

## **Part I**

# **Pan American Health Organization Financial Statements**





**PAN AMERICAN HEALTH ORGANIZATION**

**Pan American Health Organization**  
**Statement of Income and Expenditure and Changes in Fund Balances**  
**Financial Period 2006-2007**

(expressed in US dollars)

Pan American Health Organization						
	Regular Budget and Working Capital Fund	Holding Account (Note 27)	Trust Funds (Schedule 6)	Special Funds (Statement I.1)	Nonproject Funds (Statement I.2)	Subtotal
<b>Income</b>						
Assessed quota contributions (Schedule 1)	173 297 000				10 253 000	183 550 000
Voluntary contributions						
PAHO program activities			290 869 104	5 620 928		296 490 032
Non-PAHO program activities					503 133 210	503 133 210
Other income						
Revenue-producing activities				16 550 901	1 720 795	18 271 696
Funds received under interorganization arrangements						
Allocation from other funds						
Income for services rendered				7 193 846	16 494 812	23 688 658
Interest income	23 161 331		3 903	443 488	2 242 342	25 851 064
Currency exchange differential	(398 538)			11 927	(449 177)	(835 788)
Other/Miscellaneous	660 291					660 291
<b>Total Income</b>	<b>196 720 084</b>		<b>290 873 007</b>	<b>29 821 090</b>	<b>533 394 982</b>	<b>1 050 809 163</b>
<b>Expenditure</b>						
International health program	182 159 558		192 385 273	34 717 034		409 261 865
Other purposes					460 504 594	460 504 594
<b>Total Expenditure</b>	<b>182 159 558</b>		<b>192 385 273</b>	<b>34 717 034</b>	<b>460 504 594</b>	<b>869 766 459</b>
<b>Excess (Shortfall) of Income over Expenditure</b>						
	14 560 526		98 487 734	(4 895 944)	72 890 388	181 042 704
Provision for delays in collection of assessed quota contributions (Schedule 1)	(28 491 595)					(28 491 595)
Payment of assessed quota contributions for prior years (Schedule 1)	54 809 510					54 809 510
<b>Net Excess (Shortfall) of Income over Expenditure</b>	<b>40 878 441</b>		<b>98 487 734</b>	<b>(4 895 944)</b>	<b>72 890 388</b>	<b>207 360 619</b>
Savings on or cancellation of prior periods' obligations	3 032 755					3 032 755
Other project adjustments						
Transfers to/from funds	(38 118 398)	33 051 197		1 867 201	3 200 000	
<b>Total Changes in Fund Balances</b>	<b>5 792 798</b>	<b>33 051 197</b>	<b>98 487 734</b>	<b>(3 028 743)</b>	<b>76 090 388</b>	<b>210 393 374</b>
<b>Fund Balances, 1 January 2006</b>	<b>14 207 202</b>		<b>36 232 385</b>	<b>31 558 842</b>	<b>91 527 967</b>	<b>173 526 396</b>
<b>Fund Balances, 31 December 2007</b>	<b>20 000 000</b>	<b>33 051 197</b>	<b>134 720 119</b>	<b>28 530 099</b>	<b>167 618 355</b>	<b>383 919 770</b>

The accompanying notes and schedules are an integral part of the financial statements.

**Pan American Health Organization**  
**Statement of Income and Expenditure and Changes in Fund Balances**  
**Financial Period 2006-2007**

(expressed in US dollars)

<b>World Health Organization</b>		<b>Centers</b>						
<b>Regular Budget</b>	<b>Other Sources Funds (Statement I.4)</b>	<b>Administered by PAHO (Statement I.3)</b>	<b>Subtotal PAHO/WHO and Centers</b>	<b>Eliminations (Note 26)</b>	<b>Total 2006-2007</b>	<b>Total 2004-2005</b>		
		6 343 520	189 893 520		189 893 520	190 134 520	<b>Income</b>	
		10 932 529	307 422 561		307 422 561	157 266 638	Assessed quota contributions	
		1 331 762	504 464 972	(2 432 105)	502 032 867	329 628 925	Voluntary contributions	
		1 641 004	19 912 700	(15 202 399)	4 710 301	5 084 877	PAHO program activities	
75 117 851	44 667 138		119 784 989		119 784 989	96 887 073	Non-PAHO program activities	
		610 137	610 137	(610 137)			Other income	
		454 791	24 143 449	(16 553 879)	7 589 570	7 140 247	Revenue-producing activities	
		453 333	26 304 397		26 304 397	12 249 174	Funds received under interorganization arrangements	
		199	(835 589)		(835 589)	(484 355)	Allocation from other funds	
		175 302	835 593		835 593	940 151	Income for services rendered	
75 117 851	44 667 138	21 942 577	1 192 536 729	(34 798 520)	1 157 738 209	798 847 250	Interest income	
							Currency exchange differential	
							Other/Miscellaneous	
							<b>Total Income</b>	
							<b>Expenditure</b>	
75 117 851	42 058 262	20 040 868	546 478 846	(15 261 466)	531 217 380	441 381 183	International health program	
	2 608 876	2 897 975	466 011 445	(19 537 054)	446 474 391	344 935 717	Other purposes	
75 117 851	44 667 138	22 938 843	1 012 490 291	(34 798 520)	977 691 771	786 316 900	<b>Total Expenditure</b>	
		(996 266)	180 046 438		180 046 438	12 530 350	<b>Excess (Shortfall) of Income over Expenditure</b>	
		(1 528 722)	(30 020 317)		(30 020 317)	(51 825 672)	Provision for delays in collection of assessed quota contributions	
		1 317 189	56 126 699		56 126 699	47 780 506	Payment of assessed quota contributions for prior years	
		(1 207 799)	206 152 820		206 152 820	8 485 184	<b>Net Excess (Shortfall) of Income over Expenditure</b>	
			3 032 755		3 032 755	1 206 959	Savings on or cancellation of prior periods' obligations	
		13 781	13 781		13 781	22 365	Other project adjustments	
							Transfers to/from funds	
		(1 194 018)	209 199 356		209 199 356	9 714 508	<b>Total Changes in Fund Balances</b>	
		9 855 079	183 381 475		183 381 475	173 666 967	<b>Fund Balances, 1 January 2006</b>	
		8 661 061	392 580 831		392 580 831	183 381 475	<b>Fund Balances, 31 December 2007</b>	

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**Pan American Health Organization**  
**Statement of Income and Expenditure and Changes in Fund Balances**  
**Special Funds**  
**Financial Period 2006-2007**

(expressed in US dollars)

	Capital Equipment (Note 14)	Health Promotion (Note 15)	Income from Services (Note 18)	Natural Disaster Relief (Note 16)	Program Support Costs (Note 17)	Total 2006-2007	Total 2004-2005
<b>Income</b>							
<i>Assessed quota contributions</i>							
<i>Voluntary contributions</i>							
PAHO program activities				5 620 928		5 620 928	10 361 307
Non-PAHO program activities							
<i>Other income</i>							
Revenue-producing activities					16 550 901	16 550 901	12 863 774
Funds received under interorganization arrangements							
Allocation from other funds							
Income for services rendered			7 193 846			7 193 846	6 589 762
Interest income		173 134		270 354		443 488	325 063
Currency exchange differential				11 927		11 927	56 826
Other/Miscellaneous							
<i>Total Income</i>		173 134	7 193 846	5 903 209	16 550 901	29 821 090	30 196 732
<b>Expenditure</b>							
International health program	5 560 513	743 594	8 132 115	6 104 014	14 176 798	34 717 034	31 074 453
Other purposes							
<i>Total Expenditure</i>	5 560 513	743 594	8 132 115	6 104 014	14 176 798	34 717 034	31 074 453
<b>Excess (Shortfall) of Income over Expenditure</b>	(5 560 513)	(570 460)	(938 269)	(200 805)	2 374 103	(4 895 944)	(877 721)
Provision for delays in collection of assessed quota contributions							
Payment of assessed quota contributions for prior years							
<i>Net Excess (Shortfall) of Income over Expenditure</i>	(5 560 513)	(570 460)	(938 269)	(200 805)	2 374 103	(4 895 944)	(877 721)
Savings on or cancellation of prior periods' obligations							
Other project adjustments							(160 255)
Transfers to/from funds	1 867 201					1 867 201	3 400 000
<b>Total Changes in Fund Balances</b>	(3 693 312)	(570 460)	(938 269)	(200 805)	2 374 103	(3 028 743)	2 362 024
<b>Fund Balances, 1 January 2006</b>	3 756 282	2 181 975	3 028 919	5 346 317	17 245 349	31 558 842	29 196 818
<b>Fund Balances, 31 December 2007</b>	62 970	1 611 515	2 090 650	5 145 512	19 619 452	28 530 099	31 558 842

The accompanying notes and schedules are an integral part of the financial statements.

**Pan American Health Organization**  
**Statement of Income and Expenditure and Changes in Fund Balances**  
**Nonproject Funds**  
**Financial Period 2006-2007**

(expressed in US dollars)

	Advances from Governments & Institutions for Procurement (Schedule 2)	Building Fund (Note 13)	Provision for Termination & Repatriation Entitlements (Note 12)	Revolving Fund for the Expanded Program on Immunization (Schedule 3)
<b>Income</b>				
<i>Assessed quota contributions</i>				
<i>Voluntary contributions</i>				
PAHO program activities				
Non-PAHO program activities	30 651 461			439 206 633
<i>Other income</i>				
Revenue-producing activities		1 722 022		
Funds received under interorganization arrangements				
Allocation from other funds				
Income for services rendered			5 488 485	10 187 480
Interest income			2 242 342	
Currency exchange differential				( 449 177)
Other/Miscellaneous				
<b>Total Income</b>	30 651 461	1 722 022	7 730 827	448 944 936
<b>Expenditure</b>				
International health program				
Other purposes	39 560 171	2 106 746	4 081 003	373 866 864
<b>Total Expenditure</b>	39 560 171	2 106 746	4 081 003	373 866 864
<b>Excess (Shortfall) of Income over Expenditure</b>				
	(8 908 710)	( 384 724)	3 649 824	75 078 072
Provision for delays in collection of assessed quota contributions				
Payment of assessed quota contributions for prior years				
<b>Net Excess (Shortfall) of Income over Expenditure</b>	(8 908 710)	( 384 724)	3 649 824	75 078 072
Savings on or cancellation of prior periods' obligations				
Other project adjustments				
Transfers to/from funds		200 000		3 000 000
<b>Total Changes in Fund Balances</b>	(8 908 710)	( 184 724)	3 649 824	78 078 072
<b>Fund Balances, 1 January 2006</b>	16 772 414	364 679	24 495 357	46 609 599
<b>Fund Balances, 31 December 2007</b>	7 863 704	179 955	28 145 181	124 687 671

The accompanying notes and schedules are an integral part of the financial statements.



**Pan American Health Organization**  
**Statement of Income and Expenditure and Changes in Fund Balances**  
**Nonproject Funds**  
**Financial Period 2006-2007**

(expressed in US dollars)

Sale of Vaccine at PANAFTOSA (Note 19)	Regional Revolving Fund for Strategic Public Health Supplies (Schedule 4)	Tax Equalization Fund (Note 4)	Total 2006-2007	Total 2004-2005	
		10 253 000	10 253 000	11 006 000	<b>Income</b>
					Assessed quota contributions
					Voluntary contributions
	33 275 116		503 133 210	330 155 627	PAHO program activities
					Non-PAHO program activities
(1 227)			1 720 795	1 547 706	Other income
					Revenue-producing activities
					Funds received under interorganization arrangements
	818 847		16 494 812	14 020 991	Allocation from other funds
			2 242 342	1 460 274	Income for services rendered
			(449 177)		Interest income
					Currency exchange differential
					Other/Miscellaneous
(1 227)	34 093 963	10 253 000	533 394 982	358 190 598	<b>Total Income</b>
					<b>Expenditure</b>
					International health program
94 129	29 577 919	11 217 762	460 504 594	356 627 962	Other purposes
94 129	29 577 919	11 217 762	460 504 594	356 627 962	<b>Total Expenditure</b>
				1 562 636	<b>Excess (Shortfall) of Income over Expenditure</b>
(95 356)	4 516 044	(964 762)	72 890 388	(3 000)	Provision for delays in collection of assessed quota contributions
				15 000	Payment of assessed quota contributions for prior years
(95 356)	4 516 044	(964 762)	72 890 388	1 574 636	<b>Net Excess (Shortfall) of Income over Expenditure</b>
					Savings on or cancellation of prior periods' obligations
			3 200 000		Other project adjustments
					Transfers to/from funds
(95 356)	4 516 044	(964 762)	76 090 388	1 574 636	<b>Total Changes in Fund Balances</b>
96 825	4 036 741	(847 648)	91 527 967	89 953 331	<b>Fund Balances, 1 January 2006</b>
1 469	8 552 785	(1 812 410)	167 618 355	91 527 967	<b>Fund Balances, 31 December 2007</b>

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**Pan American Health Organization**  
**Statement of Income and Expenditure and Changes in Fund Balances**  
**Consolidation of Centers**  
**Financial Period 2006-2007**

(expressed in US dollars)

	<b>Caribbean Epidemiology Center</b> (Statement V)	<b>Caribbean Food and Nutrition Institute</b> (Statement VIII)	<b>Institute of Nutrition of Central America and Panama</b> (Statement XI)	<b>Total Unconsolidated Centers</b> <b>2006-2007</b>	<i>Total Unconsolidated Centers</i> <i>2004-2005</i>
<b>Income</b>					
<i>Assessed quota contributions</i>	4 756 053	730 067	857 400	6 343 520	5 828 520
<i>Voluntary contributions</i>					
PAHO program activities	4 688 371	1 093 943	5 150 215	10 932 529	9 818 015
Non-PAHO program activities	946 140		385 622	1 331 762	1 109 977
<i>Other income</i>					
Revenue-producing activities	1 057 829	86 170	497 005	1 641 004	2 349 596
Funds received under interorganization arrangements					
Allocation from other funds			610 137	610 137	675 118
Income for services rendered			454 791	454 791	661 682
Interest income	178 311		275 022	453 333	317 977
Currency exchange differential	9 008		(8 809)	199	77 738
Other/Miscellaneous	3 574		171 728	175 302	128 385
<i>Total Income</i>	11 639 286	1 910 180	8 393 111	21 942 577	20 967 008
<b>Expenditure</b>					
International health program	12 673 427	2 232 839	5 134 602	20 040 868	17 818 000
Other purposes	1 372 926		1 525 049	2 897 975	2 440 533
<i>Total Expenditure</i>	14 046 353	2 232 839	6 659 651	22 938 843	20 258 533
<b>Excess (Shortfall) of Income over Expenditure</b>	(2 407 067)	(322 659)	1 733 460	(996 266)	708 475
Provision for delays in collection of assessed quota contributions	(1 159 484)	(309 742)	(59 496)	(1 528 722)	(1 654 646)
Payment of assessed quota contributions for prior years	1 140 047	76 571	100 571	1 317 189	1 152 070
<i>Net Excess (Shortfall) of Income over Expenditure</i>	(2 426 504)	(555 830)	1 774 535	(1 207 799)	205 899
Savings on or cancellation of prior periods' obligations					24 572
Other project adjustments	19 742		(5 961)	13 781	187 847
Transfers to/from funds					
<b>Total Changes in Fund Balances</b>	(2 406 762)	(555 830)	1 768 574	(1 194 018)	418 318
<b>Fund Balances, 1 January 2006</b>	5 202 756	224 511	4 427 812	9 855 079	9 436 761
<b>Fund Balances, 31 December 2007</b>	2 795 994	(331 319)	6 196 386	8 661 061	9 855 079

The accompanying schedules are an integral part of the financial statements.

**Pan American Health Organization  
Statement of Income and Expenditure and Changes in Fund Balances  
World Health Organization: Other Sources Funds  
Financial Period 2006-2007**

(expressed in US dollars)

	Associate Professional Officers	Real Estate Fund	Trust Fund for Human Reproductive Program	Information Technology Fund	Special Fund for Research & Training
<b>Income</b>					
<i>Assessed quota contributions</i>					
<i>Voluntary contributions</i>					
PAHO program activities					
Non-PAHO program activities					
<i>Other income</i>					
Revenue-producing activities					
Funds received under					
interorganization arrangements	149 908	483 537	81 162	789 975	558 235
Allocation from other funds					
Income for services rendered					
Interest income					
Currency exchange differential					
Other/Miscellaneous					
<i>Total Income</i>	149 908	483 537	81 162	789 975	558 235
<b>Expenditure</b>					
International health program	149 908				
Other purposes		483 537	81 162	789 975	558 235
<i>Total Expenditure</i>	149 908	483 537	81 162	789 975	558 235
<b>Excess (Shortfall) of Income over Expenditure</b>					
Provision for delays in collection of assessed quota contributions					
Payment of assessed quota contributions for prior years					
<i>Net Excess (Shortfall) of Income over Expenditure</i>					
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 2006</b>					
<b>Fund Balances, 31 December 2007</b>					

**Pan American Health Organization  
Statement of Income and Expenditure and Changes in Fund Balances  
World Health Organization: Other Sources Funds  
Financial Period 2006-2007**

(expressed in US dollars)

<b>Sasakawa Health Trust Fund</b>	<b>Special Account for Servicing Costs</b>	<b>Terminal Payments Account</b>	<b>Trust Funds (Projects)</b>	<b>Voluntary Funds for Health Promotion</b>	<b>Total 2006-2007</b>	<b>Total 2004-2005</b>
382 624	2 319 560	695 967	25 990	39 180 180	44 667 138	24 349 304
382 624	2 319 560	695 967	25 990	39 180 180	44 667 138	24 349 304
382 624	2 319 560		25 990	39 180 180	42 058 262	22 243 381
		695 967			2 608 876	2 105 923
382 624	2 319 560	695 967	25 990	39 180 180	44 667 138	24 349 304

**Income**

*Assessed quota contributions*

*Voluntary contributions*

PAHO program activities

Non-PAHO program activities

*Other income*

Revenue-producing activities

Funds received under  
interorganization arrangements

Allocation from other funds

Income for services rendered

Interest income

Currency exchange differential

Other/Miscellaneous

*Total Income*

**Expenditure**

International health program

Other purposes

*Total Expenditure*

**Excess (Shortfall) of Income  
over Expenditure**

Provision for delays in collection  
of assessed quota contributions

Payment of assessed quota  
contributions for prior years

*Net Excess (Shortfall) of Income  
over Expenditure*

Savings on or cancellation of prior  
periods' obligations

Other project adjustments

Transfers to/from funds

**Total Changes in Fund Balances**

**Fund Balances, 1 January 2006**

**Fund Balances, 31 December 2007**

**Pan American Health Organization**  
**Statement of Assets, Liabilities, and Reserves and Fund Balances**  
**Financial Period 2006-2007**

(expressed in US dollars)

	Reference	2007	2005
<b>Assets</b>			
Cash and term deposits (Statement III)		301 566 257	124 094 637
Investments, at cost	Note 3	95 666 324	65 011 217
Accounts receivable			
Assessed quota contributions due from Member and Participating States and Associate Members (Schedule I)		35 422 209	61 740 124
Provision for delays in collection of assessed quota contributions		(35 422 209)	(61 740 124)
Sundry debtors, net	Note 5	1 904 398	1 379 481
Balance due from World Health Organization for interorganization funding activities			4 338 697
Balance due from Centers for interorganization funding activities	Note 6	337 566	
Prepaid Interest		61 148	51 510
Deferred charges	Note 7	3 217 464	2 852 250
Land and buildings: Headquarters and country offices	Note 8	14 207 681	14 207 681
<b>Total Assets</b>		<b>416 960 838</b>	<b>211 935 473</b>
<b>Liabilities and Reserves and Fund Balances</b>			
<i>Liabilities</i>			
Assessed quota contributions received in advance	Note 9	156 157	151 350
Unliquidated obligations		5 442 431	6 588 500
Accounts payable			
Balance due to the Pan American Health and Education Foundation under operating agreement		650 018	1 761 062
Balance due to World Health Organization for interorganization funding activities		877 621	
Balance due to Centers for interorganization funding activities	Note 10	3 552 301	4 846 837
Other sundry creditors	Note 11	8 154 859	10 853 647
<i>Total Liabilities</i>		<b>18 833 387</b>	<b>24 201 396</b>
<i>Reserves and Fund Balances</i>			
<i>Special Funds</i>			
Capital Equipment Fund	Note 14	62 970	3 756 282
Health Promotion	Note 15	1 611 515	2 181 975
Income from Services	Note 18	2 090 650	3 028 919
Natural Disaster Relief	Note 16	5 145 512	5 346 317

	Reference	2007	2005
Program Support Cost	Note 17	19 619 452	17 245 349
Trust Funds (Schedule 6)		134 720 119	36 232 385
<i>Total Special Funds</i>		<u>163 250 218</u>	<u>67 791 227</u>
<i>Other Funds</i>			
Advances from Governments and Institutions for Procurement (Schedule 2)		7 863 704	16 772 414
Building Fund	Note 13	179 955	364 679
Provision for Termination and Repatriation Entitlements	Note 12	28 145 181	24 495 357
Revolving Fund for the Expanded Program on Immunization (Schedule 3)		124 687 671	46 609 599
Sale of Vaccine at PANAFTOSA	Note 19	1 469	96 825
Regional Revolving Fund for Strategic Public Health Supplies (Schedule 4)		8 552 785	4 036 741
Tax Equalization Fund	Note 4	(1 812 410)	(847 648)
<i>Total Other Funds</i>		<u>167 618 355</u>	<u>91 527 967</u>
<i>Holding Account</i>	Note 27	33 051 197	
<i>Working Capital Fund</i>	Note 20	20 000 000	14 207 202
<i>Total Fund Balances (excludes Centers administered by PAHO)</i>		<u>383 919 770</u>	<u>173 526 396</u>
Equity in Land and Buildings	Note 8	14 207 681	14 207 681
<i>Total Reserves and Fund Balances</i>		<u>398 127 451</u>	<u>187 734 077</u>
<b>Total Liabilities and Reserves and Fund Balances</b>		<u><u>416 960 838</u></u>	<u><u>211 935 473</u></u>

The accompanying notes and schedules are an integral part of the financial statements.

**Pan American Health Organization**  
**Statement of Cash Flow**  
**Financial Period 2006-2007**

(expressed in US dollars)

	2006-2007	2004-2005
<b>Cash Flows from Operating Activities</b>		
Net excess (shortfall) of income over expenditure (Statement I, excluding Centers administered by PAHO)	207 364 315	8 279 285
(Increase) decrease in prepaid interest	( 9 638)	( 51 510)
(Increase) decrease in sundry debtors	( 524 917)	186 705
(Increase) decrease in deferred charges	( 365 214)	( 449 286)
Increase (decrease) in contributions or payments received in advance	4 807	2 245
Increase (decrease) in unliquidated obligations	(1 146 069)	410 994
Increase (decrease) in accounts payable	(2 698 788)	1 559 991
<i>Less</i> : Interest income	(25 851 064)	(11 931 197)
	<hr/>	<hr/>
<i>Net Cash from Operating Activities</i>	176 773 432	(1 992 773)
<b>Cash Flows from Investing and Financing Activities</b>		
(Increase) decrease in investments	(30 655 107)	(25 520 507)
(Increase) decrease in interorganization funding balance receivable:		
World Health Organization	4 338 697	(4 338 697)
Centers Administered by the Pan American Health Organization	( 337 566)	21 731
Increase (decrease) in interorganization funding balance payable:		
Pan American Health and Education Foundation	(1 111 044)	(1 381 614)
World Health Organization	877 621	(18 265 236)
Centers Administered by the Pan American Health Organization	(1 294 536)	1 034 213
<i>Add</i> : Interest income	25 851 064	11 931 197
	<hr/>	<hr/>
<i>Net Cash from Investing and Financing Activities</i>	(2 330 871)	(36 518 913)
<b>Cash Flows from Other Sources</b>		
Savings on or cancellation of prior periods' obligations	3 032 755	1 182 387
Other project adjustments	( 3 696)	( 165 482)
	<hr/>	<hr/>
<i>Net Cash from Other Sources</i>	3 029 059	1 016 905
<b>Net Increase (Decrease) in Cash and Term Deposits</b>	177 471 620	(37 494 781)
<b>Cash and Term Deposits as of 1 January 2006</b>	124 094 637	161 589 418
	<hr/>	<hr/>
<b>Cash and Term Deposits as of 31 December 2007</b>	301 566 257	124 094 637
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**Pan American Health Organization**  
**Statement of Regular Budget Appropriation <sup>1/</sup>**  
**Financial Period 2006-2007**

(expressed in US dollars)

Description of Appropriation Sections	Appropriation			Expenditure			
	Original	Transfers	Revised	Disbursements	Unliquidated Obligations	Total	Balance
Part I - Communicable Diseases	24 346 900	1 571 844	25 918 744	25 555 864	362 880	25 918 744	
Part II - Non-Communicable Disease and Reduction of Risk Factors	17 165 100	(1 000 000)	16 165 100	14 455 068	216 919	14 671 987	1 493 113
Part III - Sustainable Development and Environmental Health	30 236 800	(1 554 815)	28 681 985	26 900 137	529 928	27 430 065	1 251 920
Part IV - Family and Community Health	15 759 700	( 724 216)	15 035 484	14 752 684	282 800	15 035 484	
Part V - Health Technologies	5 610 800	87 614	5 698 414	5 643 967	54 447	5 698 414	
Part VI - Health Systems Development	47 787 100	(2 570 629)	45 216 471	44 172 436	701 527	44 873 963	342 508
Part VII - Knowledge Management and Information Technology	19 072 100	628 552	19 700 652	18 498 054	1 202 598	19 700 652	
Part VIII - Managerial and Administrative Processes	49 260 900	3 500 713	52 761 613	51 641 515	1 120 098	52 761 613	
Part IX - Core Presence in Countries	46 378 600	60 937	46 439 537	45 797 297	642 240	46 439 537	
<i>Subtotal</i>	255 618 000		255 618 000	247 417 022	5 113 437	252 530 459	3 087 541
Country Variable	4 950 000		4 950 000	1 155 937	13 707	1 169 644	3 780 356
Retirees Health Insurance	5 000 000		5 000 000	3 577 306		3 577 306	1 422 694
<i>Effective Working Budget (Parts I-IX)</i>	265 568 000		265 568 000	252 150 265	5 127 144 <sup>2/</sup>	257 277 409	8 290 591
Part X - Staff Assessment (Transfer to Tax Equalization Fund)	10 253 000		10 253 000		10 253 000	10 253 000	
<b>Total</b>	275 821 000		275 821 000	252 150 265	15 380 144	267 530 409	8 290 591

<sup>1/</sup> This statement consists of PAHO Regular Budget and WHO Regular Budget.

<sup>2/</sup> This figure includes PAHO's portion of \$3,393,304 and WHO's portion of \$1,733,848.

**Pan American Health Organization**  
**Explanatory Notes to Financial Statements**  
**Financial Period 2006-2007**

*(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's mission is to lead strategic collaborative efforts among Member States and other partners to promote equity in health, to combat disease, and to improve the quality of, and lengthen, the lives of the peoples of the Americas.

**2. Accounting Policies**

- (a) The significant accounting policies and reporting practices applied to transactions reflect:
- the requirements of PAHO's Financial Regulations and Rules;
  - the more detailed financial and accounting procedures established by the Director in light of these Regulations and Rules;
  - the decisions taken from time to time by the Governing Bodies.
- (b) The main accounting policies are compatible with the principles and practices applicable at the World Health Organization, and the United Nations and its specialized agencies, insofar as these are relevant to the operations of PAHO.
- (c) These policies are also compatible with the disclosure requirements of International Accounting Standard 1, "Disclosure of Accounting Policies," insofar as these are applicable to the operations of PAHO.

(d) Period of Account

The period of account is a biennium, which consists of two consecutive calendar years.

(e) Accounting Convention

The financial statements are prepared under the historical cost convention, except where modified in Policy (f).

(f) Capital Assets

In accordance with Financial Rule 112.9, all assets are charged to expenditure in the biennium of purchase. Non-expendable equipment and vehicles are not shown in the Statement of Assets, Liabilities, and Reserves and Fund Balances (Statement II). However, items of this nature are recorded in the project and office inventories of the Organization.

(g) Land and Buildings

Land and buildings are shown in the Statement of Assets, Liabilities, and Reserves and Fund Balances (Statement II). The value of all buildings represents the cost at the time of acquisition or construction.

The land of the previous Governor Shepherd building in Washington, D.C., is shown at the appraised value as of December 1985.

It is not the policy of the Organization to make any adjustments for depreciation or appreciation in value, or for fluctuation in currencies.

**(h) Income**

Income for the Regular Budget is recorded at the total assessed quota contributions of the 2006-2007 biennial budget with a provision for delays in the collection of the assessed quota contributions. Income from all other sources is recorded on a cash basis (i.e., when actually received). Interest from fixed-term deposits and securities is recorded at the time it is credited to PAHO's bank accounts. Amounts recorded include any related exchange differential.

**(i) Expenditure**

All expenditure against PAHO Regular Budget (Statement I) reflects goods and services that were delivered or contractually due to be delivered by 31 December 2007. Resolution CD47.R13 of the 47th Directing Council approved this change in expenditure recognition on 29 September 2006. This new expenditure recognition policy will provide a more direct alignment between the achievement of expected results and the expenditure reported.

This basis of recording expenditure is also applied to the funds, shown in the Statement of Income and Expenditure and Changes in Fund Balances (Statement I), except for Trust Fund project costs (Schedules 5 and 6) which are recorded on a cash basis (i.e., when monies are paid for goods and services).

**(j) Exchange Policy**

Except where PAHO procedures provide otherwise, income and expenditure in local currency are recorded in U.S. dollars at the United Nations' rate of exchange prevailing at the date of transaction.

Where applicable, end-of-month local currency cash balances are revalued using the next month's United Nations rate of exchange.

Local currency cash balances held at the end of the financial period are translated into U.S. dollars using the rates prevailing at 1 December 2007.

**(k) Investments**

Investments held by the Organization are shown at the historical price in the financial statements. The market value of the securities is included for comparative purposes.

The investment policies, which are established by the Investment Committee, include the placement of the funds of the Organization in certificates of deposits, deposits with International Banking Facilities and overseas branches of approved banks, Eurodollar certificates, United States Treasury Bills, notes, and bonds, United States federal agency securities, commercial paper, institutional liquid reserves, and principal protected notes, including equity participating structures, as well as federal agency range notes. Within the confines of a managed investment account, other investment vehicles may be authorized by the Investment Committee where the portfolio manager demonstrates specific expertise.

**(l) Assessed Quota Contributions Due**

After reduction by a provision for uncollected contributions, amounts due on assessed quota contributions are shown with a balance of zero (Statement II). The Organization adopts this approach in the interest of prudence.

**(m) Unliquidated Obligations**

Unliquidated obligations are expenditures based on firm obligations entered into, but not disbursed, in the financial period. In accordance with Financial Regulation 4.5 (as amended by Resolution CD47.R13 of the 47th Directing Council), appropriations for unliquidated obligations remain available for the following Financial Period to cover the costs of the activities which were completed or were contractually due to be completed by 31 December 2007.

Liabilities shown in the Statement of Assets, Liabilities, and Reserves and Fund Balances include unliquidated obligations charged against PAHO funds excluding Trust Funds. Trust Funds shown in Schedules 5 and 6 are reflected on a cash basis.

(n) Accounts Receivable and Payable

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

(o) Eliminations on consolidation

In order to reflect intraorganizational transactions, an Eliminations Column has been included on Statement I. Further details are given in Note 26.

### 3. Investments

The book value of the investments held in the Organization's portfolio, including those funds externally managed, is \$95,666,324. The market value of these investments is \$97,795,187 as of 31 December 2007 and the full maturity value of the investments and corresponding interest will be \$104,671,514.

### 4. Tax Equalization Fund

This Fund, established by Resolution CD18.R7 of the 18th Directing Council (1968), is credited with the revenue derived from the staff assessment plan. The credits to the Fund are recorded in the name of each Member State in proportion to its assessment for the financial period concerned, and reduced by the amount needed to reimburse income taxes levied by the Member State on PAHO staff.

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

The status of the Tax Equalization Fund as of 31 December 2007 is:

Member States	Balance 1 January 2006	Credits From the Tax Equalization Fund	Apportionment to Member States	Available To Cover Tax Reimbursements to Staff <sup>2/</sup>	Taxes Reimbursed to Staff	Balance 31 December 2007
Canada	18 842	2 858 108	(2 808 108)	50 000	(49 137)	19 705
Colombia	17 187	217 364	(217 364)			17 187
United States	(900 395)	13 751 756	(3 551 756)	10 200 000	(11 165 122)	(1 865 517)
Venezuela <sup>1/</sup>	16 718	739 964	(736 964)	3 000	(3 503)	16 215
Other		5 566 542	(5 566 542)			
<b>Total</b>	<b>(847 648)</b>	<b>23 133 734</b>	<b>(12 880 734)</b>	<b>10 253 000</b>	<b>(11 217 762)</b>	<b>(1 812 410)</b>

<sup>1/</sup> During the 2006-2007 biennium, Venezuela made payments towards its assessments for 2005. Therefore, \$3,000 was credited to the Tax Equalization Fund in accordance with Resolution CD44.R11.

<sup>2/</sup> In accordance with PAHO's accounting policies, income from assessed quota contributions, including amounts due to the Tax Equalization Fund, is recorded at the total assessed amount with a provision for delays in collection. Therefore, Statement I reflects the 2006-2007 assessed portion for tax equalization of \$10,250,000, with no provision for uncollected amounts due.

## 5. Sundry Debtors

	<u>2007</u>	<u>2005</u>
Advances made to staff members and short-term consultants in accordance with the Regulations and Rules of the Organization	550 899	717 309
Accounts Receivable	1 326 142	634 815
Deposits and guarantees	<u>27 357</u>	<u>27 357</u>
Total	<u>1 904 398</u>	<u>1 379 481</u>

## 6. Balance Due from Centers for Interorganization Funding Activities

The net results of the accounting transactions between the following Centers and the Organization represent receivables due from the Centers. (For balance due to Centers, see Explanatory Note 10.)

	<u>2007</u>	<u>2005</u>
Caribbean Food and Nutrition Institute (Statement IX)	<u>337 566</u>	
Total	<u>337 566</u>	

## 7. Deferred Charges

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

	<u>2007</u>	<u>2005</u>
Advances made to staff members pending submission of claims and chargeable to 2008 commitments	1 690 479	1 654 253
Advances for staff health insurance claims awaiting settlement	<u>1 526 985</u>	<u>1 197 997</u>
Total	<u>3 217 464</u>	<u>2 852 250</u>

## 8. Land and Buildings

The amount of \$14,207,681 shown as the value of the Headquarters and country offices' land and buildings is comprised as follows.

Washington, D.C., United States of America		
Main building: land and building	6 906 170 <sup>1/</sup>	
Annex: land only	<u>3 429 533 <sup>2/</sup></u>	10 335 703
Buenos Aires, Argentina		116 561 <sup>1/</sup>
Brasilia, Brazil		803 545 <sup>1/</sup>
Bridgetown, Barbados		1 718 907 <sup>1/3/</sup>
Guatemala City, Guatemala		96 391 <sup>1/</sup>
Port-au-Prince, Haiti		531 097 <sup>1/</sup>
Asuncion, Paraguay		270 892 <sup>1/</sup>
Lima, Peru		125 940 <sup>1/4/</sup>
Caracas, Venezuela		<u>208 645 <sup>1/</sup></u>
Total		<u>14 207 681</u>

<sup>1/</sup> At cost.

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

<sup>3/</sup> The building is owned by PAHO, the land is a 99 year lease (2094) - land and building revert to Barbados' Crown in 2094.

<sup>4/</sup> Original property was exchanged with the government of Peru for a new property valued at \$1.7 million (12 December 2007).

## 8.1 Non-expendable Inventory

The original cost of non-expendable inventory items valued at \$500 or more held by the Organization as of 31 December 2007 totaled \$29,033,527. Although the inventory amount is not reported in the financial statements as an asset, inventory lists are prepared, both in Washington and in the country offices, in order to maintain effective custody of the physical assets of the Organization.

## 9. Assessed Quota Contributions Received in Advance

Assessed Quota contributions received in advance of \$156,157 (Statement II) includes \$3,050 received from Bahamas, \$110 received from Barbados, \$126,375 received from Colombia, \$10,109 received from Costa Rica, \$24 received from Dominican Republic, \$178 received from Guatemala, \$539 received from Trinidad and Tobago, and \$15,772 received from United Kingdom as partial payments of their 2008 assessed quota contributions.

## 10. Balance Due to Centers for Interorganization Funding Activities

The net results of the accounting transactions between the following Centers and the Organization represent an amount payable to the Centers of \$3,552,301. (For balance due from Centers, see Explanatory Note 6.)

	<u>2007</u>	<u>2005</u>
Caribbean Food and Nutrition Institute (Statement IX)		223 960
Caribbean Epidemiology Center (Statement VI)	721 919	3 321 967
Institute of Nutrition of Central America and Panama (Statement XII)	<u>2 830 382</u>	<u>1 300 910</u>
Total	<u>3 552 301</u>	<u>4 846 837</u>

## 11. Other Sundry Creditors

	<u>2007</u>	<u>2005</u>
Accounts Payable to vendors and institutions	5 554 578	3 398 766
Accounts Payable	<u>2 600 281</u>	<u>7 454 881</u>
Total	<u>8 154 859</u>	<u>10 853 647</u>

## 12. Provision for Termination and Repatriation Entitlements

Under the Staff Rules, terminating staff members are entitled to certain terminal payments, such as payment for annual leave, repatriation grant, cost of repatriation travel, and other appropriate separation indemnities. The Organization established the Provision for Termination and Repatriation in April 1972 and has followed the policy of setting aside funds to cover these costs. During the 2006-2007 biennium, the rate of contribution to the Provision was maintained at 6% of net salaries. The provision has no actuarial or statistical basis. Funds available within this account do not equal the Organization's total contingent liability for termination and separation entitlements for all staff, but are considered sufficient to meet the recurring costs of normal staff attrition, including agreed termination settlements.

The status of the Provision is:

	<u>2006-2007</u>	<u>2004-2005</u>
Balance as of 1 January	24 495 357	22 436 943
Income:		
Provision for terminal payments based on a percentage of salaries	5 488 485 <sup>1</sup>	5 277 215
Interest earned	<u>2 242 342</u>	<u>1 460 274</u>
Subtotal	<u>32 226 184</u>	<u>29 174 432</u>

	<u>2006-2007</u>	<u>2004-2005</u>
Less: Expenditure		
Accrued annual leave	1 803 421	1 550 422
Repatriation grant	814 567	1 335 891
Repatriation travel and removal	787 705	518 010
Settlement under agreed termination	45 012	137 172
Other terminal payments	630 298	1 137 580
	<hr/>	<hr/>
Subtotal	4 081 003	4 679 075
	<hr/>	<hr/>
Balance as of 31 December	28 145 181	24 495 357

<sup>1/</sup> Provision for terminal payments of \$5,488,485 has been eliminated as per Note 26.

### 12.1 Staff Health Insurance Arrangements

Staff health insurance arrangements are provided through the Organization's participation in the World Health Organization's Staff Health Insurance Fund. The Organization contributes to the Fund on the basis of a percentage of staff salaries.

The financial position of the Fund is shown in the WHO financial statements.

### 13. Building Fund

The PAHO Building Fund was established as the "Building Reserve Fund" by Resolution CD8.R14 of the 8th Meeting of the Directing Council in September 1955. The purpose of the fund is the procurement of buildings as well as the construction, reconstruction and renovation of the buildings owned by PAHO or country offices. Building maintenance is actually charged to General Operating Expenses.

The status of the Building Fund is:

	Rental Income	Major Maintenance and Repair Project	Total
Balance as of 1 January 2006	24 556	340 123	364 679
Funds received from land rental of Headquarters Annex Building at 2121 Virginia Avenue, Washington, D.C.	1 632 850		1 632 850
Funds received from Conference and other room rental	89 172		89 172
Transfer from rental income in accordance with Resolution CD31.R12 of the 31st Directing Council (1985)			
a.) Transfer from excess miscellaneous income earned over miscellaneous income appropriated by the PAHO Governing Bodies		200 000	200 000
b.) Transfer from revenues received from land and space rentals, other sales and services and program support costs	(300 000)	300 000	
	<hr/>	<hr/>	<hr/>
Subtotal	1 446 578	840 123	2 286 701
Less: Expenditure for office rental at 2121 Virginia Avenue	1 619 163		1 619 163
Less: Expenditure for maintenance and repair projects		487 583	487 583
	<hr/>	<hr/>	<hr/>
Balance as of 31 December 2007	(172 585)	352 540	179 955

#### 14. Special Fund for Capital Equipment

This Fund was established in 1993 by the Director under the authority vested in him by Financial Regulation 9.3 (originally 6.7) and subsequently reaffirmed by Resolution CE111.R20 of the 111th Session of the Executive Committee (1993). The purpose of the Capital Equipment Fund is to make major purchases of equipment, such as replacement of the telephone exchange system, replacement or updating computer equipment, and major software purchases.

The status of the fund is:

	<u>2006-2007</u>	<u>2004-2005</u>
Balance as of 1 January	3 756 282	3 645 224
Less: Expenditure	<u>5 560 513</u>	<u>3 288 942</u>
Subtotal	(1 804 231)	356 282
Transfer Funds from Working Capital Fund	<u>1 867 201</u>	<u>3 400 000</u>
Balance as of 31 December	<u><u>62 970</u></u>	<u><u>3 756 282</u></u>

#### 15. Special Fund for Health Promotion

The Directing Council at its 13th Meeting in 1961 established the Special Fund for Health Promotion with the objective of strengthening the health program of the Americas.

The status of the fund is:

	<u>2006-2007</u>	<u>2004-2005</u>
Balance as of 1 January	2 181 975	2 143 333
Interest earned	<u>173 134</u>	<u>134 063</u>
Subtotal	2 355 109	2 277 396
Less: Expenditure	<u>743 594</u>	<u>95 421</u>
Balance as of 31 December	<u><u>1 611 515</u></u>	<u><u>2 181 975</u></u>

#### 16. Special Fund for Natural Disaster Relief

In accordance with Resolution CD24.R10 of the 24th Directing Council (1976), the Special Fund for Natural Disaster Relief was created to provide funds which can be used promptly by the Organization's Emergency Preparedness and Disaster Relief team.

The status of the fund is shown under Schedule 5.

#### 17. Special Fund for Program Support Costs

This Fund was established in 1976 by the Director under the authority of Financial Regulation 9.3 (originally 6.7) and subsequently reaffirmed by Resolution CSP20.R32 of the 20th Pan American Sanitary Conference (1978).

Trust Fund Projects, Procurement on Behalf of Member States, and the Strategic Funds are charged program support costs based on a percentage of the direct project cost incurred, and this income is credited to the Fund. The Fund supports other activities such as sales of publications, support to fellowships and others. The Fund is used to provide support for PAHO's administrative costs.



The status of the fund is:

	<u>2006-2007</u>	<u>2004-2005</u>
Balance as of 1 January	17 245 349	17 738 151
Adjustment to Beginning Balance		<u>(149 023)</u>
Revised Balance as of 1 January	17 245 349	17 589 128
Program Support Costs earned on Trust Fund Projects	14 504 589 <sup>u</sup>	11 064 301
Service Charge 3% for procurement on behalf of Member States	1 101 093 <sup>u</sup>	424 660
Sales of Publications	758 452	875 470
Administrative Support Charge 3% to Strategic Fund	(269 770)	158 670
Support to fellowships	122 311	77 250
OAS Reimbursements	<u>334 226</u>	<u>263 423</u>
Subtotal	33 796 250	30 452 902
Less: Expenditure	<u>14 176 798</u>	<u>13 207 553</u>
Balance as of 31 December	<u><u>19 619 452</u></u>	<u><u>17 245 349</u></u>

<sup>u</sup> Program Support Costs of \$14,504,589 and \$1,101,093 have been eliminated as per Note 26.

#### 18. Special Fund for Income from Services

This fund was established with the aim of providing medical research laboratories, institutions, and the general public with quality-assured research supplies and information services and publications. Income is derived from charging for the services provided.

The status of the fund is:

	<u>2006-2007</u>	<u>2004-2005</u>
Balance as of 1 January	3 028 919	3 116 717
Income for services rendered	<u>7 193 846</u>	<u>6 589 762</u>
Subtotal	10 222 765	9 706 479
Less: Expenditure	<u>8 132 115</u>	<u>6 677 560</u>
Balance as of 31 December	<u><u>2 090 650</u></u>	<u><u>3 028 919</u></u>

#### 19. Nonproject Fund for Sale of Vaccine at PANAFTOSA

This Fund was established by the Director under the authority of Financial Regulation 9.3 (originally 6.7). Income earned from the sale of vaccine produced at PANAFTOSA is credited to the Fund and used to help finance the Center's expenditure. The low level of income reflects the Center's decision to cease the production and sale of vaccines.

The status of the Nonproject Fund for Sale of Vaccine at PANAFTOSA is as follows:

	<u>2006-2007</u>	<u>2004-2005</u>
Balance as of 1 January	96 825	170 407
Income	(1 227)	1 055
Less: Expenditure	<u>94 129</u>	<u>74 637</u>
Balance as of 31 December	<u><u>1 469</u></u>	<u><u>96 825</u></u>

## 20. Working Capital Fund

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

The 37th Directing Council (1993), noting that since 1978-1979 the budget of the Organization had grown from \$64,849,990 to \$159,457,717 in 1994-1995, authorized the Director to increase gradually the level of the Working Capital Fund from \$11,000,000 to an authorized level not to exceed \$15,000,000. The 44th Directory Council (2003) increased the authorized level of the Working Capital Fund from \$15,000,000 to \$20,000,000.

In February 1979 the Director of the Organization, under the authority vested in him by Resolution CE81.R1 of the 81st Session of the Executive Committee, signed a contract with the Inter-American Development Bank (IDB) to guarantee a new loan of \$5 million to PAHEF for the Textbook and Instructional Materials Program. Under this PAHO/IDB contract, PAHO agreed that during the 30-year period of the amortization of the loan, its Working Capital Fund would be maintained at a level not less than the balance owed on the loan plus interest. PAHEF commenced repayment of the loan in August 1989.

The Directing Council noting that the Working Capital Fund served as a guarantee for the loan from the IDB, approved the allocation from the Working Capital Fund of a reserve amount equal to the outstanding loan balance, which would be reduced as the loan is paid. The unencumbered level of the Working Capital Fund would increase accordingly. The amount of the loan outstanding as of 31 December 2007 was \$1,923,325.

The status of the Working Capital Fund including the current portion of the IDB loan as of 31 December 2007 is as follows:

	Unencumbered Balance	Allocated for Guarantee of Loan	Total
Balance as of 1 January 2006	11 950 544	2 256 658	14 207 202
Reduction for guarantee of loan	333 333	(333 333)	
Funds available	12 283 877	1 923 325	14 207 202
Less: Transfer to Capital Equipment Fund	1 867 201		1 867 201
Transfer to Expanded Program on Immunization	3 000 000		3 000 000
Transfer to Building Fund	200 000		200 000
Transfer to Holding Account (Note 27)	33 051 197		33 051 197
Plus: Surplus from 2006-2007 biennium (Statement I)	43 911 196		43 911 196
Balance as of 31 December 2007	18 076 675	1 923 325	20 000 000

## 21. Disclosure as to Participation in the United Nations Joint Staff Pension Fund

PAHO is a member Organization participating in the United Nations Joint Staff Pension Fund (UNJSPF), which was established by the United Nations General Assembly to provide retirement, death, disability, and related benefits. The Pension Fund is a funded, defined benefit plan. The financial obligation of the Organization to the UNJSPF consists of its mandated contribution at the rate established by the United Nations General Assembly together with any share of any actuarial deficiency payments under Article 26 of the Regulations of the Fund. Such deficiency payments are only payable if and when the United Nations General Assembly has invoked the provision of Article 26, following determination that there is a requirement for deficiency payments based on an assessment of the actuarial sufficiency of the Fund as of the valuation date. At the time of this report the United Nations General Assembly has not invoked this provision.

## 22. WHO Regular Budget and Other Funds

PAHO serves as the World Health Organization Regional Office for the Americas. Under this arrangement, WHO provided PAHO with Regular Budget funding of \$75,117,851 in 2006-2007. These funds have been used for providing technical support to the Member States in the Americas Region.

In 2006-2007, WHO provided funding for non-Regular Budget projects totaling \$60,946,823. These funds are established by WHO for specific purposes, the majority of which is spent on health promotion. During the biennium PAHO implemented \$44,667,138 (per Statement I.4).

## 23. Cases of Fraud and Presumptive Fraud

The Organization experienced seventeen cases of financial fraud within the 2006-2007 biennium for a total of \$24,220. Of this total, \$19,846 was recovered prior to 31 December 2007. The remaining balance of \$4,374 was recorded as a loss to the Organization.

The Organization experienced twenty cases of other losses (thefts) within the 2006-2007 biennium for a total of \$54,867. Of this total, \$5,716 was recovered within the biennium

## 24. Amounts Written Off and Administrative Waivers

In accordance with Financial Regulation 13.6, a total of \$6,557 was written off. This amount reflects \$ 3,586 in uncollectible debts written off during the year 2006 and \$2,971 written off during the year 2007 resulting from a 2003 check difference.

As of 31 December 2007, there are approximately \$300,000 of requested administrative waivers under examination.

## 25. Ex-gratia Payments

In accordance with Financial Regulation 13.5, the Director has the authority to make such ex-gratia payments that he/she deems necessary in the interests of the Organization. These payments amounted to \$19,664 during the 2006-2007 biennia.

## 26. Eliminations on Consolidations of the Various PAHO funds

Every biennium PAHO has internal transactions, not involving the use of cash, within funds and between the different funds. These internal transactions are included in income and in expenditure in the relevant funds. Because these are only internal transactions, their inclusion in income and expenditure results in an over-statement (duplication) of both income and expenditure by the same amount. Income and expenditure should only reflect the transactions of PAHO with external entities.

The "Eliminations" column in the "Statement of Income and Expenditure and Changes in Fund Balances" allows for the elimination.

The internal transactions involving income and expenditure are as follows:

Account	Reference	2006-2007	2004-2005
INCOME			
Non-PAHO program activities			
Service charge for procurement on behalf of Member Governments	Note 17	1 101 093	424 660
Administrative Support Charge 3% to Strategic Fund	Note 17		158 670
INCAP - Staff Provident Fund (INCAP's Note 20)		385 622	466 122

Account	Reference	2006-2007	2004-2005
CAREC - Terminal Entitlements Fund (CAREC's Note 11)		450 402	80 877
CAREC - Staff Provident Fund (CAREC's Note 11)		494 988	506 350
Subtotal		2 432 105	1 636 679
Revenue-producing activities			
Program Support Costs earned on Trust Funds Projects	Note 17	14 504 589	11 064 301
Program Support Costs earned on the Natural Disaster Relief	Schedule 5		
INCAP - Special Funds Services (INCAP's Note 20)		152 999	115 173
CAREC - Program Support Costs earned on Trust Funds Projects (CAREC's Note 11)		544 811	496 725
Subtotal		15 202 399	11 676 199
Allocations from other funds			
INCAP - Provision for Personnel Entitlements (INCAP's Note 20)		610 137	675 118
Subtotal		610 137	675 118
Income for services rendered			
Administrative Support Charge 3% to Strategic Fund	Schedule 4	818 847	115 217
Administrative Support Charge 3% to Revolving Fund for the Expanded Program on Immunization	Schedule 3	10 187 480	8 628 559
Provision for Termination & Repatriation Entitlements	Note 12	5 488 485	5 277 215
INCAP - Program Support Costs (INCAP'S Note 20)		59 067	111 197
Subtotal		16 553 879	14 132 188
Total Income Eliminations		34 798 520	28 120 184
Expenditure			
International health program			
Program Support Costs earned on Trust Funds Projects	Note 17	14 504 589	11 064 301
Program Support Costs earned on the Natural Disaster Relief	Schedule 5		
CAREC - Program Support Costs earned on Trust Funds Projects (CAREC's Note 11)		544 811	496 725
CAREC - Staff Provident Fund (CAREC's Note 11)			94 087
INCAP - Technical services from extrabudgetary projects			
INCAP - Special Funds Services (INCAP's Note 20)		152 999	115 173
INCAP - Program Support Costs (INCAP'S Note 20)		59 067	111 197
Subtotal		15 261 466	11 881 483
Other purposes			
Service charge for procurement on behalf of Member Governments	Note 17	1 101 093	424 660
Administrative Support Charge 3% to Strategic Fund			158 670
Administrative Support Charge 3% to Strategic Fund	Schedule 4	818 847	115 217
Administrative Support Charge 3% to Revolving Fund for the Expanded Program on Immunization	Schedule 3	10 187 480	8 628 559
Provision for Termination & Repatriation Entitlements	Note 12	5 488 485	5 277 215
CAREC - Terminal Entitlements Fund (CAREC's Note 11)		450 402	80 877
CAREC - Staff Provident Fund (CAREC's Note 11)		494 988	412 263
INCAP - Staff Provident Fund (INCAP's Note 20)		385 622	466 122
INCAP - Provision for Personnel Entitlements (INCAP's Note 20)		610 137	675 118
Subtotal		19 537 054	16 238 701
Total Expenditure Eliminations		34 798 520	28 120 184

## 27. Holding Account

In accordance with Financial Regulation 4.4, any balance of the appropriation not obligated by the end of the current financial period, shall be used to replenish the Working Capital Fund to its fixed level after which any residual balance will be placed in a Holding account for subsequent use as decided by the Directing Council in September 2008.

Status of the Holding Account as of 31 December 2007 is:

	<u>2006-2007</u>	<u>2004-2005</u>
Balance as of 1 January		
Add: Surplus for 2006-2007 biennium	<u>33 051 197</u>	
Balance as of 31 December	<u><u>33 051 197</u></u>	

## 28. Goods and Services Contractually Due to be Delivered in Subsequent Financial Period

In accordance with Financial Regulation 4.6, any claims for goods and services contractually due to be delivered in a subsequent financial period that exist against the Organization at the end of a financial period shall be established as obligations against appropriations established for the relevant subsequent financial period and shall be disclosed as a note to the Financial Statements. The amount attributable to 2008-2009 totals \$672,964.

**Pan American Health Organization  
Statement of Assessed Quota Contributions Due from  
Member and Participating States and Associate Members  
Financial Period 2006-2007 and Prior Years**

*(expressed in US dollars)*

<b>Member and Participating States and Associated Members</b>	<b>Year</b>	<b>Amount Due</b>	<b>Collected</b>	<b>Balance Due 31 December 2007</b>
Antigua and Barbuda	2006-2007	34 648	34 648	
		34 648	34 648	
Argentina	2006-2007	8 488 072		8 488 072
	2004-2005	8 488 070	1 574 780	6 913 290
	2002-2003	8 341 138	8 341 138	
	2000-2001	2 572 828	2 572 828	
		27 890 108	12 488 746	15 401 362
Bahamas	2006-2007	121 260	121 260	
		121 260	121 260	
Barbados	2006-2007	138 580	138 580	
		138 580	138 580	
Belize	2006-2007	51 968	51 968	
		51 968	51 968	
Bolivia	2006-2007	121 260	121 260	
	2004-2005	57 210	57 210	
		178 470	178 470	
Brazil	2006-2007	14 810 822	14 810 822	
	2004-2005	6 988 625	6 988 625	
		21 799 447	21 799 447	
Canada	2006-2007	21 460 734	21 460 734	
		21 460 734	21 460 734	
Chile	2006-2007	935 420	935 420	
	2004-2005	717 710	717 710	
		1 653 130	1 653 130	
Colombia	2006-2007	1 628 326	1 628 326	
	2004-2005	610 665	610 665	
		2 238 991	2 238 991	

<b>Member and Participating States and Associated Members</b>	<b>Year</b>	<b>Amount Due</b>	<b>Collected</b>	<b>Balance Due 31 December 2007</b>
Costa Rica	2006-2007	225 194	225 194	
	2004-2005	103 119	103 119	
		<u>328 313</u>	<u>328 313</u>	
Cuba	2006-2007	1 265 734	1 084 859	180 875
	2004-2005	1 112 581	1 112 581	
		<u>2 378 315</u>	<u>2 197 440</u>	<u>180 875</u>
Dominica	2006-2007	34 648		34 648
	2004-2005	34 648	17 324	17 324
	2002-2003	17 024	17 024	
		<u>86 320</u>	<u>34 348</u>	<u>51 972</u>
Dominican Republic	2006-2007	311 808	311 808	
	2004-2005	157 249	157 249	
		<u>469 057</u>	<u>469 057</u>	
Ecuador	2006-2007	311 808	311 808	
		<u>311 808</u>	<u>311 808</u>	
El Salvador	2006-2007	121 260	121 260	
		<u>121 260</u>	<u>121 260</u>	
France	2006-2007	502 356	502 356	
		<u>502 356</u>	<u>502 356</u>	
Grenada	2006-2007	51 968	51 968	
		<u>51 968</u>	<u>51 968</u>	
Guatemala	2006-2007	225 194	225 194	
		<u>225 194</u>	<u>225 194</u>	
Guyana	2006-2007	34 648	33 849	799
		<u>34 648</u>	<u>33 849</u>	<u>799</u>
Haiti	2006-2007	121 260		121 260
		<u>121 260</u>		<u>121 260</u>
Honduras	2006-2007	121 260	121 260	
	2004-2005	17 483	17 483	
		<u>138 743</u>	<u>138 743</u>	
Jamaica	2006-2007	311 808	188 191	123 617
	2004-2005	265 973	265 973	
		<u>577 781</u>	<u>454 164</u>	<u>123 617</u>

<b>Member and Participating States and Associated Members</b>	<b>Year</b>	<b>Amount Due</b>	<b>Collected</b>	<b>Balance Due 31 December 2007</b>
Mexico	2006-2007	10 532 140	10 532 140	
	2004-2005	8 315 572	8 315 572	
		18 847 712	18 847 712	
Netherlands	2006-2007	155 902	155 902	
		155 902	155 902	
Nicaragua	2006-2007	121 260	121 260	
		121 260	121 260	
Panama	2006-2007	225 194	164 202	60 992
	2004-2005	63 743	63 743	
		288 937	227 945	60 992
Paraguay	2006-2007	311 808	274 711	37 097
	2004-2005	298 328	298 328	
		610 136	573 039	37 097
Peru	2006-2007	710 226	2 941	707 285
	2004-2005	710 226	710 226	
	2002-2003	325 310	325 310	
		1 745 762	1 038 477	707 285
Puerto Rico	2006-2007	194 030	194 030	
	2004-2005	97 015	97 015	
		291 045	291 045	
Saint Kitts and Nevis	2006-2007	34 648	34 648	
		34 648	34 648	
Saint Lucia	2006-2007	51 968	51 968	
	2004-2005	34	34	
		52 002	52 002	
Saint Vincent and the Grenadines	2006-2007	34 648	34 648	
		34 648	34 648	
Suriname	2006-2007	121 260	70 630	50 630
	2004-2005	121 260	121 260	
	2002-2003	91 503	91 503	
		334 023	283 393	50 630
Trinidad and Tobago	2006-2007	311 808	311 808	
		311 808	311 808	



<b>Member and Participating States and Associated Members</b>	<b>Year</b>	<b>Amount Due</b>	<b>Collected</b>	<b>Balance Due 31 December 2007</b>
United Kingdom	2006-2007	103 934	103 934	
		<u>103 934</u>	<u>103 934</u>	
United States of America	2006-2007	113 217 518	94 531 198	18 686 320
	2004-2005	18 786 511	18 786 511	
		<u>132 004 029</u>	<u>113 317 709</u>	<u>18 686 320</u>
Uruguay	2006-2007	450 388	450 388	
	2004-2005	450 388	450 388	
	2002-2003	221 295	221 295	
		<u>1 122 071</u>	<u>1 122 071</u>	
Venezuela	2006-2007	5 543 232	5 543 232	
	2004-2005	2 774 616	2 774 616	
		<u>8 317 848</u>	<u>8 317 848</u>	
<b>Total</b>		<u>245 290 124</u>	<u>209 867 915</u>	<u>35 422 209</u>
<b>Amounts consist of:</b>				
Contributions for 2006-2007		183 550 000	155 058 405	28 491 595
Contribution for prior years		61 740 124	54 809 510	6 930 614
		<u>245 290 124</u>	<u>209 867 915</u>	<u>35 422 209</u>

**Pan American Health Organization**  
**Statement of Advances from Governments and Institutions for Procurement**  
**Financial Period 2006-2007**

(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 behalf of the Ministry, 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 biennium the cumulative service charges amounted to \$1,101,093. 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.

Source of Funds	Balance 1 January 2006	Funds Received	Refunds and Transfers	Expenditure	Balance 31 December 2007
Antigua and Barbuda	9 345				9 345
Argentina	49 408	759 342	( 10 025)	793 292	5 433
Bahamas		101 434		100 381	1 053
Barbados		1 180		812	368
Belize		35 913		29 548	6 365
Bolivia	7 542 047	1 027 025	( 672 468)	7 656 051	240 553
Brazil	6 181 669	8 798 149	(1 030 006)	12 054 431	1 895 381
Colombia	204 594	749 979	( 23 498)	225 541	705 534
Costa Rica	192 201	22 292	( 59 753)	136 250	18 490
Cuba	175 941	10 695 649		10 741 421	130 169
Dominican Republic		4 235		1 201	3 034
Ecuador	63 687	1 120 399	( 1 728)	619 629	562 729
El Salvador	30 535	7 751	( 11 277)	26 767	242
Grenada	454	4 269	( 1 802)	2 921	
Guatemala	1 145 143	6 441 071	( 442 328)	4 038 346	3 105 540
Guyana	562 518	752 632		586 314	728 836
Haiti	13 331				13 331
Honduras	17 953	173 025	( 37 380)	45 685	107 913
Jamaica	34 306	40 277	( 49)	39 547	34 987
Mexico	1 246		( 843)		403
Nicaragua	157 793	1 122 766	( 7)	1 243 740	36 812
Panama	45 722	128 608		87 056	87 274
Paraguay	33 627	107 073	( 6 000)	66 791	67 909
Peru	12 739	42 772	( 14 009)	40 239	1 263
Suriname	1 612	100 251		101 107	756
Trinidad and Tobago	176 292	707 113	( 4 775)	845 515	33 115
Uruguay	26 057	56 092		64 795	17 354
United States		1 301			1 301
Venezuela	94 194	4 048	( 37 237)	12 791	48 214
<b>Total</b>	<b>16 772 414</b>	<b>33 004 646</b>	<b>(2 353 185)</b>	<b>39 560 171</b>	<b>7 863 704</b>

**Pan American Health Organization**  
**Statement of the Revolving Fund for the Expanded Program on Immunization**  
**Financial Period 2006-2007**

(expressed in US dollars)

The establishment of the Revolving Fund for the Expanded Program on Immunization was authorized by Resolution CD25.R27 of the 25th Directing Council (1977). The Revolving Fund finances the procurement of vaccines for Member States/Institutions 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 2006-2007 the 3% service charge earned (\$10,187,480) and the valuation losses and other charges (\$449,177) were respectively credited and charged to the capitalization. The expenditure (\$374,178,350) allocated to countries is based on standard agreed-upon pricing of vaccines. The total difference between the standard and actual pricings in 2006-2007 was \$216,979 and it was credited to the capitalization of the Revolving Fund.

	Balance 1 January 2006	Expenditure	Income	Balance 31 December 2007
Country Summary Totals (see overleaf)	11 683 035	374 178 350	439 206 633	76 711 318
Purchase orders not invoiced yet	( 94 507)	( 94 507)		
	11 588 528	374 083 843	439 206 633	76 711 318
Capitalization of the Revolving Fund	34 921 071	( 216 979)	9 738 303	44 876 353
Reserve Account Balance	100 000			100 000
Transfer to/from funds			3 000 000	3 000 000
<b>Closing Fund Balance</b>	<b>46 609 599</b>	<b>373 866 864</b>	<b>451 944 936</b>	<b>124 687 671</b>

**Funds available for future Revolving Fund purchases**

Revolving Fund Balance as of 31 December 2007 (per above)	124 687 671
Plus: Amount due to Fund from Member States/Institutions (Gross)	13 131 212
Less: Funds received in advance from Member States/Institutions (Gross)	(91 750 437)
	(78 619 225)
Amount Available for Future Purchases as of 31 December 2007	46 068 446

**Pan American Health Organization**  
**Statement of the Revolving Fund for the Expanded Program on Immunization**  
**Financial Period 2006-2007**

(expressed in US dollars)

Source of Funds	Balance Available/ (Balance Due) 1 January 2006	Expenditure	Reimbursements	Balance Available/ (Balance Due) 31 December 2007 <sup>1/</sup>
Anguilla		33 333	20 641	( 12 692)
Antigua and Barbuda	( 35 280)	55 289	78 742	( 11 827)
Argentina	8 496 063	62 927 729	65 284 994	10 853 328
Bahamas	( 154 696)	342 359	452 518	( 44 537)
Barbados	( 5 528)	200 751	150 666	( 55 613)
Belize	129 751	421 464	520 804	229 091
Bermuda	( 16 698)	207 219	163 305	( 60 612)
Bolivia	569 095	14 344 600	13 481 084	( 294 421)
Brazil	1 339 005	59 736 185	86 063 497	27 666 317
British Virgin Islands	( 2 817)	30 163	29 286	( 3 694)
Cayman Islands	( 41 693)	112 162	114 973	( 38 882)
Colombia	13 032 246	48 243 134	71 508 376	36 297 488
Costa Rica	(1 566 981)	6 323 865	6 502 391	(1 388 455)
Cuba	7 271	226 464	227 988	8 795
Dominica	( 8 256)	49 763	38 125	( 19 894)
Dominican Republic	( 474 627)	7 788 685	7 061 044	(1 202 268)
Ecuador	(2 170 441)	25 406 918	27 994 113	416 754
El Salvador	(1 777 480)	11 424 743	10 129 850	(3 072 373)
Grenada	5 245	117 584	104 282	( 8 057)
Guatemala	( 342 625)	17 799 218	16 297 533	(1 844 310)
Guyana	162 035	747 595	621 321	35 761
Haiti	( 195 917)	248 732	195 917	( 248 732)
Honduras	578 930	11 248 665	18 220 415	7 550 680
Jamaica	( 376 952)	1 332 840	1 656 697	( 53 095)
Montserrat	( 195)	10 274	8 810	( 1 659)
Netherlands Antilles	20 074	132 977	133 460	20 557
Nicaragua	( 369 612)	6 192 307	5 314 217	(1 247 702)
Panama	( 289 203)	6 917 036	7 402 771	196 532
Paraguay	(1 312 440)	10 709 839	11 052 204	( 970 075)
Peru	(2 081 116)	34 913 515	43 657 061	6 662 430
Saint Kitts and Nevis	( 2 539)	48 502	51 041	( 27 326)
Saint Lucia	4 409	107 568	75 833	( 13 919)
Saint Vincent and The Grenadines	( 3 196)	83 039	72 316	( 101 209)
Suriname	( 108 948)	286 132	293 871	( 230 167)
Trinidad and Tobago	( 195 119)	627 783	592 735	( 18 918)
Turks and Caicos Islands	( 14 056)	44 896	40 034	( 746 447)
Uruguay	( 7 844)	6 393 943	5 655 340	(1 509 531)
Venezuela	(1 106 830)	38 341 079	37 938 378	( 11 683 035)
<b>Total</b>	<b>11 683 035</b>	<b>374 178 350</b>	<b>439 206 633</b>	<b>76 711 318</b>

<sup>1/</sup> These balances are shown as net of total receivables and total advances from the Member States/Institutions.

**Pan American Health Organization**  
**Statement of the Regional Revolving Fund for Strategic Public Health Supplies**  
**Financial Period 2006-2007**

(expressed in US dollars)

This Fund was established in 1999 by the Director under the authority vested in him by Financial Regulation 9.3 (originally 6.7), following the request of PAHO Member States. The objectives of the Fund include reducing the cost of strategic public health supplies, making these supplies continuously available to the Member States, assisting the Member States in improving their planning capabilities to use these supplies, and broadening the scope of the Member States' public health programs. The Director approved the use of the 3% administrative service charge for the capitalization of the Fund effective 1 August 2005. This capitalization amounted to \$934,064 at the end of biennium. As of 31 December 2007 eighteen Member States had indicated their commitment to participate in the Fund through an exchange of letters.

<b>Member States</b>	<b>Balance as of 1 January 2006</b>	<b>Funds Received</b>	<b>Expenditure</b>	<b>Balance as of 31 December 2007</b>
Belize		370 278	270 276	100 002
Bolivia	1 498	615 203	270 562	346 139
Brazil	1 338 795	15 424 018	13 155 681	3 607 132
Ecuador		1 860 087	1 430 063	430 024
El Salvador		1 700 413	1 387 875	312 538
Guatemala	2 090 861	11 016 820	10 907 736	2 199 945
Haiti	9 245	755 381	657 291	107 335
Honduras	268 554	927 875	811 260	385 169
Nicaragua	212 571	180 607	265 219	127 959
Peru		386 461	386 461	
Suriname		37 973	35 495	2 478
<i>Subtotal</i>	3 921 524	33 275 116	29 577 919	7 618 721
<i>Capitalization</i>	115 217	818 847		934 064
<b>Total</b>	4 036 741	34 093 963	29 577 919	8 552 785

**Pan American Health Organization  
Statement of Voluntary Contributions Special Fund for Natural Disaster Relief  
Financial Period 2006-2007**

(expressed in US dollars)

Source of Funds	PAHO Project ID	Balance 1 January 2006	Funds Received <sup>1/</sup>	Project Expenditure	Balance 31 December 2007
<b>I. Government Financing</b>					
<i>Canada</i>					
Humanitarian Assistance to Grenada - Hurricane Emily 2005	026119	9 400		9 400	
Emergency Relief for Victims of Hurricane Stan	026121	51 071	1	51 072	
Peru Earthquake 2007 Flash Appeal: Health Cluster	026131		147 536	97 969	49 567
Hurricane Felix Nicaragua Flash Appeal 2007: Health and Water Sanitation	026132		100 110	57 226	42 884
Tropical Storm Noel Flash Appeal 2007	026134		202 266	18 174	184 092
<i>Subtotal</i>		60 471	449 913	233 841	276 543
<i>Netherlands</i>					
Hurricane Stan/United Nations Appeal for Guatemala 2005	077087	1 177 740	2	1 177 742	
<i>Subtotal</i>		1 177 740	2	1 177 742	
<i>Norway</i>					
Emergency Relief for Victims of Hurricane Stan/United Nations Appeal for Guatemala 2005	198017	331 020	( 263)	330 757	
<i>Subtotal</i>		331 020	( 263)	330 757	
<i>Principality of Monaco</i>					
Emergency Relief for Victims of Hurricane Stan	442001	428			428
<i>Subtotal</i>		428			428
<i>Sweden</i>					
Emergency Relief for Victims of Hurricane Stan/United Nations Appeal for El Salvador 2005	163126	761 845	( 276)	761 569	

<b>Source of Funds</b>	<b>PAHO Project ID</b>	<b>Balance 1 January 2006</b>	<b>Funds Received <sup>1/</sup></b>	<b>Project Expenditure</b>	<b>Balance 31 December 2007</b>
Hurricane Stan/United Nations Appeal for Guatemala 2005	163128	586 917	( 1 482)	585 435	
Earthquake in Peru August 2007 - Health Projects	163131		1 081 552		1 081 552
Support to UN Flash Appeal Nicaragua 2007 - 2008	163132		618 022		618 022
<i>Subtotal</i>		1 348 762	1 697 816	1 347 004	1 699 574
<b>United Kingdom</b>					
Emergency Assistance Hurricane Ivan	140054		( 161)	( 161)	
<i>Subtotal</i>			( 161)	( 161)	
<b>United States of America</b>					
Emergency Assistance Hurricane Ivan	002105	( 37)	37		
Immediate Health Needs - Response to the Flooding in Guyana	002110		( 1 515)	( 1 515)	
Emergency Repairs to the Richmond Hill Home for the Elderly	002111	( 569)	40 000	39 431	
Urgent Health Needs in El Salvador and Guatemala after Tropical Storm Stan	002112	( 194)	228 984	228 790	
Urgent Health Needs in Nicaragua Resulting from Hurricane Betha	002113	88	39 002	39 090	
Flooding in Suriname - Health Needs 2006	002114		199 996	199 996	
Methanol Poisoning Outbreak - Nicaragua Highlights Impact Assessment	002115		49 999	49 999	
Dengue Outbreak Medical Response in Paraguay 2007	002118		49 000	49 464	( 464)
Hurricane Dean in Jamaica - Health Emergency Needs	002119		60 000	20 069	39 931
Hurricane Felix in Nicaragua - Appeal for Health Emergency Needs	002120		280 000	273 961	6 039

Source of Funds	PAHO Project ID	Balance 1 January 2006	Funds Received <sup>1/</sup>	Project Expenditure	Balance 31 December 2007
Tropical Storm Noel / Health Emergency Needs in Dominican Republic	002123			66 256	( 66 256)
<i>Subtotal</i>		( 712)	945 503	965 541	( 20 750)
<b>Total - Government Financing</b>		2 917 709	3 092 810	4 054 724	1 955 795
<b>II. International Organizations</b>					
<i>Caribbean Disaster Emergency Response Agency</i>					
Haiti Support Health Sector after Tropical Storm Jeanne	429001	( 100 000)	100 000		
<i>Subtotal</i>		( 100 000)	100 000		
<i>European Community</i>					
Health Response to Hurricane Ivan - Grenada	049045	( 16 987)	15 131	( 1 856)	
Health Response to Hurricane Frances and Jeanne - Bahamas	049046	( 6 260)	6 260		
Health Response for the Areas Affected by the Floods - Guyana	049050	( 47 179)	47 179		
Relocation of Promess' Stock	049051	10 017	28 340	38 357	
Public Health Intervention for the Floods in the Coastal Region of Ecuador	049055		174 999	174 999	
Reduce the Health Risk after the Floods on the Population of Suriname	049056		503 957	503 957	
Emergency Public Health Intervention after Floods in Bolivia	049057		170 432	208 984	( 38 552)
Reduce the Health Risks on the Most Affected Population in Nicaragua after Hurricane Felix	049058		333 024	416 061	( 83 037)
Reduce the Health Risks after Hurricane Dean on the Most Affected Population in Jamaica	049059		398 468	95 234	303 234
Reduce the Health Risks of the Affected Population in Dominican Republic after Tropical Storm Noel	049062		234 240	226 820	7 420



Source of Funds	PAHO Project ID	Balance 1 January 2006	Funds Received <sup>1/</sup>	Project Expenditure	Balance 31 December 2007
Disease Prevention and Control Activities and Disaster Preparation & Mitigation Activities in the Areas of the RAAN Region Impacted by Hurricane Felix, Nicaragua	049064		426 980	36 757	390 223
<i>Subtotal</i>		( 60 409)	2 339 010	1 699 313	579 288
<b><i>United Nations Office of the Coordination of Humanitarian Affairs (OCHA)</i></b>					
Eruption of Tungurahua Volcano 2006 - Humanitarian Assistance	191055		30 000	30 000	
<i>Subtotal</i>			30 000	30 000	
<b><i>United Nations Development Program (UNDP)</i></b>					
Floods in the Ecuadorian Coast	191054		39 400	39 400	
<i>Subtotal</i>			39 400	39 400	
<b>Total - International Organizations</b>		( 160 409)	2 508 410	1 768 713	579 288
<b>III. Private and Public Sector</b>					
<b><i>Income from Project Services</i></b>					
Haiti: Sale of Fuel	099000	446 440		260 877	185 563
<i>Subtotal</i>		446 440		260 877	185 563
<b><i>Various Grantors (Undesignated Contributions)</i></b>					
Transport Distribution of Water Tanks "Rainwater harvesting in the Interior of Suriname"	215051		19 700	19 700	
<i>Subtotal</i>			19 700	19 700	
<b>Total - Private and Public Sector</b>		446 440	19 700	280 577	185 563

Source of Funds	PAHO Project ID	Balance 1 January 2006	Funds Received <sup>1/</sup>	Project Expenditure	Balance 31 December 2007
<i>Special Fund for Natural Disaster Relief</i>	215000	2 142 577	282 289		2 424 866
<b>Total - Special Fund</b>		2 142 577	282 289		2 424 866
<b>Total</b>		5 346 317	5 903 209	6 104 014	5 145 512

Balance at 31 December 2007 is represented by:

Receipts in excess of expenditure accumulated on projects held in trust by PAHO	5 333 821
Expenditure funded by PAHO in excess of receipts incurred on projects	( 188 309)
<b>Total</b>	<u>5 145 512</u>

<sup>1/</sup> Funds Received are shown net of refunds to Donors.

**Pan American Health Organization  
Statement of Trust Funds  
Financial Period 2006-2007**

(expressed in US dollars)

Source of Funds	PAHO Project ID	Balance 1 January 2006	Funds Received <sup>1/</sup>	Project Expenditure	Balance 31 December 2007
<b>I. Government Financing</b>					
<b>(External Projects)</b>					
<i>Argentina</i>					
Reference Center for Epidemiological Surveillance, Entre Rios (Phase II)	059016	21 430		9 919	11 511
Contribution of Government to INPPAZ	059018	( 536 339)	316 624		( 219 715) <sup>2/</sup>
<i>Subtotal</i>		( 514 909)	316 624	9 919	( 208 204)
<i>Brazil</i>					
Contribution of the Government to PANAFTOSA	063001	( 106 865)	4 434 860	2 783 021	1 544 974
Government Contribution to BIREME	063004	400 010	1 135 409	1 535 419	
Library for Adolescent Health and Public Health	063122	29 816	2 245 675	2 196 613	78 878
Support to BIREME to Strengthen Public Sanitary Care	063145	232 960	309 037	541 997	
Strengthening of Sanitary Surveillance System and VLH in CEARA	063170	85 110	1	85 111	
Implementation of Web Portal of Information and Knowledge "Secretaria de Saude Sao Paulo (SACPJ)"	063176		150 862	150 862	
Development of Animal Health Programs	063181		1 748 292	1 734 349	13 943
Government Contribution BIREME	063185		43 243	43 243	
<i>Subtotal</i>		641 031	10 067 379	9 070 615	1 637 795
<i>Canada</i>					
Prevention and Control of Communicable Diseases in South America	026101	1 080	( 582)	( 3 571)	4 069
Emergency Preparedness and Disaster Relief Program 2003-2004	026107	126 081	( 595)	125 486	
Eradication of Measles and Vaccine Preventable Diseases	026108	318	( 318)		

Source of Funds	PAHO Project ID	Balance 1 January 2006	Funds Received <sup>1/</sup>	Project Expenditure	Balance 31 December 2007
Canadian International Immunization Initiative/CIII-Phase II	026109	2 406 555	3 012 536	3 831 110	1 587 981
Internally Displaced Populations and Refugee Health in Colombia and Neighboring Countries	026115	43 961	( 1 622)	42 339	
Strengthening Emergency Disaster Response in Haiti	026117	290 965	( 11 698)	279 267	
Prevention and Control of Communicable Diseases in South America	026120	590 303	3 685 217	2 872 582	1 402 938
Consultant Trust Fund for Human Resources Mobilization	026122		254 897	86 932	167 965
Improved Health for Colombian Internally Displaced Persons	026123		438 379	438 379	
Strengthening Emergency Disaster Response in Haiti - Phase II	026124		449 277	447 618	1 659
Programme for Emergency Preparedness and Disaster Relief	026125		1 964 202	796 195	1 168 007
Support to PAHO Health Program	026126		3 399 915	616 753	2 783 162
Support to Bolivia for the Purchase of Vaccines and Syringes	026127		147 018	147 018	
Free Obstetric Care for Poor Pregnant Women	026128		4 592 666	133 293	4 459 373
Support to a Vaccination Expansion Program in Haiti (PAPEV) PAHO/UNICEF	026129		1 364 438	845 205	519 233
Improved Health for Colombian Internally Displaced Persons (IDPs) - Phase IV	026130		474 024	154 149	319 875
Strengthening Emergency Disaster in Haiti	026133		700 771	124 506	576 265
Aquatox: Youth, Science Environment and Health	109032	88 872	55 137	144 009	
Guidelines/Development of Domestic Wastewater Use Policies in Latin America	109033	1 065	2 608	3 673	
Regional Workshop of Sustainable Use of Water in Urban Areas - 2006	109034		31 416	31 287	129
Health and the Environment	281031	910		910	
Promote Tobacco Control	281035	3 028		3 028	
Support Implementation Framework Convention on Tobacco Control	281037	13 860	( 1)	13 859	
Strengthening Capacity to Implement FCTC and Smoke Free Environments in the Americas	281038		129 210	114 090	15 120
Proposal to Support CARICOM Summit of Heads of Government on Chronic Disease Prevention and Control and Assess the Applicability to Other Regions	435002		204 379	69 936	134 443

Source of Funds	PAHO Project ID	Balance 1 January 2006	Funds Received <sup>1/</sup>	Project Expenditure	Balance 31 December 2007
Counter - Terrorism Capacity Building in Support to the "Cricket World Cup" (CWC)	452001		792 328	599 419	192 909
<i>Subtotal</i>		3 566 998	21 683 602	11 917 472	13 333 128
<b>Colombia</b>					
Seminar "Healthcare Technology Management (HTM) and Clinical Engineering"	066060		17 000	17 000	
<i>Subtotal</i>			17 000	17 000	
<b>Denmark</b>					
Scientific Forums / Therapeutic Abortion - March 2007	284009		12 800	12 711	89
<i>Subtotal</i>			12 800	12 711	89
<b>Finland</b>					
Second - Level Health Care - Integrated Health Care System	256013	18 647	( 2)	18 645	
Regional Coordinating Meeting of the "Quit and Win"	256014	1 108	( 1 108)		
<i>Subtotal</i>		19 755	( 1 110)	18 645	
<b>France</b>					
Expert Assistance in the Fields of Health and Social Development	247017	9 354	( 9 220)	134	
Expert Assistance by Reg. Advisor of Health & Social Development	247021	14 134	54 537	46 138	22 533
Etiology of Parkinson Disease and Quality Control of Beaches and other Swimming Areas	247022	13 904		( 610)	14 514
Implementation of Training French Language to PAHO Employees	247023	5 291			5 291
Caribbean Network of Cancer Registries/Cervical Cancer Program	247024	5 567		5 341	226
<i>Subtotal</i>		48 250	45 317	51 003	42 564
<b>Germany</b>					
Men's Participation in Reproductive Health Programs in Central America	217037	57 541	( 5)	57 536	
Improving Water and Sanitation in Indigenous Communities	217044	206 049		205 975	74

Source of Funds	PAHO Project ID	Balance 1 January 2006	Funds Received <sup>1/</sup>	Project Expenditure	Balance 31 December 2007
Promotion of Youth and Violence Prevention	217045	133 830	371 354	502 306	2 878
GTA Backup Initiative Personnel Support to PAHO	217047	19 860	( 19 860)		
Strengthening the Country Coordinating Mechanism, 2004-2006 GFTAM Bolivia	217048	57 893	129 515	156 899	30 509
<i>Subtotal</i>		475 173	481 004	922 716	33 461
<b>Italy</b>					
Caribbean Cooperation in Health Voluntary Contribution to Support Public Health in Argentina	261009	6 280	( 6 280)		
Support to National Health System/ Uruguay	261024	22 328	( 5 113)	17 215	
Support to National Health System/ Uruguay	261025	233 341	324 267	264 107	293 501
Support to National Health System/ Argentina	261026	327 540	( 550)	326 990	
<i>Subtotal</i>		589 489	312 324	608 312	293 501
<b>Mexico</b>					
Health Promotion and Disease - Risk Prevention in North Mexican Border	076019		1 133 370	976 970	156 400
<i>Subtotal</i>			1 133 370	976 970	156 400
<b>Netherlands</b>					
Netherlands Holding Account	077001	200 830	( 200 830)		
Netherlands' Deployment of Young Professionals in the Health Sector	077081	455 520	72 868	224 567	303 821
<i>Subtotal</i>		656 350	( 127 962)	224 567	303 821
<b>Norway</b>					
Support to MASICA: PROFIN Component	251020	13 658	( 13 658)		
Prevention of Intrafamily Violence in Central America Phase II	251021	2 091	( 2 091)		
AIDS Prevention in Prioritized Groups of Ages 10-29 years	251023	18 453	( 18 453)		
Preparatory Support for Mother-to- Child HIV/AIDS Transmission	251024	253	( 253)		
Socioeconomic Development of Health and Equity (2002-2005)	251028	168 873	94 998	221 145	42 726
Women Health and Development: Gender Equity	251029	199 830	263 790	460 225	3 395
National Health Accounts in the Americas	251030	131 687	94 996	226 683	
HIV/AIDS Prevention in Young People	251031	247 448	369 807	617 149	106

Source of Funds	PAHO Project ID	Balance 1 January 2006	Funds Received <sup>1/</sup>	Project Expenditure	Balance 31 December 2007
Development of Human Resources in Health	251032	117 375	149 995	267 137	233
Norwegian Technical Exchange	251033	399 970	321 970	654 176	67 764
Promotion of Gender Equity for the Eradication of Violence Against Women in Nicaragua	251034		1 881 682	922 876	958 806
<i>Subtotal</i>		1 299 638	3 142 783	3 369 391	1 073 030
<b>Peru</b>					
Pan American Center for Sanitary Engineering and Environmental Sciences (CEPIS)	081001	544 081	615 838	582 600	577 319
Conservation of Nonhuman Primates	081009	351	63 800	63 187	964
<i>Subtotal</i>		544 432	679 638	645 787	578 283
<b>Puerto Rico</b>					
Application of Geographic Information System in Public Health	359002	24 494	69 880	94 374	
<i>Subtotal</i>		24 494	69 880	94 374	
<b>Spain (Including Provincial Governments)</b>					
Spain Holding Account	230001	23 429	9 927 102		9 950 531
Tenth Plan - Strengthening Public Health Labs and Libraries	230068	897	( 897)		
Tenth Plan - AIDS and Sexually Transmitted Diseases	230069	5 435	( 1)	5 434	
Tenth Plan - Support for the Latin American Center for Perinatology	230070	7 298	( 7 298)		
Tenth Plan - Strengthening the Quality of Health Services in the Americas	230071	176 021	( 2)	176 019	
Tenth Plan - Measles Eradication	230072	9	( 9)		
Tenth Plan (Additional Funds) Essential Medicines	230075	190 383	( 276)	190 107	
Eleventh Plan - Strengthening Public Laboratories in Latin America Program BALMIS	230077	4 140	( 1)	4 139	
Eleventh Plan - COMP II - AIDS and Sexually Transmitted Diseases	230078	212 374	( 2 197)	210 177	
Eleventh Plan - COMP III - Health Services Access Maternal Health	230079	13 114	( 7 840)	5 274	
Eleventh Plan - Support to Master in Tropical Medicine	230081	12 020	188	12 208	

Source of Funds	PAHO Project ID	Balance 1 January 2006	Funds Received <sup>1/</sup>	Project Expenditure	Balance 31 December 2007
Eleventh Plan - COMP IV - Strengthen National Programs Quality of Health Services	230082	10 500	( 402)	10 098	
Eleventh Plan - COMP IV - Essential Medicines	230083	55 345	( 2 142)	53 203	
Eleventh Plan - COMP X - Technical Cooperation Organ Transplant "Proyecto Siembra"	230084	44 290	( 70)	44 220	
Implementation of Reserve Acct Support Spanish Contribution	230086	3 545	( 3 545)		
Health in Ibero-America/Communicable Diseases and HIV/AIDS	230087		466 120	440 629	25 491
Health in Ibero-America/Family and Community Health	230088		203 677	187 212	16 465
Health in Ibero-America/Technologies in Health	230089		391 194	328 188	63 006
Health in Ibero-America/Strengthening Public Health Systems	230090		578 683	473 310	105 373
Support to the Master in Tropical Medicine (IV EDITION/2006)	230091		12 208	9 471	2 737
Virtual Health Library: Spain and Scientific Electronic Library Online (Scielo)	230092		68 423	68 423	
Health in Ibero-America Communicable Diseases and HIV/AIDS - YEAR 2	230093		1 378 868	576 751	802 117
Health in Ibero-America Communicable Diseases and HIV/AIDS - YEAR 2	230094		602 747	146 216	456 531
Health in Ibero-America Communicable Diseases and HIV/AIDS - YEAR 2	230095		1 395 388	497 647	897 741
Health in Ibero-America Communicable Diseases and HIV/AIDS - YEAR 2	230096		1 987 197	601 123	1 386 074
Rapid Response for the Americas in Disaster Situation	230097		920 995	576 709	344 286
Improvement of Sanitary Conditions of Rural Areas in Choco and Buenaventura "Valle" - Colombia	230098		424 080	91 554	332 526
Mobil Health Care Assistance - Bolivia	230099		8 105 380		8 105 380
Spanish Fund 2007 Contribution - Haiti	230100		1 100 010	291 787	808 223
Support to the Master in Tropical Medicine - 2008 Edition	230101		21 125		21 125
Strengthening of Health Promotion Strategy in Latin American Schools	438001	64 788	122 381	183 462	3 707
<i>Subtotal</i>		823 588	27 681 086	5 183 361	23 321 313



Source of Funds	PAHO Project ID	Balance 1 January 2006	Funds Received <sup>1/</sup>	Project Expenditure	Balance 31 December 2007
<b>Sweden</b>					
Temporary Holding Account - Swedish Contribution	163001	11 155			11 155
Extension of Social Protection in Health	163109	546	( 546)		
Creating Smoke-free Environment in the Americas - 2002-2004	163112	208	( 672)	( 464)	
Strengthening the Healthy Workplace Initiative	163114	121	( 121)		
Integral Model of Health Development with Social Participation	163117	1 202 485	4 884 312	4 871 779	1 215 018
Health Development Programmes in Central America 2005-2007 Social Protection in Health	163122	493 780	1 240 334	1 238 762	495 352
Health Development Programmes in Central America 2005-2007 Gender and Ethnic Inequities	163123	283 922	671 784	560 263	395 443
Health Development Programmes in Central America 2005-2007 Family and Community Health	163124	1 111 006	2 352 709	2 122 992	1 340 723
Health Development Programmes in Central America 2005-2007 Secondment of Swedish Expert	163125		442 952	110 394	332 558
Health System Development Course Latin & Central America - 2006	163129	185 166	( 1 503)	183 663	
Support to Health Systems Development Course in Latin and Central America - 2007	163130		361 607	340 083	21 524
<i>Subtotal</i>		3 288 389	9 950 856	9 427 472	3 811 773
<b>Switzerland</b>					
Improvement of the Sanitary Conditions of Rural Areas - Phase III	246004	11 917	4 503	16 420	
Improvement of Sanitary Conditions of Rural Areas of Peru	246006		149 973	105 922	44 051
<i>Subtotal</i>		11 917	154 476	122 342	44 051
<b>United Kingdom</b>					
Local Purchases in Bolivia	140017	1 702	( 1 923)	( 221)	
Communicable Disease Control in Central America	140028	446	( 1 314)	( 868)	
Communicable Disease Control Project	140033	375 384	( 26 406)	348 856	122
Reduction of Disasters in Countries Affected by Hurricane Mitch	140037	524	( 831)	( 307)	

Source of Funds	PAHO Project ID	Balance 1 January 2006	Funds Received <sup>1/</sup>	Project Expenditure	Balance 31 December 2007
Prevention and Control of STI/HIV/AIDS	140046	134 474		99 176	35 298
Support to PAHO Member States for Prevention and Control of STI/HIV/AIDS	140050	152 699	185 320	270 950	67 069
Reduction of the Public Health Risk of Disasters 2003-2007	140051	4 291	( 5 721)	( 1 430)	
Emergency Preparedness and Disaster Relief Coordination Programme	140057	860 387	2 855 712	3 098 609	617 490
Tortola Workshop of the Management of Mass Fatalities after Natural Disasters - December 2006	140058		10 000	6 006	3 994
Water and Sanitation Baseline Assessment and Hygiene Promotion in East Coast Demerara and West Coast Demerara, Including Preliminary Studies for a National Sanitation Strategy	140059		294 660	24 112	270 548
Leadership and Health Workforce Development	218001		120 000		120 000
<i>Subtotal</i>		1 529 907	3 429 497	3 844 883	1 114 521
<b>United States of America</b>					
Measles Elimination	002063		( 315)	( 315)	
Regional Plan for Reduction in Maternal Mortality	002065		( 15)	( 15)	
Support of the Tripartite Landmine Initiative in Central America	002087	( 2 925)	6 063	3 138	
Strengthening the National Program for the Control of TB	002096	( 3 523)	945 875	949 681	( 7 329)
Inter-American Coalition for the Prevention of Violence	002101	37 428	67 500	114 933	( 10 005)
Reduction of the Public Health Risk of Disasters	002102	25 687	2 099 500	2 109 591	15 596
Program in Infectious Diseases Maternal/Neonatal and Health Systems	002108	35 666	11 083 000	11 322 700	( 204 034)
Surveillance and Containment of Antimicrobial Resistance in Dominican Republic	002109	189	147 500	149 239	( 1 550)
Expansion of Directly Observed Treatment Short-course Strategy for Tuberculosis	002116		1 040 000	1 048 136	( 8 136)
Elimination of Measles, Rubella and Congenital Rubella Syndrome in the Americas	028040	478 240	( 457 322)	20 918	
Coordination of Comprehensive Emerging Infectious Disease Plans	028041	( 13 791)	14 514	723	

Source of Funds	PAHO Project ID	Balance 1 January 2006	Funds Received <sup>1/</sup>	Project Expenditure	Balance 31 December 2007
Environmental Health in Latin America and the Caribbean - Year 4	028042	103 157	( 103 157)		
Building Inter-Country Collaboration and Cooperation for Epidemiology and Surveillance Training in Central America, Dominican Republic and Haiti - Year 2004-2005	028043	( 672)	672		
Coordination of Comprehensive Emerging Infectious Disease Plans - Year 3	028045	( 4 823)	583 667	578 844	
Elimination of Measles, Rubella and Congenital Rubella Syndrome in the Americas - Year 2	028047	( 765 472)	2 863 858	2 098 386	
Achieve and Sustain Measles, Rubella and Congenital Rubella Syndrome (CRS) Elimination in the Americas	028048		5 085 394	5 085 394	
Elimination of Measles, Rubella and Congenital Rubella Syndrome (CRS) in the Americas - Year 4	028049		3 779 697	3 852 192	( 72 495)
Environmental Health in Latin America and the Caribbean - Year 5	028051	( 630)	903 813	954 083	( 50 900)
Building Inter-Country Collaboration and Cooperation for Epidemiology and Surveillance	028052		90 630	90 630	
Regional Workshop on Environmental Health and Water Safety Plan	028054	( 24 900)	24 900		
Health Promotion and Non-Communicable Diseases and Injury Prevention Initiatives in Latin America and the Caribbean	028055		1 076 089	1 076 089	
Health Promotion and Non-Communicable Disease and Injury Initiatives Prevention in Latin America and the Caribbean	028056		730 815	741 595	( 10 780)
Health Promotion and Non-Communicable Disease and Injury Prevention Initiatives in Latin America and the Caribbean	028057		13 161	13 230	( 69)
Coordination of Comprehensive Emerging Infectious Disease Plans - Year 4	028060		1 639 702	1 647 405	( 7 703)
Coordination of Comprehensive Emerging Infectious Disease Plans	028061		118 000	125 113	( 7 113)
Safety Injection Toolkit Translation/ Adaptation from English to Spanish of WHO Documents	028062		4 821	4 821	
Children Health Workshop - Argentina - November 2005	028063	( 10 000)	10 000		

Source of Funds	PAHO Project ID	Balance 1 January 2006	Funds Received <sup>1/</sup>	Project Expenditure	Balance 31 December 2007
Centers for Disease Control and Prevention (CDC) - Purchase Orders 06-07	028064		2 400	10 398	( 7 998)
Central American Diabetes Initiative (CAMDI) Enhancing to Monitor Diabetes and Other Chronic Diseases	028065		97 017	97 426	( 409)
Diabetes Prevention and Control in the Americas - The Central America Diabetes Initiative (CAMDI) III: Enhancing Capacity to Monitor Diabetes and other Chronic Diseases	028066		27 744	29 799	( 2 055)
Influenza Preparedness in the Americas Region	028069		169 060	170 084	( 1 024)
Influenza Preparedness in the Americas Region	028070		59 558	71 088	( 11 530)
U.S. Mexico Border Diabetes Prevention and Control - Phase II	028074		69 574	69 574	
U.S. Mexico Border Diabetes Prevention and control - Phase II	028075		74 000	82 347	( 8 347)
US/Mexico Diabetes Prevention and Control Project Initiative	040015	43 904		34 598	9 306
Diabetes Prevention and Control Project Initiative	040017	11 244	( 2)	11 242	
US/Mexico Border Diabetes Prevention (DPCP) Initiative	040023	283 954		2 853	281 101
Promoting Cross-National Research on Aging for Policy Formulation	040027	6 413			6 413
US/Mexico Border Diabetes Prevention and Control Project Initiative - Amendment 7	040030	107 364		93 101	14 263
U.S. Mexico Border Diabetes Prevention and Control Initiative - Amendment 8	040033	126 210		88 111	38 099
Environmental Health in Latin America and the Caribbean	046007	13 750	104 465	120 012	( 1 797)
Improving Environmental Public Health in the Americas	046008	24 894	70 902	99 040	( 3 244)
Cardiovascular Disease Prevention and Control in the Americas	137016		215 380	27 122	188 258
Center for Reproduction and Conservation of Primates (PPP/CRPC)	137017		300 000	132 906	167 094
Contribution to XIV RIMSA Meeting in Mexico - April 2005	190005		5 000	5 000	
Internally Displaced People and Refugees of Colombia	374003		( 1 452)	( 1 452)	
Internally Displaced People and Refugees of Colombia - Phase III	374005	262 489	196 121	458 610	
Improved Health Response for Colombian Internally Displaced Population (IDPs)	374006		400 000	397 348	2 652

Source of Funds	PAHO Project ID	Balance 1 January 2006	Funds Received <sup>1/</sup>	Project Expenditure	Balance 31 December 2007
Health for Internally Displaced Population in Colombia and Refugees in Neighboring Countries	374007			36 146	( 36 146)
Support for PAHO Choice Project in 3 Latin American Countries	433001		4 996	4 996	
Mental Health Research Development in Latin America	433002	35 232	104 184	146 904	( 7 488)
Symposium/Use Lay Health Workers to Promote Cardiovascular Health in the Americas	441001	8 571	2	8 573	
Support of a Mental Health Conference in Brazil	445001	8 000		8 000	
<i>Subtotal</i>		785 656	33 667 311	34 190 337	262 630
<b>Uruguay</b>					
Strengthening the Laboratory Treatment of Drinking Water	087009	2 542	( 2 542)		
<i>Subtotal</i>		2 542	( 2 542)		
<b>Total - Government Financing (External Projects)</b>		13 792 700	112 713 333	80 707 877	45 798 156
<b>II. Government Financing (Internal Projects)</b>					
<b>Argentina</b>					
Managerial Support for National Health Development	059001	705	171 086	705	171 086
Communication Plan to Support Rubella Vaccination Campaign - 2006	059031		1 990 307	1 951 045	39 262
<i>Subtotal</i>		705	2 161 393	1 951 750	210 348
<b>Bolivia</b>					
Epidemiologic Shield to Support Health Sector Reform	062040	100 142	40 350	115 334	25 158
<i>Subtotal</i>		100 142	40 350	115 334	25 158
<b>Brazil</b>					
Integrated Network for Health Information	063084	49 375	2 508 501	775 941	1 781 935
Strategic Restructuring of Management in Ministry of Health	063103	511 488	3 360 056	1 529 368	2 342 176
Eradication of <i>Aedes aegypti</i>	063109	1 551 971	2 841 594	3 183 229	1 210 336
Adolescent Health	063117	21 711	( 6 682)	15 029	

Source of Funds	PAHO Project ID	Balance 1 January 2006	Funds Received <sup>1/</sup>	Project Expenditure	Balance 31 December 2007
Municipal Organization for One Health System	063124	7 606 258	62 771 792	37 172 574	33 205 476
Health Services Development	063129	1 174 797	540 843	1 715 640	
Improve Activities of the National Health Council	063134	50 774	137 721	180 152	8 343
Development of Pharmaceutical Assistance	063137	71 234	4 048 372	2 722 612	1 396 994
National Program Control of Tuberculosis	063151	1 144 485	7 513 758	3 632 119	5 026 124
Development and Implementation of Health Supplement	063160	105 442	( 7 244)	98 198	
Development of Health Services System	063163	90 045	( 6 114)	83 931	
Epidemiological and Environmental Surveillance	063166	1 899 431	14 692 954	11 182 036	5 410 349
Optimization of Sanitary Surveillance Activities in the Health System	063167	274 449		227 399	47 050
Decentralized Management Qualification/"SUS"	063168	417 182	6 450 170	3 571 096	3 296 256
Reorganization of National System Sanitary Surveillance	063171	362 175	1 886 973	1 480 653	768 495
Program Qualification of Supplemental Health	063172		2 687 362	1 348 359	1 339 003
Development and Organization of Health Systems and Services	063173		8 506 384	6 604 575	1 901 809
Support of the Implementation of the Policy of Strategic and Participatory Management of "SUS"	063174		4 610 453	2 996 512	1 613 941
Economy of Health	063175		1 503 347	947 116	556 231
Development of Human Resources in Health	063177		6 938 615	1 306 017	5 632 598
Development of Management System of Technology in Health	063178		7 148 633	3 697 703	3 450 930
National Coordination of the Health in the Mercosur	063179		677 722	416 572	261 150
Family Health - Food and Nutrition	063180		4 912 548	1 313 418	3 599 130
Environmental Health / Institutional Strengthening and Training Human Resources for FUNASA	063182		403 998	2 646	401 352
Quality Program "Sistema Unico de Saude (SUS)"	063183		3 857 048	327 867	3 529 181
Implementation of National Policies on Blood	063184		952 063	40 272	911 791
<i>Subtotal</i>		15 330 817	148 930 867	86 571 034	77 690 650
<b>Chile</b>					
Promotion of Bioethics	064004	241 055	399 980	180 130	460 905
<i>Subtotal</i>		241 055	399 980	180 130	460 905

Source of Funds	PAHO Project ID	Balance 1 January 2006	Funds Received <sup>1/</sup>	Project Expenditure	Balance 31 December 2007
<b>Colombia</b>					
Diagnosis of Foot and Mouth Disease ELIXA/EITB MOU No. 9	066052	1 090	( 1 090)		
Strengthening Public Health National Surveillance System	066054	406	( 406)		
Implementation/Evaluation of Public Health Policies - Cauca	066056		136 617	136 617	
National Professional Veterinary Public Health	066057		15 772	15 772	
Strengthening of Institutional Management / "Secretaria Distrital de Salud"	066058		358 525	149 350	209 175
Systematization Primary Health Care, Food Safety and Nutrition	066059		327 862	125 942	201 920
<i>Subtotal</i>		1 496	837 280	427 681	411 095
<b>Cuba</b>					
Managerial Support for National Health Development	067001	500	37 375	37 375	500
<i>Subtotal</i>		500	37 375	37 375	500
<b>Guatemala</b>					
Support for the Child Protection Fund	072010	395 873	118 806	398 032	116 647
Technical and Integral Development for Division of Record and Control of LUCAM	072012	331 668	1 141 612	1 107 387	365 893
Technical and Integral Development for the Division of Food and Drugs	072013	4 505	9 223	9 174	4 554
Multisectorial Initiative to Reduce Malaria in Five Priority Areas in Guatemala	072016		176 988	165 496	11 492
<i>Subtotal</i>		732 046	1 446 629	1 680 089	498 586
<b>Guyana</b>					
Animal Health Surveillance System	330005	12 697	5 070	994	16 773
Human Resource Development for Health Sector Reform	330006	1 065	( 1)	1 064	
<i>Subtotal</i>		13 762	5 069	2 058	16 773
<b>Mexico</b>					
Contribution to XIV RIMSA Meeting - April 2005	076015	660		660	
Program on Globalization and Health	076016		66 302	66 302	

Source of Funds	PAHO Project ID	Balance 1 January 2006	Funds Received <sup>1/</sup>	Project Expenditure	Balance 31 December 2007
Risks/Impact Construction ARCEDIANO DAM on Health Population in Guadalajara	076017		212 288	212 288	
International Conference HIV/AIDS, Mexico - August 2008	076018		916 050	56 980	859 070
<i>Subtotal</i>		660	1 194 640	336 230	859 070
<b>Netherlands Antilles</b>					
Health System Reform Process	084001	31 795	( 31 795)		
<i>Subtotal</i>		31 795	( 31 795)		
<b>Panama</b>					
Development of Food Protection Program	079009	778	( 6)	772	
<i>Subtotal</i>		778	( 6)	772	
<b>Paraguay</b>					
Strategic Plan Strengthening Epidemiology Surveillance and Dengue Control	080018		154 860	121 750	33 110
<i>Subtotal</i>			154 860	121 750	33 110
<b>Peru</b>					
Managerial Support for National Health Development	081003	414 007	695 910	690 499	419 418
Worldwide Survey on Mental Health	081039	28 735			28 735
<i>Subtotal</i>		442 742	695 910	690 499	448 153
<b>Suriname</b>					
Baseline Survey to be used for the Annual Evaluation of the Health Sector Reform Program	082005	25 000	24 633	49 633	
Implementation of HIV Related Behavioral Surveillance Surveys in Suriname	082006		59 586	4 992	54 594
<i>Subtotal</i>		25 000	84 219	54 625	54 594
<b>Uruguay</b>					
National Survey Risk Factor for NCD in Uruguay	087010		23 515	20 331	3 184



Source of Funds	PAHO Project ID	Balance 1 January 2006	Funds Received <sup>1/</sup>	Project Expenditure	Balance 31 December 2007
Dengue Prevention and Control - Purchase of Materials	087011		37 904	37 904	
<i>Subtotal</i>			61 419	58 235	3 184
<b>Total - Government Financing (Internal Projects)</b>		16 921 498	156 018 190	92 227 562	80 712 126
<b>Total - Government Financing</b>		30 714 198	268 731 523	172 935 439	126 510 282
<b>III. International Organizations</b>					
<i>Caribbean Community (CARICOM) Secretariat</i>					
Public Health Program Support Cricket World Cup - 2007	018013		137 348	76 984	60 364
<i>Subtotal</i>			137 348	76 984	60 364
<i>Caribbean Development Bank</i>					
Leaders Course/Development and Disasters/Focus on Health - 2005/06	021008	19 500		17 741	1 759
<i>Subtotal</i>		19 500		17 741	1 759
<i>European Community</i>					
Develop a Health Training Program to Prepare for Volcanic Eruptions Central American Disaster Information Network	049042	( 49 628)	49 628		
Improved Health Response for IDPs in Choco, Nariño, Putumayo - Colombia	049048	( 82 143)	87 170	5 027	
PAHO Health Response for Refugees in Ecuador	049052	123 415	32 383	155 798	
Strengthening Local Health Disaster Management in the Andean Region-Bolivia, Colombia, Ecuador, Peru and Venezuela	049053	74 801	18 140	92 941	
Strengthening Local Health Disaster Management in the Andean Region-Bolivia, Colombia, Ecuador, Peru and Venezuela	049054		346 349	429 517	( 83 168)
Safe Local Hospitals: Pilot Strategy to Promote and Improve Disaster and Emergency Health Preparedness - Bolivia, Ecuador and Peru	049055		454 086	26 400	427 686
Strengthen the Colombian Health System's Capacity and Coordination to Meet IDP Needs in the Most Critical Departments with New Cases of Displacement	049060		292 220		292 220
Strengthening Communities through Safer Health Facilities in the Caribbean	049061		374 221		374 221
	049063				

Source of Funds	PAHO Project ID	Balance 1 January 2006	Funds Received <sup>1/</sup>	Project Expenditure	Balance 31 December 2007
Development of a Disaster Information Network in the Andean Community (CAN) Region	447001		315 008	350 809	( 35 801)
<i>Subtotal</i>		66 445	1 969 205	1 060 492	975 158
<b><i>Inter-American Development Bank</i></b>					
Oral Health of Children from Low-Income Families	091024	33 644	( 86)	33 558	
Community Participation and Health Education for Dengue Control	091025	21 133	1	21 134	
Early Implementation of a Comprehensive HIV/AIDS Care Program	091026	35 358	520 000	554 695	663
Regional Control System of AFTOSA in the MERCOSUR	091027	47 000	193 066	240 066	
<i>Subtotal</i>		137 135	712 981	849 453	663
<b><i>International Bank for Reconstruction and Development (World Bank)</i></b>					
Training Program towards Laboratory Environment	191039	64 006		43 970	20 036
Basic Health Care Needs of the most Vulnerable and Underserved	199026	399	( 2 570)	( 2 171)	
Emergency Health Interventions in Haiti Prevention and Treatment of Communicable Diseases and Healthy Schools - Phase 2	199028		1 250 000	1 205 452	44 548
<i>Subtotal</i>		64 405	1 247 430	1 247 251	64 584
<b><i>Joint United Nations Program on AIDS (UNAIDS)</i></b>					
Development of a National Response Information System on HIV Epidemic in Bolivia	191042	17 911	( 759)	17 152	
Strengthening the Country Information System (CRIS)	191046	2 508	( 4)	2 504	
Creating Environment for HIV/AIDS Prevention, Care and Treatment - Suriname	191047	10 117	1	10 118	
Program Acceleration Funds (FAP) - Dominican Republic - 2004/2005	191049	90 250	57 000	103 953	43 297
Program Acceleration Funds (FAP) - Belize	191051	23 750		21 027	2 723

Source of Funds	PAHO Project ID	Balance 1 January 2006	Funds Received <sup>1/</sup>	Project Expenditure	Balance 31 December 2007
Growing Feminization of the Epidemic and the Specific Vulnerability of Women to HIV	191060		15 667	9 050	6 617
Strengthen Communication Techniques for People Living with HIV/AIDS	191063		83 280	16 234	67 046
Support to Regional AIDS Activities	332018	5 248		5 248	
Access to Medicaments for HIV/AIDS	332033	1 427	( 1 531)	( 104)	
UNAIDS Regional Funds for HIV/AIDS Activities	332045	12 461	( 1)	12 460	
Health Protection for Homosexuals and Prostitutes - HIV/AIDS	332067	26 493	( 130)	26 363	
UNAIDS' Contribution for Services	332071	2 684	( 2 684)		
Primary Care HIV Integrated Community Clinics in the Bahamas	332072	75 000	( 7 023)	67 977	
<i>Subtotal</i>		267 849	143 816	291 982	119 683
<b>Organization of American States (OAS)</b>					
Publication and Distribution of the Book Neuroscience Psychoactive Substance Use and Dependence	139008	8 725		8 725	
<i>Subtotal</i>		8 725		8 725	
<b>Organization of Eastern Caribbean States (OECS)</b>					
OECS Health Sector Reform Project No. 2000-89	377004	167 622	( 14 437)	153 185	
<i>Subtotal</i>		167 622	( 14 437)	153 185	
<b>United Nations Children's Fund (UNICEF)</b>					
Cooperation in Disaster Preparedness	187078	39 980	191 552	217 485	14 047
Social Communication Plan for the Prevention and Control of Dengue in Paraguay	187079		6 980	6 980	
<i>Subtotal</i>		39 980	198 532	224 465	14 047
<b>United Nations Development Fund for Women (UNIFEM)</b>					
Key Components of Laws and Policies on Domestic Violence Against Women in Latin America and the Caribbean	421004		18 000	19 221	( 1 221)

Source of Funds	PAHO Project ID	Balance 1 January 2006	Funds Received <sup>1/</sup>	Project Expenditure	Balance 31 December 2007
Publication of the Statistical Brochure "Gender, Health and Development in the Americas Basic Indicators 2007"	421005		10 000	759	9 241
<i>Subtotal</i>			28 000	19 980	8 020
<b>United Nations Development Program (UNDP)</b>					
Seminar - Control and Surveillance of Water Quality and Sanitation	191043	256		256	
Caribbean Commission on Health and Development for the Policy Round Table	191044	2 645		2 645	
Regulation and Access of Essential Generic Medicines	191045	47 436	180 152	251 723	( 24 135)
Assist to Vulnerable Children Orphaned by HIV/AIDS - Honduras	191048	36 119	( 25 456)	10 663	
Prevention of Violence with Weapons	191050	43 000		43 000	
Create a Healthy Environment in "CITE SOLEIL"	191053	47 599		47 599	
Program Acceleration Funds (FAP/UNAIDS) - Venezuela	191056		71 250	70 783	467
Workshop on Regulation of Intellectual Property on Free Trade Agreements, Dominican Republic	191057		15 000	15 000	
Joint Program for the Support of Human Security in Honduras	191058		236 110	89 447	146 663
National Disaster in Peru / Damage Limit to Risk Management and Prevention	191059		96 800	53 497	43 303
Development of a National Disaster Plan for Suriname	191061		11 887	11 887	
Program Acceleration Funds (FAP/UNAIDS) - Phase II	191062		46 075		46 075
Program Acceleration Funds (FAP/UNAIDS)	191064		29 400	24 485	4 915
<i>Subtotal</i>		177 055	661 218	620 985	217 288
<b>United Nations Environment Program (UNEP)</b>					
Regional Alternatives to DDT for Malaria Vector Control	195002	617 889	4 883 017	3 537 579	1 963 327
<i>Subtotal</i>		617 889	4 883 017	3 537 579	1 963 327

Source of Funds	PAHO Project ID	Balance 1 January 2006	Funds Received <sup>1/</sup>	Project Expenditure	Balance 31 December 2007
<b>United Nations International Strategy for Disaster Reduction (ISDR)</b>					
Collaboration in the Americas to Reduce Social and Health Impact of Disasters	368002	148 742		148 742	
Collaboration in the Americas to Reduce Social and Health Impact of Disasters - II	368003		1 197 200	779 816	417 384
Preparation of the Draft Kit for the ISDR 2008-2009 Campaign on Safer Hospitals and Health	368004		31 667	31 667	
<i>Subtotal</i>		148 742	1 228 867	960 225	417 384
<b>United Nations Population Fund (UNFPA)</b>					
Publication of the Statistical Brochure "Gender, Health and Development in the Americas Basic Indicators 2007"	278004		10 000	6 348	3 652
II International Health Systems Development Course - Nicaragua - August/September 2006	278005		27 454	27 454	
<i>Subtotal</i>			37 454	33 802	3 652
<b>World Health Organization (WHO)</b>					
Research in Tropical Diseases in Central and South America	198008	57 733	( 7 692)	50 041	
MEGA Country Project - Brazil	198016	432	( 432)		
<i>Subtotal</i>		58 165	( 8 124)	50 041	
<b>Total - International Organizations</b>		1 773 512	11 225 307	9 152 890	3 845 929

**IV. Private and Public Sector****Albert B. Sabin Institute**

Elimination of Rubella and Congenital Rubella Syndrome in the Americas	397002	67 803	1 177 000	1 158 446	86 357
Guide on Surveillance on Diarrheal Diseases Caused by Rotavirus	397003		15 000	8 121	6 879
Support Workshop in Rotavirus Vaccine Virus Concentration Test - Venezuela - June 2006	397004		39 999	39 705	294

Source of Funds	PAHO Project ID	Balance 1 January 2006	Funds Received <sup>1/</sup>	Project Expenditure	Balance 31 December 2007
Introduction of the Rotavirus Vaccine in the Americas	397005		170 000	38 775	131 225
<i>Subtotal</i>		67 803	1 401 999	1 245 047	224 755
<b>American Red Cross</b>					
Integrated Management of Childhood Illness (IMCI)	248002	90 760	( 15 023)	75 737	
<i>Subtotal</i>		90 760	( 15 023)	75 737	
<b>American Thoracic Society</b>					
Donation to promote the Practical Approach to Lung Disease in Low Tuberculosis Prevalence Countries in Latin America	449001		33 500	30 359	3 141
<i>Subtotal</i>			33 500	30 359	3 141
<b>Asociacion Española Vacunologia</b>					
Fellowship on Vaccine Techniques	412002	5 271	( 3 101)	2 170	
<i>Subtotal</i>		5 271	( 3 101)	2 170	
<b>Bill and Melinda Gates' Children's Vaccine Program</b>					
Project for Accelerated Vaccine Introduction	365001	108 019	( 169)	107 850	
<i>Subtotal</i>		108 019	( 169)	107 850	
<b>Carter Center INC</b>					
Elimination of Oncocercosis in Venezuela	398002		( 382)	( 382)	
<i>Subtotal</i>			( 382)	( 382)	
<b>Catholic Medical Mission</b>					
Action for Family Health - To Scale-up the Integrated Management of Childhood Illness Strategy	402002	121 673	99 991	221 664	
<i>Subtotal</i>		121 673	99 991	221 664	

Source of Funds	PAHO Project ID	Balance 1 January 2006	Funds Received <sup>1/</sup>	Project Expenditure	Balance 31 December 2007
<b>Center for Addiction and Mental Health</b>					
Alcohol Related Activities	425001	18 485	1	18 486	
<i>Subtotal</i>		18 485	1	18 486	
<b>Chlorine Chemistry Council</b>					
WHO Manuals on Drinking Water Safety in Latin America	357001	93		93	
<i>Subtotal</i>		93		93	
<b>Declaration of the Americas (DOTA)</b>					
Seminar - Institutional Response to Diabetes in the Bahamas	360010	752	( 752)		
Diabetes Awareness Workshop - Peru - April 2005	360011	1 543	( 787)	756	
Support to Diabetes Activities in the Americas	360012	17 210	( 1)	17 209	
<i>Subtotal</i>		19 505	( 1 540)	17 965	
<b>Family Health International</b>					
Strengthening Adolescent Health by Preventing HIV/AIDS	406001	57		57	
<i>Subtotal</i>		57		57	
<b>Ford Foundation</b>					
Mainstreaming Gender Equity in Health Sector Reform	053001	122 132		107 329	14 803
National Observatory on Health Sector Reform in Chile	053002	114 251		113 276	975
<i>Subtotal</i>		236 383		220 605	15 778
<b>Glaxosmithkline (GSK)</b>					
Technical Visits to LF Endemic Countries by Regional Program Review Group for the Americas	364003	17 580	( 6 336)	11 244	
<i>Subtotal</i>		17 580	( 6 336)	11 244	
<b>Global Alliance V. I. (GAVI)</b>					
Support to Immunization Activities in Haiti	387001	64 186		62 911	1 275
Injection Safety Project - Honduras	387002	363 495		309 384	54 111
Injection Safety Project - Haiti	387003	165 146	95 500	258 422	2 224
Injection Safety Project - Bolivia	387004	7 419	363 000	117 697	252 722

Source of Funds	PAHO Project ID	Balance 1 January 2006	Funds Received <sup>1/</sup>	Project Expenditure	Balance 31 December 2007
Injection Safety Project - Cuba	387005		170 500	26 011	144 489
Injection Safety Project - Nicaragua	387006		432 000	269 815	162 185
Strengthening of the Immunization Systems (ISS)	387007		46 600	22 370	24 230
Improvement of Cold Chain Transport Training, and Waste Disposal Units for Injection Safety	387008		133 600	28 044	105 556
Support the Immunization Services (ISS) of Bolivia 2007-2009	387009		71 875		71 875
Immunization Services Support Guyana 06-07	387010		15 000		15 000
<i>Subtotal</i>		600 246	1 328 075	1 094 654	833 667
<b>Henry M. Jackson Foundation for the Advancement of Military Medicine</b>					
Develop Multi-Stage, Multi-Antigen Vaccine Against Malaria	432002	37	( 37)		
<i>Subtotal</i>		37	( 37)		
<b>Income from Project Services</b>					
PROMESS: Sale of Vaccines and Essential Drugs	099020	964 469	1 802 026	2 010 492	756 003
<i>Subtotal</i>		964 469	1 802 026	2 010 492	756 003
<b>International Diabetes Federation</b>					
Support the Diabetes Action Now - DAN Awareness Workshop - Brazil - March 2006	345003		29 971	29 971	
Support of the Study of the Cost of Diabetes in Latin America	345004		21 667		21 667
<i>Subtotal</i>			51 638	29 971	21 667
<b>International Life Sciences Institute</b>					
Healthy Lifestyles - Healthy People	302006	28 398	133 905	139 195	23 108
<i>Subtotal</i>		28 398	133 905	139 195	23 108



Source of Funds	PAHO Project ID	Balance 1 January 2006	Funds Received <sup>1/</sup>	Project Expenditure	Balance 31 December 2007
<b><i>International Organization for Migration</i></b>					
Internally Displaced Population - Santander, Colombia	414002	256	( 256)		
Healthy Settings Strategy in the Indigenous Communities of Sierra Nevada and Serrania Perija, Colombia	414003		8 839	8 839	
<i>Subtotal</i>		256	8 583	8 839	
<b><i>IPAS</i></b>					
Collaboration to include Abortion-related Variables in the Perinatal Information System	455001		50 000		50 000
<i>Subtotal</i>			50 000		50 000
<b><i>Johns Hopkins School of Public Health</i></b>					
Surveillance of Vaccine - Preventable Bacterial Diseases in the Region of the Americas: SIREVA II	366004		450 000	387 063	62 937
<i>Subtotal</i>			450 000	387 063	62 937
<b><i>March of Dimes</i></b>					
Reduction of Vertical Transmission of Infectious Diseases in the Latin American and Caribbean Regions	353005		10 000	3 595	6 405
<i>Subtotal</i>			10 000	3 595	6 405
<b><i>Micronutrient Initiative</i></b>					
Iron Deficiency Anemia Control in Children under 2 Years of Age	436001	135 449	55 299	154 935	35 813
<i>Subtotal</i>		135 449	55 299	154 935	35 813
<b><i>Mormon Church, Latter-Day Saints</i></b>					
Measles and Rubella Campaign 2006 in Dominican Republic	367002		149 999	149 999	
Measles and Rubella Campaign in Guatemala	367003		500 000	499 816	184
Multi-Antigen Campaign in Haiti	367004		500 000		500 000
Measles and Rubella Campaign in Bolivia	367005		50 000		50 000
<i>Subtotal</i>			1 199 999	649 815	550 184

Source of Funds	PAHO Project ID	Balance 1 January 2006	Funds Received <sup>1/</sup>	Project Expenditure	Balance 31 December 2007
<b><i>National Safety Council</i></b>					
XVIII World Congress on Health & Safety at Work	440001	11 967	28 712	40 679	
<i>Subtotal</i>		11 967	28 712	40 679	
<b><i>Pan American Health and Education Foundation (PAHEF)</i></b>					
Prevention of Cervical Cancer in Latin America and the Caribbean	144001		( 9 880)	( 9 880)	
New Medical Professionalism/ Reorientation Medical Education	144006	30 398	54 249	84 647	
Epidemiological Profile of Intestinal Worms in School-Age Children - Belize	144007	10 970	( 6 213)	4 757	
Prevention of Cervical Cancer in Latin America and the Caribbean - Phase II	144008	329 655	916 353	842 187	403 821
Strengthening the Teaching and Training of Geriatrics in Latin America 2005	144009	51 044	( 5)	51 039	
Expansion of Central American Diabetes Initiative to Belize & Panama	144010	24 310	28 668	24 670	28 308
Improving the Availability of Blood for Patients in Guatemala and Paraguay	144011	83 258	71 712	143 978	10 992
Promoting Oral Health: The Use of Salt Fluoridation to Prevent Dental Caries	144012	4 866		4 866	
Healthy People: Live Healthy, Live Well	144013	10 736		3 894	6 842
Purchase of Hospital Bed Mattresses in Haiti	144014	1 790		1 790	
Creation of a Regional Disaster Response Team in Latin America and the Caribbean	144015		159 498	159 498	
Strengthening the Teaching and Training of Geriatrics in Latin America - 2006	144016		48 410	48 410	
Information Communication and Education Materials for Flooding	144017		4 408	4 408	
Pro-Vac Workshop for Latin America and the Caribbean	144018		290 127	290 127	
Revista Ethos Gubernamental IV ETHOS IV	144019		52 948	33 228	19 720
The VIII Regional Meeting of the Observatories of Human Resources for Health	144020		264 324	222 809	41 515

Source of Funds	PAHO Project ID	Balance 1 January 2006	Funds Received <sup>1/</sup>	Project Expenditure	Balance 31 December 2007
Gender Ethnicity and Reproductive Health Among Indigenous Population in the Colombian-Ecuadorian Frontier	144021		14 322	2 621	11 701
Purchase of Equipment - Malaria Outbreak Severe Psychiatric Disorders in Indigenous Populations of Guatemala	144022		19 050	18 887	163
Capitalizing the PAHO Revolving Fund for Sustainable Vaccine Supply to the Americas	144023		22 303	1 046	21 257
	144024		378 000		378 000
<i>Subtotal</i>		547 027	2 308 274	1 932 982	922 319
<b>Population Reference Bureau (PRB)</b>					
Seminar "Priorities In Health" Santiago - April 2007	453001		13 475	13 475	
<i>Subtotal</i>			13 475	13 475	
<b>Program for Appropriate Technology in Health (PATH)</b>					
Assessing the Impact of a National Introduction of Rotavirus Vaccine in Reducing Severe Rotavirus Diarrhea Among Children in Nicaragua	375002		140 000	73 652	66 348
Assessing the Impact of a National Introduction of Rotavirus Vaccine in Reducing Severe Rotavirus Diarrhea Among Children in El Salvador	375003		75 000		75 000
Regional Advisor on Vaccines and Immunization	419002	118 891	131 199	250 090	
Hospital Based Surveillance Gastroenteritis - Honduras	419004	45 071	75 000	148 973	( 28 902)
<i>Subtotal</i>		163 962	421 199	472 715	112 446
<b>Rockefeller Foundation</b>					
A Joint Learning Initiative	156017	751	( 751)		
<i>Subtotal</i>		751	( 751)		
<b>Royal Commonwealth Society for the Blind</b>					
Prevention of Blindness for 2003-2005	203007	29 405	( 24 926)	4 479	
Prevention of Blindness for 2006-2008	203008		79 940	61 688	18 252
<i>Subtotal</i>		29 405	55 014	66 167	18 252

Source of Funds	PAHO Project ID	Balance 1 January 2006	Funds Received <sup>1/</sup>	Project Expenditure	Balance 31 December 2007
<b><i>The Global Fund (GFATM)</i></b>					
Scaling up the Regional Response to HIV/AIDS through the PANCAP	018012	359 823	850 020	1 093 815	116 028
<i>Subtotal</i>		359 823	850 020	1 093 815	116 028
<b><i>Various Grantors (Undesignated Contributions)</i></b>					
PAHO Award for Immunization	215017	43 577	3 903		47 480
Support to the Bioethics Program	215025	125 440	50 000	60 768	114 672
Regional Task Force for Maternal Mortality Reduction	215041	2 706			2 706
Multiactivities Financed by Small Contributions to PAHO during 2004 - 2005	215042	21 309	( 8 210)	10 308	2 791
Study on STI and HIV Among High Risk Population in Belize	215043	2 783	( 3 745)	( 962)	
XV International Conference on Rabies in the Americas 31 October- 3 November 2004	215044	1 503	( 161)	1 342	
Road Safety Project in Jamaica - World Health Day 2004	215045	165	( 165)		
Public Information/Marketing and Media Partnership NBA/WASH Wizards	215047	7 351		7 351	
Multiactivities Financed by Small Contributions to PAHO during 2006 - 2007	215050		133 338	102 809	30 529
<i>Subtotal</i>		204 834	174 960	181 616	198 178
<b><i>World Diabetes Foundation</i></b>					
Integrated Chronic Disease Management Model	418002		120 000	54 208	65 792
Diabetes E-learning for Health Professionals: Increasing Capacity of the Americas	418004		105 500		105 500
E-access to Diabetes Education and Information (EADEI)	418005		33 000		33 000
<i>Subtotal</i>			258 500	54 208	204 292

Source of Funds	PAHO Project ID	Balance 1 January 2006	Funds Received <sup>1/</sup>	Project Expenditure	Balance 31 December 2007
<i>World Society for the Protection of Animals (WSPA)</i>					
Responsible Pet Ownership - Pets & Friends Campaign	431001	11 831	2	11 833	
Subtotal		11 831	2	11 833	
<b>Total - Private and Public Sector</b>		3 744 084	10 707 833	10 296 944	4 154 973
<b>V. Voluntary Contributions</b>					
Voluntary Contributions Priority Programs - Member States -Cayman Islands, Guatemala, Saint Kitts & Nevis and Trinidad & Tobago	444001	591	11 943		12 534
Bequest to PAHO from the Lydia Behm Trust	454001		196 401		196 401
<b>Total - Voluntary Contributions</b>		591	208 344		208 935
<b>Total</b>		36 232 385	290 873 007	192 385 273	134 720 119

Balance at 31 December 2007 is represented by:

Receipts in excess of expenditure accumulated on projects held in trust by PAHO	135 573 213
Expenditure funded by PAHO in excess of receipts incurred on projects	(853 094)
<b>Total</b>	<b>134 720 119</b>

<sup>1/</sup>Funds Received are shown net of refunds to Donors

<sup>2/</sup>The Trust Fund balance as of 31 December 2007 does not include \$512,148 due from the Government of Argentina to PAHO for costs incurred by PAHO and charged to the Regular Budget on the Government's behalf in respect to INPPAZ

