

**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 2004**  
(expressed in US dollars)

	<u>Reference</u>	<u>Regular Budget and Working Capital Fund</u>	<u>Trust Funds Table 17</u>	<u>Special Funds</u>
<b>INCOME</b>				
Assessed contributions	Table 16	356,134	-	-
Voluntary contributions				
CFNI program activities		-	662,675	-
Other income				
Revenue-producing activities		-	-	48,179
Funds received under interorganization arrangements		-	-	-
<b>TOTAL INCOME</b>		<u>356,134</u>	<u>662,675</u>	<u>48,179</u>
<b>EXPENDITURE</b>				
International health program		<u>274,595</u>	<u>661,877</u>	<u>35,081</u>
<b>TOTAL EXPENDITURE</b>		<u>274,595</u>	<u>661,877</u>	<u>35,081</u>
<b>EXCESS (SHORTFALL) OF INCOME OVER EXPENDITURE</b>		<b>81,539</b>	<b>798</b>	<b>13,098</b>
Provision for delays in the collection of assessed contributions	Table 16	(177,910)	-	-
Payment of assessed contributions for prior years	Table 16	66,152	-	-
<b>NET EXCESS (SHORTFALL) OF INCOME OVER EXPENDITURE</b>		<u>(30,219)</u>	<u>798</u>	<u>13,098</u>
Savings on or cancellation of prior periods' obligations		-	-	-
<b>TOTAL CHANGES IN FUND BALANCES</b>		<b>(30,219)</b>	<b>798</b>	<b>13,098</b>
<b>FUND BALANCES, 1 JANUARY 2004</b>		<u>(405,265)</u>	<u>312,225</u>	<u>71,737</u>
<b>FUND BALANCES, 31 DECEMBER 2004</b>		<u>(435,484)</u>	<u>313,023</u>	<u>84,835</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 2004  
(expressed in US dollars)**

<b>Subtotal CFNI</b>	<b>PAHO</b>	<b>WHO</b>	<b>Total 2004</b>	
356,134	-	-	356,134	<b>INCOME</b>
662,675	-	-	662,675	Assessed contributions
48,179	-	-	48,179	Voluntary contributions
-	783,084	317,100	1,100,184	CFNI program activities
1,066,988	783,084	317,100	2,167,172	Other income
				Revenue-producing activities
				Funds received under interorganization arrangements
				<b>TOTAL INCOME</b>
971,553	783,084	317,100	2,071,737	<b>EXPENDITURE</b>
971,553	783,084	317,100	2,071,737	International health program
				<b>TOTAL EXPENDITURE</b>
95,435	-	-	95,435	<b>EXCESS (SHORTFALL) OF INCOME OVER EXPENDITURE</b>
(177,910)	-	-	(177,910)	Provision for delays in the collection of assessed contributions
66,152	-	-	66,152	Payment of assessed contributions for prior years
(16,323)	-	-	(16,323)	<b>NET EXCESS (SHORTFALL) OF INCOME OVER EXPENDITURE</b>
-	-	-	-	Savings on or cancellation of prior periods' obligations
(16,323)	-	-	(16,323)	<b>TOTAL CHANGES IN FUND BALANCES</b>
(21,303)	-	-	(21,303)	<b>FUND BALANCES, 1 JANUARY 2004</b>
(37,626)	-	-	(37,626)	<b>FUND BALANCES, 31 DECEMBER 2004</b>

**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 2004  
(expressed in US dollars)**

	<u>2004</u>	<u>2003</u>
<b>ASSETS</b>		
Cash on hand and in banks (Table 15)	1,027	3,348
Accounts receivable		
Quota contributions due from Members (Table 16)	1,413,769	1,302,011
Provision for delays in collection of assessed contributions	(1,413,769)	(1,302,011)
Building	714,572	714,572
<b>TOTAL ASSETS</b>	<u>715,599</u>	<u>717,920</u>
 <b>LIABILITIES</b>		
Quota contributions received in advance	2,576	2,920
Balance due to Pan American Health Organization for interoffice funding activities	36,077	21,731
<b>TOTAL LIABILITIES</b>	<u>38,653</u>	<u>24,651</u>
 <b>RESERVES AND FUND BALANCES</b>		
Trust Funds (Table 17)	313,023	312,225
Special Fund for CFNI Services	84,835	71,737
Working Capital Fund	(435,484)	(405,265)
<b>TOTAL FUND BALANCE</b>	<u>(37,626)</u>	<u>(21,303)</u>
Equity in building	714,572	714,572
<b>TOTAL RESERVES AND FUND BALANCES</b>	<u>676,946</u>	<u>693,269</u>
<b>TOTAL LIABILITIES AND RESERVES AND FUND BALANCES</b>	<u>715,599</u>	<u>717,920</u>

**CARIBBEAN FOOD AND NUTRITION INSTITUTE  
ADMINISTERED BY THE PAN AMERICAN HEALTH ORGANIZATION  
STATEMENT OF CASH FLOW  
FOR THE YEAR ENDING 31 DECEMBER 2004  
(expressed in US dollars)**

	<u>2004</u>
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>	
Net excess (shortfall) of income over expenditure (Table 13)	(16,323)
Increase (decrease) in contributions or payments received in advance	<u>(344)</u>
<b>NET CASH FROM OPERATING ACTIVITIES</b>	<u>(16,667)</u>
<b>CASH FLOWS FROM INVESTING AND FINANCING ACTIVITIES</b>	
Increase (decrease) in interorganization funding balance payable	<u>14,346</u>
<b>NET CASH FROM INVESTING AND FINANCING ACTIVITIES</b>	<u>14,346</u>
<b>NET INCREASE (DECREASE) IN CASH</b>	(2,321)
<b>CASH AS OF 1 JANUARY 2004</b>	<u>3,348</u>
<b>CASH AS OF 31 DECEMBER 2004</b>	<u><u>1,027</u></u>

**CARIBBEAN FOOD AND NUTRITION INSTITUTE**  
**ADMINISTERED BY THE PAN AMERICAN SANITARY BUREAU**  
**STATEMENT OF QUOTA CONTRIBUTIONS DUE FROM MEMBERS**  
**2004 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 2004</u>
Anguilla	2004	1,090	1,090	-
		1,090	1,090	-
Antigua and Barbuda	2004	3,258	-	3,258
	2003	3,258	-	3,258
	2002	3,045	-	3,045
	2001	3,045	648	2,397
	2000	3,045	3,045	-
	1999	3,045	3,045	-
	1998	2,900	2,900	-
	1997	2,900	2,900	-
	1996	2,900	2,900	-
			27,396	15,438
Bahamas	2004	16,740	16,740	-
		16,740	16,740	-
Barbados	2004	34,240	-	34,240
		34,240	-	34,240
Belize	2004	3,258	3,258	-
		3,258	3,258	-
British Virgin Islands	2004	674	674	-
		674	674	-
Cayman Islands	2004	674	-	674
		674	-	674
Dominica	2004	3,258	-	3,258
	2003	3,258	-	3,258
		6,516	-	6,516
Grenada	2004	3,258	2,900	358
	2003	2,560	2,560	-
		5,818	5,460	358
Guyana	2004	45,165	44,400	765
		45,165	44,400	765

<u>Member</u>	<u>Year</u>	<u>Amount Due</u>	<u>Collected</u>	<u>Balance Due 31 December 2004</u>
Jamaica	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	119,970	-	119,970
	1994	105,354	-	105,354
			<u>1,358,689</u>	<u>-</u>
Montserrat	2004	1,090	1,090	-
	2003	72	72	-
		<u>1,162</u>	<u>1,162</u>	<u>-</u>
Saint Kitts and Nevis	2004	3,258	3,258	-
		<u>3,258</u>	<u>3,258</u>	<u>-</u>
Saint Lucia	2004	3,258	3,256	2
	2003	3,258	3,258	-
	2002	3,045	3,045	-
		<u>9,561</u>	<u>9,559</u>	<u>2</u>
Saint Vincent and the Grenadines	2004	3,258	3,258	-
		<u>3,258</u>	<u>3,258</u>	<u>-</u>
Trinidad and Tobago	2004	98,300	98,300	-
	2003	41,779	41,779	-
		<u>140,079</u>	<u>140,079</u>	<u>-</u>
Turks and Caicos Islands	2004	567	-	567
		<u>567</u>	<u>-</u>	<u>567</u>
<b>TOTAL</b>		<u><u>1,658,145</u></u>	<u><u>244,376</u></u>	<u><u>1,413,769</u></u>
<b>Amounts consist of:</b>				
		356,134	178,224	177,910
		1,302,011	66,152	1,235,859
		<u><u>1,658,145</u></u>	<u><u>244,376</u></u>	<u><u>1,413,769</u></u>



**CARIBBEAN FOOD AND NUTRITION INSTITUTE**  
**ADMINISTERED BY THE PAN AMERICAN HEALTH ORGANIZATION**  
**STATEMENT OF TRUST FUNDS**  
**AS OF 31 DECEMBER 2004**  
(expressed in US dollars)

<u>Source of Funds</u>	<u>Project Reference</u>	<u>Balance 1 January 2004</u>	<u>Funds Received</u>	<u>Project Expenditure</u>	<u>Balance 31 December 2004</u>
<b>I. GOVERNMENT FINANCING</b>					
<b>CANADA</b>					
Nutrition and HIV/AIDS in the Caribbean	CFN NUT 034	127,924	380,551	396,323	112,152
<b>GUYANA</b>					
Improving Nutrition and Enhancing Food Security	CFN NUT 031	106,968	-	106,317	651
<b>JAMAICA</b>					
Reform Jamaican School Feeding Program	CFN NUT 026	(35,606)	35,606	-	-
Strengthen Caribbean Food Safety	CFN NUT 022	(14,818)	14,818	-	-
Strengthen Caribbean Food Safety	CFN NUT 122	-	88,261	74,130	14,131
<b>UNITED STATES OF AMERICA</b>					
Meeting on Food and Nutrition Poverty Alleviation	CFN NUT 023	3	(3)	-	-
Technical Meeting on Food and Nutrition	CFN NUT 037	124,727	-	(3,588)	128,315
Poverty Alleviation	CFN NUT 028	19,500	-	553	18,947
Protocol for Nutritional Management of Diabetes	CFN NUT 129	-	100,000	62,231	37,769
<b>II. INTERNATIONAL ORGANIZATIONS</b>					
<b>FOOD AND AGRICULTURE ORGANIZATION</b>					
Household Food Consumption and Nutrition	CFN NUT 021	(14,531)	18,443	3,912	-
<b>UNITED NATIONS CHILDREN'S FUND</b>					
Strengthening Training Young Children	CFN NUT 101	-	21,999	21,999	-
<b>IV. PRIVATE AND PUBLIC SECTOR</b>					
<b>CARIBBEAN CARDIAC SOCIETY</b>					
Combating Cardiovascular Diseases	CFN NUT 035	(2,811)	3,000	-	189
<b>JAMAICAN PRIVATE CORPORATIONS</b>					
Radio Series on Nutrition	CFN NUT 210	869	-	-	869
<b>TOTAL</b>		<b>312,225</b>	<b>662,675</b>	<b>661,877</b>	<b>313,023</b>
<b>Balance at 31 December 2004 is represented by:</b>					
Receipts in excess of expenditure accumulated on projects held in trust by CFNI					313,023
Expenditure funded by CFNI in excess of receipts incurred on projects					-
					<b>313,023</b>