

PART IV

**CARIBBEAN FOOD AND NUTRITION
INSTITUTE**



CARIBBEAN FOOD AND NUTRITION INSTITUTE

CARIBBEAN FOOD AND NUTRITION INSTITUTE
ADMINISTERED BY THE PAN AMERICAN HEALTH ORGANIZATION
STATEMENT OF INCOME AND EXPENDITURE AND CHANGES IN FUND BALANCES
FOR THE YEAR ENDING 31 DECEMBER 2006
(expressed in US dollars)

	Reference	Regular Budget and Working Capital Fund	Trust Funds Table 19	Special Funds
INCOME				
Assessed contributions	Table 18	356,134	-	-
Voluntary contributions				
CFNI program activities	Table 19	-	698,713	-
Other income				
Revenue-producing activities		-	-	51,665
Funds received under interorganization arrangements		-	-	-
TOTAL INCOME		<u>356,134</u>	<u>698,713</u>	<u>51,665</u>
EXPENDITURE				
International health program		<u>313,693</u>	<u>890,985</u>	<u>56,294</u>
TOTAL EXPENDITURE		<u>313,693</u>	<u>890,985</u>	<u>56,294</u>
EXCESS (SHORTFALL) OF INCOME OVER EXPENDITURE		42,441	(192,272)	(4,629)
Provision for delays in the collection of assessed contributions	Table 18	(155,811)	-	-
Payment of assessed contributions for prior years	Table 18	<u>66,775</u>	-	-
NET EXCESS (SHORTFALL) OF INCOME OVER EXPENDITURE		(46,595)	(192,272)	(4,629)
Savings on or cancellation of prior periods' obligations		-	-	-
TOTAL CHANGES IN FUND BALANCES		(46,595)	(192,272)	(4,629)
FUND BALANCES, 1 JANUARY 2006		<u>(363,606)</u>	<u>484,516</u>	<u>103,601</u>
FUND BALANCES, 31 DECEMBER 2006		<u>(410,201)</u>	<u>292,244</u>	<u>98,972</u>

**CARIBBEAN FOOD AND NUTRITION INSTITUTE
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STATEMENT OF INCOME AND EXPENDITURE AND CHANGES IN FUND BALANCES
FOR THE YEAR ENDING 31 DECEMBER 2006
(expressed in US dollars)**

Subtotal CFNI	PAHO	WHO	Total 2006	
356,134	-	-	356,134	INCOME
				Assessed contributions
698,713	-	-	698,713	Voluntary contributions
				CFNI program activities
51,665	-	-	51,665	Other income
				Revenue-producing activities
-	845,843	364,880	1,210,723	Funds received under interorganization arrangements
<u>1,106,512</u>	<u>845,843</u>	<u>364,880</u>	<u>2,317,235</u>	TOTAL INCOME
				EXPENDITURE
<u>1,260,972</u>	<u>845,843</u>	<u>364,880</u>	<u>2,471,695</u>	International health program
<u>1,260,972</u>	<u>845,843</u>	<u>364,880</u>	<u>2,471,695</u>	TOTAL EXPENDITURE
(154,460)	-	-	(154,460)	EXCESS (SHORTFALL) OF INCOME OVER EXPENDITURE
(155,811)	-	-	(155,811)	Provision for delays in the collection of assessed contributions
66,775	-	-	66,775	Payment of assessed contributions for prior years
(243,496)	-	-	(243,496)	NET EXCESS (SHORTFALL) OF INCOME OVER EXPENDITURE
-	-	-	-	Savings on or cancellation of prior periods' obligations
(243,496)	-	-	(243,496)	TOTAL CHANGES IN FUND BALANCES
224,511	-	-	224,511	FUND BALANCES, 1 JANUARY 2006
<u>(18,985)</u>	<u>-</u>	<u>-</u>	<u>(18,985)</u>	FUND BALANCES, 31 DECEMBER 2006

CARIBBEAN FOOD AND NUTRITION INSTITUTE
ADMINISTERED BY THE PAN AMERICAN HEALTH ORGANIZATION
STATEMENT OF ASSETS, LIABILITIES, AND RESERVES AND FUND BALANCES
AS OF 31 DECEMBER 2006
(expressed in US dollars)

	2006	2005
ASSETS		
Cash on hand and in banks (Table 17)	1,610	3,642
Accounts receivable		
Quota contributions due from Members (Table 18)	1,480,328	1,391,292
Provision for delays in collection of assessed contributions	(1,480,328)	(1,391,292)
Balance due from Pan American Health Organization for interoffice funding activities	-	223,960
Building	714,572	714,572
TOTAL ASSETS	716,182	942,174
 LIABILITIES		
Quota contributions received in advance	1,090	3,091
Prior biennium reserves / Current unliquidated obligations	3,322	-
Balance due to Pan American Health Organization for interoffice funding activities	16,183	-
TOTAL LIABILITIES	20,595	3,091
 RESERVES AND FUND BALANCES		
Trust Funds (Table 19)	292,244	484,516
Special Fund for CFNI Services	98,972	103,601
Working Capital Fund	(410,201)	(363,606)
TOTAL FUND BALANCE	(18,985)	224,511
Equity in building	714,572	714,572
TOTAL RESERVES AND FUND BALANCES	695,587	939,083
TOTAL LIABILITIES AND RESERVES AND FUND BALANCES	716,182	942,174

**CARIBBEAN FOOD AND NUTRITION INSTITUTE
ADMINISTERED BY THE PAN AMERICAN HEALTH ORGANIZATION
STATEMENT OF CASH FLOW
FOR THE YEAR ENDING 31 DECEMBER 2006
(expressed in US dollars)**

	2006
CASH FLOWS FROM OPERATING ACTIVITIES	
Net excess (shortfall) of income over expenditure (Table 15)	(243,496)
Increase (decrease) in unliquidated obligations	3,322
Increase (decrease) in contributions or payments received in advance	(2,001)
NET CASH FROM OPERATING ACTIVITIES	(242,175)
CASH FLOWS FROM INVESTING AND FINANCING ACTIVITIES	
Increase (decrease) in interorganization funding balance payable	240,143
NET CASH FROM INVESTING AND FINANCING ACTIVITIES	240,143
NET INCREASE (DECREASE) IN CASH	(2,032)
CASH AS OF 1 JANUARY 2006	3,642
CASH AS OF 31 DECEMBER 2006	1,610

CARIBBEAN FOOD AND NUTRITION INSTITUTE
ADMINISTERED BY THE PAN AMERICAN HEALTH ORGANIZATION
STATEMENT OF QUOTA CONTRIBUTIONS DUE FROM MEMBERS
2006 ASSESSMENTS AND PRIOR YEARS
(expressed in US dollars)

<u>Member</u>	<u>Year</u>	<u>Amount Due</u>	<u>Collected</u>	<u>Balance Due</u> <u>31 December 2006</u>
Anguilla	2006	1,090	1,090	-
	2005	1,090	1,090	-
		<u>2,180</u>	<u>2,180</u>	<u>-</u>
Antigua and Barbuda	2006	3,258	-	3,258
	2005	3,258	3,258	-
	2004	3,258	3,258	-
	2003	3,258	3,258	-
	2002	2,184	2,184	-
		<u>15,216</u>	<u>11,958</u>	<u>3,258</u>
Bahamas	2006	16,740	7,533	9,207
		<u>16,740</u>	<u>7,533</u>	<u>9,207</u>
Barbados	2006	34,240	34,240	-
		<u>34,240</u>	<u>34,240</u>	<u>-</u>
Belize	2006	3,258	3,258	-
		<u>3,258</u>	<u>3,258</u>	<u>-</u>
British Virgin Islands	2006	674	674	-
		<u>674</u>	<u>674</u>	<u>-</u>
Cayman Islands	2006	674	6	668
	2005	674	674	-
	2004	337	337	-
		<u>1,685</u>	<u>1,017</u>	<u>668</u>
Dominica	2006	3,258	-	3,258
	2005	3,258	-	3,258
	2004	3,258	-	3,258
	2003	3,258	-	3,258
		<u>13,032</u>	<u>-</u>	<u>13,032</u>

Table 18

<u>Member</u>	<u>Year</u>	<u>Amount Due</u>	<u>Collected</u>	<u>Balance Due 31 December 2006</u>
Grenada	2006	3,258	2,900	358
	2005	358	358	-
		<u>3,616</u>	<u>3,258</u>	<u>358</u>
Guyana	2006	45,165	44,833	332
	2005	331	331	-
		<u>45,496</u>	<u>45,164</u>	<u>332</u>
Jamaica	2006	134,788	-	134,788
	2005	134,788	-	134,788
	2004	134,788	-	134,788
	2003	134,787	-	134,787
	2002	125,970	-	125,970
	2001	125,970	-	125,970
	2000	125,970	-	125,970
	1999	125,970	-	125,970
	1998	119,970	-	119,970
	1997	119,970	-	119,970
	1996	119,970	-	119,970
	1995	94,790	48,224	46,566
		<u>1,497,731</u>	<u>48,224</u>	<u>1,449,507</u>
Montserrat	2006	1,090	1,090	-
		<u>1,090</u>	<u>1,090</u>	<u>-</u>
Saint Kitts and Nevis	2006	3,258	3,258	-
		<u>3,258</u>	<u>3,258</u>	<u>-</u>
Saint Lucia	2006	3,258	-	3,258
	2005	3,258	3,234	24
	2004	2	2	-
	<u>6,518</u>	<u>3,236</u>	<u>3,282</u>	
Saint Vincent and the Grenadines	2006	3,258	2,574	684
		<u>3,258</u>	<u>2,574</u>	<u>684</u>
Trinidad and Tobago	2006	98,300	98,300	-
		<u>98,300</u>	<u>98,300</u>	<u>-</u>

Table 18

<u>Member</u>	<u>Year</u>	<u>Amount Due</u>	<u>Collected</u>	<u>Balance Due 31 December 2006</u>
Turks and Caicos Islands	2006	567	567	-
	2005	567	567	-
		<u>1,134</u>	<u>1,134</u>	<u>-</u>
TOTAL		<u><u>1,747,426</u></u>	<u><u>267,098</u></u>	<u><u>1,480,328</u></u>
Amounts consist of:				
Contributions for 2006		356,134	200,323	155,811
Contributions for prior years		1,391,292	66,775	1,324,517
		<u><u>1,747,426</u></u>	<u><u>267,098</u></u>	<u><u>1,480,328</u></u>

CARIBBEAN FOOD AND NUTRITION INSTITUTE
ADMINISTERED BY THE PAN AMERICAN HEALTH ORGANIZATION
STATEMENT OF TRUST FUNDS
AS OF 31 DECEMBER 2006
(expressed in US dollars)

<u>Source of Funds</u>	PAHO Project ID	Program Ref.	Balance 1 January 2006	Funds Received ^{1/}	Project Expenditure	Balance 31 December 2006
I. GOVERNMENT FINANCING (EXTERNAL PROJECTS)						
CANADA						
Nutrition and HIV/AIDS in the Caribbean	026105	NUT	93,513	225,909	264,515	54,907
Gender Inequities in Health	026118	NUT	20	8,595	8,615	-
UNITED STATES OF AMERICA						
Technical Meeting on Food and Nutrition	190002	NUT	27,166	(3)	27,163	-
Poverty Alleviation	190003	NUT	1,499	(67)	1,432	-
TOTAL - GOVERNMENT FINANCING (EXTERNAL PROJECTS)			122,198	234,434	301,725	54,907
II. GOVERNMENT FINANCING (INTERNAL PROJECTS)						
GUYANA						
Nutrition Training Components, Basic Nutrition Program	330008	NUT	189,868	341,762	334,060	197,570
JAMAICA						
Household Surveys in Support of Food Security Assessments	075014	NUT	-	33,355	32,135	1,220
TOTAL - GOVERNMENT FINANCING (INTERNAL PROJECTS)			189,868	375,117	366,195	198,790
TOTAL - GOVERNMENT FINANCING			312,066	609,551	667,920	253,697
III. INTERNATIONAL ORGANIZATIONS						
FOOD AND AGRICULTURE ORGANIZATION						
Development of Food-Based Dietary Guidelines to promote Healthy Diets and Lifestyles	051014	NUT	-	5,690	5,390	300
Assessment of Food Security and Vulnerability Analysis	051015	NUT	-	29,610	24,102	5,508
TOTAL - INTERNATIONAL ORGANIZATIONS			-	35,300	29,492	5,808

IV. PRIVATE AND PUBLIC SECTOR

SAGICOR FINANCIAL CORPORATION
Improving Health and Nutrition in the
Caribbean through Competition

426001	NUT	19,042	18,946	24,860	13,128
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CENTRE FOR CHRONIC DISEASE
CONTROL
Combating Cardiovascular Diseases
through Nutrition in the Caribbean

446001	NUT	-	9,916	6,405	3,511
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WORLD DIABETES FOUNDATION
Protocol for Nutritional Management
of Diabetes

418001	NUT	153,408	25,000	162,308	16,100
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TOTAL - PRIVATE AND PUBLIC SECTOR

172,450	53,862	193,573	32,739
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TOTAL

484,516	698,713	890,985	292,244
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Balance at 31 December 2006 is represented by:

Accumulated receipts in excess of expenditure held in trust by CFNI	292,244
Project expenditure incurred and funded by CFNI in excess of receipts	-
Total	292,244

^{1/} Funds Received are shown net of refunds to Donors