

Official Documents
of the
Pan American Health Organization
No. 160

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Financial Report of the Director
and
Report of the External Auditor

1 January - 31 December 1978



PAN AMERICAN HEALTH ORGANIZATION
Pan American Sanitary Bureau, Regional Office of the
WORLD HEALTH ORGANIZATION

April 1979

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Pan American Sanitary Bureau, Regional Office of the
WORLD HEALTH ORGANIZATION
525 Twenty-third Street, N.W.
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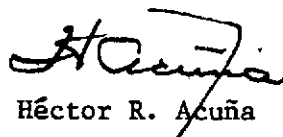
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LETTER OF TRANSMITTAL

* * * * *

In accordance with the provisions of Article XI of the Financial Regulations, I have the honor to submit the Financial Report of the Pan American Health Organization for the year 1 January to 31 December 1978.

The details of the presentation of the statements will be found in the Introduction.



Héctor R. Acuña

Director

Pan American Sanitary Bureau

FINANCIAL REPORT OF THE DIRECTOR

INTRODUCTION

The Financial Report of the Director and the Report of the External Auditor for the year 1 January to 31 December 1978 are presented in the following sequence:

- | | |
|------------|--|
| Part I | includes comments of the Director concerning important developments affecting the financial position of the Organization during the year under review. |
| Part II | contains the Report of the External Auditor. |
| Part III | includes the financial statements of the Organization for the year as required by the Financial Regulations, together with supporting schedules and explanatory notes. |
| In Part IV | will be found the 1978 financial statements for the Caribbean Epidemiology Center (CAREC). |
| In Part V | will be found the 1978 financial statements for the Caribbean Food and Nutrition Institute (CFNI). |
| In Part VI | will be found the 1978 financial statements for the Institute of Nutrition of Central America and Panama (INCAP). |
| Part VII | includes the Financial Report of the Pan American Health and Education Foundation and the Report of the Auditors. |
| Part VIII | contains the informational annexes showing costs by expenditure category and by individual project and source of funds. |

Part I

Accounting Principles

As another step in the direction to improve the contents and presentation of the Financial Report, further revisions have been made in the format of the Report. However, the only revision which necessitated a change in the accounting procedures of the Organization was in respect of the Statements of Trust Funds for PAHO, CAREC, CFNI and INCAP.

In prior years "income" from trust funds was shown on the Statements on an accrual accounting basis, i.e. income "received or receivable" as of 31 December. This year, in order to present the Statements of Trust Funds in a more meaningful way and to make them more easily comprehensible to the reader, the Statements have been revised and income is now shown on a cash basis. Cash received during the year from trust funds and the balances due to or from them as of 31 December are shown for each project. The Statements of Assets and Liabilities are unchanged in principle, but the total amount receivable from Trust Funds is now shown as a separate line entry within the current asset section of each Statement of Assets and Liabilities, whereas in previous years this item was included in Sundry Debtors. The total amount payable to trust funds is shown as a liability. Further explanatory notes are included in each Statement of Trust Funds.

Budgetary accounting, unlike financial accounting, goes beyond the accrual basis for recording expenses (disbursements and accounts payable) by recording at year end as expenditures, with the corresponding liability, the valid unliquidated obligations. These unliquidated obligations are commitments involving a liability against the resources of the current fiscal period, e.g. for personal services, procurement of supplies, duty travel or award of fellowship for which funds have not yet been disbursed at 31 December. In accordance with Financial Regulations, Article IV, unliquidated obligations are recorded in the books of accounts in respect of the Regular Budgets of PAHO, CAREC, CFNI and INCAP plus the Community Water Supply Fund. All other funds or accounts shown on Exhibit II are kept on a cash basis.

Income is accounted for on a cash basis, reflecting the amounts actually received from all sources; interest is recorded in the accounts when credited to the Organization's bank accounts; quota assessments are reflected as income upon receipt of funds. Amounts due on quota contributions are shown in the Statement of Assets and Liabilities reduced by a provision for Uncollected Quota Contributions.

Review of the Financial Position

The Organization continues to maintain a steady growth as shown in Table a, Summary of Expenditure by Source of Funds for the ten year period 1969 to 1978. It is particularly encouraging to note that the high level of financing activities from Trust Funds has been maintained throughout 1978, especially at a time when the resources available under the regular budget continues to be subject to more demands and constraints. Expenditures incurred under the Trust Funds increased from \$10,708,602 in 1977 to \$11,487,265 in 1978 as follows:

	<u>1978</u>	<u>1977</u>
PAHO (Schedule 5)	7,496,187	6,727,398
CAREC (Schedule 7)	287,676	270,270
CFNI (Schedule 9)	219,820	86,589
INCAP (Schedule 11)	<u>3,483,582</u>	<u>3,624,345</u>
Total	<u><u>11,487,265</u></u>	<u><u>10,708,602</u></u>

As of 31 December 1977, there was an amount of \$3,732,460 receivable in respect of trust fund expenditures. During 1978 an amount of \$3,265,661 was collected. Expenditures per individual reimbursable project exceeded receipts by \$3,486,635 in 1978. Efforts will be made in 1979 to obtain from grantors funds in advance of expenditure, thereby reducing the need to draw upon the Organization's working capital.

Recognizing the technical and administrative burden placed upon the regular budget by the increase in extrabudgetary activities, the XX Pan American Sanitary Conference approved the general policy for the Organization to charge against the funds provided for extrabudgetary activities an amount to defray the costs of administering these funds (CSP/20 Resolution XXXII). During 1978 an amount of \$369,488 was collected for PAHO's Program Support Costs.

The XX Pan American Sanitary Conference also approved the establishment of the Working Capital Fund at a fixed level of \$11,000,000 (CSP/20 Resolution XVI). The financial position of the Working Capital Fund is reported in detail in financial note 28 of the Statement of Assets and Liabilities.

PAHO Regular Budget - Income

The position of Quota contributions due at 31 December 1978 is sound considering that the balances due for prior years are from five Member Governments, three of which are under the deferred payment plan.

	<u>Contributions Due</u>		
	<u>1969-1976</u>	<u>1977</u>	<u>1978</u>
Argentina	-	-	882,781
Brazil	-	-	1,038,262
Colombia	-	-	87,282
Costa Rica	-	-	20,793
Cuba	-	-	15,343
Dominican Republic	364,531	50,167	54,046 ^{1/}
Ecuador	-	-	13,274
Grenada	-	7,921	8,534
Haiti	195,257	50,167	54,046 ^{1/}
Nicaragua	-	-	25,268
Paraguay	67,080	50,167	54,046 ^{1/}
Peru	-	176,906	187,740
United Kingdom	-	-	21,257
Venezuela	-	-	6,564
	<u>626,868</u>	<u>335,328</u>	<u>2,469,236</u>

Although the position of quota contributions was good at the year end, it was necessary to draw upon the Working Capital Fund at times during the year to cover current budgetary commitments. It is recognized that because of different financial periods, Member Governments cannot pay their quota contributions on the due date, i.e. 1 January (Financial Regulations Article V). Member Governments are encouraged, however, to remit fully their quota contributions as early in the Organization's financial year as possible.

Full details of quota contributions are shown in Schedule 1, Statement of Quota Contributions due from Member Governments and Participating Governments - 1978 Budget and Prior Years.

PAHO Regular Budget - Obligations

Total obligations for the year amount to \$31,177,890, which is 100 percent of the approved effective working budget. As shown on Exhibit I, Statement of Appropriations and Obligations for the year 1978, amounts of \$315,623 and \$395,935 were transferred from Parts I and III respectively to Parts II and IV in the Regular Budget. The transfers were within the limits of the Financial Regulations.

^{1/} Under deferred payment plan.

PAHO Regular Budget - Net Surplus

As shown on Exhibit III, Statement of Income and Expenditure for the 1977 and 1978 Regular Budgets, the surplus for 1978 is \$999,778, compared to a surplus of \$1,141,958 in 1977.

The surplus may be summarized as follows:

	Budget (Per OD No.148)	Actual	Over (Under)
Net assessments - 1978	30,652,890	28,183,654	(2,469,236)
Receipts from prior years' assessments	-	2,358,090	2,358,090
Miscellaneous Income	<u>525,000</u>	<u>1,635,924</u>	<u>1,110,924</u>
	31,177,890	32,177,668	999,778
Less: Effective Working Budget 1978	<u>31,177,890</u>	<u>31,177,890</u>	-
Surplus	=====	<u>999,778</u>	<u>999,778</u>

In accordance with Resolution XVI of the XX Meeting of the Pan American Sanitary Conference, the surplus of \$999,778 was placed in a Holding Account until such time as the Directing Council or the Pan American Sanitary Conference decides how to utilize the funds.

Centers

The financial statements relating to CAREC, CFNI and INCAP are shown in Parts IV, V and VI respectively of the Financial Report. Continuing the aim to present the financial position of the Organization and the Centers in a more informative and meaningful way, the Statements of Trust Funds have been revised similar to PAHO's and additional information has been included in the introduction section of each Center.

Informational Annex

The five annexes included in Part VIII are:

- Annex a - Summary of Expenditure by Source of Funds
- Annex b - Summary of Object of Expenditure - All Funds
- Annex c - Summary of Objective of Expenditure - Regular Budget
- Annex d - Statement of Expenditure and Source of Funding by Budget and Individual Project - All Funds. This statement indicates the amounts budgeted by project, expenditure by individual project and source of funds.
- Annex e - Percent Execution of 1978 projects for the Regular Budgets of PAHO and WHO.

Table A

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

	1969	1970	1971	1972	1973	1974	1975	1976	1977	1978
PAN AMERICAN HEALTH ORGANIZATION										
Regular budget ^{1/}	12,144,534	13,833,821	16,147,244	17,811,558	19,567,932	21,520,710	23,583,484	26,680,600	28,868,415	31,177,890
Trust funds	2,025,245	2,573,001	2,624,508	1,739,411	4,070,446	2,789,027	2,803,827	4,401,814	6,727,398	7,496,187
Building fund	6,731	82,421	-	-	93,662	663,762	57,664	337,270	259,764	154,600
Community Water Supply Fund	56,742	157,607	302,336	292,047	495,925	707,343	984,172	1,146,990	1,284,412	1,403,109
Special Fund for Health Promotion	229,639	296,468	896,837	2,749,038	262,311	412,325	120,000	494,150	41,397	226,084
Special Fund for Malaria	1,142,862	699,976	327,235	216,049	-	-	-	-	-	-
Support Costs	-	-	-	-	9,537	3,388	1,785	-	35,219	145,146
Special Fund for Research	-	-	-	23,198	9,537	3,388	1,785	-	-	-
Other funds	4,545	190,278	8,437	23,456	78,848	60,333	169,314	26,772	20,930	40,225
CAREC: Regular budget	-	-	-	-	-	-	225,715	303,722	487,833	484,308
Trust funds and other	-	-	-	-	-	-	50,503	123,300	277,557	287,676
CFNI: Regular budget	-	-	-	-	-	72,233	83,825	87,777	91,972	98,096
Trust funds	-	-	-	-	-	121,935	99,315	107,871	86,589	219,820
INCAP: Regular budget	342,257	325,307	343,787	313,932	358,258	327,659	367,364	359,885	371,289	425,000
Trust funds	933,223	968,031	1,039,232	1,517,145	1,641,777	2,249,133	2,645,852	3,197,337	3,624,345	3,483,582
Sub-total PAHO	16,885,778	19,126,910	21,689,616	24,685,834	26,578,696	28,927,848	31,192,820	37,267,488	42,177,120	45,641,723
PAN AMERICAN HEALTH AND EDUCATION FOUNDATION										
	-	48,444	529,162	1,076,093	1,269,834	1,394,617	1,632,419	2,133,942	2,229,730	1,649,413 ^{2/}
WORLD HEALTH ORGANIZATION										
WHO - Regular budget	6,230,345	6,729,677	7,324,309	8,439,847	8,883,333	9,815,312	10,611,371	11,756,101	13,042,650	14,562,002
WHO - Malaria Special Account	177,519	-	-	-	-	-	-	-	-	-
United Nations Development Program	1,599,430	1,878,399	2,817,490	3,013,901	3,092,066	3,848,620	6,264,373	5,094,735	3,326,422	2,837,771
United Nations Fund for Population Activities	-	-	-	-	-	2,986,414	5,773,331	5,472,926	5,167,212	6,947,527
WHO - Other	142,858	180,194	134,767	251,564	448,497	69,647	126,065	143,854	33,337	263,957
Sub-total WHO	8,150,152	8,788,270	10,276,566	11,705,312	12,423,896	16,719,993	22,775,140	22,467,616	21,569,621	24,611,257
TOTAL ALL FUNDS	25,035,930	27,963,624	32,495,344	37,467,239	40,272,426	47,042,458	55,600,379	61,869,046	65,976,471	71,902,393

^{1/} Includes budget provision for Special Fund for Health Promotion and for increase in assets.

^{2/} Does not include Medical Textbook Program.

REPORT OF THE EXTERNAL AUDITOR

REPORT OF THE EXTERNAL AUDITOR ON THE ACCOUNTS OF THE PAN
AMERICAN HEALTH ORGANIZATION FOR THE FINANCIAL YEAR 1978

General

1. I was appointed as External Auditor of the Organization for the years 1978 and 1979 by the Pan American Sanitary Conference in October 1978. My audit of the Organization's 1978 accounts has been carried out in accordance with the Financial Regulations and in conformity with generally accepted common auditing standards. The lateness of my appointment has meant that the audit has necessarily been limited in scope and has concentrated on financial and accounting procedures. Its extent was also determined in the light of the work carried out by the internal audit of the Organization whose programme and reports I reviewed. I am pleased to record that co-operation between the Internal Auditors and my staff has been excellent and that their work has been of great value to me in this initial year. My audit will in future include an examination of the efficiency of the Organization's operations.

Statement of Income and Expenditure (Exhibit III)

Review of Accounting System

2. My predecessors and internal audit have, over the past few years, raised several observations relating to weaknesses in the financial management, control and accounting systems used by the Pan American Sanitary Bureau. My examination for 1978 revealed that these weaknesses still persisted. They placed a considerable burden upon my staff who, in order to meet my obligations under the Financial Regulations, had to carry out extensive checks of certain transactions and postings to the accounts.

3. Several factors had combined to cause these weaknesses, including shortage of staff, delays in the receipts, processing and recording of accounting information, lack of explicit desk instructions for staff, mis-coding of entries in the books of accounts, bottlenecks in the flow of information to the computer, and errors arising from manual processing which could be undertaken by the computer. The number of transactions which the Bureau's accounting systems were originally set up to process has increased considerably over the years and the systems have been amended in a piecemeal fashion to meet additional demands as they arose. They now need radical revision.

4. In reply to my enquiries the Bureau told me that they had made an initial study of the structure of the Department of Budget and Finance, including its staffing and internal systems. Following this they began to reorganize the Department in late 1977 with a view to providing improved financial management support for the Organization's programmes, but consistent with the Governing Bodies' desire to keep administrative costs low.

5. The reorganization included regrading some posts to professional accountant status; providing further training courses for staff; preparing a new accounting manual; and further development of a new evaluation system. The Accounts Section has recently brought into operation two video display terminals which should reduce coding errors and help to achieve a steady input of information to the computer.

6. Reviews and studies into the accounting systems in the Department of Budget and Finance are continuing in 1979. The general and subsidiary ledger procedures are under study and the Bureau plans to review the system for controlling, monitoring and accounting for extra-budgetary funds, the payroll/personnel system, and a number of other accounting procedures, including those for imprest fund processing, fellowship payments, duty travel claims, pensions, health insurance programme and INCAP financial activities. I welcome the Bureau's assurance of their continuing and increased efforts to overhaul and improve their accounting systems generally. It is clearly essential that the necessary funds and resources should be provided for this.

Control of Funds

7. The Bureau opened a special US dollar account in Washington, D.C. in 1976 to facilitate timely payments by selected field offices not having direct access to the Organization's US dollar bank accounts. Cheques on the special account were to be issued only for specific amounts authorized by the Bureau's Finance Office, and were to be signed by officials designated by the Bureau for that purpose. As an exception to PAHO's normal

procedure, only one signatory was required for cheques drawn on the special account because of the limited numbers of staff members located at the stations served.

8. An examination by my staff of the operations of this account in 1978 revealed that the panel of signatories comprised 59 staff members, of whom 14 were in the Washington Headquarters, and that the account had frequently been used to make payments which could have been made through normal channels, thereby weakening internal control procedures. I asked the Bureau whether they were satisfied that the funds held in the account were adequately safeguarded in accordance with the Financial Rules and I suggested that consideration should be given to closing the account and seeking alternative funding arrangements.

9. In reply, the Bureau recognised that the account had been used too frequently and that internal control needed to be improved. However, they considered that they needed to maintain the account to effect rapid payments in the field although on a greatly reduced scale. They were therefore restricting the use of the account to fewer offices and for emergencies only, and they would require two signatures on cheques in future. The Bureau also told me that they would explore other ways of reducing the use of the account to a minimum and improving control. I welcome these steps now taken by the Bureau.

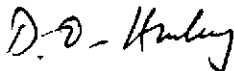
Statements of Trust Funds (Schedules 5, 7, 9, 11)

10. The level of Trust Fund expenditure has increased over the past ten years from about \$3 million in 1969 to some \$11.5 million in 1978. It now represents more than 25 per cent of PAHO's expenditure.

11. My staff's review of the Trust Fund Accounts revealed that on many trust fund projects the expenditure by PAHO and the Regional Centers had exceeded the amounts received from donors by some \$4 million. These trust fund activities have been financed from other resources within the Organization and will continue to be so financed and reimbursed by the donors in due course. I therefore recommend that PAHO should ensure that all trust fund activities are adequately pre-financed by the respective donor. For 1979, the Organization intends to ask donors for funds in advance of expenditures.

12. The Bureau have also agreed to my proposal that the schedules relating to trust funds should show the year-end position more clearly. The 1978 schedules show the balances held or receivable by each fund at 31 December 1978. The balances brought forward at the beginning of the year have been similarly adjusted as shown on the schedule.

13. I wish to record my appreciation of the co-operation and the assistance given to me by the officers of the Organization during my audit.



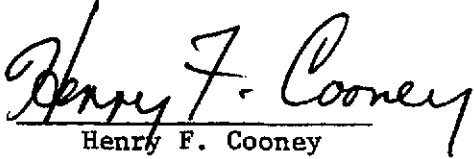
D. O. Henley
(Comptroller and Auditor General, United Kingdom)
External Auditor

30 April 1979

CERTIFICATE OF FINANCIAL STATEMENTS

The appended Exhibit I to Exhibit XI and Schedule 1 to Schedule 11 are

Certified correct



Henry F. Cooney
Chief, Department of Budget and Finance

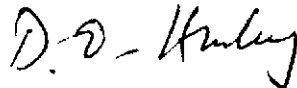
Approved



Héctor R. Acuña
Director

CERTIFICATE OF EXTERNAL AUDITOR

"I have examined the following financial statements numbered Exhibit I to Exhibit XI properly identified, and relevant schedules of the Pan American Health Organization for the year ended 31 December 1978. My examination included a general review of the accounting procedures and such tests of the accounting records and other supporting evidence as I considered necessary in the circumstances. As a result of my examination I am of the opinion that the financial statements properly reflect the recorded financial transactions for the year, which transactions were in accordance with the Financial Regulations and legislative authority and present fairly the financial position as at 31 December 1978."



D. O. Henley
(Comptroller and Auditor General, United Kingdom)
External Auditor

PAN AMERICAN HEALTH ORGANIZATION
FINANCIAL STATEMENTS

PAN AMERICAN HEALTH ORGANIZATION
STATEMENT OF APPROPRIATIONS AND OBLIGATIONS FOR THE YEAR 1978
(expressed in US dollars)

	Appropriations			Obligations			
	Original	Additions	Transfers	Available	Liquidated	Unliquidated	Total
PAN AMERICAN HEALTH ORGANIZATION							
Regular budget:							
Part I - Program of services	13,311,640	-	(315,623)	12,996,017	12,160,723	835,294	12,996,017
Part II - Development of infrastructure	11,011,430	-	447,666	11,459,096	10,447,046	1,012,050	11,459,096
Part III - Administrative direction	5,693,785	-	(395,935)	5,297,850	4,944,753	353,097	5,297,850
Part IV - Governing Bodies	411,035	-	263,892	674,927	630,990	43,937	674,927
Part V - Increase to assets	500,000	-	-	500,000	500,000	-	500,000
Part VI - Contribution to Special Fund for Health Promotion	250,000	-	-	250,000	250,000	-	250,000
Sub-total effective working budget (Parts I-VI)	31,177,890 ^{1/}	-	-	31,177,890	28,933,512	2,244,378	31,177,890
Special Fund for Health Promotion							
Community Water Supply Fund	270,951	739,514	-	739,514	226,084	-	226,084
CAREC and related trust funds	608,555	1,878,204	-	2,149,155	1,310,751	92,358	1,403,109
CFMI and related trust funds	168,458	231,446	-	840,001	771,984	-	771,984
INCAP and related trust funds	2,825,000	164,816	-	333,274	317,916	-	317,916
Trust funds	3,009,742	1,442,447	-	4,267,447	3,908,582	-	3,908,582
Others	-	6,103,571	-	9,113,313	7,491,735	4,452	7,496,187
Sub-total PAHO	38,060,596	11,587,703	-	49,648,299	43,300,535	2,341,188	45,641,723
PAN AMERICAN HEALTH AND EDUCATION FOUNDATION ^{2/}	1,167,121	920,247	-	2,087,368	1,362,965	286,448	1,649,413
WORLD HEALTH ORGANIZATION							
Regular budget	13,969,000	593,002	-	14,562,002	12,685,386	1,876,616	14,562,002
United Nations Development Program	2,663,980	627,757	-	3,291,737	1,935,648	902,123	2,837,771
United Nations Fund for Population Activities	4,874,279	3,376,239	-	8,250,518	3,571,718	3,375,809	6,947,527
Others	15,637	1,177,044	-	1,192,681	263,957	-	263,957
Sub-total WHO	21,522,896	5,774,042	-	27,296,938	18,456,709	6,154,548	24,611,257
Total All Funds	60,750,613 ^{3/}	18,281,992	-	79,032,605	63,120,202	8,782,184	71,902,386

1/ Does not include Part VII - Staff Assessment which is the tax equalization net credits against the gross assessments.

2/ Does not include Medical Textbook Program.

3/ As per Official Document No. 148 Proposed Program and Budget Estimates - 1978 (Table 6).

PAN AMERICAN HEALTH ORGANIZATION
 CONSOLIDATED STATEMENT OF INCOME AND EXPENDITURE
 OF ALL FUNDS FOR THE YEAR 1978
 (expressed in US dollars)

Funds	Notes* or Statement	Balance 31 December 1977	Receivables 31 December 1977	Balance 1 January 1978	Income	Transfers and Refunds	Expenditure	Balance 31 December 1978
PAN AMERICAN HEALTH ORGANIZATION								
Regular Budget	Exhibit III	-	-	-	32,177,668	(1,749,778) ^{1/}	30,427,890	-
Advances from Governments and Institutions for Procurement	Schedule 2	2,509,194	-	2,509,194	2,915,975	(99,642) ^{2/}	2,761,514	2,564,013
Building Funds	17*	178,904	-	178,904	6,882	50,000	154,600	81,186
Community Water Supply Fund	18*	477,135	(208,722)	268,413	1,721,354	-	1,403,109	586,658
Emergency Procurement Revolving Fund	Schedule 3	125,000	-	125,000	14,955	-	14,955	125,000
Revolving Fund for the Expanded Program on Immunization	Schedule 4	-	-	-	77,778	1,000,000	-	1,077,778
Expanded Program on Immunization in the Americas	20*	-	-	-	-	95,777	14,258	81,519
Special Fund for Animal Health Research Provision for Termination and Repatriation Entitlements	22*	-	-	-	55,291	-	-	55,291
Special Fund for Health Promotion	16*	2,341,102	-	2,341,102	1,115,731	250,000	700,104	3,006,729
Special Fund for Natural Disaster Relief	23*	433,082	-	433,082	56,431	250,000	226,084	513,429
Special Fund for Program Support Costs	24*	100,000	-	100,000	5,943	-	2,417	103,526
Trust Funds	25*	221,578	-	221,578	369,489	-	145,145	445,922
Working Capital Fund	Schedule 5	1,901,461	(2,308,541)	(407,380)	6,438,863	(895,777)	7,496,187	(1,464,704)
Holding Account	28*	11,895,777	-	11,895,777	-	999,778	-	11,000,000
PAHO-CAREC: Regular	27*	-	-	-	81,068	-	-	1,080,846
Trust Funds	Exhibit V	-	-	-	524,580	(40,272)	484,308	-
Working Capital Fund	Schedule 7	14,318	(128,677)	(114,359)	230,458	-	287,676	(171,577)
Regular	Exhibit VI	47,860	-	47,860	324	40,272	-	88,456
Trust Funds	Exhibit VII	-	-	-	88,888	9,208	98,096	-
Deficit	Schedule 9	38,442	(8,002)	30,440	142,610	-	219,820	(46,770)
Regular	Exhibit VIII	(51,611)	-	(51,611)	-	(9,208)	-	(60,819) ^{6/}
Trust Funds	Exhibit IX	-	-	-	412,198	12,802	425,000	-
Working Capital Fund	Schedule 11	354,804	(1,287,240)	(932,436)	4,146,911	-	3,483,582	(269,107)
Sub-total PAHO	Exhibit XI	414,723	-	414,723	8,441	(12,802)	-	410,362
		21,001,469	(3,941,182)	17,060,287	50,591,838	(99,642)	48,344,745	19,207,738

Funds	Notes* or Statement	Balance 31 December 1977	Receivables 31 December 1977	Balance 1 January 1978	Income	Transfers and Refunds	Expenditure	Balance 31 December 1978
PAN AMERICAN HEALTH AND EDUCATION FOUNDATION	Exhibit XV	1,044,966	-	1,044,966	1,701,591	-	1,649,413	1,097,144 ^{3/}
WORLD HEALTH ORGANIZATION		-	-	-	14,562,002	-	14,562,002	-
Regular Budget		-	-	-	2,837,771	-	2,837,771	-
United Nations Development Program		-	-	-	6,947,527	-	6,947,527	-
United Nations Fund for Population Activities		-	-	-	263,957	-	263,957	-
WHO - Other		-	-	-	-	-	-	-
Sub-total WHO		-	-	-	24,611,257	-	24,611,257	-
TOTAL ALL FUNDS		<u>22,046,435</u>	<u>(3,941,182)</u>	<u>18,105,253 ^{4/}</u>	<u>76,904,686 ^{5/}</u>	<u>(99,642)</u>	<u>74,605,415</u>	<u>20,304,882</u>

* See Explanatory Notes to Exhibit IV.

- 1/ Transferred to: Special Fund for Health Promotion 250,000
- Revolving Fund for the Expanded Program on Immunization 500,000
- Surplus to Holding Account 999,778
- 1,749,778

2/ Unspent balance refunded to Governments.

3/ Does not include Medical Textbook Program.

4/ To improve the contents and format of the Financial Report, the presentation of the Statements of Trust Funds for PAHO, CAREC, CFNI and INCAP have been revised to a cash basis. This change in presentation has necessitated the addition of columns (1) and (2) in order to make it easily understood by the reader how the amounts in column (3) are determined. Columns (3) through (7) are the revised columns which will be used in future financial statements.

5/ The cash amounts "Received" during 1978 include \$3,452,147 which have been reported as "Received or Receivable" in prior years, but exclude \$3,716,145 receivable in respect of 1978 expenditure.

6/ In previous years' statements, this item was entitled "Working Capital Fund". The deficits have been met by advances from PAHO funds.

PAN AMERICAN HEALTH ORGANIZATION
STATEMENT OF INCOME AND EXPENDITURE
FOR THE 1977 AND 1978 REGULAR BUDGETS
(expressed in US dollars)

	<u>1978</u>	<u>1977</u>
INCOME		
Contributions from Member and Participating Governments		
Receipts from current assessments (Schedule 1)	30,136,354	27,294,199
Less: Transfer to Tax Equalization Fund	<u>1,952,700</u>	<u>1,299,759</u>
	28,183,654	25,994,440
Receipts from prior years' assessments (Schedule 1)	<u>2,358,090</u>	<u>2,905,359</u>
	<u>30,541,744</u>	<u>28,899,799</u>
Miscellaneous income		
Interest earned	1,039,402	791,416
Return of pension contributions for terminated staff	138,337	183,980
Sale of equipment	499	22,929
Sale of publications	26,464	16,780
Service fees for procurements	75,567	65,902
Currency exchange differential	15,678	(308,150)
Sundry	<u>27,629</u>	<u>51,214</u>
Total miscellaneous income	<u>1,323,576</u>	<u>824,071</u>
Excess of unliquidated obligations	<u>312,348</u>	<u>286,503</u>
Total income	<u>32,177,668</u>	<u>30,010,373</u>
EXPENDITURE		
Personnel costs	21,688,031	20,158,489
Duty travel	1,422,822	1,289,767
Fellowships	1,238,387	1,114,576
Seminars	591,932	898,122
Project supplies and equipment	1,675,051	897,882
Project grants and other	719,133	874,605
Non-project supplies and equipment	588,727	217,702
Non-project common services and other	<u>2,503,807</u>	<u>2,582,272</u>
Total expenditure	<u>30,427,890</u>	<u>28,033,415</u>
EXCESS OF INCOME OVER EXPENDITURE	1,749,778	1,976,958
LESS APPROPRIATIONS		
Contribution to Special Fund for Health Promotion (Part VI)	250,000	250,000
Increase in assets (Part V)	<u>500,000</u>	<u>585,000</u>
Total appropriations	<u>750,000</u>	<u>835,000</u>
SURPLUS	<u>999,778</u> ^{1/}	<u>1,141,958</u>

^{1/} Transferred to Working Capital Fund; refer to Exhibit IV, Explanatory Note 28

PAN AMERICAN HEALTH ORGANIZATION
STATEMENT OF ASSETS AND LIABILITIES
AS OF 31 DECEMBER 1977 AND 1978
(expressed in US dollars)

A S S E T S	Note*	<u>1978</u>	<u>1977</u>
CURRENT ASSETS			
Cash: at banks, in transit and on hand	1	<u>2,550,039</u>	<u>2,129,271</u>
Time deposits and investments, at cost	2	<u>18,568,877</u>	<u>18,453,006</u>
Accounts receivable			
Quota contributions from Member and Participating Governments	3	<u>3,431,432</u>	<u>3,320,286</u>
Less: Reserved		<u>3,431,432</u>	<u>3,320,286</u>
		-	-
Tax Equalization Fund	4	<u>465,493</u>	<u>691,824</u>
Trust Funds receivable	26	<u>3,081,830</u>	<u>2,308,541</u>
Community Water Supply Fund receivable	18	<u>251,746</u>	<u>208,722</u>
Sundry debtors, net	5	<u>1,092,934</u>	<u>889,722</u>
Balance due from Centers-inter-Organization funding activities	6	<u>521,212</u>	<u>699,011</u>
Deferred charges	7	<u>3,285,708</u>	<u>2,627,381</u>
Total current assets		<u>29,817,839</u>	<u>28,007,478</u>
LAND AND BUILDINGS			
Headquarters and field offices	8	<u>8,145,283</u>	<u>8,145,283</u>
Governor Shepherd Apartments	9	<u>1,536,160</u>	<u>1,525,850</u>
Total land and buildings		<u>9,681,443</u>	<u>9,671,133</u>
TOTAL		<u><u>39,499,282</u></u>	<u><u>37,678,611</u></u>

* The Explanatory Notes which appear on pages 22-31 are an integral part of the Statements

L I A B I L I T I E S	Notes*	1978	1977
		<u>1978</u>	<u>1977</u>
CURRENT LIABILITIES			
Quota contributions received in advance	10	<u>17,151</u>	<u>7,867</u>
Unliquidated obligations	11	<u>2,459,268</u>	<u>2,738,900</u>
Mortgage payment, current portion	15	<u>20,310</u>	<u>19,230</u>
Accounts payable			
Advances from Governments and Institutions for procurement	12	2,564,313	2,509,194
Balance due to Pan American Health and Education Foundation under operating agreement	-	1,961,114	1,829,409
Balance due to World Health Organization from inter-organization funding activities	-	1,698,923	2,133,309
Medical Instrument Program	13 ✓	-	111,239
Textbook Program	14 ✓	186,208	265,439
Other sundry creditors	-	<u>904,406</u>	<u>738,382</u>
Total accounts payable		<u>7,314,664</u>	<u>7,586,972</u>
Total current liabilities		<u>9,811,393</u>	<u>10,352,969</u>
MORTGAGE PAYABLE, non current	15	<u>274,104</u>	<u>294,414</u>
PROVISION FOR TERMINATION AND REPATRIATION ENTITLEMENTS	16 ✓	<u>3,006,729</u>	<u>2,341,102</u>
SPECIAL FUNDS			
Building Funds	17 ✓	81,186	178,904
Community Water Supply Fund	18 ✓	838,404	477,135
Emergency Procurement Revolving Fund	19 ✓	125,000	125,000
Expanded Program on Immunization in the Americas	20	81,519	-
Revolving Fund for the Expanded Program on Immunization	21	1,077,778	-
Special Fund for Animal Health Research	22	55,291	-
Special Fund for Health Promotion	23 ✓	513,429	433,082
Special Fund for Natural Disaster Relief	24	103,526	100,000
Special Fund for Program Support Costs	25	445,922	221,578
Trust Funds	26	<u>1,617,126</u>	<u>1,901,161</u>
Total special funds		<u>4,939,181</u>	<u>3,436,860</u>
HOLDING ACCOUNT	27 ✓	<u>1,080,846</u>	<u>-</u>
WORKING CAPITAL FUND	28 ✓	<u>11,000,000</u>	<u>11,895,777</u>
EQUITY IN LAND AND BUILDINGS			
Headquarters and field offices	8	8,145,283	8,145,283
Governor Shepherd Apartments	9	<u>1,241,746</u>	<u>1,212,206</u>
Total equity in land and buildings		<u>9,387,029</u>	<u>9,357,489</u>
TOTAL		<u><u>39,499,282</u></u>	<u><u>37,678,611</u></u>

1. Cash: at banks, in transit and on hand

Amount in US dollar currency	\$ 637,731
Amount in other currency (expressed in US dollars)	<u>1,912,308</u>
Total	<u>\$2,550,039</u>

The conversion of local currencies to US dollars has been made in conformity with the UNDP/WHO official rates as of 31 December 1978.

2. Time deposits and investments, at cost

Investment policy of the Organization is to place its funds to earn maximum interest with maximum security. An investment committee meets regularly to review and revise the investment policies.

Funds were invested at 31 December 1978 in the following securities:

Certificates of deposits		
in US dollars	\$15,300,000	
in Argentine pesos	<u>395,939</u>	15,695,939
United States of America treasury bills		1,472,229
Repurchase agreement, in US dollars		1,050,000
Savings accounts		
in Colombian pesos	339,659	
in Dominican Republic pesos	10,000	
in US dollars	<u>1,050</u>	350,709
Total funds invested		<u>\$18,568,877</u>

Under the Inter-American Development Bank (IDB) loan for the Medical Textbook Program, Riggs National Bank has issued a Letter of Credit to IDB on behalf of PAHEF for \$2,040,000. As security for this, a time deposit of \$1,300,000 and a second deed of trust of \$1,040,000 (see note 9) on the Governor Shepherd building has been given by PAHO as collateral.

In February 1979 the Director of the Organization, under the authority vested in him by Resolution of the 81st Meeting of the Executive Committee, signed a contract with the Inter-American Development Bank to guarantee the new loan to PAHEF for the Textbook and Instructional Materials Program. Under this PAHO/IDB contract, PAHO has agreed that during the period of the amortization of the loan, its Working Capital Fund will be maintained at a level not less than the balance owed on the loan plus interest. PAHEF expects to start drawing upon the loan in 1979 at the rate of one million dollars per year and to have drawn the full amount of five million dollars by the end of 1983.

3. Quota contributions from Member and Participating Governments

Details of the Quota receivables from current and prior years are shown in Schedule 1.

4. Tax Equalization Fund

This Fund, established by Resolution VII of the XVIII Meeting of the Directing Council in 1968, is credited annually with the revenue derived from the staff assessment plan. The credits to the Fund are recorded in the names of each Member Government in proportion to their assessments for the financial year concerned, reduced by the amount needed to reimburse income taxes levied by the Member Governments on PAHO staff.

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

Status of the Tax Equalization Fund as of 31 December 1978 is:

Member Governments	Balance 1 January 1978	Credits from tax Equalization Fund	Apportionment to Member Governments	Available to cover tax reimbursements to staff	Taxes reimbursed to staff	Balance 31 December 1978
Colombia	(148)	75,107	74,607	500	1,467	819
United States of America	687,250	3,261,271	1,311,271	1,950,000	1,717,428	454,678
Venezuela	4,722	150,215	148,015	2,200	7,474	9,996
Other Member and Participating Governments	-	1,838,176	1,838,176	-	-	-
Total	<u>691,824</u>	<u>5,324,769</u>	<u>3,372,069</u>	<u>1,952,700</u>	<u>1,726,369</u>	<u>465,493</u>

5. Sundry debtors, net

	1978	1977
Advances made to staff members in accordance with the rules and regulations of the Organization	592,262	600,552
Advance to UNICEF for purchase of vaccine and drugs	228,752	56,457
Sundry debtors	358,532	288,208
Expenditure from Emergency Procurement Revolving Fund awaiting reimbursement	408	14,430
Deposits and guarantees	<u>15,200</u>	<u>8,357</u>
Sub-total	1,195,154	968,004
Less: Reserves for doubtful accounts	<u>102,220</u>	<u>78,282</u>
Total	<u>1,092,934</u>	<u>889,722</u>

6. Balance due from Centers-inter-Organization funding activities

The net results of the accounting transactions between the Centers and the Organization represent a receivable from the Centers of \$521,212.

Caribbean Epidemiological Center (Exhibit VI)	78,868
Caribbean Food and Nutrition Institute (Exhibit VIII)	111,500
Institute of Nutrition of Central America and Panama (Exhibit XI)	<u>330,844</u>
Total	<u>521,212</u>

7. Deferred charges

In prior years this item on the Statement of Assets and Liabilities referred to prepaid expenses in respect of obligations against the subsequent year's budget. The item "prepaid expenses" has now been expanded to include disbursements which were previously included in accounts receivable but which were not of a "collectible" nature. These disbursements were advances made to individuals or projects in accordance with the Financial Rules and Regulations of the Organization and will be charged to expenditure upon receipt of the required claim or supporting documentation.

	<u>1978</u>	<u>1977</u>
Disbursements made in respect of obligations against 1979 budget:		
PAHO	249,830	253,650
WHO	1,260,293	682,202
Advances made to staff members and short-term consultants pending submission of claims	723,529	688,601
Advances made for projects	<u>1,052,056</u>	<u>1,002,928</u>
	<u>3,285,708</u>	<u>2,627,381</u>

8. Land and Buildings

The amount of \$8,145,283 shown as the value (at cost) of the Headquarters and field offices buildings is comprised as follows:

Headquarters building	\$6,851,319
Area I building	208,645
Area III building	96,391
Area IV building	125,940
Area V building	746,427
Area VI building	<u>116,561</u>
Total	<u>\$8,145,283</u>

No depreciation is charged on the buildings.

8.1. Non-expendable inventories

The original cost of non-expendable inventories in use at Headquarters as of 31 December 1978 totalled \$1,644,487 (compared to \$1,650,275 at 31 December 1977), of which \$1,495,076 refers to PAHO and \$149,411 to WHO.

The net decrease of \$5,788 resulted from new acquisitions of \$143,332, dispositions of old equipment of \$78,321 and the deletion of \$70,799 worth of drapes and carpeting from the inventory since these latter items are no longer controlled in the non-expendable inventory lists.

Although the inventory amount is not reported in the accounts as an asset, inventory lists are prepared, both at Washington and in the field, in order to maintain an effective custody of the physical assets of the Organization.

9. Governor Shepherd Apartments

To guarantee its long-term office space requirements in Washington, the Organization purchased in 1969, the Governor Shepherd Apartment building and land, located across the street from its Headquarters building. The Organization presently occupies two floors and the remaining seven floors are rented to private individuals.

The original cost of the building and land was \$1,410,834 of which \$973,068 was advanced from the Working Capital Fund (\$710,451 has been repaid from net rentals) and the balance of \$437,766 met by a long-term mortgage (143,352 has been repaid from net rentals). Improvements to the building amounted to \$125,326 as of 31 December 1978.

The amount of equity in the Governor Shepherd Apartment is:

Original cash invested	\$ 973,068
Reduction in mortgage	143,352
Improvements at cost	<u>125,326</u>
Total	<u>\$1,241,746</u>

The operation of the Governor Shepherd Apartments continued to pay for itself, net rental income increased from \$75,458 in 1977 to \$110,609 for the year ended 31 December 1978.

The net rental income for 1978 was used for:

- repayment of funds advanced from Working Capital Fund	81,068
- repayment of mortgage	19,230
- improvements at cost	<u>10,310</u>
	<u>\$110,608</u>

A second trust dated 5 February 1971 in the amount of \$1,040,000 has been placed on the property as security for the Textbook loan under the PAHEF-IDB-RIGGS BANK agreement.

10. Quota contributions received in advance

The amount of \$17,151 is comprised of 1979 quota contributions received in 1978 from Bolivia (\$11), Guatemala (\$35), Honduras (\$11,217), Jamaica (\$657) and Trinidad and Tobago (\$5,231).

11. Unliquidated obligations

Unliquidated obligations are commitments against the resources of the current and prior fiscal periods for which funds have not yet been disbursed.

	<u>1978</u>	<u>Prior Years</u>	<u>Total</u>
PAHO regular budget:			
General	1,844,896	-	1,844,896
Fellowships	<u>399,481</u>	<u>118,081</u>	<u>517,562</u>
Sub-total	2,244,377	118,081	2,362,458
Community Water Supply Fund	92,358	-	92,358
Trust Fund	<u>4,525</u>	<u>-</u>	<u>4,452</u>
Total	<u>2,341,187</u>	<u>118,081</u>	<u>2,459,268</u>

12. Advances from Governments and Institutions for Procurement

These are funds deposited with the Organization by governments and institutions/agencies under the jurisdiction of the Ministry of Health, for the purchase on their behalf of medical supplies, equipment and literature which otherwise would be either unobtainable, or subject to procurement difficulties in the countries concerned. A three per cent service charge is applied to the net cost of the items purchased. During the year 1978 the service charge amounted to \$75,567. This amount is included in the miscellaneous income of the Organization (Exhibit III).

Status of advances from governments and institutions for the years 1974 to 1978 is:

	<u>1978</u>	<u>1977</u>	<u>1976</u>	<u>1975</u>	<u>1974</u>
Balance 1 January	2,509,194	2,253,858	1,603,014	1,938,073	700,100
Received	2,915,975	2,873,906	4,020,630	1,797,765	2,739,167
Refunds	(99,642)	(116,590)	(813,185)	(24,579)	(61,944)
	5,325,527	5,011,174	4,810,459	3,711,259	3,377,323
Expenditure	2,761,514	2,501,980	2,556,601	2,108,245	1,439,250
Balance 31 December	<u>2,564,013</u>	<u>2,509,194</u>	<u>2,253,858</u>	<u>1,603,014</u>	<u>1,938,073</u>

13. Medical Instrument Program

In 1978 the individual funds were combined into a joint PAHO/PAHEF Revolving Fund and are now included on the PAHEF statements.

14. Textbook Program

The objective of the Program, which started in 1968, is to improve medical and nursing education in Latin America through the low-cost provision of textbooks in the health sciences to students and teachers through a self-financing mechanism. In the pilot phase of the Program (1968-1971), five textbooks were available for purchase. In the latter year, the Inter-American Development Bank made a loan of \$2,000,000 to the Pan American Health and Education Foundation in order to expand the number of titles and schools covered. (A separate financial report for the Medical Textbook Program can be found in the PAHEF section of this document). The PAHO Program continues to operate with the original capital supplied by the Organization through the Special Fund for Health Promotion and, since 1973, has been used principally to provide nursing textbooks. The nursing program has grown steadily since its inception, and is now self-financing, with net income of \$16,068 in 1978 as compared with \$12,129 in 1977.

15. Mortgage Payable

The purchase of the Governor Shepherd Apartments was partially financed by a long-term mortgage (Explanatory Note 9). The original mortgage was \$437,766 of which \$143,352 has been repaid from net rentals. The balance payable is due as follows:

Current portion, payable in 1979	\$ 20,310
Long-term portion	<u>274,104</u>
	<u>\$294,414</u>

16. 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. For some years, the Organization has followed the policy of setting aside funds to cover these costs. Present additions are computed at six per cent of net salaries. The provision has no actuarial or statistical basis. However, both the Internal Auditor and External Auditor have questioned the adequacy of the level of the present Provision for Termination and Repatriation Entitlements. In order to increase the provision, an amount of \$250,000 was transferred from the Working Capital Fund in accordance with Resolution XVI of the XX Pan American Sanitary Conference held in 1978.

Status of the Provision as of 31 December is:

	<u>1978</u>	<u>1977</u>
Balance as of 1 January	2,341,102	2,026,262
Additions:		
Provision for terminal payments based on 6 per cent of net salaries	956,637	896,563
Interest income	159,094	96,908
Transfer from Working Capital Fund	<u>250,000</u>	<u>-</u>
Sub-total	<u>3,706,833</u>	<u>3,019,733</u>
Expenditure:		
Accrued annual leave	210,376	185,883
Repatriation grant	307,954	305,236
Repatriation travel and removal	167,357	146,779
Grant in case of death	14,417	26,422
Settlement under agreed termination	<u>-</u>	<u>14,311</u>
	<u>700,104</u>	<u>678,631</u>
Balance as of 31 December	<u><u>3,006,729</u></u>	<u><u>2,341,102</u></u>

17. Building Funds:

Status of the Building Funds as of 31 December 1978 is:

	<u>Headquarters</u>	<u>INCAP</u>	<u>Repairs and Renovation Fund</u>	<u>Total</u>
Balance as of 1 January 1978	4,155	174,749	-	178,904
Refund of expenditure	3,952	-	-	3,952
Excess of 1977 unliquidated obligations	2,930	-	-	2,930
Establishment of a Repairs and Renovation Fund in accordance with Resolution XVI of the XX Pan American Sanitary Conference held in 1978	<u>-</u>	<u>-</u>	<u>50,000</u>	<u>50,000</u>
Sub-total	11,037	174,749	50,000	235,786
Expenditure	<u>-</u>	<u>154,600</u>	<u>-</u>	<u>154,600</u>
Balance as of 31 December	<u><u>11,037</u></u>	<u><u>20,149</u></u>	<u><u>50,000</u></u>	<u><u>81,186</u></u>

18. Community Water Supply Fund

This fund was established to provide advisory services to governments in community water supply programs. Contributions to this fund are from government agencies desiring consultant services from the Organization in the planning, administration and operation of water supply systems.

Status of the Community Water Supply Fund at 31 December 1978 is:

Balance available at 31 December 1977 as per 1977 Financial Report, Official Document No. 153, Exhibit IV, explanatory note 16		\$ 477,135
Less: Funds receivable (extrabudgetary expenditure awaiting reimbursement) at 31 December 1977, refer to 1978 Exhibit II explanatory note 4		<u>208,722</u>
Balance at 1 January 1978		268,413
Received during 1978:		
Funds from Governments or Governmental Institutions	1,501,431 ^{1/}	
Program Support Costs	169,371	
Interest earned	33,756	
Excess of prior years unliquidated obligations	<u>16,796</u>	<u>1,721,354</u>
Sub-total		1,989,767
Disbursements	1,310,751	
Unliquidated obligations	<u>92,358</u>	<u>1,403,109</u>
Balance as of 31 December 1978		<u><u>\$ 586,658</u></u> ^{2/}

19. Emergency Procurement Revolving Fund

The Directing Council created at its III Meeting in 1949, an Emergency Procurement Revolving Fund in order to provide immediate relief to Member Governments in cases of unforeseen emergency health problems. Reimbursement to the Fund is made by the countries that have requested the supplies.

Purchases made through the fund during the past five years were: 1978 - \$14,955; 1977 - \$40,171; 1976 - \$108,889; 1975 - \$16,437; 1974 - \$149,523.

Statement of activities during 1978 for the Emergency Procurement Revolving Fund is shown in Schedule 3.

^{1/} The cash amounts "Received" during 1978 include \$186,486 which have been reported as "Received or Receivable" in prior years, but exclude \$229,510 receivable in respect of 1978 expenditure.

^{2/} Excess of expenditure on cost reimbursable projects over amounts received	(251,746)
Receipts in excess of expenditure accumulated to date	<u>838,404</u>
	<u><u>586,658</u></u>

20. Expanded Program on Immunization in the Americas

This Fund was created in 1977 by Resolution XXVII of the XXV Meeting of the Directing Council in order to assist the Member Governments in the development of their immunization programs. Initial funding was authorized by Resolution XVI of the XX Pan American Sanitary Conference by a transfer of \$95,777 from the Working Capital Fund. Expenditures incurred during 1978 were \$14,258, leaving a balance of \$81,519 as of 31 December 1978.

21. Revolving Fund for the Expanded Program on Immunization

The establishment of the Revolving Fund for the Expanded Program on Immunization was authorized by Resolution XXVII of the XXV Meeting of the Directing Council in 1977. The Revolving Fund will finance the procurements of vaccine for Member Governments unable to deposit funds with the Organization in U.S. currency in advance of procurement action. Reimbursement to the Revolving Fund is made in local currency by the governments that have requested the vaccine. Initial funding of the Revolving Fund was authorized by Resolution XVI of the XX Pan American Sanitary Conference.

Status of the Revolving Fund is shown in Schedule 4.

22. Special Fund for Animal Health Research

In compliance with Resolution VIII of the X Meeting at the Ministerial Level on Foot-and-Mouth Disease and Zoonoses Control, and as authorized by paragraph 6.7 of the Financial Regulations of the Pan American Health Organization, the Director established a Special Fund for Animal Health Research. The Fund is financed with voluntary contribution from governments, agencies and non-governmental organizations interested in cooperating in activities relating to the study of specific problems in the field of animal health in the Americas.

Funds received during 1978 were:

Dominican Republic	3,000
Venezuela	50,234
Interest	<u>2,057</u>
	55,291
Expenditures	<u>-</u>
Balance as of 31 December 1978	<u><u>55,291</u></u>

23. Special Fund for Health Promotion

In accordance with the agreement with the W. K. Kellogg Foundation, the Foundation made a loan of \$5,000,000 to the Pan American Health Organization for the construction of its Headquarters building in Washington. Beginning with the year 1962, the Organization agreed to allocate funds from its regular budget until the full amount of the loan has been paid into the Special Fund for Health Promotion. The amount of this allocation shall be considered as used in repaying the loan. The balance of the loan (\$875,000) is to be repaid in full on or before 1 January 1982, without interest. An amount of \$250,000 was allocated to the Special Fund for Health Promotion from the Organization's 1978 regular budget (Part VI).

24. Special Fund for Natural Disaster Relief

In accordance with Resolution X of the XXIV Meeting of the Directing Council in 1976, the Special Fund for Natural Disaster Relief was created to provide funds which can be used promptly by the Organization's Disaster Unit. To establish the Fund, an amount of \$100,000 was transferred from the 1976 regular budget.

25. Special Fund for Program Support Costs

This Fund was established in 1976 by the Director under the authority vested in him under Financial Regulation 6.7 and subsequently confirmed by Resolution XXXII of the XX Pan American Health Conference in 1978.

26. Trust Funds

The presentation of the Statement of Trust Funds has been revised in 1978 in order to provide in a more meaningful way data in respect of the financial position of the Organization's Trust Funds. The Statement of Trust Funds as of 31 December 1978 is shown in Schedule 5. The footnotes which appear on the Schedule are an integral part of Schedule 5.

The balance as of 31 December 1977 and 1978 is comprised of:

	<u>1978</u>	<u>1977</u>
Funds available	1,617,126	1,901,161
Funds receivable	<u>(3,081,830)</u>	<u>(2,308,541)</u>
Balance as of 31 December	<u>(1,464,704)</u>	<u>(407,380)</u>

27. Holding Account

In accordance with Resolution XVI of the XX Pan American Sanitary Conference, any surplus funds will be placed in a Holding Account until such time as the Directing Council or the Pan American Sanitary Conference decides on how to utilize the funds. The balance of the Holding Account as of 31 December 1978 was \$1,080,846 (refer to Explanatory Note 28).

28. Working Capital Fund

The Working Capital Fund was established for the primary purposes of providing funds as may be required to finance the annual appropriations pending receipt of contributions from Member and Participating Governments and to provide funds for working requirements. The Fund is also used to provide funds for the Organization's Centers pending receipt of their contributions.

At its XX Meeting in 1978, the Pan American Sanitary Conference reviewed the level of the Organization's Working Capital Fund and by Resolution XVI approved a fixed level of \$11,000,000.

The position of the Working Capital Fund as of 31 December 1978 is:

	<u>Gross Working Capital Fund</u>	<u>Unreturned Cash Outlay Governor Shepherd</u>	<u>Net Available</u>
Balance as of 1 January 1978	<u>12,239,462</u>	<u>(343,685)</u>	<u>11,895,777</u>
Deduct transfers in accordance with Resolution XVI of the XX Pan American Sanitary Conference:			
i) Transfer to Revolving Fund for the Expanded Program on Immunization	500,000	-	500,000
ii) Transfer to the Provision for Termination and Repatriation Entitlements	250,000	-	250,000
iii) Establish a Repairs and Renovation Fund	50,000	-	50,000
iv) Transfer to the Expanded Program on Immunization in the Americas	<u>95,777</u>	<u>-</u>	<u>95,777</u>
	<u>895,777</u>	<u>-</u>	<u>895,777</u>
Authorized level	11,343,685	(343,685)	11,000,000
Add: 1978 Surplus PAHO Regular Budget	999,778	-	999,778
Net results from operation of the Governor Shepherd Apartments (Explanatory Note 9)	<u>-</u>	<u>81,068</u>	<u>81,068</u>
	<u>12,343,463</u>	<u>(262,617)</u>	<u>12,080,846</u>
Less transfer to Holding Account	<u>1,080,846</u>	<u>-</u>	<u>1,080,846</u>
Balance as of 31 December 1978	<u><u>11,262,617</u></u>	<u><u>(262,617)</u></u>	<u><u>11,000,000</u></u>

PAN AMERICAN HEALTH ORGANIZATION
 STATEMENT OF QUOTA CONTRIBUTIONS DUE FROM
 MEMBER GOVERNMENTS AND PARTICIPATING GOVERNMENTS
 1978 BUDGET AND PRIOR YEARS
 (expressed in US dollars)

Member Governments and Participating Governments	Year	Amount due 1 January 1978	Collected during 1978	Balance due 31 December 1978
Argentina	1978	2,195,995	1,313,214	882,781
	1977	<u>443,582</u>	<u>443,582</u>	-
		<u>2,639,577</u>	<u>1,756,796</u>	<u>882,781</u>
Bahamas	1978	<u>17,067</u>	<u>17,067</u>	-
Barbados	1978	<u>19,912</u>	<u>19,912</u>	-
Bolivia	1978	<u>54,046</u>	<u>54,046</u>	-
Brazil	1978	2,076,524	1,038,262	1,038,262
	1977	<u>488,471</u>	<u>488,471</u>	-
		<u>2,564,995</u>	<u>1,526,733</u>	<u>1,038,262</u>
Canada	1978	<u>1,974,120</u>	<u>1,974,120</u>	-
Chile	1978	378,326	378,326	-
	1977	356,451	356,451	-
	1976	<u>134,397</u>	<u>134,397</u>	-
	<u>869,174</u>	<u>869,174</u>	-	
Colombia	1978	432,873	345,591	87,282
	1977	<u>64,409</u>	<u>64,409</u>	-
		<u>497,282</u>	<u>410,000</u>	<u>87,282</u>
Costa Rica	1978	54,046	33,253	20,793
	1977	<u>7,009</u>	<u>7,009</u>	-
		<u>61,055</u>	<u>40,262</u>	<u>20,793</u>
Cuba	1978	295,833	280,490	15,343
	1977	<u>851</u>	<u>851</u>	-
		<u>296,684</u>	<u>281,341</u>	<u>15,343</u>
Dominican Republic	1978	54,046	-	54,046
	1977	50,167	-	50,167
	1976	46,394	-	46,394
	1975	41,049	-	41,049
	1974	63,140	-	63,140
	1973	57,501	-	57,501
	1972	54,065	-	54,065
	1971	46,171	-	46,171
	1970	41,808	-	41,808
	1969	<u>14,403</u>	-	<u>14,403</u>
	<u>468,744</u>	-	<u>468,744</u>	
Ecuador	1978	54,046	40,772	13,274
	1977	<u>242</u>	<u>242</u>	-
		<u>54,288</u>	<u>41,014</u>	<u>13,274</u>

Member Governments and Participating Governments	Year	Amount due 1 January 1978	Collected during 1978	Balance due 31 December 1978
El Salvador	1978	54,046	54,046	-
France	1978	54,046	54,046	-
Grenada	1978	8,534	-	8,534
	1977	7,921	-	7,921
		16,455	-	16,455
Guatemala	1978	79,647	79,647	-
Guyana	1978	54,046	54,046	-
Haiti	1978	54,046	-	54,046
	1977	50,167	-	50,167
	1976	46,394	-	46,394
	1975	41,049	-	41,049
	1974	63,140	-	63,140
	1973	43,534	-	43,534
	1972	54,065	52,925	1,140
	1971	1,121	1,121	-
		353,516	54,046	299,470
Honduras	1978	54,046	54,046	-
Jamaica	1978	54,046	54,046	-
Kingdom of the Netherlands	1978	19,912	19,912	-
Mexico	1978	2,321,155	2,321,155	-
Nicaragua	1978	54,046	28,778	25,268
	1977	92	92	-
		54,138	28,870	25,268
Panama	1978	54,046	54,046	-
	1977	10,905	10,905	-
		64,951	64,951	-
Paraguay	1978	54,046	-	54,046
	1977	50,167	-	50,167
	1976	46,394	-	46,394
	1975	41,049	20,363	20,686
	1974	52,716	52,716	-
		244,372	73,079	171,293
Peru	1978	187,740	-	187,740
	1977	176,906	-	176,906
		364,646	-	364,646

Member Governments and Participating Governments	Year	Amount due 1 January 1978	Collected during 1978	Balance due 31 December 1978
Suriname	1978	34,135	34,135	-
Trinidad and Tobago	1978	54,046	54,046	-
United Kingdom	1978	54,046	32,789	21,257
	1977	10,556	10,556	-
		64,602	43,345	21,257
United States of America	1978	20,724,043	20,724,043	-
Uruguay	1978	162,139	162,139	-
	1977	153,142	153,142	-
		315,281	315,281	-
Venezuela	1978	866,945	860,381	6,564
	1977	560,858	560,858	-
		1,427,803	1,421,239	6,564
Total		35,925,876	32,494,444	3,431,432
Amounts consisted of:				
Current year		32,605,590	30,136,354	2,469,236
Prior years		3,320,286	2,358,090	962,196
		35,925,876	32,494,444	3,431,432

DEFERRED PAYMENT PLANS ^{1/}
(expressed in US dollars)

Member Governments	Total due in 1978	Received in 1978	Balance due in 1978 under plan
Dominican Republic	95,516	-	95,516
Haiti	69,020	54,046	14,974
Paraguay	73,079	73,079	-

^{1/} The deferred payment plans consist of an installment on all arrears equal to the total of the current year's quota plus an agreed percent of the accumulated prior years' arrears. Those payments received in excess of the amount called for under the plan are reflected in the Collected Column on the previous pages of this Schedule.

PAN AMERICAN HEALTH ORGANIZATION
STATEMENT OF ADVANCES FROM GOVERNMENTS AND INSTITUTIONS FOR PROCUREMENT
AS OF 31 DECEMBER 1978
(expressed in US dollars)

Source of funds	Balance 1 January 1978	Received	Expenditure	Refunds	Balance 31 December 1978
Argentina	70,403	292,878	53,489	28	309,764
Bahamas	210	15,553	7,190	-	8,573
Barbados	5,178	14,611	7,682	-	12,107
Belize	(787)	544	-	-	(243)
Bolivia	143,015	116,439	175,118	9,341	74,995
Brazil	86,789	35,560	6,287	10,444	105,618
British Virgin Islands	181	-	90	-	91
Cayman Islands	-	2,379	2,135	-	244
Chile	55,851	13,305	8,609	5,688	54,859
Colombia	178,249	731,105	579,829	-	329,525
Costa Rica	32,697	58,178	37,022	-	53,853
Cuba	91,452	58,256	41,045	43,148	65,515
Dominican Republic	122,805	28,352	122,443	-	28,714
Ecuador	1,086,113	751,172	1,093,692	1,088	742,505
El Salvador	25,676	10,400	5,830	-	30,246
French Guiana	3,280	-	3,395	-	(115)
Grenada	671	-	-	-	671
Guatemala	14,941	34,979	4,457	-	45,463
Guyana	26,456	15,473	32,630	-	9,299
Haiti	15,407	27,730	23,632	773	18,732
Honduras	48,825	8,690	44,472	-	13,043
Jamaica	9,939	-	5,778	-	4,161
Mexico	113,102	343,941	39,188	17,999	399,856
Montserrat	367	-	-	-	367
Netherlands Antilles	222	-	-	-	222

Source of funds	Balance 1 January 1978	Received	Expenditure	Refunds	Balance 31 December 1978
Nicaragua	68,852	139,916	178,147	-	30,621
Panama	215,961	140,206	205,823	4,639	145,705
Paraguay	25,685	29,317	25,938	-	29,064
Peru	6,221	4,307	2,871	-	7,657
St. Vincent	413	-	-	-	413
Suriname	(588)	27,492	22,527	-	4,377
St. Lucia	1,276	-	776	-	500
Trinidad and Tobago	6,198	5,929	14,523	-	(2,396)
Turks and Caicos Islands	1,120	-	452	-	668
United States of America	98	2,045	301	-	1,842
Uruguay	7,412	1,833	9,594	-	(349)
Venezuela	39,255	2,521	2,711	6,418	32,647
Artificial Electronic Larynx Revolving Fund	<u>6,249</u>	<u>2,864</u>	<u>3,838</u>	<u>76</u>	<u>5,199</u>
Total	<u><u>2,509,194</u></u>	<u><u>2,915,975</u></u>	<u><u>2,761,514</u></u>	<u><u>99,642</u></u>	<u><u>2,564,013</u></u>

PAN AMERICAN HEALTH ORGANIZATION
EMERGENCY PROCUREMENT REVOLVING FUND
STATEMENT OF ACTIVITY DURING 1978
(expressed in US dollars)

Country	Balance due 1 January 1978	Expenditure	Reimbursements	Balance due 31 December 1978
Bolivia	-	382	315	67
Chile	144	-	144	-
Dominican Republic	(1,868)	8,392	8,640	(2,116)
Ecuador	(1,166)	-	-	(1,166)
Guyana	8,201	-	9,044	(843)
Nicaragua	395	-	395	-
Peru	10,740	-	10,440	300
Trinidad and Tobago	-	5,173	-	5,173
Uruguay	<u>(2,015)</u>	<u>1,008</u>	<u>-</u>	<u>(1,007)</u>
	<u>14,431</u>	<u>14,955</u>	<u>28,978</u>	<u>408</u>

STATUS OF FUNDS
AS OF 31 DECEMBER 1978

Authorized level of Emergency Procurement Revolving Fund	125,000
Less: Amount due to Fund from Member Governments	5,540
Deduct reimbursements from Member Governments in excess of expenditure	<u>5,132</u>
	124,592
Unliquidated obligations	<u>45,204</u>
Amount available for purchases	<u>79,388</u>

PAN AMERICAN HEALTH ORGANIZATION
REVOLVING FUND FOR THE EXPANDED PROGRAM ON IMMUNIZATION
STATUS OF FUNDS
AS OF 31 DECEMBER 1978
(expressed in US dollars)

Establishment of Fund ^{1/}	
Funded by budgeted increase to assets, appropriation Part V of 1978 Regular Budget	500,000 ^{2/}
Transfer from Working Capital Fund	<u>500,000</u> ^{2/}
	1,000,000
Advance payment from Member Governments	<u>77,778</u>
	1,077,778
Expenditure	-
Unliquidated obligations	<u>430,389</u>
Net available for purchases	<u><u>647,389</u></u>

^{1/} The establishment of the Revolving Fund for the Expanded Program on Immunization was authorized by Resolution XXVII of the XXV Meeting of the Directing Council in October 1977.

^{2/} Authorized by Resolution XVI of the XX Pan American Sanitary Conference in October 1978.

PAN AMERICAN HEALTH ORGANIZATION
STATEMENT OF TRUST FUNDS
AS OF 31 DECEMBER 1978
(expressed in US dollars)

Source of funds	Project reference	Balance 31 December 1977	Receivable 31 December 1977	Balance 1 January 1978	Received	Project costs	Balance 31 December 1978
<u>ARGENTINA</u>							
Government of Argentina					Note 1		
Pan American Zoonoses Center	010-3300	-	(494,923)	(494,923)	1,207,612	950,038	(237,349)
Instituto Nacional de Tecnologia Industrial							
Microbiological Studies on Cheese	060-3300	-	-	-	1,163	-	1,163
<u>BARBADOS</u>							
Government of Barbados							
Waterworks Administration	BAR-2100	6,000	-	6,000	-	2,834	3,166
<u>BERMUDA</u>							
Government of Bermuda							
Preventive Dental Program for Children	010-1600	-	-	-	61,100	31,170	29,930
<u>BOLIVIA</u>							
Government of Bolivia							
Control of Foot-and-Mouth Disease, Rabies and Brucellosis	BOL-3200	-	-	-	46,143	102,317	(56,174)
<u>BRAZIL</u>							
Government of Brazil							
Development of Human Resources	BRA-6000	79,963	-	79,963	260,491	322,558	17,896
Mycology Research and Training	AMR-1273	4,620	-	4,620	-	4,620	-
National Institute of Animal Health	BRA-3102	367,317	-	367,317	121,951	288,606	200,662
Technical Assistance and Training in Foot-and-Mouth Disease	BRA-3201	/	-	7	-	-	7
Technical Assistance and Training in Foot-and-Mouth Disease	BRA-3202	90,167	-	90,167	-	71,266	18,901
Integrated Health Delivery Systems	BRA-5160	-	(111,280)	(111,280)	132,817	43,869	(22,332)
Regional Library of Medicine and the Health Sciences	010-8570	-	(8,540)	(8,540)	175,302	333,000	(166,238)

Schedule 5 (cont.)

Source of funds	Project reference	Balance 31 December 1977	Receivable 31 December 1977	Balance 1 January 1978	Received	Project costs	Balance 31 December 1978
Regional Library of Medicine and the Health Sciences	050-8570	-	-	-	135,431	72,180	63,251
Voluntary Contribution	070-3200	-	-	-	34,251	-	34,251
Government of the State of São Paulo							
Regional Library of Medicine and the Health Sciences	010-8570	-	-	-	110,228	110,228	-
Financiadora de Estudos e Projetos							
Regional Library of Medicine and the Health Sciences	030-8570	388,967	-	388,967	206,496	538,873	56,590
Latin American Center of Educational Technology for Health	AMR-8700	-	-	-	31,213	-	31,213
Instituto Nacional de Alimentação e Nutrição							
Regional Library of Medicine and the Health Sciences	020-8570	1,956	-	1,956	24,333	24,855	1,434
Fundacao Getulio Vargas							
Regional Library of Medicine and the Health Sciences	040-8570	5,520	-	5,520	-	5,520	-
Companhia Estadual de Tecnologia de Saneamento Basico							
Research on Environmental Pollution Control Programs in Sao Paulo	BRA-2340	2,414	-	2,414	-	2,414	-
Fundacao Estadual de Engenharia do Meio Ambiente							
Environmental Control Program in the State of Rio de Janeiro	BRA-2040	-	-	-	12,137	17,005	(4,868)
Centro Brasileiro de Apoio a la Pequena y Mediana Empresa							
Latin American Center of Educational Technology for Health	AMR-8700	-	-	-	51,177	-	51,177
CANADA							
Government of Canada							
Conference on Health Manpower Planning	CAN-6000	5,522	-	5,522	-	-	5,522
Government of Quebec							
Health Planning	CAN-5300	-	(13,198)	(13,198)	13,198	-	-
Canadian International Development Agency							
Caribbean Basin Water Management Program	AMR-2174	14,834	-	14,834	246,653	196,148	65,339
Water Supply and Sewerage (Belize City)	BLZ-2101	3,294	-	3,294	-	-	3,294

Schedule 5 (cont.)

Source of funds	Project reference	Balance 31 December 1977	Receivable 31 December 1977	Balance 1 January 1978	Received	Project costs	Balance 31 December 1978
Conference on Health Manpower Planning	CAN-6000	5,797	-	5,797	-	-	5,797
Nutrition	HAI-1400	506	-	506	26,334	31,779	(4,939)
Mobile Veterinary Laboratory Services Education and Training for Paramedical Personnel (Caribbean)	AMR-3111	79,503	-	79,503	167,000	155,885	90,618
Continuing Education for Health Personnel	010-6910	-	(51,519)	(51,519)	180,180	259,647	(130,986)
International Development Research Center	AMR-6003	-	-	-	-	13,104	(13,104)
Evaluation of El Imperial Water Treatment Plant	050-2070	-	(1,485)	(1,485)	-	-	(1,485)
Stabilization Ponds	070-2070	12,185	-	12,185	3,419	11,736	3,868
Information System Design	090-2070	41,569	-	41,569	43,146	43,674	41,041
Canada Center for Inland Water Publication of Glowdat User's Manual in Spanish	120-2070	-	-	-	700	133	567
COLOMBIA							
Government of Colombia	COL-5200	-	(48,727)	(48,727)	-	27,000	(75,727)
Medical Care Administration	COL-5500	-	-	-	11,310	5,887	5,423
Administrative Development of the Health System	COL-5201	-	(12,149)	(12,149)	-	-	(12,149)
Hospital Administration in Cundinamarca	COL-2901	2,353	-	2,353	-	1,298	1,055
Corporacion Autonoma Regional del Cauca							
Development of the Rio Cauca Watershed							
COSTA RICA							
Government of Costa Rica	COR-1400	-	-	-	40,000	97,797	(57,797)
Nutrition	COR-5202	-	(57,245)	(57,245)	-	12,288	(69,533)
Hospital Administration	COR-5500	-	(14,543)	(14,543)	-	66,406	(80,949)
Management of Health Services							
DOMINICAN REPUBLIC							
Government of Dominican Republic	DOR-5500	-	(48,710)	(48,710)	-	-	(48,710)
Administrative Reform in the Ministry of Health	DOR-6101	-	-	-	64,936	126,661	(61,725)
Development of Health Sciences							
VIII Pan American Congress on Veterinary Medicine							
Veterinary Public Health	DOR-3100	-	(1,018)	(1,018)	1,018	-	-
Congreso AIDIS	AMR-2000	-	-	-	6,168	6,168	-
Regional Symposium on Solid Wastes							

Schedule 5 (cont.)

Source of funds	Project reference	Balance 31 December 1977	Receivable 31 December 1977	Balance 1 January 1978	Received	Project costs	Balance 31 December 1978
ECUADOR							
<u>Government of Ecuador</u>							
Modernization of Rural Life	ECU-5102	-	(19,937)	(19,937)	19,937	-	-
Planning and Equipping of Hospitals and other Health Facilities	ECU-5201	13,766	-	13,766	-	61,163	(47,397)
GUATEMALA							
<u>Government of Guatemala</u>							
Institutional Development of UNEPAR	GUT-2101	4,070	-	4,070	16,567	54,397	(33,760)
Animal Health	GUT-3100	-	(9,515)	(9,515)	37,000	23,973	3,512
Unified Food Control Laboratory	GUT-3500	-	(3,224)	(3,224)	107,044	108,302	(4,482)
Extension of Coverage of Health Services	GUT-5104	-	-	-	-	107,056	(107,056)
HAITI							
<u>Government of Haiti</u>							
Institutional Development of SNEP	HAI-2104	-	-	-	50,000	103,911	(53,911)
Development of Health Services	HAI-5100	-	(63,381)	(63,381)	113,605	207,617	(157,393)
HONDURAS							
<u>Government of Honduras</u>							
Institutional Improvement of SANAA	HON-2104	-	-	-	-	37,656	(37,656)
Veterinary Public Health	HON-3100	-	(237,495)	(237,495)	236,184	88,572	(89,883)
Hospital Planning and Administration	HON-5201	-	(169,759)	(169,759)	72,095	96,219	(193,883)
Improvement of Administrative Services	HON-5501	-	(93,744)	(93,744)	30,146	137,524	(201,122)
JAMAICA							
<u>National Water Authority</u>							
Sanitary Engineering Education	JAM-6400	58	-	58	-	58	-
MEXICO							
<u>Government of Mexico</u>							
Oral Health	MEX-1600	1,294	-	1,294	-	1,294	-
National Health Laboratories	MEX-7301	15,342	-	15,342	-	3,477	11,865
Pan American Center for Human Ecology and Health	AMR-2300	-	(33,425)	(33,425)	90,694	24,644	32,625
Publications and Documentation Service	AMR-8670	-	-	-	40,847	40,847	-
Nursing Education	MEX-6300	-	-	-	4,000	620	3,380

Source of funds	Project reference	Balance 31 December 1977	Receivable 31 December 1977	Balance 1 January 1978	Received	Project costs	Balance 31 December 1978
NICARAGUA							
<u>Government of Nicaragua</u>							
Extension of Coverage of Health Services	NIC-5102	-	(74,327)	(74,327)	39,195	16,779	(51,911)
Animal Health Study	NIC-3101	-	(12,818)	(12,818)	9,735	-	(3,083)
Universidad Nacional Autonoma de Nicaragua							
Improvement of Teaching in the Faculties of Health Services at UMAN	NIC-6000	-	(80,907)	(80,907)	80,907	145,113	(145,113)
PANAMA							
<u>Government of Panama</u>							
Veterinary Public Health	PAN-3100	-	(21,803)	(21,803)	20,987	11,599	(12,415)
Instituto de Acueductos y Alcantarillados Nacional							
Advisory Services to IDAAN	PAN-2100	-	-	-	-	6,224	(6,224)
PARAGUAY							
<u>Government of Paraguay</u>							
Veterinary Public Health	PAR-3100	7,600	-	7,600	-	7,600	-
Extension of Coverage of Health Services	PAR-5103	2,395	-	2,395	48,710	15,705	35,400
PERU							
<u>Government of Peru</u>							
Foot-and-Mouth Disease Control	PER-3200	-	(62,092)	(62,092)	62,239	60,954	(60,807)
National Health Laboratories	PER-4201	19,712	-	19,712	40,000	21,210	38,502
Pan American Center for Sanitary Engineering and Environmental Sciences	AMR-2070	30,676	-	30,676	54,103	45,988	38,791
Pan American Center for Sanitary Engineering and Environmental Sciences	020-2070	8,444	-	8,444	4,509	5,327	7,626
Centro Internacional de Formacion en Ciencias del Ambiente							
Design of Wastewater Treatment Plants for Developing Countries	060-2070	2,713	-	2,713	-	352	2,361
Course on Water Treatment Technology for Developing Countries	100-2070	7,532	-	7,532	(1,985)	3,166	2,381

Schedule 5 (cont.)

Source of funds	Project reference	Balance 31 December 1977	Receivable 31 December 1977	Balance 1 January 1978	Received	Project costs	Balance 31 December 1978
SURINAME							
Government of Suriname Veterinary Public Health	SUR-3100	36	-	36	-	-	36
TRINIDAD AND TOBAGO							
Government of Trinidad and Tobago Health and Maintenance Services	TRT-7400	-	(28,970)	(28,970)	753	-	(28,217)
UNITED STATES OF AMERICA							
<u>Government of the United States of America</u>							
Dengue Surveillance in the Dominican Republic and Haiti	AMR-1200	-	(5,485)	(5,485)	8,903	14,374	(10,956)
Epidemiology of Alcoholism in Latin America	040-1583	19,229	-	19,229	11,595	29,159	1,665
Collaborative Cancer Treatment Research	030-1779	-	(155,959)	(155,959)	331,599	379,945	(204,305)
Conservation of Non-Human Primate	AMR-3171	-	(98,630)	(98,630)	119,696	140,293	(119,227)
Conservation of Non-Human Primate	010-3171	-	50,716	50,716	133,840	74,854	109,702
Conference on Use of South American Primates for Biomedical Research	AMR-3180	998	-	998	-	-	998
Health Statistics	AMR-5400	-	(18,259)	(18,259)	29,181	11,090	(168)
Rabies Control: Mexico-United States Border	MEX-3301	15,910	-	15,910	10,710	28,940	(2,320)
Health Planning	USA-5300	-	(18,412)	(18,412)	25,144	117,460	(110,728)
Workshop on the Analysis of Dengue Fever in the Caribbean	030-1200	-	-	-	-	8,000	(8,000)
Oral Pathology Workshop and Cancer Epidemiology Workshop	050-1779	-	(7,836)	(7,836)	12,891	292	4,763
Workshop on Oral Pathology	060-1779	-	(6,929)	(6,929)	6,929	3,456	(3,456)
Development of Human Resources	AMR-6000	-	-	-	-	12,624	(12,624)
Joint Programs with Non-Governmental Organizations in Health Sciences Education	AMR-6002	-	-	-	-	15,458	(15,458)
Agency for International Development							
Research in Malaria and other Parasitic Diseases	AMR-0202	81,556	-	81,556	-	37,989	43,567
Conference on Methodology with Special Emphasis on Nutrition and Related Health Programs	010-1474	14,013	-	14,013	-	19,902	(5,889)

Source of funds	Project reference	Balance 31 December 1977	Receivable 31 December 1977	Balance 1 January 1978	Received	Project costs	Balance 31 December 1978
Rural Health Institutional Development	NIC-5202	-	(3,250)	(3,250)	12,604	84,865	(75,511)
Inter-American Investigation of Mortality in Childhood	AMR-5470	-	(10,300)	(10,300)	10,300	-	-
US Army Medical Research and Development Command							
Vectors and Natural Reservoirs of Oropouch Virus in the Amazon Region	BRA-4311	252,252	-	252,252	120,000	214,881	157,371
Symposium on Dengue Fever in the Caribbean	010-1200	-	-	-	7,000	7,000	-
Infectious Diseases Along the Trans-Amazon Highway	BRA-4310	-	(4,759)	(4,759)	-	-	(4,759)
Merck Sharp and Dohme International Conference on Use of South American Primates for Biomedical Research	AMR-3180	164	-	164	-	-	164
University of Illinois Dental Health	AMR-1600	-	-	-	1,850	-	1,850
University of Oklahoma Lower Cost Methods of Water Treatment in Latin America	030-2070	954	-	954	3,891	13	4,832
Cyanamid International Viral Diseases	020-1200	-	-	-	10,000	10,000	-
Harvard University Epidemiology - Brazil	BRA-0100	-	(410)	(410)	-	-	(410)
VENEZUELA							
Government of Venezuela							
Environmental Pollution Research Center	VEN-2300	-	(54,570)	(54,570)	30,790	58,789	(82,569)
Veterinary Public Health	VEN-3100	212,274	-	212,274	64,840	358,397	(81,283)
National System of Maintenance and Engineering of Health Care Facilities	VEN-7400	-	-	-	16,822	16,822	-
Creation of a Nutrition Research Unit	VEN-1401	-	-	-	-	53,874	(53,874)
INTERNATIONAL ORGANIZATIONS AND OTHERS							
UNDP							
Development of Health Services in the Southeast Region	PER-5104	-	-	-	20,000	6,042	13,958
UNDR0							
Development of Health Services in the Southeast Region	PER-5104	-	-	-	17,000	17,000	-

Schedule 5 (cont.)

Source of funds	Project reference	Balance 31 December 1977	Receivable 31 December 1977	Balance 1 January 1978	Received	Project costs	Balance 31 December 1978
UNEP							
Acquisition of Medical Equipment	GUY-5102	-	-	-	60,000	-	60,000
Emergency Assistance Medical Equipment	HON-5103	-	-	-	305,000	100,822	204,178
UNEP							
Strengthening of Training Unit of Water and Sewerage Authority	TRT-2100	-	-	-	3,484	4,575	(1,091)
UNICEF							
Maternal, Child and Family Health in Rural Areas	AMR-1331	11,295	-	11,295	15,000	16,458	9,837
National Food and Nutrition Policies Education and Training of Para-Medical Personnel	AMR-1401	-	(11,198)	(11,198)	29,594	12,763	5,633
World Health Organization	AMR-6910	11,327	-	11,327	19,823	20,764	10,386
Simple Modular Unit Processes for Water Treatment	080-2070	6,000	-	6,000	-	1,163	4,837
Pan American Center for Sanitary Engineering and Environmental Sciences	010-2070	8,604	-	8,604	-	970	7,634
WHO International Reference Center for Community Water Supply	010-2070	-	-	-	6,200	2,480	3,720
Organization of American States							
Emergency Assistance - Bolivia	BOL-5102	26	-	26	-	-	26
Emergency Assistance - Honduras	HON-5102	27,125	-	27,125	-	27,125	-
Emergency Assistance - Paraguay	PAR-5102	675	-	675	-	-	675
Inter-American Development Bank							
Communication in Animal Health	AMR-3131	-	(180,535)	(180,535)	298,855	106,688	11,632
Strengthening of Training Unit of Water and Sewerage Authority	TRT-2100	-	-	-	5,226	5,226	-
Vaccine Production Plant	020-3200	-	(7,991)	(7,991)	534	-	(7,457)
International Union Against Tuberculosis Vaccination and Epidemiological Surveillance	GUT-4300	10,000	-	10,000	-	10,000	-
Communicable Disease Control Medical Research Council	PER-0100	1,878	-	1,878	20,000	18,735	3,143
Taxonomy, Ecology and Vector Control of the Man-Biting Simuliidae	GUY-4301	749	-	749	10,383	14,499	(3,367)
Wellcome Trust							
Studies on the Clinical Features of Leishmaniasis	BRA-1201	-	-	-	66,000	18,089	47,911
Total		1,901,161	(2,308,541)	(407,380)	6,438,863	7,496,187	(1,464,704) 2/

1/ The cash amounts "Received" during 1978 include \$1,859,455 which have been reported as "Received or Receivable" in prior years but exclude \$2,632,744 receivable in respect of 1978 expenditures.

2/ Excess of expenditures on cost reimbursable projects over amounts received

(3,081,830)
1,617,126
(1,464,704)

CARIBBEAN EPIDEMIOLOGY CENTER

INTRODUCTION

The Caribbean Epidemiology Center (CAREC) was established in January 1975 by PAHO/WHO at the request of the Caribbean Health Ministers Conference. The Center is under the technical and administrative supervision of the Pan American Health Organization.

The purposes of the Center are to establish and consolidate disease surveillance in the territories through epidemiologists designated by each government; to act as a source of immediate epidemic aid to the participating territories; and to provide laboratory back-up diagnostic services and within-country training in parasitology and bacteriology, with back-up reference service in virology and specialized areas of bacteriology. The Center offers a specialized technical resource to the territories and, in close association with the country representatives, the Caribbean Food and Nutrition Institute and other institutes and centers, is developing a coordinated approach to the use of surveillance techniques and the supporting laboratory facilities in support of country programs.

CAREC is financed jointly by PAHO/WHO, the Caribbean territories attending the Conference of the Health Ministries and the British Government. In addition, projects receive financial assistance from the Center for Disease Control, Atlanta through the Commonwealth Caribbean Regional Secretariat, the International Development Research Center (Canada), the Medical Research Council of the United Kingdom and the Rockefeller University. Total expenditure incurred by CAREC or on behalf of CAREC was as follows:

<u>Object of expenditure</u>	<u>PAHO/WHO Regular Budget</u>	<u>CAREC Regular Budget</u>	<u>Trust Funds</u>	<u>Total 1978 Expenditure</u>
Personnel costs	175,447	316,213	108,352	600,012
Duty travel	23,029	14,251	35,946	73,226
Fellowships	652	-	-	652
Seminars	-	15,223	37,973	53,196
Project material and supplies	50,444	90,354	43,374	184,172
General operating costs	<u>41,046</u>	<u>48,267</u>	<u>62,031</u>	<u>151,344</u>
Total	<u><u>290,618</u></u>	<u><u>484,308</u></u>	<u><u>287,676</u></u>	<u><u>1,062,602</u></u>

The statements that follow present the financial position of the Center, excluding the PAHO/WHO financial support of \$290,618.

CARIBBEAN EPIDEMIOLOGY CENTER
ADMINISTERED BY THE PAN AMERICAN SANITARY BUREAU
STATEMENT OF INCOME AND EXPENDITURE
FOR THE 1977 AND 1978 BUDGETS
(expressed in US dollars)

	<u>1978</u>	<u>1977</u>
INCOME		
Contributions from Member Governments (Schedule 6)		
Receipts for current assessments	479,281	442,539
Receipts from prior years' assessments	<u>44,344</u>	<u>15,867</u>
	523,625	458,406
Currency exchange differential	(615)	(558)
Excess of unliquidated obligations	<u>1,570</u>	<u>4,297</u>
Total income	<u>524,580</u>	<u>462,145</u>
 EXPENDITURE		
Personnel costs	316,213	260,126
Short term consultants	-	1,583
Duty travel	14,251	12,938
Seminars	15,223	23,510
Fellowship	-	-
Supplies and equipment	90,354	112,772
Improvements - premises	-	-
Common services	<u>48,267</u>	<u>76,904</u>
Total expenditure	<u>484,308</u>	<u>487,833</u>
 NET RESULTS FROM OPERATIONS	 <u><u>40,272</u></u> ^{1/}	 <u><u>(25,688)</u></u>

1/ Transferred to Working Capital Fund (Exhibit VI)

CARIBBEAN EPIDEMIOLOGY CENTER
ADMINISTERED BY THE PAN AMERICAN SANITARY BUREAU
STATEMENT OF ASSETS AND LIABILITIES
AS OF 31 DECEMBER 1977 AND 1978
(expressed in US dollars)

	1978	1977
ASSETS		
CASH		
At banks and on hand		
U.S. dollar currency	4,886	4,793
Other currency	<u>17,457</u>	<u>15,591</u>
	<u>22,343</u>	<u>20,384</u>
INVESTMENTS		
Securities at cost -		
Fixed term time deposit	<u>65,000</u>	<u>38,000</u>
ACCOUNTS RECEIVABLE		
Quota contributions receivable (Schedule 6)	63,253	49,594
Less Reserved	<u>(63,253)</u>	<u>(49,594)</u>
	-	-
Project expenditure awaiting reimbursement (Schedule 7)	<u>186,618</u>	<u>128,677</u>
Advances to staff	<u>125</u>	<u>271</u>
TOTAL	<u>274,086</u>	<u>187,332</u>
 LIABILITIES		
QUOTA CONTRIBUTIONS RECEIVED IN ADVANCE		
Government of St. Kitts-Nevis	-	<u>107</u>
UNLIQUIDATED OBLIGATIONS		
Appropriations for budget 1978 and 1977	<u>18,199</u>	<u>43,867</u>
SPECIAL FUNDS		
Trust Funds (Schedule 7)	<u>15,041</u>	<u>14,318</u>
Staff Provident Fund	<u>59,397</u>	<u>38,281</u>
Housing Fund:		
Balance 1 January	17,994	15,698
Excess of expenditure over income	<u>(3,869)</u>	<u>2,296</u>
Balance 31 December	<u>14,125</u>	<u>17,994</u>
PAN AMERICAN HEALTH ORGANIZATION		
Balance due to PAHO from inter-office funding activities (Exhibit IV)	<u>78,868</u>	<u>24,905</u>
WORKING CAPITAL FUND		
Balance 1 January	47,860	72,178
Excess of income over expenditure (Exhibit V)	40,272	(25,688)
Returned from Staff Provident Fund	<u>324</u>	<u>1,370</u>
Balance 31 December	<u>88,456</u>	<u>47,860</u>
TOTAL	<u>274,086</u>	<u>187,332</u>

CARIBBEAN EPIDEMIOLOGY CENTER
ADMINISTERED BY THE PAN AMERICAN SANITARY BUREAU
STATEMENT OF QUOTA CONTRIBUTIONS DUE FROM MEMBER GOVERNMENTS
1978 BUDGET AND PRIOR YEARS
(expressed in US dollars)

Member Governments	Year	Amount due 1 January 1978	Collected during 1978	Balance due 31 December 1978
Anguilla	1978	311	311	-
Antigua	1978	1,668	-	1,668
	1977	1,516	-	1,516
	1976	1,098	-	1,098
	1975	651	-	651
		<u>4,933</u>	<u>-</u>	<u>4,933</u>
Bahamas	1978	11,142	11,142	-
Barbados	1978	17,460	12,000	5,460
	1977	4,339	4,339	-
		<u>21,799</u>	<u>16,339</u>	<u>5,460</u>
Belize	1978	1,668	1,668	-
Bermuda	1978	1,966	1,966	-
	1977	1,787	1,787	-
		<u>3,753</u>	<u>3,753</u>	<u>-</u>
British Virgin Islands	1978	352	352	-
Cayman Islands	1978	352	352	-
Dominica	1978	1,668	-	1,668
	1977	1,516	-	1,516
		<u>3,184</u>	<u>-</u>	<u>3,184</u>
Grenada	1978	1,668	-	1,668
	1977	1,516	1,516	-
		<u>3,184</u>	<u>1,516</u>	<u>1,668</u>
Guyana	1978	23,032	10,109	12,923
	1977	5,266	5,266	-
		<u>28,298</u>	<u>15,375</u>	<u>12,923</u>
Jamaica	1978	68,727	34,562	34,165
	1977	12,298	12,298	-
		<u>81,025</u>	<u>46,860</u>	<u>34,165</u>
Montserrat	1978	557	557	-
St. Kitts-Nevis	1978	1,355	1,355	-

Member Governments	Year	Amount due 1 January 1978	Collected during 1978	Balance due 31 December 1978
St. Lucia	1978	1,668	1,516	152
St. Vincent	1978	1,668	1,668	-
	1977	1,516	1,516	-
	1976	1,098	1,098	-
	1975	651	651	-
		<u>4,933</u>	<u>4,933</u>	<u>-</u>
Suriname	1978	17,460	17,460	-
	1977	15,873	15,873	-
		<u>33,333</u>	<u>33,333</u>	<u>-</u>
Trinidad and Tobago	1978	263,142	263,142	-
Turks and Caicos Islands	1978	299	-	299
	1977	272	-	272
	1976	197	-	197
		<u>768</u>	<u>-</u>	<u>768</u>
United Kingdom Overseas Development	1978	121,121	121,121	-
Total		<u><u>586,878</u></u>	<u><u>523,625</u></u>	<u><u>63,253</u></u>

Amounts consisted of:

Current year	537,284	479,281	58,003
Prior years	49,594	44,344	5,250
	<u>586,878</u>	<u>523,625</u>	<u>63,253</u>

CARIBBEAN EPIDEMIOLOGY CENTER
ADMINISTERED BY THE PAN AMERICAN SANITARY BUREAU
STATEMENT OF TRUST FUNDS
AS OF 31 DECEMBER 1978
(expressed in US dollars)

Source of funds	Project reference	Balance 31 December 1977	Receivable 31 December 1977	Balance 1 January 1978	Received	Project costs	Balance 31 December 1978
COMMONWEALTH CARIBBEAN REGIONAL SECRETARIAT Development and implementation of the plan for the Caribbean and Epidemiologic Surveillance	030/4370	-	(84,700)	(84,700)	96,693	90,334	(78,341)
INTERNATIONAL DEVELOPMENT RESEARCH CENTER (CANADA)	130/4370	14,277	-	14,277	34,188	70,165	(21,700)
MEDICAL RESEARCH COUNCIL	060/4370	-	(5,125)	(5,125)	8,593	15,951	(12,483)
Epidemiological study of myocardial ischemia, high-density lipoprotein and other coronary risk factors in Trinidad	064/4370	-	(3,390)	(3,390)	4,287	7,358	(6,461)
Epidemiological study of myocardial ischemia	080/4370	-	(12,423)	(12,423)	18,270	9,790	(3,943)
Study on human filariasis and their vectors in Trinidad	090/4370	-	(15,675)	(15,675)	22,709	27,893	(20,859)
Epidemiology of leptospirosis in Trinidad and Grenada	100/4370	-	(836)	(836)	1,107	802	(531)
Epidemiology of rabies	150/4370	-	(1,827)	(1,827)	3,113	3,880	(2,594)
Cost reimbursable account	160/4370	-	-	-	5,603	37,453	(31,850)
Epidemiological studies of human filariasis in Trinidad and South America	120/4370	-	(3,311)	(3,311)	3,216	-	(95)
MINISTRY OF OVERSEAS DEVELOPMENT Laboratory equipment	110/4370	41	-	41	-	-	41
PAN AMERICAN HEALTH ORGANIZATION Studies on hepatitis B in the Caribbean	050/4370	-	(1,390)	(1,390)	17,679	24,050	(7,761)
ROCKEFELLER UNIVERSITY Salary for laboratory assistant	170/4370	-	-	-	15,000	-	15,000
WORLD HEALTH ORGANIZATION Tropical disease research in the Caribbean		<u>14,318</u>	<u>(128,677)</u>	<u>(114,359)</u>	<u>230,458</u>	<u>287,676</u>	<u>(171,577)^{2/}</u>
Total							

1/ The cash amounts "Received" during 1978 include \$128,582 which have been reported as "Received or Receivable" in prior years, but exclude \$186,523 receivable in respect of 1978 expenditure.

2/ Excess of expenditure on cost reimbursable projects over amounts received

15,041
(171,577)

CARIBBEAN FOOD AND NUTRITION INSTITUTE

INTRODUCTION

The Caribbean Food and Nutrition Institute, which was established in 1967, serves countries of the English-speaking Caribbean as well as Suriname.

The activities of the Institute have, as their objectives, goals closely related to those of the Ten-Year Health Plan for the Americas, namely, to establish a diagnosis of the food and nutrition situation of the countries and maintain a permanent surveillance of its trends; to establish national food and nutrition policies; to strengthen/establish nutrition units in the relevant ministries; to train personnel at all levels for nutrition-related services; to improve programs for the diagnosis, prevention and treatment of nutrition diseases; to improve institutional food services; and to conduct research, with particular emphasis on the evaluation of nutrition-related programs.

The projects receive financial assistance from PAHO, AID, UNICEF, and the Ford Foundation, as well as from the quota contributions from the Member Countries. Total expenditure incurred by CFNI or on behalf of CFNI was as follows:

Object of expenditure	PAHO/WHO Regular Budget	CFNI Regular Budget	Trust Funds	Total 1978 expenditure
Personnel costs	284,703	67,243	111,733	463,679
Duty travel	36,628	2,637	8,347	47,612
Fellowships	-	-	8,657	8,657
Seminars	3,264	6,201	32,000	41,465
Project material and supplies	-	-	20,170	20,170
General operating expense	27,957	22,015	19,992	69,964
Program support costs	-	-	18,921	18,921
Total	352,552	98,096	219,820	670,468

The statements which follow present the financial position of the Institute, excluding the PAHO/WHO financial support of \$352,552.

CARIBBEAN FOOD AND NUTRITION INSTITUTE
ADMINISTERED BY PAN AMERICAN SANITARY BUREAU
STATEMENT OF INCOME AND EXPENDITURE
FOR THE 1977 AND 1978 BUDGETS
(expressed in US dollars)

	<u>1978</u>	<u>1977</u>
INCOME		
Contribution from Caribbean Governments (Schedule 8)		
Receipts from current assessments	57,036	68,675
Receipts from prior years' assessments	<u>31,852</u>	<u>9,060</u>
Total income	<u>88,888</u>	<u>77,735</u>
EXPENDITURE		
Personnel costs	67,243	78,581
Duty travel	2,637	-
Seminar costs	6,201	2,984
Common services	<u>22,015</u>	<u>10,407</u>
Total expenditure	<u>98,096</u>	<u>91,972</u>
NET RESULTS FROM OPERATIONS	<u>(9,208)^{1/}</u>	<u>(14,237)^{1/}</u>

^{1/} Transfer to Exhibit VIII

CARIBBEAN FOOD AND NUTRITION INSTITUTE
ADMINISTERED BY PAN AMERICAN SANITARY BUREAU
STATEMENT OF ASSETS AND LIABILITIES
AS OF 31 DECEMBER 1977 AND 1978
(expressed in US dollars)

	<u>1978</u>	<u>1977</u>
ASSETS		
CASH		
At banks and on hand	<u>5,282</u>	<u>5,387</u>
ACCOUNTS RECEIVABLE		
Quota contributions (Schedule 8)	46,469	33,547
Less Reserved	<u>(46,469)</u>	<u>(33,547)</u>
	-	-
Trust funds receivable (Schedule 9)	<u>58,414</u>	<u>8,002</u>
TOTAL	<u><u>63,696</u></u>	<u><u>13,389</u></u>
LIABILITIES		
QUOTA CONTRIBUTIONS RECEIVED IN ADVANCE		
	<u>1,371</u>	<u>4,098</u>
PAN AMERICAN HEALTH ORGANIZATION		
Balance due to PAHO from inter-office funding activities (Exhibit IV)	<u>111,500</u>	<u>22,460</u>
TRUST FUNDS (Schedule 9)	<u>11,644</u>	<u>38,442</u>
DEFICIT		
Balance 1 January	(51,611)	(37,374)
Excess of expenditure over income (Exhibit VII)	<u>(9,208)</u>	<u>(14,237)</u>
Balance 31 December	<u>(60,819)^{1/}</u>	<u>(51,611)</u>
TOTAL	<u><u>63,696</u></u>	<u><u>13,389</u></u>

^{1/} In previous years' statements, this item was entitled "Working Capital Fund".
The deficit has been met by advances from PAHO funds.

CARIBBEAN FOOD AND NUTRITION INSTITUTE
 ADMINISTERED BY THE PAN AMERICAN SANITARY BUREAU
 STATEMENT OF QUOTA CONTRIBUTIONS DUE FROM MEMBER GOVERNMENTS
 1978 BUDGET AND PRIOR YEARS
 (expressed in US dollars)

Member Governments	Year	Amount due 1 January 1978	Collected during 1978	Balance due 31 December 1978
Antigua	1978	882	882	-
Barbados	1978	9,212	860	8,352
	1977	8,466	8,466	-
		17,678	9,326	8,352
Belize	1978	882	882	-
British Virgin Islands	1978	186	172	14
	1977	100	100	-
		286	272	14
Cayman Islands	1978	186	186	-
Dominica	1978	882	882	-
	1977	882	882	-
	1976	2	2	-
		1,766	1,766	-
Grenada	1978	882	-	882
	1977	245	-	245
		1,127	-	1,127
Guyana	1978	12,152	12,152	-
	1977	11,254	11,254	-
		23,406	23,406	-
Jamaica	1978	36,261	1,906	34,355
Montserrat	1978	294	293	1
	1977	23	23	-
		317	316	1
St. Kitts-Nevis	1978	882	882	-
	1977	397	397	-
		1,279	1,279	-
St. Lucia	1978	882	882	-
St. Vincent	1978	882	-	882
	1977	882	-	882
		1,764	-	1,764

<u>Member Governments</u>	<u>Year</u>	<u>Amount due 1 January 1978</u>	<u>Collected during 1978</u>	<u>Balance due 31 December 1978</u>
Suriname	1978	10,728	10,728	-
	1977	10,728	10,728	-
		<u>21,456</u>	<u>21,456</u>	<u>-</u>
Trinidad and Tobago	1978	<u>26,460</u>	<u>26,329</u>	<u>131</u>
Turks and Caicos Islands	1978	157	-	157
	1977	157	-	157
	1976	157	-	157
	1975	85	-	85
	1974	85	-	85
	1973	84	-	84
		<u>725</u>	<u>-</u>	<u>725</u>
Total		<u><u>135,357</u></u>	<u><u>88,888</u></u>	<u><u>46,469</u></u>

Amounts consisted of:

Current year	101,810	57,036	44,774
Prior years	<u>33,547</u>	<u>31,852</u>	<u>1,695</u>
	<u><u>135,357</u></u>	<u><u>88,888</u></u>	<u><u>46,469</u></u>

CARIBBEAN FOOD AND NUTRITION INSTITUTE
ADMINISTERED BY PAN AMERICAN SANITARY BUREAU
STATEMENT OF TRUST FUNDS
AS OF 31 DECEMBER 1978
(expressed in US dollars)

Source of funds	Project reference	Balance 31 December 1977	Receivable 31 December 1977	Balance 1 January 1978	Received	Project costs	Balance 31 December 1978
AGENCY FOR INTERNATIONAL DEVELOPMENT					Note 1		
National Food and Nutrition Policies	160/1411	-	-	-	50,000	78,989	(28,989)
FORD FOUNDATION							
Development of Social Science Unit at Caribbean Food and Nutrition Institute	102/1411	24,625	-	24,625	55,000	76,238	3,387
UNICEF							
General Support	80/1411	5,999	-	5,999	-	2,539	3,460
Nutrition Education	110/1411	-	(1,206)	(1,206)	28,152	42,362	(15,416)
Caribbean Food and Nutrition Institute (Maurice Pate Award)	120/1411	7,818	-	7,818	-	3,057	4,761
Promotion of National Food and Nutrition Policies	140/1411	-	(6,796)	(6,796)	9,458	2,626	36
Food and Nutrition Surveillance in the English Speaking Caribbean	150/1411	-	-	-	-	14,009	(14,009)
Total		<u>38,442</u>	<u>(8,002)</u>	<u>30,440</u>	<u>142,610</u>	<u>219,820</u>	<u>(46,770) 2/</u>

1/ The cash amounts "Received" during 1978 include \$8,002 which have been reported as "Received or Receivable" in prior years, but exclude \$58,414 receivable in respect of 1978 expenditure.

2/ Excess of expenditures on cost reimbursable projects over amounts received Receipts in excess of expenditures accumulated to date

(58,414)
<u>11,644</u>
<u>(46,770)</u>

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

INTRODUCTION

The Institute of Nutrition of Central America and Panama (INCAP) was created in 1946 by agreement between the Pan American Sanitary Bureau, the Kellogg Foundation, the Central American countries of Costa Rica, El Salvador, Guatemala, Honduras and Nicaragua, and the Republic of Panama. Responsibility for administration of the Institute was given to the Director of the Pan American Sanitary Bureau, with a Directing Council composed of delegates from each of the five Central American countries and Panama.

INCAP's activities are focused on the quest for short or long-term measures for solving such problems as protein-calorie malnutrition, Vitamin A deficiency, nutritional anemias and endemic goiter. The technical cooperation provided by INCAP in the manpower development area provides the countries of the Region with a basic core of trained national personnel who, upon returning home, help train local personnel and so have a multiplier effect. Special attention is also given to programs that may produce an immediate improvement in nutritional status, such as those for the enrichment of sugar with Vitamin A and with easily absorbed iron salts.

The projects receive financial assistance from PAHO/WHO, PAHEF, the Governments of Canada, Guatemala, United States of America, various universities and foundations, as well as from the quota contributions from the Member Countries. Total expenditure incurred by INCAP or on behalf of INCAP was as follows:

Object of expenditure	PAHO/WHO Regular Budget	Fund for Program Support Cost	Building Fund	INCAP Regular Budget	Trust Funds	Total 1978 Expenditure
Personnel costs	552,359	-	-	314,084	1,365,541	2,231,984
Duty travel	17,134	-	-	47	148,750	165,931
Fellowships	56,461	-	-	1,265	301,371	359,097
Project materials and supplies	47,726	40,319	-	6,244	206,557	300,846
General operating expense	377	10,244	-	103,360	1,377,213	1,491,194
Building reconstruction and improvements	-	15,000	154,600	-	-	169,600
Program support costs	-	-	-	-	84,150	84,150
Total	<u>674,057</u>	<u>65,563</u>	<u>154,600</u>	<u>425,000</u>	<u>3,483,582</u>	<u>4,802,802</u>

The statements which follow present the financial position of the Institute, excluding the PAHO/WHO financial support of \$674,057, Special Fund for Program Support Costs of \$65,563 and \$154,600 from the Building Fund.

INSTITUTE OF NUTRITION OF CENTRAL AMERICA AND PANAMA
ADMINISTERED BY PAN AMERICAN SANITARY BUREAU
STATEMENT OF APPROPRIATIONS AND OBLIGATIONS
FOR THE 1977 AND 1978 BUDGETS
(expressed in US dollars)

REGULAR BUDGET FOR	<u>1978</u>	<u>1977</u>
APPROPRIATIONS		
Assessments	250,000	250,000
Miscellaneous income	<u>175,000</u>	<u>124,910</u>
Total	<u>425,000</u>	<u>374,910</u>
OBLIGATIONS		
Liquidated	425,000	367,545
Unliquidated	<u>-</u>	<u>3,744</u>
Total	<u>425,000</u>	<u>371,289</u>

INSTITUTE OF NUTRITION OF CENTRAL AMERICA AND PANAMA
ADMINISTERED BY PAN AMERICAN SANITARY BUREAU
STATEMENT OF INCOME AND EXPENDITURE
FOR THE 1977 AND 1978 BUDGETS
(expressed in US dollars)

	1978	1977
INCOME		
Contributions from Member Governments (Schedule 10)		
Receipts from current assessments	156,376	152,200
Receipts from prior years' assessments	<u>94,217</u>	<u>98,750</u>
	<u>250,593</u>	<u>250,950</u>
Miscellaneous income		
Education and training in nutrition	94,413	85,753
INCAPARINA commissions	14,556	13,422
Sale of publications	8,742	979
Sale of laboratory animals and farm produce	22,649	13,244
Laboratory analyses	9,953	16,254
Sale of equipment	1,197	7,700
Sundry	<u>8,272</u>	<u>1,917</u>
Total miscellaneous income	<u>159,782</u>	<u>139,269</u>
Excess of unliquidated obligations	<u>1,823</u>	<u>297</u>
Total income	<u>412,198</u>	<u>390,516</u>
EXPENDITURE		
Personnel costs	314,084	249,075
Duty travel	47	3,675
Supplies and equipment	6,244	34,080
Fellowships and training	1,265	-
Common services	<u>103,360</u>	<u>84,459</u>
Total expenditure	<u>425,000</u>	<u>371,289</u>
NET RESULTS FROM OPERATIONS	<u><u>(12,802)</u>^{1/}</u>	<u><u>19,227</u></u>

^{1/} Transferred to Working Capital Fund (Exhibit XI)

INSTITUTE OF NUTRITION OF CENTRAL AMERICA AND PANAMA
 ADMINISTERED BY PAN AMERICAN SANITARY BUREAU
 STATEMENT OF ASSETS AND LIABILITIES
 AS OF 31 DECEMBER 1977 AND 1978
 (expressed in US dollars)

A S S E T S	<u>1978</u>	<u>1977</u>
 CURRENT ASSETS		
CASH: At banks, in transit and on hand		
US dollars	381,573	63,449
Quetzales	<u>124,974</u>	<u>41,825</u>
Total cash	<u>506,547</u>	<u>105,274</u>
Investments at cost:		
Fixed term time deposit	700,000	575,000
Municipal water shares	<u>10,380</u>	<u>10,380</u>
Total investments	<u>710,380</u>	<u>585,380</u>
Accounts receivable		
Quota contributions receivable (Schedule 10)	895,031	903,957
Less: Reserved	<u>895,031</u>	<u>903,957</u>
	-	-
Trust funds receivable (Schedule 11)	<u>626,572</u>	<u>1,287,240</u>
Sundry debtors	59,969	148,944
Less: Reserved for doubtful accounts	<u>25,785</u>	<u>59,938</u>
	<u>34,184</u>	<u>89,006</u>
Total accounts receivable	<u>660,756</u>	<u>1,376,246</u>
Supplies inventory	<u>65,959</u>	<u>63,376</u>
Total current assets	<u>1,943,642</u>	<u>2,130,276</u>
 CAPITAL ASSETS		
Building improvements	55,678	55,678
Less: Reserved	<u>55,678</u>	<u>55,678</u>
	-	-
TOTAL	<u><u>1,943,642</u></u>	<u><u>2,130,276</u></u>

L I A B I L I T I E S	1978	1977
CURRENT LIABILITIES		
Unliquidated obligations		
Regular budget	-	3,744
Trust funds	<u>10,967</u>	<u>36,650</u>
Total unliquidated obligations	<u>10,967</u>	<u>40,394</u>
Accounts payable	<u>25,708</u>	<u>591</u>
Provisions for staff income tax reimbursement	<u>622</u>	<u>622</u>
Balance due to the Pan American Health Organization inter-office funding of activities (Exhibit IV)	<u>330,844</u>	<u>651,646</u>
Total current liabilities	<u>368,141</u>	<u>693,253</u>
PROVISION FOR TERMINATION ENTITLEMENTS	<u>96,543</u>	<u>61,187</u>
STAFF PROVIDENT FUND	<u>709,731</u>	<u>606,309</u>
TRUST FUNDS (Schedule 11)	<u>358,865</u>	<u>354,804</u>
WORKING CAPITAL FUND		
Unrestricted balance as of 1 January	334,723	314,885
Net results from operations (Exhibit X)	(12,802)	19,227
Returned from staff provident fund	108	611
Contribution received against assessment to increase fund	<u>8,333</u>	<u>-</u>
Unrestricted balance as of 31 December	330,362	334,723
Reserved for equipment	30,000	30,000
Reserved for supplies and inventory	<u>50,000</u>	<u>50,000</u>
Total working capital fund	<u>410,362</u>	<u>414,723</u>
TOTAL	<u><u>1,943,642</u></u>	<u><u>2,130,276</u></u>

INSTITUTE OF NUTRITION OF CENTRAL AMERICA AND PANAMA
ADMINISTERED BY PAN AMERICAN SANITARY BUREAU
STATEMENT OF QUOTA CONTRIBUTIONS DUE FROM MEMBER GOVERNMENTS
1978 BUDGET AND PRIOR YEARS
(expressed in US dollars)

Member Governments	Year	Amount due 1 January 1978	Collected during 1978	Balance due 31 December 1978
Costa Rica	1978	35,000	-	35,000
	1977	35,000	-	35,000
	1976	35,000	-	35,000
	1975	35,000	-	35,000
	1974	35,000	-	35,000
	1973	35,000	-	35,000
	1972	35,000	-	35,000
	1971	<u>17,582</u>	<u>8,750</u>	<u>8,832</u>
			<u>262,582</u>	<u>8,750</u>
El Salvador	1978	<u>42,500</u>	<u>42,500</u>	-
Guatemala	1978	<u>78,250</u>	<u>78,250</u>	-
Honduras	1978	26,000	-	26,000
	1977	26,000	-	26,000
	1976	26,000	-	26,000
	1975	26,000	-	26,000
	1974	26,000	-	26,000
	1973	26,000	-	26,000
	1972	26,000	-	26,000
	1971	26,000	-	26,000
	1970	62,425	-	62,425
	1969	24,938	1,062	61,363
1968	<u>24,938</u>	<u>24,938</u>	-	
		<u>357,788</u>	<u>26,000</u>	<u>331,788</u>
Nicaragua	1978	31,000	-	31,000
	1977	31,000	-	31,000
	1976	31,000	-	31,000
	1975	31,000	-	31,000
	1974	31,000	-	31,000
	1973	31,000	-	31,000
	1972	31,000	-	31,000
	1971	31,000	-	31,000
	1970	62,424	2,637	59,787
	1969	<u>51,030</u>	<u>51,030</u>	-
		<u>361,454</u>	<u>53,667</u>	<u>307,787</u>
Panama	1978	37,250	35,626	1,624
	1977	<u>5,800</u>	<u>5,800</u>	-
		<u>43,050</u>	<u>41,426</u>	<u>1,624</u>
Total		<u><u>1,145,624</u></u>	<u><u>250,593</u></u>	<u><u>895,031</u></u>
Amounts consisted of:				
		250,000	156,376	93,624
		<u>895,624</u>	<u>94,217</u>	<u>801,407</u>
		<u><u>1,145,624</u></u>	<u><u>250,593</u></u>	<u><u>895,031</u></u>
<u>Working Capital Fund Increase</u>				
	Nicaragua	<u><u>8,333</u></u>	<u><u>8,333</u></u>	<u><u>-</u></u>

INSTITUTE OF NUTRITION OF CENTRAL AMERICA AND PANAMA
ADMINISTERED BY PAN AMERICAN SANITARY BUREAU
STATEMENT OF TRUST FUNDS
AS OF 31 DECEMBER 1978
(expressed in US dollars)

Source of funds	Project reference	Balance 31 December 1977	Receivable 31 December 1977	Balance 1 January 1978	Received	Project costs	Balance 31 December 1978
CANADA							
<u>International Development Research Center</u>							
By-Products Utilization - Phase II	841-1430	-	(61,236)	(61,236)	105,417	28,547	15,634
Gastroenteritis Studies	271-1430	39,367	-	39,367	136,600	189,598	(13,631)
Grain Legume Quality	311-1430	141,800	-	141,800	-	110,806	30,994
Rotavirus Study	391-1430	-	-	-	21,429	29,527	(8,098)
GUATEMALA							
<u>Government of Guatemala</u>							
Influence of Nutrition on Different Health Aspects of Agricultural Laborers	900-1430	386	-	386	77,500	77,328	558
<u>Finqueros de Patulul</u>							
Nutrition Studies on Growth and Development	289-1430	-	-	-	531	-	531
<u>Fundación para la Alimentación de Centro América y Panamá</u>							
Studies on Animal Nutrition and Food Sciences	261-1430	-	(2,256)	(2,256)	7,256	5,000	-
Effect of Vitamin A Fortification of Sugar in Guatemala on Indicators of Iron Nutrition	401-1430	-	-	-	19,927	21,529	(1,602)
Donation for Clinical Center	411-1430	-	-	-	-	30,755	(30,755)
UNITED STATES OF AMERICA							
<u>Agency for International Development</u>							
Evaluation of Sugar Fortification with Vitamin A	011-1430	-	(30,053)	(30,053)	30,737	994	(310)
Influence of Maternal Nutrition on Infant Mortality and Morbidity	021-1430	-	(47,964)	(47,964)	47,964	6,417	(6,417)
Regional Nutrition	152-1430	49,411	-	49,411	269,861	317,846	1,426
Effect of Protein-Calorie Interventions on Human Growth, Morbidity and Mortality	191-1430	-	(475,666)	(475,666)	919,293	667,900	(224,273)
Fortification of Sugar with Iron: Field Study	201-1430	-	(134,358)	(134,358)	305,644	230,562	(59,276)
Corn Fortification	720-1430	-	(73,726)	(73,726)	73,726	-	-

Note 1

Source of funds	Project reference	Balance 31 December 1977	Receivable 31 December 1977	Balance 1 January 1978	Received	Project costs	Balance 31 December 1978
Analysis of Nutritional Data from Central America and Panama	920-1430	-	(14,798)	(14,798)	-	-	(14,798)
Department of Agriculture							
Evaluation of Brady Crop-Cooker Extruder	171-1430	-	(2,820)	(2,820)	-	-	(2,820)
Ford Foundation							
Development of a Nutritional Oriented Social Science Program, Phase II	801-1430	-	(38,799)	(38,799)	56,000	17,201	-
Harvard University							
Monkey Colony	980-1430	-	(5,769)	(5,769)	17,520	11,751	-
Ross Laboratories							
Monkey Colony	980-1430	-	-	-	7,483	3,784	3,699
Josiah Macy Jr. Foundation							
Training Program in Social and Preventive Pediatrics	461-1430	6,088	-	6,088	38,412	36,952	7,548
National Institutes of Health							
Nutrition Studies on Growth and Development	289-1430	-	(67,247)	(67,247)	224,853	217,126	(59,520)
Amino Acid Requirements of Pre-school Age Children	892-1430	-	-	-	12,778	12,778	-
Interaction Between Malnutrition and Infection	930-1430	-	(33,631)	(33,631)	48,897	15,435	(169)
Assessment of Nutritional Losses due to Malabsorption	991-1430	-	-	-	620	620	-
National Institute of Child Health and Human Development							
Maternal Nutrition and Birth Interval Components	431-1430	-	-	-	7	7	-
National Science Foundation							
Formal Schooling and Mental Development in Rural Guatemala	351-1430	-	(21,262)	(21,262)	67,621	86,628	(40,269)
Nestle Foundation							
Nestle Fellowships	582-1430	1,380	-	1,380	4,000	2,883	2,497
Pan American Health and Education Foundation							
Nutrition Interventions in the Health Sector	041-1430	-	-	-	78,349	78,349	-
Nutrition and Productivity of Agricultural Workers	051-1430	-	-	-	1,896	1,896	-
Post-Earthquake Functional Recovery of INCAP Research	121-1430	-	-	-	37,130	37,130	-

Source of funds	Project reference	Balance 31 December 1977	Receivable 31 December 1977	Balance 1 January 1978	Received	Project costs	Balance 31 December 1978
Food Science and Technology	131-1430	-	-	-	127,119	127,119	-
Beneficial Effects of Physical Activity During Recovery from Protein-Energy Malnutrition	321-1430	-	(1,400)	(1,400)	1,400	-	-
Training and Research in Food Sciences and Animal Nutrition	740-1430	-	-	-	302,161	302,161	-
Food and Nutrition Policies	821-1430	-	(22)	(22)	124,630	124,608	-
Strengthening and Integration of Nutrition Program	750-1430	1,406	-	1,406	-	-	1,406
Effect of Modern Health Practices on Infant Health	870-1430	-	-	-	38,763	38,763	-
Cross-Cultural Studies in Cognitive Development	830-1430	3,782	-	3,782	-	-	3,782
Symposium of Agricultural and Economic Development of Nutrition in the Tropics	940-1430	1,228	-	1,228	-	-	1,228
Iron Supplementations	141-1430	-	-	-	2,200	2,200	-
Overseas Development for Educational Program	291-1430	-	(46,753)	(46,753)	90,635	43,882	-
Rockefeller Foundation							
Workshop on the Interaction Between Agricultural Production, Food Technology and Nutrition	362-1430	-	-	-	10,000	10,000	-
University of Florida							
Studies on Mineral Nutrition and Bioeconomic Response to Mineral Supplementation of Cattle	111-1430	-	(4,155)	(4,155)	8,670	5,740	(1,225)
University of Georgia							
A Longitudinal and Cross Cultural Study of the Post Impact Phases of a Major National Disaster	341-1430	-	(25,788)	(25,788)	76,590	111,131	(60,329)
University of North Carolina							
Studies of Intestinal Malabsorption	732-1430	-	(73,802)	(73,802)	73,802	42,779	(42,779)
University of Chicago							
Special Tutorial Training in Clinical Nutrition	081-1430	-	(40)	(40)	940	900	-
INTERNATIONAL ORGANIZATIONS AND OTHERS							
Asociación de Azucareros de Costa Rica y Guatemala							
Premix of Sugar with Vitamin A	061-1430	68,100	-	68,100	53,745	40,407	81,438
Badische Anelin und Soda-Fabriken							
INCAP Library	211-1430	647	-	647	-	647	-
European Economic Community							
Food and Nutrition Technology Research	421-1430	-	-	-	135,000	397	134,603

Schedule I1 (cont.)

Source of funds	Project reference	Balance 31 December 1977	Receivable 31 December 1977	Balance 1 January 1978	Received	Project costs	Balance 31 December 1978
Dr. Noel W. Solomons							
Special Tutorial Training in Clinical Nutrition	081-1430	-	-	-	150	-	150
United Nations University							
World Hunger	162-1430	-	(125,695)	(125,695)	406,717	336,057	(55,035)
Workshop on Interaction Between Agriculture, Food and Nutrition	361-1430	3,304	-	3,304	-	3,305	(1)
Protein Requirements	510-1430	3,173	-	3,173	-	3,173	-
World Health Organization							
Collaborative Study on Breast Feeding	101-1430	3,981	-	3,981	40,000	32,840	11,141
Studies on Iron Supplementation and Fortification of Food	700-1430	2,682	-	2,682	15,000	12,859	4,823
Reliability and Sensitivity Tests for Selected Anthropometric Indicators of Nutritional Status	381-1430	-	-	-	-	5,265	(5,265)
Pan American Health Organization							
Assistance to Applied Nutrition Training and Research Program	350-1430	28,069	-	28,069	29,338	-	57,407
		<u>354,804</u>	<u>(1,287,240)</u>	<u>(932,436)</u>	<u>4,148,311</u>	<u>3,483,582</u>	<u>(267,707)^{2/}</u>
	Total						

1/ The cash amounts "Received" during 1978 include \$1,269,622 which have been reported as "Received or Receivable" in prior years, but exclude \$608,954 receivable in respect of 1978 expenditure.

2/ Excess of expenditure on cost reimbursable projects over amounts received Receipts in excess of expenditure accumulated to date.

(267,707)

**FINANCIAL REPORT OF THE
PAN AMERICAN HEALTH AND EDUCATION FOUNDATION**

FINANCIAL REPORT
PAN AMERICAN HEALTH AND EDUCATION FOUNDATION
1 January - 31 December 1978

INTRODUCTION

The Financial Report of the Executive Secretary of the Foundation is presented according to the sequence shown below, followed by the Report of the External Auditor. These reports are for consideration of the Board of Trustees of PAHEF and for the information of the staff and the Governing Bodies of the Pan American Health Organization (PAHO) and other organizations, institutions, and individuals cooperating with PAHEF.

With the permission of the Director of the Pan American Sanitary Bureau and in accordance with the Financial Rules of PAHEF, these reports are published in the PAHO Official Document No. 160.

GENERAL INFORMATION

PROGRAM INFORMATION

Medical Textbooks Financial Statements

- Exhibit XII Statement of Income and Expenses and Program Equity
- Exhibit XIII Statement of Assets and Liabilities
- Exhibit XIV Statement of Changes in Financial Position
- Schedule 12 Distribution of Books

Medical Equipment Financial Statements

- Exhibit XV Statement of Income and Expenses
- Exhibit XVI Statement of Assets and Liabilities
- Exhibit XVII Statement of Changes in Financial Position

Trust Funds and General Program Financial Statements

- Exhibit XVIII Statement of Resources and Expenditures
- Exhibit XIX Statement of Assets and Liabilities
- Schedule 13 Schedule of Trust Funds by Source

GENERAL INFORMATION

PAHEF is a nonprofit foundation incorporated under the laws of the District of Columbia of the United States of America to mobilize financial and human resources for improvement of health and education. Under its Articles of Incorporation, the Foundation is committed, among other purposes, "to advance the fundamental objectives of the Pan American Health Organization."

PAHEF has been determined (June 1970) by the U.S. Internal Revenue Service to be exempt from federal income tax under Section 501 (c) (3) of the Internal Revenue Code. Donations to PAHEF are deductible with respect to U.S. federal income, estate, and gift taxes. In addition, PAHEF has been classified (December 1972) as a nonprivate foundation because it is an organization described in the Internal Revenue Code Section 509 (a) (1).

The Foundation has a close collaborative relationship with PAHO, which is embodied in the basic agreement signed by the Director of PASB and the President of the Foundation in April 1970. The two most important

provisions of the agreement are that the Foundation will seek the technical approval of PAHO for its projects and that the two organizations will undertake joint programs to be carried out under the technical and administrative supervision of PAHO.

The Foundation is governed by its Board of Trustees (Nine members - unpaid). The program administration and the financial management of PAHEF are carried out according to program policies and financial rules established by its Board of Trustees.

PROGRAM INFORMATION

Medical Textbooks

The objective of this program is to improve medical education by expanding the use of textbooks and related instructional materials. Medical textbooks, selected on the recommendation of outstanding professors nominated by schools of medicine, are purchased in mass quantities for sale to medical students through schools of medicines in Latin America at cost to PAHEF of book purchases and operating expenses, excluding PAHO contributions in cash or services. The program is carried out jointly with PAHO. It is financed by PAHEF with a loan of \$2,000,000 from the Inter-American Development Bank (IDB) to create a revolving capital fund to purchase books and maintain an inventory pending receipt of income from sales. The operating costs are met from income as shown in Exhibit XII. In this joint program, PAHO contributes the time of technical staff in medical education, the assistance of field offices, and administrative services and facilities, the estimated value of this contribution is \$280,000. By agreement, PAHO will contribute funds to repay the loan principal at the rate of \$100,000 per year for twenty years. This is an investment rather than an expenditure since the equity in the program rises each year in the amount of the repayment of principal.

In Schedule 12 it will be noted that sales in 1978 are lower than in 1977. A survey is being made to determine the causes. One explanation may be the growing volume of books in the hands of students available for resale to new students. It will be noted that the inventory at the end of 1978 was 2.0 times the sales during the year. The inventory includes books in the publishers' warehouses waiting to be shipped, books in transit, books in schools ready for sale, and books sold for which the sales reports have not yet reached Washington to be recorded. The size of the inventory depends on a number of factors. The first is that substantial savings can be made by mass purchases, even deducting the cost of additional capital investment and storage. Consequently, purchases are made in as large quantities as can be sold before appearance of a new edition. Other factors are the length of transit time (up to six months for many shipments), and the need to keep a supply of books in the school ready for sale. In summary, the normal inventory is equal about two years' sales.

Publishers have welcomed the program because it has given them a substantial income from sales to PAHEF, as well as an expansion of the total market. For some books, it has been possible to make significant cost savings for students by buying printing rights from the publisher and contracting for the printing.

The financial report shows that the program is in sound financial condition with a net income of \$58,062, excluding PAHO's contribution of \$100,000 for repayment of principal.

In 1979 the program will be expanded to include textbooks and instructional materials, such as manuals, programmed self-instruction and audiovisual aids, for the training of health workers at all levels from professionals to auxiliaries and community health workers. This enlarged program is made possible by a new loan approved by the Inter-American Development Bank (IDB) and additional participation on the part of PAHO. The new program is expected to play a key role in the training of health personnel for primary health care, a priority subject for PAHO and for countries in Latin America and the Caribbean.

The expanded program will operate like the current one. PAHEF will use the loan funds to establish a capital revolving fund to purchase textbooks and instructional materials. Sale prices will be set on a self-financing, nonprofit basis, high enough to cover the cost of books and materials and to pay operating expenses and financial costs (including repayment of the principal on the loan of \$5.0 million).

Medical Equipment Program

The joint PAHO-PAHEF program for equipment needed by students operates under the same administration and in substantially the same manner as the Textbook Program in cooperation with governments and universities.

Trust Funds and General Program

Contributions from any source are accepted by PAHEF, provided they are given for activities whose purpose is consistent with the objectives of the Foundation. All grants and donations in cash or materials made for specified purposes are treated as trust funds. They are used exclusively for the designated activity and accounted for separately. PAHEF receives and administers such grants and donations to support health and education projects to be carried out under the technical and administrative supervision of PAHO. PAHEF submits financial and progress reports to grantors according to conditions under which the grant was accepted. The organizations, agencies, institutions, companies, and individuals that made grants and donations to PAHEF in 1978 are listed in Schedule 13.

The Trust Fund Program for 1978 included some 50 projects costing \$1,579,799, a decrease of 8% from the previous year. About half of the funds were for support of nutrition projects. Some 35 percent of the cost related to education and training in medicine, dentistry, hospital administration, and nursing. The balance was devoted to communicable diseases, research in human reproduction, maternal and child health development, and environmental health. Program emphasis and priorities reflect the activities which the several grantors and donors wish to support. For the most part, the project proposals originate with technical staff members of PAHO and are presented to grantors and donors for consideration.

Health projects supported by PAHEF trust funds or from general funds are presented in PAHO budget and financial documents to give a complete picture of the international health program. The estimated value of the participation of PAHO in the joint projects financed through PAHEF is presented as "in kind" contribution in Exhibit XIX.

General Funds

The PAHEF general funds available for projects are very limited, especially in view of the rising cost of administration which absorbs most of the income.

The general fund program costs are shown at \$5,565; however, most of this has been or will be recovered. For example, one of PAHEF's activities is to cooperate with PAHO and with agencies and organizations in Latin America in the distribution of Carta Médica. This valuable scientific publication which gives objective evaluations of medicines and therapeutic substances is distributed in nearly all the countries in the Americas. Translation and part of the administrative costs are shown as a general fund expense, but is largely recovered from editorial fees paid by distributing organizations in the countries.

PAN AMERICAN HEALTH AND EDUCATION FOUNDATION
 MEDICAL TEXTBOOK PROGRAM
 STATEMENT OF INCOME, EXPENSES AND PROGRAM EQUITY
 FOR THE YEARS ENDING 31 DECEMBER 1977 AND 1978
 (expressed in US dollars)

		<u>1978</u>	<u>1977</u>
INCOME			
Gross sale of books		1,509,907	1,542,049
Currency differentials	Note <u>1/</u>	<u>37,944</u>	<u>(37,603)</u>
Net sales		1,547,851	1,504,446
Less: Cost of sales	Note <u>2/</u>	<u>1,142,935</u>	<u>1,124,420</u>
Margin on sale of books		<u>404,916</u>	<u>380,026</u>
OPERATING EXPENSES			
Personnel costs		182,669	158,638
Contractual services		11,272	13,004
Selection Committee expenses		-	923
Travel expenses		8,358	8,843
Promotion expenses		7,679	2,633
Textbooks lost or damaged		35,017	46,295
Payment to universities		38,131	39,382
Service cost and office expenses		5,270	2,661
Supplies		5,064	2,298
Non-contract freight expenses		38,534	39,909
Bad debts	Note <u>3/</u>	<u>(10,774)</u>	4,124
Miscellaneous		<u>708</u>	<u>667</u>
Total operating expenses		<u>321,928</u>	<u>319,377</u>
Operating income		82,988	60,649
Investment income	Note <u>5/</u>	33,450	15,902
Finance charges		<u>(58,376)</u>	<u>(58,341)</u>
Net operating income		58,062	18,210
OTHER INCOME AND EXPENSES			
PAHO contribution	Note <u>4/</u>	100,000	139,862
Excess of unliquidated obligations		<u>-</u>	<u>14,938</u>
Net income		<u>158,062</u>	<u>173,010</u>
Program equity, beginning of year		576,797	503,787
Prior period adjustment: Overstatement of 1976 PAHO contribution	Note <u>5/</u>	<u>-</u>	<u>(100,000)</u>
Adjusted program equity, beginning of year		<u>576,797</u>	<u>403,787</u>
Program equity, end of year		<u><u>734,859</u></u>	<u><u>576,797</u></u>

Footnotes are an integral part of financial statements.


 Executive Secretary


 Assistant Treasurer

PAN AMERICAN HEALTH AND EDUCATION FOUNDATION
 MEDICAL TEXTBOOK PROGRAM
 STATEMENT OF ASSETS AND LIABILITIES
 AS OF 31 DECEMBER 1977 and 1978
 (expressed in US dollars)

		<u>1978</u>	<u>1977</u>
CURRENT ASSETS			
Cash in bank		3,390	5,443
Due from PAHO	Note 5/	<u>513,081</u>	<u>583,160</u>
Accounts receivable:			
Participating schools net	Note 6/	26,616	15,081
Nursing program		-	288
Publishers		-	7,198
Trust Funds		<u>-</u>	<u>6,000</u>
Total accounts receivable		<u>26,616</u>	<u>28,567</u>
Inventory of books (at lower of cost or market in 1978)		2,214,288	2,061,044
Printing in process	Note 7/	-	13,268
Prepaid rights with publishers		<u>33,875</u>	<u>33,875</u>
Total current assets		<u><u>2,791,250</u></u>	<u><u>2,725,357</u></u>
LIABILITIES			
Current liabilities			
Freight, storage and insurance		95,039	67,567
Accrued interest and commitment fee		22,837	24,014
Accrued liabilities to universities		46,623	43,231
Payable to equipment program		-	11,924
Advanced book sales		-	1,824
IDB loan - current		<u>108,108</u>	<u>108,108</u>
Total current liabilities		272,607	256,668
Long-term liabilities: IDB loan	Note 8/	<u>1,783,784</u>	<u>1,891,892</u>
Total liabilities		2,056,391	2,148,560
PROGRAM EQUITY	Note 9/	<u>734,859</u>	<u>576,797</u>
Total liability and program equity		<u><u>2,791,250</u></u>	<u><u>2,725,357</u></u>

Footnotes are an integral part of financial statements.


 Executive Secretary


 Assistant Treasurer

PAN AMERICAN HEALTH AND EDUCATION FOUNDATION
 MEDICAL TEXTBOOK PROGRAM
 STATEMENT OF CHANGES IN FINANCIAL POSITION
 FOR THE YEARS ENDING 31 DECEMBER 1977 AND 1978
 (expressed in US dollars)

	1978	1977
SOURCE		
Net operating income	158,062	173,010
Proceeds of IDB loan	-	90,449
Total sources	<u>158,062</u>	<u>263,459</u>
APPLICATION		
Payment of IDB loan	Note 8/ 108,108	108,108
Increase in working capital (see below)	<u>49,954</u>	<u>155,351</u>
Total application	<u>158,062</u>	<u>263,459</u>

* * * * *

CHANGES IN WORKING CAPITAL

INCREASE (DECREASE) IN CURRENT ASSETS		
Cash	(2,053)	(1,915)
Inventory and printing in process	139,976	195,972
Accounts receivable net	<u>(72,030)</u>	<u>97,394</u>
Total increases	<u>65,893</u>	<u>291,451</u>
(INCREASE) DECREASES IN CURRENT LIABILITIES		
IDB loan current	-	(108,108)
Freight, storage and insurance payable	(27,472)	(18,001)
Accrued interest and commitment fee	1,177	(602)
Accrued liability to universities	(3,392)	4,359
Advanced book sales	1,824	(1,824)
Instrument program payable	<u>11,924</u>	<u>(11,924)</u>
Total increases	<u>(15,939)</u>	<u>(136,100)</u>
Increase in Working Capital	<u>49,954</u>	<u>155,351</u>

Footnotes are an integral part of financial statements.


 Executive Secretary


 Assistant Treasurer

PAN AMERICAN HEALTH AND EDUCATION FOUNDATION
 MEDICAL TEXTBOOK PROGRAM
 DISTRIBUTION OF TEXTBOOKS
 AS OF 31 DECEMBER 1978

Title	Number of books purchased	Number of books sold		Total sold	Other Disposition Cumulative 2/	Inventory
		1972-1976	1977			
Anatomía	20,000	12,816	1,803	16,812	538	2,650
Bioquímica	16,739	12,452	1,274	14,430	381	1,928
Embriología	51,000	23,047	6,181	35,244	1,127	14,629
Embriología I/	10,000	4,353	503	5,330	136	4,534
Epidemiología, Tomo I	7,722	329	1,082	2,214	358	5,150
Epidemiología	2,000	4	226	534	232	1,234
Farmacología	22,261	19,137	1,043	20,969	1,071	221
Fisiología Médica	24,000	5,522	4,742	13,874	416	9,710
Fisiología Humana	17,315	14,349	1,156	16,178	533	604
Ginecología I/	2,000	435	643	1,600	42	358
Ginecología	37,000	17,433	5,385	28,221	584	8,195
Histología	46,000	23,337	6,226	35,070	2,006	8,924
Medicina Interna	37,000	24,459	1,679	30,054	1,093	5,853
Medicina Interna I/	9,001	-	1,629	3,759	83	5,159
Medicina Interna	45,473	19,009	11,668	38,355	1,363	5,755
Microbiología	43,380	23,711	5,533	33,835	1,381	8,164
O Companheiro do Estudante de Medicina						
Volume I I/	2,000	204	105	399	117	1,484
Obstetricia I/	15,000	7,529	1,657	10,866	114	4,020
Obstetricia	34,000	18,541	6,067	29,728	923	3,349
Patología	13,404	2,708	1,645	5,698	490	7,216
Patología Estructural	41,416	23,769	2,559	31,263	858	9,295
Patología Estructural I/	4,001	-	824	2,371	24	1,606
Patología Quirúrgica	45,500	19,873	6,572	31,281	1,102	13,117
Parasitología Clínica	18,000	9,741	3,029	14,275	504	3,221
Pediatría	47,998	21,817	7,202	34,771	897	12,330
Pediatría Basica I/	2,000	-	-	603	4	1,393
Psiquiatría Clínica	10,734	152	2,188	4,972	202	5,560
Prioridades Salud Infantil	7,000	-	-	169	1,005	5,826
Química Fisiológica	17,474	5,092	3,948	12,733	670	4,071
Tratado de Enseñanza Integrada de la Medicina						
Volume I	12,052	1,909	1,217	4,283	4,813 3/	2,956
Volume II	12,356	1,576	1,137	3,774	5,415 4/	3,167
Volume III - Part 1	5,000	886	1,213	2,888	348	1,764
Volume III - Part 2	5,000	727	1,165	2,662	632	1,706
Total	683,826	314,917	91,301	489,315	29,462	165,149

1/ In Portuguese. All other in Spanish.

2/ Net decreases in inventory arising from transactions other than sales.

3/ Includes 4,527 books transferred to PAHO.

4/ Includes 5,150 books transferred to PAHO.

PAN AMERICAN HEALTH AND EDUCATION FOUNDATION
 MEDICAL TEXTBOOK PROGRAM
 FOOTNOTES TO THE 1978 FINANCIAL STATEMENTS

Note 1/ Currency differentials represent the difference between the standard dollar sales price and the amount of dollars actually received from sales, which have been made in local currency and converted to dollars at the time of accounting for the sale. To avoid losses (receipts below the standard) the prices in local currency are set at a level which anticipates the probable exchange rate at the time of accounting for the sale.

Note 2/ The 1978 Cost of Sales includes a \$23,037 loss resulting from the valuation of inventory at the lower of cost or market.

Note 3/ The 1978 bad debts represents a reduction in the Account Allowance for Uncollectible (see also Note 6/).

Note 4/ The PAHO contribution consists of:

	<u>1978</u>	<u>1977</u>
Contribution restricted for the payment of IDB loan (Note <u>9</u> /)	100,000	100,000
Currency differentials	-	37,603
Adjustments of prior years' contribution	-	<u>2,259</u>
	<u>100,000</u>	<u>139,862</u>

Note 5/ The account "Due from PAHO" represents balances held by PAHO and available to PAHEF as needed. PAHO includes these balances in its investment income sharing plan and the proportionate share of interest is credited to PAHEF at year end. The 1977 "Due from PAHO" has been reduced by \$100,000 to reflect a change agreed in the PAHO payment to PAHEF of \$2,000,000 for the IDB loan. Under the agreement the payments commenced on 1 January 1977 instead of in calendar year 1976. The reduction represents deletion of \$100,000 previously recorded as income in 1976.

Note 6/ "Accounts Receivable - Participating Schools" is reported net of an Allowance for Uncollectible Accounts of \$11,260 in 1978 and \$22,418 in 1977.

Note 7/ In the past, Printing in Process was recorded at the time a contract for printing was signed. This year, Printing in Process is recognized only when services have been rendered. Consequently, the 1977 statement has been restated.

Note 8/ The status of the IDB loan follows:

Total loan	2,000,000
Less:	
Amount reclassified as current liability in 1977 and paid in 1978	(108,108)
Amount reclassified as current liability in 1978 and to be paid in 1979	<u>(108,108)</u>
Long-Term Balance	<u>1,783,784</u>

Note 9/ The Equity Account includes a PAHO contribution balance of \$91,892 restricted for the 1979 payment of the IDB loan. The breakdown of this balance follows:

PAHO contributions to date	200,000
Payment to IDB loan in 1978	<u>108,108</u>
Balance	<u>91,892</u>

PAN AMERICAN HEALTH AND EDUCATION FOUNDATION
JOINT PAHO/PAHEF MEDICAL EQUIPMENT PROGRAM
STATEMENT OF INCOME AND EXPENSES ^{Note 1/}
FOR THE YEAR ENDING 31 DECEMBER 1978
(expressed in US dollars)

INCOME

Gross sale of equipment	155,051
Currency differentials	<u>(1,052)</u>
Net sales	153,999
Less: Cost of sales	<u>117,077</u>
Margin on sale of equipment	<u>36,922</u>

OPERATING EXPENSES

Personnel costs	15,661
Travel expenses	1,210
Promotion expenses	414
Equipment lost or damaged	2,520
Service cost and office expenses	621
Transfer freight, customs and storage expenses	3,375
Miscellaneous	<u>89</u>
Total operating expenses	<u>23,890</u>
Operating income	13,032
Investment income	4,466
Finance charges	<u>(902)</u>
Net operating income	<u><u>16,596</u></u>

Footnotes are an integral part of the financial statements.


Executive Secretary


Assistant Treasurer

PAN AMERICAN HEALTH AND EDUCATION FOUNDATION
JOINT PAHO/PAHEF MEDICAL EQUIPMENT PROGRAM
STATEMENT OF ASSETS AND LIABILITIES
AS OF 31 DECEMBER 1978 Notes 1/, 2/
(expressed in US dollars)

CURRENT ASSETS		
Cash in bank		<u>100</u>
Due from PAHO	Note <u>3/</u>	<u>131,435</u>
Accounts receivable:		
Participating schools net		2,444
Other		<u>353</u>
Total accounts receivable		2,797
Inventory		<u>77,549</u>
Total current assets		<u><u>211,881</u></u>
LIABILITIES AND PROGRAM EQUITY		
Current payable to suppliers		1,154
Program equity	Note <u>4/</u>	<u>210,727</u>
Total liabilities and program equity		<u><u>211,881</u></u>

Footnotes are an integral part of the financial statements.


Executive Secretary


Assistant Treasurer

PAN AMERICAN HEALTH AND EDUCATION FOUNDATION
JOINT PAHO/PAHEF MEDICAL EQUIPMENT PROGRAM
STATEMENTS OF CHANGES IN FINANCIAL POSITION
FOR THE YEAR ENDING 31 DECEMBER 1978 Note 1/
(expressed in US dollars)

SOURCES

Net income	16,596
Contributions from participating schools	<u>9,020</u>
Total sources	<u><u>25,616</u></u>

APPLICATIONS

Increase in Working Capital (see below)	<u>25,616</u>
Total application	<u><u>25,616</u></u>

* * * * *

INCREASE IN WORKING CAPITAL 1 JANUARY TO 31 DECEMBER 1978

Increase in cash	100	
Increase in total accounts receivable and due from PAHO	9,869	
Increase in inventory	<u>345</u>	
Total increase in current assets		10,314
Total decrease in current liabilities		<u>15,302</u>
Total increase in Working Capital		<u><u>25,616</u></u>

Footnotes are an integral part of financial statements.

Clarence H. Moore
Executive Secretary

Jack Anderson
Assistant Treasurer

PAN AMERICAN HEALTH AND EDUCATION FOUNDATION
JOINT PAHO/PAHEF MEDICAL EQUIPMENT PROGRAM
FOOTNOTES TO THE 1978 FINANCIAL STATEMENTS

Note 1/ The year 1978 was the first year of operations of the Medical Equipment Program under the joint PAHO/PAHEF Program. There were no similar financial statements published in prior years.

Note 2/ On January 1, 1978, PAHO transferred to PAHEF the following balances:

<u>Current Assets</u>	
Due from PAHO	<u>108,280</u>
Accounts receivable:	
Participating schools	15,730
Other	<u>353</u>
Total accounts receivable	<u>16,083</u>
Inventory	<u>77,204</u>
Total current assets	<u><u>201,567</u></u>
<u>Liability and Program Equity</u>	
Current payable to suppliers	<u>16,456</u>
Program equity:	
Contributions from schools and governments	64,082
Contribution from PAHO	82,176
Net income financed by PAHO and schools	10,515
Net income financed by PAHEF	
General Fund	<u>28,338</u>
Total equity	<u>185,111</u>
Total liability and program equity	<u><u>201,567</u></u>

Note 3/ The account "Due from PAHO" represents balances held by PAHO and available to PAHEF as needed. PAHO includes these balances in its investment income sharing plan and the proportionate share is credited to PAHEF at year end.

Note 4/ The Program equity consists of:

Contributions from schools and governments	73,102
General Fund	<u>137,625</u>
	<u><u>210,727</u></u>

The contributions from schools and governments are to be refunded to schools when they withdraw from the Program or at the conclusion of the Program.

PAN AMERICAN HEALTH AND EDUCATION FOUNDATION
 STATEMENT OF RESOURCES AND EXPENDITURES
 TRUST FUNDS AND GENERAL FUND
 AS OF 31 DECEMBER 1978
 (expressed in US dollars)

	<u>Trust Funds</u>	<u>General Fund</u>	<u>Consolidated Funds</u>
RESOURCES			
Balance as of 1 January 1978	676,690	368,276	1,044,966
Contributions in 1978			
PAHO ^{1/}	-	10,000	10,000
Grantors (Schedule 13)	1,578,182	-	1,578,182
Other ^{2/}	-	16,581	16,581
Investment income	<u>-</u>	<u>96,828</u>	<u>96,828</u>
Total resources	<u>2,254,872</u>	<u>491,685</u>	<u>2,746,557</u>
EXPENDITURES			
Project costs (Schedule	1,579,799	5,565	1,585,364
Administrative expenses	<u>-</u>	<u>64,049</u>	<u>64,049</u>
Total expenditures	<u>1,579,799</u>	<u>69,614</u>	<u>1,649,413</u>
FUND BALANCES - AVAILABLE RESOURCES			
AS OF 31 DECEMBER 1978	<u><u>675,073</u></u>	<u><u>422,071</u></u>	<u><u>1,097,144</u></u>

^{1/} In addition to the cash contribution of \$10,000, PAHO provided services and facilities valued at \$499,390. This amount refers to technical and administrative supervision by PAHO of health projects financed by PAHEF, and is calculated at the PAHO standard overhead rate of 31.5 per cent of PAHEF project costs.

^{2/} Interest earned from the balance with PAHO which invests these funds not required for immediate operations.


 Executive Secretary


 Assistant Treasurer

PAN AMERICAN HEALTH AND EDUCATION FOUNDATION
 STATEMENT OF ASSETS AND LIABILITIES
 TRUST FUNDS AND GENERAL FUND
 AS OF 31 DECEMBER 1978
 (expressed in US dollars)

	<u>Trust Funds</u>	<u>General Fund</u>	<u>Consolidated Funds</u>
ASSETS ^{1/}			
Cash	3,138	15,364	18,502
Investments ^{2/}	-	49,900	49,900
Accounts Receivable			
PAHO ^{3/}	959,723	356,874	1,316,597
Sundry ^{4/}	16,660	-	16,660
Deferred expenses	<u>22,740</u>	<u>-</u>	<u>22,740</u>
Total	<u>1,002,261</u>	<u>422,138</u>	<u>1,424,399</u>
 LIABILITIES			
Unliquidated obligations	327,188	67	327,255
 FUND BALANCES - AVAILABLE BALANCE			
AS OF 31 DECEMBER 1978	<u>675,073</u>	<u>422,071</u>	<u>1,097,144</u>
Total	<u>1,002,261</u>	<u>422,138</u>	<u>1,424,399</u>

1/ Does not include trust funds consisting of 263 shares of par value DMR\$100 stock of FABRICA DOMINICANA DE CEMENTO, C POR A, Santo Domingo, República Dominicana, the dividends being available to PAHEF. The stock is not being traded on the market and no dividends have been paid in two years due to losses in operations.

2/ Direct investments of the general fund not required for immediate operations.

3/ On behalf of PAHEF, PAHO invests these funds, which are not required for immediate operations.

4/ Advances to projects pending accounting reports; funds expended in 1978 in advance of receipts from various grantors expected in 1979; sundry debtors.


 Executive Secretary


 Assistant Treasurer

PAN AMERICAN HEALTH AND EDUCATION FOUNDATION
 SCHEDULE OF TRUST FUNDS BY SOURCE
 AS OF 31 DECEMBER 1978
 (expressed in US dollars)

Source of funds	Unobligated balance 1 January 1978	Received or receivable during 1978	Contribution to project costs	Unobligated balance $\frac{1}{2}$ / 31 Dec. 1978
TRUST FUND				
<u>W. K. Kellogg Foundation</u>				
Family Health Project - Fac. of Medicine of Campos (PH/120-BRA/1303)	-	12,658	12,658	-
Devel. of Teaching of Pathology (PH/97-BRA/6001)	21,470	-	8,828	12,642
Innovations in Dental Education and Dental Care Delivery Univ. Fed. do Rio Grande do Sul (PH/105-BRA/6601)	25,000	15,000	32,291	7,709
Univ. Estadual de Campinas (PH/112-BRA/6602)	8,713	-	868	7,845
Nursing Education and Services in Mexico (PH/59-MEX/6300)	12,117	435	10,428	2,124
Latin American Center of Educational Technology for Health (CLATES-Mexico) (PH/35-MEX/8700)	5,063	-	5,063	-
Educational Technology in Dentistry (PH/46-MEX/8701)	8,297	207	8,504	-
Maternal and Child Health Development (PH/50-AMR/1373)	47,775	12,435	34,592	25,618
Interventions in the Health Sector (PH/72-041/1430)	-	80,434	80,434	-
Nutrition and Productivity of Agricultural Workers (PH/49-051/1430)	3,752	-	3,752	-
Earthquake Relief Assistance to INCAP (PH/101-121/1430)	26,081	-	26,081	-
Food Science and Technology (PH/15-131/1430)	-	138,675	131,488	7,187
Food and Nutrition Policies (PH/25-821/1430)	54,409	106,090	124,449	36,050
Material Resources - Fac. de Ciencias Medicas de Pernambuco (PH/124-009/5008)	-	3,900	-	3,900
Improvement of Health Admin. Education (PH/98-AMR/6000)	29,328	-	29,093	235
Strengthen and Expand Health Profession Educ. Prog. Devel. in Latin America - PLADES (PH/81-AMR/6100)	89,501	180,659	118,539	151,621
Innovations in Dental Education (PH/107-AMR/6600)	27,476	85,600	96,698	16,378
Educational Technology in Nursing (PH/41-AMR/8770)	55,275	11,321	27,501	39,095
<u>Research Corporation</u>				
Nutrition - Haiti (PH/18-HAI/1400)	5,424	-	5,424	-
Post-Earthquake Functional Recovery of INCAP Research (PH/83-121/1430)	6,980	-	6,980	-
Beneficial Effects of Physical Activity during Recovery from Protein-Energy Malnutrition (PH/110-321/1430)	1,400	-	1,400	-

<u>Source of funds</u>	<u>Unobligated balance 1 January 1978</u>	<u>Received or receivable during 1978</u>	<u>Contribution to project costs</u>	<u>Unobligated balance ^{1/} 31 Dec. 1978</u>
Training and Research in Food Science and Animal Nutrition (PH/15-740/1430)	33,760	339,919	302,161	71,518
Master of Public Health (PH/27-830/1430)	4,726	-	4,726	-
<u>Abbott Laboratories</u>				
Iron Supplementation (PH/100-141/1430)	-	2,200	2,200	-
<u>Asociación Mexicana de Facultades y Escuela de Odontología (AMFEO)</u>				
Dental Education Material (PH/73-MEX/8400)	5,808	-	-	5,808
<u>Case-Western Reserve University-Research Corporation</u>				
Effect of Modern Health Practices on Infant Health (PH/43-870/1430)	33,161	64,480	38,763	58,878
<u>Children's Television Workshop</u>				
Children's Television Workshop (PH/129-017/5008)	-	1,972	1,570	402
<u>Claneil Foundation, Inc.</u>				
Maternal and Child Health Program in Cayman Islands (PH/71-WIN/1304)	3,449	-	1,862	1,587
<u>Dow Chemical Latin America and Gruppo Lepetit, SPA</u>				
Tuberculosis - Health Education Seminar (PH/60-AMR/0400)	-	50,000	-	50,000
<u>Emergency Assistance</u>				
Hear Rabinal (PH/86-GUT/5102)	500	-	-	500
Honduras (PH/67-HON/5102)	3,175	-	20	3,155
<u>Foundation for Microbiology, Yale University</u>				
Veterinary Education (PH/77-AMR/8400)	1,339	5,697	-	7,036
<u>Johnson and Johnson</u>				
Dental Health - Laboratory for Control of Dental Products (PH/1-002/1600)	3,833	-	83	3,750
Communication and Information in Dental Health (PH/30-004/1600)	90	-	90	-

<u>Source of funds</u>	<u>Unobligated balance 1 January 1978</u>	<u>Received or receivable during 1978</u>	<u>Contribution to project costs</u>	<u>Unobligated balance $\frac{1}{2}$/ 31 Dec. 1978</u>
<u>Merck Institute for Therapeutic Research</u>				
Surveillance for Streptococcus pneumoniae in L.A. (PH/123-008/5008)	-	8,000	7,198	802
<u>Merck Sharp & Dohme Corporation</u>				
Control of Cardiovascular Disease (PH/125-AMR/1776)	-	19,871	19,871	-
<u>Ministry of Overseas Development United Kingdom</u>				
Overseas Development for Educational Program (PH/108-291/1430)	50,000	40,634	90,634	-
<u>National Institute of Dental Health</u>				
Investigation of Plaque in Communities with High and Low Caries in Medellin, Colombia (PH/76-006/1600)	-	12,871	12,871	-
<u>Packard, Hewlett and Various Contributions</u>				
Newborn Unit - CLAP (PH/23-050/1370)	89	4,000 ^{2/}	3,740	349
<u>Pan American Health Organization</u>				
Environmental Health Criteria (PH/133-AMR/2000)	-	6,399	-	6,399
Low-cost Simplified Water Treatment Plants in Rural Areas (PH/131-010/2172)	-	10,000	-	10,000
Hydraulic Rams in Rural Water Supplies (PH/132-020/2172)	-	3,000	-	3,000
Medical Education (PH/66-AMR/6002)	9,000	-	9,000	-
Research in Nursing Education (PH/134-AMR/8902)	-	61,712	-	61,712
<u>Pharmaceutical Manufacturers Assn.</u>				
Pharm. Quality Control Practices Workshop (PH/122-AMR/3600)	5,000	1,500	6,336	164
<u>Philip Morris International</u>				
Training of Health Promoters (PH/109-GUT/5103)	5,750	11,000	7,750	9,000
<u>Potts Memorial Foundation</u>				
Tuberculosis - Health Education Publication (PH/60-AMR/0400)	-	10,000	7,917	2,083

<u>Source of funds</u>	<u>Unobligated balance 1 January 1978</u>	<u>Received or receivable during 1978</u>	<u>Contribution to project costs</u>	<u>Unobligated balance ^{1/} 31 Dec. 1978</u>
<u>Programa Latinoamericano de Investigación en Reproducción Humana (PLAMIRH)</u>				
Isolation and Identification of Ovaric Antigens (PH/114-131/1370)	438	2,600	3,004	34
New Human Placenta Gonadotropin Detection and Quantification in Biolog. Fluids (PH/115-132/1370)	-	2,611	1,769	842
<u>Rockefeller Foundation and Various Contributions</u>				
Fred Soper Memorial Fund (PH/111-013/5008)	19,093	-	7,500	11,593
<u>Universidad Autónoma Metropolitana - México</u>				
Dental Equipment for Universidad Autónoma Metropolitana (PH/74-MEX/8401)	-	8,523	-	8,523
<u>Universidad Central del Este Dom. Republic</u>				
Purchase of Equipment (PH/121-007/5008)	25,000	37,000	47,012	14,988
<u>Universidad de San Carlos de Guatemala Facultad de Odontología</u>				
Dental Equipment (PH/78-GUT/8400)	13,691	7,473	20,494	670
<u>Universidad Tecnológica de México</u>				
Human and Material Resources in Dentistry (PH/119-006/5008)	-	10,740	8,443	2,297
<u>Universidad de Yucatán, México</u>				
Human and Material Resources in Dentistry (PH/56-MEX/1602)	293	-	-	293
<u>Universidad del Bajío, México</u>				
Purchase of Materials (PH/127-016/5008)	-	12,000	11,752	248
<u>Universidad del Valle, Colombia</u>				
Dental Health Program (PH/52-COL/6601)	475	-	120	355
<u>Universidad Intercontinental, México</u>				
Purchase of Dental Materials (PH/126-015/5008)	-	189,003	187,218	1,785

Source of funds	Unobligated balance 1 January 1978	Received or receivable during 1978	Contribution to project costs	Unobligated balance <u>1/</u> 31 Dec. 1978
<u>William A. Morgan Fund</u>				
Medical Education and Research (PH/62-DOR/6201)	1,127	-	-	1,127
<u>World Health Organization</u>				
Center for Oral Pathology (PH/65-CHI/6601)	136	-	-	136
Research in Ovulation and Ovarian Contractility in Rabbits (PH/58-101/1370)	1,199	-	1,167	32
<u>Various Contributions</u>				
Post-Earthquake Functional Recovery of INCAP Research (PH/83-121/1430)	4,069	2,100	2,008	4,161
Fluoridation (PH/7-001/1600)	3,812	-	850	2,962
Development of Human and Material Resources in Dentistry (PH/53-003/1600)	6,184	-	-	6,184
Medical Research Program (PH/117-002/5008)	99	-	-	99
Training of PAHO/WHO General Services Staff (PH/113-004/5008)	-	500	500	-
Friends of APHA Int'l. Section (PH/118-005/5008)	462	-	-	462
Asociación Interamericana de Ingeniería Sanitaria-AIDIS (PH/89-010/5008)	-	4,153	3,983	170
Abraham Horwitz Award for Inter- American Health (PH/61-011/5008)	8,221	-	1,002	7,219
DLM/PAHO-WHO Staff Community Aid Fund (PH/51-012/5008)	3,691	210	-	3,901
Devel. of Health Care Records and Statistics Systems (PH/42-AMR/5474)	959	600	1,114	445
Total Trust Funds	<u>676,690</u>	<u>1,578,182 ^{3/}</u>	<u>1,579,799</u>	<u>675,073</u>

PAHEF GENERAL FUNDS

Pan American Health and Education
Foundation

Tuberculosis Control - Health Education (PH/60-AMR/0400)	-	113	113	-
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Source of funds	Unobligated balance 1 January 1978	Received or receivable during 1978	Contribution to project costs	Unobligated balance ^{1/} 31 Dec. 1978
Development of Human and Material Resources in Dentistry (PH/53-003/1600)	-	473	473	-
PAHEF General Program Support (PH/70-AMR/5008)	-	6	6	-
Promotion of Int'l. Health (PH/104-014/5008)	-	470	470	-
Medical Letter (PH/55-AMR/8701)	-	4,503	4,503	-
Total PAHEF General Fund	-	5,565	5,565	-
GRAND TOTAL	676,690	1,583,747	1,585,364	675,073

1/ To be expended in 1979 or refunded, or deducted from 1979 grants according to the terms of the respective grants.

2/ Includes contribution in kind valued at \$3,600.

3/ Funds received 1,564,258
 Funds receivable 12,792
 Excess of reserves for
 unliquidated obligations
 of prior years 1,132
1,578,182

To the Board of Trustees
Pan American Health and Education Foundation
Washington, D.C.

REPORT OF THE AUDITORS

We have examined the foregoing financial statements and supporting schedules of the Pan American Health and Education Foundation:

Medical Textbook Program Statement of Income, Expense and Program Equity for the years ending 31 December 1977 and 1978

Medical Textbook Program Statement of Assets and Liabilities as of 31 December 1977 and 1978

Medical Textbook Program Statement of Changes in Financial Position for the years ended 31 December 1977 and 1978

Joint PAHO/PAHEF Medical Equipment Program Statement of Income and Expense for the year ending 31 December 1978

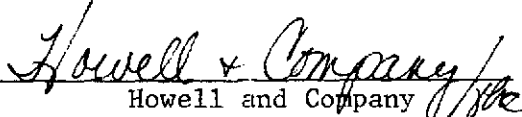
Joint PAHO/PAHEF Medical Equipment Program Statement of Changes in Financial Position for the year ended 31 December 1978

Trust Funds and General Fund Statement of Resources and Expenditures 31 December 1978

Trust Funds and General Fund Statement of Assets and Liabilities as of 31 December 1978

Our examination was made in accordance with generally accepted auditing standards and accordingly included such tests of the accounting records and such other auditing procedures as we consider necessary in view of the terms of the restricted and unrestricted trust funds made available to the Foundation, the provisions of the Inter-American Development Bank loan for the medical textbook program, the PASB/PAHEF agreement of April 1970, and the PAHO and PAHEF Financial Regulations.

In our opinion, the above-cited Financial Statements present fairly the financial position of the Foundation.


Howell and Company
Members American Institute of
Certified Public Accountants

25 April 1979

INFORMATIONAL ANNEX
SUMMARY AND DISTRIBUTION OF EXPENDITURE

SUMMARY OF EXPENDITURE BY SOURCE OF FUNDS - 1978
(expressed in US dollars)

PAN AMERICAN HEALTH ORGANIZATION

PAHO - Regular	31,177,890 ^{1/}
PAHO - Special Fund for Health Promotion	226,084
PAHO - Community Water Supply	1,403,109
PAHO - CAREC and related grants	771,984
PAHO - CFNI and related grants	317,916
PAHO - INCAP and related grants	3,908,582
PAHO - Grants	7,496,187
PAHO - Others	<u>339,971</u>
Sub-total PAHO	<u>45,641,723</u>

PAN AMERICAN HEALTH AND EDUCATION FOUNDATION

1,649,413 ^{2/}

WORLD HEALTH ORGANIZATION

WHO - Regular	14,562,002
WHO - UNDP	2,837,771
WHO - UNFPA	6,947,527
WHO - Others	<u>263,957</u>
Sub-total WHO	<u>24,611,257</u>
Total all funds	<u><u>71,902,393</u></u>

^{1/} Includes the \$250,000 regular budget provision for Special Fund for Health Promotion and \$500,000 for increase in assets.

^{2/} Does not include Medical Textbook Program expenditure.

Annex b

SUMMARY BY OBJECT OF EXPENDITURE
ALL FUNDS - 1978
(expressed in US dollars)

Funds	Personnel costs	Duty travel	Fellowships	Seminars	Project supplies and equipment	Project grants and others	Non-project supplies and equipment	Non-project common services and others	Total
PAN AMERICAN HEALTH ORGANIZATION									
Regular	21,688,031	1,422,822	1,238,387	591,932	1,675,051	719,133	588,727	2,503,807	30,427,890 ^{1/}
Special Fund for Health Promotion	126,084	-	-	-	-	100,000	-	-	226,084
Community Water Supply	1,041,185	68,547	46,795	67,098	79,009	100,475	-	-	1,403,109
CAREC and related grants	424,565	50,197	-	53,196	133,728	110,298	-	-	771,984
CFNI and related grants	178,976	10,984	8,657	38,201	20,170	60,928	-	-	317,916
INCAP and related grants	1,679,625	148,797	302,636	-	212,801	1,584,723	-	-	3,908,582
Trust Funds	4,101,062	178,145	685,133	341,756	1,333,881	856,210	-	-	7,496,187
Others	69,183	4,405	-	5,678	226,714	33,991	-	-	339,971
Sub-total PAHO	29,308,711	1,883,897	2,281,608	1,097,861	3,681,354	3,545,758	588,727	2,503,807	44,891,723
PAN AMERICAN HEALTH AND EDUCATION FOUNDATION									
Regular	8,797,597	758,072	1,340,228	921,920	1,033,202	702,436	171,924	836,623	14,562,002
UNDP	1,434,234	28,404	228,703	117,066	903,489	125,875	-	-	2,837,771
UNFPA	3,205,294	53,435	101,657	934,858	2,282,237	370,046	-	-	6,947,527
Others	60,220	637	1,016	22,412	139,943	39,729	-	-	263,957
Sub-total WHO	13,497,345	840,548	1,671,604	1,996,256	4,358,871	1,238,086	171,924	836,623	24,611,257
TOTAL ALL FUNDS	43,326,845	2,752,023	4,049,615	3,216,751	8,590,237	4,992,828	760,651	3,523,443	71,152,393

^{1/} Does not include PAHO contribution of \$250,000 to Special Fund for Health Promotion and \$500,000 budgeted increase in assets.

PAN AMERICAN HEALTH ORGANIZATION
SUMMARY BY OBJECT OF EXPENDITURE 1978 BUDGET
(expressed in US dollars)

Object of Expenditure	Part I Program of services	Part II Development of the infrastructure	Part III Administrative direction	Part IV Governing Bodies	Total
Personnel costs	9,834,429	8,006,166	3,575,347	272,089	21,688,031
Duty travel	808,267	486,953	108,178	19,424	1,422,822
Fellowships	550,511	687,876	-	-	1,238,387
Seminars	238,176	295,772	57,984	-	591,932
Project supplies and equipment	1,117,912	557,139	-	-	1,675,051
Project grants and other	446,722	272,411	-	-	719,133
Non-project supplies and equipment	-	139,151	448,707	869	588,727
Non-project common services	-	1,013,628	1,107,634	382,545	2,503,807
Total	<u>12,996,017</u>	<u>11,459,096</u>	<u>5,297,850</u>	<u>674,927</u>	<u>30,427,890</u> ^{1/}

^{1/} Does not include PAHO contribution of \$250,000 to Special Fund for Health Promotion and \$500,000 budgeted increase in assets.

COUNTRY, INTERCOUNTRY, AREA, HORSES, AND OTHER PROJECTS

ACTUAL EXPENDITURES

	AMOUNT BUDGETED	TOTAL SPENT	PAHO REGULAR	PAHO TRUST	PAHO CMSP	PAHO OTHER	PAHEF	WHO REGULAR	WHO UNDP	WHO UNFPA & OTHER
3202 TECHNICAL ASSISTANCE AND TRAINING IN FOOT-AND-MOUTH DISEASE										
3600 NATIONAL DRUG QUALITY INSTITUTE		71,266		71,266						
4300 EPIDEMIOLOGY	1,631,200	90,140								
4311 VECTORS & NATURAL RESERVOIRS OF OROPONCHU VIRUS IN THE AMAZON REGION	213,400	299,434	183,695					64,868	25,292	
5000 PROGRAM PLANNING AND GENERAL ACTIVITIES	489,852	263,054	48,174	214,880				115,739		
	455,400	547,162	547,162							
5100 DEVELOPMENT OF HEALTH SERVICES	586,700	566,406	310,758					255,648		
5180 INTEGRATED HEALTH DELIVERY SYSTEMS	230,744	202,635	158,766	43,869						
5200 HEALTH STATISTICS	129,400	150,449	53,042					97,607		
5210 HUMAN RESOURCES	4,120,000	356,397	33,839	322,558						
6001 DEVELOPMENT OF TEACHING OF PATHOLOGY	21,500	8,828					8,828			
6600 DENTAL EDUCATION	16,400	12,518								
6601 INNOVATIONS IN DENTAL EDUCATION & CARE, UNIV. FED. RIO GRANDE DO SUL	23,000	32,291								
6602 INNOVATIONS IN DENTAL EDUCATION & CARE, UNIV. ESTACIAL DE CAMPINAS	20,000	668								
8000 TEXTBOOKS AND INSTRUCTIONAL MATERIALS	34,300	18,565								
8100 MEDICAL TEXTBOOKS										
	5,561,466	1,974,030	1,974,030	978,687	937,931		54,605	822,533	313,138	90,055
CANADA										
5101 FELLENSHIPS	32,400	29,683	5,340					24,343		
	32,400	29,683	5,340					24,343		
CHILE										
0100 COMMUNICABLE DISEASE CONTROL	36,000	29,616	29,616							
1302 RURAL PROGRAM OF MATERNAL AND CHILD CARE	71,850	47,912								
1303 TRAINING IN PRIMARY CHILD HEALTH CARE	10,000	10,000	10,000							
1400 NUTRITION	2,700	2,700	2,700							
1700 CHRONIC DISEASES	27,100	30,315	30,315							
2000 ENVIRONMENTAL SANITATION	51,200	51,695						51,695		
3200 FOOT-AND-MOUTH DISEASE CONTROL	46,500	59,488	59,488							
4500 REHABILITATION	8,300	6,838	6,838							
5000 PROGRAM PLANNING AND GENERAL ACTIVITIES	102,800	118,510	118,510							
5100 DEVELOPMENT OF HEALTH SERVICES	1,01,500	89,901						89,901		
6000 EDUCATION IN HEALTH SCIENCES	59,500	69,672						69,672		
6100 TRAINING IN PUBLIC HEALTH	27,800	16,503	16,503							
6400 SANITARY ENGINEERING EDUCATION	16,600	17,204						17,204		
6601 CENTER FOR ORAL PATHOLOGY	10,300	3,846	3,846							
7300 BACTERIOLOGICAL INSTITUTE	2,04,400	2,03,233								
	764,550	757,135	278,216					228,472	203,235	47,212
COLOMBIA										
0200 ERADICATION OF MALARIA AND AEDS AEGYPTI	213,200	199,882	100,422					99,460		
1300 MATERNAL AND CHILD HEALTH AND POPULATION DYNAMICS	536,000	521,271								521,271
1700 CHRONIC DISEASES	15,300									
2000 ENVIRONMENTAL SANITATION	94,500	87,702						87,702		
2100 WATER AND SEWER ADMINISTRATION	44,855	5,885			5,885					
2901 DEVELOPMENT OF THE RIO CAUCA WATERSHED		1,298		1,298						
3100 VETERINARY PUBLIC HEALTH	7,400	6,095						6,095		
3200 FOOT-AND-MOUTH DISEASE CONTROL	45,100	44,496	44,496							
3301 ZOOLOGICAL AND FOOD CONTROL	10,000	11,519								11,519
4200 LABORATORY SERVICES	14,600	16,792						16,792		
4300 EPIDEMIOLOGY	10,600	7,624						7,624		
4500 MEDICAL REHABILITATION	57,500	58,162						58,162		
5000 PROGRAM PLANNING AND GENERAL ACTIVITIES	114,500	119,887	119,887							58,152
5200 MEDICAL CARE ADMINISTRATION	58,000	91,440	64,440	27,000						

COUNTRY, INTERCOUNTRY, AREA, HORS., AND OTHER PROJECTS

	ACTUAL EXPENDITURES									
	AMOUNT BUDGETED	TOTAL SPENT	PAHO REGULAR	PAHO TRUST	PAHO CMSP	PAHO OTHER	PAHEF	WHO REGULAR	WHO UNDP	WHO UNFPA & OTHER
5300 HEALTH PLANNING										
5401 REDESIGN OF HEALTH INFORMATION SYSTEMS	55,000	59,388	59,388	-	-	-	-	-	-	-
5500 ADMINISTRATIVE DEVELOPMENT OF THE HEALTH SYSTEM	150,000	154,775	-	-	-	-	-	-	154,775	-
6000 DEVELOPMENT OF HUMAN RESOURCES	179,800	136,245	-	5,887	-	-	-	-	128,358	-
6200 DEVELOPMENT OF HUMAN RESOURCES IN GENERAL MEDICINE	35,500	48,249	48,249	-	-	-	-	-	-	-
	10,900	10,005	10,005	-	-	-	-	-	-	-
6401 DENTAL EDUCATION, UNIVERSIDAD DEL VALLE	-	120	-	-	-	-	120	-	-	-
6900 CENTER FOR EDUCATION IN PUBLIC HEALTH ADMINISTRATION	10,000	-	-	-	-	-	-	-	-	-
7200 DEVELOPMENT OF PHYSICAL RESOURCES FOR THE HEALTH SYSTEM	4,200	-	-	-	-	-	-	-	-	-
7300 PRODUCTION OF BIOLOGICALS AT THE NATIONAL INSTITUTE OF HEALTH	-	7,958	7,958	-	-	-	-	-	-	-
8200 BASIC DIAGNOSTIC EQUIPMENT	6,300	6,300	6,300	-	-	-	-	-	-	-
8700 EDUCATIONAL TECHNOLOGY	17,900	20,177	20,177	-	-	-	-	-	-	-
8900 HEALTH RESEARCH	13,100	12,980	12,980	-	-	-	-	-	-	-
	1,706,455	1,625,640	494,302	34,185	5,885	-	120	217,073	352,804	521,271
COSTA RICA										
0200 MALARIA ERADICATION	56,300	54,704	-	-	-	-	-	54,704	-	-
1400 NUTRITION	144,345	97,797	-	97,797	-	-	-	-	-	-
2000 ENVIRONMENTAL SANITATION	66,000	67,102	67,102	-	-	-	-	-	-	-
2100 WATER SUPPLIES	8,200	34,132	-	-	34,132	-	-	-	-	-
4300 EPIDEMIOLOGY	60,400	62,305	62,305	-	-	-	-	-	-	-
5000 PROGRAM PLANNING AND GENERAL ACTIVITIES	72,700	78,300	64,626	-	-	-	-	13,674	-	-
5100 DEVELOPMENT OF HEALTH SERVICES	174,700	201,497	39,711	-	-	-	-	161,786	-	-
5202 HOSPITAL ADMINISTRATION	14,212	12,288	-	12,288	-	-	-	-	-	-
5401 MEDICAL RECORDS	4,000	-	-	-	-	-	-	-	-	-
5500 MANAGEMENT OF HEALTH SERVICES	136,507	66,406	-	66,406	-	-	-	-	-	-
6200 MEDICAL EDUCATION	15,600	18,852	-	-	-	-	-	18,852	-	-
6300 ADVANCED NURSING EDUCATION	12,600	14,100	14,100	-	-	-	-	-	-	-
6400 SANITARY ENGINEERING EDUCATION	9,200	15,717	15,717	-	-	-	-	-	-	-
	774,584	723,200	263,561	176,491	34,132	-	-	249,016	-	-
CUBA										
0100 EPIDEMIOLOGY	52,700	48,339	48,339	-	-	-	-	-	-	-
1300 EXTENSION OF MATERNAL-CHILD HEALTH AND POPULATION DYNAMICS SERVICES	241,577	186,713	25,109	-	-	-	-	-	-	160,804
1500 MENTAL HEALTH	-	1,371	-	-	-	-	-	1,371	-	-
1600 ORAL HEALTH	29,500	2,549	2,549	-	-	-	-	-	-	-
2000 ENVIRONMENTAL CONTROL	174,400	3,149	3,149	-	-	-	-	-	-	-
5000 PROGRAM PLANNING AND GENERAL ACTIVITIES	56,400	62,209	-	-	-	-	-	62,209	-	-
5100 DEVELOPMENT OF HEALTH SERVICES	63,300	144,003	-	-	-	-	-	144,003	-	-
5300 DEVELOPMENT OF HEALTH SYSTEMS	60,700	63,656	63,656	-	-	-	-	-	-	-
6000 DEVELOPMENT OF HUMAN RESOURCES	69,500	54,515	2,397	-	-	-	-	52,118	-	-
6900 STRENGTHENING OF TECHNOLOGICAL HEALTH INSTITUTIONS	-	34,444	-	-	-	-	-	34,444	-	-
7200 DEVELOPMENT OF THE PHARMACEUTICAL INDUSTRY AND MEDICAL EQUIPMENT	17,000	13,332	-	-	-	-	-	13,332	-	-
7300 MODERNIZATION OF LABORATORY SERVICES	33,400	27,675	-	-	-	-	-	-	27,675	-
	641,217	641,235	152,239	-	-	-	-	302,277	27,675	160,804
DOMINICAN REPUBLIC										
0200 MALARIA ERADICATION	54,100	78,268	78,268	-	-	-	-	-	-	-
1401 EXTENSION OF ORAL HEALTH SERVICES	50,000	17,542	17,542	-	-	-	-	-	-	47,907
2100 INTEGRATED RURAL DEVELOPMENT	6,100	400	400	-	-	-	-	-	-	-
2101 WATER AND SEWER ADMINISTRATION IN SANTO DOMINGO	1,100	-	-	-	1,100	-	-	-	-	-
3100 VETERINARY PUBLIC HEALTH	52,800	55,327	55,327	-	-	-	-	-	-	-
4300 EPIDEMIOLOGY	61,500	57,932	57,932	-	-	-	-	-	-	-
5000 PROGRAM PLANNING AND GENERAL ACTIVITIES	95,600	99,377	99,377	-	-	-	-	-	-	-

COUNTRY, INTERCOUNTRY, AREA, HQRS., AND OTHER PROJECTS

	ACTUAL EXPENDITURES										
	AMOUNT BUDGETED	TOTAL SPENT	PAHD REGULAR	PAHD TRUST	PAHD CHSP	PAHD OTHER	PAHEF	MHO REGULAR	MHO UNDP	MHO UNFPA & OTHER	
5100 REGIMINALIZATION OF HEALTH SERVICES	224,000	164,847	-	-	-	-	-	79,326	85,521	-	
6000 DEVELOPMENT OF HUMAN RESOURCES	70,400	60,680	60,680	-	-	-	-	-	-	-	
6101 DEVELOPMENT OF HEALTH SCIENCES	231,579	126,661	-	126,661	-	-	-	-	-	-	
6201 MEDICAL EDUCATION AND RESEARCH	1,100	-	-	-	-	-	-	-	-	-	
	847,079	710,141	369,626	126,661	1,100	-	-	79,326	133,428	-	
ECUADOR											
0100 DISEASE PREVENTION AND CONTROL	148,400	151,839	95,351	-	-	-	-	56,488	-	249,232	
1300 NATIONAL PROGRAM ON FAMILY WELFARE	373,515	254,725	5,453	-	-	-	-	112,862	-	-	
2000 ENVIRONMENTAL SANITATION	59,600	112,882	-	-	-	-	-	17,552	-	-	
3101 NATIONAL VETERINARY LABORATORIES	44,700	48,932	48,932	-	-	-	-	-	-	-	
3200 FOOT-AND-MOUTH DISEASE CONTROL	109,500	117,037	1,261	-	-	-	-	115,776	-	-	
5000 PROGRAM PLANNING AND GENERAL ACTIVITIES	179,900	154,102	79,874	-	-	-	-	74,228	-	-	
5101 STRENGTHENING OF THE HEALTH SECTOR	80,900	66,472	-	-	-	-	-	-	66,472	-	
5201 PLANNING AND EQUIPING HOSPITALS AND OTHER HEALTH FACILITIES	129,264	61,163	-	61,163	-	-	-	-	-	-	
6000 DEVELOPMENT OF HUMAN RESOURCES	21,200	52,807	47,878	-	-	-	-	4,929	-	-	
6300 NURSING EDUCATION	34,500	32,280	32,280	-	-	-	-	-	-	-	
	1,181,479	1,069,791	311,069	61,163	-	-	-	381,855	66,472	249,232	
EL SALVADOR											
0200 MALARIA ERADICATION	35,600	45,264	-	-	-	-	-	45,264	-	-	
2000 ENVIRONMENTAL SANITATION	46,100	47,278	-	-	-	-	-	47,278	-	-	
4300 EPIDEMIOLOGY	48,600	61,402	-	-	-	-	-	61,402	-	-	
4500 REHABILITATION	71,200	71,075	71,075	-	-	-	-	-	-	-	
5000 PROGRAM PLANNING AND GENERAL ACTIVITIES	137,800	186,369	186,369	-	-	-	-	114,249	-	-	
5100 DEVELOPMENT OF HEALTH SERVICES	105,500	114,249	114,249	-	-	-	-	-	-	-	
5600 DEVELOPMENT OF HUMAN RESOURCES	444,800	553,303	285,110	-	-	-	-	268,193	-	-	
FRENCH ANTILLES AND GUYANA											
0200 MALARIA ERADICATION	7,900	9,600	9,600	-	-	-	-	-	-	-	
4200 LABORATORY SERVICES	5,200	3,602	3,602	-	-	-	-	-	-	-	
5100 FELLOWSHIPS	8,100	83	83	-	-	-	-	-	-	-	
	21,200	13,285	13,285	-	-	-	-	-	-	-	
GRENADA											
0900 TECHNICAL ADVISORY SERVICES ON VECTOR BIOLOGY AND CONTROL	-	5,717	5,717	-	-	-	-	-	-	-	
5100 DEVELOPMENT OF HEALTH SERVICES	24,300	6,740	6,740	-	-	-	-	-	4,650	-	
5201 HOSPITAL ADMINISTRATION	24,300	4,650	-	-	-	-	-	-	4,650	-	
	48,600	17,107	12,457	-	-	-	-	-	9,300	-	
GUATEMALA											
0100 DISEASE CONTROL	133,600	96,268	-	-	-	-	-	-	96,268	-	
1301 FAMILY HEALTH	48,300	52,862	-	-	-	-	-	-	52,862	-	
2000 ENVIRONMENTAL HEALTH	50,700	41,802	41,802	-	-	-	-	-	-	-	
2101 INSTITUTIONAL DEVELOPMENT OF UNEPAR	81,174	54,396	-	54,396	-	-	-	-	-	-	
3100 ANIMAL HEALTH	23,485	23,973	-	23,973	-	-	-	-	-	-	
3500 UNIFIED FOOT CONTROL LABORATORY	459,640	464,327	143,814	108,302	-	-	-	-	212,211	-	
4300 VACCINATION AND EPIDEMIOLOGICAL SURVEILLANCE	10,000	47,170	9,690	10,000	-	-	-	-	-	28,080	

COUNTRY, INTERCOUNTRY, AREA, HQS., AND OTHER PROJECTS

	AMOUNT BUDGETED	ACTUAL EXPENDITURES										WHO UNDP	WHO UNFPA & OTHER	
		TOTAL SPENT	PAHO REGULAR	PAHO TRUST	PAHO CSF	PAHO OTHER	PAHEF	REGULAR	WHO UNDP	WHO UNFPA & OTHER				
5100 DEVELOPMENT OF HEALTH SERVICES AND EXTENSION OF COVERAGE														
5102 EMERGENCY ASSISTANCE FOR HEAR RABINAL	205,700	217,623	88,579	-	-	-	-	-	-	-	-	128,844	-	-
5103 HEALTH PROMOTION	5,700	7,750	-	-	-	-	-	-	-	-	-	-	-	-
5104 EXTENSION OF COVERAGE OF HEALTH SERVICES	187,521	107,055	-	107,055	-	-	-	-	-	-	-	-	-	-
6000 DEVELOPMENT OF HUMAN RESOURCES	52,300	17,330	17,330	-	-	-	-	-	-	-	-	-	-	-
8400 PURCHASE OF DENTAL EQUIPMENT	13,700	20,493	-	-	-	-	-	-	-	-	-	-	-	-
	1,261,140	1,151,449	301,215	303,726	-	-	-	-	-	28,243	277,974	212,211	28,080	
GUYANA														
0200 MALARIA ERADICATION	49,500	20,777	-	-	-	-	-	-	-	-	-	20,777	-	-
0700 Aedes Aegypti ERADICATION	38,900	47,059	6,189	-	-	-	-	-	-	-	-	-	-	-
1400 NUTRITION	7,400	7,162	-	-	-	-	-	-	-	-	-	47,024	-	-
1600 DENTAL HEALTH	11,400	26,486	26,486	-	-	-	-	-	-	-	-	7,162	-	-
3100 VETERINARY PUBLIC HEALTH	7,809	14,499	14,499	-	-	-	-	-	-	-	-	-	-	-
4301 TAXIDOMY, ECOLOGY AND VECTOR CONTROL OF THE MAN-BITING SIMULIIDAE	47,500	66,399	-	-	-	-	-	-	-	-	-	-	-	-
4500 REHABILITATION	88,200	32,558	-	-	-	-	-	-	-	-	-	46,389	-	-
5000 PROGRAM PLANNING AND GENERAL ACTIVITIES	89,700	33,310	27,409	-	-	-	-	-	-	-	-	32,558	-	-
5100 DEVELOPMENT OF HEALTH SERVICES	37,000	43,400	43,400	-	-	-	-	-	-	-	-	5,901	-	-
5500 MANAGEMENT OF HEALTH SERVICES	365,409	278,604	184,284	14,499	-	-	-	-	-	-	-	159,821	-	-
HAITI														
0200 MALARIA ERADICATION	213,700	170,254	170,254	-	-	-	-	-	-	-	-	-	-	-
1300 INTERNAL AND CHILD HEALTH AND FAMILY PLANNING	1,252,985	1,384,182	48,928	31,779	-	-	-	-	-	-	-	-	-	1,301,186
1400 NUTRITION	1,22,358	107,909	107,909	-	-	-	-	-	-	5,424	-	-	-	-
2100 WATER SUPPLIES	93,200	24,364	-	-	-	-	-	-	-	-	-	-	-	24,364
2101 PROVISION DR IMPROVEMENT OF WATER SERVICE IN TEN MEDIUM-SIZED CITIES	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2102 INSTITUTIONAL DEVELOPMENT OF CAPEH	83,866	55,779	-	-	55,779	-	-	-	-	-	-	-	-	-
2104 INSTITUTIONAL DEVELOPMENT OF SNEP	195,325	103,911	103,911	-	-	-	-	-	-	-	-	-	-	-
3100 VETERINARY PUBLIC HEALTH	23,400	20,528	20,528	-	-	-	-	-	-	-	-	-	-	-
4300 EPIDEMIOLOGICAL SURVEILLANCE	17,100	2,173	2,173	-	-	-	-	-	-	-	-	-	-	-
5000 PROGRAM PLANNING AND GENERAL ACTIVITIES	93,600	84,964	84,964	-	-	-	-	-	-	-	-	-	-	-
5100 DEVELOPMENT OF HEALTH SERVICES	579,519	429,585	137,895	207,617	-	-	-	-	-	-	-	-	-	-
6200 MEDICAL EDUCATION	41,700	10,319	10,319	-	-	-	-	-	-	-	-	84,473	-	-
	2,760,724	2,397,504	582,971	343,307	55,779	-	-	-	-	5,424	84,473	24,364	1,301,186	
HONDURAS														
1300 MATERNAL AND CHILD HEALTH AND FAMILY PLANNING	477,110	430,166	-	-	-	-	-	-	-	-	-	-	-	430,166
2000 ENGINEERING AND ENVIRONMENTAL SCIENCES	66,500	86,096	86,096	-	-	-	-	-	-	-	-	-	-	-
2100 WATER SUPPLIES	1,000	-	-	-	-	-	-	-	-	-	-	-	-	-
2104 INSTITUTIONAL IMPROVEMENT OF SANAA	69,150	37,656	37,656	-	-	-	-	-	-	-	-	-	-	-
3100 VETERINARY PUBLIC HEALTH	182,506	88,572	88,572	-	-	-	-	-	-	-	-	-	-	-
4300 EPIDEMIOLOGY AND LABORATORY SERVICES	80,600	87,737	26,402	-	-	-	-	-	-	-	-	61,715	-	-
4301 EXPANDED PROGRAM ON IMMUNIZATION	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5000 PROGRAM PLANNING AND GENERAL ACTIVITIES	88,700	88,469	88,469	-	-	-	-	-	-	-	-	-	-	-
5100 DEVELOPMENT OF HEALTH SERVICES	86,800	100,535	100,535	-	-	-	-	-	-	-	-	-	-	-
5102 EMERGENCY ASSISTANCE	30,325	27,145	-	27,125	-	-	-	-	-	20	-	-	-	-
5103 EMERGENCY ASSISTANCE	-	100,822	-	-	-	-	-	-	-	-	-	-	-	-
5200 MEDICAL CARE SERVICES	23,400	31,456	-	100,822	-	-	-	-	-	-	-	-	-	-
5201 HOSPITAL PLANNING AND ADMINISTRATION	277,356	91,219	-	96,219	-	-	-	-	-	-	-	-	-	-
5500 MANAGEMENT OF HEALTH SERVICES	48,000	25,731	25,731	-	-	-	-	-	-	-	-	-	-	-
5501 IMPROVEMENT OF ADMINISTRATIVE SERVICES (IIOB LOAN)	255,474	137,524	137,524	-	-	-	-	-	-	-	-	-	-	-
6200 MEDICAL EDUCATION	4,800	1,800	-	-	-	-	-	-	-	-	-	1,800	-	-

COUNTRY, INTERCOUNTRY, AREA, HORS., AND OTHER PROJECTS

	ACTUAL EXPENDITURES										
	AMOUNT BUDGETED	TOTAL SPENT	PAHO REGULAR	PAHO TRUST	PAHO CHSF	PAHO OTHER	PAHEF	MHO REGULAR	MHO UNDP	MHO UNFPA	OTHER
6400 SANITARY ENGINEERING EDUCATION	4,600	30	30	-	-	-	-	-	-	-	-
6900 BASIC TRAINING FOR HEALTH AUXILIARIES	102,100	102,471	-	-	-	-	-	102,471	-	-	-
JAMAICA	1,778,621	1,437,277	326,903	467,918	-	-	20	197,645	-	-	644,791
0700 AEGES AEGYPTI ERADICATION	28,800	19,200	-	-	-	-	-	19,200	-	-	-
1500 MENTAL HEALTH	64,600	47,488	4,811	-	-	-	-	42,677	-	-	-
1800 DRUG HEALTH	5,200	8,701	8,701	-	-	-	-	-	-	-	-
2000 WATER SUPPLIES AND ENVIRONMENTAL SANITATION	58,400	91,609	91,609	-	-	-	-	-	-	-	-
2100 TECHNICAL ASSISTANCE FOR WATER SYSTEMS OF MONTEGO BAY/PALMOUTH	28,614	3,024	-	-	3,024	-	-	-	-	-	-
3100 VETERINARY PUBLIC HEALTH	6,600	7,305	-	-	-	-	-	7,305	-	-	-
3300 ANIMAL HEALTH	134,100	75,255	-	-	-	-	-	75,255	-	-	-
3600 CARIBBEAN REGIONAL DRUG TESTING LABORATORY	18,400	-	-	-	-	-	-	-	-	-	-
4300 EPIDEMIOLOGICAL SURVEILLANCE	44,500	19,236	-	-	-	-	-	19,236	-	-	-
4500 REHABILITATION	13,800	4,005	-	-	-	-	-	4,005	-	-	-
5000 PROGRAM PLANNING AND GENERAL ACTIVITIES	105,900	106,911	41,227	-	-	-	-	65,684	-	-	-
5100 DEVELOPMENT OF HEALTH SERVICES	48,000	32,106	32,106	-	-	-	-	-	-	-	-
5500 MANAGEMENT OF HEALTH SERVICES	59,200	42,853	42,853	-	-	-	-	-	-	-	-
6400 SANITARY ENGINEERING EDUCATION	7,800	6,319	-	58	-	-	-	6,261	-	-	-
6700 EDUCATION IN HEALTH STATISTICS	17,400	16,184	16,184	-	-	-	-	-	-	-	-
7400 HEALTH CARE FACILITIES MAINTENANCE	78,400	38,234	-	-	-	-	-	38,234	-	-	-
MEXICO	7,184,474	518,470	235,651	58	3,024	-	-	164,268	113,489	-	-
0200 MALARIA ERADICATION	130,700	91,272	91,272	-	-	-	-	-	-	-	-
0400 TUBERCULOSIS CONTROL	-	36,120	36,120	-	-	-	-	-	-	-	-
1300 NATIONAL PROGRAM FOR MATERNAL AND CHILD CARE AND FAMILY PLANNING	2,335,000	2,150,174	-	-	-	-	-	-	-	-	2,150,174
1600 ORAL HEALTH	53,294	51,270	49,976	1,294	-	-	-	-	-	-	-
1602 HUMAN AND MATERIAL RESOURCES IN DENTISTRY (UNIVERSIDAD DE YUCATAN)	300	-	-	-	-	-	-	-	-	-	-
2100 WATER SUPPLIES AND SEWERAGE SYSTEMS	261,319	149,988	47,745	-	102,243	-	-	-	-	-	-
2300 CONTROL OF ENVIRONMENTAL POLLUTION	5,700	2,321	2,321	-	-	-	-	-	-	-	-
3300 ZONOSIS CONTROL	16,800	15,581	-	-	-	-	-	15,581	-	-	-
3301 RABIES CONTROL: MEXICO-UNITED STATES BORDER	97,166	79,207	50,267	28,940	-	-	-	87,085	-	-	-
4500 REHABILITATION	65,200	67,085	-	-	-	-	-	-	-	-	-
5100 DEVELOPMENT OF HEALTH SERVICES	85,200	132,647	-	-	-	-	-	132,647	-	-	-
5101 FIELD OFFICE: UNITED STATES-MEXICO BORDER	118,000	126,758	126,758	-	-	-	-	-	-	-	-
5102 HEALTH SERVICES IN CHIAPAS, OAXACA AND QUINTANA ROO	53,700	84,659	84,659	-	-	-	-	-	-	-	-
5103 EMERGENCY ASSISTANCE	3,600	-	-	-	-	-	-	-	-	-	-
6000 DEVELOPMENT OF HUMAN RESOURCES	1,103,500	137,727	137,727	-	-	-	-	-	-	-	-
6300 NURSING EDUCATION	59,900	64,356	33,348	620	-	-	-	10,428	-	-	-
6400 SANITARY ENGINEERING EDUCATION	23,400	14,267	-	-	-	-	-	14,267	-	-	-
6500 VETERINARY MEDICINE EDUCATION	18,600	10,511	-	-	-	-	-	10,511	-	-	-
6900 TRAINING CENTER IN IMMUNOLOGY	6,200	1,978	1,978	-	-	-	-	-	-	-	-
7301 NATIONAL HEALTH LABORATORIES	15,342	3,477	-	3,477	-	-	-	-	-	-	-
8400 DENTAL EDUCATIONAL MATERIAL	5,800	-	-	-	-	-	-	-	-	-	-
8700 LATIN AMERICAN CENTER OF EDUCATIONAL TECHNOLOGY FOR HEALTH	38,000	35,130	28,068	-	-	-	-	5,062	-	-	-
8701 EDUCATIONAL TECHNOLOGY IN DENTISTRY	8,300	8,504	-	-	-	-	-	8,504	-	-	-
NETHERLANDS ANTILLES	3,512,021	3,516,672	614,239	34,231	102,243	-	-	23,994	240,291	-	2,501,574
NETHERLANDS ANTILLES											
0700 AEGES AEGYPTI ERADICATION	5,700	2,452	2,452	-	-	-	-	-	-	-	-
5100 DEVELOPMENT OF HEALTH SERVICES	184,000	12,042	-	-	-	-	-	12,042	-	-	-

COUNTRY, INTERCOUNTRY, AREA, HQRS., AND OTHER PROJECTS

	ACTUAL EXPENDITURES									
	AMOUNT BUDGETED	TOTAL SPENT	PAHO REGULAR	PAHO TRUST	PAHO CHSP	PAHO OTHER	PAHEF	REGULAR	WHO UNFPA & OTHER	WHO UNDP
6500 DEVELOPMENT OF CURRICULUM FOR ANIMAL HEALTH ASSISTANTS	12,000	12,555	-	-	-	-	-	-	12,555	-
6600 TRAINING SCHOOL FOR DENTAL NURSES	100,000	75,150	-	-	-	-	-	-	75,150	-
7400 HEALTH AND MAINTENANCE SERVICES	19,307	-	-	-	-	-	-	-	-	-
	490,007	400,446	70,118	9,801	-	-	-	172,367	148,160	-
URUGUAY										
0100 COMMUNICABLE DISEASE CONTROL	11,600	16,021	-	-	-	-	-	16,021	-	-
1200 INTERNAL AND CHILD HEALTH	7,500	6,893	-	-	-	-	-	-	-	-
1300 FAMILY HEALTH	3,400	-	-	-	-	-	-	-	-	-
1700 CHRONIC DISEASES	4,000	4,489	-	-	-	-	-	4,489	-	-
2000 ENVIRONMENTAL SANITATION	7,500	6,980	-	-	-	-	-	-	-	-
2100 WATER SUPPLIES AND SEWERAGE	4,500	3,616	-	-	-	-	-	-	-	-
4100 NURSING SERVICES	4,200	3,386	-	-	-	-	-	3,386	-	-
5000 PROGRAM PLANNING AND GENERAL ACTIVITIES	89,200	90,143	-	-	-	-	-	90,143	-	-
5100 DEVELOPMENT OF HEALTH SERVICES	13,100	28,037	28,037	-	-	-	-	-	-	-
5200 MEDICAL CARE AND HOSPITAL ADMINISTRATION	44,000	33,619	33,619	-	-	-	-	-	-	-
5500 MANAGEMENT OF HEALTH SERVICES	42,500	48,533	1,280	-	-	-	-	47,253	-	-
6001 COLLABORATION WITH THE UNIVERSITY OF THE REPUBLIC	15,000	16,959	-	-	-	-	-	16,959	-	-
6100 TRAINING OF HEALTH PERSONNEL	5,000	2,917	2,917	-	-	-	-	-	-	-
6400 SANITARY ENGINEERING EDUCATION	3,500	3,086	-	-	-	-	-	3,086	-	-
7400 MAINTENANCE AND IMPROVEMENT OF HEALTH INSTALLATIONS	45,300	33,600	33,600	-	-	-	-	-	-	-
	300,700	298,279	118,942	-	-	-	-	181,937	-	-
UNITED STATES OF AMERICA										
5100 CONSULTANTS IN SPECIALIZED FIELDS	27,000	32,363	-	-	-	-	-	32,363	-	-
5101 FIELD OFFICE: UNITED STATES-MEXICO BORDER	166,200	126,758	56,241	-	-	-	-	70,517	-	-
5102 FELLOWSHIPS	57,600	53,475	5,948	-	-	-	-	47,527	-	-
5300 HEALTH PLANNING	123,215	187,054	29,594	117,460	-	-	-	-	-	-
	374,015	399,650	91,783	117,460	-	-	-	150,407	-	-
VENEZUELA										
0100 COMMUNICABLE DISEASE CONTROL	12,400	13,690	-	-	-	-	-	13,690	-	-
1300 INFECTIOUS CONTROL	52,900	23,727	23,727	-	-	-	-	-	-	-
1400 FAMILY HEALTH	27,200	23,056	23,056	-	-	-	-	-	-	-
1401 NUTRITION	50,228	53,674	-	53,674	-	-	-	-	-	-
1401 CREATION OF A NUTRITION RESEARCH UNIT										
1700 CANCER AND CHRONIC DISEASES	11,400	13,503	-	-	-	-	-	13,503	-	-
2000 ENVIRONMENTAL SANITATION	9,200	-	-	-	-	-	-	-	-	-
2300 ENVIRONMENTAL POLLUTION RESEARCH CENTER	251,013	200,272	-	58,789	-	-	-	-	141,483	-
3000 INDUSTRIAL HYGIENE	17,400	1,274	1,274	-	-	-	-	-	-	-
3100 VETERINARY PUBLIC HEALTH	520,797	358,397	-	358,397	-	-	-	-	-	-
3200 VENEZUELAN FORMING PHAGEPHALITIS	50,600	56,834	56,834	-	-	-	-	-	-	-
3301 REGIONAL CENTER FOR THE PRODUCTION OF RABIES VACCINES	43,400	42,852	42,852	-	-	-	-	-	-	-
3500 FOOD CONTROL	7,000	5,792	-	-	-	-	-	5,792	-	-
4200 LABORATORY SERVICES	16,200	11,602	-	-	-	-	-	11,602	-	-
4500 REHABILITATION	15,900	16,261	16,261	-	-	-	-	-	-	-
5000 PROGRAM PLANNING AND GENERAL ACTIVITIES	87,100	80,194	80,194	-	-	-	-	-	-	-
5100 STRENGTHENING HEALTH SERVICES	97,600	59,912	-	-	-	-	-	59,912	-	-
6000 HUMAN RESOURCES PLANNING	57,300	63,165	63,165	-	-	-	-	-	-	-
6100 SCHOOL OF PUBLIC HEALTH	17,400	11,999	-	-	-	-	-	11,999	-	-
6200 MEDICAL EDUCATION	32,100	23,059	23,059	-	-	-	-	-	-	-
6300 NURSING EDUCATION	17,400	13,796	-	-	-	-	-	13,796	-	-
6400 SANITARY ENGINEERING EDUCATION	5,700	771	-	-	-	-	-	771	-	-
6500 VETERINARY MEDICINE EDUCATION	14,700	933	-	-	-	-	-	933	-	-

COUNTRY, INTERCOUNTRY, AREA, HQRS., AND OTHER PROJECTS

	ACTUAL EXPENDITURES										
	AMOUNT BUDGETED	TOTAL SPENT	PAHO REGULAR	PAHO TRUST	PAHO CMSP	PAHO OTHER	PAHEF	WHO REGULAR	WHO UNDP	WHO UNMPPA	WHO & OTHER
6600 DENTAL EDUCATION	48,300	47,362	-	-	-	-	-	47,362	-	-	-
7300 NATIONAL INSTITUTE OF HYGIENE	7,400	5,211	-	-	-	-	-	-	5,211	-	
7400 NATIONAL SYSTEM OF MAINTEN. & ENGINEERING OF HEALTH CARE FACILITIES	-	16,822	-	16,822	-	-	-	-	-	-	
	1,505,838	1,443,401	339,465	487,882	-	-	-	1,69,360	146,694	-	
BRITISH VIRGIN ISLANDS											
6570 FELLOWSHIPS IN ANIMAL HEALTH (BRITISH VIRGIN ISLANDS)	-	4,200	-	-	-	-	-	-	4,200	-	
	-	4,200	-	-	-	-	-	-	4,200	-	
WEST INDIES											
0700 Aedes Aegypti ERADICATION	39,200	-	-	-	-	-	-	-	-	-	
1300 FAMILY PLANNING (ST. KITTS/NEVIS)	43,170	33,404	-	-	-	-	-	-	-	33,404	
1302 NATIONAL FAMILY PLANNING PROGRAM (ST. VINCENT)	73,160	49,401	-	-	-	-	-	-	-	49,401	
1303 FAMILY PLANNING SERVICES (DOMINICA)	56,875	41,053	-	-	-	-	-	-	-	41,053	
1304 MATERNAL AND CHILD HEALTH (CAYMAN ISLANDS)	57,900	1,862	-	-	-	1,862	-	-	-	-	
1305 GENETIC DISEASE PREVENTION (CAYMAN ISLANDS)	-	27,637	-	-	-	-	-	-	-	27,637	
1306 YOUTH INVOLVEMENT IN FAMILY LIFE EDUCATION (ST. KITTS/NEVIS)	-	3,587	-	-	-	-	-	-	-	3,587	
1400 NUTRITION	39,600	831	-	-	-	-	-	831	-	-	
1500 MENTAL HEALTH	5,400	11,438	-	-	-	-	-	11,438	-	-	
2101 WATER UTILITY MANAGEMENT, DEVELOPMENT AND TRAINING	10,500	7,695	-	-	-	-	-	-	7,695	-	
3101 MOBILE VETERINARY LABORATORY SERVICES	192,505	-	-	-	-	-	-	-	-	-	
4100 NURSING SERVICES	48,700	20,098	-	-	-	-	-	20,098	-	-	
4500 REHABILITATION SERVICES RELATED TO GENETIC DISEASES (CAYMAN ISLANDS)	-	9,678	-	-	-	-	-	-	9,678	-	
5100 DEVELOPMENT OF HEALTH SERVICES (LEeward ISLANDS)	39,000	45,455	-	-	-	-	-	45,455	-	-	
5101 DEVELOPMENT OF HEALTH SERVICES (NORTHWARD ISLANDS)	29,800	9,271	-	-	-	-	-	9,271	-	-	
5102 DEVELOPMENT OF HEALTH SERVICES (TURKS AND CAICOS ISLANDS)	48,700	26,161	-	-	-	-	-	-	26,161	-	
5103 DEVELOPMENT OF HEALTH SERVICES (NORTHERN CARIBBEAN)	14,400	7,544	-	-	-	-	-	-	-	-	
5203 MEDICAL CARE SERVICES (CAYMAN ISLANDS)	14,800	14,800	-	-	-	-	-	-	-	-	
5400 HEALTH STATISTICS	60,100	14,773	-	-	-	-	-	-	10,859	-	
5500 MANAGEMENT OF HEALTH SERVICES	37,500	39,825	-	-	-	-	-	39,825	-	-	
	792,290	361,216	22,317	-	-	1,862	-	126,962	54,393	1,55,682	
TOTAL COUNTRY PROJECTS											
	32,348,572	28,983,865	8,023,887	3,693,144	1,308,976	-	114,308	6,171,557	2,329,096	6,142,928	
INTERCOUNTRY PROJECTS											
0100 COMMUNICABLE DISEASE CONTROL	135,600	127,762	77,937	-	-	-	-	49,823	-	-	
0110 EXPANDED PROGRAM ON IMMUNIZATION	111,344	197,513	127,887	-	-	14,258	-	133,905	-	49,350	
0200 TECHNICAL ADVISORY SERVICES FOR MALARIA AND OTHER PARASITIC DISEASES	236,000	234,816	127,887	-	-	-	-	106,919	-	-	
0201 TECHNICAL COOPERATION IN MALARIA CONTROL IN PROBLEM AREAS	179,957	121,393	127,393	-	-	-	-	-	-	-	
0202 RESEARCH IN MALARIA AND OTHER PARASITIC DISEASES	177,957	121,362	83,952	37,990	-	-	-	-	-	-	
0400 TUBERCULOSIS CONTROL	114,700	92,462	66,287	-	-	-	7,917	18,468	-	-	
0500 LEPROSY CONTROL	70,700	160,478	63,212	-	-	-	-	40,829	-	56,537	
0600 VENEREAL DISEASE AND TRICHOMONIAESES	7,500	8,366	-	-	-	-	-	8,366	-	-	
0700 Aedes Aegypti ERADICATION (CARIBBEAN)	175,700	169,428	56,409	-	-	-	-	133,019	-	-	
0710 Aedes Aegypti ERADICATION (CARIBBEAN)	50,800	62,021	62,021	-	-	-	-	-	-	-	
0800 PARASITIC DISEASES	67,700	68,071	-	-	-	-	-	68,071	-	-	
0900 TECHNICAL ADVISORY SERVICES ON VECTOR BIOLOGY AND CONTROL	126,300	135,329	-	-	-	-	-	135,329	-	-	
0910 RESEARCH IN INSECTICIDES, RESISTANCE AND NEW METHODS OF CONTROL	213,700	174,531	48,335	-	-	-	-	126,196	-	-	
0920 RESEARCH AND REFERENCE CENTER ON VECTOR BIOLOGY AND CONTROL	235,700	255,943	-	-	-	-	-	255,943	-	-	
0930 DOMICILIARY CONTROL OF CHAGAS' DISEASE	329,893	51,821	-	-	-	-	-	-	-	51,821	
1200 VIRAL DISEASES	138,157	156,325	342	39,374	-	-	-	116,609	-	-	

COUNTRY, INTERCOUNTRY, AREA, HORS., AND OTHER PROJECTS

ACTUAL EXPENDITURES

	AMOUNT BUDGETED	TOTAL	PAHO REGULAR	PAHO TRUST	PAHO CMSE	PAHO OTHER	PAHEF	REGULAR	MHO UNDP	MHO UNEPA & OTHER
5510 MANAGEMENT OF HEALTH SERVICES (CARIBBEAN)	59,500	74,970	74,970	-	-	-	-	-	-	-
5550 MANAGEMENT OF HEALTH SERVICES (AREA VI)	50,200	20,584	20,584	-	-	-	-	-	-	-
6000 DEVELOPMENT OF HUMAN RESOURCES	620,150	383,102	383,102	12,624	-	-	29,094	259,349	-	-
6001 RESIDENCY TRAINING IN INTERNATIONAL HEALTH	-	5,951	-	-	-	-	-	5,951	-	-
6002 JUNT PROGRAMS WITH NONGOVERNMENTAL ORGS. IN HEALTH SCIENCES EDUC.	39,998	33,346	-	19,458	-	-	9,000	8,888	-	-
6003 HUMAN RESOURCES PLANNING AND CONTINUING EDUCATION	-	13,104	-	13,104	-	-	-	-	-	-
6004 DEVELOPMENT OF HUMAN RESOURCES (AREA II)	62,200	59,784	59,784	-	-	-	-	37,531	-	-
6040 DEVELOPMENT OF HUMAN RESOURCES (AREA VI)	103,200	107,724	87,283	-	-	-	-	41,306	-	-
6040 DEVELOPMENT OF HUMAN RESOURCES (AREA VI)	41,300	41,300	-	-	-	-	-	41,300	-	-
6100 EDUCATION AND TRAINING IN PUBLIC HEALTH	342,900	213,091	-	-	-	-	118,538	94,553	-	-
6200 MEDICAL EDUCATION	95,900	84,105	84,105	-	-	-	-	-	-	-
6210 MEDICAL EDUCATION IN THE CARIBBEAN	15,000	38,651	38,651	-	-	-	-	-	-	-
6260 MEDICAL EDUCATION (AREA VI)	38,800	-	-	-	-	-	-	-	-	-
6300 NURSING EDUCATION	101,400	69,354	69,354	-	-	-	-	-	-	-
6310 NURSING EDUCATION (CARIBBEAN)	40,600	40,572	40,572	-	-	-	-	-	-	-
6381 TRAINING OF NURSING AUXILIARIES	83,000	56,899	-	-	-	-	-	56,899	-	-
6400 SANITARY ENGINEERING EDUCATION	79,200	77,348	77,348	-	-	-	-	-	-	-
6500 VETERINARY MEDICINE EDUCATION	23,000	11,875	-	-	-	-	-	11,875	-	-
6570 TRAINING OF ANIMAL HEALTH AND VETERINARY PUBLIC HEALTH ASSISTANTS	231,000	258,123	-	-	-	-	96,699	13,278	258,123	-
6600 DENTAL EDUCATION	99,000	109,577	-	-	-	-	-	-	-	-
6900 TRAINING IN SUPERVISION & CONSULTATION IN LOCAL HEALTH SERVICE UNITS	196,000	179,116	-	280,412	-	-	-	179,116	-	-
6910 EDUCATION AND TRAINING OF PARAMEDICAL PERSONNEL (CARIBBEAN)	658,533	515,789	-	-	-	-	-	-	235,387	-
7300 PRODUCTION AND QUALITY CONTROL OF BIOLOGICALS	72,200	67,661	16,598	-	-	-	-	51,063	-	-
7301 REGIONAL REFERENCE LAB. FOR PRODUCTION AND CONTROL OF VIRAL VACCINES	45,600	60,316	60,316	-	-	-	-	-	-	-
7400 HEALTH FACILITIES MAINTENANCE AND ENGINEERING	77,000	79,125	79,125	-	-	-	-	-	-	-
7800 HEALTH SECTOR ECONOMICS AND FINANCIAL ANALYSIS	71,900	66,103	61,615	-	-	-	-	4,488	-	-
8000 TECHNOLOGICAL RESOURCES	148,300	185,818	39,734	-	-	126,084	-	-	-	-
8100 MEDICAL TEXTBOOKS	1,908,500	100,000	-	-	-	100,000	-	-	-	-
8300 NURSING TEXTBOOKS	235,000	23,550	-	-	-	23,550	-	-	-	-
8400 PURCHASE OF EQUIPMENT FOR VETERINARY MEDICINE EDUCATION	1,300	-	-	-	-	-	-	-	-	-
8500 DOCUMENTATION AND HEALTH INFORMATION OFFICE	160,800	175,184	103,103	-	-	-	-	72,081	-	-
8570 REGIONAL LIBRARY OF MEDICINE AND THE HEALTH SCIENCES	1,425,180	1,368,152	134,470	1,084,656	-	-	-	89,026	-	-
8600 PUBLICATIONS AND DOCUMENTATION SERVICE	40,700	40,721	40,721	-	-	-	-	109,127	-	-
8670 PUBLICATIONS AND DOCUMENTATION SERVICE	386,800	426,734	29,524	40,847	-	-	-	127,363	-	-
8700 LATIN AMERICAN CENTER OF EDUCATIONAL TECHNOLOGY FOR HEALTH	86,800	121,715	119,515	-	-	-	-	2,200	-	-
8701 CARTA MEDICA	8,200	4,503	-	-	-	4,503	-	-	-	-
8703 DEVELOPMENT OF AN APPROPRIATE TECHNOLOGY FOR PRIMARY HEALTH CARE	100,000	101,904	-	-	-	-	-	101,904	-	-
8770 EDUCATIONAL TECHNOLOGY IN NURSING	106,900	77,090	49,590	-	-	27,500	-	-	-	-
8900 COORDINATION OF INTERNATIONAL RESEARCH	165,400	169,057	169,057	-	-	-	-	-	-	-
8901 PAHO RESEARCH GRANT PROGRAM	124,200	127,911	127,911	-	-	-	-	-	-	-
8902 RESEARCH IN NURSING EDUCATION	41,700	61,712	-	-	-	-	-	61,712	-	-
8970 EDUCATION AND RESEARCH IN SOCIAL SCIENCES APPLIED TO HEALTH	77,800	77,152	77,152	-	-	-	-	-	-	-
8980 COLLABORATING CENTERS FOR RESEARCH AND TRAINING	59,400	28,331	28,331	-	-	-	-	-	-	-
TOTAL INTERCOUNTRY PROJECTS	33,886,646	32,592,324	13,817,796	3,803,043	94,133	5,503,842	1,539,105	6,271,174	508,675	1,058,556
AREA OFFICES										
I AREA I OFFICE - CARACAS	244,900	200,836	200,836	-	-	-	-	-	-	-
II AREA II OFFICE - MEXICO CITY	306,100	349,119	349,119	-	-	-	-	-	-	-
III AREA III OFFICE - GUATEMALA CITY	233,100	292,120	292,120	-	-	-	-	-	-	-
IV AREA IV OFFICE - LIMA	248,200	243,470	243,470	-	-	-	-	-	-	-
VI AREA VI OFFICE - BUENOS AIRES	231,700	293,164	293,164	-	-	-	-	-	-	-
TOTAL AREA OFFICES	1,264,000	1,378,709	1,378,709	-	-	-	-	-	-	-

COUNTRY, INTERCOUNTRY, AREA, HQRS., AND OTHER PROJECTS

AMOUNT BUDGETED	ACTUAL EXPENDITURES											WHO UNFFA C OTHER
	TOTAL SPENT	PAHO REGULAR	PAHO TRUST	PAHO CASF	PAHO OTHER	PAHEF	WHO REGULAR	WHO UNDP	WHO UNFFA C OTHER			
7,345,400	7,740,711	5,732,601	-	-	60,695	-	1,937,415	-	-	-	10,000	-
663,100	856,783	674,927	-	-	-	-	181,856	-	-	-	-	-
500,000	500,000	500,000	-	-	-	-	-	-	-	-	-	-
-	250,000	250,000	-	-	-	-	-	-	-	-	-	-

HEADQUARTERS

GOVERNING BODIES

INCREASE TO ASSETS

CONTRIBUTION TO S.F.-R.P.

GRAND TOTAL--ALL BUDGET PARTS

76,007,718 71,902,393 31,177,890 7,696,187 1,403,109 5,564,537 1,669,415 14,582,002 2,837,771 7,211,484

PERCENT EXECUTION IN 1978 OF PROJECTS BY COUNTRY
FOR THE REGULAR BUDGETS OF PAHO AND WHO
(EXPRESSED IN U.S. DOLLARS)

COUNTRY PROJECTS	PAHO REGULAR				WHO REGULAR				TOTAL	
	BUDGETED AMOUNT (1)	EXPENDITURE (2)	PERCENT COL 2/COL 1 (3)	BUDGETED AMOUNT (4)	EXPENDITURE (5)	PERCENT COL 5/COL 4 (6)	BUDGETED AMOUNT (7)	EXPENDITURE (8)	PERCENT COL 8/COL 7 (9)	
ARGENTINA										
ARG 0100	-	-	-	39,500	29,177	73	39,500	29,177	73	
ARG 0200	-	-	-	8,100	5,685	70	8,100	5,685	70	
ARG 0400	-	-	-	13,400	19,764	147	13,400	19,764	147	
ARG 0800	-	-	-	27,200	24,022	88	27,200	24,022	88	
ARG 1301	-	-	-	25,800	26,769	103	25,800	26,769	103	
ARG 1400	5,700	8,922	156	15,100	12,542	83	5,700	8,922	156	
ARG 1500	-	-	-	9,100	5,949	65	15,100	12,542	83	
ARG 1600	-	-	-	12,300	6,293	51	9,100	5,949	65	
ARG 1700	88,600	111,314	125	-	-	-	12,300	6,293	51	
ARG 2000	44,800	38,425	85	-	-	-	88,600	111,314	125	
ARG 3200	14,100	11,143	79	-	-	-	44,800	38,425	85	
ARG 3700	10,100	9,217	91	-	-	-	14,100	11,143	79	
ARG 4100	-	-	-	54,900	57,437	104	10,100	9,217	91	
ARG 4200	-	-	-	-	-	-	54,900	57,437	104	
ARG 4500	50,200	59,235	117	67,200	-	-	-	-	-	
ARG 5000	-	-	-	32,900	38,184	116	50,200	59,235	117	
ARG 5100	-	-	-	8,100	1,620	20	32,900	38,184	116	
ARG 5201	-	-	-	23,300	28,258	121	8,100	1,620	20	
ARG 5300	30,500	32,694	107	-	-	-	23,300	28,258	121	
ARG 5400	13,600	-	-	-	-	-	30,500	32,694	107	
ARG 6100	-	-	-	24,400	6,900	28	13,600	-	-	
ARG 6200	19,600	21,173	108	27,900	30,315	108	24,400	6,900	28	
ARG 6400	-	-	-	10,200	7,050	69	27,900	30,315	108	
ARG 8500	-	-	-	399,400	299,965	75	10,200	7,050	69	
TOTAL ARGENTINA	277,200	297,963	107	399,400	299,965	75	676,600	597,928	88	
BAHAMAS										
BAH 2000	17,400	26,931	154	33,400	14,393	43	17,400	26,931	154	
BAH 5100	-	15,326	-	-	-	-	33,400	29,719	88	
BAH 5400	-	6,675	-	70,200	54,599	77	-	6,675	-	
BAH 5500	-	-	-	-	-	-	70,200	54,599	77	
TOTAL BAHAMAS	17,400	48,932	281	103,600	68,992	66	121,000	117,924	97	
BARBADOS										
BAR 0100	6,300	6,165	97	-	-	-	6,300	6,165	97	
BAR 0700	12,900	4,242	32	-	-	-	1,000	698	69	
BAR 2000	32,200	55,139	171	94,600	100,107	105	12,900	4,242	32	
BAR 5000	-	-	-	19,800	-	-	94,600	100,107	105	
BAR 5100	-	-	-	-	-	-	32,200	55,139	171	
BAR 6600	52,400	77,516	147	114,400	100,107	87	19,800	11,272	56	
TOTAL BARBADOS	52,400	77,516	147	114,400	100,107	87	166,800	177,623	106	

	PAHD REGULAR			MHD REGULAR			TOTAL		
	BUDGETED AMOUNT (1)	EXPEND-ITURE (2)	PERCENT COL2/COL1 (3)	BUDGETED AMOUNT (4)	EXPEND-ITURE (5)	PERCENT COL5/COL4 (6)	BUDGETED AMOUNT (7)	EXPEND-ITURE (8)	PERCENT COL8/COL7 (9)
BELIZE									
BLZ 0200	9,900	1,835	18	36,800	31,503	85	36,800	31,503	85
BLZ 1300	-	-	-	13,400	3,081	22	9,900	1,835	18
BLZ 2000	-	-	-	58,600	25,491	43	13,400	3,081	22
BLZ 5100	-	12,110	-	18,300	11,592	63	58,600	25,491	43
TOTAL BELIZE	9,900	13,945	140	127,100	71,667	56	137,000	85,612	62
BOLIVIA									
BOL 0200	69,200	83,044	120	-	-	-	69,200	83,044	120
BOL 1400	18,400	5,000	27	-	-	-	18,400	5,000	27
BOL 2000	46,800	41,507	88	-	-	-	46,800	41,507	88
BOL 3300	-	4,440	-	2,500	2,600	104	2,500	2,600	104
BOL 4100	-	-	-	43,800	41,447	94	43,800	41,447	94
BOL 4200	4,500	4,334	96	-	-	-	4,500	4,334	96
BOL 4300	17,000	20,173	118	-	-	-	17,000	20,173	118
BOL 5000	115,000	128,670	111	-	-	-	115,000	128,670	111
BOL 5100	74,600	61,000	81	39,900	26,189	65	39,900	26,189	65
BOL 5200	-	-	-	-	-	-	74,600	61,000	81
BOL 5300	54,800	14,088	25	-	-	-	54,800	14,088	25
BOL 5400	47,300	46,458	98	-	-	-	47,300	46,458	98
BOL 5500	10,100	4,696	46	-	-	-	10,100	4,696	46
BOL 6000	15,400	12,746	82	-	-	-	15,400	12,746	82
BOL 6100	-	-	-	40,200	39,481	98	40,200	39,481	98
BOL 6200	-	-	-	6,300	7,802	123	6,300	7,802	123
BOL 6300	-	-	-	2,800	3,245	115	2,800	3,245	115
BOL 6400	-	-	-	6,000	5,721	95	6,000	5,721	95
BOL 6500	-	-	-	3,300	-	-	3,300	-	-
BOL 6600	-	-	-	3,000	509	16	3,000	509	16
TOTAL BOLIVIA	473,100	422,156	89	147,100	126,994	85	620,900	549,150	88
BRAZIL									
BRA 0200	297,100	252,333	84	-	-	-	297,100	252,333	84
BRA 1301	103,500	133,498	128	-	-	-	103,500	133,498	128
BRA 1400	127,700	105,789	82	-	-	-	127,700	105,789	82
BRA 2000	192,200	115,490	125	125,400	119,603	95	217,600	235,093	108
BRA 3100	-	-	-	137,300	169,087	123	137,300	169,087	123
BRA 3600	135,700	183,695	135	53,200	64,848	121	53,200	64,848	121
BRA 4300	37,600	48,174	128	77,700	115,739	148	213,400	290,474	140
BRA 4311	452,400	547,163	120	-	-	-	452,400	547,163	120
BRA 5000	340,300	310,759	91	246,400	255,648	103	455,400	547,163	120
BRA 5100	-	-	-	-	-	-	586,700	566,407	96
BRA 5160	173,100	158,766	91	-	-	-	173,100	158,766	91
BRA 5400	42,900	53,042	123	86,500	97,607	112	129,400	150,649	116
BRA 6000	24,200	33,839	139	8,800	-	-	33,000	33,839	102
BRA 6600	16,400	12,918	78	-	-	-	16,400	12,918	78
BRA 8000	20,000	18,565	92	-	-	-	20,000	18,565	92
TOTAL BRAZIL	1,866,100	1,974,031	105	735,300	822,532	111	2,601,400	2,796,563	107
CANADA									
CAN 5101	16,200	5,340	32	16,200	24,343	150	32,400	29,683	91
TOTAL CANADA	16,200	5,340	32	16,200	24,343	150	32,400	29,683	91

	PAHO REGULAR			WHO REGULAR			TOTAL		
	BUDGETED AMOUNT (1)	EXPENDITURE (2)	PERCENT COL2/COL1 (3)	BUDGETED AMOUNT (4)	EXPENDITURE (5)	PERCENT COL5/COL4 (6)	BUDGETED AMOUNT (7)	EXPENDITURE (8)	PERCENT COL8/COL7 (9)
CHILE									
CHI 0100	24,000	29,616	123	-	-	-	24,000	29,616	123
CHI 1303	10,000	10,000	100	-	-	-	10,000	10,000	100
CHI 1400	-	2,700	-	2,700	-	-	2,700	2,700	100
CHI 1700	27,100	30,315	111	51,200	51,695	100	51,200	51,695	100
CHI 2000	-	-	-	-	-	-	-	-	-
CHI 3200	46,500	59,488	127	-	-	-	46,500	59,488	127
CHI 4500	8,300	6,838	82	-	-	-	8,300	6,838	82
CHI 5000	102,800	118,510	115	101,500	89,902	88	102,800	118,510	115
CHI 5100	-	-	-	59,500	69,673	117	59,500	69,673	117
CHI 6000	-	-	-	-	-	-	-	-	-
CHI 6100	27,800	16,903	60	16,600	17,204	103	27,800	16,903	60
CHI 6400	10,200	3,846	37	-	-	-	10,200	3,846	37
CHI 6601	-	-	-	-	-	-	-	-	-
TOTAL CHILE	256,700	278,216	108	231,500	228,474	98	488,200	506,690	103
COLOMBIA									
COL 0200	104,400	100,422	96	108,800	99,460	91	213,200	199,882	93
COL 1700	15,300	-	-	94,500	87,702	92	15,300	87,702	92
COL 2000	-	-	-	7,400	6,095	82	7,400	6,095	82
COL 3100	-	44,497	98	-	-	-	44,497	44,497	98
COL 3200	45,100	-	-	-	-	-	45,100	-	-
COL 4200	-	-	-	14,800	14,792	113	14,800	14,792	113
COL 4300	-	-	-	10,600	7,024	66	10,600	7,024	66
COL 5000	114,500	119,887	104	-	-	-	114,500	119,887	104
COL 5200	58,000	64,439	111	-	-	-	58,000	64,439	111
COL 5300	55,000	59,388	107	-	-	-	55,000	59,388	107
COL 6000	35,500	48,248	135	-	-	-	35,500	48,248	135
COL 6200	10,900	10,005	91	-	-	-	10,900	10,005	91
COL 7200	4,200	-	-	-	-	-	4,200	-	-
COL 7300	-	7,958	-	-	-	-	-	7,958	-
COL 8200	6,300	6,300	100	-	-	-	6,300	6,300	100
COL 8700	17,900	20,177	112	-	-	-	17,900	20,177	112
COL 8900	15,100	12,980	85	-	-	-	15,100	12,980	85
TOTAL COLOMBIA	482,200	494,301	102	236,100	217,073	91	718,300	711,374	99
COSTA RICA									
COR 0200	66,000	67,101	101	56,300	54,704	97	56,300	54,704	97
COR 2000	60,400	62,305	103	-	-	-	60,400	62,305	103
COR 4200	62,300	64,626	103	10,400	13,674	131	62,300	64,626	103
COR 5000	97,000	39,711	40	77,700	161,786	208	77,700	161,786	208
COR 5401	-	-	-	4,000	-	-	4,000	-	-
COR 6200	12,600	14,100	111	15,600	18,852	120	12,600	18,852	120
COR 6300	9,200	15,717	170	-	-	-	9,200	15,717	170
COR 6400	-	-	-	-	-	-	-	-	-
TOTAL COSTA RICA	307,500	263,560	85	164,000	249,016	151	471,500	512,576	108
CUBA									
CUB 0100	52,700	48,339	91	-	-	-	52,700	48,339	91
CUB 1300	30,500	25,309	82	-	-	-	30,500	25,309	82
CUB 1500	-	-	-	-	1,371	-	-	1,371	-
CUB 1600	29,300	2,549	8	-	-	-	29,300	2,549	8
CUB 2000	17,400	3,149	18	-	-	-	17,400	3,149	18
CUB 5000	-	-	-	56,400	62,309	110	56,400	62,309	110

	PAHO REGULAR			WHO REGULAR			TOTAL		
	BUDGETED AMOUNT (1)	EXPENDITURE (12)	PERCENT COL2/COL1 (13)	BUDGETED AMOUNT (4)	EXPENDITURE (5)	PERCENT COL5/COL4 (6)	BUDGETED AMOUNT (7)	EXPENDITURE (8)	PERCENT COL8/COL7 (9)
CUB 5100									
CUB 5300	60,700	63,657	104	63,300	144,004	227	63,300	144,004	227
CUB 6000	69,500	2,396	4	-	52,118	-	60,700	63,657	104
CUB 6900	-	-	-	17,000	34,444	-	69,500	55,287	79
CUB 7200	-	-	-	-	13,332	78	17,000	34,444	202
TOTAL CUBA	260,100	145,399	56	136,700	307,578	225	396,800	453,750	114
DOMINICAN REP									
DOR 0200	54,100	78,366	144	-	-	-	54,100	78,366	144
DOR 1601	6,000	17,542	6	-	-	-	6,000	17,542	292
DOR 2000	52,800	55,327	104	-	-	-	52,800	55,327	104
DOR 3100	61,500	57,932	94	-	-	-	61,500	57,932	94
DOR 5000	95,600	99,377	103	89,300	79,326	88	95,600	99,377	103
DOR 5100	70,400	60,680	86	-	-	-	70,400	60,680	86
DOR 6000	340,400	369,624	108	89,300	79,326	88	429,700	448,950	104
TOTAL DOMINICAN REP	340,400	369,624	108	89,300	79,326	88	429,700	448,950	104
ECUADOR									
ECU 0100	68,500	95,351	139	79,900	56,488	70	148,400	151,839	102
ECU 1300	6,000	5,493	91	-	-	-	6,000	5,493	91
ECU 2000	-	-	-	59,600	112,882	189	59,600	112,882	189
ECU 3101	44,700	48,932	109	-	-	-	44,700	48,932	109
ECU 3200	-	-	-	-	-	-	-	-	-
ECU 5000	58,500	1,261	2	109,500	115,776	105	109,500	117,037	106
ECU 5100	15,200	79,673	524	121,400	74,228	61	179,900	154,101	85
ECU 6000	34,500	47,877	138	5,700	4,929	86	21,200	52,806	249
ECU 6500	-	32,280	93	-	-	-	34,500	32,280	93
TOTAL ECUADOR	227,700	311,067	136	376,100	381,855	101	603,800	692,922	114
EL SALVADOR									
ELS 0200	-	-	-	35,600	45,264	127	35,600	45,264	127
ELS 2000	-	-	-	48,100	61,277	127	48,100	61,277	127
ELS 4300	-	-	-	48,600	61,402	126	48,600	61,402	126
ELS 4500	-	27,666	99	-	-	-	-	27,666	99
ELS 5000	71,200	71,075	99	-	-	-	71,200	71,075	99
ELS 5100	137,800	186,368	135	105,500	114,249	108	137,800	186,368	135
ELS 6000	-	-	-	-	-	-	105,500	114,249	108
TOTAL EL SALVADOR	209,000	285,109	136	235,800	268,192	113	444,800	553,301	124
FRENCH GUIANA									
FRG 0200	7,900	9,600	121	-	-	-	7,900	9,600	121
FRG 4200	5,200	3,602	69	-	-	-	5,200	3,602	69
FRG 5100	8,100	83	1	-	-	-	8,100	83	1
TOTAL FRENCH GUIANA	21,200	13,285	62	-	-	-	21,200	13,285	62
GRENADA									
GRA 0900	24,300	5,717	27	-	-	-	24,300	5,717	27
GRA 5100	24,300	6,740	27	-	-	-	24,300	6,740	27
TOTAL GRENADA	24,300	12,457	51	-	-	-	24,300	12,457	51

	PAHO REGULAR			WHO REGULAR			TOTAL		
	BUDGETED AMOUNT (1)	EXPENDITURE (2)	PERCENT COL2/COL1 (3)	BUDGETED AMOUNT (4)	EXPENDITURE (5)	PERCENT COL5/COL4 (6)	BUDGETED AMOUNT (7)	EXPENDITURE (8)	PERCENT COL8/COL7 (9)
GUATEMALA									
GUT 0100	-	-	-	133,600	96,268	72	133,600	96,268	72
GUT 1301	-	-	-	48,300	52,862	109	48,300	52,862	109
GUT 2000	56,700	41,802	73	-	-	-	56,700	41,802	73
GUT 3500	133,900	143,814	107	-	-	-	133,900	143,814	107
GUT 4300	-	9,690	-	-	-	-	-	9,690	-
GUT 5100	111,200	88,579	79	94,500	128,845	136	205,700	217,424	105
GUT 6000	52,300	17,331	33	-	-	-	52,300	17,331	33
TOTAL GUATEMALA	354,100	301,216	85	276,400	277,975	100	630,500	579,191	91
GUYANA									
GUY 0200	-	6,989	87	49,500	20,777	41	49,500	20,777	41
GUY 0700	8,000	-	-	38,900	47,024	120	8,000	6,989	87
GUY 1400	-	-	-	7,400	7,162	96	38,900	47,024	120
GUY 1600	-	26,487	232	-	-	-	7,400	7,162	96
GUY 3100	11,400	-	-	-	-	-	11,400	26,487	232
GUY 4500	-	-	-	47,500	46,399	97	47,500	46,399	97
GUY 5000	44,000	27,408	62	68,200	32,558	47	68,200	32,558	47
GUY 5100	37,000	43,400	117	45,700	5,901	12	37,000	33,309	90
GUY 5500	-	-	-	-	-	-	89,700	43,400	48
TOTAL GUYANA	100,400	104,284	103	257,200	159,821	62	357,600	264,105	73
HAITI									
HAI 0200	213,700	170,254	79	-	-	-	213,700	170,254	79
HAI 1400	72,800	48,929	67	-	-	-	72,800	48,929	67
HAI 2100	93,200	107,908	115	-	-	-	93,200	107,908	115
HAI 3100	23,400	20,528	87	-	-	-	23,400	20,528	87
HAI 4300	17,100	2,173	12	-	-	-	17,100	2,173	12
HAI 5000	93,600	84,964	90	127,700	84,473	66	93,600	84,964	90
HAI 5100	133,200	137,895	103	-	-	-	260,900	222,368	85
HAI 6200	41,700	10,319	24	-	-	-	41,700	10,319	24
TOTAL HAITI	688,700	582,970	84	127,700	84,473	66	816,400	667,443	81
HONDURAS									
HON 2000	66,500	86,095	129	49,100	61,715	125	66,500	86,095	129
HON 3000	31,300	26,022	83	-	-	-	31,300	26,022	83
HON 5000	68,700	88,469	128	-	-	-	68,700	88,469	128
HON 5100	86,800	100,535	115	23,600	31,659	134	86,800	100,535	115
HON 5200	-	-	-	-	-	-	23,600	31,659	134
HON 5500	48,000	25,751	53	-	-	-	48,000	25,751	53
HON 6200	-	-	-	4,800	1,800	37	4,800	1,800	37
HON 6400	4,600	30	1	-	-	-	4,600	30	1
HON 6900	-	-	-	102,100	102,473	100	102,100	102,473	100
TOTAL HONDURAS	306,100	326,902	106	179,600	197,647	110	485,700	524,549	107
JAMAICA									
JAM 0700	22,100	4,811	21	28,800	19,200	66	28,800	19,200	66
JAM 1500	5,200	6,701	128	42,500	42,677	100	64,600	47,488	73
JAM 1600	56,900	91,609	161	-	-	-	5,200	6,701	128
JAM 2000	-	-	-	6,600	7,305	110	56,900	91,609	161
JAM 3100	-	-	-	-	-	-	6,600	7,305	110
JAM 3600	18,400	-	-	44,500	19,236	43	18,400	-	-
JAM 4300	-	-	-	-	-	-	44,500	19,236	43

	PAHO REGULAR			MHD REGULAR			TOTAL		
	BUDGETED AMOUNT (1)	EXPENDITURE (2)	PERCENT COL2/COL1 (3)	BUDGETED AMOUNT (4)	EXPENDITURE (5)	PERCENT COL5/COL4 (6)	BUDGETED AMOUNT (7)	EXPENDITURE (8)	PERCENT COL8/COL7 (9)
JAN 5000									
JAN 5000	41,800	41,327	98	13,800	4,005	29	13,800	4,005	29
JAN 5100	48,000	32,206	67	6,700	65,584	106	106,900	106,911	100
JAN 5500	59,200	42,893	72	-	-	-	48,000	32,106	66
JAN 6400				7,800	6,261	80	59,200	42,893	72
JAN 6700	17,400	16,183	93	-	-	-	7,800	6,261	80
TOTAL JAMAICA	269,000	235,630	87	208,100	164,268	78	477,100	399,898	83
MEXICO									
MEX 0200	130,700	91,272	69	-	-	-	130,700	91,272	69
MEX 0400	36,120	36,120	100	-	-	-	36,120	36,120	100
MEX 1600	52,000	49,975	96	-	-	-	52,000	50,374	96
MEX 2100	70,400	47,745	67	-	-	-	70,400	47,745	67
MEX 2300	5,700	2,321	40	-	-	-	5,700	2,321	40
MEX 3300	55,700	50,267	90	16,800	15,581	92	16,800	15,581	92
MEX 3501				65,200	67,085	102	55,700	50,267	90
MEX 4500				85,200	132,847	155	65,200	67,085	102
MEX 5100	98,150	126,758	129	19,850	-	-	85,200	132,847	155
MEX 5102	53,700	8,659	16	-	-	-	118,000	126,758	107
MEX 5103	3,600	137,727	124	-	-	-	53,700	8,659	16
MEX 6300	38,300	33,348	87	23,400	14,268	60	110,500	137,727	124
MEX 6400							38,300	33,348	87
MEX 6500	6,200	1,978	31	18,600	10,511	56	23,400	14,268	60
MEX 6900	22,000	28,868	127	16,000	-	-	18,600	10,511	56
MEX 8700							38,000	28,068	73
TOTAL MEXICO	646,950	614,238	95	245,050	240,292	98	892,000	854,929	95
NETH ANTILLES									
NEA 0700	5,700	2,452	43	18,000	12,042	66	5,700	2,452	43
NEA 5100							18,000	12,042	66
TOTAL NETH ANTILLES	5,700	2,452	43	18,000	12,042	66	23,700	14,494	61
NICARAGUA									
NIC 0200	44,000	53,861	122	45,200	57,062	126	89,200	110,923	124
NIC 2000				51,900	72,279	139	51,900	72,279	139
NIC 4100				43,300	40,081	92	43,300	40,081	92
NIC 4300	5,400	1,567	29	97,400	133,152	136	5,400	1,567	29
NIC 5000							97,400	133,152	136
NIC 5100	43,200	52,167	120	29,600	20,490	69	29,600	20,490	69
NIC 5102	4,500	1,426	31				43,200	52,167	120
NIC 6400							4,500	1,426	31
TOTAL NICARAGUA	97,100	109,021	112	267,400	323,064	120	364,500	432,085	118
PANAMA									
PAN 0200	31,000	28,734	92	86,600	84,096	97	86,600	84,096	97
PAN 0700	12,300	3,805	30				31,000	28,734	92
PAN 1301	15,600	7,313	46				12,300	3,805	30
PAN 2000	45,800	50,373	109				15,600	7,313	46
PAN 3200							45,800	50,373	109
PAN 4300	59,900	62,880	104	77,200	90,108	116	59,900	62,880	104
PAN 5000							77,200	90,108	116

	PAHO REGULAR				WHO REGULAR				TOTAL	
	BUDGETED AMOUNT (1)	EXPENDITURE (2)	PERCENT COL2/COL1 (3)	BUDGETED AMOUNT (4)	EXPENDITURE (5)	PERCENT COL5/COL4 (6)	BUDGETED AMOUNT (7)	EXPENDITURE (8)	PERCENT COL8/COL7 (9)	
PAN 5100	-	-	-	36,100	79,279	219	36,100	79,279	219	
PAN 6000	-	-	-	27,500	6,778	24	27,500	6,778	24	
TOTAL PANAMA	164,600	153,105	93	227,400	260,261	114	392,000	413,366	105	
PARAGUAY										
PAR 0100	16,900	23,592	139	-	-	-	16,900	23,592	139	
PAR 0200	10,500	9,759	92	45,000	27,665	61	45,000	27,665	61	
PAR 1300	14,700	5,228	35	-	-	-	14,700	5,228	35	
PAR 2000	44,100	49,788	112	-	-	-	44,100	49,788	112	
PAR 4100	-	-	-	32,800	2,500	7	32,800	2,500	7	
PAR 5000	70,100	78,504	111	-	-	-	70,100	78,504	111	
PAR 5100	91,000	78,966	86	-	-	-	91,000	78,966	86	
PAR 5500	36,000	46,399	128	-	-	-	36,000	46,399	128	
PAR 6000	12,800	8,641	67	-	-	-	12,800	8,641	67	
TOTAL PARAGUAY	296,100	300,877	101	77,800	30,165	38	373,900	331,042	88	
PERU										
PER 0100	62,400	59,841	95	22,700	20,939	92	22,700	20,939	92	
PER 0200	-	9,891	-	-	-	-	62,400	59,841	95	
PER 1301	-	-	-	9,300	9,766	105	9,300	9,766	105	
PER 1500	-	-	-	5,000	5,379	107	5,000	5,379	107	
PER 1600	-	-	-	7,000	4,503	64	7,000	4,503	64	
PER 1700	57,200	26,038	45	-	-	-	57,200	26,038	45	
PER 2001	16,100	15,250	94	-	-	-	16,100	15,250	94	
PER 2100	43,500	3,791	8	3,000	-	-	3,000	3,791	8	
PER 3000	-	-	-	7,100	5,363	75	7,100	5,363	75	
PER 3301	-	-	-	8,000	8,908	111	8,000	8,908	111	
PER 3302	-	-	-	6,700	5,170	77	6,700	5,170	77	
PER 4200	-	-	-	4,300	5,415	125	4,300	5,415	125	
PER 4201	9,500	2,359	24	-	-	-	9,500	2,359	24	
PER 4500	4,500	4,256	94	38,900	92,592	238	4,500	4,256	94	
PER 5101	69,400	68,400	98	37,500	3,188	79	108,500	68,400	148	
PER 5102	-	-	-	4,000	42,707	81	37,500	3,188	79	
PER 5103	35,500	30,106	84	52,600	-	-	88,100	72,813	82	
PER 5105	6,000	6,032	100	-	-	-	6,000	6,032	100	
PER 5200	49,500	43,044	86	8,000	7,060	88	49,500	43,044	86	
PER 5400	10,600	896	8	-	-	-	10,600	896	8	
PER 5500	13,400	13,309	99	-	-	-	13,400	13,309	99	
PER 6000	6,500	7,771	119	-	-	-	6,500	7,771	119	
PER 6100	3,600	5,668	157	11,800	8,519	72	11,800	8,519	72	
PER 6201	8,300	8,618	103	-	-	-	8,300	8,618	103	
PER 6300	15,000	12,911	86	4,000	3,939	98	15,000	12,911	86	
PER 6400	4,600	4,071	88	3,600	17,763	493	4,600	4,071	88	
PER 6500	-	3,340	-	10,500	16,232	154	3,600	3,340	92	
PER 6600	7,100	8,066	113	-	-	-	7,100	8,066	113	
PER 7400	-	-	-	244,000	254,443	104	10,500	16,232	154	
TOTAL PERU	423,100	333,658	78	244,000	254,443	104	667,100	588,101	88	

SURINAME	PAHO REGULAR			MHO REGULAR			TOTAL		
	BUDGETED AMOUNT (1)	EXPENDITURE (2)	PERCENT COL2/COL1 (3)	BUDGETED AMOUNT (4)	EXPENDITURE (5)	PERCENT COL5/COL4 (6)	BUDGETED AMOUNT (7)	EXPENDITURE (8)	PERCENT COL8/COL7 (9)
SUR 0200	-	-	-	41,900	62,819	149	41,900	62,819	149
SUR 0800	-	-	-	3,900	2,162	55	3,900	2,162	55
SUR 2000	-	-	-	52,400	54,971	104	52,400	54,971	104
SUR 3100	-	-	-	1,800	1,800	100	1,800	1,800	100
SUR 5000	73,400	78,090	106	-	-	-	73,400	78,090	106
SUR 5100	34,200	27,877	81	-	-	-	34,200	27,877	81
SUR 6200	5,700	-	-	-	-	-	5,700	-	-
TOTAL SURINAME	113,300	105,967	93	100,000	120,563	120	213,300	226,530	106
TRINIDAD TOBAGO									
TRI 0700	57,500	11,679	20	-	52,541	-	57,500	52,541	91
TRI 2000	-	5,439	-	63,900	9,205	14	63,900	11,679	18
TRI 4300	-	-	-	5,700	5,454	95	5,700	14,644	25
TRI 5000	-	-	-	122,400	96,695	78	122,400	96,695	78
TRI 5100	16,500	2,671	16	27,500	8,471	30	27,500	8,471	30
TRI 5400	38,900	50,329	129	-	-	-	38,900	2,671	7
TRI 5500	-	-	-	-	-	-	50,329	-	-
TOTAL TRINIDAD TOBAGO	112,900	70,118	62	219,500	172,366	78	332,400	242,484	72
URUGUAY									
URU 0100	7,500	6,892	91	11,600	16,021	138	11,600	16,021	138
URU 1500	-	-	-	3,400	-	-	3,400	7,500	22
URU 1700	7,900	6,980	88	4,000	4,489	112	4,000	4,489	112
URU 2000	4,500	3,616	80	-	-	-	7,900	6,980	88
URU 4100	-	-	-	4,200	3,386	80	4,500	3,616	80
URU 5000	-	-	-	89,200	90,143	101	89,200	3,386	3
URU 5100	13,100	28,036	214	-	-	-	13,100	90,143	68
URU 5200	44,000	33,619	76	-	-	-	28,036	33,619	120
URU 5500	-	1,280	-	42,500	47,252	111	42,500	48,532	114
URU 6001	5,000	2,916	58	15,000	16,958	113	16,958	16,958	100
URU 6100	-	-	-	3,500	3,086	88	3,500	2,916	83
URU 6400	45,300	33,600	74	-	-	-	45,300	3,086	7
URU 7400	-	-	-	-	-	-	-	33,600	74
TOTAL URUGUAY	127,300	116,939	91	173,400	181,335	104	300,700	298,274	99
USA									
USA 5100	98,150	56,241	57	27,000	30,363	112	27,000	32,363	119
USA 5101	28,800	5,948	20	68,050	70,577	103	68,050	126,758	186
USA 5102	8,000	29,594	369	28,800	47,527	165	57,600	53,475	92
USA 5300	-	-	-	-	-	-	8,000	29,594	369
TOTAL USA	134,950	91,783	68	123,850	150,407	121	258,800	242,190	93
VENEZUELA									
VEN 0100	42,900	23,727	55	12,400	13,690	110	12,400	13,690	110
VEN 0400	37,500	25,056	66	-	-	-	42,900	23,727	55
VEN 1300	26,700	-	-	-	-	-	37,500	25,056	66
VEN 1400	-	-	-	11,400	13,503	118	26,700	25,056	93
VEN 1700	-	-	-	-	-	-	11,400	13,503	118
VEN 2000	-	-	-	9,200	-	-	-	-	-

	PAHO REGULAR			WHO REGULAR			TOTAL		
	BUDGETED AMOUNT (1)	EXPENDITURE (2)	PERCENT COL2/COL1 (3)	BUDGETED AMOUNT (4)	EXPENDITURE (5)	PERCENT COL5/COL4 (6)	BUDGETED AMOUNT (7)	EXPENDITURE (8)	PERCENT COL8/COL7 (9)
VEN 3000	17,400	1,274	7	-	-	-	17,400	1,274	7
VEN 3301	50,600	56,834	112	-	-	-	50,600	56,834	112
VEN 3500	43,400	49,895	114	-	-	-	43,400	49,895	114
VEN 4200	-	-	-	7,000	5,792	82	7,000	5,792	82
VEN 4500	15,900	16,261	102	-	-	-	15,900	16,261	102
VEN 5000	87,100	80,194	92	-	-	-	87,100	80,194	92
VEN 5100	-	-	-	97,600	59,912	61	97,600	59,912	61
VEN 6000	57,300	63,165	110	17,400	1,999	11	57,300	63,165	110
VEN 6100	-	-	-	-	-	-	17,400	1,999	11
VEN 6200	32,100	23,058	71	-	-	-	32,100	23,058	71
VEN 6300	-	-	-	17,400	13,796	79	17,400	13,796	79
VEN 6400	-	-	-	5,700	771	13	5,700	771	13
VEN 6500	-	-	-	14,700	933	6	14,700	933	6
VEN 6600	-	-	-	48,300	47,362	98	48,300	47,362	98
TOTAL VENEZUELA	410,900	339,464	82	257,300	169,360	65	668,200	508,824	76
WEST INDIES									
WIN 0700	-	-	-	39,200	831	2	39,200	831	2
WIN 1400	-	-	-	39,600	11,438	29	39,600	11,438	29
WIN 1500	-	-	-	5,400	20,098	41	5,400	20,098	41
WIN 4100	-	-	-	48,700	45,498	129	48,700	45,498	129
WIN 5100	-	-	-	35,000	-	-	35,000	-	-
WIN 5101	-	-	-	25,800	9,271	35	25,800	9,271	35
WIN 5103	14,600	7,544	52	-	-	-	14,600	7,544	52
WIN 5400	60,100	14,773	24	-	-	-	60,100	14,773	24
WIN 5500	-	-	-	37,500	39,825	106	37,500	39,825	106
TOTAL WEST INDIES	74,500	22,317	29	231,200	126,961	54	305,700	149,278	49
TOTAL COUNTRY PROJECTS									
	9,167,100	8,825,014	96	6,347,200	6,171,557	97	15,514,300	14,996,571	96
INTERCOUNTRY PROJECTS									
AMR 0100	90,600	77,937	86	45,000	49,824	110	135,600	127,761	94
AMR 0170	131,500	127,898	97	103,300	133,905	129	103,300	133,905	129
AMR 0200	80,100	102,593	128	103,300	106,919	103	234,800	234,817	100
AMR 0202	76,400	83,972	109	-	-	-	80,100	102,593	128
AMR 0400	59,000	66,257	112	45,700	18,468	40	76,400	83,972	109
AMR 0500	45,500	63,212	138	25,200	40,928	162	104,700	84,725	80
AMR 0600	37,600	56,409	150	17,500	8,366	47	70,700	104,140	147
AMR 0700	58,800	62,021	105	137,200	133,019	96	175,700	182,228	104
AMR 0710	-	-	-	-	-	-	58,800	62,021	105
AMR 0800	-	-	-	67,700	68,071	100	67,700	68,071	100
AMR 0900	45,200	48,334	106	126,300	135,329	107	126,300	135,329	107
AMR 0901	-	-	-	168,500	126,196	74	213,700	174,530	81
AMR 0902	-	-	-	235,700	255,942	108	235,700	255,942	108
AMR 1200	-	342	-	100,600	116,609	115	100,600	116,609	115
AMR 1201	-	-	-	19,000	17,823	93	19,000	17,823	93
AMR 1203	-	-	-	6,000	3,052	50	6,000	3,052	50
AMR 1204	21,700	25,482	117	47,200	35,118	74	68,900	60,600	87
AMR 1209	-	-	-	4,500	5,407	120	4,500	5,407	120
AMR 1215	-	-	-	4,500	6,198	137	4,500	6,198	137
AMR 1300	156,300	84,668	54	195,900	146,766	74	352,200	231,434	65
AMR 1310	44,900	40,185	89	56,700	56,141	99	56,700	56,141	99
AMR 1320	65,300	70,544	108	-	-	-	44,900	40,185	89
AMR 1330	-	-	-	-	-	-	65,300	70,544	108

	PAHO REGULAR				WHO REGULAR				TOTAL	
	BUDGETED AMOUNT (1)	EXPENDITURE (2)	PERCENT COL2/COL1 (3)	BUDGETED AMOUNT (4)	EXPENDITURE (5)	PERCENT COL5/COL4 (6)	BUDGETED AMOUNT (7)	EXPENDITURE (8)	PERCENT COL8/COL7 (9)	
AMR 1360	48,900	15,813	32	44,900	173,507	386	48,900	15,813	32	
AMR 1370	306,700	220,887	72	—	—	—	351,600	394,394	112	
AMR 1373	51,200	76,364	149	—	—	—	51,200	76,364	149	
AMR 1400	114,700	131,037	114	99,300	113,487	114	114,700	131,037	114	
AMR 1411	299,300	264,788	88	—	—	—	398,600	378,275	94	
AMR 1430	647,400	407,435	62	102,800	266,621	259	750,200	674,056	89	
221 1430	—	13,493	—	51,000	46,154	90	51,000	13,493	90	
AMR 1440	72,500	60,856	83	—	—	—	72,500	60,856	83	
AMR 1472	12,700	17,973	141	—	—	—	12,700	17,973	141	
AMR 1474	—	—	—	—	—	—	—	—	—	
AMR 1500	66,200	74,420	112	12,700	10,995	86	78,900	85,415	108	
AMR 1575	43,376	43,376	94	4,400	3,659	83	45,700	43,376	94	
AMR 1600	194,700	219,111	112	—	—	—	194,700	222,830	114	
AMR 1700	127,300	177,511	139	27,600	45,851	166	164,900	177,511	107	
AMR 2000	121,300	138,422	114	—	—	—	148,900	184,273	123	
AMR 2010	71,100	28,196	39	—	—	—	71,100	28,196	39	
AMR 2020	59,300	69,227	116	62,000	66,323	106	62,000	66,323	106	
AMR 2030	465,400	266,285	57	47,500	43,826	92	106,800	113,053	105	
AMR 2070	10,000	—	—	294,500	309,707	105	759,900	575,992	75	
AMR 2071	—	—	—	—	—	—	10,000	—	—	
AMR 2100	193,700	168,091	86	15,000	47,099	313	208,700	215,190	103	
AMR 2172	127,000	89,865	70	—	—	—	127,000	89,865	70	
AMR 2173	107,600	97,036	90	55,100	56,742	102	162,700	153,778	94	
AMR 2300	179,300	160,700	89	169,900	116,611	68	349,200	277,311	79	
AMR 2500	109,900	62,703	57	12,700	13,641	107	122,600	76,344	62	
AMR 2600	—	—	—	8,000	8,555	106	8,000	8,555	106	
AMR 2940	57,900	56,967	98	86,600	86,489	99	57,900	56,967	98	
AMR 3100	126,200	125,370	99	59,800	65,548	109	212,800	211,859	99	
AMR 3110	—	—	—	—	—	—	59,800	65,548	109	
AMR 3120	54,300	57,410	105	—	—	—	54,300	57,410	105	
AMR 3130	19,200	13,068	68	59,200	63,674	107	59,200	63,674	107	
AMR 3140	—	—	—	50,600	48,328	95	19,200	13,068	68	
AMR 3200	2,350,500	2,930,734	124	—	—	—	50,600	48,328	95	
AMR 3300	879,300	2,969,164	338	194,500	214,703	110	2,350,500	2,930,734	124	
AMR 3370	9,000	3,763	41	—	—	—	1,073,800	1,183,867	110	
AMR 3500	15,000	13,189	87	63,200	60,391	95	9,000	3,763	41	
AMR 3571	—	—	—	64,200	63,510	98	78,200	73,580	94	
AMR 3600	61,700	55,044	89	15,000	13,534	90	64,200	63,510	98	
AMR 3610	—	—	—	—	—	—	76,700	68,578	89	
AMR 3700	72,600	35,636	49	10,000	13,161	131	10,000	13,161	131	
AMR 4100	34,500	37,060	107	74,200	64,215	86	146,800	99,851	68	
AMR 4120	57,200	55,471	96	—	—	—	34,500	37,060	107	
AMR 4130	147,800	140,240	94	—	—	—	57,200	55,471	96	
AMR 4140	33,000	41,824	126	—	—	—	147,800	140,240	94	
AMR 4170	—	50,852	154	—	—	—	—	—	—	
AMR 4171	56,000	10,760	19	61,500	45,186	73	53,000	50,852	78	
AMR 4180	24,000	4,882	20	100,500	84,105	83	156,500	94,865	60	
AMR 4200	—	—	—	82,700	76,393	92	24,000	4,882	20	
AMR 4240	40,200	—	—	—	—	—	82,700	76,393	92	
AMR 4280	11,500	8,986	78	—	—	—	40,200	—	—	
AMR 4300	87,900	103,469	117	45,500	48,860	107	11,500	8,986	78	
AMR 4330	79,700	72,268	90	—	—	—	133,400	152,329	114	
AMR 4340	57,900	70,404	121	—	—	—	79,700	72,268	90	
AMR 4360	172,800	226,283	130	53,200	60,072	112	57,900	70,404	121	
AMR 4410	49,500	55,832	112	89,600	64,335	71	53,200	60,072	112	
AMR 4500	66,200	58,412	88	—	—	—	262,400	290,618	110	
AMR 4500	—	—	—	—	—	—	49,500	55,832	112	
AMR 4500	—	—	—	—	—	—	66,200	58,412	88	

	PAHO REGULAR			MHO REGULAR			TOTAL		
	BUDGETED AMOUNT (1)	EXPENDITURE (12)	PERCENT COL2/COL1 (13)	BUDGETED AMOUNT (14)	EXPENDITURE (15)	PERCENT COL5/COL4 (16)	BUDGETED AMOUNT (17)	EXPENDITURE (18)	PERCENT COL8/COL7 (19)
AMR 5002	27,100	27,721	102	-	-	-	27,100	27,721	102
AMR 5011	82,100	56,538	68	-	-	-	82,100	56,538	68
AMR 5030	-	-	-	16,900	4,289	100	124,100	4,289	99
AMR 5100	107,200	106,581	99	150,000	87,491	58	150,000	123,990	58
AMR 5101	-	-	-	-	-	-	-	87,491	-
AMR 5102	-	-	-	50,000	46,666	93	50,000	46,666	93
AMR 5170	68,500	83,502	122	153,900	154,755	100	153,900	154,755	100
AMR 5201	198,500	161,444	81	-	-	-	198,500	83,502	122
AMR 5200	15,000	16,220	108	47,200	30,636	64	62,200	161,444	181
AMR 5210	-	-	-	37,000	851	2	37,000	851	2
AMR 5220	44,900	22,699	50	-	-	-	44,900	22,699	50
AMR 5230	47,700	52,550	110	-	-	-	47,700	52,550	110
AMR 5300	124,800	72,292	57	62,200	54,641	87	187,000	126,333	67
AMR 5302	122,700	104,091	84	-	-	-	122,700	104,091	84
AMR 5310	47,100	21,037	44	-	-	-	47,100	21,037	44
AMR 5320	48,900	11,124	22	46,000	35,125	76	46,000	35,125	76
AMR 5360	445,600	404,944	90	162,500	148,474	91	608,100	111,224	22
AMR 5400	34,200	42,832	125	63,100	118,962	188	608,100	553,618	91
AMR 5405	520,000	427,973	82	193,200	303,098	156	713,200	161,794	166
AMR 5410	47,100	7,923	16	-	-	-	47,100	7,923	16
AMR 5420	24,200	42,736	175	54,400	44,455	81	54,400	44,455	81
AMR 5430	-	54,020	115	46,800	37,525	80	46,800	80,261	171
AMR 5460	46,700	-	-	-	-	-	46,700	54,020	115
AMR 5470	-	-	-	6,000	-	-	6,000	-	-
AMR 5474	104,700	97,209	92	-	-	-	104,700	97,209	92
AMR 5480	13,000	1,457	11	-	-	-	13,000	1,457	11
AMR 5500	92,000	130,353	141	-	-	-	92,000	130,353	141
AMR 5510	59,300	74,970	126	-	-	-	59,300	74,970	126
AMR 5560	50,200	20,584	41	245,100	259,368	105	50,200	20,584	41
AMR 6000	360,100	383,102	106	-	-	-	605,200	642,470	106
AMR 6001	-	-	-	13,000	8,951	68	13,000	8,951	68
AMR 6002	62,200	59,784	96	-	-	-	62,200	59,784	96
AMR 6030	58,700	67,203	114	44,500	37,531	84	103,200	104,734	101
AMR 6040	-	-	-	92,900	41,306	101	92,900	41,306	101
AMR 6100	95,900	84,106	87	-	-	-	95,900	84,106	87
AMR 6210	15,000	38,651	257	-	-	-	15,000	38,651	257
AMR 6260	77,900	69,354	89	38,800	-	-	38,800	-	-
AMR 6300	40,600	40,972	100	23,500	-	-	101,400	69,354	68
AMR 6381	79,200	77,348	97	83,000	56,898	68	40,600	40,972	100
AMR 6400	-	-	-	-	-	-	73,200	77,348	97
AMR 6500	-	-	-	23,000	11,876	51	23,000	11,876	51
AMR 6600	-	-	-	13,400	13,279	99	13,400	13,279	99
AMR 6900	148,300	39,734	26	196,000	179,117	91	196,000	179,117	91
AMR 7300	15,000	16,598	110	57,200	51,063	89	72,200	67,661	93
AMR 7301	45,600	60,316	132	-	-	-	45,600	60,316	132
AMR 7400	77,000	79,125	102	12,700	4,488	35	77,000	79,125	102
AMR 7800	59,200	61,615	104	-	-	-	66,103	66,103	91
AMR 8000	148,300	39,734	26	-	-	-	148,300	39,734	26
AMR 8100	100,000	-	-	44,000	72,082	163	100,000	-	-
AMR 8500	96,800	103,103	106	-	-	-	140,800	175,185	124
AMR 8570	198,900	194,469	97	84,500	89,026	105	283,400	283,400	100
AMR 8600	651,100	660,251	101	152,600	109,126	71	803,700	769,377	95
AMR 8670	235,800	288,324	122	151,300	127,200	84	386,900	385,887	99
AMR 8700	86,800	119,514	137	100,000	101,904	101	86,800	121,714	140
AMR 8703	-	-	-	-	-	-	100,000	101,904	101

	PAHO REGULAR			WHO REGULAR			TOTAL		
	BUDGETED AMOUNT (11)	EXPEND-ITURE (12)	PERCENT COL2/COL1 (13)	BUDGETED AMOUNT (14)	EXPEND-ITURE (15)	PERCENT COL5/COL4 (16)	BUDGETED AMOUNT (17)	EXPEND-ITURE (18)	PERCENT COL8/COL7 (19)
AMR 8770	41,900	49,589	118	-	-	-	41,900	49,589	118
AMR 8900	165,400	169,097	102	-	-	-	165,400	169,097	102
AMR 8901	124,200	127,911	102	-	-	-	124,200	127,911	102
AMR 8902	77,800	77,152	99	41,700	61,712	147	41,700	61,712	147
AMR 8970	77,800	77,152	99	-	-	-	77,800	77,152	99
AMR 8980	39,400	28,331	71	-	-	-	39,400	28,331	71
INTERCOUNTRY PROJECTS	14,301,500	13,817,794	96	6,124,600	6,271,171	102	20,426,100	20,089,184	98
AREA OFFICES									
AREA I	244,900	200,836	82	-	-	-	244,900	200,836	82
AREA II	306,100	349,119	114	-	-	-	306,100	349,119	114
AREA III	233,100	292,120	125	-	-	-	233,100	292,120	125
AREA IV	248,200	243,470	98	-	-	-	248,200	243,470	98
AREA V	231,700	293,164	126	-	-	-	231,700	293,164	126
TOTAL AREA OFFICES	1,264,000	1,378,709	109	-	-	-	1,264,000	1,378,709	109
HEADQUARTERS									
	5,469,300	5,732,616	104	1,876,100	1,937,424	103	7,345,400	7,670,009	104
GOVERNING BODIES									
	476,000	674,927	141	187,100	181,855	97	663,100	856,782	129
INCREASE TO ASSETS									
	500,000	500,000	100	-	-	-	500,000	500,000	100
CONTRIBUTIONS TO SFHP									
	-	250,000	-	-	-	-	-	250,000	-
TOTAL - ALL BUDGETS									
	31,177,900	31,177,890	100	14,535,000	14,562,007	100	45,712,900	45,741,255	100