

# **INTERIM FINANCIAL REPORT OF THE DIRECTOR FOR 2002**



**Pan American Health Organization**

Regional Office of the  
**World Health Organization**

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Washington, D.C. 20037 U.S.A.

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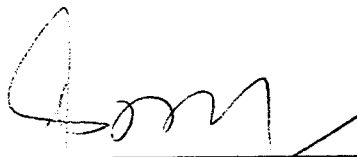
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## **LETTER OF TRANSMITTAL**

**In accordance with the provisions of Regulation XIII of the Financial Regulations, I have the honor to submit the Financial Report of the Pan American Health Organization for the financial period 1 January 2002 to 31 December 2002.**

**A summary of the presentation of the statements will be found in the Introductory Comments.**



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**Mirta Roses Periago**  
**Director**

**Pan American Sanitary Bureau**

# **PART I**

## **INTRODUCTORY COMMENTS**

## INTRODUCTORY COMMENTS

1. The Interim Financial Report of the Pan American Health Organization for 2002 is submitted by the Director in accordance with provisions of Regulation XIII of the Financial Regulations which provides for an interim financial report to be established at the end of the first year of the two-year financial period. 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 2002. The Report also contains separate financial statements for CAREC, CFNI, and INCAP.

3. The Interim Financial Report is not accompanied by an audit opinion. However, the books of accounts are subject to continuous examination and review by both internal and external auditors and, pursuant to the Financial Regulations, the External Auditor is at liberty to report to the Directing Council on any aspect of the accounts should he feel the need to do so. There is no such report for 2002.

### Review of the Interim Financial Position

#### 4. Summary of Expenditure by Source of Funds

A summary of expenditure by source of funds for the interim financial periods 1993 to 2002 appears in Table A at the end of the Introductory Comments.

5. PAHO Regular Budget – Income: The current year assessments received for the following years are:

2002	75%
2001	64%
2000	51%
1999	63%
1998	63%

The contributions due at 31 December 2002 are indicated in the following table in US dollars:

	<u>1997</u>	<u>1998</u>	<u>1999</u>	<u>2000</u>	<u>2001</u>	<u>2002</u>
Antigua and Barbuda	-	-	-	-	-	17,024
Argentina	914,992	3,841,869	3,841,869	3,992,676	3,992,676	4,170,569
Belize	-	-	-	-	-	1,089
Bolivia	-	-	-	-	-	59,580
Brazil	-	-	-	-	4,316,077	7,277,215
Chile	-	-	-	-	-	359,613
Colombia	-	-	-	-	-	656,511
Costa Rica	-	-	-	-	69,440	110,648
Cuba	-	-	-	365,714	595,385	621,912
Dominica	-	-	-	-	-	17,024
Dominican Republic	-	-	-	61,969	146,670	153,205
Ecuador	-	-	-	8,932	146,670	153,205
Grenada	-	-	-	-	-	2,013
Guyana	-	-	-	-	-	9,505
Haiti	-	-	-	-	57,039	59,580
Honduras	-	-	-	-	-	8,640
Jamaica	-	-	-	-	84,927	153,205
Panama	-	-	-	-	-	92,972
Paraguay	-	-	-	-	107,976	153,205
Peru	-	-	-	-	334,014	348,966
Suriname	-	-	-	54,884	57,039	59,580
United Kingdom	-	-	-	-	31,360	51,068
United States	-	-	-	-	-	5,436,352
Uruguay	-	-	-	-	211,856	221,295
Venezuela	-	-	-	327,863	2,612,462	2,728,637
<b>Total</b>	<b><u>914,992</u></b>	<b><u>3,841,869</u></b>	<b><u>3,841,869</u></b>	<b><u>4,812,028</u></b>	<b><u>12,763,591</u></b>	<b><u>22,922,613</u></b>

The rate of collection of annual assessed contributions at 31 December 2002 was 75% of current year assessments; this compares with a collection rate of 64% and 51% for the years 2001 and 2000 respectively. The number of Member States with outstanding contributions has increased to 25 as compared to 21 in 2000 and 2001. As of 31 December 2002, 14 Members had paid their current year's contribution in full, 8 Members had paid in part, and 17 had made no payments toward their 2002 contribution.

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 2003, there were six Member States subject to Article 6.B, compared to four Member States as of 1 January 2002. 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 \$8,250,000 per year was projected as miscellaneous income to supplement the 2002-2003 PAHO Regular budget. The actual amount realized for the year 2002 was \$5,388,776, due to the decrease in the interest earned on the Organization's funds.

#### **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. consultants and short-term personnel services, travel, fellowships, contractual services, meetings and purchase of supplies and equipment), obligations have been incurred only to the extent commitments were known and had been established at 31 December 2002. Accordingly, the financial position as of 31 December 2002 does not represent a meaningful financial reflection of the rate of program implementation.

#### **7. Centers**

The financial statements relating to CAREC, CFNI, and INCAP are shown in Parts III, IV, and V, respectively, of the Interim Financial Report.

##### **Caribbean Epidemiology Center (CAREC)**

Quota receipts for the current year amounted to \$446,873 or 24% of the 2002 assessments. Receipts on arrearages amounted to \$1,448,276, or 34% of the total quota receivables as of 31 December 2002.

The net excess of income over expenditure for the interim financial period 2002 was \$9,200. This excess increased the Working Capital Fund from \$736,938 at the end of the 2000-2001 biennium to \$746,138 as of 31 December 2002.

##### **Caribbean Food and Nutrition Institute (CFNI)**

Quota receipts for the current year amounted to \$85,021 or 26% of the 2002 assessments. Receipts of arrearages amounted to \$162,793, or 14% of the total quota receivables as of 31 December 2002.

The net deficit of income over expenditure for the interim financial period 2002 was \$77,421. This deficit increased the Working Capital Fund deficit from \$343,668 at the end of the 2000-2001 biennium to \$421,089 as of 31 December 2002.

##### **Institute of Nutrition of Central America and Panama (INCAP)**

The Institute's financial performance continues to be strong during the interim financial period 2002 resulting in a Working Capital Fund level of \$1,000,000 and an Endowment Fund of \$358,077.

Quota receipts for the current year amounted to \$263,150, or 69% of the 2002 assessments. Receipts of arrearages amounted to \$199,058, or 59% of the total quota receivables as of 31 December 2002.



Table A

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

	1993	1994	1995	1996	1997	1998	1999	2000	2001	2002
<b>PAHO - Regular Budget</b>	<b>92,588,474</b>	<b>76,175,201</b>	<b>83,498,732</b>	<b>67,002,283</b>	<b>91,116,493</b>	<b>69,589,827</b>	<b>95,807,416</b>	<b>73,757,377</b>	<b>100,129,091</b>	<b>79,958,550</b>
<b>Special Funds:</b>										
Animal Health Research	1,569	4,072	499	1,271	13,181	229,587	-	-	-	-
Capital Equipment	-	-	86,537	-	47,080	-	46,053	539,323	1,135,374	2,145,382
Cholera	-	171,932	603,033	329,721	51,044	-	-	1,821	50,449	-
Health Promotion	349,091	282,911	153,917	146,659	25,310	-	-	-	282,529	239,695
Income from Services	-	-	-	-	-	2,606,640	2,479,476	4,909,133	3,735,093	3,838,910
Measles	-	-	534,954	101,855	224,355	275,929	50,721	6,442	5,744	-
Natural Disaster Relief	3,931,198	8,036,961	5,598,686	1,594,141	659,898	2,915,376	4,217,117	1,826,938	2,187,227	759,327
Preliminary Fund In	-	-	-	-	-	-	-	-	-	-
Environment and Health	-	19,156	134,492	223,289	57,965	7,937	7,402	7,671	-	-
Program Support Costs	1,728,721	4,992,173	7,443,726	7,015,216	130,587	6,340,345	4,283,985	6,415,778	1,617,671	6,822,918
Trust Funds	39,967,424	42,606,192	38,955,146	38,454,622	46,824,740	55,829,854	49,770,712	48,969,108	55,331,951	53,291,594
<b>Nonproject Funds:</b>										
Advances from Governments and										
Institutions for Procurement	4,270,242	6,670,393	6,616,001	8,659,003	3,313,124	10,380,800	19,911,267	9,944,090	20,099,412	8,217,622
Building Fund	774,444	1,406,357	940,982	932,619	818,069	849,714	806,590	3,722,034	6,876,499	1,127,521
Emergency Procurement Revolving Fund	-	-	-	-	125,000	-	-	-	-	-
Provision for Termination and										
Repatriation Entitlements	929,314	1,949,850	1,747,208	3,315,483	1,939,446	1,044,035	1,564,905	1,558,662	1,392,565	1,045,819
Revolving Fund for the Expanded										
Program on Immunization	16,544,071	13,485,784	15,543,396	13,673,578	26,238,199	65,425,186	120,397,126	83,925,328	130,046,164	144,852,030
Revolving Fund for the										
Procurement of Essential Drugs	357,946	-	-	1,566,477	422,024	101,856	13,821	5,690	-	1,845
Sale of Vaccine at PANAFOTSA	1,417,168	1,775,501	1,225,771	1,566,477	422,024	101,856	13,821	5,690	18,887	6,121,810
Strategic Fund	-	-	-	-	-	-	-	-	2,800,279	4,796,085
Tax Equalization Fund	3,046,571	3,426,236	3,024,916	3,132,039	3,636,528	3,437,413	3,379,936	5,242,095	4,113,621	-
<b>Subtotal PAHO</b>	<b>165,908,233</b>	<b>180,992,719</b>	<b>166,107,996</b>	<b>146,168,266</b>	<b>175,843,033</b>	<b>219,033,499</b>	<b>302,735,507</b>	<b>243,451,348</b>	<b>329,822,556</b>	<b>312,817,908</b>
<b>CAREC: Regular Budget</b>	<b>1,277,993</b>	<b>1,497,948</b>	<b>1,355,811</b>	<b>1,564,597</b>	<b>1,679,796</b>	<b>1,703,511</b>	<b>1,907,734</b>	<b>1,965,095</b>	<b>1,634,132</b>	<b>1,778,163</b>
<b>Trust and Special Funds</b>	<b>1,996,191</b>	<b>1,452,333</b>	<b>1,513,814</b>	<b>1,438,739</b>	<b>2,116,884</b>	<b>1,345,885</b>	<b>1,881,393</b>	<b>1,709,441</b>	<b>2,557,225</b>	<b>2,547,500</b>
<b>CFNI: Regular Budget</b>	<b>205,264</b>	<b>179,391</b>	<b>297,013</b>	<b>306,416</b>	<b>270,087</b>	<b>306,089</b>	<b>323,221</b>	<b>321,970</b>	<b>322,779</b>	<b>325,235</b>
<b>Trust and Special Funds</b>	<b>144,286</b>	<b>67,583</b>	<b>128,014</b>	<b>171,061</b>	<b>200,725</b>	<b>57,300</b>	<b>44,278</b>	<b>110,172</b>	<b>200,862</b>	<b>294,869</b>
<b>INCAP: Regular Budget</b>	<b>485,746</b>	<b>631,736</b>	<b>745,325</b>	<b>702,466</b>	<b>610,780</b>	<b>622,975</b>	<b>574,436</b>	<b>574,198</b>	<b>654,825</b>	<b>931,750</b>
<b>Trust and Special Funds</b>	<b>4,274,039</b>	<b>2,950,218</b>	<b>1,973,030</b>	<b>1,495,220</b>	<b>5,217,084</b>	<b>2,514,984</b>	<b>2,162,284</b>	<b>1,945,175</b>	<b>2,171,208</b>	<b>2,098,871</b>
<b>Subtotal Centers</b>	<b>8,383,419</b>	<b>6,779,209</b>	<b>6,013,007</b>	<b>5,678,499</b>	<b>10,095,356</b>	<b>6,550,744</b>	<b>6,893,346</b>	<b>6,626,051</b>	<b>7,541,031</b>	<b>7,976,388</b>
<b>WORLD HEALTH ORGANIZATION</b>										
<b>WHO - Regular Budget</b>	<b>33,839,305</b>	<b>30,836,020</b>	<b>47,478,078</b>	<b>29,034,231</b>	<b>48,780,592</b>	<b>33,025,020</b>	<b>47,933,478</b>	<b>31,992,360</b>	<b>45,355,392</b>	<b>33,643,056</b>
<b>Global Program on AIDS</b>	<b>7,863,065</b>	<b>6,967,614</b>	<b>7,160,203</b>	<b>1,128,653</b>	<b>77</b>	-	-	-	-	-
<b>United Nations Development Program</b>	<b>716,990</b>	<b>297,658</b>	<b>286,201</b>	<b>302,292</b>	<b>566,610</b>	<b>119,438</b>	<b>261,815</b>	<b>43,344</b>	<b>29,992</b>	-
<b>United Nations Fund for Population</b>										
Activities	2,288,851	3,130,282	2,619,289	2,094,201	1,755,233	881,334	535,857	281,914	119,519	147,715
WHO-Other	6,980,071	7,287,891	6,379,148	5,089,692	5,726,163	6,094,397	9,498,360	5,764,074	12,310,116	5,063,006
<b>Subtotal WHO</b>	<b>51,688,282</b>	<b>48,619,465</b>	<b>63,894,919</b>	<b>37,649,269</b>	<b>56,828,675</b>	<b>40,120,189</b>	<b>58,229,310</b>	<b>38,081,692</b>	<b>57,815,018</b>	<b>38,853,777</b>
<b>TOTAL, ALL FUNDS</b>	<b>225,977,934</b>	<b>216,281,393</b>	<b>236,015,922</b>	<b>189,496,024</b>	<b>242,567,064</b>	<b>285,704,432</b>	<b>367,858,163</b>	<b>288,159,091</b>	<b>395,178,608</b>	<b>359,648,073</b>

1/ Table has been revised to include: Advances from Governments and Institutions for Procurement, Emergency Procurement Revolving Fund, Provision for Termination and Repatriation Entitlements, Tax Equalization Fund and the Strategic Public Health Supplies Fund.

## **PART II**

# **PAN AMERICAN HEALTH ORGANIZATION FINANCIAL STATEMENTS**

Table 1

**PAN AMERICAN HEALTH ORGANIZATION**  
**STATEMENT OF INCOME AND EXPENDITURE AND CHANGES IN FUND BALANCES**  
**FOR THE YEAR ENDING 31 DECEMBER 2002**  
(expressed in US dollars)

	PAN AMERICAN HEALTH ORGANIZATION				WORLD HEALTH ORGANIZATION			CENTERS			
	Reference	Regular Budget and Working Capital Fund	Trust Funds Table 8	Special Funds Table 1.1	Nonproject Funds Table 1.2	Subtotal	Regular Budget	Other Funds Table 1.3	Subtotal	Administered by PAHO	Total 2002
INCOME											
Assessed contributions	Table 4	85,155,000	-	-	5,325,000	90,480,000	-	-	-	2,580,363	93,060,363
Voluntary contributions											
PAHO program activities		-	57,586,740	569,807	-	58,156,547	-	-	-	4,557,280	62,713,827
Non-PAHO program activities		-	-	-	180,719,908	180,719,908	-	-	-	228,123	180,948,031
Other Income		-	-	5,814,391	829,788	6,644,179	-	-	-	819,518	7,463,697
Revenue-producing activities		-	-	-	-	-	-	-	-	-	-
Funds received under		-	-	-	-	-	-	-	-	-	-
Interorganization arrangements		-	-	-	-	-	33,643,056	-	33,643,056	-	33,643,056
Allocation from other funds		-	-	-	-	-	-	5,210,721	5,210,721	344,326	5,555,047
Income for services rendered		-	-	3,764,652	6,763,318	10,527,970	-	-	-	208,584	10,736,554
Interest Income		4,556,868	-	156,341	564,206	5,277,415	-	-	-	111,361	5,388,776
Currency exchange differential		59,737	-	-	-	59,737	-	-	-	20,215	79,952
Other/Miscellaneous		514,242	-	106,239	-	620,481	-	-	-	70,703	691,184
TOTAL INCOME		90,285,847	57,586,740	10,411,430	194,202,220	352,486,237	33,643,056	5,210,721	38,853,777	8,940,473	400,280,487
EXPENDITURE											
International health program		79,958,550	53,291,594	13,606,232	-	146,856,376	33,643,056	4,860,238	38,503,294	3,041,627	188,401,297
Other purposes		-	-	-	165,961,532	165,961,532	-	350,483	350,483	609,098	166,921,113
TOTAL EXPENDITURE		79,958,550	53,291,594	13,606,232	165,961,532	312,817,908	33,643,056	5,210,721	38,853,777	3,650,725	355,322,410
EXCESS (SHORTFALL) OF INCOME OVER EXPENDITURE		10,327,297	4,295,146	(3,194,802)	28,240,688	39,668,329	-	-	-	5,289,748	44,958,077
Provision for delays in collection of assessed contributions	Table 4	(22,922,613)	-	-	-	(22,922,613)	-	-	-	(363,364)	(23,285,977)
Payment of assessed contributions for prior years	Table 4	23,041,980	-	-	-	23,041,980	-	-	-	(1,060,104)	21,981,876
NET EXCESS (SHORTFALL) OF INCOME OVER EXPENDITURE		10,446,664	4,295,146	(3,194,802)	28,240,688	39,787,696	-	-	-	3,866,280	43,653,976
Savings on or cancellation of prior periods' obligations		689,030	-	-	-	689,030	-	-	-	-	689,030
Other project adjustments		(71,181)	-	80,037	-	8,856	-	-	-	(203,244)	(194,388)
Transfers to/from funds		(10,407,000)	-	3,532,000	6,875,000	-	-	-	-	-	-
TOTAL, CHANGES IN FUND BALANCES		687,513	4,295,146	417,235	35,115,688	40,485,582	-	-	-	3,663,036	44,148,618
FUND BALANCES, 1 JANUARY 2002		15,000,000	30,080,517	32,053,013	61,531,234	138,664,764	-	-	-	5,118,487	143,783,251
FUND BALANCES, 31 DECEMBER 2002		15,687,513	34,375,663	32,470,248	96,646,922	179,150,346	-	-	-	8,781,523	187,931,869

Table 1.1

PAN AMERICAN HEALTH ORGANIZATION  
STATEMENT OF INCOME AND EXPENDITURE AND CHANGES IN FUND BALANCES  
SPECIAL FUNDS  
FOR THE YEAR ENDING 31 DECEMBER 2002  
(expressed in US dollars)

	Capital Equipment	Health Promotion	Income from Services	Natural Disaster Relief	Program Support Costs	Total 2002
<b>INCOME</b>						
Assessed contributions	-	-	-	-	-	-
Voluntary contributions	-	-	-	-	-	-
PAHO program activities	-	-	-	569,807	-	569,807
Non-PAHO program activities	-	-	-	-	-	-
Other Income	-	-	-	-	-	-
Revenue-producing activities	-	-	-	-	5,814,391	5,814,391
Funds received under	-	-	-	-	-	-
interorganization arrangements	-	-	-	-	-	-
Allocation from other funds	-	-	-	-	-	-
Income for services rendered	-	-	3,764,652	-	-	3,764,652
Interest income	-	68,107	-	88,234	-	156,341
Currency exchange differential	-	-	-	-	-	-
Other/Miscellaneous	-	6,455	-	99,784	-	106,239
<b>TOTAL INCOME</b>	<u>-</u>	<u>74,562</u>	<u>3,764,652</u>	<u>757,825</u>	<u>5,814,391</u>	<u>10,411,430</u>
<b>EXPENDITURE</b>						
International health program	2,145,382	239,695	3,838,910	759,327	6,622,918	13,606,232
Other purposes	-	-	-	-	-	-
<b>TOTAL EXPENDITURE</b>	<u>2,145,382</u>	<u>239,695</u>	<u>3,838,910</u>	<u>759,327</u>	<u>6,622,918</u>	<u>13,606,232</u>
<b>EXCESS (SHORTFALL) OF INCOME OVER EXPENDITURE</b>	<u>(2,145,382)</u>	<u>(165,133)</u>	<u>(74,258)</u>	<u>(1,502)</u>	<u>(808,527)</u>	<u>(3,194,802)</u>
Provision for delays in collection of assessed contributions	-	-	-	-	-	-
Payment of assessed contributions for prior years	-	-	-	-	-	-
<b>NET EXCESS (SHORTFALL) OF INCOME OVER EXPENDITURE</b>	<u>(2,145,382)</u>	<u>(165,133)</u>	<u>(74,258)</u>	<u>(1,502)</u>	<u>(808,527)</u>	<u>(3,194,802)</u>
Savings on or cancellation of prior periods' obligations	-	-	-	-	-	-
Other project adjustments	-	-	-	(5,984)	86,021	80,037
Transfers to/from funds	<u>3,407,000</u>	<u>-</u>	<u>-</u>	<u>125,000</u>	<u>-</u>	<u>3,532,000</u>
<b>TOTAL, CHANGES IN FUND BALANCES</b>	<u>1,261,618</u>	<u>(165,133)</u>	<u>(74,258)</u>	<u>117,514</u>	<u>(722,506)</u>	<u>417,235</u>
<b>FUND BALANCES, 1 JANUARY 2002</b>	<u>3,404,536</u>	<u>2,482,898</u>	<u>2,774,649</u>	<u>3,130,320</u>	<u>20,260,610</u>	<u>32,053,013</u>
<b>FUND BALANCES, 31 DECEMBER 2002</b>	<u>4,666,154</u>	<u>2,317,765</u>	<u>2,700,391</u>	<u>3,247,834</u>	<u>19,538,104</u>	<u>32,470,248</u>

Table 1.2

PAN AMERICAN HEALTH ORGANIZATION  
STATEMENT OF INCOME AND EXPENDITURE AND CHANGES IN FUND BALANCES  
NONPROJECT FUNDS  
FOR THE YEAR ENDING 31 DECEMBER 2002  
(expressed in US dollars)

	Advances from Governments and Institutions	Building	Emergency Procurement	Provision for Termination & Repatriation	Revolving Fund for the Expanded Program on Immunization	Sale of Vaccine at PANAFTOSA	Strategic Public Health Supplies	Tax Equalization	Total
	<u>Fund</u>	<u>Fund</u>	<u>Fund</u>	<u>Fund</u>	<u>Fund</u>	<u>Fund</u>	<u>Fund</u>	<u>Fund</u>	<u>2002</u>
<b>INCOME</b>									
Assessed contributions	-	-	-	-	-	-	-	5,325,000	5,325,000
Voluntary contributions	-	-	-	-	-	-	-	-	-
PAHO program activities	-	-	-	-	-	-	-	-	-
Non-PAHO program activities	13,686,938	-	-	-	157,379,053	-	9,653,917	-	180,719,908
Other Income	-	-	-	-	-	-	-	-	-
Revenue-producing activities	-	829,788	-	-	-	-	-	-	829,788
Funds received under	-	-	-	-	-	-	-	-	-
Interorganization arrangements	-	-	-	-	-	-	-	-	-
Allocation from other funds	-	-	-	-	-	-	-	-	-
Income for services rendered	-	-	-	2,468,855	4,294,463	-	-	-	6,763,318
Interest Income	-	-	-	564,206	-	-	-	-	564,206
Currency exchange differential	-	-	-	-	-	-	-	-	-
Other/Miscellaneous	-	-	-	-	-	-	-	-	-
<b>TOTAL INCOME</b>	<u>13,686,938</u>	<u>829,788</u>	<u>-</u>	<u>3,033,061</u>	<u>161,673,516</u>	<u>-</u>	<u>9,653,917</u>	<u>5,325,000</u>	<u>194,202,220</u>
<b>EXPENDITURE</b>									
International health program	-	-	-	-	-	-	-	-	-
Other purposes	8,217,622	1,127,521	-	1,045,819	144,652,030	1,645	6,121,810	4,795,085	165,961,532
<b>TOTAL EXPENDITURE</b>	<u>8,217,622</u>	<u>1,127,521</u>	<u>-</u>	<u>1,045,819</u>	<u>144,652,030</u>	<u>1,645</u>	<u>6,121,810</u>	<u>4,795,085</u>	<u>165,961,532</u>
<b>EXCESS (SHORTFALL) OF INCOME OVER EXPENDITURE</b>	<u>5,469,316</u>	<u>(297,733)</u>	<u>-</u>	<u>1,987,242</u>	<u>17,021,486</u>	<u>(1,645)</u>	<u>3,532,107</u>	<u>529,915</u>	<u>28,240,688</u>
Provision for delays in collection of assessed contributions	-	-	-	-	-	-	-	-	-
Payment of assessed contributions for prior years	-	-	-	-	-	-	-	-	-
<b>NET EXCESS (SHORTFALL) OF INCOME OVER EXPENDITURE</b>	<u>5,469,316</u>	<u>(297,733)</u>	<u>-</u>	<u>1,987,242</u>	<u>17,021,486</u>	<u>(1,645)</u>	<u>3,532,107</u>	<u>529,915</u>	<u>28,240,688</u>
Savings on or cancellation of prior periods' obligations	-	-	-	-	-	-	-	-	-
Other project adjustments	-	-	-	-	-	-	-	-	-
Transfers to/from funds	-	-	(125,000)	-	7,000,000	-	-	-	6,875,000
<b>TOTAL, CHANGES IN FUND BALANCES</b>	<u>5,469,316</u>	<u>(297,733)</u>	<u>(125,000)</u>	<u>1,987,242</u>	<u>24,021,486</u>	<u>(1,645)</u>	<u>3,532,107</u>	<u>529,915</u>	<u>35,115,688</u>
<b>FUND BALANCES, 1 JANUARY 2002</b>	<u>5,982,944</u>	<u>1,141,774</u>	<u>125,000</u>	<u>19,510,495</u>	<u>30,752,935</u>	<u>184,663</u>	<u>6,487,368</u>	<u>(2,653,945)</u>	<u>61,531,234</u>
<b>FUND BALANCES, 31 DECEMBER 2002</b>	<u>11,452,260</u>	<u>844,041</u>	<u>-</u>	<u>21,497,737</u>	<u>54,774,421</u>	<u>183,018</u>	<u>10,019,475</u>	<u>(2,124,030)</u>	<u>96,646,922</u>

Table 1.3

PAN AMERICAN HEALTH ORGANIZATION  
STATEMENT OF INCOME AND EXPENDITURE AND CHANGES IN FUND BALANCES  
WORLD HEALTH ORGANIZATION: OTHER FUNDS  
FOR THE YEAR ENDING 31 DECEMBER 2002  
(expressed in US dollars)

	Associate Professional Officers	Real Estate Fund	Casual Income	Special Program for Research & Training	Sasakawa Health Trust Fund	Special Account for Servicing Cost	Terminal Payments Account	Various UN Organizations	Voluntary Funds for Health Promotion	Total 2002
<b>INCOME</b>										
Assessed contributions	-	-	-	-	-	-	-	-	-	-
Voluntary contributions	-	-	-	-	-	-	-	-	-	-
WHO program activities	-	-	-	-	-	-	-	-	-	-
Non-WHO program activities	-	-	-	-	-	-	-	-	-	-
Other Income	-	-	-	-	-	-	-	-	-	-
Revenue-producing activities	-	-	-	-	-	-	-	-	-	-
Funds received under										
Interorganization arrangements	281,695	180,000	(42,344)	27,688	226,496	698,467	185,139	147,715	3,505,865	5,210,721
Allocation from other funds	-	-	-	-	-	-	-	-	-	-
Income for services rendered	-	-	-	-	-	-	-	-	-	-
Interest Income	-	-	-	-	-	-	-	-	-	-
Currency exchange differential	-	-	-	-	-	-	-	-	-	-
Other/Miscellaneous	-	-	-	-	-	-	-	-	-	-
<b>TOTAL INCOME</b>	<u>281,695</u>	<u>180,000</u>	<u>(42,344)</u>	<u>27,688</u>	<u>226,496</u>	<u>698,467</u>	<u>185,139</u>	<u>147,715</u>	<u>3,505,865</u>	<u>5,210,721</u>
<b>EXPENDITURE</b>										
International health program	281,695	-	-	-	226,496	698,467	-	147,715	3,505,865	4,860,238
Other purposes	-	180,000	(42,344)	27,688	-	-	185,139	-	-	350,483
<b>TOTAL EXPENDITURE</b>	<u>281,695</u>	<u>180,000</u>	<u>(42,344)</u>	<u>27,688</u>	<u>226,496</u>	<u>698,467</u>	<u>185,139</u>	<u>147,715</u>	<u>3,505,865</u>	<u>5,210,721</u>
<b>EXCESS (SHORTFALL) OF INCOME OVER EXPENDITURE</b>	-	-	-	-	-	-	-	-	-	-
Provision for delays in collection of assessed contributions	-	-	-	-	-	-	-	-	-	-
Payment of assessed contributions for prior years	-	-	-	-	-	-	-	-	-	-
<b>NET EXCESS (SHORTFALL) OF INCOME OVER EXPENDITURE</b>	-	-	-	-	-	-	-	-	-	-
Savings on or cancellation of prior periods' obligations	-	-	-	-	-	-	-	-	-	-
Other project adjustments	-	-	-	-	-	-	-	-	-	-
Transfers to/from funds	-	-	-	-	-	-	-	-	-	-
<b>TOTAL, CHANGES IN FUND BALANCES</b>	-	-	-	-	-	-	-	-	-	-
<b>FUND BALANCES, 1 JANUARY 2002</b>	-	-	-	-	-	-	-	-	-	-
<b>FUND BALANCES, 31 DECEMBER 2002</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>

Table 2

**PAN AMERICAN HEALTH ORGANIZATION**  
**STATEMENT OF ASSETS, LIABILITIES, AND RESERVES AND FUND BALANCES**  
**AS OF 31 DECEMBER 2002**  
**(expressed in US dollars)**

	<u>Note*</u>	<u>2002</u>	<u>2001</u>
<b>ASSETS</b>			
Cash and term deposits (Table 3)		151,334,257	98,738,374
Investments, at cost (Table 3)		44,695,838	55,339,325
Accounts receivable			
Quota contributions due from Member and Participating States and Associate Members (Table 4)		49,096,972	49,216,339
Provision for delays in collection of assessed contributions		(49,096,972)	(49,216,339)
Sundry debtors, net		3,102,553	1,925,955
Balance due from World Health Organization for inter-organization funding activities	3	-	3,317,043
Balance due from Centers for interorganization funding activities	4	229,016	17,626
Deferred charges	5	934,452	1,487,070
Land and buildings			
Headquarters and field offices		14,207,681	14,207,681
<b>TOTAL ASSETS</b>		<u><b>214,503,797</b></u>	<u><b>175,033,074</b></u>
<b>LIABILITIES</b>			
<b>CURRENT LIABILITIES</b>			
Quota contributions received in advance		169	276,784
Unliquidated obligations		1,416,465	13,510,071
Accounts payable			
Balance due to Pan American Health and Education Foundation under operating agreement		3,125,854	3,856,435
Balance due to World Health Organization for interorganization funding activities		9,316,942	-
Balance due to Centers for interorganization funding activities		3,320,476	2,581,140
Other sundry creditors	6	3,965,864	1,936,199
<b>TOTAL LIABILITIES</b>		<u><b>21,145,770</b></u>	<u><b>22,160,629</b></u>
<b>RESERVES AND FUND BALANCES</b>			
<b>SPECIAL FUNDS</b>			
Capital Equipment Fund		4,666,154	3,404,536
Health Promotion		2,317,765	2,482,898
Income from Services		2,700,391	2,774,649
Natural Disaster Relief		3,247,834	3,130,320
Program Support Cost		19,538,104	20,260,610
Trust Funds (Table 8)		34,375,663	30,080,517
<b>Total Special Funds</b>		<u><b>66,845,911</b></u>	<u><b>62,133,530</b></u>
<b>OTHER FUNDS</b>			
Advances from Governments and Institutions for procurements (Table 5)		11,452,260	5,982,944
Building Fund		844,041	1,141,774
Emergency Procurement Revolving Fund (Table 6)		-	125,000
Provision for Termination and Repatriation Entitlements		21,497,737	19,510,495
Revolving Fund for the Expanded Program on Immunization (Table 7)		54,774,421	30,752,935
Sale of Vaccine at PANAFTOSA		183,018	184,663
Strategic Fund		10,019,475	6,487,368
Tax Equalization Fund		(2,124,030)	(2,653,945)
<b>Total other funds</b>		<u><b>96,646,922</b></u>	<u><b>61,531,234</b></u>
<b>WORKING CAPITAL FUND</b>		<u><b>15,000,000</b></u>	<u><b>15,000,000</b></u>
<b>REGULAR BUDGET (Table 1)</b>		<u><b>657,513</b></u>	<u><b>-</b></u>
<b>TOTAL FUND BALANCES</b>		<u><b>179,150,346</b></u>	<u><b>138,664,764</b></u>
<b>EQUITY IN LAND AND BUILDINGS</b>		<u><b>14,207,681</b></u>	<u><b>14,207,681</b></u>
<b>TOTAL RESERVES AND FUND BALANCES</b>		<u><b>193,358,027</b></u>	<u><b>152,872,445</b></u>
<b>TOTAL LIABILITIES, AND RESERVES AND FUND BALANCES</b>		<u><b>214,503,797</b></u>	<u><b>175,033,074</b></u>

\* See Explanatory Notes, following pages

Table 3

**PAN AMERICAN HEALTH ORGANIZATION  
STATEMENT OF CASH FLOW  
FOR THE YEAR ENDING 31 DECEMBER 2002  
(expressed in US dollars)**

	<u>2002</u>
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>	
Net excess (shortfall) of income over expenditure (Table 1)	39,787,696
(Increase) decrease in sundry debtors	(1,176,598)
(Increase) decrease in deferred charges	552,618
Increase (decrease) in contributions or payments received in advance	(276,615)
Increase (decrease) in unliquidated obligations	(12,093,606)
Increase (decrease) in accounts payable	2,029,665
Less: Interest income	<u>(5,277,415)</u>
<b>NET CASH FROM OPERATING ACTIVITIES</b>	<u>23,545,745</u>
<b>CASH FLOWS FROM INVESTING AND FINANCING ACTIVITIES</b>	
(Increase) decrease in investments	10,643,487
(Increase) decrease in interoffice organization funding balance receivable:	
World Health Organization	3,317,043
Centers Administered by the Pan American Health Organization	(211,390)
Increase (decrease) in interoffice organization funding balance payable:	
Pan American Health Education Foundation	(730,581)
World Health Organization	9,316,942
Centers Administered by the Pan American Health Organization	739,336
Add: Interest income	<u>5,277,415</u>
<b>NET CASH FROM INVESTING AND FINANCING ACTIVITIES</b>	<u>28,352,252</u>
<b>CASH FLOWS FROM OTHER SOURCES</b>	
Savings on or cancellation of prior periods' obligations	689,030
Other project payment adjustments	<u>8,856</u>
<b>NET CASH FROM OTHER SOURCES</b>	<u>697,886</u>
<b>NET INCREASE (DECREASE) IN CASH AND TERM DEPOSITS</b>	52,595,883
<b>CASH AND TERM DEPOSITS at 1 January 2002</b>	<u>98,738,374</u>
<b>CASH AND TERM DEPOSITS at 31 December 2002</b>	<u>151,334,257</u>



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

1. **Mission of the Pan American Health Organization**

The Pan American Sanitary Bureau (PASB), the oldest international health agency in the world, is the Secretariat of the Pan American Health Organization (PAHO). The Bureau is committed to providing technical support and leadership to PAHO Member States as they pursue their goal of Health for All and the values therein.

2. **Accounting Policies**

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

3. **Sundry Debtors**

	<u>2002</u>	<u>2001</u>
Advances made to staff members in accordance with the rules and regulations of the Organization	1,316,129	692,178
Sundry debtors	1,759,067	1,173,883
Receivable from the Brazilian Government	-	32,537
Deposits and guarantees	<u>27,357</u>	<u>27,357</u>
Net receivables	<u>3,102,553</u>	<u>1,925,955</u>

4. **Balance Due from Centers for Interorganization Funding Activities**

The net results of the accounting transactions between the following Center and the Organization represent receivables due from the Center. (For balance due to Centers, see Explanatory Note 6).

	<u>2002</u>	<u>2001</u>
Caribbean Food and Nutrition Institute (Table 15)	<u>229,016</u>	<u>17,626</u>
	<u>229,016</u>	<u>17,626</u>

5. 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 are charged to expenditure upon receipt of the required claim or supporting documentation.

	<u>2002</u>	<u>2001</u>
Advances made to staff members pending submission of claims and chargeable to 2003 commitments	<u>934,452</u>	<u>1,487,070</u>
Total	<u>934,452</u>	<u>1,487,070</u>

6. Balance Due to Centers for Interorganization Funding Activities

The net results of the accounting transactions between the Centers and the Organization represent a payable to the Centers. (For balance due from Centers, see Explanatory Note 4).

	<u>2002</u>	<u>2001</u>
Caribbean Epidemiology Center (Table 10)	1,981,630	1,083,838
Institute of Nutrition of Central America and Panama (Table 20)	<u>1,338,846</u>	<u>1,497,302</u>
Total	<u>3,320,476</u>	<u>2,581,140</u>

Table 4

**PAN AMERICAN HEALTH ORGANIZATION**  
**STATEMENT OF QUOTA CONTRIBUTIONS DUE FROM**  
**MEMBER AND PARTICIPATING STATES AND**  
**ASSOCIATE MEMBERS**  
**2002 ASSESSMENTS AND PRIOR YEARS**  
**(expressed in US dollars)**

<u>Member and Participating States and Associate Members</u>	<u>Year</u>	<u>Amount Due</u>	<u>Collected</u>	<u>Balance Due 31 December 2002</u>
Antigua and Barbuda	2002	17,024	-	17,024
	2001	<u>16,298</u>	<u>16,298</u>	<u>-</u>
		<u>33,322</u>	<u>16,298</u>	<u>17,024</u>
Argentina	2002	4,170,569	-	4,170,569
	2000-2001	7,985,352	-	7,985,352
	1998-1999	7,683,738	-	7,683,738
	1997	<u>2,093,647</u>	<u>1,178,655</u>	<u>914,992</u>
		<u>21,933,306</u>	<u>1,178,655</u>	<u>20,754,651</u>
Bahamas	2002	<u>59,580</u>	<u>59,580</u>	<u>-</u>
		<u>59,580</u>	<u>59,580</u>	<u>-</u>
Barbados	2002	<u>68,090</u>	<u>68,090</u>	<u>-</u>
		<u>68,090</u>	<u>68,090</u>	<u>-</u>
Belize	2002	<u>25,534</u>	<u>24,445</u>	<u>1,089</u>
		<u>25,534</u>	<u>24,445</u>	<u>1,089</u>
Bolivia	2002	<u>59,580</u>	<u>-</u>	<u>59,580</u>
		<u>59,580</u>	<u>-</u>	<u>59,580</u>
Brazil	2002	7,277,215	-	7,277,215
	2000-2001	<u>8,902,833</u>	<u>4,586,756</u>	<u>4,316,077</u>
		<u>16,180,048</u>	<u>4,586,756</u>	<u>11,593,292</u>
Canada	2002	<u>10,595,048</u>	<u>10,595,048</u>	<u>-</u>
		<u>10,595,048</u>	<u>10,595,048</u>	<u>-</u>
Chile	2002	459,613	100,000	359,613
	2001	<u>260,009</u>	<u>260,009</u>	<u>-</u>
		<u>719,622</u>	<u>360,009</u>	<u>359,613</u>
Colombia	2002	<u>800,069</u>	<u>143,558</u>	<u>656,511</u>
		<u>800,069</u>	<u>143,558</u>	<u>656,511</u>

Table 4 (cont.)

<u>Member and Participating States and Associate Members</u>	<u>Year</u>	<u>Amount Due</u>	<u>Collected</u>	<u>Balance Due 31 December 2002</u>
Costa Rica	2002	110,648	-	110,648
	2000-2001	<u>141,863</u>	<u>72,423</u>	<u>69,440</u>
		<u>252,511</u>	<u>72,423</u>	<u>180,088</u>
Cuba	2002	621,912	-	621,912
	2000-2001	1,190,770	229,671	961,099
	1999	<u>528,005</u>	<u>528,005</u>	-
		<u>2,340,687</u>	<u>757,676</u>	<u>1,583,011</u>
Dominica	2002	17,024	-	17,024
	2001	<u>16,298</u>	<u>16,298</u>	-
		<u>33,322</u>	<u>16,298</u>	<u>17,024</u>
Dominican Republic	2002	153,205	-	153,205
	2000-2001	293,340	84,701	208,639
	1999	<u>141,131</u>	<u>141,131</u>	-
		<u>587,676</u>	<u>225,832</u>	<u>361,844</u>
Ecuador	2002	153,205	-	153,205
	2000-2001	293,340	137,738	155,602
	1999	<u>82,262</u>	<u>82,262</u>	-
		<u>528,807</u>	<u>220,000</u>	<u>308,807</u>
El Salvador	2002	<u>59,580</u>	<u>59,580</u>	-
		<u>59,580</u>	<u>59,580</u>	-
France	2002	<u>246,829</u>	<u>246,829</u>	-
		<u>246,829</u>	<u>246,829</u>	-
Grenada	2002	<u>25,534</u>	<u>23,521</u>	<u>2,013</u>
		<u>25,534</u>	<u>23,521</u>	<u>2,013</u>
Guatemala	2002	<u>110,648</u>	<u>110,648</u>	-
		<u>110,648</u>	<u>110,648</u>	-
Guyana	2002	17,024	7,519	9,505
	2001	<u>7,685</u>	<u>7,685</u>	-
		<u>24,709</u>	<u>15,204</u>	<u>9,505</u>
Haiti	2002	59,580	-	59,580
	2001	<u>57,039</u>	-	<u>57,039</u>
		<u>116,619</u>	-	<u>116,619</u>
Honduras	2002	59,580	50,940	8,640
	2001	<u>2,375</u>	<u>2,375</u>	-
		<u>61,955</u>	<u>53,315</u>	<u>8,640</u>

Table 4 (cont.)

<u>Member and Participating States and Associate Members</u>	<u>Year</u>	<u>Amount Due</u>	<u>Collected</u>	<u>Balance Due 31 December 2002</u>
Jamaica	2002	153,205	-	153,205
	2000-2001	<u>234,897</u>	<u>149,970</u>	<u>84,927</u>
		<u>388,102</u>	<u>149,970</u>	<u>238,132</u>
Mexico	2002	<u>5,174,909</u>	<u>5,174,909</u>	-
		<u>5,174,909</u>	<u>5,174,909</u>	-
Netherlands	2002	<u>76,602</u>	<u>76,602</u>	-
		<u>76,602</u>	<u>76,602</u>	-
Nicaragua	2002	<u>59,580</u>	<u>59,580</u>	-
		<u>59,580</u>	<u>59,580</u>	-
Panama	2002	<u>110,648</u>	<u>17,676</u>	<u>92,972</u>
		<u>110,648</u>	<u>17,676</u>	<u>92,972</u>
Paraguay	2002	153,205	-	153,205
	2001	<u>107,976</u>	-	<u>107,976</u>
		<u>261,181</u>	-	<u>261,181</u>
Peru	2002	348,966	-	348,966
	2000-2001	<u>604,014</u>	<u>270,000</u>	<u>334,014</u>
		<u>952,980</u>	<u>270,000</u>	<u>682,980</u>
Puerto Rico	2002	95,336	95,336	-
	2001	<u>91,269</u>	<u>91,269</u>	-
		<u>186,605</u>	<u>186,605</u>	-
Saint Kitts and Nevis	2002	<u>17,024</u>	<u>17,024</u>	-
		<u>17,024</u>	<u>17,024</u>	-
Saint Lucia	2002	<u>25,534</u>	<u>25,534</u>	-
		<u>25,534</u>	<u>25,534</u>	-
Saint Vincent and the Grenadines	2002	<u>17,024</u>	<u>17,024</u>	-
		<u>17,024</u>	<u>17,024</u>	-
Suriname	2002	59,580	-	59,580
	2000-2001	<u>111,923</u>	-	<u>111,923</u>
		<u>171,503</u>	-	<u>171,503</u>
Trinidad and Tobago	2002	<u>153,205</u>	<u>153,205</u>	-
		<u>153,205</u>	<u>153,205</u>	-

Table 4 (cont.)

<u>Member and Participating States and Associate Members</u>	<u>Year</u>	<u>Amount Due</u>	<u>Collected</u>	<u>Balance Due 31 December 2002</u>
United Kingdom	2002	51,068	-	51,068
	2000-2001	<u>65,181</u>	<u>33,821</u>	<u>31,360</u>
		<u>116,249</u>	<u>33,821</u>	<u>82,428</u>
United States of America	2002	55,867,091	50,430,739	5,436,352
	2000-2001	<u>14,941,057</u>	<u>14,941,057</u>	-
		<u>70,808,148</u>	<u>65,371,796</u>	<u>5,436,352</u>
Uruguay	2002	221,295	-	221,295
	2000-2001	<u>423,712</u>	<u>211,856</u>	<u>211,856</u>
		<u>645,007</u>	<u>211,856</u>	<u>433,151</u>
Venezuela	2002	2,728,637	-	2,728,637
	2000-2001	<u>2,940,325</u>	-	<u>2,940,325</u>
		<u>5,668,962</u>	-	<u>5,668,962</u>
Total		<u>139,696,339</u>	<u>90,599,367</u>	<u>49,096,972</u>
<hr/>				
Amounts consist of:				
Contributions for 2002		<u>90,480,000</u>	<u>67,557,387</u>	<u>22,922,613</u>
Prior years		<u>49,216,339</u>	<u>23,041,980</u>	<u>26,174,359</u>
		<u>139,696,339</u>	<u>90,599,367</u>	<u>49,096,972</u>

Table 5

**PAN AMERICAN HEALTH ORGANIZATION**  
**STATEMENT OF ADVANCES FROM GOVERNMENTS AND INSTITUTIONS FOR PROCUREMENT**  
**AS OF 31 DECEMBER 2002**  
**(expressed in US dollars)**

This statement represents funds deposited with the Organization by governments and institutions/agencies under the jurisdiction of the Minister of Health for the purchase, on their behalf, of supplies, equipment, and literature which otherwise would be either unobtainable or subject to procurement difficulties in the countries concerned. A 3% service charge is applied to the net cost of the items purchased. During the year the cumulative service charges amounted to \$228,789. In accordance with Resolution CD28.R36 of the 28th Directing Council, this amount was included in the Special Account for Program Support Costs and has been used to defray part of the staff costs related to these procurement functions.

<u>Source of Funds</u>	<u>Balance 1 January 2002</u>	<u>Received</u>	<u>Refunds and Transfers</u>	<u>Expenditure</u>	<u>Balance 31 December 2002</u>
Antigua and Barbuda	9,345	-	-	-	9,345
Argentina	108,879	518,110	<107,229>	88,910	430,850
Bahamas	3,624	-	-	-	3,624
Bolivia	1,832,032	2,998,023	<27,718>	1,579,273	3,223,064
Brazil	241,295	6,245,527	<25>	2,648,669	3,838,128
Chile	1,942	12	-	-	1,954
Colombia	179,064	820	<1,708>	10,469	167,707
Costa Rica	218,160	122,031	-	-	340,191
Cuba	86,123	120,761	-	173,899	32,985
Dominican Republic	3,078	-	<995>	-	2,083
Ecuador	1,045,230	69,646	<503,670>	144,542	466,664
El Salvador	22,955	133,152	<18,325>	133,152	4,630
Grenada	1,027	1,201	-	1,081	1,147
Guatemala	567,688	1,413,773	<21,000>	1,061,063	899,398
Guyana	613,682	259,108	-	342,808	529,982
Haiti	372,185	-	<225,645>	95,443	51,097
Honduras	5,509	2	-	-	5,511
Jamaica	7,194	26,136	<1,009>	22,392	9,929
Mexico	3,569	-	-	110	3,459
Nicaragua	25,722	1,780,646	<4,238>	679,152	1,122,978
Panama	38,799	31,876	-	32,600	38,075
Paraguay	139,363	21,153	-	91,636	68,880
Peru	176,104	-	<13,735>	154,852	7,517
Suriname	393	-	<1>	-	392
Trinidad and Tobago	-	42,419	-	41,277	1,142
Uruguay	35,386	827,840	-	712,052	151,174
Venezuela	<u>244,596</u>	<u>-</u>	<u>-</u>	<u>204,242</u>	<u>40,354</u>
<b>TOTAL</b>	<u><b>5,982,944</b></u>	<u><b>14,612,236</b></u>	<u><b>&lt;925,298&gt;</b></u>	<u><b>8,217,622</b></u>	<u><b>11,452,260</b></u>

Table 6

**PAN AMERICAN HEALTH ORGANIZATION  
EMERGENCY PROCUREMENT REVOLVING FUND  
STATUS OF FUND  
AS OF 31 DECEMBER 2002  
(expressed in US dollars)**

This Fund was established by the 3rd Directing Council (Resolution CD3.R2) to finance the immediate purchase on behalf of Member States of materials for unforeseen emergency health problems. Replenishment of this Fund is made by the States receiving the supplies. The fund was closed as of 31 December 2002 and the balance of \$125,000 was transferred to the Natural Disaster Relief Fund.

Authorized level of Emergency Procurement Revolving Fund	125,000
Less: Amount due to Fund from Member States	<u>-</u>
	125,000
Balance Transferred to Natural Disaster Relief Fund	<u>125,000</u>
Amount available for purchases	<u><u>-</u></u>



Table 7

**PAN AMERICAN HEALTH ORGANIZATION**  
**REVOLVING FUND FOR THE EXPANDED PROGRAM ON IMMUNIZATION**  
**AS OF 31 DECEMBER 2002**  
**(expressed in US Dollars)**

<u>Source of Funds</u>	<u>Balance Due 1 January 2002</u>	<u>Expenditure</u>	<u>Reimbursements</u>	<u>Balance Due 31 December 2002</u>
Anguilla	831	9,352	9,906	277
Antigua and Barbuda	35,133	20,474	52,027	3,580
Argentina	(4,986,577)	16,334,312	36,600,000	(25,252,265)
Bahamas	27,293	154,998	156,500	25,791
Barbados	24,344	67,374	29,668	62,050
Belize	12,187	67,641	119,798	(39,970)
Bermuda	17,012	22,260	17,457	21,815
Bolivia	758,434	4,814,461	5,478,766	94,129
Brazil	(4,898,440)	45,581,960	44,194,566	(3,511,046)
British Virgin Islands	3,096	16,777	18,859	1,014
Cayman Islands	1,088	52,740	43,618	10,210
Chile	(35)	-	-	(35)
Colombia	(9,259,540)	16,710,732	10,658,519	(3,207,327)
Costa Rica	245,778	2,253,085	2,353,822	145,041
Cuba	(109,324)	270,250	194,832	(33,906)
Dominica	5,056	12,171	7,401	9,826
Dominican Republic	1,317,761	3,129,939	4,032,274	415,426
Ecuador	937,764	2,958,727	4,241,350	(344,859)
El Salvador	669,630	3,194,037	3,865,620	(1,953)
Grenada	18,068	44,783	117,275	(54,424)
Guatemala	937,385	2,759,987	3,186,998	510,374
Guyana	(133,167)	588,628	343,194	112,267
Haiti	247,686	-	-	247,686
Honduras	488,136	5,534,728	4,645,532	1,377,332
Jamaica	53,205	277,830	203,812	127,223
Mexico	(143,925)	26,413,459	26,595,390	(325,856)
Montserrat	(2,453)	4,015	2,000	(438)
Netherlands Antilles	(34,741)	42,959	27,472	(19,254)
Nicaragua	26,969	1,232,289	740,128	519,130
Panama	1,164,155	1,555,182	1,704,516	1,014,821
Paraguay	621,415	1,463,445	1,466,909	617,951
Peru	(1,136,717)	4,349,984	3,193,497	19,770
Saint Kitts and Nevis	(2,605)	15,532	12,599	328
Saint Lucia	17,071	46,454	61,689	1,836
Saint Vincent and the Grenadines	10,848	18,034	26,266	2,616
Suriname	34,332	25,639	39,201	20,770
Trinidad and Tobago	137,668	287,074	151,728	273,014
Turks and Caicos Islands	18,157	1,551	20,306	(598)
United States	9,072	-	9,072	-
Uruguay	288,442	1,076,803	950,321	414,924
Venezuela	<u>27,824</u>	<u>3,104,849</u>	<u>1,806,165</u>	<u>1,326,508</u>
<b>TOTAL</b>	<b><u>(12,551,684)</u></b>	<b><u>144,514,515</u></b>	<b><u>157,379,053</u></b>	<b><u>(25,416,222)</u></b>
 Purchase orders not invoiced/Adjustments	 <u>-</u>	 <u>137,515</u>	 <u>-</u>	 <u>137,515</u>
<b>TOTAL</b>	<b><u>(12,551,684)</u></b>	<b><u>144,652,030</u></b>	<b><u>157,379,053</u></b>	<b><u>(25,278,707)</u></b>

Table 7 (cont.)

**PAN AMERICAN HEALTH ORGANIZATION  
STATUS OF THE REVOLVING FUND FOR THE EXPANDED PROGRAM ON IMMUNIZATION  
as of 31 December 2002  
(expressed in US dollars)**

The establishment of the Revolving Fund for the Expanded Program on Immunization was authorized by Resolution CD25.R27 of the 25<sup>th</sup> Meeting of the Directing Council (1977). The Revolving Fund finances the procurement of vaccines for Member Governments unable to deposit funds with the Organization in U.S. currency in advance of procurement.

In accordance with the provisions of the Revolving Fund, the Director is authorized to transfer funds over and above a minimum Reserve Account balance of \$100,000 to the Revolving Fund as additional capital. In 2002 an amount of \$4,294,463 was transferred as additional capitalization to the Revolving Fund.

**A. Capitalization of the Revolving Fund**

Level of Capitalization of the Revolving Fund as of 1 January 2002		18,101,251
Plus: Transfer from the Working Capital Fund		7,000,000
Capitalization of the 3% service charge earned		<u>4,294,463</u>
Level of Revolving Fund as of 31 December 2002		<u>29,395,714</u>
Less: Amount due to Fund from Member States	(9,190,681)	
Plus: Funds received in advance	<u>34,469,388</u>	<u>25,278,707</u>
Subtotal		54,674,421
Plus: Reserve Account Balance as of 31 December 2002		<u>100,000</u>
Cash Balance as of 31 December 2002		<u>54,774,421</u>

**B. Cash Position of the Revolving Fund**

Cash Balance as of 31 December 2002	54,774,421
Less: Funds received in advance from Institutions	<u>34,469,388</u>
Amount available for Revolving Fund purchases as of 31 December 2002	<u>20,305,033</u>

**PAN AMERICAN HEALTH ORGANIZATION**  
**STATEMENT OF TRUST FUNDS**  
as of 31 December 2002  
(expressed in US dollars)

Source of Funds	PAHO Project ID	Program Ref.	Balance 1 January 2002	Funds Received	Project Expenditure	Balance 31 December 2002
<b>I. GOVERNMENT FINANCING (EXTERNAL PROJECTS)</b>						
<b>ARGENTINA</b>						
Eradication of Foot-and-Mouth Disease in the River Plate Basin	059010	FMD	9,101	-	6,816	2,285
Reference Center for Epidemiological Surveillance, Entre Rios (Phase II)	059016	FMD	41,327	-	1,018	40,309
Contribution of Government to INPPAZ	059018	FOS	(613,284)	65,901	-	(547,383)
Support to SENASA	059028	FOS	10,516	(6,901)	3,615	-
Transfer of Lab Equipment to SENASA	059029	FOS	-	26,000	24,717	1,283
Subtotal			(552,340)	85,000	36,166	(503,506)
<b>BAHAMAS</b>						
Emergency Health Assistance for El Salvador	380001	EHA	3,950	-	3,950	-
Subtotal			3,950	-	3,950	-
<b>BELGIUM</b>						
Water and Sanitation	386001	EHA	-	323,488	32,508	290,980
Subtotal			-	323,488	32,508	290,980
<b>BOLIVIA</b>						
Eradication of Foot-and-Mouth Disease in River Plate Basin	062025	FMD	34,750	-	15,455	19,295
Subtotal			34,750	-	15,455	19,295
<b>BRAZIL</b>						
Contribution of Government to PANAFTOSA	063001	FMD	(375,164)	1,013,636	874,868	(236,396)
Government Contribution to BIREME	063004	HBI	132,008	120,000	134,350	117,658
Eradication of Foot-and-Mouth Disease in River Plate Basin	063040	FMD	161,615	-	91,131	70,484
Construction of New PANAFTOSA Center	063102	FMD	(5,539)	-	-	(5,539)
Library for Adolescent Health and Public Health	063122	HBI	379,554	-	297,186	82,368
Support to Inspection and Sanitary Protection of Food	063128	FOS	173,446	784,299	599,664	358,081
Support to BIREME to Strengthen Public Sanitary Care	063145	HBI	-	1,226,631	420,239	806,392
Subtotal			465,920	3,144,566	2,417,438	1,193,048
<b>CANADA</b>						
Development of Local Health Systems and Perinatal Health Care	026021	WCH	-	(471)	(471)	-
Support to Emergency Preparedness Programs 1997-1999	026067	EHA	3,686	(3,686)	-	-
Immunization Initiative and Post Hurricane Mitch Support	026077	VID	418,323	188,370	348,179	258,514
Landmine Victims Assistance and Socio-economic Rehabilitation	026084	DPR	189,816	694,582	593,578	290,820
Distribution of Used Hospital Equipment in Haiti (CIDA)	026086	UAH	177	(177)	-	-
Support to Emergency Preparedness Programs 2000-2003	026088	EHA	323,013	632,862	471,956	483,919
Support to the National Vaccine Program in Haiti (Jan-Mar 2001)	026090	VID	30,592	-	26,062	4,530
Canadian Consultant Technical Assistance Project (CCTAP)	026092	ECO	85,325	67,439	76,026	76,738

Table 8 (cont.)

Source of Funds	PAHO Project ID	Program Ref.	Balance 1 January 2002	Funds Received	Project Expenditure	Balance 31 December 2002
The Second "Stop TB Americas Meeting" in Brasilia	026095	TUB	(2,305)	2,305	-	-
Disaster Reduction in the Health Sector of the Caribbean	026097	EHA	-	472,458	238,598	233,860
Capacity Building for HIV/AIDS Care	026100	GPA	-	2,250	273	1,977
Prevention and Control of Communicable Diseases in South America	026101	OCD	-	634,650	91,405	543,245
Internally Displaced Populations in Colombia and Neighboring Countries	026103	EHA	-	315,631	69,080	246,551
Lessons Learned in the Use of Field Hospitals	026104	EHA	-	46,886	2,746	44,140
Nutrition and HIV/AIDS in the Caribbean Project	026105	NUT	-	224,681	-	224,681
Capacity Building in Public Health Services	109019	RPS	2,433	-	2,433	-
Framework for the Elimination of Vitamin A Deficiency	109024	NUT	313	(313)	-	-
Improvement of Salt Fortification in Selected Latin American Countries	109026	NUT	1,553	(2,116)	(563)	-
Micronutrient Fortified Foods for At-Risk Population	109027	NUT	107,590	57,389	98,693	66,286
System for the Treatment and Recycling of Waste Water	109028	CWS	50,180	111,440	177,127	(15,507)
Controlling Micronutrient Malnutrition in Brazil	109029	NUT	195,558	-	27,069	168,489
America	109030	ADT	51,580	-	700	50,880
Sustaining Awareness/Measles Elimination in Guyana	262005	VID	8,192	(8,192)	-	-
Working Group on Emerging Zoonoses	281015	ZNS	19,378	-	13,963	5,415
Interagency Plan on "Tobacco or Health"	281019	ADT	11,809	(10)	11,799	-
Management of Health Systems and Services	281023	UAH	30,001	-	27,195	2,806
Prevention and Control of Tobacco	281025	ADT	2,555	-	469	2,086
Geriatric and Gerontological Training for Health Care Professionals in Suriname	281027	HEE	11,103	-	9,240	1,863
Health and Environment Ministers Meeting	281029	ERA	-	17,000	-	17,000
Smoke Free Americas Initiative	281030	TOB	-	124,920	62,887	62,033
Health and the Environment	281031	ERA	-	17,000	-	17,000
Expanding Country Capacity for Tobacco Control (2002-2003)	281033	TOB	-	128,200	-	128,200
<b>Subtotal</b>			<b>1,540,872</b>	<b>3,723,098</b>	<b>2,348,444</b>	<b>2,915,526</b>
<b>CHILE</b>						
Strengthening of Zoonoses Protection	064008	ZNS	45,179	-	-	45,179
Meeting on Copper Levels in Drinking Water	064013	ERA	20,523	-	19,684	839
<b>Subtotal</b>			<b>65,702</b>	<b>-</b>	<b>19,684</b>	<b>46,018</b>
<b>COLOMBIA</b>						
Voluntary Contribution to INPPAZ	066020	ZNS	25,823	-	17,730	8,093
<b>Subtotal</b>			<b>25,823</b>	<b>-</b>	<b>17,730</b>	<b>8,093</b>
<b>COSTA RICA</b>						
Advanced Workshop on Clinical Engineering	017001	CLT	-	21,643	18,465	3,178
<b>Subtotal</b>			<b>-</b>	<b>21,643</b>	<b>18,465</b>	<b>3,178</b>
<b>DENMARK</b>						
PLAGSALUD II	284005	ERA	62,424	(40,284)	(3,237)	25,377
PLAGSALUD III - Exposure to Pesticides in Central America	284007	ERA	-	313,960	134,317	179,643
Support to MASICA:PLAGSALUD Bridge Phase	284008	ERA	252,931	168,384	365,231	56,084
<b>Subtotal</b>			<b>315,355</b>	<b>442,060</b>	<b>496,311</b>	<b>261,104</b>
<b>FINLAND</b>						
Support to Technical Cooperation Agreements	256007	TCC	963	-	-	963

Table 8 (cont.)

<u>Source of Funds</u>	<u>PAHO Project ID</u>	<u>Program Ref.</u>	<u>Balance 1 January 2002</u>	<u>Funds Received</u>	<u>Project Expenditure</u>	<u>Balance 31 December 2002</u>
Second Level Health Care-Integrated Health Care System	256013	UAH	616,197	609,560	572,374	653,383
Regional Coordinating Meeting of the "Quit and Win"	256014	NCD	1,108	-	-	1,108
Subtotal			618,268	609,560	572,374	655,454
<b>FRANCE</b>						
Humanitarian Assistance in Measles Vaccine Campaign (Operational Support)	247011	VID	15,836	-	-	15,836
Laboratory Technology and Services Development	247015	CLT	(25,581)	128,675	121,236	(18,142)
Subtotal			(9,745)	128,675	121,236	(2,306)
<b>GERMANY</b>						
Men's Participation in Reproductive Health Programs in Central America	217037	WCH	134,651	76,247	91,118	119,780
Improving Water and Sanitation in Indigenous Communities	217038	CWS	107,264	203,494	117,527	193,231
Promotion of Pan American Network for Environmental Waste Management (REPAMAR)	217041	CWS	-	90,770	87,900	2,870
Electronic Systems to Manage Humanitarian Supplies Conference	295004	EHA	1,518	(1,518)	-	-
Subtotal			243,433	368,993	296,545	315,881
<b>ITALY</b>						
Ministerial Conference on Italian Cooperation in Health	261004	TCC	8,033	-	5,604	2,429
Caribbean Cooperation in Health	261009	DPR	26,440	-	13,475	12,965
Water Supply System Rehabilitation	261017	CWS	4,397	-	1,794	2,603
Disaster Preparedness Component of the Extraordinary Program following Hurricane Gilbert	261018	EHA	12,118	(12,118)	-	-
Support Local Health System: Vector Control	261019	UAH	2,829	(2,829)	-	-
Subtotal			53,817	(14,947)	20,873	17,997
<b>LUXEMBOURG</b>						
Basic Integrated Health Systems (SIBASI)	394001	UAH	-	21,018	20,628	390
Subtotal			-	21,018	20,628	390
<b>NETHERLANDS</b>						
Netherlands Holding Account	077001		-	22,044	-	22,044
Consolidation of Local Health Systems in North San Salvador	077056	UAH	135,012	(3,700)	131,312	-
Local Health Systems in the State of Cabañas	077062	UAH	148,478	(11,213)	137,265	-
Healthy Municipalities in Loja	077067	HED	431,627	4,825	429,221	7,231
Disaster Relief Supply Management (SUMA) Phase II	077068	EHA	(43,702)	43,702	-	-
Support to Essential Drug Management (Gonaive II - Haiti)	077077	EDV	290,730	369,109	458,216	201,623
Institutionalization Model against Intrafamily Violence	077079	WHD	126,344	259,461	244,455	141,350
Consolidating Progress in Preventing Intrafamily Violence	077080	WHD	97,051	93,665	142,414	48,302
Netherlands' Deployment of Young Professionals in Health Sector	077081	INF	-	266,284	139,790	126,494
Subtotal			1,185,540	1,044,177	1,682,673	547,044
<b>NORWAY</b>						
Support to MASICA: PROFIN Component	251020	ERA	50,830	-	37,172	13,658

Table 8 (cont.)

Source of Funds	PAHO Project ID	Program Ref.	Balance 1 January 2002	Funds Received	Project Expenditure	Balance 31 December 2002
Prevention of Intrafamily Violence in Central America Phase II	251021	WHD	414,132	-	362,342	51,790
AIDS Prevention in Women, Adolescents, and Children	251022	GPA	206,841	-	157,086	49,755
AIDS Prevention in Prioritized Groups of Ages 10-29	251023	GPA	124,981	214,374	144,595	194,760
Preparatory Support for Mother-to-Child HIV/AIDS Transmission	251024	GPA	253	-	-	253
Reducing Impact of Displacement on IDPS	251027	EHA	111,145	-	58,744	52,401
Socioeconomic Development of Health and Equity (2002-2005)	251028	HSD	-	101,817	-	101,817
Women Health and Development: Gender Equity	251029	WHD	-	305,450	23,014	282,436
National Health Accounts in the Americas	251030	HSD	-	101,816	-	101,816
HIV/AIDS Prevention in Young People	251031	ADH	-	401,907	1,782	400,125
Development of Human Resources in Health	251032	HRH	-	160,763	88,155	72,608
Subtotal			908,182	1,286,127	872,890	1,321,419
PARAGUAY						
Eradication of Foot-and-Mouth Disease in River Plate Basin	080011	FMD	28,516	-	16,745	11,771
Strengthening of the Activities against AFTOSA FEVER	080016	FMD	9,650	-	-	9,650
Subtotal			38,166	-	16,745	21,421
PERU						
Pan American Center for Sanitary Engineering and Environmental Sciences (CEPIS)	081001	CWS	682,162	218,124	357,249	543,037
Conservation of Nonhuman Primates	081009	ZNS	145,851	55,511	175,487	25,875
Subtotal			828,013	273,635	532,736	568,912
SPAIN (Including Provincial Governments)						
Spain Holding Account	230001		92,324	1,050,256	-	1,142,580
Sixth Plan of Action - Cardiovascular Diseases	230022	CVD	5,059	(104)	4,955	-
Common Agenda of Cooperation in Health	230030	ECO	157,970	-	73,895	84,075
Monitoring the Joint Plan of Action	230031	ECO	1,701	(1,701)	-	-
Epidemiology and Research Studies	230032	HST	12,298	14,618	3,442	23,474
Seventh Plan - Regional Program of Measles Eradication	230033	VID	26,114	-	804	25,310
Seventh Plan Childhood Illnesses Control	230034	CDD	64	(64)	-	0
Seventh Plan - AIDS Prevention and Control	230035	GPA	29,315	-	22,169	7,146
Seventh Plan - Detection of Cervical Cancer	230036	CAN	17,104	-	13,080	4,024
Seventh Plan - Prevention of Cardiovascular Diseases	230037	CVD	5,869	-	1,935	3,934
Seventh Plan - Mental Health	230038	MNH	4,019	-	115	3,904
Seventh Plan - Radiology Program	230040	CLT	39	(39)	-	-
Seventh Plan - Protection from Violence	230041	PRV	2,248	-	-	2,248
Seventh Plan - Health of the Elderly	230042	HEE	5,521	-	-	5,521
Monitoring Joint Plan Actions	230043	ECO	20,000	(20,000)	-	-
Eighth Plan - Regional Program of Measles Eradication	230044	VID	17,904	-	11,913	5,991
Eighth Plan - Childhood Illnesses Control	230045	CDD	9,877	-	3,400	6,477
Eighth Plan - AIDS Prevention and Control	230046	GPA	246,972	-	214,187	32,785
Eighth Plan - Emerging and Reemerging Diseases	230047	OCD	100,369	-	72,959	27,410
Eighth Plan - Noncommunicable Diseases	230048	NCD	149,739	-	128,320	21,419
Agreement PAHO/Instituto de Salud Carlos III	230049	OCD	11,095	-	5,450	5,645
Ninth Plan - Radiology Health	230050	CLT	130,800	130,800	79,721	181,879
Ninth Plan - Measles Eradication	230051	VID	107,341	-	100,441	6,900
Ninth Plan - AIDS and Sexually Transmitted Diseases	230052	GPA	359,592	-	152,928	206,664
Ninth Plan - Emerging and Reemerging Diseases	230053	OCD	107,341	-	15,393	91,948
Ninth Plan - Noncommunicable Diseases	230054	NCD	134,176	-	81,586	52,590
Ninth Plan - Support to Perinatal Health Care	230055	WCH	268,353	-	207,950	60,403

Table 8 (cont.)

Source of Funds	PAHO Project ID	Program Ref.	Balance 1 January 2002	Funds Received	Project Expenditure	Balance 31 December 2002
Ninth Plan - Childhood Illnesses Control - IMCI	230056	CDD	171,746	-	147,487	24,259
Research Health Technology - Instituto de Salud Carlos III	230058	RPS	52,200	52,200	-	104,400
Cooperation between PAHO and Instituto de Salud Carlos III	230059	UAH	51,129	51,129	46,044	56,214
Child and Family Health	230060	WCH	-	60,000	59,998	2
Joint Planned Activities Follow-up	230061	ECO	-	32,323	10,089	22,234
Subtotal			2,298,279	1,369,418	1,458,261	2,209,436
<b>SWEDEN</b>						
Temporary Holding Acct - Swedish Contrib.	163001		-	11,093	-	11,093
Prevention and Control of Cholera	163071	CDD	-	(7,238)	(7,238)	-
PROSILAIS II: Development of Integrated Local Health Systems	163082	UAH	4,827	(4,827)	-	-
Multisectoral Approach to AIDS Prevention and Control	163083	GPA	42,747	-	27,532	15,215
Support to HIV/AIDS Prevention	163087	GPA	100,692	(13,087)	87,605	-
Health Reform: Sanitary System Development	163093	UAH	366,573	701,012	881,237	186,348
Health Reform: Integral System of Health Services	163094	UAH	518,129	634,849	1,074,488	78,490
Health Reform: Expansion of the National Health Care System	163095	UAH	427,640	984,760	1,120,466	291,934
Intrafamily Violence: Interventions by the State and Civil Society	163096	WHD	96,620	-	81,413	15,207
America	163097	TCC	75,016	(5,748)	69,268	-
Sexual and Reproductive Health of Adolescents and Youth	163098	ADH	272,486	-	257,148	15,338
Secondment Health Sector Development	163101	UAH	42,493	(42,493)	-	-
SIDA/PAHO	163103	EHA	255,475	-	254,940	535
Disaster Preparedness in Health Sector in Central America	163104	UAH	308,662	438,271	496,684	250,249
PROSILAIS III: Support to the Health Sector	163105	EHA	13,694	(8,840)	4,854	-
Support To The Earthquake in El Salvador	163106	GPA	80,729	105,549	101,992	84,286
Health Education to Children under 15 with HIV/AIDS in Honduras	163107	UAH	64,614	23,345	24,646	63,313
Technical Cooperation in the Area of Social Exclusion from Health	163109	UAH	-	324,898	79,307	245,591
Extension of Social Protection in Health	163110	ADH	-	263,150	45,249	217,901
Youth Development and Sexuality to Prevent Pregnancy (2002-2004)	163111	WHD	-	270,384	122,379	148,005
Reducing Gender Inequities in Health	163112	TOB	-	83,611	-	83,611
Creating Smoke-free Environment in the Americas (2002-2004)	163113	MNH	-	74,526	40,150	34,376
Support for the Implementation of Mental Health Policies	163114	OCH	-	73,849	22,180	51,669
Strengthening Healthy Workplace Initiative	163115	GPA	-	330,383	25,444	304,939
Support to the National STD/HIV/AIDS/TBC Program in Honduras	163116	GPA	-	220,255	109,839	110,416
Support to the National STD/HIV/AIDS/TBC Program in Guatemala			-	-	-	-
Subtotal			2,670,397	4,457,702	4,919,583	2,208,516
<b>SWITZERLAND</b>						
Improvement on the Sanitary Conditions of Rural Areas	246003	CWS	46,488	39,973	71,171	15,290
Gerontology Education for Primary Health Care Workers in Latin America	354001	HEE	55,988	-	47,789	8,199
Subtotal			102,476	39,973	118,960	23,489
<b>UNITED KINGDOM</b>						
Support to National AIDS Program Activities in the Eastern Caribbean	140014	GPA	17,209	-	-	17,209
Local Purchases in Bolivia	140017	UAH	10,805	(267)	10,538	-

Table 8 (cont.)

Source of Funds	PAHO		Balance		Balance	
	Project ID	Program Ref.	1 January 2002	Funds Received	Project Expenditure	31 December 2002
Communicable Disease Control in Central America	140028	OCD	954,665	1,284,850	992,915	1,246,600
Communicable Disease Control Project	140033	OCD	484,777	392,404	518,696	358,485
Health Development Program in Montserrat	140034	UAH	182,954	-	81,232	101,722
Reduction of Disasters in Countries Affected by Hurricane Mitch	140037	EHA	(90,424)	1,712,826	1,160,595	461,807
Disaster Relief Coordination Program	140038	EHA	462,124	1,211,575	1,361,540	312,159
Prevention and Control of STI/HIV/AIDS (DFID)	140046	GPA	-	120,881	7,341	113,540
Lessons Learned in the Use of Field Hospitals in Disaster Situations	140048	EHA	-	51,024	-	51,024
Subtotal			2,022,110	4,773,293	4,132,857	2,662,546
UNITED STATES OF AMERICA						
Measles Elimination	002063	VID	15	639,000	636,430	2,585
Regional Plan for Reduction in Maternal Mortality	002065	WCH	8	398,550	399,645	(1,087)
Equitable Access to Basic Health Services	002066	UAH	13	466,696	464,752	1,957
Integrated Management of Childhood Illnesses (IMCI)	002068	ARI	6	436,000	436,170	(164)
Disaster Preparedness and Mitigation	002073	EHA	(134,919)	1,149,778	990,705	24,154
Expanded Program on Immunization	002077	VID	9	315,000	318,845	(3,836)
Antimicrobial Resistance in the Americas	002081	OCD	(64)	1,506,000	1,522,028	(16,092)
Program to Restore Hospital Services to Saint Kitts and Nevis	002083	UAH	10	67,904	59,468	8,446
Support of The Tripartite Landmine Initiative in Central America	002087	DPR	5	297,000	296,896	109
Health Improvement for Immigrants in Costa Rica (Hurricane Mitch)	002088	UAH	15	368,066	367,584	497
Increase Immunization Rates	002089	VID	12	207,000	204,267	2,745
Special Program for Vaccines and Immunization	002090	VID	-	17,000	15,390	1,610
CAMI Water and Sanitation Project	002093	EHA	-	105,296	101,035	4,261
Disaster Management Training in the Caribbean	002094	EHA	3,072	(4)	3,068	-
Strengthen National Program for the Control of TB	002096	TUB	-	277,439	277,758	(319)
Cholera Laboratories Workshops	028006	CDD	(22,777)	22,777	-	-
Eradication of Measles in the Americas	028022	VID	100	3,028,896	3,106,991	(77,995)
Environmental Epidemiology in Latin America and the Caribbean	028024	ERA	-	(611)	(611)	-
Post-Hurricane Reconstruction of Public Health in Latin America and the Caribbean	028025	HST	(564,933)	1,608,719	1,050,171	(6,385)
Comprehensive Emerging Infectious Disease PLAN IV	028026	OCD	7,713	469	8,182	-
Environmental Epidemiology in Latin America and the Caribbean	028027	ERA	-	82,993	82,993	-
Comprehensive Emerging Infectious Disease Plan IV	028028	OCD	100	356,726	376,360	(19,534)
Environmental Health in Latin America and the Caribbean	028029	ERA	-	429,393	429,393	-
Comprehensive Emerging Infectious Diseases, PLAN V	028031	FOS	-	143,106	220,306	(77,200)
Environmental Health in Latin America and the Caribbean	028033	ERA	-	74,013	90,527	(16,514)
US/Mexico Diabetes Prevention and Control Project Initiative	040015	NCD	163,885	(143,936)	2,295	17,654
Population Aging Studies in Latin America and the Caribbean	040016	HEE	132,054	(65,376)	62,723	3,955
Diabetes Prevention and Control Project Initiative	040017	NCD	129,183	(5,066)	63,840	60,277
Assessment Activities on the Impact of HIV/AIDS and Caribbean Migration	040018	GPA	25,000	(1,191)	23,809	-
Mental Health in the Americas: Partnering for Progress	040019	MNH	74,609	40,000	104,693	9,916
US/Mexico Diabetes Prevention and Control	040020	NCD	-	24,000	23,309	691
Completion of Household Survey	040021	NCD	-	149,002	107,775	41,227
Conference on Mental Health in the Americas	040022	MNH	-	49,000	49,999	(999)
US/Mexico Border Diabetes Prevention (DPCP) Initiative	040023	NCD	-	554,000	144,153	409,847



Table 8 (cont.)

Source of Funds	PAHO Project ID	Program Ref.	Balance 1 January 2002	Funds Received	Project Expenditure	Balance 31 December 2002
Central America Diabetes Initiative (CAMDI)						
Baseline	040026	DBT	-	200,000	3,072	196,928
Promoting Cross-National Research on Aging for Policy Formulation	040027	HEE	-	180,000	4,333	175,667
Technical Assistance on Health Risk Assessment	046005	ERA	(98,650)	173,447	134,141	(59,344)
Environmental Health in Latin America and the Caribbean	046006	ERA	(308,242)	834,282	627,862	(101,822)
Development of <i>Plasmodium vivax</i> and <i>Plasmodium Falciparum</i> Vaccines	235003	CTD	(15,469)	80,286	92,952	(28,135)
Genetic Characterization of HIV-1 Isolate in South America	235004	GPA	5,776	(126)	5,650	-
Internally Displaced Population in Colombia	374001	EHA	660,819	-	461,277	199,542
Displaced Population in Colombia and Neighboring Countries	374002	EHA	-	500,000	-	500,000
Subtotal			57,350	14,565,528	13,370,237	1,252,641
URUGUAY						
Eradication of Foot-and-Mouth Disease in River Plate Basin	087007	FMD	71,070	54,640	82,432	43,278
Subtotal			71,070	54,640	82,432	43,278
TOTAL - GOVERNMENT FINANCING (EXTERNAL PROJECTS)			12,987,388	36,717,647	33,625,181	16,079,854
II. GOVERNMENT FINANCING (INTERNAL PROJECTS)						
ARGENTINA						
Managerial Support for National Health Development	059001	CPS	247,163	-	74,203	172,960
Subtotal			247,163	-	74,203	172,960
BOLIVIA						
Epidemiologic Shield to Support the Health Sector Reform	062040	OCD	27,697	67,447	38,489	56,655
Subtotal			27,697	67,447	38,489	56,655
BRAZIL						
Integrated Network for Health Information	063084	UAH	205,224	-	90,197	115,027
REFORSUS II: Strengthening of Health Sector	063086	UAH	(16,885)	-	-	(16,885)
Strategic Restructuring of Management in Ministry of Health	063103	UAH	77,935	-	37,809	40,126
Technical Cooperation for Health Implementation	063105	CTD	1,776,463	318,540	1,492,702	602,301
Eradication of <i>Aedes aegypti</i>	063109	CTD	881,570	-	93,958	787,612
Reorganization of National Health System	063111	EDV	1,767,047	864,986	797,683	1,834,350
Technical Cooperation for Measles Eradication	063114	VID	1,387,571	68,502	1,047,928	408,145
Health Services Development	063115	UAH	105,262	-	92,104	13,158
Adolescent Health	063117	ADH	46,569	-	8,349	38,220
Municipal Organization for One Health System	063118	UAH	17,748	476,596	255,012	239,332
Implementation of Sanitary Supervision in São Paulo	063121	UAH	414,045	-	200,732	213,313
Municipal Organization for One Health System	063124	UAH	994,609	3,610,221	2,567,028	2,037,802
Support to Modernize Health Services	063125	UAH	27,388	-	10,551	16,837
Health Development: Municipality of Limeira	063127	HED	10,171	-	9,827	344
Health Services Development	063129	UAH	1,484,559	-	1,111,608	372,951
Improve Activities of the National Health Council	063134	UAH	-	82,645	4,071	78,574
Development of Pharmaceutical Assistance	063137	EDV	-	82,645	32,959	49,686
Health Services Development	063138	UAH	-	220,576	205,968	14,608

Table 8 (cont.)

<u>Source of Funds</u>	<u>PAHO Project ID</u>	<u>Program Ref.</u>	<u>Balance 1 January 2002</u>	<u>Funds Received</u>	<u>Project Expenditure</u>	<u>Balance 31 December 2002</u>
National Profile on Chemical Substances	063140	ERA	-	276,898	37,550	239,348
Development of Health Services System	063146	UAH	-	1,160,404	285,608	874,796
<b>Subtotal</b>			<b>9,179,276</b>	<b>7,162,013</b>	<b>8,381,644</b>	<b>7,959,645</b>
<b>CHILE</b>						
Promotion of Bioethics	064004	HLE	310,533	-	34,432	276,101
Management System Winsing for Hospital Network	064014	UAH	4,861	37,594	8,621	33,834
<b>Subtotal</b>			<b>315,394</b>	<b>37,594</b>	<b>43,053</b>	<b>309,935</b>
<b>COLOMBIA</b>						
Agreement with the Alcaldia de Manaure	066033	CWS	14,843	37,021	16,622	35,242
Transmission of Disease through Vectors, Zoonoses, and Food	066038	ZNS	13,440	-	11,964	1,476
Basic Sanitation and Efficient Use of Drinking Water	066044	CWS	13,347	-	9,178	4,169
Minimize Risk Factors of Public Health in Municipalities	066046	CWS	-	10,888	8,766	2,122
Prevention and Control of Zoonoses	066047	ZNS	54,839	30,225	74,618	10,446
<b>Subtotal</b>			<b>96,469</b>	<b>78,134</b>	<b>121,148</b>	<b>53,455</b>
<b>COSTA RICA</b>						
Disinfection of Water Supply and Waste Water	065006	CWS	91	(91)	-	-
Institutional Development of AYA	065007	CWS	493,047	439,000	534,523	397,524
Pilot Project on Strategy of Triangular Solidarity	065015	UAH	2,779	(80)	2,699	-
<b>Subtotal</b>			<b>495,917</b>	<b>438,829</b>	<b>537,222</b>	<b>397,524</b>
<b>CUBA</b>						
Managerial Support for National Health Development	067001	CPS	40	40,710	40,250	500
<b>Subtotal</b>			<b>40</b>	<b>40,710</b>	<b>40,250</b>	<b>500</b>
<b>ECUADOR</b>						
Zoonoses Control	069010	ZNS	4,329	-	310	4,019
Clinical Engineering Workshop	069018	UAH	-	26,500	21,087	5,413
<b>Subtotal</b>			<b>4,329</b>	<b>26,500</b>	<b>21,397</b>	<b>9,432</b>
<b>EL SALVADOR</b>						
Management of Pharmaceutical Products in Care of the ISSS	070003	UAH	19,575	-	19,575	-
Management Service to General Hospital of ISSS	070004	UAH	-	10,972	-	10,972
<b>Subtotal</b>			<b>19,575</b>	<b>10,972</b>	<b>19,575</b>	<b>10,972</b>
<b>GUATEMALA</b>						
Institutional Reform of Ministry of Health	072008	UAH	78,330	-	71,147	7,183
Support for the Child Protection Fund	072010	VID	420,829	176,199	241,492	355,536
Technical and Integral Development for Division of Record and Control of LUCAM	072012	UAH	656,013	281,360	469,297	468,076
Technical and Integral Development for the Division of Food and Drugs	072013	UAH	13,128	19,108	21,531	10,705
Social Mobilization and Educational Communication for the Prevention of Dengue	072014	OCD	12,124	(2)	12,122	-
<b>Subtotal</b>			<b>1,180,424</b>	<b>476,665</b>	<b>815,589</b>	<b>841,500</b>

Table 8 (cont.)

<u>Source of Funds</u>	<u>PAHO Project ID</u>	<u>Program Ref.</u>	<u>Balance 1 January 2002</u>	<u>Funds Received</u>	<u>Project Expenditure</u>	<u>Balance 31 December 2002</u>
<b>GUYANA</b>						
Animal Health Surveillance System	330005	FMD	18,339	5,323	273	23,389
Human Resource Development for Health Sector Reform	330006	HRH	14,289	-	1,623	12,666
Subtotal			32,628	5,323	1,896	36,055
<b>HAITI</b>						
Rebuilding of Raboteru Health Center	073005	CLT	-	361,980	264,952	97,028
Subtotal			-	361,980	264,952	97,028
<b>HONDURAS</b>						
Cooperation for the Procurement of Basic Goods (China)	074008	UAH	3,735	(1)	3,734	-
Program Control of Vectors after Hurricane Mitch (Germany)	074009	UAH	11	-	11	-
Basic Rural Sanitation Rehabilitation after Hurricane Mitch (Japan)	074010	UAH	63,767	-	35,084	28,683
Subtotal			67,513	(1)	38,829	28,683
<b>JAMAICA</b>						
East Central St. Andrew Water and Sanitation Development Project	075005	CWS	4,055	(4,055)	-	-
Health Delivery Improvement in the Decentralized Service	075008	UAH	1,159	-	-	1,159
Subtotal			5,214	(4,055)	-	1,159
<b>MEXICO</b>						
System for Registration of Sanitary Medicaments	076012	EDV	22,758	-	19,063	3,695
Subtotal			22,758	-	19,063	3,695
<b>NETHERLANDS ANTILLES</b>						
Health System Reform Process	084001	UAH	-	99,980	77,855	22,125
Subtotal			-	99,980	77,855	22,125
<b>NICARAGUA</b>						
Integrated Health Care for Women and Adolescents (PL480)	078009	WCH	11,038	(11,038)	-	-
Subtotal			11,038	(11,038)	-	-
<b>PANAMA</b>						
Development of Food Protection Program	079009	FOS	15,246	-	12,339	2,907
Support to Management Infrastructure of the Ministry of Health	079012	CPS	35,698	-	25,762	9,936
Subtotal			50,944	-	38,101	12,843
<b>PARAGUAY</b>						
Support to National Vaccination Campaign	080017	VID	288	-	-	288
Subtotal			288	-	-	288

Table 8 (cont.)

Source of Funds	PAHO Project ID	Program Ref.	Balance 1 January 2002	Funds Received	Project Expenditure	Balance 31 December 2002
<b>PERU</b>						
Managerial Support for National Health Development	081003	CPS	329,567	295,960	293,858	331,669
Functional Integration of the Health Services	257001	UAH	2,608	-	-	2,608
Subtotal			332,175	295,960	293,858	334,277
<b>VENEZUELA</b>						
Control of Foot-and-Mouth Disease and Paralytic Rabies	089006	FMD	1,759	-	1,584	175
Subtotal			1,759	-	1,584	175
<b>TOTAL - GOVERNMENT FINANCING ( INTERNAL PROJECTS)</b>			12,090,601	9,087,013	10,828,708	10,348,906
<b>TOTAL - GOVERNMENT FINANCING</b>			25,077,989	45,804,660	44,453,889	26,428,760
<b>III. INTERNATIONAL ORGANIZATIONS</b>						
<b>CARIBBEAN COMMONWEALTH SECRETARIAT</b>						
Water Quality Disinfection in Rural Communities	018008	CWS	1,231	(1,231)	-	-
Subtotal			1,231	(1,231)	-	-
<b>CARIBBEAN DEVELOPMENT BANK</b>						
Information Systems for Community Health Services	021001	UAH	(58,404)	58,404	-	-
Workshop to Build Capacity Health Promotion	021004	STP	-	13,500	13,500	-
Subtotal			(58,404)	71,904	13,500	-
<b>EUROPEAN UNION</b>						
Development of the Regional Disaster Information Center (CRID)	049024	EHA	4,754	(4,754)	-	-
Impact of Hurricanes on Hospitals in the Caribbean States	049027	EHA	24,481	(2)	24,479	-
Management Training for Humanitarian Supplies in the Caribbean	049028	EHA	(72,090)	72,090	-	-
Reduction of Vulnerability to Disasters	049029	EHA	(117,716)	142,110	22,431	1,963
Enhancing Health Sector Disaster Preparedness for Floods in the Caribbean	049036	EHA	-	72,825	1,952	70,873
Strengthening Building Codes for Health Use in the Caribbean	049039	EHA	-	121,352	30,904	90,448
Subtotal			(160,571)	403,621	79,766	163,284
<b>INTER-AMERICAN DEVELOPMENT BANK</b>						
Diagnosis of Handling of Solid Wastes in Latin America and the Caribbean	091022	MWH	195	(195)	-	-
Oral Health of Low-Income Children (IDB)	091024	ORH	135,370	288,034	259,834	163,570
Early Implementation of a Comprehensive HIV/AIDS Care Program	091026	GPA	-	135,000	25,000	110,000
Subtotal			135,565	422,839	284,834	273,570
<b>INTERNATIONAL BANK FOR RECONSTRUCTION AND DEVELOPMENT (WORLD BANK)</b>						
Essential Drugs Pharmaceutical Program	199020	EDV	15,911	-	15,911	-
Strengthening Immunization Coverage in Haiti (IBRD)	199021	VID	25,601	-	12,004	13,597

Table 8 (cont.)

<u>Source of Funds</u>	<u>PAHO Project ID</u>	<u>Program Ref.</u>	<u>Balance 1 January 2002</u>	<u>Funds Received</u>	<u>Project Expenditure</u>	<u>Balance 31 December 2002</u>
Vaccination Campaign to Control Polio Outbreak in Haiti	199022	VID	-	250,000	233,358	16,642
Reducing the Vulnerability of Critical Infrastructure (IBRD)	199023	EHA	-	54,240	54,240	-
<b>Subtotal</b>			<b>41,512</b>	<b>304,240</b>	<b>315,513</b>	<b>30,239</b>
<b>INTERNATIONAL DECADE FOR NATURAL DISASTER REDUCTION</b>						
IDNDR Activities in Latin America and the Caribbean	299009	EHA	3,473	(3,473)	-	-
<b>Subtotal</b>			<b>3,473</b>	<b>(3,473)</b>	<b>-</b>	<b>-</b>
<b>ORGANIZATION OF EASTERN CARIBBEAN STATES</b>						
Accessing Overseas Health Services in the OECS States	377001	UAH	(5,688)	-	-	(5,688)
Training Needs Assessment and Evaluation	377003	UAH	-	14,000	9,000	5,000
<b>Subtotal</b>			<b>(5,688)</b>	<b>14,000</b>	<b>9,000</b>	<b>(688)</b>
<b>UNITED NATIONS CHILDREN'S FUND</b>						
Plan of Communication to Control Vector Dengue	187063	OCD	195	(195)	-	-
UN HIV/AIDS Theme Group Funding Project in Jamaica	187065	GPA	10,000	-	9,545	455
Implementing Breast-feeding Counseling - A Training Course	187066	NUT	18,000	-	18,000	-
Data Collection on Impact of Consumption of Micronutrient	187067	NUT	14,613	-	14,613	-
Translation into Spanish Infant Feed Counseling	187068	NUT	-	25,000	19,080	5,920
Improve Quality of Life for Children, Youth, and Families	187069	ADH	-	6,400	6,281	119
Essential Drugs Emergency	187070	EDC	-	50,000	49,421	579
Meeting of Bolivian Congress in Health	187071	UAH	-	4,514	4,514	-
Gender-Sensitive Health Education for HIV Prevention in Suriname	187072	GPA	-	19,233	3,242	15,991
Improve Quality of Life for Children, Youth, and Families	187073	ADH	-	13,400	-	13,400
<b>Subtotal</b>			<b>42,808</b>	<b>118,352</b>	<b>124,696</b>	<b>36,464</b>
<b>UNITED NATIONS DEVELOPMENT PROGRAM</b>						
AIDS Prevention and Control	191031	GPA	100	(100)	-	-
Support to the UN Theme Group on HIV/AIDS in Guyana	191035	GPA	683	(683)	-	-
Eastern Caribbean Theme Group on HIV/AIDS Impact Mitigation	191037	GPA	4,012	-	3,021	991
<b>Subtotal</b>			<b>4,795</b>	<b>(783)</b>	<b>3,021</b>	<b>991</b>
<b>UNITED NATIONS ENVIRONMENT PROGRAM</b>						
Program to Phase Out DDT in Mexico and Central America (UNEP)	195001	ERA	62,150	(1)	62,144	5
<b>Subtotal</b>			<b>62,150</b>	<b>(1)</b>	<b>62,144</b>	<b>5</b>
<b>JOINT UNITED NATIONS PROGRAM ON AIDS (UNAIDS)</b>						
Improvement of Transfusion Safety	332002	GPA	2,772	-	2,694	78
Strengthening of the Technical and Leadership Capacity of Associations of People with HIV/AIDS	332003	GPA	254	(254)	-	-
Training on Health Promotion for AIDS Prevention	332005	GPA	233	(233)	-	-

Table 8 (cont.)

Source of Funds	PAHO		Balance	Funds	Project	Balance
	Project ID	Program Ref.	1 January 2002			31 December 2002
Expanding Partnership in Response to HIV/AIDS	332006	GPA	1,061	(1,061)	-	-
HIV/AIDS Educational TV for Adolescents	332008	GPA	25,932	(339)	25,593	-
Reduction of Risk of HIV Transmission among Vulnerable Populations	332011	GPA	2,434	-	173	2,261
AIDS Prevention and Control in Cuba	332015	GPA	3,015	-	1,960	1,055
Support to Regional AIDS Activities	332018	GPA	27,955	-	22,707	5,248
Workshop on HIV/AIDS and Sexually Transmitted Diseases: Epidemiology in the Americas	332019	GPA	1,984	(1,984)	-	-
Strengthening of Laboratory Diagnosis of AIDS	332020	GPA	1,872	(1,872)	-	-
Development and Prevention of AIDS	332021	GPA	3,142	-	-	3,142
Support to AIDS Activities	332022	GPA	200	(200)	-	-
National Strategic Plan of STD/HIV	332023	GPA	6,399	-	5,610	789
Promotional Education of STD/HIV/AIDS	332024	GPA	2,866	-	-	2,866
Prevention of HIV/AIDS in the Metropolitan Region	332026	GPA	635	(203)	432	-
Institutional Strategic Planning in HIV/AIDS	332027	GPA	95	(95)	-	-
Strengthening of the Expanded Response to HIV/AIDS	332028	GPA	2,130	(2,130)	-	-
Prevention and Control of HIV	332029	GPA	6,778	-	-	6,778
Development of HIV/AIDS Prevention Plan	332030	GPA	1,709	-	-	1,709
Reduction of Incidence of STDs Including HIV	332031	GPA	(214)	-	(214)	-
Improvement of Health Program for HIV/AIDS	332032	GPA	1,074	(132)	942	-
Access to Medicaments for HIV/AIDS	332033	GPA	21,960	-	9,121	12,839
Action of Prevention Programs against HIV/AIDS	332034	GPA	1,411	(395)	1,016	-
Risk Reduction of HIV Region Trapecio Amazonico	332035	GPA	447	(183)	264	-
HIV/AIDS Prevention among Drug Users in Paraguay	332038	GPA	258	(258)	-	-
Youth Peer Education as an Expanded Response to HIV/AIDS in Guyana	332040	GPA	112	(112)	-	-
Honduras	332041	GPA	2,294	-	-	2,294
Answer to the HIV/AIDS Problem in Four Regions in Chile	332042	GPA	5,589	-	-	5,589
Public Opinion on HIV/AIDS in Colombia	332044	GPA	1,851	(176)	1,675	-
UNAIDS Regional Funds for HIV/AIDS Activities	332045	GPA	24,890	-	14,199	10,691
Social Communications/HIV-AIDS-STI for Latin America and the Caribbean	332046	GPA	19,549	-	19,549	-
Advocacy for Political Support to HIV/AIDS Activities	332048	GPA	48,924	-	39,071	9,853
Strategy for Interdisciplinary Care for People with HIV/AIDS	332049	GPA	25,000	-	10,613	14,387
UNAIDS and Partners' Joint Response to HIV/AIDS in Barbados and the OECS	332050	GPA	15,000	-	3,246	11,754
UNAIDS Eastern Caribbean Theme Group on HIV/AIDS	332051	GPA	34,741	-	28,524	6,217
Social Mobilization for a Global Answer to HIV/AIDS in Chile	332052	GPA	50,000	-	41,102	8,898
Epidemic and Support to National Strategic Planning	332053	GPA	65,815	-	43,461	22,354
HIV/AIDS Related Research for National Response in Belize	332056	GPA	50,000	-	15,333	34,667
Reduction of HIV/AIDS Transmission	332057	GPA	46,400	-	11,769	34,631
Campaign of Information for Self Care against HIV/AIDS	332058	GPA	100,000	-	66,329	33,671
Production of Newspaper AIDS Campaign 2001	332060	GPA	-	24,500	24,500	-
Supporting Persons Living with or Affected by HIV/AIDS	332061	GPA	(2,054)	40,000	4,936	33,010
Strengthening the National Strategic Plan against HIV/AIDS	332062	GPA	-	50,000	37,883	12,117
MTCT (Mother-to-Child Transmission) Project	332063	GPA	-	110,000	20,476	89,524
Collaboration against HIV/AIDS in Dominican Republic-Haiti	332064	EPA	-	48,000	35,720	12,280
Strengthening the Response to HIV/AIDS in the Eastern Caribbean	332065	GPA	-	150,000	118,033	31,967

Table 8 (cont.)

<u>Source of Funds</u>	<u>PAHO Project ID</u>	<u>Program Ref.</u>	<u>Balance 1 January 2002</u>	<u>Funds Received</u>	<u>Project Expenditure</u>	<u>Balance 31 December 2002</u>
<b>Caribbean Social Marketing Assessment and Strategic Plan</b>	<b>332066</b>	<b>GPA</b>	-	100,000	97,879	2,121
<b>Subtotal</b>			604,513	512,873	704,596	412,790
<b>UNITED NATIONS INTERNATIONAL STRATEGY FOR DISASTER REDUCTION</b>						
<b>Caribbean</b>	<b>368001</b>	<b>EHA</b>	97,073	-	60,101	36,972
<b>Collaboration with Americas to Reduce Social and Health Impact of Disasters</b>	<b>368002</b>	<b>EHA</b>	-	250,000	108,968	141,032
<b>Subtotal</b>			97,073	250,000	169,069	178,004
<b>UNITED NATIONS OFFICE FOR PROJECT SERVICES (UNOPS)</b>						
<b>Support Health Systems in Nueva Segovia</b>	<b>333005</b>	<b>HED</b>	-	-	50,208	(50,208)
<b>Subtotal</b>			-	-	50,208	(50,208)
<b>UNITED NATIONS TRUST FUND FOR HUMAN SECURITY</b>						
<b>Transforming Reproductive Health in Suriname</b>	<b>399001</b>	<b>WCH</b>	-	305,239	40,735	264,504
<b>Subtotal</b>			-	305,239	40,735	264,504
<b>WORLD HEALTH ORGANIZATION</b>						
<b>Research in Tropical Diseases in Central and South America</b>	<b>198008</b>	<b>TDR</b>	123,330	-	25,635	97,695
<b>Leprosy Control</b>	<b>198010</b>	<b>LEP</b>	986	(986)	-	-
<b>Project for Adolescent Health Activities: Pro Mundo</b>	<b>198011</b>	<b>ADH</b>	11,800	-	10,576	1,224
<b>Development of a Tool Kit for Nurse Managers - Swedish Fund</b>	<b>198012</b>	<b>UAH</b>	10,264	-	10,264	-
<b>Fund</b>	<b>198013</b>	<b>ARI</b>	2,527	-	2,527	-
<b>AFRO Publications</b>	<b>198014</b>	<b>HBI</b>	-	39,100	22,600	16,499
<b>Development</b>	<b>198015</b>	<b>ARI</b>	-	43,280	-	43,280
<b>MEGA Country Project - Brazil</b>	<b>198016</b>	<b>OCD</b>	-	12,500	-	12,500
<b>Subtotal</b>			148,907	93,894	71,602	171,199
<b>TOTAL - INTERNATIONAL ORGANIZATIONS</b>			917,364	2,491,474	1,928,684	1,480,154
<b>IV. PRIVATE AND PUBLIC SECTOR</b>						
<b>AMERICAN RED CROSS</b>						
<b>Integrated Management of Childhood Illness (IMCI)</b>	<b>248002</b>	<b>ARI</b>	774,266	550,000	586,126	738,140
<b>Subtotal</b>			774,266	550,000	586,126	738,140
<b>AMERICAN CANCER SOCIETY</b>						
<b>11th World Conference on Tobacco or Health</b>	<b>289002</b>	<b>ADT</b>	879	-	668	211
<b>Subtotal</b>			879	-	668	211
<b>BILL AND MELINDA GATES' CHILDREN'S VACCINE PROGRAM</b>						
<b>Project for Accelerated Vaccine Introduction</b>	<b>365001</b>	<b>VID</b>	18,350	240,547	41,903	216,994
<b>Subtotal</b>			18,350	240,547	41,903	216,994

Table 8 (cont.)

<u>Source of Funds</u>	<u>PAHO Project ID</u>	<u>Program Ref.</u>	<u>Balance 1 January 2002</u>	<u>Funds Received</u>	<u>Project Expenditure</u>	<u>Balance 31 December 2002</u>
<b>BUTLER HOSPITAL, R.I. USA</b>						
Hurricane Mitch Pilot Study Follow-Up Activities	383001	MNH	1,317	(1,317)	-	-
Psychosis in Guatemalan Indigenous Population	383002	MNH	40,000	20,000	59,007	993
<b>Subtotal</b>			<b>41,317</b>	<b>18,683</b>	<b>59,007</b>	<b>993</b>
<b>CARTER CENTER INC</b>						
Elimination of Oncocercosis in the Americas	398001	OCD	-	53,000	7,930	45,070
<b>Subtotal</b>			<b>-</b>	<b>53,000</b>	<b>7,930</b>	<b>45,070</b>
<b>CATHOLIC MEDICAL MISSION</b>						
Workshop on Integrated Management of Childhood Illnesses	402001	ARI	-	60,000	40,929	19,071
<b>Subtotal</b>			<b>-</b>	<b>60,000</b>	<b>40,929</b>	<b>19,071</b>
<b>CHIRON BEHRING GMBH &amp; CO. - GERMANY</b>						
Support Rabies Meeting in Guatemala and Bolivia	390001	ZNS	-	22,500	22,317	183
<b>Subtotal</b>			<b>-</b>	<b>22,500</b>	<b>22,317</b>	<b>183</b>
<b>CHLORINE CHEMISTRY COUNCIL</b>						
WHO Manuals on Drinking Water Safety in Latin America	357001	ERA	5,309	-	3,678	1,631
<b>Subtotal</b>			<b>5,309</b>	<b>-</b>	<b>3,678</b>	<b>1,631</b>
<b>CENTER FOR HEALTH POLICIES STUDY</b>						
Pediatric Health Exposure and Environmental Assessment in Selected Sites on the US/Mexico Border	349001	WCH	(10,986)	-	-	(10,986)
<b>Subtotal</b>			<b>(10,986)</b>	<b>-</b>	<b>-</b>	<b>(10,986)</b>
<b>DECLARATION OF THE AMERICAS (DOTA)</b>						
Diabetes Strategic Planning Workshop	360001	NCD	628	-	-	628
Study of Quality of Diabetes Care in the Caribbean	360002	NCD	13,000	-	11,502	1,498
Workshop on Quality of Diabetes Care in the Caribbean	360004	NCD	-	10,000	2,000	8,000
Workshop on Quality of Diabetes Care in La Plata	360005	DBT	-	10,000	10,000	-
<b>Subtotal</b>			<b>13,628</b>	<b>20,000</b>	<b>23,502</b>	<b>10,126</b>
<b>FORD FOUNDATION</b>						
Mainstreaming Gender Equity in Health Sector Reform	053001	WHD	293,487	-	153,400	140,087
<b>Subtotal</b>			<b>293,487</b>	<b>-</b>	<b>153,400</b>	<b>140,087</b>
<b>GLOBAL ALLIANCE</b>						
Support to Immunization Activities in Haiti	387001	VID	314,000	414,000	111,131	616,869
<b>Subtotal</b>			<b>314,000</b>	<b>414,000</b>	<b>111,131</b>	<b>616,869</b>
<b>GORGAS MEMORIAL INSTITUTE</b>						
Surveillance of Antibiotic Resistance Pneumococcal Protein A	361001	VID	2,808	(2,808)	-	-
<b>Subtotal</b>			<b>2,808</b>	<b>(2,808)</b>	<b>-</b>	<b>-</b>



Table 8 (cont.)

<u>Source of Funds</u>	<u>PAHO Project ID</u>	<u>Program Ref.</u>	<u>Balance 1 January 2002</u>	<u>Funds Received</u>	<u>Project Expenditure</u>	<u>Balance 31 December 2002</u>
<b>HARVARD UNIVERSITY</b>						
Impact of HSR in the Control Infectious Disease in Latin America	090001	UAH	-	8,000	8,000	-
Subtotal			-	8,000	8,000	-
<b>HEALTH AND DEVELOPMENT INTERNATIONAL</b>						
I Regional Lymphatic Filariasis Program Managers Meeting	379002	CTD	4,266	-	4,266	-
Subtotal			4,266	-	4,266	-
<b>INCOME FROM PROJECT SERVICES</b>						
PROMESS: Sale of Vaccines and Essential Drugs	099020	EDV	1,208,306	1,726,949	1,686,353	1,248,902
Subtotal			1,208,306	1,726,949	1,686,353	1,248,902
<b>INTERNATIONAL ASSOCIATION OF INFANT FOOD MANUFACTURERS</b>						
Development of Integrated Early Childhood Nutrition Strategy	342002	NUT	44,768	-	43,019	1,749
Subtotal			44,768	-	43,019	1,749
<b>INTERNATIONAL CONGRESS OF ORAL IMPLANTOLOGISTS</b>						
Consolidation of Salt Fluoridation in the Region	370001	ORH	314	-	314	-
Subtotal			314	-	314	-
<b>INTERNATIONAL LIFE SCIENCES INSTITUTE</b>						
2002 World Health Day Activities: Awards	302004	NUT	-	5,000	4,940	60
Subtotal			-	5,000	4,940	60
<b>MARCH OF DIMES</b>						
Control/Eradication of Rubella and Congenital Rubella Syndrome in the Americas	353002	VID	98,354	-	96,095	2,259
Control/Eradication of Rubella and Congenital Rubella Syndrome	353003	VID	-	100,000	59,280	40,720
Recommended Levels of Folic Acid and Vitamin B12	353004	NUT	-	47,573	-	47,573
Subtotal			98,354	147,573	155,375	90,552
<b>MERCK, SHARP, AND DOHME INTERNATIONAL</b>						
Integrated Management of Childhood Illnesses Initiative	123004	CDD	99	(99)	-	-
Subtotal			99	(99)	-	-
<b>PAN AMERICAN HEALTH AND EDUCATION FOUNDATION</b>						
Prevention of Cervical Cancer in Latin America and the Caribbean	144001	CAN	181,279	3,197,430	1,595,124	1,783,585
Safe Blood for Transfusion in the Region of the Americas	144002	CLT	473,865	1,856,467	1,636,962	693,370
Consolidation of Salt Fluoridation in the Region	144003	ORH	-	47,381	4,582	42,799

Table 8 (cont.)

<u>Source of Funds</u>	<u>PAHO Project ID</u>	<u>Program Ref.</u>	<u>Balance 1 January 2002</u>	<u>Funds Received</u>	<u>Project Expenditure</u>	<u>Balance 31 December 2002</u>
Virtual Campus for Public Health	144004	UAH	-	100,000	14,617	85,383
Subtotal			655,144	5,201,278	3,251,285	2,605,137
<b>PROGRAM FOR APPROPRIATE TECHNOLOGY IN HEALTH (PATH)</b>						
Support to Joint Cervical Cancer Prevention	375001	CAN	8,517	12,975	21,246	246
Subtotal			8,517	12,975	21,246	246
<b>ROCKEFELLER FOUNDATION</b>						
Global Health Equity Initiative	156011	HSD	18,000	-	7,500	10,500
Mainstreaming Gender Equity in Health Initiative	156012	WHD	78,329	-	50,370	27,959
Improving the Quality of Public Health Education in Americas	156013	HRH	20,047	(2)	20,045	-
Scientific Information for Decision-making in Health Equity	156014	HSD	9,195	-	-	9,195
Study Tour through LatinAmerica and the Caribbean for AIDS Care	156015	HRH	-	100,000	69,013	30,987
Workshop to Estimate the Epidemiological, Economic, and Social Burden of Dengue	156016	CTD	-	66,500	33,939	32,561
Subtotal			125,571	166,498	180,867	111,202
<b>ROYAL COMMONWEALTH SOCIETY FOR THE BLIND</b>						
Prevention of Blindness (1997-1999 Work Plan)	203005	UAH	26,083	(7,650)	18,433	-
Prevention of Blindness: 2000-2001 (Sight Savers)	203006	UAH	88,430	-	48,976	39,454
Prevention of Blindness for 2003-2005	203007	UAH	-	40,000	-	40,000
Subtotal			114,513	32,350	67,409	79,454
<b>U.S. CANCER PAIN RELIEF COMMITTEE</b>						
Palliative Care in Latin America and the Caribbean	369001	NCD	38,432	-	9,040	29,392
Regulators Workshop on Opioid Availability- Andean Region	369002	NCD	3,603	-	-	3,603
Subtotal			42,035	-	9,040	32,995
<b>UNIVERSITY OF NORTH CAROLINA</b>						
A Trial for Improving Perinatal Care in Latin America	177001	WCH	-	118,020	118,020	-
A Trial for Improving Perinatal Care in Latin America - Year 2	177002	WCH	-	304,332	162,929	141,403
Subtotal			-	422,352	280,949	141,403
<b>VARIOUS GRANTORS (UNDESIGNATED CONTRIBUTIONS)</b>						
PAHO Award for Immunization	215017	VID	44,641	1,229	-	45,870
Various Contributions for Ongoing Projects in Guyana	215020	UAH	3,099	-	2,560	539
Meeting in Brazil on Control of Helminthiasis	215023	OCD	6,886	-	1,500	5,386
Support to the Bioethics Program	215025	HLE	74,140	31,836	5,977	99,999
Prevention and Control of Transmissible Diseases	215029	OCD	9,670	(1)	9,669	-
Multi Activities Financed by Small Contributions to PAHO	215032	UAH	4,821	11,498	11,676	4,643
Interagency Support to Reduce HIV/AIDS in El Salvador	215033	GPA	19,571	-	14,408	5,163
Symposium on Violence against Women - Mexico, June 2001	215035	WHD	14,897	2,000	16,774	123

Table 8 (cont.)

<u>Source of Funds</u>	<u>PAHO Project ID</u>	<u>Program Ref.</u>	<u>Balance 1 January 2002</u>	<u>Funds Received</u>	<u>Project Expenditure</u>	<u>Balance 31 December 2002</u>
Workshop on Handling Hazardous Industrial Waste	215036	ERA	12,447	-	12,447	-
Climate Variability and Change and Health Effects in the Caribbean	215038	ERA	-	65,076	38,109	26,967
Support for the PAHO Centennial Activities in Jamaica	215039	UAH	-	13,170	15,448	(2,278)
<b>Subtotal</b>			<b>190,172</b>	<b>124,808</b>	<b>128,568</b>	<b>186,412</b>
<b>W. K. KELLOGG FOUNDATION</b>						
Operational Manuals for Local Health Systems	115031	UAH	140,047	-	-	140,047
100 Years of Health in the Americas (Symposium)	115033	ECO	-	67,000	16,799	50,201
<b>Subtotal</b>			<b>140,047</b>	<b>67,000</b>	<b>16,799</b>	<b>190,248</b>
<b>TOTAL - PRIVATE AND PUBLIC SECTOR</b>			<b>4,085,164</b>	<b>9,290,606</b>	<b>6,909,021</b>	<b>6,466,749</b>
<b>TOTAL</b>			<b>30,080,517</b>	<b>57,586,740</b>	<b>53,291,594</b>	<b>34,375,663</b>
Balance at 31 December 2002 is represented by:						
Receipts in excess of expenditure accumulated on projects held in trust by PAHO						35,694,113
Expenditure funded by PAHO in excess of receipts incurred on projects						(1,318,450)
<b>TOTAL</b>						<b>34,375,663</b>

## **PART III**

# **CARIBBEAN EPIDEMIOLOGY CENTER**

CARIBBEAN EPIDEMIOLOGY CENTER  
ADMINISTERED BY THE PAN AMERICAN HEALTH ORGANIZATION  
STATEMENT OF INCOME AND EXPENDITURE  
AND CHANGES IN FUND BALANCES  
FOR THE YEAR ENDING 31 DECEMBER 2002  
(expressed in US dollars)

Reference	Regular Budget and Working Capital Fund	Trust Funds Table 13	Building Fund	Capital Equipment Fund	Fund for CAREC Services	Staff Provident Fund	Subtotal CAREC	PAHO	WHO	Total 2002
<b>INCOME</b>										
Table 12	1,868,828	-	-	-	-	-	1,868,828	-	-	1,868,828
Table 13	-	3,092,360	-	-	-	159,561	3,092,360	-	-	3,092,360
	-	-	-	98,522	-	-	258,083	-	-	258,083
	-	-	-	-	244,571	-	244,571	-	-	244,571
	-	-	-	-	-	-	-	1,032,422	56,773	1,089,195
	-	-	-	-	-	30,320	30,320	-	-	30,320
	2,372	-	6,775	-	-	56,437	65,584	-	-	65,584
	30,833	-	-	-	-	-	30,833	-	-	30,833
	33,936	-	-	-	-	-	33,936	-	-	33,936
<b>TOTAL INCOME</b>	<u>1,935,969</u>	<u>3,092,360</u>	<u>6,775</u>	<u>98,522</u>	<u>244,571</u>	<u>246,318</u>	<u>5,824,515</u>	<u>1,032,422</u>	<u>56,773</u>	<u>6,713,710</u>
<b>EXPENDITURE</b>										
International health program	1,778,163	2,380,138	-	-	87,778	-	4,246,079	1,032,422	56,773	5,335,274
Other purposes	-	-	-	-	-	79,584	79,584	-	-	79,584
<b>TOTAL EXPENDITURE</b>	<u>1,778,163</u>	<u>2,380,138</u>	<u>-</u>	<u>-</u>	<u>87,778</u>	<u>79,584</u>	<u>4,325,663</u>	<u>1,032,422</u>	<u>56,773</u>	<u>5,414,858</u>
<b>EXCESS (SHORTFALL) OF INCOME OVER EXPENDITURE</b>	157,806	712,222	6,775	98,522	156,793	166,734	1,298,852	-	-	1,298,852
Provision for delays in the collection of assessed contributions	(1,421,955)	-	-	-	-	-	(1,421,955)	-	-	(1,421,955)
Payment of assessed contributions of prior years	1,448,276	-	-	-	-	-	1,448,276	-	-	1,448,276
<b>NET EXCESS (SHORTFALL) OF INCOME OVER EXPENDITURE</b>	184,127	712,222	6,775	98,522	156,793	166,734	1,325,173	-	-	1,325,173
Other adjustments	(150,046)	(55,084)	-	-	3,570	-	(201,560)	-	-	(201,560)
Savings on or cancellation of prior periods' obligations	(24,881)	-	-	-	-	-	(24,881)	-	-	(24,881)
<b>TOTAL CHANGES IN FUND BALANCES</b>	9,200	657,138	6,775	98,522	160,363	166,734	1,098,732	-	-	1,098,732
<b>FUND BALANCE, 1 January 2002</b>	736,938	514,791	215,193	-	(89,591)	1,402,173	2,779,504	-	-	2,779,504
<b>FUND BALANCE, 31 December 2002</b>	<u>746,138</u>	<u>1,171,929</u>	<u>221,968</u>	<u>98,522</u>	<u>70,772</u>	<u>1,568,907</u>	<u>3,878,236</u>	<u>-</u>	<u>-</u>	<u>3,878,236</u>

Table 10

**CARIBBEAN EPIDEMIOLOGY CENTER  
ADMINISTERED BY THE PAN AMERICAN HEALTH ORGANIZATION  
STATEMENT OF ASSETS, LIABILITIES, AND RESERVES AND FUND BALANCES  
AS OF 31 DECEMBER 2002  
(expressed in US dollars)**

	<u>2002</u>	<u>2001</u>
<b>ASSETS</b>		
Cash and term deposits	1,864,392	1,693,637
Accounts receivable		
Quota contributions receivable (Table 12)	4,212,992	4,239,313
Provision for delays in the collection of assessed contributions	(4,212,992)	(4,239,313)
Sundry debtors	48,154	97,619
Balance due from the Pan American Health Organization for interoffice funding activities	1,981,630	1,083,838
Deferred charges	<u>7,015</u>	<u>7,015</u>
<b>TOTAL ASSETS</b>	<u><b>3,901,191</b></u>	<u><b>2,882,109</b></u>
<b>LIABILITIES</b>		
Quota contributions received in advance	12,718	17,108
Unliquidated obligations	(16,063)	85,497
Accounts payable	<u>26,300</u>	<u>-</u>
<b>TOTAL LIABILITIES</b>	<u><b>22,955</b></u>	<u><b>102,605</b></u>
<b>RESERVES AND FUND BALANCES</b>		
Staff Provident Fund	1,568,907	1,402,173
Capital Equipment Fund	98,522	-
Building Fund	221,968	215,193
Trust Funds (Table 13)	1,171,929	514,791
Special Fund for CAREC Services	70,772	(89,591)
Working Capital Fund	<u>746,138</u>	<u>736,938</u>
<b>TOTAL RESERVES AND FUND BALANCES</b>	<u><b>3,878,236</b></u>	<u><b>2,779,504</b></u>
<b>TOTAL LIABILITIES, RESERVES AND FUND BALANCES</b>	<u><b>3,901,191</b></u>	<u><b>2,882,109</b></u>

Table 11

**CARIBBEAN EPIDEMIOLOGY CENTER  
ADMINISTERED BY THE PAN AMERICAN HEALTH ORGANIZATION  
STATEMENT OF CASH FLOW  
FOR THE ENDING 31 DECEMBER 2002  
(expressed in US dollars)**

	<u>2002</u>
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>	
Net excess (shortfall) of income over expenditure (Table 9)	1,325,173
(Increase) decrease in sundry debtors	49,465
Increase (decrease) in contributions or payments received in advance	(4,390)
Increase (decrease) in unliquidated obligations	(101,560)
Increase (decrease) in accounts payable	26,300
Less: Interest income	<u>65,584</u>
<b>NET CASH FROM OPERATING ACTIVITIES</b>	<u>1,360,572</u>
<b>CASH FLOWS FROM INVESTING AND FINANCING ACTIVITIES</b>	
(Increase) decrease in interoffice funding balance receivable	(897,792)
Add: Interest income	<u>(65,584)</u>
<b>NET CASH FROM INVESTING AND FINANCING ACTIVITIES</b>	<u>(963,376)</u>
<b>CASH FLOWS FROM OTHER SOURCES</b>	
Savings on or cancellation of prior periods' obligations	(24,881)
Other project payment adjustment	(176,881)
Write-offs	<u>(24,679)</u>
<b>NET CASH FROM OTHER SOURCES</b>	<u>(226,441)</u>
<b>NET INCREASE (DECREASE) IN CASH AND TERM DEPOSITS</b>	170,755
<b>CASH AND TERM DEPOSITS AS OF 1 JANUARY 2002</b>	<u>1,693,637</u>
<b>CASH AND TERM DEPOSITS AS OF 31 DECEMBER 2002</b>	<u>1,864,392</u>

Table 12

**CARIBBEAN EPIDEMIOLOGY CENTER  
ADMINISTERED BY THE PAN AMERICAN HEALTH ORGANIZATION  
STATEMENT OF QUOTA CONTRIBUTIONS DUE FROM MEMBERS  
2002 ASSESSMENTS AND PRIOR YEARS  
(expressed in US dollars)**

<u>Member</u>	<u>Year</u>	<u>Amount Due</u>	<u>Collected</u>	<u>Balance Due 31 December 2002</u>
Anguilla	2002	<u>5,606</u>	<u>5,606</u>	<u>-</u>
		<u>5,606</u>	<u>5,606</u>	<u>-</u>
Antigua and Barbuda	2002	<u>12,708</u>	<u>-</u>	<u>12,708</u>
	2001	<u>12,708</u>	<u>-</u>	<u>12,708</u>
		<u>25,416</u>	<u>-</u>	<u>25,416</u>
Aruba	2002	<u>25,042</u>	<u>25,042</u>	<u>-</u>
	2001	<u>25,042</u>	<u>25,042</u>	<u>-</u>
		<u>50,084</u>	<u>50,084</u>	<u>-</u>
Bahamas	2002	<u>87,835</u>	<u>87,835</u>	<u>-</u>
		<u>87,835</u>	<u>87,835</u>	<u>-</u>
Barbados	2002	<u>110,822</u>	<u>110,822</u>	<u>-</u>
		<u>110,822</u>	<u>110,822</u>	<u>-</u>
Belize	2002	<u>19,996</u>	<u>19,996</u>	<u>-</u>
		<u>19,996</u>	<u>19,996</u>	<u>-</u>
Bermuda	2002	<u>28,032</u>	<u>28,032</u>	<u>-</u>
		<u>28,032</u>	<u>28,032</u>	<u>-</u>
British Virgin Islands	2002	<u>5,606</u>	<u>5,606</u>	<u>-</u>
		<u>5,606</u>	<u>5,606</u>	<u>-</u>
Cayman Islands	2002	<u>12,522</u>	<u>-</u>	<u>12,522</u>
		<u>12,522</u>	<u>-</u>	<u>12,522</u>
Dominica	2002	<u>12,708</u>	<u>-</u>	<u>12,708</u>
	2001	<u>12,708</u>	<u>1</u>	<u>12,707</u>
	2000	<u>11,767</u>	<u>11,767</u>	<u>-</u>
		<u>37,183</u>	<u>11,767</u>	<u>25,415</u>
Grenada	2002	<u>12,708</u>	<u>4,390</u>	<u>8,318</u>
		<u>12,708</u>	<u>4,390</u>	<u>8,318</u>
Guyana	2002	<u>63,914</u>	<u>47,809</u>	<u>16,105</u>
	2001	<u>10,915</u>	<u>10,915</u>	<u>-</u>
		<u>74,829</u>	<u>58,724</u>	<u>16,105</u>



Table 12 (cont.)

<u>Member</u>	<u>Year</u>	<u>Amount Due</u>	<u>Collected</u>	<u>Balance Due 31 December 2002</u>
Jamaica	2002	245,003	-	245,003
	2001	245,003	-	245,003
	2000	226,855	-	226,855
	1999	226,855	-	226,855
	1998	220,248	-	220,248
	1997	220,248	-	220,248
	1996	220,248	-	220,248
	1995	277,432	-	277,432
	1994	275,451	-	275,451
	1993	251,167	244,970	6,197
		<u>2,408,510</u>	<u>244,970</u>	<u>2,163,540</u>
Montserrat	2002	5,606	5,606	-
		<u>5,606</u>	<u>5,606</u>	<u>-</u>
Netherlands Antilles	2002	62,419	62,399	20
	2001	4,684	4,684	-
		<u>67,103</u>	<u>67,083</u>	<u>20</u>
Saint Kitts and Nevis	2002	12,708	12,708	-
		<u>12,708</u>	<u>12,708</u>	<u>-</u>
Saint Lucia	2002	12,708	12,708	-
		<u>12,708</u>	<u>12,708</u>	<u>-</u>
Saint Vincent and the Grenadines	2002	12,708	12,708	-
		<u>12,708</u>	<u>12,708</u>	<u>-</u>
Suriname	2002	85,966	-	85,966
	2001	85,966	-	85,966
	2000	79,598	-	79,598
	1999	79,598	-	79,598
	1998	77,280	-	77,280
		<u>408,408</u>	<u>-</u>	<u>408,408</u>
Trinidad and Tobago	2002	1,028,605	-	1,028,605
	2001	1,028,605	503,962	524,643
	2000	646,935	646,935	-
		<u>2,704,145</u>	<u>1,150,897</u>	<u>1,553,248</u>

Table 12 (cont.)

<u>Member</u>	<u>Year</u>	<u>Amount Due</u>	<u>Collected</u>	<u>Balance Due 31 December 2002</u>
Turks and Caicos Islands	2002	<u>5,606</u>	<u>5,606</u>	<u>-</u>
		<u>5,606</u>	<u>5,606</u>	<u>-</u>
<b>TOTAL</b>		<b><u>6,108,141</u></b>	<b><u>1,895,149</u></b>	<b><u>4,212,992</u></b>
<hr/>				
Amounts consist of:				
Contributions for 2002		1,868,828	446,873	1,421,955
Contributions for prior years		<u>4,239,313</u>	<u>1,448,276</u>	<u>2,791,037</u>
		<b><u>6,108,141</u></b>	<b><u>1,895,149</u></b>	<b><u>4,212,992</u></b>

Table 13

**CARIBBEAN EPIDEMIOLOGY CENTER  
ADMINISTERED BY THE PAN AMERICAN HEALTH ORGANIZATION  
STATEMENT OF TRUST FUNDS  
as of 31 December 2002  
(expressed in US dollars)**

<u>Source of Funds</u>	<u>Project Reference</u>	<u>Balance 1 January 2002</u>	<u>Funds Received</u>	<u>Project Expenditure</u>	<u>Project Adjustments</u>	<u>Balance 31 December 2002</u>
<b>GOVERNMENTS</b>						
<b>CANADA</b>						
HIV/AIDS Prevention and Control	GPA-091	174,727	632,712	416,286	-	391,153
Hepatitis B, Saint Kitts and Nevis	OCD-170	90,860	-	-	(90,860)	-
Subtotal		<u>265,587</u>	<u>632,712</u>	<u>416,286</u>	<u>(90,860)</u>	<u>391,153</u>
<b>FRANCE</b>						
Support for the Fight against STDs and AIDS in the Caribbean	GPA-070	10,033	-	6,546	-	3,487
French Technical Cooperation-Epidemiology	OCD-071	1,876	-	142	-	1,734
Public Health Support	OCD-024	-	51,425	-	-	51,425
Subtotal		<u>11,909</u>	<u>51,425</u>	<u>6,688</u>	<u>-</u>	<u>56,646</u>
<b>TRINIDAD AND TOBAGO</b>						
Strengthening Medical Lab-Wen	OCD-062	-	42,960	-	-	42,960
Strengthening Medical Lab-Arth	OCD-063	-	38,187	-	-	38,187
Subtotal		<u>-</u>	<u>81,147</u>	<u>-</u>	<u>-</u>	<u>81,147</u>
<b>UNITED KINGDOM</b>						
Epidemiology Training Initiatives	OCD-030	(30,652)	-	-	30,652	-
Economic Appraisal Applied to Health Needs Assessment and Program Evaluation In the Caribbean	OCD-040	20,583	-	-	(20,583)	-
Renovation of Parasitology Laboratory	OCD-191	-	-	-	-	-
AIDS Prevention and Control	GPA-021	-	415,195	176,953	-	238,242
HIV Prevention and Control	GPA-120	66,821	16,400	78,957	-	4,264
AIDS Prevention and Control	GPA-121	216,695	-	182,241	-	34,454
Subtotal		<u>252,864</u>	<u>431,595</u>	<u>438,151</u>	<u>10,069</u>	<u>276,960</u>
<b>UNITED STATES OF AMERICA</b>						
CDC-CAREC Collaborative Study to Evaluate HIV Alternative Testing Algorithms	GPA-050	(131)	-	-	131	-
Epidemiology of Human T-Cell Leukemia/Lymphomas Virus in Trinidad and Tobago	OCD-140	(19,940)	-	-	19,940	-
and the Caribbean Region						
Epidemiology of Human T-Cell Leukemia/Lymphomas Virus in Trinidad and Tobago	OCD-141	13,510	1	13,511	-	-
and Caribbean Region		<u>(6,561)</u>	<u>1</u>	<u>13,511</u>	<u>20,071</u>	<u>-</u>
Subtotal						
<b>VARIOUS GRANTORS</b>						
<b>CARIBBEAN DEVELOPMENT BANK</b>						
Caribbean Tourism, Health, Safety, and Resources Conservation Project	OCD-120	12,180	94,388	84,647	-	21,921
<b>CARICOM</b>						
Vital Statistics	OCD-021	4,175	-	-	-	4,175
<b>CIDALAC</b>						
Modelling HIV/AIDS in the Caribbean	GPA-041	8,551	-	-	-	8,551

Table 13 (cont.)

<u>Source of Funds</u>	<u>Project Reference</u>	<u>Balance 1 January 2002</u>	<u>Funds Received</u>	<u>Project Expenditure</u>	<u>Project Adjustments</u>	<u>Balance 31 December 2002</u>
VARIOUS GRANTORS (cont.)						
EMBASSY OF THE NETHERLANDS						
NGOs Community Mobilization	GPA-100	3,292	-	-	-	3,292
EUROPEAN UNION						
Strengthening of Medical Laboratories in the Caribbean	OCD-110	114,010	197,876	196,640	-	115,246
Strengthening Institutional Response HIV Drug Abuse Epidemiologic Surveillance System	GPA-140	-	296,201	251,949	-	44,252
	OCD-160	<u>(45,946)</u>	<u>235,442</u>	<u>111,173</u>	<u>-</u>	<u>78,323</u>
Subtotal		<u>68,064</u>	<u>729,519</u>	<u>559,762</u>	<u>-</u>	<u>237,821</u>
EMMAUS LEPROSY RELIEF WORK						
Leprosy Control	LEP-020	(4,529)	-	-	4,529	-
Leprosy Control	LEP-021	<u>9,219</u>	<u>26,562</u>	<u>18,437</u>	<u>-</u>	<u>17,344</u>
Subtotal		<u>4,690</u>	<u>26,562</u>	<u>18,437</u>	<u>4,529</u>	<u>17,344</u>
FORGARTY INTERNATIONAL						
HIV/UM ATRP in the Caribbean and Brazil Epidemiology Strengthening in the Caribbean	OCD-130	32,189	-	15,088	-	17,101
GERMAN AGENCY FOR TECHNICAL COOPERATION						
AIDS in the Caribbean	OCD-023	(145,015)	175,281	-	-	30,266
IBRD infoDEV. PROGRAM						
Physician- based Sentinel Surveillance System	OCD-090	1,490	-	195	-	1,295
IDRC						
Injury Surveillance in Hospitals	OCD-080	10,850	(4)	6,150	-	4,696
TROPICAL DISEASE RESEARCH						
Serosurveillance Study of the Frequency of Chagas Antibodies	CTD-020	1,065	-	-	-	1,065
UNESCO						
World AIDS Day 1997	GPA-125	1,638	-	-	-	1,638
UNIVERSITY OF MARYLAND						
Strengthening of Diarrheal Diseases Program	OCD-025	-	138,645	-	-	138,645
USAID						
AIDS Prevention and Control	GPA-020	(31,653)	731,089	821,223	-	(121,787)
WORLD AIDS FOUNDATION						
Workshop on Clinical Management of AIDS Patients	GPA-031	<u>(1,107)</u>	<u>-</u>	<u>-</u>	<u>1,107</u>	<u>-</u>
TOTAL		<u>514,791</u>	<u>3,092,360</u>	<u>2,380,138</u>	<u>(55,084)</u>	<u>1,171,929</u>
Balance at 31 December is represented by:						
Receipts in excess of expenditure accumulated on projects held in trust by CAREC						1,293,716
Expenditure funded by CAREC in excess of receipts incurred on projects						<u>(121,787)</u>
Total						<u>1,171,929</u>

## **PART IV**

# **CARIBBEAN FOOD AND NUTRITION INSTITUTE**

Table 14

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 2002  
(expressed in US dollars)

Reference	Regular Budget and Working Capital Fund	Trust Funds Table 18	Special Funds	Subtotal CFNI	PAHO	WHO	Total 2002
<b>INCOME</b>							
Assessed contributions	332,835	-	-	332,835	-	-	332,835
Voluntary contributions CFNI program activity	-	116,935	-	116,935	-	-	116,935
Other Income	-	-	51,006	51,006	-	-	51,006
Revenue-producing activities	-	-	-	-	-	-	-
Funds received under inter-organization arrangements	-	-	-	-	814,896	219,738	1,034,634
<b>TOTAL INCOME</b>	<b>332,835</b>	<b>116,935</b>	<b>51,006</b>	<b>500,776</b>	<b>814,896</b>	<b>219,738</b>	<b>1,535,410</b>
<b>EXPENDITURE</b>							
International health program	325,235	193,097	101,772	620,104	814,896	219,738	1,654,738
<b>TOTAL EXPENDITURE</b>	<b>325,235</b>	<b>193,097</b>	<b>101,772</b>	<b>620,104</b>	<b>814,896</b>	<b>219,738</b>	<b>1,654,738</b>
<b>EXCESS (SHORTFALL) OF INCOME OVER EXPENDITURE</b>	<b>7,600</b>	<b>(76,162)</b>	<b>(50,766)</b>	<b>(119,328)</b>	<b>-</b>	<b>-</b>	<b>(119,328)</b>
Provision for delays in the collection of assessed contributions	(247,814)	-	-	(247,814)	-	-	(247,814)
Payment of assessed contributions for prior years	162,793	-	-	162,793	-	-	162,793
<b>NET EXCESS (SHORTFALL) OF INCOME OVER EXPENDITURE</b>	<b>(77,421)</b>	<b>(76,162)</b>	<b>(50,766)</b>	<b>(204,349)</b>	<b>-</b>	<b>-</b>	<b>(204,349)</b>
Savings on or cancellation of prior periods' obligations	-	-	-	-	-	-	-
<b>TOTAL CHANGES IN FUND BALANCES</b>	<b>(77,421)</b>	<b>(76,162)</b>	<b>(50,766)</b>	<b>(204,349)</b>	<b>-</b>	<b>-</b>	<b>(204,349)</b>
<b>FUND BALANCES, 1 JANUARY 2002</b>	<b>(343,668)</b>	<b>173,021</b>	<b>143,382</b>	<b>(27,265)</b>	<b>-</b>	<b>-</b>	<b>(27,265)</b>
<b>FUND BALANCES, 31 DECEMBER 2002</b>	<b>(421,089)</b>	<b>96,859</b>	<b>92,616</b>	<b>(231,614)</b>	<b>-</b>	<b>-</b>	<b>(231,614)</b>

Table 15

**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 2002  
(expressed in US dollars)**

	<u>2002</u>	<u>2001</u>
<b>ASSETS</b>		
Cash on hand and in banks	6,593	2,832
Accounts receivable		
Quota contributions receivable (Table 17)	1,240,344	1,155,323
Provision for delays in the collection of assessed contributions	(1,240,344)	(1,155,323)
Building	<u>714,572</u>	<u>714,572</u>
<b>TOTAL ASSETS</b>	<u>721,165</u>	<u>717,404</u>
<b>LIABILITIES</b>		
Quota contribution received in advance	6,530	9,575
Unliquidated Obligations	2,661	2,896
Balance due to Pan American Health Organization for inter-office funding activities	<u>229,016</u>	<u>17,626</u>
<b>TOTAL LIABILITIES</b>	<u>238,207</u>	<u>30,097</u>
<b>RESERVES AND FUND BALANCES</b>		
Trust Funds (Table 18)	96,859	173,021
Special Fund for CFNI Services	92,616	143,382
Working Capital Fund (Accumulated Deficit)	<u>(421,089)</u>	<u>(343,668)</u>
<b>TOTAL FUND BALANCE</b>	(231,614)	(27,265)
Equity in building	<u>714,572</u>	<u>714,572</u>
<b>TOTAL RESERVES AND FUND BALANCES</b>	<u>482,958</u>	<u>687,307</u>
<b>TOTAL LIABILITIES AND RESERVES AND FUND BALANCE</b>	<u>721,165</u>	<u>717,404</u>

Table 16

**CARIBBEAN FOOD AND NUTRITION INSTITUTE  
ADMINISTERED BY THE PAN AMERICAN HEALTH ORGANIZATION  
STATEMENT OF CASH FLOW  
FOR THE FINANCIAL PERIOD 2002  
(expressed in US dollars)**

	<u>2002</u>
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>	
Net excess (shortfall) of income over expenditure (Table 14)	(204,349)
Increase (decrease) in unliquidated obligations	(235)
Increase (decrease) in quotas received in advance	<u>(3,045)</u>
<b>NET CASH FROM OPERATING ACTIVITIES</b>	<u>(207,629)</u>
<b>CASH FLOWS FROM INVESTING AND FINANCING ACTIVITIES</b>	
Increase (decrease) in inter-office funding balance payable	<u>211,390</u>
<b>NET CASH FROM INVESTING AND FINANCING ACTIVITIES</b>	<u>211,390</u>
<b>NET INCREASE (DECREASE) IN CASH</b>	3,761
<b>CASH AS OF 1 JANUARY 2002</b>	<u>2,832</u>
<b>CASH AS OF 31 DECEMBER 2002</b>	<u>6,593</u>



Table 17

**CARIBBEAN FOOD AND NUTRITION INSTITUTE  
ADMINISTERED BY THE PAN AMERICAN HEALTH ORGANIZATION  
STATEMENT OF QUOTA CONTRIBUTIONS DUE FROM MEMBERS  
2002 ASSESSMENTS AND PRIOR YEARS  
(expressed in US dollars)**

<u>Member</u>	<u>Year</u>	<u>Amount Due</u>	<u>Collected</u>	<u>Balance Due 31 December 2002</u>
Anguilla	2002	1,020	-	1,020
		1,020	-	1,020
Antigua and Barbuda	2002	3,045	-	3,045
	2001	3,045	-	3,045
	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
		20,880	-	20,880
Bahamas	2002	15,645	-	15,645
	2001	15,625	15,625	-
		31,270	15,625	15,645
Barbados	2002	32,000	32,000	-
		32,000	32,000	-
Belize	2002	3,045	3,045	-
		3,045	3,045	-
British Virgin Islands	2002	630	630	-
		630	630	-
Cayman Islands	2002	630	-	630
		630	-	630
Dominica	2002	3,045	-	3,045
		3,045	-	3,045
Grenada	2002	3,045	3,045	-
		3,045	3,045	-

Table 17 (cont.)

	<u>Year</u>	<u>Amount Due</u>	<u>Collected</u>	<u>Balance Due</u> <u>31 December 2002</u>
Guyana	2002	42,210	39,191	3,019
	2001	<u>2,804</u>	<u>2,804</u>	<u>-</u>
		<u>45,014</u>	<u>41,995</u>	<u>3,019</u>
Jamaica	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	<u>105,354</u>	<u>-</u>	<u>105,354</u>
		<u>1,089,114</u>	<u>-</u>	<u>1,089,114</u>
Montserrat	2002	<u>1,020</u>	<u>1,020</u>	<u>-</u>
		<u>1,020</u>	<u>1,020</u>	<u>-</u>
Saint Kitts and Nevis	2002	<u>3,045</u>	<u>3,045</u>	<u>-</u>
		<u>3,045</u>	<u>3,045</u>	<u>-</u>
Saint Lucia	2002	<u>3,045</u>	<u>-</u>	<u>3,045</u>
		<u>3,045</u>	<u>-</u>	<u>3,045</u>
Saint Vincent and the Grenadines	2002	<u>3,045</u>	<u>3,045</u>	<u>-</u>
		<u>3,045</u>	<u>3,045</u>	<u>-</u>
Trinidad and Tobago	2002	91,870	-	91,870
	2001	91,870	80,319	11,551
	2000	<u>64,045</u>	<u>64,045</u>	<u>-</u>
		<u>247,785</u>	<u>144,364</u>	<u>103,421</u>
Turks and Caicos Islands	2002	<u>525</u>	<u>-</u>	<u>525</u>
		<u>525</u>	<u>-</u>	<u>525</u>
TOTAL		<u>1,488,158</u>	<u>247,814</u>	<u>1,240,344</u>
Amounts consist of:				
Contributions for 2002		332,835	85,021	247,814
Contributions for prior years		<u>1,155,323</u>	<u>162,793</u>	<u>992,530</u>
		<u>1,488,158</u>	<u>247,814</u>	<u>1,240,344</u>

Table 18

**CARIBBEAN FOOD AND NUTRITION INSTITUTE  
ADMINISTERED BY THE PAN AMERICAN HEALTH ORGANIZATION  
STATEMENT OF TRUST FUNDS  
AS OF 31 DECEMBER 2002  
(expressed in US dollars)**

<u>Source of Funds</u>	<u>Project Reference</u>	<u>Balance 1 January 2002</u>	<u>Funds Received</u>	<u>Project Expenditure</u>	<u>Balance 31 December 2002</u>
<b><u>GOVERNMENTS</u></b>					
<b>GUYANA</b>					
Improving Nutrition and Enhancing Food Security	CFN NUT 031	181,268	-	89,552	91,716
<b>JAMAICA</b>					
Strengthening Food Safety	CFN NUT 033	-	106,845	103,321	3,524
<b><u>INTERNATIONAL ORGANIZATIONS</u></b>					
<b>FOOD AND AGRICULTURE ORGANIZATION</b>					
Course on Food Composition Data in Nutrition	CFN NUT 052	(8,976)	8,976	-	-
<b><u>VARIOUS GRANTORS</u></b>					
<b>INTERNATIONAL OBESITY TASK FORCE</b>					
Obesity Prevention and Strategies in the Caribbean	CFN NUT 032	(1,114)	1,114	-	-
<b>JAMAICAN PRIVATE CORPORATIONS</b>					
Radio Series on Nutrition	CFN NUT 210	1,843	-	224	1,619
<b>TOTAL</b>		<b>173,021</b>	<b>116,935</b>	<b>193,097</b>	<b>96,859</b>

## **PART V**

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

Table 19

INSTITUTE OF NUTRITION OF CENTRAL AMERICA AND PANAMA  
ADMINISTERED BY THE PAN AMERICAN HEALTH ORGANIZATION  
STATEMENT OF INCOME AND EXPENDITURE AND CHANGES IN FUND BALANCES  
FOR THE YEAR ENDING 31 DECEMBER 2002  
(expressed in US dollars)

	Reference	Regular Budget and Working Capital Fund	Trust Funds Table 23	Special Funds Table 19.1	Subtotal INCAP	PAHO	Total 2002
<b>INCOME</b>	Table 22	378,700	-	-	378,700	-	378,700
Assessed contributions		-	-	-	-	-	-
Voluntary contributions		-	-	-	-	-	-
INCAP program activities		-	1,089,902	-	1,089,902	-	1,089,902
Non-INCAP program activities		-	-	228,123	228,123	-	228,123
Other income		-	-	-	-	-	-
Revenue-producing activities		443,389	-	80,552	523,941	-	523,941
Funds received under Interorganization arrangements		-	-	-	-	1,457,957	1,457,957
Allocation from other funds		-	-	344,326	344,326	-	344,326
Income for services rendered		-	-	208,584	208,584	-	208,584
Interest income		31,139	-	80,222	111,361	-	111,361
Currency exchange differential		(10,105)	-	-	(10,105)	-	(10,105)
Other/miscellaneous		5,119	-	-	5,119	-	5,119
<b>TOTAL INCOME</b>		<u>848,242</u>	<u>1,089,902</u>	<u>941,807</u>	<u>2,879,951</u>	<u>1,457,957</u>	<u>4,337,908</u>
<b>EXPENDITURE</b>							
International health program		931,750	1,217,503	272,270	2,421,523	1,457,957	3,879,480
Other purposes		-	-	609,098	609,098	-	609,098
<b>TOTAL EXPENDITURE</b>		<u>931,750</u>	<u>1,217,503</u>	<u>881,368</u>	<u>3,030,621</u>	<u>1,457,957</u>	<u>4,488,578</u>
<b>EXCESS (SHORTFALL) OF INCOME OVER EXPENDITURE</b>		(83,508)	(127,601)	60,439	(150,670)	-	(150,670)
Provision for delays in the collection of assessed contributions	Table 22	(115,550)	-	-	(115,550)	-	(115,550)
Payment of assessed contributions for prior years	Table 22	199,058	-	-	199,058	-	199,058
<b>NET EXCESS (SHORTFALL) OF INCOME OVER EXPENDITURE</b>		-	(127,601)	60,439	(67,162)	-	(67,162)
Savings on or cancellation of prior periods' obligations		-	-	-	-	-	-
Other project adjustments		-	(27,794)	(175,450)	(203,244)	-	(203,244)
Transfer to/from other funds		-	-	-	-	-	-
<b>TOTAL CHANGES IN FUND BALANCES</b>		-	(155,395)	(115,011)	(270,406)	-	(270,406)
<b>FUND BALANCES, 1 JANUARY 2002</b>		<u>1,000,000</u>	<u>799,698</u>	<u>3,346,054</u>	<u>5,145,752</u>	<u>-</u>	<u>5,145,752</u>
<b>FUND BALANCES, 31 DECEMBER 2002</b>		<u>1,000,000</u>	<u>644,303</u>	<u>3,231,043</u>	<u>4,875,346</u>	<u>-</u>	<u>4,875,346</u>

Table 19.1

INSTITUTE OF NUTRITION OF CENTRAL AMERICA AND PANAMA  
ADMINISTERED BY THE PAN AMERICAN HEALTH ORGANIZATION  
SPECIAL FUNDS  
STATEMENT OF INCOME AND EXPENDITURE AND CHANGES IN FUND BALANCES  
FOR THE YEAR ENDING 31 DECEMBER 2002  
(expressed in US dollars)

	Endowment Fund	Special Fund for Program Support Costs	Special Fund for INCAP	Provision for Personnel Entitlements	Provision for Fixed Assets Replacement	Staff Provident Fund	Total 2002
<b>INCOME</b>							
Assessed Contributions	-	-	-	-	-	-	-
Voluntary Contributions	-	-	-	-	-	-	-
INCAP program activities	-	-	-	-	-	228,123	228,123
Non-INCAP program activities	-	-	-	-	-	-	-
Other Income	-	-	80,552	-	-	-	80,552
Revenue-producing activities	-	-	-	-	-	-	-
Funds received under inter-organization arrangements	-	-	-	-	-	-	-
Allocation from other funds	-	-	-	344,326	-	-	344,326
Income for services rendered	-	107,626	-	-	-	100,958	208,584
Interest income	9,890	-	-	-	-	70,332	80,222
Currency exchange differential	-	-	-	-	-	-	-
Other/miscellaneous	-	-	-	-	-	-	-
<b>TOTAL INCOME</b>	<u>9,890</u>	<u>107,626</u>	<u>80,552</u>	<u>344,326</u>	<u>-</u>	<u>399,413</u>	<u>941,807</u>
<b>EXPENDITURE</b>							
International Health Program	-	175,100	97,170	-	-	-	272,270
Other purposes	240	-	-	264,627	14,704	329,527	609,098
<b>TOTAL EXPENDITURE</b>	<u>240</u>	<u>175,100</u>	<u>97,170</u>	<u>264,627</u>	<u>14,704</u>	<u>329,527</u>	<u>881,368</u>
<b>EXCESS (SHORTFALL) OF INCOME OVER EXPENDITURE</b>	<u>9,650</u>	<u>(67,474)</u>	<u>(16,618)</u>	<u>79,699</u>	<u>(14,704)</u>	<u>69,886</u>	<u>60,439</u>
Provision for delays in the collection of assessed contributions	-	-	-	-	-	-	-
Payment of assessed contributions for prior years	-	-	-	-	-	-	-
<b>NET EXCESS (SHORTFALL) OF INCOME OVER EXPENDITURE</b>	<u>9,650</u>	<u>(67,474)</u>	<u>(16,618)</u>	<u>79,699</u>	<u>(14,704)</u>	<u>69,886</u>	<u>60,439</u>
Savings on or cancellation of prior periods' obligations	-	-	-	-	-	-	-
Other project adjustments	-	-	(175,450)	-	-	-	(175,450)
Transfer to/from other funds	-	-	-	-	-	-	-
<b>TOTAL CHANGES IN FUND BALANCES</b>	<u>9,650</u>	<u>(67,474)</u>	<u>(192,058)</u>	<u>79,699</u>	<u>(14,704)</u>	<u>69,886</u>	<u>(115,011)</u>
<b>FUND BALANCES, 1 JANUARY 2002</b>	<u>348,427</u>	<u>331,483</u>	<u>214,890</u>	<u>593,711</u>	<u>34,671</u>	<u>1,822,872</u>	<u>3,346,054</u>
<b>FUND BALANCES, 31 DECEMBER 2002</b>	<u>358,077</u>	<u>264,009</u>	<u>22,822</u>	<u>673,410</u>	<u>19,967</u>	<u>1,892,758</u>	<u>3,231,043</u>

Table 20

**INSTITUTE OF NUTRITION OF CENTRAL AMERICA AND PANAMA  
ADMINISTERED BY THE PAN AMERICAN HEALTH ORGANIZATION  
STATEMENT OF ASSETS, LIABILITIES, AND RESERVES AND FUND BALANCES  
AS OF 31 DECEMBER 2002  
(expressed in US dollars)**

	<u>2002</u>	<u>2001</u>
<b>ASSETS</b>		
Cash and term deposits	3,577,500	3,656,094
Accounts receivable		
Quota contributions receivable (Table 22)	256,479	339,987
Provisions for delays in the collection of assessed contributions (Table 22)	(256,479)	(339,987)
Sundry debtors	3,433	209
Balance due from the Pan American Health Organization for inter-office funding activities	1,338,846	1,497,302
Deferred charges	-	-
Supplies inventory	14,098	12,729
Land	171,714	171,714
<b>TOTAL ASSETS</b>	<u>5,105,591</u>	<u>5,338,048</u>
<b>LIABILITIES</b>		
Quota contributions received in advance	29,436	6,300
Unliquidated obligations	-	1,429
Accounts payable	29,095	12,854
<b>TOTAL LIABILITIES</b>	<u>58,531</u>	<u>20,583</u>
<b>RESERVES AND FUND BALANCES</b>		
Staff Provident Fund	1,892,758	1,822,872
Endowment Fund	358,077	348,427
Trust Funds (Table 23)	644,303	827,000
Special Fund for Program Support Costs	264,009	331,483
Special Fund for INCAP Services	22,822	214,890
Provision for Personnel Entitlements	673,410	593,711
Provision for Fixed Assets Replacement	19,967	34,671
Working Capital Fund	1,000,000	1,000,000
<b>TOTAL FUND BALANCES</b>	<u>4,875,346</u>	<u>5,173,054</u>
Equity in Land	171,714	171,714
<b>TOTAL RESERVES AND FUND BALANCES</b>	<u>5,047,060</u>	<u>5,344,768</u>
<b>TOTAL LIABILITIES, AND RESERVES AND FUND BALANCES</b>	<u>5,105,591</u>	<u>5,193,637</u>

Table 21

**INSTITUTE OF NUTRITION OF CENTRAL AMERICA AND PANAMA  
ADMINISTERED BY THE PAN AMERICAN HEALTH ORGANIZATION  
STATEMENT OF CASH FLOW  
FOR THE YEAR ENDING 31 DECEMBER 2002  
(expressed in US dollars)**

**CASH FLOWS FROM OPERATING ACTIVITIES**

Net excess (shortfall) of income over expenditure (Table 19)	(67,162)
(Increase) decrease in sundry debtors	(3,224)
(Increase) decrease in deferred charges	-
(Increase) decrease in supplies inventory	(1,369)
Increase (decrease) in contributions or payments received in advance	23,136
Increase (decrease) in unliquidated obligations	(1,429)
Increase (decrease) in accounts payable	16,242
Less: Interest income	<u>(111,361)</u>

**NET CASH FROM OPERATING ACTIVITIES**

(145,167)

**CASH FLOWS FROM INVESTING AND FINANCING ACTIVITIES**

(Increase) decrease in interoffice funding balance receivable	158,456
Add: Interest income	<u>111,361</u>

**NET CASH FROM INVESTING AND FINANCING ACTIVITIES**

269,817

**CASH FLOWS FROM OTHER SOURCES**

(Increase) decrease in land	-
Savings on or cancellation of prior periods' obligations	-
Other project payment adjustments	(203,244)
Increase (decrease) in equity in land	<u>-</u>

**NET CASH FROM OTHER SOURCES**

(203,244)

**NET INCREASE (DECREASE) IN CASH AND TERM DEPOSITS**

(78,594)

**CASH AND TERM DEPOSITS at 1 JANUARY 2002**

3,656,094

**CASH AND TERM DEPOSITS at 31 DECEMBER 2002**

3,577,500



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

**1. Mission Statement**

INCAP is an institution specializing in food and nutrition, whose mission is to support the efforts of its Member States by providing them with technical cooperation in order to reach and maintain food and nutrition security for their populations, through its basic functions of Research, Information and Communication; Technical Cooperation; Training and Development of Human Resources; and Mobilization of Financial and Nonfinancial resources in support of its mission.

**2. Expenditure**

All expenditures against INCAP Regular Funds (Table 19) are recorded when obligated. This is a modified form of the accrual basis of accounting in that expenditure is recorded when goods and services are commissioned or ordered, rather than when invoiced or delivered. This basis of recording expenditure is also applied to PAHO and WHO Regular budget funds, disclosed in INCAP's Statement of Income and Expenditure and Changes in Fund Balances (Table 19). Special funds are recorded on a cash basis (i.e., when monies are paid for goods and services).

During 2002, the Institute received financial aid from PAHO/WHO and from the Governments of Canada and Denmark, and quota contributions from the Member States and from other donors.

The total expenditure incurred by INCAP, or on its behalf, during the biennium is as follows:

<u>Expense Category</u>	<u>Regular Budget PAHO</u>	<u>Regular Budget INCAP</u>	<u>Special Funds INCAP</u>	<u>Trust Funds INCAP</u>	<u>Total</u>
Personnel	1,191,949	425,240	127,068	267,146	2,011,403
Duty travel	26,367	21,877	1,027	42,300	91,571
Contractual services	85,351	226,197	6,759	301,760	620,067
Fellowships and seminars	43,969	85,472	2,255	258,463	390,159
General operation expenses	70,799	130,791	89,148	120,572	411,310
Supplies and equipment	39,522	42,173	34,834	130,815	247,344
Program support costs	-	-	11,179	96,447	107,626
	<u>1,457,957</u>	<u>931,750</u>	<u>272,270</u>	<u>1,217,503</u>	<u>3,879,480</u>

**3. Cash and Term Deposits**

The summary of these accounts as of 31 December 2002 is as follows:

	<u>2002</u>	<u>2001</u>
Banco Industrial, S.A. (Quetzales)	82	392
Banco Industrial, S.A. (Local - US\$)	158	80,943
Banco Industrial, S.A. (Local - US\$ Food Security Proj.)	324,955	402,364
Imprest Fund (Petty Cash - Quetzales)	1,470	1,383
Fixed Term Deposit - Provident Fund - PAHO	1,892,758	1,822,872
Fixed Term Deposit - Working Capital Fund - PAHO	1,000,000	1,000,000
Fixed Term Deposit - Endowment Fund - BCIE	<u>358,077</u>	<u>348,140</u>
Total as of 31 December	<u>3,577,500</u>	<u>3,656,094</u>

Table 22

**INSTITUTE OF NUTRITION OF CENTRAL AMERICA AND PANAMA  
ADMINISTERED BY THE PAN AMERICAN HEALTH ORGANIZATION  
STATEMENT OF QUOTA CONTRIBUTIONS DUE FROM MEMBERS  
2002 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 2002</u>
Belize	2002	18,700	18,700	-
		18,700	18,700	-
Costa Rica	2002	50,400	-	50,400
	2000-2001	100,800	-	100,800
	1998-1999	97,904	83,565	14,339
		249,104	83,565	165,539
El Salvador	2002	61,200	61,200	-
		61,200	61,200	-
Guatemala	2002	112,700	112,700	-
		112,700	112,700	-
				-
Honduras	2002	37,400	37,400	-
	2001	2	2	-
		37,402	37,402	-
Nicaragua	2002	44,600	-	44,600
	2000-2001	89,200	63,410	25,790
	1998-1999	52,081	52,081	-
		185,881	115,491	70,390
Panama	2002	53,700	33,150	20,550
		53,700	33,150	20,550
				-
Total		718,687	462,208	256,479
				-
Amounts consist of :				
Contributions for 2002		378,700	263,150	115,550
Contributions for prior years		339,987	199,058	140,929
		718,687	462,208	256,479

Table 23

INSTITUTE OF NUTRITION OF CENTRAL AMERICA AND PANAMA  
ADMINISTERED BY THE PAN AMERICAN HEALTH ORGANIZATION  
STATEMENT OF TRUST FUNDS  
AS OF 31 DECEMBER 2002  
(expressed in US dollars)

<u>Source of Funds</u>	<u>Project Reference</u>	<u>Balance 1 January 2002</u>	<u>Funds Received</u>	<u>Project Expenditure</u>	<u>Project Adjustments</u>	<u>Balance 31 December 2002</u>
<b><u>GOVERNMENTS</u></b>						
<b>DENMARK</b>						
The risk approach in nutrition interventions	NUT-885	49,219	-	36,234	2,354	15,339
<b>GUATEMALA</b>						
Feasibility study of productive projects for food-nutrition security in five microregions of rootless populations in Guatemala	NUT-413	(27,302)	-	-	-	(27,302)
<b>UNITED STATES OF AMERICA</b>						
U.S. Department of Agriculture Food Security as Related ot Gender in Mesoamerica (Workshop)	NUT-448	-	90,337	39,525	-	50,812
<b><u>INTERNATIONAL ORGANIZATIONS AND OTHERS</u></b>						
<b>EMORY UNIVERSITY</b>						
Analysis of the project "Generational effects of manutrition	NUT-431	876	23,335	32,688	-	(8,477)
Early Nutrition, Human Capital and Economic Productivity	NUT-441	-	135,330	163,543	-	(28,213)
<b>HARVARD UNIVERSITY (ARCH PROJECT)</b>						
Effect of supplemental bovine serum concentrate and/or micronutrients on dietary intake, morbidity from infections, and effects of micronutrients on the growth of breast-fed Guatemalan infants and young children receiving complementary foods	NUT-422	9,849	-	-	(9,849)	-
<b>IDRC - MI</b>						
Effect of supplemental micronutrients on morbidity from infections, growth and micronutrient status of young Guatemalan children	NUT-423	25,334	-	-	(25,334)	-
Assuring the quality of food fortification programs in the open market economy of Central America	NUT-427	78,231	-	91,513	30	(13,252)
Evolution of blindness in Guatemala and its association with the program of sugar fortification with Vitamin A	NUT-443	-	42,824	35,530	-	7,294
Iron and folic acid fortification of nixtamalized maize during milling in at community mills: Technology development and economic feasibility	NUT-449	-	84,633	-	-	84,633
Development and validation of a community- based strategy for control and prevention of dengue and diarrhea in urban ecosystems in the border area Guatemala-Mexico	NUT-451	-	14,650	15,903	-	(1,253)
<b>INCAP</b>						
Experimental farm	NUT-130	253	16,514	15,611	-	1,156

Table 23 (cont.)

<u>Source of Funds</u>	<u>Project Reference</u>	<u>Balance 1 January 2002</u>	<u>Funds Received</u>	<u>Project Expenditure</u>	<u>Project Adjustments</u>	<u>Balance 31 December 2002</u>
<b>JOHNS HOPKINS UNIVERSITY</b>						
Evaluation of an oral vaccine to prevent travelers diarrhea due to enterotoxigenic <i>E. coli</i>	NUT-428	72,402	67,296	119,521	-	20,177
<b>PAN AMERICAN HEALTH ORGANIZATION</b>						
Training workshop for the validation of instruments for the study Prevalence of diabetes in Villan Nueva, Guatemala	NUT-442	-	1,511	1,331	(180)	-
<b>THE WORLD BANK</b>						
Early Nutrition, Human Capital, and Economic Productivity	NUT-437	47,787	70,000	117,787	-	-
<b>SICA - CENTRAL AMERICAN INTEGRATION SYSTEM</b>						
Food and nutrition security in development processes in neglected communities of Central America	NUT-426	27,596	-	20,550	352	7,398
Food and nutrition security in development processes in neglected communities of Central America	NUT-439	332,496	10,483	288,712	5,047	59,314
Central American program to support small enterprises with female management, producers of foods, with emphasis on nutritionally enriched foods	NUT-444	-	239,492	56,332	-	183,160
<b>VARIOUS</b>						
Hydroponic vegetable orchard	NUT-408	1,107	-	1,035	(72)	-
<b>WORLD HEALTH ORGANIZATION</b>						
Master Degree scholarship for Dr. Lilian Ramírez	NUT-417	142	-	-	(142)	-
<b>W.K. KELLOGG FOUNDATION</b>						
Design and implementation of a microregional development program in Carchá, A.V.	NUT-429	4,925	-	-	-	4,925
Systematization and dissemination of experiences learned through projects of the Human Nutrition Initiative	NUT-434	60,429	26,100	70,201	-	16,328
Promoting health in Young people within the frame of the Strategy of Food and Nutrition Security in local development process	NUT-438	111,321	-	110,398	-	923
Center for training and development of proper technologies and ecotechnologies	NUT-446	-	267,397	-	-	267,397
Development of nutrition education within primary school curricula, training teachers, and development of educational materials	NUT-850	5,033	-	1,089	-	3,944
		<u>799,698</u>	<u>1,089,902</u>	<u>1,217,503</u>	<u>(27,794)</u>	<u>644,303</u>
Balance at 31 December 2002 is represented by:						
Receipts in excess of expenditure accumulated on projects held in trust by INCAP						722,800
Expenditure funded by INCAP in excess of receipts incurred on projects.						<u>(78,497)</u>
						<u>644,303</u>

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