

PART IV

**CARIBBEAN FOOD AND NUTRITION
INSTITUTE**

Table 14

CARIBBEAN FOOD AND NUTRITION INSTITUTE
ADMINISTERED BY THE PAN AMERICAN HEALTH ORGANIZATION
STATEMENT OF INCOME AND EXPENDITURE AND CHANGES IN FUND BALANCES
FOR THE YEAR ENDING 31 DECEMBER 2000
(expressed in US dollars)

	Reference	Regular Budget and Working Capital Fund	Trust Funds Table 15	Special Funds	Subtotal CFNI	PAHO	WHO	Total 2000
INCOME								
Assessed contributions	Table 17	332,835	-	-	332,835	-	-	332,835
Voluntary contributions								
CFNI program activity		-	165,827	-	165,827	-	-	165,827
Other income								
Revenue-producing activities		-	-	88,434	88,434	-	-	88,434
Funds received under inter-organization arrangements		-	-	-	-	869,504	106,564	976,068
TOTAL INCOME		<u>332,835</u>	<u>165,827</u>	<u>88,434</u>	<u>587,096</u>	<u>869,504</u>	<u>106,564</u>	<u>1,563,164</u>
EXPENDITURE								
International health program		321,970	93,101	17,071	432,142	869,504	106,564	1,408,210
TOTAL EXPENDITURE		<u>321,970</u>	<u>93,101</u>	<u>17,071</u>	<u>432,142</u>	<u>869,504</u>	<u>106,564</u>	<u>1,408,210</u>
EXCESS (SHORTFALL) OF INCOME OVER EXPENDITURE								
		10,865	72,726	71,363	154,954	-	-	154,954
Provision for delays in the collection of assessed contribution	Table 17	(229,782)	-	-	(229,782)	-	-	(229,782)
Payment of assessed contributions for prior years	Table 17	167,875	-	-	167,875	-	-	167,875
NET EXCESS (SHORTFALL) OF INCOME OVER EXPENDITURE		<u>(51,042)</u>	<u>72,726</u>	<u>71,363</u>	<u>93,047</u>	<u>-</u>	<u>-</u>	<u>93,047</u>
Savings on or cancellation of prior periods' obligations		-	-	-	-	-	-	-
TOTAL CHANGES IN FUND BALANCES		<u>(51,042)</u>	<u>72,726</u>	<u>71,363</u>	<u>93,047</u>	<u>-</u>	<u>-</u>	<u>93,047</u>
FUND BALANCES, 1 JANUARY 2000		<u>(391,718)</u>	<u>30,488</u>	<u>67,611</u>	<u>(293,619)</u>	<u>-</u>	<u>-</u>	<u>(293,619)</u>
FUND BALANCES, 31 DECEMBER 2000		<u><u>(442,760)</u></u>	<u><u>103,214</u></u>	<u><u>138,974</u></u>	<u><u>(200,572)</u></u>	<u><u>-</u></u>	<u><u>-</u></u>	<u><u>(200,572)</u></u>

Table 15

CARIBBEAN FOOD AND NUTRITION INSTITUTE
ADMINISTERED BY THE PAN AMERICAN HEALTH ORGANIZATION
STATEMENT OF ASSETS, LIABILITIES, AND RESERVES AND FUND BALANCES
AS OF 31 DECEMBER 2000
(expressed in US dollars)

	<u>2000</u>	<u>1999</u>
ASSETS		
Cash and term deposits	11,242	12,296
Accounts receivable		
Quota contributions receivable (Table 17)	1,242,053	1,180,146
Provision for delays in the collection of assessed contributions	(1,242,053)	(1,180,146)
Trust funds receivable (Table 18)	26,448	6,283
Building	<u>714,572</u>	<u>714,572</u>
TOTAL ASSETS	<u><u>752,262</u></u>	<u><u>733,151</u></u>
LIABILITIES		
Quota contribution received in advance	6,808	90
Unliquidated obligations	2,305	6,014
Prior year reserves	-	-
Balance due to Pan American Health Organization for interoffice funding activities	<u>202,701</u>	<u>299,811</u>
TOTAL LIABILITIES	<u><u>211,814</u></u>	<u><u>305,915</u></u>
RESERVES AND FUND BALANCES		
Trust Funds (Table 18)	129,662	36,771
Special Fund for CFNI Services	138,974	67,611
Working Capital Fund	(442,760)	(391,718)
Equity in building	<u>714,572</u>	<u>714,572</u>
TOTAL RESERVES AND FUND BALANCES	<u><u>540,448</u></u>	<u><u>427,236</u></u>
TOTAL LIABILITIES AND RESERVES AND FUND BALANCES	<u><u>752,262</u></u>	<u><u>733,151</u></u>

CARIBBEAN FOOD AND NUTRITION INSTITUTE
ADMINISTERED BY THE PAN AMERICAN HEALTH ORGANIZATION
STATEMENT OF CASH FLOW
AS OF 31 DECEMBER 2000
(expressed in US dollars)

CASH FLOWS FROM OPERATING ACTIVITIES	
Net excess (shortfall) of income over expenditure (Table 14)	93,047
(Increase) decrease in Trust Fund receivables	(20,165)
Increase (decrease) in unliquidated obligations	(3,709)
Increase (decrease) in contributions or payments received in advance	<u>6,718</u>
NET CASH FROM OPERATING ACTIVITIES	<u>75,891</u>
CASH FLOWS FROM INVESTING AND FINANCING ACTIVITIES	
Increase (decrease) in interoffice funding balance receivable	<u>(97,110)</u>
NET CASH FROM INVESTING AND FINANCING ACTIVITIES	<u>(97,110)</u>
CASH FLOWS FROM OTHER SOURCES	
Other adjustments to Trust Fund balances to reflect accounts receivable	<u>20,165</u>
NET CASH FROM OTHER SOURCES	<u>20,165</u>
NET INCREASE (DECREASE) IN CASH	(1,054)
CASH AT 1 JANUARY 2000	<u>12,296</u>
CASH AT 31 DECEMBER 2000	<u><u>11,242</u></u>

Table 17

CARIBBEAN FOOD AND NUTRITION INSTITUTE
ADMINISTERED BY THE PAN AMERICAN SANITARY BUREAU
STATEMENT OF QUOTA CONTRIBUTIONS DUE FROM MEMBERS
2000 ASSESSMENTS AND PRIOR YEARS
(expressed in US dollars)

<u>Member</u>	<u>Year</u>	<u>Amount Due</u>	<u>Collected</u>	<u>Balance Due</u> <u>31 December 2000</u>
Anguilla	2000	1,020	1,020	-
		<u>1,020</u>	<u>1,020</u>	<u>-</u>
Antigua and Barbuda	2000	3,045	-	3,045
	1999	3,045	-	3,045
	1998	2,900	-	2,900
	1997	2,900	-	2,900
	1996	<u>2,900</u>	<u>-</u>	<u>2,900</u>
		<u>14,790</u>	<u>-</u>	<u>14,790</u>
Bahamas	2000	15,645	15,645	-
	1999	<u>920</u>	<u>920</u>	<u>-</u>
		<u>16,565</u>	<u>16,565</u>	<u>-</u>
Barbados	2000	32,000	32,000	-
		<u>32,000</u>	<u>32,000</u>	<u>-</u>
Belize	2000	3,045	3,045	-
		<u>3,045</u>	<u>3,045</u>	<u>-</u>
British Virgin Islands	2000	630	630	-
	1999	<u>630</u>	<u>630</u>	<u>-</u>
		<u>1,260</u>	<u>1,260</u>	<u>-</u>
Cayman Islands	2000	630	630	-
	1999	<u>30</u>	<u>30</u>	<u>-</u>
		<u>660</u>	<u>660</u>	<u>-</u>
Dominica	2000	3,045	3,045	-
		<u>3,045</u>	<u>3,045</u>	<u>-</u>
Grenada	2000	3,045	3,045	-
	1999	<u>897</u>	<u>897</u>	<u>-</u>
		<u>3,942</u>	<u>3,942</u>	<u>-</u>
Guyana	2000	42,210	39,403	2,807
	1999	<u>566</u>	<u>566</u>	<u>-</u>
		<u>42,776</u>	<u>39,969</u>	<u>2,807</u>

Table 17 (cont.)

<u>Member</u>	<u>Year</u>	<u>Amount Due</u>	<u>Collected</u>	<u>Balance Due 31 December 2000</u>
Jamaica	2000	125,970	-	125,970
	1999	125,970	-	125,970
	1998	119,970	-	119,970
	1997	119,970	-	119,970
	1996	119,970	-	119,970
	1995	119,970	-	119,970
	1994	119,970	-	119,970
	1993	114,258	-	114,258
	1992	<u>68,107</u>	<u>29,698</u>	<u>38,409</u>
	<u>1,034,157</u>	<u>29,698</u>	<u>1,004,457</u>	
Montserrat	2000	<u>1,020</u>	<u>1,020</u>	-
		<u>1,020</u>	<u>1,020</u>	-
Saint Kitts and Nevis	2000	<u>3,045</u>	<u>3,045</u>	-
		<u>3,045</u>	<u>3,045</u>	-
Saint Lucia	2000	3,045	-	3,045
	1999	<u>3,045</u>	-	<u>3,045</u>
		<u>6,090</u>	-	<u>6,090</u>
Saint Vincent and the Grenadines	2000	3,045	-	3,045
	1999	3,045	779	2,266
	1998	<u>2,266</u>	<u>2,266</u>	-
		<u>8,356</u>	<u>3,045</u>	<u>5,311</u>
Trinidad and Tobago	2000	91,870	-	91,870
	1999	91,870	-	91,870
	1998	87,500	62,642	24,858
	1997	<u>69,447</u>	<u>69,447</u>	-
		<u>340,687</u>	<u>132,089</u>	<u>208,598</u>
Turks and Caicos Islands	2000	<u>525</u>	<u>525</u>	-
		<u>525</u>	<u>525</u>	-
TOTAL		<u><u>1,512,981</u></u>	<u><u>270,928</u></u>	<u><u>1,242,053</u></u>
Amounts consist of:				
	Contributions for 2000	332,835	103,053	229,782
	Prior years	<u>1,180,146</u>	<u>167,875</u>	<u>1,012,271</u>
		<u><u>1,512,981</u></u>	<u><u>270,928</u></u>	<u><u>1,242,053</u></u>

Table 18

CARIBBEAN FOOD AND NUTRITION INSTITUTE
 ADMINISTERED BY THE PAN AMERICAN HEALTH ORGANIZATION
 STATEMENT OF TRUST FUNDS
 AS OF 31 DECEMBER 2000
 (expressed in US dollars)

<u>Source of Funds</u>	<u>Project Reference</u>	<u>Balance 1 January 2000</u>	<u>Funds Received</u>	<u>Project Expenditure</u>	<u>Balance 31 December 2000</u>
GOVERNMENTS					
FRANCE					
Community Nutrition Education in the Prevention of Diabetes and Hypertension	CFN NUT 320	7,093	-	-	7,093
GERMANY					
Assess Economic/Social Policies in Jamaica and Guyana	CFN NUT 135	12,699	26,000	64,033	(25,334)
Guyana					
Improving Nutrition and Enhancing Food Security	CFN NUT 031	-	107,634	1,807	105,827
Assistance to the Health and Nutrition Sub-Projects in Guyana	CFN NUT 071	16,000	14,000	15,889	14,111
INTERNATIONAL ORGANIZATIONS					
FOOD AND AGRICULTURE ORGANIZATION					
Nutrition Education Manual	CFN NUT 060	(6,283)	6,283	-	-
VARIOUS GRANTORS					
INTERNATIONAL OBESITY TASK FORCE					
Obesity Prevention and Strategies in the Caribbean	CFN NUT 032	-	9,000	10,114	(1,114)
JAMAICAN PRIVATE CORPORATIONS					
Radio Series on Nutrition	CFN NUT 210	979	2,910	1,258	2,631
TOTAL		<u>30,488</u>	<u>165,827</u>	<u>93,101</u>	<u>103,214</u> ^{1/}

1/ Balance at 31 December is represented by:

Receipts in excess of expenditure accumulated on projects held in trust by CFNI	129,662
Expenditure funded by CFNI in excess of receipts incurred on projects	(26,448)
	<u>103,214</u>