

Unaudited Informational Annex

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Segmented Information on the Statement of Financial Performance

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**PAN AMERICAN HEALTH ORGANIZATION
FINANCIAL REPORT OF THE DIRECTOR and REPORT OF THE EXTERNAL AUDITOR
1 January 2012 – 31 December 2012**

Core Activities Segment

	PAHO Regular Budget	AMRO Regular Budget	PAHO Governing Bodies Projects	Total 2012	Total 2011
REVENUE					
Revenue from Non-Exchange Transactions					
Assessed Contributions	96 200 000			96 200 000	93 200 000
Voluntary Contributions					
Other Revenue		37 792 522		37 792 522	40 753 500
Revenue from Exchange Transactions					
Procurement of Public Health Supplies					
Other Revenue	337 380			337 380	615 747
Miscellaneous Revenue	3 263 871			3 263 871	4 305 927
TOTAL REVENUE	99 801 251	37 792 522		137 593 773	138 875 174
EXPENSES					
Staff and Other Personnel Costs	80 219 278	28 780 600	446 370	109 446 248	109 963 576
Supplies, Commodities, Materials	923 549	1 078 899	697 103	2 699 551	6 205 137
Equipment, Vehicles, Furniture, Intangible Assets, Depreciation and Amortization	1 242 765		(223 263)	1 019 502	(212 950)
Contractual Services	8 404 450	2 580 825	2 747 674	13 732 949	18 355 201
Travel	2 262 142	4 385 729	192 471	6 840 342	10 226 784
Transfers and Grants to Counterparts	1 144 717	369 749	38 469	1 552 935	2 044 680
General Operating and Other Direct Costs	4 041 861	596 720	7 197	4 645 778	5 697 943
Indirect Support Costs					
TOTAL EXPENSES	98 238 762	37 792 522	3 906 021	139 937 305	152 280 371
NET SURPLUS (DEFICIT)	1 562 489		(3 906 021)	(2 343 532)	(13 405 197)

* See Note 14.1 Working Capital Fund

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Partnership Activities Segment

	PAHO Voluntary Contributions	PAHO National Voluntary Contributions	AMRO Voluntary Funds for Health Promotion
REVENUE			
Revenue from Non-Exchange Transactions			
Assessed Contributions			
Voluntary Contributions	79 464 655	136 028 080	
Other Revenue			19 078 172
Revenue from Exchange Transactions			
Procurement of Public Health Supplies			
Other Revenue	279		
Miscellaneous Revenue			
TOTAL REVENUE	79 464 934	136 028 080	19 078 172
EXPENSES			
Staff and Other Personnel Costs	21 246 119	4 228 028	7 062 020
Supplies, Commodities, Materials	7 496 400	1 697 153	2 476 032
Equipment, Vehicles, Furniture, Intangible Assets, Depreciation and Amortization			
Contractual Services	15 533 801	52 424 707	3 388 176
Travel	11 741 918	43 788 087	5 157 196
Transfers and Grants to Counterparts	13 905 461	26 427 216	666 365
General Operating and Other Direct Costs	2 107 321	818 681	328 383
Indirect Support Cost	7 436 634	6 644 208	
TOTAL EXPENSES	79 467 654	136 028 080	19 078 172
NET SURPLUS (DEFICIT)	(2 720)		

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Partnership Activities Segment

AMRO Sasakawa Health Trust Fund	PAHO Emergency Preparedness & Disaster Relief	Total 2012	Total 2011
	792 315	216 285 050	196 819 349
263 075		19 341 247	29 105 371
		279	297
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263 075	792 315	235 626 576	225 925 017
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73 034	158 387	32 767 588	34 653 372
1 088	241 251	11 911 924	19 839 422
40 222	224 634	71 611 540	81 955 489
148 731	15 059	60 850 991	42 130 619
	95 615	41 094 657	31 159 053
	297	3 254 682	2 923 838
	51 247	14 132 089	12 706 709
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263 075	786 490	235 623 471	225 368 502
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	5 825	3 105	556 515
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PAN AMERICAN HEALTH ORGANIZATION
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Enterprise Activities Segment

	Revolving Fund for Vaccine Procurement	Reimbursable Procurement on Behalf of Member States	Regional Revolving Fund for Strategic Public Health Supplies	Income From Services
REVENUE				
Revenue from Non-Exchange Transactions				
Assessed Contributions				
Voluntary Contributions				
Other Revenue				
Revenue from Exchange Transactions				
Procurement of Public Health Supplies	481 964 702	27 756 319	52 715 345	
Other Revenue				4 395 967
Miscellaneous Revenue				
TOTAL REVENUE	481 964 702	27 756 319	52 715 345	4 395 967
EXPENSES				
Staff and Other Personnel Costs				285 975
Supplies, Commodities, Materials	468 088 981	27 756 319	51 277 363	1 638 411
Equipment, Vehicles, Furniture, Intangible Assets, Depreciation and Amortization				
Contractual Services				1 267 003
Travel				418 192
Transfers and Grants to Counterparts				
General Operating and Other Direct Costs				742 082
Indirect Support Costs				
TOTAL EXPENSES	468 088 981	27 756 319	51 277 363	4 351 663
NET SURPLUS (DEFICIT)	13 875 721		1 437 982	44 304

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Enterprise Activities Segment

Program Support Costs	Expanded Textbook and Instructional Materials Program	AMRO Special Account for Servicing Costs	Total 2012	Total 2011
14 146 068			14 146 068	12 817 303
		3 344 397	3 344 397	6 721 394
3 382 560			565 818 926	458 167 405
264 424	3 614 924		8 275 315	3 540 599
(929 619)	17 781 512		16 851 893	(2 809 834)
16 863 433	21 396 436	3 344 397	608 436 599	478 436 867
14 787 428	695 366	561 867	16 330 636	11 183 882
21 510	3 685 335	115 936	552 583 855	444 377 951
	85 714		85 714	
222 558	435 198	1 292 561	3 217 320	3 735 706
58 356	307 367	179 809	963 724	454 207
				11 731
76 501	711 466	1 194 224	2 724 273	2 223 970
15 166 353	5 920 446	3 344 397	575 905 522	461 987 447
1 697 080	15 475 990		32 531 077	16 449 420

PAN AMERICAN HEALTH ORGANIZATION
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Special Activities Segment

	PAHO Health Promotion	PAHO Provision for & Repatriation Entitlements	PAHO Provision for Staff Entitlements	PAHO Post Occupancy Charge	PAHO After Service & Health Insurance	PAHO Tax Equalization Fund
REVENUE						
Revenue from Non-Exchange Transactions						
Assessed Contributions						10 045 000
Voluntary Contributions						
Other Revenue						
Revenue from Exchange Transactions						
Procurement of Public Health Supplies						
Other Revenue	7 017	2 358 396	4 610 729	4 567 701	1 868 448	
Miscellaneous Revenue						
TOTAL REVENUE	7 017	2 358 396	4 610 729	4 567 701	1 868 448	10 045 000
EXPENSES						
Staff and Other Personnel Costs	15 181	4 044 274	4 333 365		24 107 463	7 260 975
Supplies, Commodities, Materials	48 964			42 004		
Equipment, Vehicles, Furniture, Intangible Assets, Depreciation and Amortization						
Contractual Services	75 942			1 107 998		
Travel	56 112			43 725		
Transfers and Grants to Counterparts	112 000					
General Operating and Other Direct Costs	6 723			260 364		
Indirect Support Costs						
TOTAL EXPENSES	314 922	4 044 274	4 333 365	1 454 091	24 107 463	7 260 975
NET SURPLUS (DEFICIT)	(307 905)	(1 685 878)	277 364	3 113 610	(22 239 015)	2 784 025

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Special Activities Segment

PAHO Master Capital Investment Fund	AMRO Terminal Payments Account	AMRO Non- Payroll Statutory Entitlements	AMRO Staff Development and Learning Fund	AMRO Post Occupancy Charges Fund	Total 2012	Total 2011
					10 045 000	5 125 000
			112 703	1 018 478	1 131 181	2 488 356
1 108 584	411 191	1 726 530			16 658 596	16 630 411
1 108 584	411 191	1 726 530	112 703	1 018 478	27 834 777	24 243 767
					41 898 979	22 666 612
487 400	411 191	1 726 530	625		578 993	584 724
37 386					37 386	(210 135)
1 324 178			16 243	477 634	3 001 995	1 971 876
			93 219		193 056	353 256
					112 000	14 511
914 484			2 616	540 844	1 725 031	862 438
2 763 448	411 191	1 726 530	112 703	1 018 478	47 547 440	26 243 282
(1 654 864)					(19 712 663)	(1 999 515)

**PAN AMERICAN HEALTH ORGANIZATION
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Sub-Regional Consolidated Centers Activities Segment/Intra-party Segment

	Caribbean Epidemiology Center	Caribbean Food and Nutrition Institute	Total Sub-Regional Consolidated Centers Activity Segment	Intra-Party Segment	Total 2012	Total 2011
REVENUE						
Revenue from Non-Exchange Transactions						
Assessed Contributions	2 613 855	412 269	3 026 124		109 271 124	101 351 124
Voluntary Contributions	12 498	121 242	133 740	(14 146 037)	216 418 821	197 084 650
Other Revenue		41 513	41 513	(1 018 478)	60 632 382	77 488 654
Revenue from Exchange Transactions						
Procurement of Public Health Supplies				(3 382 559)	562 436 367	455 891 060
Other Revenue	441 172	9 440	450 612	(16 019 543)	9 702 639	5 143 481
Miscellaneous Revenue	11 806		11 806		20 127 570	1 515 138
TOTAL REVENUE	3 079 331	584 464	3 663 795	(34 566 617)	978 588 903	838 474 107
EXPENSES						
Staff and Other Personnel Costs	2 676 658	168 478	2 845 136	(16 019 543)	187 269 044	162 926 677
Supplies, Commodities, Materials	152 675	43 517	196 192	(3 382 559)	564 587 956	468 716 050
Equipment, Vehicles, Furniture, Intangible Assets, Depreciation and Amortization					1 142 602	
Contractual Services	1 738 876	105 173	1 844 049	(477 634)	92 930 219	(423 085)
Travel	183 102		183 102		69 031 215	106 588 548
Transfers and Grants to Counterparts					42 759 592	53 398 190
General Operating and Other Direct Costs	184 108		184 108	(540 844)	11 993 028	33 229 975
Indirect Support Costs		13 948	13 948	(14 146 037)		11 884 841
TOTAL EXPENSES	4 935 419	331 116	5 266 535	(34 566 617)	969 713 656	836 321 196
NET SURPLUS (DEFICIT)	(1 856 088)	253 348	(1 602 740)		8 875 247	2 152 911

Assessed Contributions

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PAN AMERICAN HEALTH ORGANIZATION
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Pan American Health Organization
Assessed Contributions and Payments Received

Annex

(expressed in US dollars)

Member State	Beginning Balance 1 January 2012	Assessed Contributions	Payments Received	Ending Balance 31 December 2012
Antigua and Barbuda	20 504	21 164	41 668	
Aruba ¹⁾				
Argentina	3 562 132	2 316 496	5 878 628	
Bahamas		59 644	59 644	
Barbados		43 290	43 290	
Belize		21 164	21 164	
Bolivia		47 138	47 138	
Brazil		9 563 242	6 458 447	3 104 795
Canada		11 562 064	11 562 064	
Chile		1 143 818	1 143 818	
Colombia		1 009 138	1 009 138	
Costa Rica	8 114	212 602	220 716	
Cuba		176 046	176 046	
Curacao ¹⁾				
Dominica	20 504	21 164	41 668	
Dominican Republic		247 234	247 234	
Ecuador		248 196	248 196	
El Salvador		109 668		109 668
France	19 293	210 678	228 456	1 515
Grenada	68 018	21 164	47 514	41 668
Guatemala	174 963	161 616	336 579	
Guyana	2 349	21 164	18 489	5 024
Haiti	41 940	32 708	74 648	
Honduras		49 062	49 062	
Jamaica		89 466	89 466	
Mexico		7 966 322	7 966 322	
Netherlands		65 416	65 416	
Nicaragua		32 708	32 708	
Panama		151 996	151 996	
Paraguay		89 466	89 466	
Peru		661 856	661 856	
Puerto Rico	103 452	80 808	103 452	80 808
Saint Kitts and Nevis		21 164	21 164	
Saint Lucia	42 872	21 164	64 036	
Saint Vincent and the Grenadines		21 164		21 164
Sint Maarten ¹⁾				
Suriname		32 708	32 708	
Trinidad and Tobago		173 160	173 160	
United Kingdom	120 628	44 252	55 684	109 196
United States	19 659 816	67 186 090	64 390 253	22 455 653
Uruguay	168 692	205 868	374 560	
Venezuela		2 102 932		2 102 932
TOTAL - PAHO	24 013 277	106 245 000	102 225 854	28 032 423

¹⁾ In accordance with Resolution CSP28.R1, dated 17 September 2012, Aruba, Curacao and Sint Maarten were admitted as Associate Members of PAHO. Their assessments, along with the Netherlands, have been established at 0.017% of the approved budget for 2012-2013. Netherlands paid the entire assessment for 2012 on behalf of the new Member States.

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**Caribbean Epidemiology Center
 Administered by the Pan American Health Organization
 Assessed Contributions and Payments Received**

Annex

(expressed in US dollars)

Member State	Beginning Balance 1 January 2012	Assessed Contributions	Payments Received	Ending Balance 31 December 2012
Anguilla		7 841	7 841	
Antigua and Barbuda		17 774	17 774	
Aruba	35 026	35 026	70 052	
Bahamas		122 852	122 852	
Barbados		155 001	155 001	
Belize		27 968	27 968	
Bermuda	39 207	39 207	78 414	
British Virgin Islands		7 841		7 841
Cayman Islands		17 512	17 512	
Dominica	143 786	17 774		161 560
Grenada	33 848	17 774		51 622
Guyana	87 794	89 395	171 060	6 129
Jamaica	2 935 529	342 677	342 677	2 935 529
Montserrat	11 761	7 841		19 602
Netherlands Antilles		87 303	8 335	78 968
Saint Kitts and Nevis		17 774	17 774	
Saint Lucia	62 119	17 774		79 893
Saint Vincent and the Grenadines		17 774	17 774	
Suriname		120 237	120 237	
Trinidad and Tobago		1 438 669	1 438 669	
Turks and Caicos Islands		7 841		7 841
TOTAL - CAREC	3 349 070	2 613 855	2 613 940	3 348 985

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Caribbean Food and Nutrition Institute
Administered by the Pan American Health Organization
Assessed Contributions and Payments Received

Annex

(expressed in US dollars)

Member State	Beginning Balance 1 January 2012	Assessed Contributions	Payments Received	Ending Balance 31 December 2012
Anguilla		1 262	1 262	
Antigua and Barbuda		3 771	3 771	
Bahamas		19 379	19 379	
Barbados		39 637	39 637	
Belize		3 771	3 771	
British Virgin Islands		781	781	
Cayman Islands		781	781	
Dominica	15 042	3 771		18 813
Grenada	7 542	3 771		11 313
Guyana	2 355	52 285	48 741	5 899
Jamaica	1 572 250	156 034	312 068	1 416 216
Montserrat	1 262	1 262	2 524	
Saint Kitts and Nevis		3 771	3 771	
Saint Lucia	10 981	3 771	10 981	3 771
Saint Vincent and the Grenadines		3 771		3 771
Trinidad and Tobago	1 532	113 795	112 732	2 595
Turks and Caicos Islands	656	656		1 312
TOTAL - CFNI	1 611 620	412 269	560 199	1 463 690

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Procurement Funds

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Statement of Reimbursable Procurement on Behalf of Member States

Annex

(expressed in US dollars)

This Statement of Reimbursable Procurement on Behalf of Member States, formerly known as Advances from Government and Institutions for Procurement, represents funds deposited with the Organization by governments and institutions/agencies under the jurisdiction of the minister of health for the purchase, on behalf of the ministry, of supplies, equipment, and literature which otherwise would be either unobtainable or subject to procurement difficulties in the countries concerned in 2012. A 3.5% service charge was applied to the net cost of the items purchased. In accordance with Resolution CD 50.R1 of the 50th Directing Council an increase of 0.5% to the previously established 3% was approved. In 2012 the service charges amounted to \$880 283, in accordance with Resolution CD28.R36 of the 28th Directing Council, this amount was included in the Special Account for Program Support Costs and has been used to defray part of the staff costs related to these procurement functions.

Source of Funds	Accounts Receivable	Deferred Revenue	Revenue/ Expense^{1/}
Argentina	-	396 060	54 519
Bahamas	-	16 610	3 962
Barbados	-	367	
Belize	-	13 468	620
Bolivia	-	87 013	667 616
Brazil	-	11 282 436	19 620 865
Chile	-	29 936	
Colombia	-		807 544
Costa Rica	-	3 946	18 736
Cuba	-	123 569	2 315 701
Dominican Republic	-	4 119	218 307
Ecuador	-	178 125	662 817
El Salvador	-	8 950	52 356
Grenada	-	583	6 106
Guatemala	-	1 362 241	2 908 513
Guyana	-	63 147	113 773
Haiti	-	13 091	
Honduras	-	2 161	
Jamaica	-	409	
Nicaragua	-	14 042	139 476
Panama	-	50 223	25 806
Paraguay	-	1 918	
Peru	-	7 558	
Trinidad and Tobago	-	12 198	104 512
Uruguay	-	17 980	2 889
Venezuela	-	1 405 054	87 313
Sub-Total Reimbursable Procurement on Behalf of Member States	-	15 095 204	27 811 431
Accrued Liability	-	(1 518)	(55 112)
Total Reimbursable Procurement on Behalf of Member States	-	15 093 686	27 756 319

^{1/} In accordance with IPSAS, beginning 1 January 2010, PAHO has recognized as Deferred Revenue the contributions for procurement activities committed during the Financial Period. Revenue and Expense for the Financial Period are recognized based on the cost of the goods and services being delivered or performed during the Financial Period. Furthermore, an accrued liability of \$1 518 has been recognized for goods delivered at the end of 2012 and paid in 2013.

**PAN AMERICAN HEALTH ORGANIZATION
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1 January 2012 – 31 December 2012**

Annex

Status of the Revolving Fund for Vaccine Procurement

(expressed in US dollars)

The establishment of the Revolving Fund for Vaccine Procurement, formerly known as the Revolving Fund for the Expanded Program on Immunization, was authorized by Resolution CD25.R27 of the 25th Directing Council (1977). The Revolving Fund finances the procurement of vaccines and syringes for Member States / Institutions unable to deposit funds with the Organization in U.S. currency in advance of procurement.

In accordance with the provisions of the Revolving Fund, the Director is authorized to transfer funds over and above a minimum Reserve Account Balance of \$100 000 to the Revolving Fund as additional capital for the Capitalization Account. In 2012, the Capitalization and Reserve Account reached \$110 726 632, including the 3% service charge earned \$13 802 017, the accrual of \$217 026, a \$23 710 charge for valuation losses, a \$314 440 surplus for pricing variance, the \$100 000 Reserve Balance, and the \$10 000 000 transferred from PAHO in previous biennia. In accordance with Resolution CD 50.R1 of the 50th Directing Council an increase of 0.5% to a previously established 3% was approved. In 2012 the 0.5% amounted \$2 300 337 and was included in the Special Account for Program Support Costs.

	Revenue	Expense	Net
Country Summary Totals	489 673 680	475 871 663	13 802 017
Adjustment for Accrued Liability	(7 685 268)	(7 685 268)	
Adjustment for Accrued Capitalization		217 026	(217 026)
Pricing Variance		(314 440)	314 440
Valuation Gain And Losses	(23 710)		(23 710)
Total	481 964 702	468 088 981	13 875 721

	Balance 31 December 2011	Activity	Balance 31 December 2012
Reserve Account Balance	100 000		100 000
Accounts Receivable	(10 469 673)	(7 495 502)	(17 965 175)
Accrued Accounts Receivable	(3 509 815)	2 984 887	(524 928)
Deferred Revenue	111 059 318	64 275 966 ^{1/}	175 335 284
Accrued Deferred Revenue	(7 269 991)	4 917 407	(2 352 584)
Capitalization of the Revolving Fund	86 750 911	13 875 721	100 626 632
Transfer from PAHO	10 000 000		10 000 000
Closing Fund Balance	186 660 750	78 558 479	265 219 229

Funds Available for Future Revolving Fund Purchases

Revolving Fund Balance as of 31 December 2012 (per above)		265 219 229
Plus: Amount due to Fund from Member States/Institutions (Gross)	18 490 103	
Less: Funds received in Advance from Member States/Institutions (Gross)	(172 982 700)	(154 492 597)
Balance of Capitalization Account		110 726 632

^{1/}The initial Deferred Revenue amount of \$66 730 456 minus the refunds to Governments of \$2 454 490 results in a Net Deferred Revenue figure of \$64 275 966.

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Statement of the Revolving Fund for Vaccine Procurement

(expressed in US dollars)

Source of Funds	Accounts Receivable	Deferred Revenue	Revenue ^{1/}	Expense ^{1/}
Anguilla	5 034		11 175	10 981
Antigua and Barbuda	10 045		20 730	20 312
Argentina		26 924 970	57 571 187	55 944 841
Aruba	38 713		197 821	192 381
Bahamas	85 498		772 776	751 261
Barbados	102 917		292 430	284 378
Belize		232 213	266 836	259 881
Bermuda	60 785		172 701	167 984
Bolivia	1 360 074	9 482 678	7 995 515	7 783 248
Brazil		44 924 644	43 235 660	42 013 047
British Virgin Islands	28 458		47 264	46 304
Cayman Islands	42 642		151 633	147 535
Chile			3 751 164	3 644 965
Colombia		52 190 257	143 224 655	139 154 698
Costa Rica	1 415 820		9 666 913	9 398 838
Cuba		8 795		
Dominica	28 881		52 642	51 416
Dominican Republic	3 431 812	485	5 740 323	5 581 922
Ecuador		11 349 615	40 237 039	39 098 728
El Salvador	3 543 008		10 186 010	9 897 329
Grenada	90 521		66 560	65 005
Guatemala	1 636 148	10	18 950 919	18 428 283
Guyana	183 518	447 535	667 528	650 884
Haiti	863 527	35 820	2 977 708	2 893 748
Honduras		1 889 933	9 304 698	9 051 060
Jamaica	169 556		880 101	856 304
Montserrat	2 494		2 494	2 466
Netherlands Antilles	50 363		152 021	147 951
Nicaragua	371 680	2 195 114	5 392 440	5 245 335
Panama		267 718	15 351 497	14 914 472
Paraguay		10 294 105	19 360 102	18 818 231
Peru		14 375 894	51 356 324	49 908 125
Saint Kitts and Nevis	1 929		23 895	23 344
Saint Lucia	16 822		77 507	75 751
Saint Vincent and The Grenadines	1 712		30 606	30 048
Saint Maarten			36 651	35 693
Suriname	40 109		103 605	101 090
Trinidad and Tobago	378 045		2 156 716	2 095 419
Turks and Caicos Islands	1 379		29 263	28 756
Uruguay	957 264		7 114 921	6 913 274
Venezuela	3 046 421	715 498	32 043 650	31 136 375
Total Revolving Fund for Vaccine Procurement	17 965 175	175 335 284	489 673 680	475 871 663

¹ In accordance with IPSAS, beginning 1 January 2010, PAHO has recognized as Deferred Revenue the contributions for procurement activities performed during the Financial Period. Revenue and Expense for the Financial Period are recognized based on the cost of the goods being delivered or performed during the Financial Period. Furthermore, an accrued liability of \$2 802 697 has been recognized for goods delivered at the end of 2012 and paid in 2013.

Statement of the Regional Revolving Fund for Strategic Public Health Supplies

The Fund was established in 1999 by the Director under the authority vested in him by Financial Regulation 9.3 (originally 6.7), following the request of the PAHO Member States. The objectives of the Fund include reducing the cost of strategic public health supplies, making these supplies continuously available to the Member States, assisting the Member States in improving their planning capabilities to use these supplies, and broadening the scope of the Member States' public health programs. The Director approved the use of the 3% administrative service charge for the capitalization of the Fund effective 1 August 2005. This capitalization amounted to \$1 437 982 during the 2012 financial reporting period and reached a total amount of \$5 287 200 at the end of 2012. In accordance with Resolution CD 50.R1 of the 50th Directing Council an increase of 0.5% to the previously established 3% was approved. In 2012 the 0.5% amounted \$273 049 and was included in the Special Account for Program Support Costs. As of 31 December 2012, twenty-four Member States had indicated their commitment to participate in the Fund through an exchange of letters.

Source of Funds	Accounts Receivable	Deferred Revenue	Revenue ^{1/}	Expense ^{1/}
Argentina		407 578	28 990	28 150
Belize		7 891	33 409	32 520
Bolivia		1 751 225	1 007 176	980 841
Brazil	40 165	7 104 501	11 231 884	10 925 977
Chile		23 721	7 513	7 329
Colombia		3 655 636	7 643 293	7 432 791
Dominican Republic		695 663	4 855 145	4 723 381
Ecuador		6 740 283	4 476 387	4 354 684
El Salvador		828 216	1 855 764	1 806 866
Guatemala	95	100 430	5 066 248	4 924 743
Honduras	88 611	225 636	3 294 439	3 201 617
Nicaragua	61 797	65 463	187 610	182 994
Panama	23 640	34 692		
Paraguay		1 062 847	1 436 978	1 398 714
Peru		718	1 707 277	1 662 248
Suriname		99		
Trinidad and Tobago		7 997	42 879	41 757
Uruguay		2 714	7 811	7 626
Venezuela	5 819	5 533 236	17 201 848	16 729 756
Sub-Total Regional Revolving Fund for Strategic Public Health Supplies	220 127	28 248 546	60 084 651	58 441 994
Accrued Liability	80 357	(2 925 093)	(7 369 306)	(7 164 631)
Total Regional Revolving Fund for Strategic Public Health Supplies	300 484	25 323 453	52 715 345	51 277 363

^{1/} In accordance with IPSAS, beginning 1 January 2010, PAHO has recognized as Deferred Revenue the contributions for procurement activities received during the Financial Period. Revenue and Expense for the Financial Period is recognized based on the cost of the goods and services being delivered or performed during the Financial Period. The Fund's Expense of the \$1 437 982 in administrative service charge, was excluded from the \$50 868 013. Furthermore, an accrued liability of \$2 925 093 has been recognized for goods delivered at the end of 2012 and paid in 2013.

Voluntary Contributions

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Summary of Voluntary Contributions

(expressed in US dollars)

Source of Funds	PAHO Project ID	Accounts Receivable	Accounts Payable	Deferred Revenue	Revenue/ Expenses ^{1/}
I. Government Financing					
<i>Brazil</i>					
Contribution of the Government to PANAFTOSA	063001	248 572		1 593 294	2 545 778
Contribution of the Government to BIREME	063004		2 070		1 871 921
Development of Animal Health Programs	063193				75 679
SCIELO Books \ E-Publication Books of Academic Presses	063197	18 086		18 088	9 743
Implementation Portal BUS/CEFOR - SMS	063203			15 777	14 329
Contribution of the Government to BIREME - 2012 Maintenance Quota	063220				39 408
Project of the Portal of the Network of Information and Knowledge of SES	063221				84 005
Development of Methodology System E-Publication Books of Academic Presses	165001	180 854		180 854	
<i>Subtotal</i>		447 512	2 070	1 808 013	4 640 863
<i>Canada</i>					
Prevention and Control of Communicable Diseases in South America	026120				(1 261)
Support to PAHO Health Program	026126				(5 051)
Support to Bolivia for the Purchase of Vaccines and Syringes	026127			72	9 979
Free Obstetric Care for Poor Pregnant Women	026128			25 176	16 097
Support to a Vaccination Expansion Program in Haiti (PAPEV) PAHO/UNICEF	026129	1 097 676		2 331 134	607 578
Disaster Risk Reduction in the Health Sector of CARICOM Member States	026136			192 596	578 268
Support to PAHO Regional Routine Immunization Program	026144			516 825	3 340 274
PAHO Programme for Emergency Preparedness and Disaster Relief	026147		583		1 175 113
Increased Access to Health Services through Performance-Based Contracting for Women, Children and those Displaced by the January 12, 2010 Earthquake Living in Camps	026148			10 597 434	8 990 532

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Source of Funds	PAHO Project ID	Accounts Receivable	Accounts Payable	Deferred Revenue	Revenue/ Expenses ^{1/}
Improved Health and Increased Protection from Communicable Diseases (IHIPCD) for Women, Children and Excluded Populations in Situations of Vulnerability in Latin America and the Caribbean	026149	4 028 197		9 309 873	7 642 612
PAHO Haiti Consolidated Appeal	026150		9 413		(35 280)
Caribbean Eco-Health Programme: Public and Environmental Health Interactions in Food and Water-born Illnesses	109035		3 709		65 735
Public Health Innovation and Equity in Latin America and the Caribbean	109036	60 423		345 200	290 690
Improvement of Reproductive Health in Haiti	278008	430 292		3 118 438	1 938 629
Developing Legislation for Tobacco Control	281042				92 227
Strengthening Mental Health and Substance Abuse National Capacities in the Americas	281043				91 439
Support of the Activities of the Pan American Health Organization's Regional Forum on Indigenous Health Human Resources	281044				28 996
First Meeting on the Pan American Network on Alcohol and Public Health (PANNAPH)	281045	6 000			6 000
Global Health Challenge, 21 st Century/Multi Stakeholder Approach	435006				34 342
Counter - Terrorism Capacity Building Program	452003			9 663	21 335
Caribbean One Health Workshop to be held in Port of Spain	462003	10 070		10 070	
<i>Subtotal</i>		5 632 658	13 705	26 456 481	24 888 254
<i>Dominican Republic</i>					
Support for the National Tuberculosis Program	068007	56 500		112 985	
<i>Subtotal</i>		56 500		112 985	
<i>Honduras</i>					
Initiative for Strengthening Health Services in the Framework of the Alliance GAVI (FSS/GAVI)	074013			61 860	189 536
Strengthening the Tuberculosis (TAES) Strategy in Honduras	074014			568 781	
<i>Subtotal</i>				630 641	189 536

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Source of Funds	PAHO Project ID	Accounts Receivable	Accounts Payable	Deferred Revenue	Revenue/ Expenses ^{1/}
France					
Technical Training Officers, Ministry of Health - Bolivia	062042			18 499	37 663
<i>Subtotal</i>				18 499	37 663
Guyana					
Survey of Iron, Iodine and Vitamin A Status and Antibody Levels in Guyana	330010	26 462		64 141	
<i>Subtotal</i>		26 462		64 141	
Italy					
Functional Improvement of the Hospital of Chalchuapa and Development of the Integrated Network of Health Services of El Salvador	261027				27 111
Support to National Health System (PROSEPU II)	261028	1 134 842		1 351 841	
<i>Subtotal</i>		1 134 842		1 351 841	27 111
Luxemburg					
Development Objectives of the Millennium in the Departments of New Segovia, Chontales, Autonomous Region of the South Atlantic in Nicaragua	191110	2 387 037		2 387 037	
<i>Subtotal</i>		2 387 037		2 387 037	
Mexico					
Health Promotion and Disease - Risk Prevention in North Mexican Border	076019		2 860		1 237 574
<i>Subtotal</i>			2 860		1 237 574
Netherlands					
PAHO Institutional Strengthening of MINSAs - Nicaragua	077089				728 442
<i>Subtotal</i>					728 442
Norway					
HIV Prevention in Young People using a Human Rights Framework in Central America and the Caribbean	251035	1 985 804		2 720 024	632 766
<i>Subtotal</i>		1 985 804		2 720 024	632 766

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Source of Funds	PAHO Project ID	Accounts Receivable	Accounts Payable	Deferred Revenue	Revenue/ Expenses ^{1/}
<i>Panama</i>					
Strengthen the National and Regional Mechanisms of Tobacco Product Control	079013			306 060	193 940
Support Workforce Development in Latin America	465001				(2 241)
Purchase of Required Laboratory Kits	465002				3 580
<i>Subtotal</i>				306 060	195 279
<i>Peru</i>					
Pan American Center for Sanitary Engineering and Environmental Sciences (CEPIS)	081001			287 877	276 070
Regional Task Force on Water and Sanitation based in Peru - ETRAS	081040			208 537	164 368
<i>Subtotal</i>				496 414	440 438
<i>Spain (Including Provincial Governments)</i>					
Spain Holding Account	230001			6 040 503	
Mobil Health Care Assistance - Bolivia	230099			459 972	
Spanish Fund Development 2007 Primary Health Care in Bolivia	230105			210 885	
Fight Against the Prevalent and Forgotten Diseases (including HIV, Malaria and Tuberculosis)	230122				(358)
Contribute and Support the Access to Essential Drugs in Haiti	230125				44 231
Spanish Fund Coordination - 2008	230127				(169)
Safe Health Institute Hospital "Heroes de Baire" Cuba	230129				17 638
Implementation and Dissemination of Brief Interventions for At-Risk Drinking, Drug Health Services in Latin America	230130				57 598
Regional Program Dengue	230135				38 883
Improvement of Basic Health Services	230137				(19 082)
Improvement of the Access to Essential Medicines and Other Products	230138				(21 850)
Strengthening of Human Resources and Health Systems	230139				22 032
Improving Sexual Health and Reproductive Rights	230140				(33 732)
Child Health Improvement	230141				(4 196)

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Source of Funds	PAHO Project ID	Accounts Receivable	Accounts Payable	Deferred Revenue	Revenue/ Expenses ^{1/}
Institutional Strengthening - Public Health Systems	230142				51 999
Strengthening of Investigation and Development in Health	230143				(3 286)
Hospital "Heroes de Baire" Reconstruction Project - Cuba	230144				70 806
Support for PROMESS - HAITI	230145				31 277
Finance Experts	230146				289 886
Evaluation of the Cooperation of Spain	230147			70 160	124 624
Initiative for Safe Motherhood in Latin America and the Caribbean	230150				(6 571)
Provision for Remaining Funds of Joint Activities of the Spanish Fund	230151			533	6 200
BIOETHICS Program	230152				33 486
Initiative for Safe Motherhood	230153				85 451
World Health Day Devoted to Older Adults	230154			777 318	610 095
Vaccination Week of the Americas 2012, Programmed for the week of 21 to 28 April	230155			1 248 612	1 476 230
Experts in Promotion of Health Services Forms	230156			43 852	504 563
Support in the Knowledge Management and Research	230157			127 410	335 060
Guarantee the Access to the Reproductive Health Services and Promote the Reproductive Sexual Rights with Special Emphasis on the most Vulnerable Populations	230158			678 821	523 603
Promote Child Health through `Integrated Management of Childhood Illness`	230159			601 202	597 796
Expert: International Health Regulations Meeting of the Andean and the Southern Cone Sub-regions on HIV Testing to take place in Colombia	230160 230161			15 083 414 533	80 837 597 141
Expert: HIV and Pediatric AIDS	230162				197 134
Health Program Quality	230163			178 758	54 812
Management of the Fund, Coordination and Monitoring of the Program External Relations	230164			17 119	21 330
Expert: Management and Coordination of the Fund	230165				208 201
Project of Reconstruction of the Hospital "Heroes of Baire" in Cuba	230166			1 191 703	7 586
Reprogramming Resources	230167			4 882	91 118
Intercultural Policies Program Inclusiveness & Create Opportunities (MDGF-1829)	191070				1 080

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Source of Funds	PAHO Project ID	Accounts Receivable	Accounts Payable	Deferred Revenue	Revenue/ Expenses ^{1/}
Integration of Climate Change Adaptation and Mitigation Measures (MDGF-1747)	191071				10 167
Gender Equality and Empowerment of Women through Participation and Gender Practices in Public Budgets (MDGF-1725)	191072				16 647
Local Environmental Management for Natural Resources Management and Provision of Environmental SER in Bosawas (NSGF-1751)	191073				14 705
Economic Governance of Water and Sanitation Honduras (MDGF-1782)	191075				18 815
Access to Safe Drinking Water and Sanitation (MDGF - 1920)	191076			285 932	1 557 767
Manage Environmental Resources and Climatic Risks Peru (MDGF-1691)	191077				66 050
Strengthen Effective Management of Water & Sanitation (MDGF-1816)	191080				17 823
Strengthening the Ability to Define and Apply Drinking Water and Sanitation Policies	191081			24 644	84 571
National Capacity Building: Economic, Water and Sanitation	191082			486 268	423 085
Strengthening Peace in Guatemala through Violence Prevention and Management of Conflict	191083			121 451	130 679
Improving Nutrition and Food Security for the Peruvian Child: A Capacity Building Approach	191087			99 470	552 028
Promoting Food Security and Nutrition for Indigenous Children in Brazil	191088			566 851	495 063
Protecting Children: Towards a Coordinated Food Security and Nutritional Programme for El Salvador	191089			729 676	450 170
Governance of the Water and Sanitation Sector in Ecuador within the Framework of the Millennium Development Goals	191090			3 804	7 449
Promote Nutrition and Food Security of the Indigenous Communities and Afro-Colombians of CHOCO	191091			178 972	345 676
National Capacity Building: Intercultural Conflict Prevention and Management	191092				283
Reducing Violence and Building Social Capital in El Salvador	191093			155 161	291 463
Local Response Capacity: Inter-Sectorial Implementation PMD-C	191094			97 019	194 714

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Source of Funds	PAHO Project ID	Accounts Receivable	Accounts Payable	Deferred Revenue	Revenue/ Expenses ^{1/}
Improving the Situation of Children, Food Safety, and Nutrition in Guatemala	191095		11 984		457 007
Supporting the Fight Against Anemia Vulnerable Groups - Cuba	191096			451 329	191 586
Strengthening Banana Value Chain/Growth Inclusive Markets - Dominican Republic	191097			2 405	166 810
Childhood Nutrition and Food Safety	191099			57 893	11 023
Strengthening Knowledge Management in Programmes and Projects to Fight Malnutrition in Latin America	191106			204 653	94 007
Alcohol Consumption, Partners and Response	457001				(8 980)
<i>Subtotal</i>			11 984	15 546 874	11 680 061
Sweden					
Reduce the Impact of Food Crisis and Food Insecurity on the Health and Nutrition Status of Vulnerable Population from Departments of the Dry Corridor of Guatemala	163140				(54)
Implementation of Strategic Territorial Health Plans in Alta Verapaz, Huehuetenango, Ixil, Ixcán and Quiché	163141	1 078 915		1 332 525	446 786
Reduction of Vulnerabilities to Contribute to Rural Development in Five Municipalities of the Basins of the Coatan and High Suchiate Rivers in the Department of San Marcos in Guatemala	191103	305 864		963 444	588 072
<i>Subtotal</i>		1 384 779		2 295 969	1 034 804
United Kingdom					
Communicable Disease Control Project	140033		924		(925)
Caribbean Regional Cholera Preparedness and Prevention Programme	140062				(1 227)
Smart Health Care Facilities in the Caribbean	140065	555 331		1 234 871	232 453
Leadership and Health Workforce Development	218001			355	32 271
Strengthen the Development of Public Health Workforce	218002				82 168
<i>Subtotal</i>		555 331	924	1 235 226	344 740
United States of America					
Expansion of Directly Observed Treatment Short-course Strategy for Tuberculosis	002116	115 511		117 678	888 610

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Source of Funds	PAHO Project ID	Accounts Receivable	Accounts Payable	Deferred Revenue	Revenue/ Expenses ^{1/}
Strengthen Health Systems and Services in Context of Primary Health Care	002122				548
Avian and Pandemic Influenza Preparedness in the Caribbean	002126				(1 067)
Support the Amazon Malaria Initiative (AMI) and the South America Infectious Diseases Initiative (SAIDI) over a 3 year period	002129		44		722 160
A Secure and Disaster Resilient Health Sector in the Americas	002131	545 000		518 032	1 223 750
Violence and Injury Prevention	002134	412 000		387 391	914 724
HIV Health Systems Strengthening Project	002138	29 001			333 612
Health System Strengthening Program with PAHO (<i>Fortalecimiento en Salud</i>)	002139	3 048 321		3 026 389	1 320 015
Improved Health Outcomes/Tuberculosis, Maternal, Neonatal Health in Latin America	002140	3 947 539		3 914 836	1 597 540
Amazon Malaria Initiative (AMI) and South American Infectious Diseases Initiatives (SAIDI) Components of the South America Regional Infectious Diseases Program (SARI)	002141	886 000		858 339	507 661
Environmental Health in Latin America and the Caribbean - Year 5	028051				(4 390)
Influenza Preparedness in the Americas Region - Year 5	028073				(27 743)
Building Capacity and Networks to Address Emerging Infectious Diseases in the Americas - Year 3	028079				(1 355)
Building Capacity and Networks to Address Emerging Infectious Diseases in the Americas - Year 4	028080				740 576
Building Capacity and Networks to Address Emerging Infectious Diseases in the Americas - Year 5	028081	772 902		769 509	43 498
Strengthening Immunization Programs in the Americas - Year 2	028086				(5 512)
Strengthening Immunization Programs in the Americas - Year 3	028087	10 733			4 821 842
Strengthening Immunization Programs in The Americas - Year 4	028088	5 577 006		5 484 336	3 416 706
Non-Communicable Disease Prevention and Health Promotion in the Region - Year 1	028090				(2 003)
Non-Communicable Disease Prevention and Health Promotion in the Region - Year 2	028091				256 401
Non-Communicable Disease Prevention and Health Promotion in the Region - Year 3	028092	207 496		207 496	

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Source of Funds	PAHO Project ID	Accounts Receivable	Accounts Payable	Deferred Revenue	Revenue/ Expenses ^{1/}
Surveillance and Response to Seasonal and Pandemic Influenza in Region of the Americas - Year 1	028095	2 288			1 211 283
Surveillance and Response to Seasonal and Pandemic Influenza in Region of the Americas - Year 2	028096	1 186 529		1 177 449	59 080
Promoting Cross-National Research on Aging for Policy Formulation	040027				3 293
Reduction of Health Disparities in HIV Prevention and Care in Central America and the Caribbean	040037	2 127 000		2 127 960	424 040
Strengthening National Immunization Project Latin America and the Caribbean	040038	44 558			1 409 558
Environmental Health in Latin America and the Caribbean	046007				(1 793)
Project to Provide Data on Medical Products and Regulatory Processes - Year 1	240001				121 000
Project to Provide Data on Medical Products and Regulatory Processes - Year 2	240002				773 095
Cooperative Agreement with the Pan American Health Organization	240003	934 000		922 240	231 759
Public Health Response in the Border Area between the Dominican Republic and Haiti, and Selected Areas of Haiti for the Population Affected by the Earthquake	374010				(1 891)
Improved Health for Internally Displaced Population (IDPs) in Colombia and Refugees in Neighboring Countries	374011		55		(56)
Improved Access to Health Services for Internally Displaced and Vulnerable Populations in Priority Departments in Colombia and Refugees in Border Areas with Panama and Ecuador	374012		880		422 267
Improved Access to Health Services for Refugees in Panama	374013	60 000		83 329	16 671
<i>Subtotal</i>		19 905 884	979	19 594 984	21 413 879
Total - Government Financing		33 516 809	32 522	75 025 189	67 491 410

II. International Organizations

European Community

Strengthening the Integration of the British & Dutch OCTs in the Regional Response within the PANCAP Framework	049068	2 003 625		2 185 763	1 431 118
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Source of Funds	PAHO Project ID	Accounts Receivable	Accounts Payable	Deferred Revenue	Revenue/ Expenses ^{1/}
Safer Hospitals and Urban Risk: Safer Cities in Central America with a Health System Ready to Respond to Disasters: Nicaragua, Honduras, El Salvador and Guatemala	049082	138 036			36 546
Building Resilient Communities by Making Health Networks Safe from Disasters in South America ("The Action")	049087	165 239			661 975
Creating Safer Communities in the Caribbean by Strengthening the Health Network, Dominican Republic, Dominica, Saint Vincent and the Grenadines, Saint Kitts and Nevis ("The Action")	049089	209 549		91 599	958 575
Improved Health Response to Internally Displaced and Confined Populations in Colombia ("The Action")	049090	79 522			328 789
Implementation of the program: Strong Families with Adolescent Children of 10 to 14 years: Love and Limits (the "Action")	049091	25 862		44 004	198 494
Improve Access to Healthcare for Displaced and Confined Communities in Colombia During Emergencies	049092	285 146		561 485	87 965
Alert and Response Operations for Cholera and other Health Hazards in the Dominican Republic	049093	114 095		556 882	
Preparation for the Response and Early Recovery in Selected Coastal Areas	191105	29 122			145 609
<i>Subtotal</i>		<u>3 050 196</u>		<u>3 439 733</u>	<u>3 849 071</u>
<i>Food and Agriculture Organization (FAO)</i>					
PAHO - FAO Antigua & Barbuda: Zero Hunger Challenge.	051017	195 000		195 000	
<i>Subtotal</i>		<u>195 000</u>		<u>195 000</u>	
<i>International Bank for Reconstruction and Development (World Bank)</i>					
Support to Health Sector Response to Earthquake Affected Population	199030		690		85 813
Reducing Disaster Risk in Haiti's Health Infrastructure	199031	67 945		60 691	420 343
<i>Subtotal</i>		<u>67 945</u>	<u>690</u>	<u>60 691</u>	<u>506 156</u>

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Source of Funds	PAHO Project ID	Accounts Receivable	Accounts Payable	Deferred Revenue	Revenue/ Expenses ^{1/}
<i>Joint United Nations Program on AIDS (UNAIDS)</i>					
Barbados Strengthening HIV/STI Prevention and UN Theme Group Joint Team (PAF/UNAIDS)	191085				(1 064)
Economic Governance in the Water and Sanitation Sector in the RAAN and RAAS - Nicaragua	191086				155 220
Strengthening the National M&E and Surveillance System Across the "Three Ones" Principles in Bolivia	332075				15 307
<i>Subtotal</i>					169 463
<i>United Nations Children's Fund (UNICEF)</i>					
Joint Activities on Water Sanitation and Hygiene in Emergencies in Latin America and the Caribbean	187090				
Health and Nutrition within the Life Course Approach	187092		10 905		57 225
Design of the Strategy for the Elimination of the Maternal to Child Transmission of HIV and of Congenital Syphilis and Prevention of HIV in Adolescents in Nicaragua	187093			15 710	70 845
Ministerial Dialogue on Water and Sanitation	187094				27 306
Joint Programme to Assert the Rights of Indigenous Adolescent Girls in Guatemala	187095			77 979	3 487
Process for the Promotion of Child Feeding (ProPan): Updating and Capacity-Building to Improve Infant and Young Child Nutrition Programming (The "Project")	187096			27 000	
<i>Subtotal</i>			10 905	120 689	158 863
<i>United Nations Development Fund for Women (UNIFEM)</i>					
Alliance for a Life Without Violence in Panama	191101				88 688
<i>Subtotal</i>					88 688
<i>United Nations Development Program (UNDP)</i>					
Technical Cooperation for the Care of Survivors and Relatives of Victims of the Fire at the Penal Farm of Comayagua, Republic of Honduras	191107			3 623	81 377
<i>Subtotal</i>				3 623	81 377

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<i>United Nations International Strategy for Disaster Reduction (ISDR)</i>					
Global Facility for Disaster Reduction and Recovery	368005		822		101 147
<i>Subtotal</i>			822		101 147
<i>United Nations Office for the Coordination of Humanitarian Affairs (OCHA)</i>					
Strengthening Intersectoral Community-Based and National Pandemic Influenza A (H1N1) Preparedness in Jamaica	401003		13 623		16 551
Strengthening Epidemiological Surveillance at all Levels of the Health System	401004		213		198 807
<i>Subtotal</i>			13 836		215 358
<i>United Nations Office for Project Services (UNOPS)</i>					
South-South Global Assets and Technology Exchange (SS-GATE) System Track 5	333006		534		82 113
<i>Subtotal</i>			534		82 113
<i>United Nations Trust Fund for Human Security (UNTFHS)</i>					
Sustained Improvement of Human Security in the City of Sao Paulo through Humanization Actions in Public School, Health Services and Communities	399002				87 808
Improvement of Human Security Conditions for Vulnerable Groups in Soacha, Colombia through the Development of Participatory, Integrated and Sustainable Social Protection Solutions	399004			31 349	553 264
<i>Subtotal</i>				31 349	641 072
<i>World Health Organization, WHO</i>					
Cancer Registry Course in Cali, Colombia	198018				25 000
<i>Subtotal</i>					25 000
Total - International Organizations			3 313 141	26 787	3 851 085
					5 918 308

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Source of Funds	PAHO Project ID	Accounts Receivable	Accounts Payable	Deferred Revenue	Revenue/ Expenses ^{1/}
III. Private and Public Sector					
<i>Albert B. Sabin Institute</i>					
Surveillance of Human Papilloma Virus (HPV) Related Disease in Jamaica	397006			335 893	49 814
Regional Trust Fund for Neglected Infectious Diseases and Actions to Combat Neglected Tropical Diseases and other Infectious Diseases	397010			39 850	242 173
Assessment of Pneumococcal Conjugate Vaccine (PCV) Impact and Effectiveness Against Invasive Pneumococcal Disease and Bacterial Pneumonia and Morbidity and Mortality in Children in Colombia and Peru	397011	391 667		550 000	
Dengue Epidemiological Surveillance Model to Define Vaccination Strategies in Latin America and the Caribbean	397012	525 000		800 000	
<i>Subtotal</i>		<u>916 667</u>		<u>1 725 743</u>	<u>291 987</u>
<i>Bill Gates Foundation</i>					
Project Proposal to Transfer Tools, Methods and Lessons Learned from PAHO Pro-Vac Initiative in the Americas to other WHO Regions for the Promotion of Evidence-Based Policy Decisions Regarding new Vaccine Introduction in Low and Middle-Income Countries	365002			1 373 079	1 288 500
Cost Effectiveness Analysis of HPV Vaccine in Latin American Countries	365003			86 250	
Development and Dissemination of Data Collection Methodologies for Economic Evaluations	365004			392 150	
<i>Subtotal</i>				<u>1 851 479</u>	<u>1 288 500</u>
<i>Canada Society International Health, (CSHI)</i>					
Financial Support for Regional Meeting on Viral Hepatitis in Bogota, Colombia	473001				21 685
<i>Subtotal</i>					<u>21 685</u>
<i>CDC Foundation</i>					
Bloomberg Initiative to Reduce Tobacco Use (GATS)	460001	189 840		314 808	467 532
The Global Adult Tobacco Survey (GATS) Pretest and Implementation	460002				161

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<i>Subtotal</i>		189 840		314 808	467 693
<i>Colgate Palmolive Company</i>					
Community-Based Oral Health Interventions in Colombia and Ecuador	466001			13 271	126 688
<i>Subtotal</i>				13 271	126 688
<i>Conselho Nacional Pecuario (CNPC)</i>					
Development of Activities Related to the Strengthening of the Laboratory of Reference for Vesicular Disease	467001	72 248		381 145	394 823
<i>Subtotal</i>		72 248		381 145	394 823
<i>Global Alliance for Improved Nutrition (GAIN)</i>					
ProPAN: Process for the Promotion of Child Feeding: Updating and Capacity-Building to Improve Infant and Young Child Nutrition Programming	422002	19 888			108 371
<i>Subtotal</i>		19 888			108 371
<i>Global Alliance V. I. (GAVI)</i>					
Injection Safety Project - Bolivia	387004			243 580	218 000
Support the Immunization Services (ISS) of Bolivia 2007-2009	387009			140 047	40 459
Immunization Services Support Guyana 06- 07	387010			5 500	
New Vaccine Support for Introduction of Pneumococcal and Rotavirus Vaccines in Guyana	387011		1 635		8 314
New Vaccines for Immunization Services Support in Bolivia	387012		19 729		
New Vaccine Support for Introduction of Pneumococcal and Rotavirus Vaccines in Honduras	387013		146		18 368
Contribution to Support the Introduction of New Vaccines and for Immunization Services Support in Nicaragua	387014			132	(132)
Health Systems Strengthening in Honduras	387015			505 840	508 605
<i>Subtotal</i>			21 510	895 099	793 614

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Source of Funds	PAHO Project ID	Accounts Receivable	Accounts Payable	Deferred Revenue	Revenue/ Expenses ^{1/}
<i>International Diabetes Federation</i>					
Support of the Study of the Cost of Diabetes in Latin America	345004				19 659
<i>Subtotal</i>					19 659
<i>Japan Center for International Exchange "JCIE"</i>					
Implementation of a Regional Meeting on Human Health and Security	478001	2 875		48 332	49 543
<i>Subtotal</i>		2 875		48 332	49 543
<i>Lions Club International (LCIF)</i>					
Strengthening the Routine Immunization Program in Haiti through the National Measles, Rubella, and Polio Campaign	475002			4 176	161 824
<i>Subtotal</i>				4 176	161 824
<i>M.A.C. Aids Fund</i>					
Elimination of Mother-to-Child Transmission of HIV and Congenital Syphilis in the Caribbean Elimination Initiative Targets for Mother-to-Child Transmission of HIV with a focus on Barbados and the Eastern Caribbean	472001			25 301	124 699
	472002			75 000	
<i>Subtotal</i>				100 301	124 699
<i>Micronutrient Initiative</i>					
Iron Deficiency Anemia Control in Children under 2 Years of Age	436001				(1 681)
<i>Subtotal</i>					(1 681)
<i>Open Society Institute (OSI)</i>					
Strengthening Capacity in Primary Prevention of Violence Against Women and Children in Latin America and the Caribbean Region	470001			181 369	58 191
<i>Subtotal</i>				181 369	58 191

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Source of Funds	PAHO Project ID	Accounts Receivable	Accounts Payable	Deferred Revenue	Revenue/ Expenses ^{1/}
<i>Pan American Health and Education Foundation (PAHEF)</i>					
Pro-Vac Initiative: Multiyear Project Proposal for the Promotion of Evidence-Based Policy Decisions Regarding New Vaccine Introduction in Latin America and the Caribbean	144028	604 806		1 120 480	801 189
Improving Surveillance and Characterization of Meningococcal Disease in the Latin American Region	144029			318 495	398 218
A Center of Excellence to Counter Chronic Disease on the U.S. - Mexico Border	144031				
Healthy Kids, Healthy Communities: Supporting Community Action to Prevent Childhood Obesity	144034	82 663		108 422	58 543
Annual World Blood Donor Day - Haiti	144039				5 882
Pan American Forum for Action on Chronic Diseases	144041			3 132	44 368
International Women's Day Activities Support the PAHO/WHO Office of Family and Community Health (FCH) for the 2012 World Health Day Activities	144042 144043				7 413 10 329
<i>Subtotal</i>		687 469		1 550 529	1 325 942
<i>Program for Appropriate Technology in Health (PATH)</i>					
Effectiveness of a Monovalent Rotavirus Vaccine Against Severe Rotavirus Diarrhea in Bolivia	375007				
Against Severe Rotavirus Diarrhea in Bolivia - 2012 Extension	375009	74 495		149 495	
<i>Subtotal</i>		74 495		149 495	
<i>RAD-AID International</i>					
Improve the Availability and Quality of Radiological Health Services in Latin America and the Caribbean	477001	9 165		18 329	18 331
<i>Subtotal</i>		9 165		18 329	18 331
<i>Rockefeller Foundation</i>					
Eight Global Conferences on Health Promotion and Ultimately the Post-Millennial Development Goals Process	156019			124 300	
<i>Subtotal</i>				124 300	

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Source of Funds	PAHO Project ID	Accounts Receivable	Accounts Payable	Deferred Revenue	Revenue/ Expenses ^{1/}
<i>Royal Commonwealth Society for the Blind</i>					
Regional Program for the Prevention of Blindness 2009 - 2011	203009				(3 903)
Execution of a Regional Program for the Prevention of Blindness	203010	17 500		28 193	18 852
<i>Subtotal</i>		17 500		28 193	14 949
<i>Task Force For Global Health</i>					
Strengthen Capacities to Increase STH Deworming Coverage in School Age Children in Bolivia and Nicaragua	471001			40 363	92 059
Joining Forces to Control Soil-Transmitted Helminthes in the Americas	471002			73 641	
<i>Subtotal</i>				114 004	92 059
<i>Texas Children's Hospital</i>					
Production of VI TAG Meeting Report	459002				161
Production of VII TAG Meeting Report	459004				
Production of VIII Tag Meeting Report	459006		153		3 743
Language and Medical Content Editing for the WHO ETAT/CETED Manuals (Participants)	459007		3 000		
<i>Subtotal</i>			3 153		3 904
<i>The Global Fund (GFATM)</i>					
Bolivia Free of Malaria					
	191104				59 747
Bolivia Free of Malaria (Phase II)	191108		1 509		60 395
Therapy (DOTS) AIDS Strategy in Haiti	191109	83 378		83 378	
Strengthening Systems to Improve Access to HIV/AIDS Antiretroviral and Reduce Stock-outs in Target Countries within Latin America	439001		971		132 343
Use of the Epidemiological Intelligence with Social Participation, in Order to Strengthen the Management of the Program, Improve the Access to Diagnosis and Treatment, and to Carryout Effective Interventions for the Prevention and Control of Malaria	468002		6 423		59 364
<i>Subtotal</i>		83 378	8 903	83 378	311 849

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Source of Funds	PAHO Project ID	Accounts Receivable	Accounts Payable	Deferred Revenue	Revenue/ Expenses ^{1/}
<i>Various Grantors (Undesignated Contributions)</i>					
PAHO Award for Immunization ^{1/}	215017				3 000
Support to the Bioethics Program	215025			1 268	
Multi-Activities Financed by Small Contributions to PAHO during 2012 - 2013 Biennium	215057	9 979		24 651	15 568
Assisting Haiti Population Affected by the Cholera Epidemic	215059			292	
<i>Subtotal</i>		9 979		26 211	18 568
<i>World Diabetes Foundation</i>					
Integrated Chronic Disease Management Model	418002				5 044
Diabetes E-learning for Health Professionals: Increasing Capacity of the Americas	418004				11 066
E-Access to Diabetes Education and Information (EADEI)	418005				9 956
Guiding and Supporting National Quality Improvement Initiatives for Diabetes in Less Well Served Parts of the World: A Proof of Concept Project in the Caribbean	418006	35 000		35 227	80 308
Promoting Improved Primary Care and Prevention of Diabetes in two Northern Mexican Communities (Tijuana and Ciudad Juarez)	418007	37 000		69 540	37 795
Addressing the Burdens of Diabetes and Tuberculosis in the Americas with a View to Facilitating Screening for Tuberculosis Among People with Diabetes	418008	180 000		244 317	18 172
PAHO Consultation Forum for CARMEN Network, Brasilia, Brazil	418010				74 998
Fighting Against Diabetes in Honduras	418011	392 493		504 510	37 983
<i>Subtotal</i>		644 493		853 594	275 322
Total - Private and Public Sector		2 727 997	33 566	8 463 756	5 966 520

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(expressed in US dollars)

Source of Funds	PAHO Project ID	Accounts Receivable	Accounts Payable	Deferred Revenue	Revenue/ Expenses ^{1/}
IV. Other Voluntary Contributions					
Trust Fund PAHO Regional Strategy and Plan of Action for an Integrated Approach to the Prevention and Control of Chronic Diseases, Including Diet, Physical Activity and Health	474001	50 000		304 819	70 181
Trust Fund Consolidation of the Hemispheric Plan for Foot-and-Mouth Disease Eradication (PHEFA)	476001	131 000		209 765	21 235
Total - Other Voluntary Contributions		181 000		514 584	91 416
Total		39 738 947	92 875	87 854 614	79 467 654

Notes:

^{1/} In accordance with IPSAS, beginning 1 January 2010, PAHO will recognize as Deferred Revenue the full commitment amount upon signature of Voluntary Contribution agreements. Revenue for the Financial Period is recognized based on the Expense reported during the Financial Period. There are certain special agreements for which Deferred Revenue is not recognized. Below is a reconciliation between Expense and Revenue:

Voluntary Contributions Expenses 2012	79 467 654
Project ID 215017 - Revenue of \$ 280 is based on cash	<u>(2 720)</u>
Voluntary Contributions Revenue 2012	<u>79 464 934</u>

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Summary of Voluntary Contributions-National Voluntary Contributions

(expressed in US dollars)

Source of Funds	PAHO Project ID	Accounts Receivable	Accounts Payable	Deferred Revenue	Revenue/ Expenses ^{1/}
Government Financing					
<i>Argentina</i>					
Managerial Support for National Health Development	059001			115 877	116 199
Support Ministry of Health in Development & Implementation of Management System	059034		252		
Action Plan for the Strengthening of the Public Health in the Province "Entre Ríos"	059035	82 117		153 551	31 660
Intensified Surveillance ETI-IRAG in Argentina	059039			82 606	1 831
Improved Monitoring of Clinical and Epidemiological Viral Factors in the Immune Response to the Infection by New Influenza A H1N1	059040			2 266	70 429
Implementation of Five Priority Objectives of Strategy of Technical Cooperation of PAHO/WHO in Argentina - 2009 - 2011	059041	4 789 043		6 013 587	630 810
Implementation Diagnoses Tool WHO-AIMS in Argentina	059042			1 879	
Information System and Statistics	059043			592	70 461
<i>Subtotal</i>		4 871 160	252	6 370 358	921 390
<i>Brazil</i>					
Improve Activities of the National Health Council	063134				4 196
Development of Pharmaceutical Assistance	063137				(50 047)
National Program Control of Tuberculosis	063151			1 677 676	3 240 920
Epidemiological and Environmental Surveillance	063166			5 459 760	8 903 287
Decentralized Management Qualification "United Health System"	063168	8 463 225		10 486 069	3 264 661
Program Qualification of Supplemental Health	063172	3 264		944 350	200 424
Development and Organization of Health Systems and Services	063173	62 237 648		92 638 783	16 203 715
Support of the Implementation of the Policy of Strategic and Participatory Management of the United Health System	063174	2 649 781		6 747 115	6 579 375
Development of Human Resources in Health	063177			5 983 277	7 087 406

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(expressed in US dollars)

Source of Funds	PAHO Project ID	Accounts Receivable	Accounts Payable	Deferred Revenue	Revenue/ Expenses ^{1/}
Development of Management					
System of Technology in Health	063178	3 409 644		8 839 978	6 436 173
Family Health - Food and Nutrition	063180			4 628 502	6 086 362
Environmental Health / Institutional Strengthening and Training Human Resources for FUNASA	063182			734 848	2 587 896
Quality Program "United Health System" Implementation of National Policies on Blood	063183	2 823 088		9 693 743	4 021 942
Strengthening of Objectives and Directives United Health System in Sao Paulo	063184	213 478		991 326	604 398
CANCER Network	063187	577 204		2 203 741	846 812
Health Surveillance, Promotion and Prevention	063190			3 111 038	2 492 903
Strengthening of Objectives and Directives United Health System in Bahia State	063191	1 461 276		4 391 868	2 840 241
Management of Work and Health Education	063192			826 996	341 916
Institutional Strengthening and Advisory Services of International Affairs of the Ministry of Health - AISA	063194	16 561 130		39 775 292	13 929 587
Economic - Industrial Complex of Health Support for the National Council of State Secretaries of Health Municipals "CONASS"	063195	1 315 149		6 285 241	2 312 979
Support for the National Council of State Secretaries of Health Municipals "CONASEMS"	063198			2 959 843	4 097 108
Prevention and Control of Dengue in the Context of Integrated Management	063199			1 275 527	2 586 763
Support for the National Council of State Secretaries of Health Municipals "CONASEMS"	063200			1 024 074	2 522 340
Prevention and Control of Dengue in the Context of Integrated Management	063201	2 435 460		3 194 402	1 634 509
Support for the Municipal Management of the Health System of Bello Horizonte	063202	792 742		792 742	
Strengthening of Actions and Health Surveillance	063205	1 781 808		7 962 320	1 387 637
Actions of Implementation of the Public Policies of Control of STD/HIV/AIDS and Viral Hepatitis Strengthened in the Context of Principals and Directives of the United Health System	063207	1 451 534		2 086 856	3 861 111
Protection and Promotion of the Indigenous Populations	063208	14 612 762		19 096 946	3 072 278
Decentralized Technical Cooperation Secretariat of Health of the State of PERNAMBUCO	063209	291 395		977 210	204 757
Institutional Strengthening of the National Health Council	063210			407 239	1 009 925
Development and Qualification of the Pharmaceutical Assistance	063212			1 828 151	2 373 129

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Source of Funds	PAHO Project ID	Accounts Receivable	Accounts Payable	Deferred Revenue	Revenue/ Expenses ^{1/}
Strengthening of the Monitoring in Environmental Health and Health of the Employees of the United Health System	063213	1 461 276		3 192 835	274 008
Development of the Activities to Improve and Strengthen the Public Policies in Health Surveillance, Malaria Prevention and Control, Surveillance and Prevention of Hansen's Disease and other Diseases in Elimination, advocated by the United Health System	063214			1 383 672	737 152
Strengthening of the National Surveillance System in Health, Improving the Capacity for Management of the National System of Health Surveillance, Improving the Capacity for Management of the United Health System for the Reduction of the Morbidity and Mortality of the Zoonoses, Diseases of Vector-borne Transmission, Hydric to Food	063215			1 123 663	576 199
Strengthening of the Processes of Health Surveillance at the Federal Level in Contributing to the Reduction of the Morbidity and Mortality by Diseases in the Area of United Health System	063216			2 395 710	1 216 219
Strengthening of the National Laboratory System of Public Health and of the National Network of Alert and Response to Emergencies	063217			7 032 348	1 404 046
Strengthening of the Management of the National Surveillance System in Health	063218			5 774 146	891 980
Strengthening of Innovated Regulations in Health, with Emphasis on Ethics and Health Research	063219			4 412 374	2 445 295
<i>Subtotal</i>		122 541 864		272 339 661	118 229 602
Chile					
Promotion of Bioethics	064004			215	
<i>Subtotal</i>		0.00	0.00	215.00	0.00
Colombia					
San Andrés Healthy Phase II	066061	20 018			
Public Comprehensive Health Management, Chronic and Transmittable Diseases, Environmental Health, and Public Health Surveillance	066068		338 732		14 793 167

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(expressed in US dollars)

Source of Funds	PAHO Project ID	Accounts Receivable	Accounts Payable	Deferred Revenue	Revenue/ Expenses ^{1/}
Improvement of the Conditions of Water and Sanitation in Indigenous Communities of the Departments of Vichada and Vaupes	066069		21 013		43 800
Safety Plan to Improve the Conditions of the Water Quality for Human Consumption in the Rural Water Supply Systems of CORPOCALDAS	066070				11 829
Response of the United Nations System to the Phenomenon of La Niña 2010-2011	066071		153		698 226
<i>Subtotal</i>		20 018	359 898		15 547 022
<i>Ecuador</i>					
Control of Tuberculosis in Ecuador	069021			489 187	507 442
<i>Subtotal</i>				489 187	507 442
<i>Guatemala</i>					
Integrated Development Division Regulator, Surveillance and Health Control - Phase II	072017		44 356		676
<i>Subtotal</i>			44 356		676
<i>Mexico</i>					
Sanitary Risks Human / Animal Ecosystem	076024			156 165	
Implementation of the Healthy Housing Strategy - CHIAPAS	076025			30 542	194 642
Sustainability of Universal Coverage in Health: Share Experiences and Promote Progress	076026	90 590		173 630	156 070
<i>Subtotal</i>		90 590		360 337	350 712
<i>Peru</i>					
Managerial Support for National Health Development	081003			586 792	450 818
<i>Subtotal</i>				586 792	450 818

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(expressed in US dollars)

Source of Funds	PAHO Project ID	Accounts Receivable	Accounts Payable	Deferred Revenue	Revenue/ Expenses ^{1/}
<i>Suriname</i>					
Reducing the Spread and Impact of HIV/AIDS in Suriname through Expansion of Prevention and Support Programs - Paramaribo	082007		122		1 033
Reducing the Spread and Impact of HIV/AIDS in Suriname through Expansion of Prevention and Support Programs - Population Living in the Interior	082008		1 699		19 385
<i>Subtotal</i>			1 821		20 418
Total			127 523 632	406 327	280 146 550 136 028 080

Notes:

^{1/} In accordance with IPSAS, beginning 1 January 2010, PAHO will recognize as Deferred Revenue the full commitment amount upon signature of Voluntary Contribution agreements. Revenue for the Financial Period is recognized based on the Expenses reported during the Financial Period.

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Summary of Voluntary Contributions - Emergency Preparedness and Disaster Relief

(expressed in US dollars)

Source of Funds	PAHO Project ID	Accounts Receivable	Accounts Payable	Deferred Revenue	Revenue/ Expenses ^{1/}
I. Government Financing					
<i>Brazil</i>					
Humanitarian Emergency Operations in Nicaragua as a Consequence of the Tropical Depression	063211				31 375
<i>Subtotal</i>					31 375
<i>Canada</i>					
Response to Immediate Emergency Health Needs - Haiti Cholera Outbreak	026145				(9 606)
El Salvador Floods - 2011	026151				133 253
Emergency Health Response in Haiti - 2012	026152		67		249 876
<i>Subtotal</i>			67		373 523
<i>Spain</i>					
Emergency Response Fund for the Americas (AECID)	230112				107 715
<i>Subtotal</i>					107 715
<i>United Kingdom</i>					
Hurricane SANDY Response in Haiti	140066	732 924		727 151	5 773
<i>Subtotal</i>		732 924		727 151	5 773
Total - Government Financing		732 924	67	727 151	518 386
II. International Organizations					
<i>European Community</i>					
Response to Cholera Outbreak in Haiti	049085	59 920			(5 237)
Response to the Cholera Epidemic in the Dominican Republic	049088				(13)
<i>Subtotal</i>		59 920			(5 250)

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Source of Funds	PAHO Project ID	Accounts Receivable	Accounts Payable	Deferred Revenue	Revenue/ Expenses ^{1/}
<i>United Nations Office for the Coordination of Humanitarian Affairs (OCHA)</i>					
Improve Safe Drinking Water and Sanitation Conditions Following the Flood in El Salvador	401005		118		164 592
<i>Subtotal</i>			118		164 592
Total - International Organizations		59 920	118		159 342
III. Private and Public Sector					
<i>America Solidaria</i>					
Cholera Prevention and Treatment in the Area of "Croix Des Bouquets, Puerto Príncipe, Haiti"	469001		22		108 762
<i>Subtotal</i>			22		108 762
Total - Private and Public Sector			22		108 762
<i>Special Fund for Natural Disaster Relief ^{1/}</i>					
Total - Special Fund	463000				
Total		792 844	207	727 151	786 490

Notes:

^{1/} In accordance with IPSAS, beginning 1 January 2010, PAHO will recognize as Deferred Revenue the full commitment amount upon signature of Voluntary Contribution agreements. Revenue for the Financial Period is recognized based on the Expenses reported during the Financial Period. There are certain special agreements for which Referred Revenue is not recognized. Below is a reconciliation between Expenses and Revenue:

Voluntary Contributions Expense 2012	786 490
Project ID 463000 - Revenue is based on cash	5 825
Voluntary Contributions Revenue 2012	792 315

**Regional Office of the Americas (AMRO)
World Health Organization**

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**Regional Office of The Americas for the
 World Health Organization
 Statement of Financial Performance by Segment**

(expressed by US dollars)

	AMRO Regular Budget	AMRO Special Account for Servicing Costs	AMRO Staff Development and Learning Fund
REVENUE			
Revenue from Non-Exchange Transactions			
Assessed contributions			
Voluntary Contributions			
Other Revenue	37 792 522	3 344 397	112 703
Revenue from Exchange Transactions			
Procurement of Public Health Supplies			
Other Revenue			
Miscellaneous Revenue			
TOTAL REVENUE	37 792 522	3 344 397	112 703
EXPENSES			
Staff and Other Personnel Costs	28 780 600	561 867	
Supplies, Commodities, Materials	1 078 899	115 936	625
Equipment, Vehicles, Furniture and Depreciation			
Contract Services	2 580 825	1 292 561	16 243
Travel	4 385 729	179 809	93 219
Transfers and Grants to Counterparts	369 749		
General Operating and Other Direct Costs	596 720	1 194 224	2 616
Indirect Support Costs			
TOTAL EXPENSES	37 792 522	3 344 397	112 703
NET SURPLUS (DEFICIT)			

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**Regional Office of The Americas for the
 World Health Organization
 Statement of Financial Performance by Segment**

Annex

(expressed by US dollars)

AMRO Post Occupancy Charges Fund	AMRO Sasakawa Health Trust Fund	AMRO Voluntary Funds for Health Promotion	Total ¹ 2012	Total ¹ 2011
1 018 478	263 075	19 078 172	61 609 347	79 068 621
1 018 478	263 075	19 078 172	61 609 347	79 068 621
	73 034	7 062 020	36 477 521	44 111 234
	1 088	2 476 032	3 672 580	6 490 409
477 634	40 222	3 388 176	7 795 661	11 786 203
	148 731	5 157 196	9 964 684	9 478 590
		666 365	1 036 114	3 326 184
540 844		328 383	2 662 787	3 876 001
1 018 478	263 075	19 078 172	61 609 347	79 068 621

^{1/}Note - No eliminations are provided.

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Caribbean Epidemiology Center

PAN AMERICAN HEALTH ORGANIZATION
 FINANCIAL REPORT OF THE DIRECTOR and REPORT OF THE EXTERNAL AUDITOR
 1 January 2012 – 31 December 2012

Annex

**Caribbean Epidemiology Center
 Administered by the Pan American Health Organization
 Statement of Financial Position**

(expressed in US dollars)

	31 December 2012	31 December 2011
ASSETS		
Current Assets		
Cash and Cash Equivalents	32 073	30 783
Accounts Receivable	6 050 689	7 945 591
Total Current Assets	6 082 762	7 976 374
TOTAL ASSETS	6 082 762	7 976 374
LIABILITIES		
Current Liabilities		
Accounts Payable	7 458	15 793
Accrued Liabilities	13 465	42 654
Total Current Liabilities	20 923	58 447
TOTAL LIABILITIES	20 923	58 447
NET ASSETS / EQUITY		
Fund Balances and Reserves		
Fund Balances	6 061 839	7 917 927
NET RESERVES & FUND BALANCES	6 061 839	7 917 927

PAN AMERICAN HEALTH ORGANIZATION
 FINANCIAL REPORT OF THE DIRECTOR and REPORT OF THE EXTERNAL AUDITOR
 1 January 2012 – 31 December 2012

Annex

**Caribbean Epidemiology Center
 Administered by the Pan American Health Organization
 Statement of Financial Performance**

(expressed in US dollars)

	31 December 2012	31 December 2011
REVENUE		
Revenue from Non-Exchange Transactions		
Assessed Contributions	2 613 855	2 613 855
Voluntary Contributions	12 498	
Other Revenue		
Revenue from Exchange Transactions		
Procurement of Public Health Supplies		
Other Revenue	441 172	458 086
Miscellaneous Revenue	11 806	19 045
TOTAL REVENUE	3 079 331	3 090 986
EXPENSES		
Staff and Other Personnel Costs	2 676 658	295 379
Supplies, Commodities, Materials	152 675	145 667
Equipment, Vehicles, Furniture and Depreciation		
Contract Services	1 738 876	1 825 787
Travel	183 102	207 686
Transfers and Grants to Counterparts		
General Operating and Other Direct Costs	184 108	225 706
Indirect Support Costs		
TOTAL EXPENSES	4 935 419	2 700 225
NET SURPLUS (DEFICIT)	(1 856 088)	390 761

PAN AMERICAN HEALTH ORGANIZATION
FINANCIAL REPORT OF THE DIRECTOR and REPORT OF THE EXTERNAL AUDITOR
1 January 2012 – 31 December 2012

Annex

**Caribbean Epidemiology Center
Administered by the Pan American Health Organization
Statement of Changes in Net Assets**

(expressed in US dollars)

	<u>31 December 2012</u>	<u>31 December 2011</u>
Net Assets at the beginning of the year	7 917 927	7 527 166
Total of items (revenue/expenses) recognized directly in Net Assets	7 917 927	7 527 166
Surplus/(deficit) for the Financial Period	(1 856 088)	390 761
Net assets at the end of the year	<u>6 061 839</u>	<u>7 917 927</u>

PAN AMERICAN HEALTH ORGANIZATION
 FINANCIAL REPORT OF THE DIRECTOR and REPORT OF THE EXTERNAL AUDITOR
 1 January 2012 – 31 December 2012

Annex

**Caribbean Epidemiology Center
 Administered by the Pan American Health Organization
 Statement of Cash Flow**

(expressed in US dollars)

	31 December 2012	31 December 2011
Cash Flows from Operating Activities		
Surplus for the period	(1 856 088)	390 761
Decrease / (Increase) in Receivables	1 894 902	(353 926)
(Decrease) in Assessed Contributions		
Received in Advance	(8 335)	(15 275)
(Decrease) in Accrued Liabilities	(29 189)	(18 655)
Net Cash Flows from Operating Activities	1 290	2 905
Net Increase in Cash and Cash Equivalents	1 290	2 905
Cash and Cash Equivalents at beginning of financial period	30 783	27 878
Cash and Cash Equivalents, end of financial period	32 073	30 783

PAN AMERICAN HEALTH ORGANIZATION
 FINANCIAL REPORT OF THE DIRECTOR and REPORT OF THE EXTERNAL AUDITOR
 1 January 2012 – 31 December 2012

Caribbean Epidemiology Center
Administered by the Pan American Health Organization
Statement of Financial Performance by Segment

(expressed in US dollars)

Category	Regular Budget and Working Capital Fund	Voluntary Contributions	Building Fund	Capital Equipment Fund	Income from Services Fund
REVENUE					
Revenue from Non-Exchange Transactions					
Assessed Contributions	2 613 855				
Voluntary Contributions		12 498			
Other Revenue					
Revenue from Exchange Transactions					
Procurement of Public Health Supplies					
Other Revenue	5 575				
Miscellaneous Revenue			281		
TOTAL REVENUE	2 619 430	12 498	281		
EXPENSES					
Staff and Other Personnel Costs	103 218				
Supplies, Commodities, Materials	140 177	12 498			
Equipment, Vehicles, Furniture and Depreciation					
Contract Services	1 738 876				
Travel	182 458				644
Transfers and Grants to Counterparts					
General Operating and Other Direct Costs	184 108				
Indirect Support Costs					
TOTAL EXPENSES	2 348 837	12 498			644
NET SURPLUS (DEFICIT)	270 593		281		(644)

PAN AMERICAN HEALTH ORGANIZATION
 FINANCIAL REPORT OF THE DIRECTOR and REPORT OF THE EXTERNAL AUDITOR
 1 January 2012 – 31 December 2012

Annex

Program Support Cost Fund	Terminal Entitlements Fund	Staff Provident Fund	Total/¹ 2012	Total/¹ 2011
			2 613 855 12 498	2 613 855
	280 677	154 920 11 525	441 172 11 806	458 086 19 045
	280 677	166 445	3 079 331	3 090 986
	1 130 108	1 443 332	2 676 658 152 675	295 379 145 667
			1 738 876 183 102	1 825 787 207 686
			184 108	225 706
	1 130 108	1 443 332	4 935 419	2 700 225
	(849 431)	1 276 887	(1 856 088)	390 761

^{1/}Note - No eliminations are provided.

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Caribbean Food and Nutrition Institute

PAN AMERICAN HEALTH ORGANIZATION
 FINANCIAL REPORT OF THE DIRECTOR and REPORT OF THE EXTERNAL AUDITOR
 1 January 2012 – 31 December 2012

Annex

**Caribbean Food and Nutrition Institute
 Administered by the Pan American Health Organization
 Statement of Financial Position**

(Expressed in US Dollars)

	31 December 2012	31 December 2011
ASSETS		
Current Assets		
Cash and Cash Equivalents	15 657	4 162
Accounts Receivable	1 855 853	1 834 873
Total Current Assets	1 871 510	1 839 035
 TOTAL ASSETS	 1 871 510	 1 839 035
 LIABILITIES		
Current Liabilities		
Accounts Payable		32 745
Deferred Revenue		188 128
Total Current Liabilities		220 873
 TOTAL LIABILITIES		 220 873
 NET ASSETS / EQUITY		
Fund Balances and Reserves		
Fund Balances	1 871 510	1 618 162
 FUND BALANCES	 1 871 510	 1 618 162

PAN AMERICAN HEALTH ORGANIZATION
 FINANCIAL REPORT OF THE DIRECTOR and REPORT OF THE EXTERNAL AUDITOR
 1 January 2012 – 31 December 2012

Annex

**Caribbean Food and Nutrition Institute
 Administered by the Pan American Health Organization
 Statement of Financial Performance**

(Expressed in US Dollars)

	31 December 2012	31 December 2011
REVENUE		
Revenue from Non-Exchange Transactions		
Assessed Contributions	412 269	412 269
Voluntary Contributions	121 242	173 393
Other Revenue	41 513	
Revenue from Exchange Transactions		
Procurement of Public Health Supplies		
Other Revenue	9 440	12 070
Miscellaneous Revenue		
TOTAL REVENUE	584 464	597 732
EXPENSES		
Staff and Other Personnel Costs	168 478	277 585
Supplies, Commodities, Materials	43 517	17 436
Equipment, Vehicles, Furniture and Depreciation		
Contract Services	105 173	86 457
Travel		25 638
Transfers and Grants to Counterparts		
General Operating and Other Direct Costs		11 003
Indirect Support Costs	13 948	18 686
TOTAL EXPENSES	331 116	436 805
NET SURPLUS	253 348	160 927

Annex

**Caribbean Food and Nutrition Institute
Administered by the Pan American Health Organization
Statement of Changes in Net Assets**

(Expressed in US Dollars)

	<u>31 December 2012</u>	<u>31 December 2011</u>
Net assets at the beginning of the year	1 618 162	1 457 235
Total of items (revenue/expenses) recognized directly in Net Assets	<u>1 618 162</u>	<u>1 457 235</u>
Surplus for the Financial Period	<u>253 348</u>	<u>160 927</u>
Net assets at the end of the year	<u><u>1 871 510</u></u>	<u><u>1 618 162</u></u>

PAN AMERICAN HEALTH ORGANIZATION
 FINANCIAL REPORT OF THE DIRECTOR and REPORT OF THE EXTERNAL AUDITOR
 1 January 2012 – 31 December 2012

Annex

**Caribbean Food and Nutrition Institute
 Administered by the Pan American Health Organization
 Statement of Cash Flow (Indirect Method)**

(Expressed in US Dollars)

Cash Flows from Operating Activities	<u>31 December 2012</u>	<u>31 December 2011</u>
Surplus for the period	253 348	160 927
(Increase) / Decrease in Accounts Receivables	(20 980)	70 813
(Decrease) in Assessed Contributions Received in Advance	(32 745)	(58 148)
Increase in Accounts Payable		3 687
(Decrease) in Deferred Revenue	(188 128)	(188 238)
Net Cash Flows from Operating Activities	<u>11 495</u>	<u>(10 959)</u>
Cash Flows from Investment and Financing Activities		
Net Increase (decrease) in Cash and Cash Equivalents	11 495	(10 959)
Cash and Cash Equivalents at beginning of financial period	<u>4 162</u>	<u>15 121</u>
Cash and Cash Equivalents, end of financial period	<u><u>15 657</u></u>	<u><u>4 162</u></u>

PAN AMERICAN HEALTH ORGANIZATION
FINANCIAL REPORT OF THE DIRECTOR and REPORT OF THE EXTERNAL AUDITOR
1 January 2012 – 31 December 2012

Annex

Caribbean Food and Nutrition Institute
Administered by the Pan American Health Organization
Statement of Financial Performance by Segment

(Expressed in US Dollars)

	Regular Budget and Working Capital Fund	Voluntary Contributions	Special Fund	Total 2012	Total 2011
REVENUE					
Revenue from Non-Exchange Transactions					
Assessed Contributions	412 269			412 269	412 269
Voluntary Contributions		121 242		121 242	173 393
Other Revenue	41 513			41 513	
Revenue from Exchange Transactions					
Procurement of Public Health Supplies					
Other Revenue			9 440	9 440	12 070
Miscellaneous Revenue					
TOTAL REVENUE	453 782	121 242	9 440	584 464	597 732
EXPENSES					
Staff and Other Personnel Costs	151 643	12 219	4 616	168 478	277 585
Supplies, Commodities, Materials	966	40 699	1 852	43 517	17 436
Equipment, Vehicles, Furniture and Depreciation					
Contract Services	50 797	54 376		105 173	86 457
Travel					25 638
Transfers and Grants to Counterparts					
General Operating and Other Direct Costs					11 003
Indirect Support Costs		13 948		13 948	18 686
TOTAL EXPENSES	203 406	121 242	6 468	331 116	436 805
NET SURPLUS (DEFICIT)	250 376		2 972	253 348	160 927

PAN AMERICAN HEALTH ORGANIZATION
 FINANCIAL REPORT OF THE DIRECTOR and REPORT OF THE EXTERNAL AUDITOR
 1 January 2012 – 31 December 2012

Annex

**Caribbean Food and Nutrition Institute
 Administered by the Pan American Health Organization
 Summary of Voluntary Contributions**

(expressed in US dollars)

<u>Source of Funds</u>	<u>PAHO Project ID</u>	<u>Accounts Receivable</u>	<u>Accounts Payable</u>	<u>Deferred Revenue</u>	<u>Revenue/ Expense</u>
<u>GOVERNMENT FINANCING</u>					
<i>Guyana</i>					
Survey of Iron Iodine and Vitamin A status	330009				121 242
<i>Total - Government Financing</i>					121 242
<u>PRIVATE AND PUBLIC SECTOR</u>					
<i>World Diabetes Foundation</i>					
Preventing Diabetes & Other Chronic Diseases through a School-Based Behavioral Intervention in Four Caribbean Countries	418003	2 901			
<i>Total - Private and Public Sector</i>					2 901
Total					121 242

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Other Centers

PAN AMERICAN HEALTH ORGANIZATION
FINANCIAL REPORT OF THE DIRECTOR and REPORT OF THE EXTERNAL AUDITOR
1 January 2012 – 31 December 2012

1. Latin American and Caribbean Center on Health Sciences Information – (BIREME)

(Expressed in US Dollars)

	<u>31 December 2012</u>	<u>31 December 2011</u>
Deferred Revenue available as of 31 December	732 206	348 189
Revenue Activity	572 496	882 662
Expenditure Activity	170 465	911 882

Other disbursements include \$3 593 623 under trust fund arrangements; \$514 816 from PAHO Regular Budget; and \$25 052 from WHO funds. (No accruals are included).

Revenue was received from sale of publications and other services.

2. Latin America Center for Perinatology and Human Development – (CLAP)

(Expressed in US Dollars)

	<u>31 December 2012</u>	<u>31 December 2011</u>
Deferred Revenue available as of 31 December	622 066	606 084
Revenue Activity	28 635	271 542
Expenditure Activity	12 654	69 824

Other disbursements include \$894 970 under trust fund arrangements; \$519 284 from PAHO Regular Budget; and \$616 439 from WHO funds. (No accruals are included).

Revenue was received from sundry sales and other services.

3. Pan American Foot-and-Mouth Disease Center – (PANAFTOSA)

(Expressed in US Dollars)

	<u>31 December 2012</u>	<u>31 December 2011</u>
Deferred Revenue available as of 31 December	384 760	998 508
Revenue Activity	1 491 480	1 715 319
Expenditure Activity	2 121 952	1 479 092

Other disbursements include \$3 792 441 under trust fund arrangements; \$9 000 from Special Fund for Health Promotion \$2 787 676 from PAHO Regular Budget; and \$921 798 from WHO funds. (No accruals are included).

Revenue was received from sale of laboratory services.

The End