Institute contributes 12%. Upon termination, the staff member receives a lump sum payment of the entitlement accumulated in his/her account.

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

	<u>1994</u>	<u>1993</u>
Accounts of staff members as of 1 January	2,279,619	2,152,742
Add Income:		
Contribution of staff members and INCAP	309,389	308,478
Interest on fixed term time deposit (Note 5)	82,838	77,743
Repayment of loans by staff members	83,311	47,869
Interest on loans	5,967	6,303
Prior years interest not collected by beneficiary	<u>2,637</u>	<u>-</u>
Total Income	<u>484,142</u>	<u>440,393</u>
Less Expenditure:		
Withdrawals on separation	325,508	266,477
New loans to staff members	106,216	47,039
1993 interest paid	<u>71,528</u>	<u>-</u>
Total Expenditure	<u>503,252</u>	<u>313,516</u>
Balance as of 31 December ¹	<u>2,260,509</u>	<u>2,279,619</u>

¹ Includes total loans outstanding to staff members of \$138,404 at 31 December 1994 compared to \$115,429 at 31 December 1993.

12. 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>1994</u>	<u>1993</u>
Balance as of 1 January	310,038	101,974
Add: Income	<u>149,126</u>	<u>216,970</u>
Subtotal	459,164	318,944
Less: Expenditure	<u>128,638</u>	<u>8,906</u>
Balance as of 31 December	<u>330,526</u>	<u>310,038</u>

13. 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 <u>1994</u>	<u>Adjustments</u>	<u>Income</u>	<u>Expenditures</u>	Balance 31 December <u>1994</u>
Microbiological analyses	11,723	11,330	17,438	19,501	20,990
Nutritionally improved Galleta program	5,624	3,903	17,433	20,385	6,575
Technical assistance to the food industry	(245)	1,000	1,511	1,035	1,231
Training in food technology	7,221	3,650	17,658	21,826	6,703
Laboratory analyses	19,510	(8,553)	13,500	21,339	3,118
Special services to Honduras	11,871	-	-	11,071	800
Computer center	17,568	-	5,600	9,130	14,038
Specialized services in chemistry and biochemistry	10,276	-	12,720	14,731	8,265
Technology transfer on fortification and enrichment of food with micronutrients	3,756	-	34,387	23,803	14,340
Sale of serum	<u>11,330</u>	<u>(11,330)</u>	<u>-</u>	<u>-</u>	<u>-</u>
	<u>98,634</u>	<u>-</u>	<u>120,247</u>	<u>142,821</u>	<u>76,060</u>

14. 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>1994</u>	<u>Income</u>	<u>Expenditure</u>	Balance 31 December <u>1994</u>
Statutory and termination costs ¹	297,553	180,569	156,501	321,621
Short-term illness	19,382	26,275	11,054	34,603
Christmas bonus	5,630	54,585	60,169	46
Insurance	<u>11,106</u>	<u>331,066</u>	<u>333,924</u>	<u>8,248</u>
Total	<u>333,671</u>	<u>592,495</u>	<u>561,648</u>	<u>364,518</u>

¹ 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. Commencing in 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.

15. 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.

16. Working Capital Fund

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

The position of the Working Capital Fund is as follows:

	<u>1994</u>	<u>1993</u>
Balance as of 1 January	1,008,287	1,000,000
Net results transferred from Exhibit II	<u>57,529</u>	<u>8,287</u>
Balance as of 31 December	<u>1,065,816</u>	<u>1,008,287</u>

17. Non-expendable Inventories

The original cost of non-expendable inventories held by INCAP as of 31 December 1994 totalled \$2,813,676, compared with \$3,262,496 as of 31 December 1993. 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
 1994 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 1994</u>
Belize	1994	<u>18,700</u>	<u>18,700</u>	-
		<u>18,700</u>	<u>18,700</u>	-
Costa Rica	1994	50,400	-	50,400
	1993	50,400	-	50,400
	1992	50,400	7,749	42,651
	1991	<u>3,858</u>	<u>3,858</u>	-
		<u>155,058</u>	<u>11,607</u>	<u>143,451</u>
El Salvador	1994	61,200	-	61,200
	1993	<u>61,200</u>	<u>61,200</u>	-
		<u>122,400</u>	<u>61,200</u>	<u>61,200</u>
Guatemala	1994	112,700	-	112,700
	1993	<u>21,284</u>	-	<u>21,284</u>
		<u>133,984</u>	-	<u>133,984</u>
Honduras	1994	37,400	-	37,400
	1993	<u>24,189</u>	<u>10,725</u>	<u>13,464</u>
		<u>61,589</u>	<u>10,725</u>	<u>50,864</u>
Nicaragua	1994	44,600	-	44,600
	1993	44,600	-	44,600
	1992	44,600	-	44,600
	1991	<u>32,327</u>	-	<u>32,327</u>
		<u>166,127</u>	-	<u>166,127</u>
Panama	1994	53,700	26,821	26,879
	1993	53,700	53,700	-
	1992	53,700	53,700	-
	1991	<u>35,273</u>	<u>35,273</u>	-
		<u>196,373</u>	<u>169,494</u>	<u>26,879</u>
Total		<u>854,231</u>	<u>271,726</u>	<u>582,505</u>
Amounts consisted of:				
Contributions for 1994		378,700	45,521	333,179
Prior years		<u>475,531</u>	<u>226,205</u>	<u>249,326</u>
		<u>854,231</u>	<u>271,726</u>	<u>582,505</u>

INSTITUTE OF NUTRITION OF CENTRAL AMERICA AND PANAMA
ADMINISTERED BY THE PAN AMERICAN HEALTH ORGANIZATION
STATEMENT OF TRUST FUNDS
AS OF 31 DECEMBER 1994
(expressed in US dollars)

<u>Source of Funds</u>	<u>Project Reference</u>	<u>Balance 1 January 1994</u>	<u>Received</u>	<u>Project Costs</u>	<u>Adjustments</u>	<u>Balance 31 December 1994</u>
GOVERNMENTS						
CANADA						
INTERNATIONAL DEVELOPMENT						
RESEARCH CENTER						
Biological and social impact of the introduction of tap water in rural communities of Guatemala's Altiplano						
	NUT-590	26,737	27,304	63,137	103	(8,993)
Technical assistance to PRINAPS						
	NUT-510	43,250	-	91,379	-	(48,129)
FRANCE						
Subregional cooperative support network for community development in the areas of food, nutrition and health						
	NUT-475	57,692	-	27,607	-	30,085
Education on food nutrition						
	NUT-780	24,264	-	9,243	18	15,039
Joint programs of research, training and development of human resources in aspects related to rural food and agriculture industries						
	NUT-350	1,427	3,653	3,354	-	1,726
GUATEMALA						
MINISTRY OF PUBLIC HEALTH						
Food and drug control - Phase I						
	NUT-005	31,574	-	-	-	31,574
Food and drug control - Phase II						
	NUT-006	72,646	-	58,157	-	14,489
Food and drug control - Phase III						
	NUT-007	-	88,184	18,322	-	69,862
NORWAY						
Commercial agricultural food in the rural home in Central America - Phase I						
	NUT-285	(4,261)	6,456	2,196	1	-
Commercial agricultural food in the rural home in Central America - Phase II						
	NUT-286	-	115,755	-	-	115,755
SWEDEN						
Increase of the resources and consumption of food through technology transfer						
	NUT-195	12,969	180,355	172,664	-	20,660
Regional program for technical cooperation in nutrition						
	NUT-353	4,228	-	-	(880)	3,348

<u>Source of Funds</u>	<u>Project Reference</u>	<u>Balance 1 January 1994</u>	<u>Received</u>	<u>Project Costs</u>	<u>Adjustments</u>	<u>Balance 31 December 1994</u>
SWEDISH INTERNATIONAL DEVELOPMENT AUTHORITY (SIDA)						
Promotion of breastfeeding and infant feeding practices in Central America	NUT-280	27,136	455,233	442,657	810	40,522
SWITZERLAND						
Diagnosis of needs in formation and training of human resources for food and nutrition in Central America and Panama	NUT-771	8	-	-	(8)	-
UNITED STATES OF AMERICA						
AGENCY FOR INTERNATIONAL DEVELOPMENT						
INCAP institutional strengthening	NUT-389	-	-	10,691	-	(10,691)
INCAP Institution Strengthening Project (IISP):						
Strategic planning and management	NUT-391	(42,476)	238,862	226,688	-	(30,302)
Technical strengthening and technology transfer/general	NUT-392	(174,283)	557,071	438,207	(1,043)	(56,462)
Technical strengthening and technology transfer/Vitamin A	NUT-393	(40,631)	164,385	142,433	4	(18,675)
Financial resources development	NUT-394	(26,497)	135,011	113,237	-	(4,723)
Administrative support	NUT-395	(28,326)	27,206	-	1,120	-
Technical strengthening in controlling diarrheic diseases	NUT-396	18,911	-	368	(18,911)	(368)
Extension of Quetzaltenango maternal neonatal health project	NUT-397	(36,340)	192,204	163,139	-	(7,275)
Applied investigation on drinking water projects: Cost recovery mechanism and changes in women's role	NUT-398	(35,433)	46,912	11,627	-	(148)
Prevention and control of disorders caused by deficiencies in nutritional components in Central America	NUT-399	-	105,968	124,772	-	(18,804)
Nutrition education manuals	NUT-400	537	-	-	(27)	510
Support for cholera surveillance and control in Central America	NUT-425	(7,298)	2,434	-	4,864	-
Training medical personnel in diagnosis and treatment of pesticide intoxication	NUT-435	(28,127)	83,101	53,818	(2,259)	(1,103)
Training medical personnel in diagnosis and treatment of pesticide intoxication - Phase II	NUT-436	-	43,988	59,269	-	(15,281)
Oral rehydration therapy, growth monitoring and education	NUT-670	17,590	-	-	(7,476)	10,114
Technical support for food assistance programs	NUT-710	1,006	-	-	7,431	8,437

<u>Source of Funds</u>	<u>Project Reference</u>	<u>Balance 1 January 1994</u>	<u>Received</u>	<u>Project Costs</u>	<u>Adjustments</u>	<u>Balance 31 December 1994</u>
<u>INTERNATIONAL ORGANIZATIONS AND OTHERS</u>						
APHA						
Distribution of bulletins on mothers and children	NUT-675	-	1,950	-	-	1,950
AID/CDM						
Water and sanitation project in the Altiplano	NUT-575	970	-	-	(970)	-
ASSOCIATION FOR VOLUNTARY SURGICAL CONTRACEPTION (AVSC)						
Biochemical component of vitamin A	NUT-415	7,359	13,046	13,451	-	6,954
CATIE						
Agropastoral systems for small producers of nutritional components in Central America	NUT-470	378	-	-	(378)	-
CENTER FOR HUMAN SERVICES						
Improvement in handling of cholera cases: Focusing on excellence	NUT-615	8,286	47,936	71,660	-	(15,438)
CLAPP AND MAYNE, INC.						
Popular practices and management of acute respiratory infections in Guatemala, Ethnographic study	NUT-655	-	10,886	12,088	-	(1,202)
COMMUNITY HOMES						
Community homes program	NUT-545	397	7,046	6,671	-	772
EUROPEAN UNION						
Support to bacteriological laboratories	NUT-405	19	-	-	(19)	-
FAO						
Nutrition education workshop and aspects of the population in rural development	NUT-515	1,683	294	1,836	(141)	-
FUNDACION CONTRA EL HAMBRE						
Community health in IXIL, Quiche	NUT-620	412	-	83	-	329
FUTURES GROUP						
Reproduction of SIMAP material	NUT-465	780	-	-	(780)	-
HARVARD UNIVERSITY						
Analysis of host risk factors for the development of bloody diarrhea and dysentery following infection by shigella SPP and Campylobacter jejuni	NUT-310	2,982	-	-	(2,982)	-

<u>Source of Funds</u>	<u>Project Reference</u>	<u>Balance 1 January 1994</u>	<u>Received</u>	<u>Project Costs</u>	<u>Adjustments</u>	<u>Balance 31 December 1994</u>
ICAITI						
Biological improvements in coffee pulp	NUT-585	210	-	-	(210)	-
INCAP						
Experimental farm	NUT-130	7,762	24,036	25,291	36	6,543
INTERNATIONAL ATOMIC ENERGY AGENCY						
Use of irradiation as a method of public health intervention to control the transmission of cysticercus cellulose from porcine meat	NUT-640	-	5,000	1,991	(2,500)	509
Use of irradiation as a method for preserving and improving the safety of shrimp	NUT-660	-	-	2,046	2,500	454
INTERNATIONAL CENTER FOR RESEARCH ON WOMEN						
Response of endogenous growth factor to exercise and food supplementation in stunted pubertal girls	NUT-455	1,252	8,086	10,379	1,041	-
Dietetic studies, mortality and physical activity among adolescents in the community of Sanarate	NUT-505	1,537	-	1,516	(21)	-
INTERNATIONAL FOOD POLICY RESEARCH INSTITUTE						
Long-term effects of agricultural modernization on household income accumulation and employment, consumption, health and nutritional status in Guatemala	NUT-450	15,512	-	10,066	-	5,446
JOHN SNOW						
Quetzaltenango maternal and neonatal health project and natural study of oxytocin use	NUT-210	(1,559)	-	-	1,559	-
Quetzaltenango maternal and neonatal health project	NUT-665	-	4,500	10,909	-	(6,409)
JOHNS HOPKINS UNIVERSITY						
Vitamin A treatment for children with lower respiratory illnesses	NUT-421	22,446	-	30,409	-	(7,963)
Support of administration of nutritional epidemiology	NUT-220	(404)	-	-	404	-
Testing of vitamin A	NUT-420	(6,919)	8,490	1,571	-	-
Effect of zinc supplements on the appetite, activity and digestion of rural Guatemalan children	NUT-566	(8,552)	17,051	8,561	-	(62)
MEDICAL RESEARCH COUNCIL						
Longitudinal multicenter study on the duration of lactation amenorrhea as it relates to breast-feeding practices	NUT-685	-	4,233	-	-	4,233

<u>Source of Funds</u>	<u>Project Reference</u>	<u>Balance 1 January 1994</u>	<u>Received</u>	<u>Project Costs</u>	<u>Adjustments</u>	<u>Balance 31 December 1994</u>
NESTLE FOUNDATION						
Nestle fellowships	NUT-260	915	-	419	-	496
Fellowship for teachers in nutrition schools and for postgraduate studies	NUT-261	30,849	-	17,148	-	13,701
OVERSEAS DEVELOPMENT AGENCY						
Strengthening of the planning of food and nutrition interventions at the community level	NUT-635	-	347,045	147,749	-	199,296
PRITECH						
Using social communication to improve feeding practices in Guatemala	NUT-500	10,828	-	-	-	10,828
Off-campus studies for prevention and control of cholera and acute diarrheic diseases	NUT-600	173	-	-	-	173
Evaluation of manuals for course "Prevention and control of cholera and acute diarrheic diseases"	NUT-601	4,983	-	15	-	4,968
RAND						
Illnesses and treatments	NUT-630	-	90,000	67,937	-	22,063
SAREC (SWEDISH AGENCY FOR RESEARCH CORPORATION)						
Breast-feeding and infectious diseases/diarrhea	NUT-095	1,592	-	1,589	(3)	-
STANFORD UNIVERSITY						
Early malnutrition and status in adolescence	NUT-823	439	-	-	(439)	-
THRASHER RESEARCH FUND						
Dietary management of persistent diarrhea in a rural Guatemalan community	NUT-170	859	-	-	(859)	-
Generational effects of nutritional supplementation on birthweight II	NUT-186	5,465	26,149	58,835	-	(27,221)
UNITED NATIONS						
Transfer of technology of flour mixtures	NUT-290	(40,873)	-	21,291	695	(61,469)
UNITED NATIONS CHILDREN'S FUND						
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)	-

<u>Source of Funds</u>	<u>Project Reference</u>	<u>Balance 1 January 1994</u>	<u>Received</u>	<u>Project Costs</u>	<u>Adjustments</u>	<u>Balance 31 December 1994</u>
UNITED NATIONS CHILDREN'S FUND (cont.)						
Social and biological impact following the introduction of household piped water in rural Guatemala	NUT-593	-	4,500	4,099	-	401
Prevalence of goiter, cavities, iodization and fluoridation	NUT-990	12,873	-	1,289	-	11,584
Micronutrients national survey in Guatemala	NUT-991	-	11,380	-	-	11,380
Polio control program in Central America	NUT-995	(5,594)	-	-	5,594	-
UNITED NATIONS UNIVERSITY						
World hunger program	NUT-050	6,670	-	2,779	-	3,891
RAP studies in four communities	NUT-410	54	-	-	(54)	-
UNIVERSITY OF CALIFORNIA REGENTS						
Inter-institutional collaboration in food and nutrition	NUT-560	14,118	14,794	33,561	85	(4,564)
EMORY UNIVERSITY						
Promoting human potential in vulnerable children: from research to practice	NUT-650	-	21,000	22,023	-	(1,023)
UNIVERSITY OF WISCONSIN/MADISON						
Impact of non-traditional exports on agrarian structure and distribution in Guatemala	NUT-200	(2,551)	-	-	-	(2,551)
W.K. KELLOGG FOUNDATION						
Outreach model to transfer agricultural technology and nutrition knowledge to poor rural communities	NUT-445	3,262	-	3,260	(2)	-
Diet and health in Latin America and the Caribbean	NUT-555	(13,453)	-	988	-	(14,441)
WASHINGTON STATE UNIVERSITY						
Improved biological utilization and availability of dry beans	NUT-372	612	-	-	(612)	-
WORLD ALLIANCE FOR BREASTFEEDING ACTION						
Baby-friendly hospital initiative action folder	NUT-485	2,180	-	-	(2,180)	-
WORLD HEALTH ORGANIZATION						
Controlled clinical trial to evaluate the efficacy and safety of "Conventional Regrading"	NUT-070	31	-	-	(31)	-
Nutritional therapy during diarrhea and recovery at the community level: Study of an educational intervention in rural Guatemala, Part II	NUT-206	12,221	49,818	47,609	-	14,430

<u>Source of Funds</u>	<u>Project Reference</u>	<u>Balance 1 January 1994</u>	<u>Received</u>	<u>Project Costs</u>	<u>Adjustments</u>	<u>Balance 31 December 1994</u>
WORLD HEALTH ORGANIZATION (Cont.)						
Development of a computer program for the presentation of information in the form of maps	NUT-295	590	-	-	(590)	-
Multicenter study of home management of the ARI	NUT-525	2,118	-	-	-	2,118
The hygiene of domestic weaning foods	NUT-530	714	-	-	(714)	-
Etiological agents of acute respiratory infections in children	NUT-580	3,933	-	3,585	-	348
Study on intra-household contamination in Guatemala: Phase I						
Preliminary data collection	NUT-595	(6,632)	12,437	5,575	(230)	-
Indoor air pollution and intra-uterine growth in Guatemala	NUT-596	-	22,910	22,610	-	300
Study on mortality and morbidity related to abortion in Ladino and Indian women in urban and rural Guatemala	NUT-605	15,271	-	15,267	(4)	-
Hospital-based descriptive study of mortality and morbidity related to abortion in Guatemalan Ladino and Indian women in urban and rural areas	NUT-606	-	13,783	9,663	-	4,120
Determinants of infant feeding in the first 6 months of life in rural Guatemala: formative research	NUT-625	-	16,000	15,506	-	494
Pharmacokinetics of oral cotrimoxazole (CTX) in infants less than 3 months of age with serious bacterial infections	NUT-645	-	4,380	994	-	3,386
Multicenter longitudinal study of the duration of lactational amenorrhea in relation to breast-feeding practices	NUT-811	13,614	-	4,152	-	9,462
WORLD RESOURCES INSTITUTE						
Workshop on the preservation of non-traditional agriculture in Guatemala	NUT-610	<u>1,950</u>	<u>1,000</u>	<u>782</u>	<u>-</u>	<u>2,168</u>
TOTAL		<u>52,371</u>	<u>3,261,832</u>	<u>2,950,218</u>	<u>(22,364)</u>	<u>341,621</u> ¹

¹ Balance at 31 December is represented by:

Receipts in excess of expenditure accumulated to date	704,918
Expenditure in excess of receipts incurred on projects	(363,297)
	<u>341,621</u>

PAN AMERICAN HEALTH ORGANIZATION
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