

# **Unaudited Informational Annex**

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# **Segmented Information on the Statement of Financial Performance**

PAN AMERICAN HEALTH ORGANIZATION  
 FINANCIAL REPORT OF THE DIRECTOR and REPORT OF THE EXTERNAL AUDITOR  
 1 January 2011 – 31 December 2011

**Core Activities Segment**

	<b>PAHO Regular Budget</b>	<b>WHO AMRO Regular Budget</b>	<b>PAHO Working Capital Fund</b>	<b>PAHO Regular Budget Surplus</b>
<b>REVENUE</b>				
<b>Revenue from Non-Exchange Transactions</b>				
Assessed Contributions	93 200 000			
Voluntary Contributions				
Other Revenue		40 753 500		
<b>Revenue from Exchange Transactions</b>				
Procurement of Public Health Supplies				
Other Revenue	615 747			
Miscellaneous Revenue	4 305 927			
<b>TOTAL REVENUE</b>	<b>98 121 674</b>	<b>40 753 500</b>		
<b>EXPENSES</b>				
Staff and Other Personnel Costs	77 344 473	32 118 140		
Supplies, Commodities, Materials	4 208 602	1 018 850		
Equipment, Vehicles, Furniture, Intangible Assets, Depreciation and Amortization	285 572			
Contractual Services	12 398 867	3 224 525		
Travel	7 218 766	2 621 222		
Transfers and Grants to Counterparts	1 871 660	179 297		
General Operating and Other Direct Costs	4 094 030	1 591 466		
Indirect Support Costs				
<b>TOTAL EXPENSES</b>	<b>107 421 970</b>	<b>40 753 500</b>		
<b>NET SURPLUS (DEFICIT)</b>	<b>(9 300 296) *</b>			

\* See Note 14.1 Working Capital Fund

PAN AMERICAN HEALTH ORGANIZATION  
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**Core Activities Segment**

PAHO Revenue Surplus	PAHO Governing Bodies Projects	PAHO Holding Account	Total 2011	Total 2010
			93 200 000	93 200 000
			40 753 500	39 543 000
			615 747	
			4 305 927	5 158 848
			<b>138 875 174</b>	137 901 848
	500 963	109 963 576		103 713 288
	977 685	6 205 137		3 137 238
	( 498 522)	( 212 950)		859 288
	2 731 809	18 355 201		12 537 013
	386 796	10 226 784		8 390 873
	( 6 277)	2 044 680		2 033 116
	12 447	5 697 943		4 763 801
	<b>4 104 901</b>	<b>152 280 371</b>		135 434 617
	<b>(4 104 901)</b>	<b>(13 405 197)</b>		2 467 231

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**Partnership Activities Segment**

	PAHO Voluntary Contributions	PAHO National Voluntary Contributions	AMRO Voluntary Funds for Health Promotion	AMRO Trust Funds for Human Reproductive Program	AMRO Sasakawa Health Trust Fund
<b>REVENUE</b>					
<b>Revenue from Non-Exchange Transactions</b>					
Assessed Contributions					
Voluntary Contributions	86 040 653	100 437 734			
Other Revenue			28 797 172		308 199
<b>Revenue from Exchange Transactions</b>					
Procurement of Public Health Supplies					
Other Revenue	297				
Miscellaneous Revenue					
<b>TOTAL REVENUE</b>	<b>86 040 950</b>	<b>100 437 734</b>	<b>28 797 172</b>		<b>308 199</b>
<b>EXPENSES</b>					
Staff and Other Personnel Costs	20 979 117	3 369 509	8 411 615		91 153
Supplies, Commodities, Materials	9 458 194	1 310 225	4 866 982		2 974
Equipment, Vehicles, Furniture, Intangible Assets, Depreciation and Amortization					
Contractual Services	21 201 842	53 717 740	5 782 003		80 430
Travel	14 783 554	20 433 543	6 314 495		133 642
Transfers and Grants to Counterparts	9 585 006	16 575 643	3 114 761		
General Operating and Other Direct Costs	2 256 306	212 672	307 316		
Indirect Support Cost	7 218 428	4 818 402			
<b>TOTAL EXPENSES</b>	<b>85 482 447</b>	<b>100 437 734</b>	<b>28 797 172</b>		<b>308 199</b>
<b>NET SURPLUS (DEFICIT)</b>	<b>558 503</b>				

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**Partnership Activities Segment**

PAHO Emergency Preparedness & Disaster Relief	AMRO Voluntary Contributions	AMRO Professional Officers	<b>Total 2011</b>	Total 2010
10 340 962			196 819 349	199 624 441
			29 105 371	32 930 486
			297	390
<b>10 340 962</b>			<b>225 925 017</b>	232 555 317
1 801 978			34 653 372	32 471 890
4 201 047			19 839 422	39 661 601
1 173 474			81 955 489	66 179 494
465 385			42 130 619	43 590 125
1 883 643			31 159 053	34 652 726
147 544			2 923 838	3 126 365
669 879			12 706 709	12 737 286
<b>10 342 950</b>			<b>225 368 502</b>	232 419 487
<b>( 1 988)</b>			<b>556 515</b>	135 830

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**Enterprise Activities Segment**

	Revolving Fund for Vaccine Procurement	Reimbursable Procurement	Regional Revolving Fund for Strategic Public Health Supplies	Income From Services
<b>REVENUE</b>				
<b>Revenue from Non-Exchange Transactions</b>				
Assessed Contributions				
Voluntary Contributions				
Other Revenue				
<b>Revenue from Exchange Transactions</b>				
Procurement of Public Health Supplies	394 035 438	13 241 154	48 614 469	
Other Revenue				3 122 971
Miscellaneous Revenue				
<b>TOTAL REVENUE</b>	<b>394 035 438</b>	<b>13 241 154</b>	<b>48 614 469</b>	<b>3 122 971</b>
<b>EXPENSES</b>				
Staff and Other Personnel Costs				116 213
Supplies, Commodities, Materials	383 020 553	13 241 154	47 299 287	332 212
Equipment, Vehicles, Furniture, Intangible Assets, Depreciation and Amortization				
Contractual Services				1 688 265
Travel				326 880
Transfers and Grants to Counterparts				
General Operating and Other Direct Costs				277 891
Indirect Support Costs				
<b>TOTAL EXPENSES</b>	<b>383 020 553</b>	<b>13 241 154</b>	<b>47 299 287</b>	<b>2 741 461</b>
<b>NET SURPLUS (DEFICIT)</b>	<b>11 014 885</b>		<b>1 315 182</b>	<b>381 510</b>

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**Enterprise Activities Segment**

Program Support Costs	AMRO Special Fund for Servicing Costs	Total 2011	Total 2010
12 817 303		12 817 303	12 753 877
	6 721 394	6 721 394	6 419 251
2 276 344		458 167 405	541 391 102
417 628		3 540 599	4 047 311
(2 809 834)		(2 809 834)	
<b>12 701 441</b>	<b>6 721 394</b>	<b>478 436 867</b>	564 611 541
7 757 979	3 309 690	11 183 882	10 225 355
91 157	393 588	444 377 951	526 789 000
976 801	1 070 640	3 735 706	2 259 283
80 878	46 449	454 207	( 82 280)
11 731		11 731	74 269
45 052	1 901 027	2 223 970	1 443 838
<b>8 963 598</b>	<b>6 721 394</b>	<b>461 987 447</b>	540 709 465
<b>3 737 843</b>		<b>16 449 420</b>	23 902 076

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**Special Activities Segment**

	PAHO Health Promotion	PAHO Provision for Termination & Repatriation Entitlements	PAHO Provision for Staff Entitlements	PAHO Post Occupancy Charge PMIS	PAHO After Service Health Insurance	PAHO Tax Equalization Fund
<b>REVENUE</b>						
<b>Revenue from Non-Exchange Transactions</b>						
Assessed Contributions						5 125 000
Voluntary Contributions						
Other Revenue						
<b>Revenue from Exchange Transactions</b>						
Procurement of Public Health Supplies						
Other Revenue	9 902	2 612 391	4 462 702	4 521 441	1 772 450	
Miscellaneous Revenue						
<b>TOTAL REVENUE</b>	<b>9 902</b>	<b>2 612 391</b>	<b>4 462 702</b>	<b>4 521 441</b>	<b>1 772 450</b>	<b>5 125 000</b>
<b>EXPENSES</b>						
Staff and Other Personnel Costs	117	4 581 449	5 096 464		3 582 193	6 938 169
Supplies, Commodities, Materials	1 568					
Equipment, Vehicles, Furniture, Intangible Assets, Depreciation and Amortization						
Contractual Services	9 785					
Travel	( 9 526)					
Transfers and Grants to Counterparts	( 17 615)					
General Operating and Other Direct Costs						
Indirect Support Costs						
<b>TOTAL EXPENSES</b>	<b>( 15 671)</b>	<b>4 581 449</b>	<b>5 096 464</b>		<b>3 582 193</b>	<b>6 938 169</b>
<b>NET SURPLUS (DEFICIT)</b>	<b>25 573</b>	<b>(1 969 058)</b>	<b>( 633 762)</b>	<b>4 521 441</b>	<b>(1 809 743)</b>	<b>(1 813 169)</b>

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**Special Activities Segment**

PAHO Master Capital Investment Fund	AMRO Terminal Payments Account	AMRO Non- Payroll Statutory Entitlements	AMRO Special Program for Research & Training	Staff Development and Learning Fund	AMRO Post Occupancy Charges Fund	<b>Total 2011</b>	Total 2010
						5 125 000	5 125 000
			450 986	457 403	1 579 967	2 488 356	3 544 330
963 941	736 813	1 550 771				16 630 411	10 685 408
<b>963 941</b>	<b>736 813</b>	<b>1 550 771</b>	<b>450 986</b>	<b>457 403</b>	<b>1 579 967</b>	<b>24 243 767</b>	19 354 738
	736 813	1 550 771	137 242	43 394		22 666 612	34 552 071
375 141			26 518	3 554	177 943	584 724	1 792 800
( 210 135)						( 210 135)	
333 486			136 578	150 060	1 341 967	1 971 876	3 448 346
			112 627	250 155		353 256	343 937
			32 126			14 511	113 767
786 246			5 895	10 240	60 057	862 438	1 066 218
<b>1 284 738</b>	<b>736 813</b>	<b>1 550 771</b>	<b>450 986</b>	<b>457 403</b>	<b>1 579 967</b>	<b>26 243 282</b>	41 317 139
<b>( 320 797)</b>						<b>(1 999 515)</b>	(21 962 401)

**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 2011	Total 2010
<b>REVENUE</b>						
<b>Revenue from Non-Exchange Transactions</b>						
Assessed Contributions	2 613 855	412 269	3 026 124		101 351 124	101 351 124
Voluntary Contributions		173 393	173 393	(12 725 395)	197 084 650	199 797 337
Other Revenue				(1 579 967)	77 488 654	80 066 096
<b>Revenue from Exchange Transactions</b>						
Procurement of Public Health Supplies				(2 276 345)	455 891 060	541 149 978
Other Revenue	458 086	12 070	470 156	(16 113 729)	5 143 481	5 028 026
Miscellaneous Revenue	19 045		19 045		1 515 138	5 184 315
<b>TOTAL REVENUE</b>	<b>3 090 986</b>	<b>597 732</b>	<b>3 688 718</b>	<b>(32 695 436)</b>	<b>838 474 107</b>	932 576 876
<b>EXPENSES</b>						
Staff and Other Personnel Costs	295 379	277 585	572 964	(16 113 729)	162 926 677	171 359 913
Supplies, Commodities, Materials	145 667	17 436	163 103	(2 454 287)	468 716 050	571 212 114
Equipment, Vehicles, Furniture, Intangible Assets, Depreciation and Amortization					( 423 085)	859 288
Contractual Services	1 825 787	86 457	1 912 244	(1 341 968)	106 588 548	84 141 538
Travel	207 686	25 638	233 324		53 398 190	52 412 659
Transfers and Grants to Counterparts					33 229 975	36 873 878
General Operating and Other Direct Costs	225 706	11 003	236 709	( 60 057)	11 884 841	10 403 665
Indirect Support Costs		18 686	18 686	(12 725 395)		
<b>TOTAL EXPENSES</b>	<b>2 700 225</b>	<b>436 805</b>	<b>3 137 030</b>	<b>(32 695 436)</b>	<b>836 321 196</b>	927 263 055
<b>NET SURPLUS (DEFICIT)</b>	<b>390 761</b>	<b>160 927</b>	<b>551 688</b>		<b>2 152 911</b>	5 313 821

# **Assessed Contributions**

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**Pan American Health Organization  
Assessed Contributions and Payments Received**

*Annex*

*(expressed in US dollars)*

<b>Member State</b>	<b>Beginning Balance 1 January 2011</b>	<b>Assessed Contributions</b>	<b>Payments Received</b>	<b>Ending Balance 31 December 2011</b>
Antigua and Barbuda		20 504		20 504
Argentina	6 891 563	2 992 652	6 322 083	3 562 132
Bahamas		71 764	71 764	
Barbados		55 920	55 920	
Belize		20 504	20 504	
Bolivia		42 872	42 872	
Brazil		7 412 196	7 412 196	
Canada		12 850 252	12 850 252	
Chile		1 000 036	1 000 036	
Colombia		781 948	781 948	
Costa Rica	19 346	174 284	185 516	8 114
Cuba	274 078	224 612	498 690	
Dominica	35 841	20 504	35 841	20 504
Dominican Republic	98	191 992	192 090	
Ecuador		191 992	191 992	
El Salvador		97 860	97 860	
France		269 348	250 055	19 293
Grenada	74 524	20 504	27 010	68 018
Guatemala	679	174 284		174 963
Guyana		20 504	18 155	2 349
Haiti		41 940		41 940
Honduras		41 940	41 940	
Jamaica		114 636	114 636	
Mexico	5 011	7 587 412	7 592 423	
Netherlands		83 880	83 880	
Nicaragua		41 940	41 940	
Panama		151 916	151 916	
Paraguay		115 568	115 568	
Peru	85 807	515 396	601 203	
Puerto Rico		103 452		103 452
Saint Kitts and Nevis		20 504	20 504	
Saint Lucia	22 368	20 504		42 872
Saint Vincent and the Grenadines		20 504	20 504	
Suriname		41 940	41 940	
Trinidad and Tobago		141 664	141 664	
United Kingdom	113 582	55 920	48 874	120 628
United States	19 659 816	60 502 740	60 502 740	19 659 816
Uruguay		168 692		168 692
Venezuela	2 560 204	1 919 920	4 480 124	
<b>TOTAL-PAHO</b>	<b>29 742 917</b>	<b>98 325 000</b>	<b>104 054 640</b>	<b>24 013 277</b>

PAN AMERICAN HEALTH ORGANIZATION  
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*Annex*

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

*(expressed in US dollars)*

<b>Member State</b>	<b>Beginning Balance 1 January 2011</b>	<b>Assessed Contributions</b>	<b>Payments Received</b>	<b>Ending Balance 31 December 2011</b>
Anguilla		7 841	7 841	
Antigua and Barbuda		17 774	17 774	
Aruba	35 026	35 026	35 026	35 026
Bahamas		122 852	122 852	
Barbados		155 001	155 001	
Belize	1 901	27 968	29 869	
Bermuda	39 207	39 207	39 207	39 207
British Virgin Islands		7 841	7 841	
Cayman Islands		17 512	17 512	
Dominica	126 012	17 774		143 786
Grenada	16 074	17 774		33 848
Guyana		89 395	1 601	87 794
Jamaica	2 767 372	342 677	174 520	2 935 529
Montserrat	3 920	7 841		11 761
Netherlands Antilles	405 191	87 303	492 494	
Saint Kitts and Nevis		17 774	17 774	
Saint Lucia	44 345	17 774		62 119
Saint Vincent and the Grenadines		17 774	17 774	
Suriname	120 237	120 237	240 474	
Trinidad and Tobago		1 438 669	1 438 669	
Turks and Caicos Islands		7 841	7 841	
<b>TOTAL-CAREC</b>	<b>3 559 285</b>	<b>2 613 855</b>	<b>2 824 070</b>	<b>3 349 070</b>

PAN AMERICAN HEALTH ORGANIZATION  
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*Annex*

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

*(expressed in US dollars)*

<b>Member State</b>	<b>Beginning Balance 1 January 2011</b>	<b>Assessed Contributions</b>	<b>Payments Received</b>	<b>Ending Balance 31 December 2011</b>
Anguilla	1 262	1 262	2 524	
Antigua and Barbuda	3 771	3 771	7 542	
Bahamas		19 379	19 379	
Barbados		39 637	39 637	
Belize	180	3 771	3 951	
British Virgin Islands		781	781	
Cayman Islands		781	781	
Dominica	11 271	3 771		15 042
Grenada	3 771	3 771		7 542
Guyana		52 285	49 930	2 355
Jamaica	1 456 937	156 034	40 721	1 572 250
Montserrat		1 262		1 262
Saint Kitts and Nevis		3 771	3 771	
Saint Lucia	7 210	3 771		10 981
Saint Vincent and the Grenadines		3 771	3 771	
Trinidad and Tobago		113 795	112 263	1 532
Turks and Caicos Islands	656	656	656	656
<b>TOTAL-CFNI</b>	<b>1 485 058</b>	<b>412 269</b>	<b>285 707</b>	<b>1 611 620</b>

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# **Procurement Funds**

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PAN AMERICAN HEALTH ORGANIZATION  
 FINANCIAL REPORT OF THE DIRECTOR and REPORT OF THE EXTERNAL AUDITOR  
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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 2011. 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 2011 the service charges amounted to \$398 573. In accordance with Resolution CD28.R36 of the 28th Directing Council, this amount was included in the Special Account for Program Support Costs and has been used to defray part of the staff costs related to these procurement functions.

<u>Source of Funds</u>	<u>Accounts Receivable</u>	<u>Deferred Revenue</u>	<u>Revenue/ Expense<sup>1/</sup></u>
Argentina	-	450 579	398
Bahamas	-	666	201
Barbados	-	368	
Belize	-	14 088	29 007
Bolivia	-	373 235	142 777
Brazil	-	16 125 296	6 390 890
Chile	-	500	
Colombia	-	1 015 585	332 215
Costa Rica	-	16 005	13 516
Cuba	-	98 161	3 242 380
Dominican Republic	-	3 034	
Ecuador	-	809 548	865 621
El Salvador	-	2 200	
Guatemala	-	169 078	1 223 519
Guyana	-	176 921	248 189
Haiti	-	13 331	
Honduras	-	11 541	
Jamaica	-	409	
Nicaragua	-	37 717	677 433
Panama	-	48 575	9 199
Paraguay	-	21 957	
Peru	-	7 558	
Trinidad and Tobago	-	116 735	
Uruguay	-	15 700	12 465
Venezuela	-	6 380	
<b>Sub-Total Reimbursable Procurement on Behalf of Member States</b>	-	<b>19 535 167</b>	<b>13 187 810</b>
<b>Accrued Liability</b>	-	<b>( 56 629)</b>	<b>53 344</b>
<b>Total Reimbursable Procurement on Behalf of Member States</b>	-	<b>19 478 538</b>	<b>13 241 154</b>

<sup>1/</sup> 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 \$56 629 has been recognized for goods delivered at the end of 2011 and paid in 2012.

**PAN AMERICAN HEALTH ORGANIZATION  
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*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 2011, the Capitalization and Reserve Account reached \$96 850 911, including the 3% service charge earned \$11 069 128, the accrual of \$23 042, a \$41 157 charge for valuation losses, a \$36 128 charge 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 2011 the 0.5% amounted \$1 699 204 and was included in the Special Account for Program Support Costs.

	<b>Revenue</b>	<b>Expense</b>	<b>Net</b>
<b>Country Summary Totals</b>	393 039 617	381 970 489	11 069 128
<b>Adjustment for Accrued Liability</b>	1 036 978	1 036 978	
<b>Adjustment for Accrued Capitalization</b>		( 23 042)	23 042
<b>Pricing Variance</b>		36 128	( 36 128)
<b>Valuation Gain And Losses</b>	( 41 157)		( 41 157)
<b>Total</b>	<b>394 035 438</b>	<b>383 020 553</b>	<b>11 014 885</b>

	<b>Balance 31 December 2010</b>	<b>Activity</b>	<b>Balance 31 December 2011</b>
<b>Reserve Account Balance</b>	100 000		100 000
<b>Accounts Receivable</b>	(30 151 126)	19 681 453	(10 469 673)
<b>Accrued Accounts Receivable</b>	(1 683 605)	(1 826 210)	(3 509 815)
<b>Deferred Revenue</b>	107 997 948	3 061 370 <sup>1/</sup>	111 059 318
<b>Accrued Deferred Revenue</b>	(8 036 182)	766 191	(7 269 991)
<b>Capitalization of the Revolving Fund</b>	75 736 026	11 014 885	86 750 911
<b>Transfer from PAHO</b>	10 000 000		10 000 000
<b>Closing Fund Balance</b>	<b>153 963 061</b>	<b>32 697 689</b>	<b>186 660 750</b>
<b><u>Funds Available for Future Revolving Fund Purchases</u></b>			
<b>Revolving Fund Balance as of 31 December 2011 (per above)</b>			<b>186 660 750</b>
<b>Plus: Amount due to Fund from Member States/Institutions (Gross)</b>		<b>13 979 488</b>	
<b>Less: Funds received in Advance from Member States/Institutions (Gross)</b>		<b>(103 789 327)</b>	<b>(89 809 839)</b>
<b>Balance of Capitalization Account</b>			<b>96 850 911</b>

<sup>1/</sup>The initial Deferred Revenue amount of \$8 448 874 minus the refunds to Governments of \$5 387 504 results in a Net Deferred Revenue figure of \$3 061 370.

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**Statement of the Revolving Fund for Vaccine Procurement**

*(expressed in US dollars)*

<b>Source of Funds</b>	<b>Accounts Receivable</b>	<b>Deferred Revenue</b>	<b>Revenue<sup>1/</sup></b>	<b>Expense<sup>1/</sup></b>
Anguilla	9 715		15 699	15 427
Antigua and Barbuda	59 893		31 745	30 932
Argentina	21 554	8 355 877	46 022 415	44 718 058
Aruba		21 800	146 308	142 517
Bahamas	128 138		170 311	165 713
Barbados	142 975		289 619	281 600
Belize		185 049	366 671	356 892
Bermuda		5 487	104 104	101 212
Bolivia	157 800	603 891	13 596 132	13 226 544
Brazil		11 883 615	21 516 200	20 909 705
British Virgin Islands	4 143		31 821	31 193
Cayman Islands	6 276		132 153	128 642
Chile		88 556		
Colombia		59 543 100	84 149 282	81 757 181
Costa Rica	533 809		3 736 863	3 635 436
Cuba		8 795		
Dominica	29 582		58 678	57 224
Dominican Republic	1 770 186	485	4 768 434	4 638 439
Ecuador		13 017 060	48 136 277	46 772 041
El Salvador	3 447 023		9 862 522	9 582 936
Grenada	31 765		60 309	58 876
Guatemala	944 580	10	11 807 153	11 482 593
Guyana		258 305	648 442	631 942
Honduras		3 933 524	9 539 952	9 274 222
Jamaica		1 589	982 507	955 406
Montserrat	1 252		6 072	5 993
Netherlands Antilles		57 742	85 337	83 288
Nicaragua	974 961	81 912	4 407 647	4 285 147
Panama	1 513 925		12 305 390	11 956 471
Paraguay	128 032		14 591 631	14 194 942
Peru		2 206 929	71 661 337	69 615 429
Saint Kitts and Nevis			21 790	21 285
Saint Lucia	18 453		56 968	55 624
Saint Vincent and The Grenadines	19 860		52 331	51 271
Saint Maarten			33 164	32 301
Suriname	122 293		325 144	316 753
Trinidad and Tobago	389 575		809 900	787 310
Turks and Caicos Islands	9 226		47 589	46 651
Uruguay	4 657		3 873 304	3 764 536
Venezuela		10 805 592	28 588 416	27 798 757
<b>Total Revolving Fund for Vaccine Procurement</b>	<b>10 469 673</b>	<b>111 059 318</b>	<b>393 039 617</b>	<b>381 970 489</b>

<sup>1</sup> 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 \$1 036 978 has been recognized for goods delivered at the end of 2011 and paid in 2012.

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**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 \$1 315 182 during the 2011 financial reporting period and reached a total amount of \$3 849 218 at the end of 2011. In accordance with Resolution CD 50.R1 of the 50<sup>th</sup> Directing Council an increase of 0.5% to the previously established 3% was approved. In 2011 the 0.5% amounted \$81 642 and was included in the Special Account for Program Support Costs. As of 31 December 2011, twenty-three Member States had indicated their commitment to participate in the Fund through an exchange of letters.

<u>Source of Funds</u>	<u>Accounts Receivables</u>	<u>Deferred Revenue</u>	<u>Revenue<sup>1/</sup></u>	<u>Expense<sup>1/</sup></u>
Argentina	-	407 210		
Belize	-	10 802	80 369	78 354
Bolivia	-	993 889	925 034	903 027
Brazil	-	13 352 016	13 512 638	13 144 235
Chile		7 539		
Colombia	-	8 135 307	3 896 345	3 789 287
Dominican Republic	-	1 751 212	3 162 808	3 077 670
Ecuador	-	4 435 980	2 529 190	2 460 479
El Salvador	-	1 297 487	3 072 065	2 987 747
Guatemala	865 546	2 059 848	3 375 142	3 281 778
Haiti	-	57 407		
Honduras	-	3 431 465	1 175 227	1 146 423
Nicaragua	-		2 170 523	2 118 851
Panama	-	11 052	225 123	219 250
Paraguay	-	269 692	1 059 147	1 030 699
Peru		1 707 995	430 611	418 438
Suriname		99	2 113	2 058
Trinidad and Tobago	-	4 268	982	961
Uruguay		2 617		
Venezuela	5 819	14 052 810	3 216 736	3 130 080
<b>Sub-Total Regional Revolving Fund for Strategic Public Health Supplies</b>	<b>871 365</b>	<b>51 988 695</b>	<b>38 834 053</b>	<b>37 789 337</b>
<b>Accrued Liability</b>	<b>285 032</b>	<b>(10 294 399)</b>	<b>9 780 416</b>	<b>9 509 950</b>
<b>Total Regional Revolving Fund for Strategic Public Health Supplies</b>	<b>1 156 397</b>	<b>41 694 296</b>	<b>48 614 469</b>	<b>47 299 287</b>

<sup>1</sup> 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 are recognized based on the cost of the goods and services being delivered or performed during the Financial Period. The Fund's Expense of \$1 315 182 in administrative service charge, was excluded from the \$47 299 287. Furthermore, an accrued liability of \$10 294 399 has been recognized for goods delivered at the end of 2011 and paid in 2012.

# **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/ Expense <sup>1/</sup>
<b>I. Government Financing</b>					
<i>Brazil</i>					
Contribution of the Government to PANAFTOSA	063001			1 601 072	2 790 127
Contribution of the Government to BIREME	063004			2 070	2 416 415
Development of Animal Health Programs	063193		75 680		1 118 344
SCIELO Books \ E-Publication Books of Academic Presses	063197	20 070		29 815	25 285
Implementation Portal BUS/CEFOR - SMS	063203			29	146 378
Contribution of the Government to BIREME	063206				48 192
Development of Methodology System E-Publication Books of Academic Presses	165001	200 700		200 699	
<i>Subtotal</i>		220 770	75 680	1 833 685	6 544 741
<i>Canada</i>					
Canadian International Immunization Initiative/CIII-Phase II	026109				( 23 092)
Prevention and Control of Communicable Diseases in South America	026120		348		398 050
Consultant Trust Fund for Human Resources Mobilization	026122				( 2 172)
Programme for Emergency Preparedness and Disaster Relief	026125				( 187)
Support to PAHO Health Program	026126		53 805		1 671 433
Support to Bolivia for the Purchase of Vaccines and Syringes	026127			10 050	7 598
Free Obstetric Care for Poor Pregnant Women	026128			41 273	( 12 107)
Support to a Vaccination Expansion Program in Haiti (PAPEV) PAHO/UNICEF	026129	1 966 574		2 888 368	664 460
Disaster Risk Reduction in the Health Sector of CARICOM Member States	026136	488 281		773 425	559 987
Immediate Response to H1N1 Influenza Pandemic	026140		8 106		291 208

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<b>Source of Funds</b>	<b>PAHO Project ID</b>	<b>Accounts Receivable</b>	<b>Accounts Payable</b>	<b>Deferred Revenue</b>	<b>Revenue/ Expense <sup>1/</sup></b>
Emergency Preparedness and Disaster Relief Program 2010	026141				( 7 588)
Responding to Post-Disaster Health Needs after the Earthquake in Chile	026143				45 474
Support to PAHO Regional Routine Immunization Program	026144			3 857 099	5 847 395
PAHO Programme for Emergency Preparedness and Disaster Relief	026147	976 563		1 160 982	866 709
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			19 587 966	887 054
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	11 230 469		16 604 928	1 401 315
PAHO Haiti Consolidated Appeal	026150		9 887		2 124 704
Caribbean Eco-Health Programme: Public and Environmental Health Interactions in Food and Water-borne Illnesses	109035	24 310		93 753	47 173
Public Health Innovation and Equity in Latin America and the Caribbean	109036	457 031		622 778	126 990
Improvement of Reproductive Health in Haiti	278008	1 249 618		5 259 128	2 607 834
Support Cost of ICDRA Meeting in Geneva, September 2008	281040				253
Canada's Contribution to the Establishment of Collaborative Relationships between the Province of Tierra del Fuego, Argentina, and the Territory of Nunavut, Canada	281041				40 476
Developing Legislation for Tobacco Control	281042	96 005		96 005	
Preventing Cervical Cancer in Latin America	435005		2 063		140 529
Global Health Challenge, 21 <sup>st</sup> Century/Multi Stakeholder Approach	435006			34 341	207 611
Counter - Terrorism Capacity Building in Support to the "Cricket World Cup" (CWC)	452001				443
Counter - Terrorism Capacity Building Program	452003			30 998	( 1 929)
<i>Subtotal</i>		16 488 851	74 209	51 061 094	17 889 621

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Source of Funds	PAHO Project ID	Accounts Receivable	Accounts Payable	Deferred Revenue	Revenue/ Expense <sup>1/</sup>
<b>Honduras</b>					
Initiative for Strengthening Health Services in the Framework of the Alliance GAVI (FSS/GAVI)	074013			251 395	61 201
<i>Subtotal</i>				251 395	61 201
<b>France</b>					
Technical Training Officers, Ministry of Health - Bolivia	062042			56 162	9 150
<i>Subtotal</i>				56 162	9 150
<b>Italy</b>					
Functional Improvement of the Hospital of Chalchuapa and Development of the Integrated Network of Health Services of El Salvador	261027			27 111	190 563
Support to National Health System (PROSEPU II)	261028	1 105 518		1 322 516	1 703
Network Collaboration between Europe and Latin American/Caribbean (LAC) Countries to spread know-how in Scientific Writing and Provide the Best Tools to Exploit Open Access Information for the Safeguarding of Public Health (NECOBELAC)	261029				89 538
<i>Subtotal</i>		1 105 518		1 349 627	281 804
<b>Mexico</b>					
International Conference HIV/AIDS, Mexico August 2008	076018				( 2 358)
Health Promotion and Disease - Risk Prevention in North Mexican Border	076019			513 580	1 673 620
<i>Subtotal</i>				513 580	1 671 262
<b>Netherlands</b>					
PAHO Institutional Strengthening of MINSAs - Nicaragua	077089	210 175		728 631	1 458 808
<i>Subtotal</i>		210 175		728 631	1 458 808

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<b>Source of Funds</b>	<b>PAHO Project ID</b>	<b>Accounts Receivable</b>	<b>Accounts Payable</b>	<b>Deferred Revenue</b>	<b>Revenue/ Expense <sup>1/</sup></b>
<b>Norway</b>					
Promotion of Gender Equity for the Eradication of Violence Against Women in Nicaragua	251034				186 307
HIV Prevention in Young People using a Human Rights Framework in Central America and the Caribbean	251035	2 831 402		3 177 407	841 681
<i>Subtotal</i>		2 831 402		3 177 407	1 027 988
<b>Panama</b>					
Support Workforce Development in Latin America	465001	230 674			688 176
Purchase of Required Laboratory Kits	465002			3 580	1 920
<i>Subtotal</i>		230 674		3 580	690 096
<b>Peru</b>					
Pan American Center for Sanitary Engineering and Environmental Sciences (CEPIS)	081001			563 947	267 840
Regional Task Force on Water and Sanitation based in Peru - ETRAS	081040			161 462	
<i>Subtotal</i>				725 409	267 840
<b>Spain (Including Provincial Governments)</b>					
Spain Holding Account	230001			16 380 971	
Health in Ibero-America/Communicable Diseases and HIV/AIDS - Years 2 & 3	230093				( 326)
Health in Ibero-America/Technologies in Health - Years 2 & 3	230095				( 4 047)
Mobil Health Care Assistance - Bolivia	230099			459 972	( 343)
Support to the Masters in Tropical Medicine - 2008 Edition	230101				4 649
"Spanish Fund Development 2007" Human Resources Health in Haiti	230103				263 551
"Spanish Fund Development 2007" Primary Health Care in Bolivia	230105			210 885	25 805
"Spanish Fund Development 2007" Special Strategies and Control of Chagas in Andean Region	230106				( 1 442)

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<b>Source of Funds</b>	<b>PAHO Project ID</b>	<b>Accounts Receivable</b>	<b>Accounts Payable</b>	<b>Deferred Revenue</b>	<b>Revenue/ Expense <sup>1/</sup></b>
"Spanish Fund Development 2007" Regional Program of Dengue Control	230107				( 43)
Strengthening of Access to Essential Medications Dominican Republic and Central America, Spanish Funds 2007	230109				
Reconstruction Project after Earthquake - Peru	230110				( 528)
Institutional Strengthening of Public Health Systems	230116				29 082
Improvement of the Basic Health Services	230117				93 344
Improvement to the Access to Essential Drugs and other Health Products	230118				25 163
Strengthening of Human Resources in the Health System	230119				( 273)
Improvement of Health and Sexual and Reproductive Rights	230120				( 1 704)
Child Health Improvement	230121				( 353)
Fight Against the Prevalent and Forgotten Diseases (including HIV, Malaria and Tuberculosis)	230122				32 213
Strengthening of Research and Development in Health	230123				4 103
Guarantee the Model of Health Care in Accordance with the Multicultural and Multi-ethnic needs in the Municipalities of WASPAN and SAHSA of the Autonomous Region of the North Atlantic (RANN) Nicaragua	230124				72 893
Contribute and Support the Access to Essential Drugs in Haiti	230125			44 689	
Maintain Haiti Polio-free, Measles and Rubella, in addition Dispense Vitamin A to children from 1 to 5 years	230126				73 149
Spanish Fund Coordination - 2008	230127			21 536	9 401
Safe Health Institute Hospital "Heroes de Baire" Cuba	230129			31 923	204 270
Implementation and Dissemination of Brief Interventions for At-Risk Drinking, Drug Health Services in Latin America	230130			57 600	24 130
Response to Emergency Health Needs, Internally Displaced Population (IDP) in Colombia	230133				268 895
Recovery Operation Capacity, Reduction and Vulnerability Disaster, Dominican Republic	230134				290 148

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<b>Source of Funds</b>	<b>PAHO Project ID</b>	<b>Accounts Receivable</b>	<b>Accounts Payable</b>	<b>Deferred Revenue</b>	<b>Revenue/ Expense <sup>1/</sup></b>
Regional Program Dengue	230135			92 683	3 878 265
Improvement of Basic Health Services	230137				1 933 507
Improvement of the Access to Essential Medicines and Other Products	230138				582 855
Strengthening of Human Resources and Health Systems	230139			26 747	220 824
Sexual and Reproductive Improvement of Health and Rights	230140				1 456 420
Child Health Improvement	230141				342 397
Institutional Strengthening - Public Health Systems	230142			94 126	876 296
Strengthening of Investigation and Development in Health	230143				510 355
Hospital "Heroes de Baire" Reconstruction Project - Cuba	230144			73 184	471 816
Support for PROMESS - HAITI	230145			31 507	186 493
Finance Experts	230146			316 726	1 062 148
Evaluation of the Cooperation of Spain	230147			194 785	186 715
Initiative for Safe Motherhood in Latin America and the Caribbean	230150				99 999
Provision for Remaining Funds of Joint Activities of the Spanish Fund	230151			6 733	7 844
BIOETHICS Program	230152			36 855	35 015
Initiative for Safe Motherhood	230153			90 803	24 467
Advocacy and Human Rights for Persons Living with HIV/AIDS and Engagement of Sex Workers and Men who have Sex with Men	191065				( 199)
Integration of Ecosystems Adaptable to Climate Change in the Colombian Massif	191066				27 688
Intercultural Policies Program Inclusiveness & Create Opportunities (MDGF-1829)	191070			1 282	134 602
Integration of Climate Change Adaptation and Mitigation Measures (MDGF-1747)	191071			10 167	218 891
Gender Equality and Empowerment of Women through Participation and Gender Practices in Public Budgets (MDGF-1725)	191072			16 650	314 794
Local Environmental Management for Natural Resources Management and Provision of Environmental SER in Bosawas (NSGF-1751)	191073			14 707	192 645

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<b>Source of Funds</b>	<b>PAHO Project ID</b>	<b>Accounts Receivable</b>	<b>Accounts Payable</b>	<b>Deferred Revenue</b>	<b>Revenue/ Expense <sup>1/</sup></b>
Economic Governance of Water and Sanitation Honduras (MDGF-1782)	191075			18 815	128 140
Access to Safe Drinking Water and Sanitation (MDGF - 1920)	191076			1 843 699	1 482 302
Manage Environmental Resources and Climatic Risks Peru (MDGF-1691)	191077			66 050	199 457
Strengthen Effective Management of Water & Sanitation (MDGF-1816)	191080			19 298	137 718
Strengthening the Ability to Define and Apply Drinking Water and Sanitation Policies	191081			109 214	152 678
National Capacity Building: Economic, Water and Sanitation	191082	226 091		909 353	202 400
Strengthening Peace in Guatemala through Violence Prevention and Management of Conflict	191083	157 511		220 772	163 330
Strengthen Women's Institutions in Guatemala	191084				151 287
Improving Nutrition and Food Security for the Peruvian Child: A Capacity Building Approach	191087	464 876		651 498	673 308
Promoting Food Security and Nutrition for Indigenous Children in Brazil	191088	612 008		1 118 771	649 891
Protecting Children: Towards a Coordinated Food Security and Nutritional Programme for El Salvador	191089	620 205		1 179 845	327 827
Program Governance of the Water and Sanitation Sector in Ecuador within the Framework of the Millennium Development Goals	191090	9 630		11 253	81 187
The Indigenous Communities and Afro-Colombians of CHOCO Promote Nutrition and Food Security	191091			524 648	676 892
National Capacity Building: Intercultural Conflict Prevention and Management	191092			283	42 819
Building Social Capital to Reduce Violence in El Salvador	191093	239 680		446 623	283 933
Local Response Capacity: Inter-Sectorial Implementation PMD-C	191094	249 762		291 734	262 280
Improving the Situation of Children, Food Safety, and Nutrition in Guatemala	191095	318 744		468 991	431 723
Supporting the Fight Against Anemia Vulnerable Groups - Cuba	191096	248 775		642 915	304 187

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<b>Source of Funds</b>	<b>PAHO Project ID</b>	<b>Accounts Receivable</b>	<b>Accounts Payable</b>	<b>Deferred Revenue</b>	<b>Revenue/ Expense <sup>1/</sup></b>
Strengthening Banana Value Chain/Growth Inclusive Markets - Dominican Republic	191097	66 201		169 214	89 223
Childhood Nutrition and Food Safety	191099			68 916	80 702
Alcohol Consumption, Partners and Response	457001		3 883		199 137
<i>Subtotal</i>		3 213 483	3 883	26 976 423	20 895 995
<b>Sweden</b>					
Integral Model of Health Development with Social Participation	163117		611		504 426
Support to SIDA-PAHO Strategic Partnership on the Regional Health Programme in Central America 2008-2010 - Social Protection in Health	163135				( 1 555)
Support to SIDA-PAHO Strategic Partnership on the Regional Health Programme in Central America 2008-2010 - Family and Adolescent Health	163136				( 4 193)
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		10 119		724 869
Implementation of Strategic Territorial Health Plans in Alta Verapaz, Huehuetenango, Ixil, Ixcán and Quiché	163141	1 300 766		1 716 980	204 888
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	690 780		1 551 517	179 483
<i>Subtotal</i>		1 991 546	10 730	3 268 497	1 607 918
<b>United Kingdom</b>					
Caribbean Regional Cholera Preparedness and Prevention Programme	140062				1 215 003
Leadership and Health Workforce Development	218001			32 626	
Strengthen the Development of Public Health Workforce	218002			82 168	108 861
<i>Subtotal</i>				114 794	1 323 864

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Source of Funds	PAHO Project ID	Accounts Receivable	Accounts Payable	Deferred Revenue	Revenue/ Expense <sup>1/</sup>
<i>United States of America</i>					
Program in Infectious Diseases Maternal/Neonatal and Health Systems	002108				( 7 715)
Expansion of Directly Observed Treatment Short-course Strategy for Tuberculosis	002116	960 511		1 006 288	1 030 311
The Development of Hurricane Hazard Maps for the Caribbean Basin	002121				( 29)
Strengthen Health Systems and Services in Context of Primary Health Care	002122	6 944			915 285
Avian and Pandemic Influenza Preparedness in the Caribbean	002126	11 423			574 527
Support the Amazon Malaria Initiative (AMI) and the South America Infectious Diseases Initiative (SAIDI) over a 3 year period	002129	755 000		742 709	2 081 516
Capacity Development & System Strengthening Support, and Institutional Strengthening in the Technical Areas of ARV Services, TB Services and Strategic Information to the Ministry of Health 2008 - Guyana	002130				( 3 733)
A Secure and Disaster Resilient Health Sector in the Americas	002131	590 000		591 782	1 055 225
Violence and Injury Prevention	002134	1 310 000		1 302 115	215 738
Support for Leptospirosis Outbreak in Nicaragua	002135				30 742
HIV Health Systems Strengthening Project	002138	362 900		357 511	5 389
Health System Strengthening Program with PAHO ( <i>Fortalecimiento en Salud</i> )	002139	4 348 000		4 346 403	3 596
Improved Health Outcomes/Tuberculosis, Maternal, Neonatal Health in Latin America	002140	4 986 913		4 976 750	65 163
Elimination of Measles, Rubella and Congenital Rubella Syndrome (CRS) in the Americas - Year 5	028050				( 4 089)
Influenza Preparedness in the Americas Region - Year 4	028072				( 9 444)
Influenza Preparedness in the Americas Region - Year 5	028073				2 287 031
Phase II: U.S. Mexico Border Diabetes Prevention and Control Project	028076				( 189)
Building Capacity and Networks to Address Emerging Infectious Diseases in the Americas - Year 2	028078				( 1 166)

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<b>Source of Funds</b>	<b>PAHO Project ID</b>	<b>Accounts Receivable</b>	<b>Accounts Payable</b>	<b>Deferred Revenue</b>	<b>Revenue/ Expense <sup>1/</sup></b>
Building Capacity and Networks to Address Emerging Infectious Diseases in the Americas - Year 3	028079				555 607
Building Capacity and Networks to Address Emerging Infectious Diseases in the Americas - Year 4	028080	1 055 681		987 184	68 497
Improving Capacity to Monitor the HIV/AIDS Epidemic in the Caribbean - Year 3	028084				380 513
Strengthening Immunization Programs in the Americas - Year 2	028086				1 887 012
Strengthening Immunization Programs in the Americas - Year 3	028087	3 069 341		2 226 580	4 183 367
Non-Communicable Disease Prevention and Health Promotion in the Region - Year 1	028090				186 317
Non-Communicable Disease Prevention and Health Promotion in the Region - Year 2	028091	217 903		217 903	
Surveillance and Response to Seasonal and Pandemic Influenza in Region of the America - Year 1	028095	1 466 745		1 233 175	266 825
Promoting Cross-National Research on Aging for Policy Formulation	040027			3 293	250
Reduction of Health Disparities in HIV Prevention and Care in Central America and the Caribbean	040037	2 552 000		2 552 000	
Publication of Materials that the International Working Group on the Hemispheric Eradication of Foot and Mouth Disease (GIEFA) Produced for Fiscal Year 2010	190008				30 239
Project to Provide Data on Medical Products and Regulatory Processes - Year 1	240001		121 000		758 044
Project to Provide Data on Medical Products and Regulatory Processes - Year 2	240002	794 000		786 532	117 468
Improved Health for Internally Displaced Population (IDPs) in Colombia and Refugees in Neighboring Countries	374008				( 211)
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		4 543		1 958 348
Improved Health for Internally Displaced Population (IDPs) in Colombia and Refugees in Neighboring Countries	374011		7 839		774 082

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<b>Source of Funds</b>	<b>PAHO Project ID</b>	<b>Accounts Receivable</b>	<b>Accounts Payable</b>	<b>Deferred Revenue</b>	<b>Revenue/ Expense <sup>1/</sup></b>
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	350 000		423 146	76 854
<i>Subtotal</i>		22 837 361	133 382	21 753 371	19 481 370
<b>Total - Government Financing</b>		49 129 780	297 884	111 813 655	73 211 658
<b>II. International Organizations</b>					
<i>European Community</i>					
Strengthening the Integration of the British & Dutch OCTs in the Regional Response within the PANCAP Framework	049068	1 951 852		3 565 108	1 187 634
Reduce the Impact of Food Crisis and Food Insecurity on the Health and Nutrition Status of Vulnerable Populations from Departments of the Dry Corridor of Guatemala	049079	44 114			( 24 994)
Strengthening Health Response for Communities Affected by Acute Displacement in three Departments of Colombia	049081	56 779			276 017
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	136 951		34 541	655 312
Building Resilient Communities by Making Health Networks Safe from Disasters in South America ("The Action")	049087	161 499		648 785	213 763
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	204 134		1 044 760	50 405
Improved Health Response to Internally Displaced and Confined Populations in Colombia ("The Action")	049090	72 352		295 810	79 080
<i>Subtotal</i>		2 627 681		5 589 004	2 437 217
<i>Inter-American Development Bank</i>					
Prevention and Control of A H1N1 and Other Infectious Diseases in Latin America and the Caribbean	091028				993 535
<i>Subtotal</i>					993 535

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<b><i>International Bank for Reconstruction and Development (World Bank)</i></b>					
Improving Health Surveillance in Haiti	199029				93 208
Support to Health Sector Response to Earthquake Affected Population	199030		86 503		327 082
Reducing Disaster Risk in Haiti's Health Infrastructure	199031	407 670		481 034	198 416
<i>Subtotal</i>		407 670	86 503	481 034	618 706
<b><i>Joint United Nations Program on AIDS (UNAIDS)</i></b>					
Strengthen Communication Techniques for People Living with HIV/AIDS	191063			308	509
OECS Global Funds Activities in Eastern Caribbean Countries (PAF/UNAIDS)	191067				( 30 792)
Barbados Strengthening HIV/STI Prevention and UN Theme Group Joint Team (PAF/UNAIDS)	191085				( 418)
Economic Governance in the Water and Sanitation Sector in the RAAN and RAAS - Nicaragua	191086			155 219	42 636
Support for Completion of 2010 UNGASS Report	191102				828
Strengthening the National M&E and Surveillance System Across the "Three Ones" Principles in Bolivia	332075			15 665	10 380
Development of Studies: Strengthening the Response of the Education Sector, and Strengthening Local Capacities of Planning and Development Public Policies in Chile	332076				29 880
Study of HIV and other Sexually Transmitted Infections Prevalence and Related Behaviors among MSM in the City of Guayaquil, Ecuador	332077				45 524
Strengthening of the National and Departmental Response with regard to Promotion, Protection, and Defense of the Human Rights of the People who live with HIV and Groups at Higher Risk of the Epidemic in Guatemala	332078		79		74 921
Universal Access Activities in the Bahamas	332079				20 000
Gender Launch Activities in the Bahamas	332080				9 999

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Best Practices that Incorporate the Perspective of Gender Equality in Health and HIV	332081				9 499
Management of the Projects of the Global Fund and the Analysis of Data on HIV/AIDS 2010 - Ecuador	332082				5 824
<i>Subtotal</i>			79	171 192	218 790
<b>United Nations Children's Fund (UNICEF)</b>					
Reimbursable Loan of Mrs. Maggie Schmeitz from PAHO/WHO and the United Nations Children's Fund	187080				13 459
Elimination of the Maternal and Child Transmission of HIV and Syphilis in Ecuador	187086				9 984
Preparation of the Report on Monitoring and Informing of the Response of the Health Sector to HIV/AIDS 2010 - Nicaragua	187087				2 089
Updating of the Standards and Protocol for the Elimination of the Maternal Child Transmission of HIV and of Congenital Syphilis in Nicaragua	187088				3 926
Joint Activities on Water Sanitation and Hygiene in Emergencies in Latin America and the Caribbean	187090		172		34 808
Strengthening of the Health Information System through the Construction of a Management Data Platform	187091				7 906
Health and Nutrition within the Life Course Approach	187092			48 130	
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			86 555	
<i>Subtotal</i>			172	134 685	72 172
<b>United Nations Development Fund for Women (UNIFEM)</b>					
Gender, Health and Development in Americas: Basis Indicators 2009	421006				548
Alliance for a Life Without Violence in Panama	191101			88 689	105 162
<i>Subtotal</i>				88 689	105 710

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<b><i>United Nations Environment Program (UNEP)</i></b>					
Regional Alternatives to DDT for Malaria Vector Control	195002				11 037
<i>Subtotal</i>					11 037
<b><i>United Nations International Strategy for Disaster Reduction (ISDR)</i></b>					
Global Facility for Disaster Reduction and Recovery	368005			25 079	152 497
Global Facility for Disaster Reduction and Recovery	368006				( 275)
<i>Subtotal</i>				25 079	152 222
<b><i>United Nations Office for the Coordination of Humanitarian Affairs (OCHA)</i></b>					
Strengthening Intersectoral Community-Based and National Pandemic Influenza A (H1N1) Preparedness in Jamaica	401003		30 174		261 325
<i>Subtotal</i>			30 174		261 325
<b><i>United Nations Office for Project Services (UNOPS)</i></b>					
South-South Global Assets and Technology Exchange (SS-GATE) System Track 5	333006	11 300		82 647	86 853
<i>Subtotal</i>		11 300		82 647	86 853
<b><i>United Nations Trust Fund for Human Security (UNTFHS)</i></b>					
Strengthen Human Security in Three Municipalities - El Salvador	191078		192		188 391
Sustained Improvement of Human Security in the City of Sao Paulo thorough Humanization Actions in Public School, Health Services and Communities	399002			92 188	318 097
Human Security for the Adolescent: Empowerment and Protection against Violence, Early Pregnancy, Maternal Mortality and HIV/AIDS	399003		18 894		( 18 894)

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Improvement of Human Security Conditions for Vulnerable Groups in Soacha, Colombia through the Development of Participatory, Integrated and Sustainable Social Protection Solutions	399004			584 613	142 238
<i>Subtotal</i>			19 086	676 801	629 832
<b>Total - International Organizations</b>		3 046 651	136 014	7 249 131	5 587 399
<b>III. Private and Public Sector</b>					
<i>Albert B. Sabin Institute</i>					
Surveillance of Human Papilloma Virus (HPV) Related Disease in Jamaica	397006	147 750		393 458	18 803
The Final Stage of Rubella and Congenital Rubella Syndrome Elimination in the Americas	397007				( 3 924)
Elimination of Neglected Diseases and other Poverty-Related Infections	397009				875
Regional Trust Fund for Neglected Infectious Diseases and Actions to Combat Neglected Tropical Diseases and other Infectious Diseases	397010			282 023	217 977
<i>Subtotal</i>		147 750		675 481	233 731
<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	600 000		2 515 964	
<i>Subtotal</i>		600 000		2 515 964	
<i>CDC Foundation</i>					
Bloomberg Initiative to Reduce Tobacco Use (GATS)	460001	162 105		364 346	163 500
The Global Adult Tobacco Survey (GATS) Pretest and Implementation	460002			165	
<i>Subtotal</i>		162 105		364 511	163 500

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<b><i>Colgate Palmolive Company</i></b>					
Community-Based Oral Health Interventions in Colombia and Ecuador	466001			99 959	121 762
<i>Subtotal</i>				99 959	121 762
<b><i>Conselho Nacional Pecuario (CNPC)</i></b>					
Development of Activities Related to the Strengthening of the Laboratory of Reference for Vesicular Disease	467001	374 019		817 301	316 843
<i>Subtotal</i>		374 019		817 301	316 843
<b><i>Global Alliance for Improved Nutrition (GAIN)</i></b>					
ProPAN: Process for the Promotion of Child Feeding: Updating and Capacity-Building to Improve Infant and Young Child Nutrition Programming	422002	19 888		108 370	82 657
<i>Subtotal</i>		19 888		108 370	82 657
<b><i>Global Alliance V. I. (GAVI)</i></b>					
Injection Safety Project - Bolivia	387004			461 580	
Injection Safety Project - Nicaragua	387006		511		
Improvement of Cold Chain Transport Training, and Waste Disposal Units for Injection Safety	387008		689		
Support the Immunization Services (ISS) of Bolivia 2007-2009	387009			180 506	33 089
Immunization Services Support Guyana 06- 07	387010				( 64)
New Vaccine Support for Introduction of Pneumococcal and Rotavirus Vaccines in Guyana	387011			9 949	25 989
New Vaccines for Immunization Services Support in Bolivia	387012			19 729	
New Vaccine Support for Introduction of Pneumococcal and Rotavirus Vaccines in Honduras	387013			18 514	71 326

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Contribution to Support the Introduction of New Vaccines and for Immunization Services Support in Nicaragua	387014				132 661
Health Systems Strengthening in Honduras	387015	349 500		1 014 945	723 848
<i>Subtotal</i>		349 500	1 200	1 705 223	986 849
<b><i>Income from Project Services</i></b>					
PROMESS: Sale of Vaccines and Essential Drugs	099020				1 373 836
<i>Subtotal</i>					1 373 836
<b><i>International Diabetes Federation</i></b>					
Support of the Study of the Cost of Diabetes in Latin America	345004	33 333		52 994	
<i>Subtotal</i>		33 333		52 994	
<b><i>Open Society Institute (OSI)</i></b>					
Strengthening Capacity in Primary Prevention of Violence Against Women and Children in Latin America and the Caribbean Region	470001	72 320		239 560	
<i>Subtotal</i>		72 320		239 560	
<b><i>Pan American Health and Education Foundation (PAHEF)</i></b>					
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	1 359 051		1 916 167	1 914 503
Improving Surveillance and Characterization of Meningococcal Disease in the Latin American Region	144029	512 925		716 712	297 302
A Center of Excellence to Counter Chronic Disease on the U.S. - Mexico Border	144031		4		230 052
Healthy Kids, Healthy Communities: Supporting Community Action to Prevent Childhood Obesity	144034	166 944		166 952	130 466

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Purchase of Portable Dental Health Units for Haiti	144035				( 2 655)
Development of a Framework for Governance and Operation of PAHO's Partners Forum	144036				24 700
International Women's Day Activities	144037				10 000
Update the Regional Working Standards for Blood Services Requirements for Blood Transfusions in the National Blood Programs	144038				19 070
Annual World Blood Donor Day - Haiti	144039			5 881	3 618
World Water Day, Today for Haiti Campaign: Installation of Water Pumps in Cite Soleil and Croiz des Bouquets	144040				12 700
<i>Subtotal</i>		2 038 920	4	2 805 712	2 639 756
<b>Program for Appropriate Technology in Health (PATH)</b>					
Assess and Monitor Safety of Oral Rotavirus Vaccine in Mexico	375004				( 21 246)
Post Marketing Safety Monitoring for Oral Rotavirus Vaccines in Brazil	375005				( 309)
Monitoring of the Impact of a National Introduction of Rotavirus Vaccine to Reducing Severe Rotavirus Diarrhea Among Children in Nicaragua	375006	14 175		37 676	17 264
Effectiveness of a Monovalent Rotavirus Vaccine Against Severe Rotavirus Diarrhea in Bolivia	375007	62 000		62 002	61 409
Latin America Meeting on Introduction of New Technologies for Primary and Secondary Prevention of Cervical Cancer	375008				( 1 169)
<i>Subtotal</i>		76 175		99 678	55 949
<b>Royal Commonwealth Society for the Blind</b>					
Regional Program for the Prevention of Blindness 2009 - 2011	203009				37 683
Execution of a Regional Program for the Prevention of Blindness	203010	35 000		43 142	
<i>Subtotal</i>		35 000		43 142	37 683
<b>Task Force For Global Health</b>					
Strengthen Capacities to Increase STH Deworming Coverage in School Age Children in Bolivia and Nicaragua	471001			132 421	4 021
<i>Subtotal</i>				132 421	4 021

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<b><i>Texas Children's Hospital</i></b>					
Production of VI TAG Meeting Report	459002			161	6 406
Production of VII TAG Meeting Report	459004		297		12 111
Production of Evidence Based Interventions for Neonatal Health Publication	459005				14 955
Production of VIII Tag Meeting Report	459006			3 896	11 104
Language and Medical Content Editing for the WHO ETAT/CETEP Manuals (Participant and Facilitator Manuals) and the TCH/BCM Manuals (Participant and Facilitator Manuals)	459007			3 000	
<i>Subtotal</i>			297	7 057	44 576
<b><i>The Global Fund (GFATM)</i></b>					
Scaling up the Regional Response to HIV/AIDS through the Pan Caribbean Partnership (PANCAP) Against HIV/AIDS in the Caribbean	018014				( 400)
Bolivia Free of Malaria	191104			61 821	157 189
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	26 026		35 517	14 055
<i>Subtotal</i>		26 026		97 338	170 844
<b><i>Various Grantors (Undesignated Contributions)</i></b>					
Support to the Bioethics Program	215025			1 268	10 072
Multi-Activities Financed by Small Contributions to PAHO during 2010 - 2011	215054				56 316
Promoting Evidenced-Based Practice in the US - Mexico Border Region	215055				3 627
Multi-Activities Financed by Small Contributions to PAHO during 2012 - 2013	215057			2 080	
<i>Subtotal</i>				3 348	70 015

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<b>World Diabetes Foundation</b>					
Integrated Chronic Disease Management Model	418002			2 044	6 446
Diabetes E-learning for Health Professionals: Increasing Capacity of the Americas	418004	3 000		11 223	211 861
E-Access to Diabetes Education and Information (EADEI)	418005			11 205	( 10 423)
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	100 000		115 535	105 648
Promoting Improved Primary Care and Prevention of Diabetes in two Northern Mexican Communities (Tijuana and Ciudad Juarez)	418007	71 000		107 335	42 605
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		262 489	17 511
<i>Subtotal</i>		354 000		509 831	373 648
<b>Total - Private and Public Sector</b>		4 289 036	1 501	10 277 890	6 675 670
<b>IV. Other Voluntary Contributions</b>					
Bequest to PAHO from the Lydia Behm Trust	454001				7 720
<b>Total - Other Voluntary Contributions</b>					7 720
<b>Total</b>		56 465 467	435 399	129 340 676	85 482 447

Notes:

<sup>1</sup> 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 Expense 2011	85 482 447
Project ID 099020 - Revenue is based on cash	555 551
Project ID 215017 - Revenue is based on cash	297
Project ID 144035 - Program Support Costs Adjustment in 2011	2 655
Voluntary Contributions Revenue 2011	86 040 950

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**Summary of Voluntary Contributions-National Voluntary Contributions**

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Source of Funds	PAHO Project ID	Accounts Receivable	Accounts Payable	Deferred Revenue	Revenue/ Expense <sup>1/</sup>
<b>Government Financing</b>					
<i>Argentina</i>					
Managerial Support for National Health Development	059001			62 465	323 060
Communication Plan to Support Rubella Vaccination Campaign - 2006	059031				913
Support Ministry of Health in Development & Implementation of Management System	059034		252		82 913
Action Plan for the Strengthening of the Public Health in the Province "Entre Ríos"	059035	94 426		197 520	38 571
Improvement of Health Population of Cuenca Matanza Riachuelo	059036				91 800
Intensified Surveillance ETI-IRAG in Argentina	059039			84 436	71 135
Improved Monitoring of Clinical and Epidemiological Viral Factors in the Immune Response to the Infection by New Influenza A H1N1	059040			72 695	13 640
Implementation of Five Priority Objectives of Strategy of Technical Cooperation of PAHO/WHO in Argentina - 2009 - 2011	059041			807 136	882 911
Implementation Diagnoses Tool WHO-AIMS in Argentina	059042			1 879	16 332
Information System and Statistics	059043			71 053	129 186
<i>Subtotal</i>		94 426	252	1 297 184	1 650 461
<i>Brazil</i>					
Integrated Network for Health Information	063084				14 549
Strategic Restructuring of Management in Ministry of Health	063103				70 919
Eradication of <i>Aedes aegypti</i>	063109				( 3 886)
Municipal Organization for One Health System	063124				236 381
Improve Activities of the National Health Council	063134		149 500		1 759 557
Development of Pharmaceutical Assistance	063137		526 840		4 650 407

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National Program Control of Tuberculosis	063151			4 918 596	1 920 588
Epidemiological and Environmental Surveillance	063166	5 405 405		14 213 348	8 950 366
Decentralized Management Qualification "United Health System"	063168	12 513 514		14 684 449	988 957
Reorganization of National System Sanitary Surveillance	063171		1 313		( 44 286)
Program Qualification of Supplemental Health	063172	598 216		1 162 859	299 422
Development and Organization of Health Systems and Services	063173	110 241 736		115 775 290	9 015 384
Support of the Implementation of the Policy of Strategic and Participatory Management of the United Health System	063174	12 864 865		13 721 678	3 507 648
Economy of Health	063175				( 94 117)
Development of Human Resources in Health	063177			13 070 683	4 077 512
Development of Management System of Technology in Health	063178			8 212 022	5 690 656
Family Health - Food and Nutrition	063180			10 714 864	7 863 544
Environmental Health / Institutional Strengthening and Training Human Resources for FUNASA	063182			3 322 744	5 812 765
Quality Program "United Health System"	063183	7 644 935		14 450 475	5 368 077
Implementation of National Policies on Blood	063184	884 459		1 682 039	630 588
Strength of Objectives and Directives United Health System in Sao Paulo	063187			1 316 528	577 954
CANCER Network	063190			5 603 941	2 374 870
Health Surveillance, Promotion and Prevention	063191			4 145 217	2 312 820
Strengthening of Objectives and Directives of SUS in Bahia State	063192			380 735	1 012 619
Management of Work and Health Education	063194	37 297 297		56 430 409	11 879 856
Institutional Strengthening and Advisory Services of International Affairs of the Ministry of Health - AISA	063195			5 675 426	2 551 341
Economic - Industrial Complex of Health	063198			7 056 951	4 432 756
Support for the National Council of State Secretaries of Health Municipals "CONASS"	063199			3 862 290	2 118 506

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Support for the National Council of State Secretaries of Health Municipals "CONASEMS"	063200			3 546 414	2 354 171
Prevention and Control of Dengue in the Context of Integrated Management	063201			2 393 451	1 434 678
Support for the Municipal Management of the Health System of Bello Horizonte	063202	879 730		879 730	
Strengthening of Actions and Health Surveillance	063205	5 150 298		9 924 768	
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			1 822 636	25 631
Protection and Promotion of the Indigenous Populations	063208	2 702 703		4 955 201	824 265
Decentralized Technical Cooperation Secretariat of Health of the State of PERNAMBUCO	063209	323 371		1 213 942	
Institutional Strengthening of the National Health Council	063210	1 391 405		1 391 405	
Development and Qualification of the Pharmaceutical Assistance	063212	4 088 064		4 088 064	
Strengthening of the Monitoring in Environmental Health and Health of the Employees of the United Health System	063213	3 728 230		3 728 230	
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	2 086 432		2 086 432	
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	1 654 054		1 654 054	

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(expressed in US dollars)

<b>Source of Funds</b>	<b>PAHO Project ID</b>	<b>Accounts Receivable</b>	<b>Accounts Payable</b>	<b>Deferred Revenue</b>	<b>Revenue/Expense <sup>1/</sup></b>
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	3 514 595		3 514 595	
Strengthening of the National Laboratory System of Public Health and of the National Network of Alert and Response to Emergencies	063217	9 098 803		9 098 803	
Strengthening of the Management of the National Surveillance System in Health	063218	6 486 486		6 486 486	
<i>Subtotal</i>		228 554 598	677 653	357 184 755	92 614 498
<b>Chile</b>					
Promotion of Bioethics	064004			215	4 879
<i>Subtotal</i>				215	4 879
<b>Colombia</b>					
San Andrés Healthy Phase II	066061	20 018			15 794
Integrated Management Strategies of Public Health	066067		88		( 88)
Public Comprehensive Health Management, Chronic and Transmittable Diseases, Environmental Health, and Public Health Surveillance	066068	2 688 623		11 965 008	4 986 109
Improvement of the Conditions of Water and Sanitation in Indigenous Communities of the Departments of Vichada and Vaupes	066069	73 028		116 830	31 166
Safety Plan to Improve the Conditions of the Water Quality for Human Consumption in the Rural Water Supply Systems of CORPOCALDAS.	066070			15 449	15 292
Response of the United Nations System to the Phenomenon of La Niña 2010-2011	066071			698 378	24 061
<i>Subtotal</i>		2 781 669	88	12 795 665	5 072 334
<b>Ecuador</b>					
Control of Tuberculosis in Ecuador	069021			570 000	
<i>Subtotal</i>				570 000	

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(expressed in US dollars)

<b>Source of Funds</b>	<b>PAHO Project ID</b>	<b>Accounts Receivable</b>	<b>Accounts Payable</b>	<b>Deferred Revenue</b>	<b>Revenue/Expense <sup>1/</sup></b>
<b>Guatemala</b>					
Integrated Development Division Regulator, Surveillance and Health Control - Phase II	072017			45 031	6 396
<i>Subtotal</i>				45 031	6 396
<b>Mexico</b>					
High-level Regional Consultation of America Against the Chronic Non-communicable Diseases and Obesity	076022				415 336
Second Ibero-American Encounter in the Caribbean on the Safety of Vial-La Ruta to Save Lives	076023				294 837
Sanitary Risks Human / Animal Ecosystem Implementation of the Healthy Housing Strategy - CHIAPAS	076024	149 554		149 554	
	076025			225 184	
<i>Subtotal</i>		149 554		374 738	710 173
<b>Peru</b>					
Managerial Support for National Health Development	081003			674 179	317 604
<i>Subtotal</i>				674 179	317 604
<b>Suriname</b>					
Reducing the Spread and Impact of HIV/AIDS in Suriname through Expansion of Prevention and Support Programs	082007			1 155	42 473
Reducing the Spread and Impact of HIV/AIDS in Suriname through Expansion of Prevention and Support Programs	082008			21 084	18 916
<i>Subtotal</i>				22 239	61 389
<b>Total</b>		231 580 247	677 993	372 964 006	100 437 734

Notes:

<sup>1</sup> 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.

*Annex*

**Summary of Voluntary Contributions - Emergency Preparedness and Disaster Relief**

*(expressed in US dollars)*

<b>Source of Funds</b>	<b>PAHO Project ID</b>	<b>Accounts Receivable</b>	<b>Accounts Payable</b>	<b>Deferred Revenue</b>	<b>Revenue/ Expense 1/</b>
<b>I. Government Financing</b>					
<i>Brazil</i>					
Humanitarian Emergency Operations in Nicaragua as a Consequence of the Tropical Depression	063211			31 377	18 623
<i>Subtotal</i>				31 377	18 623
<i>Canada</i>					
Response to Haiti Earthquake, PAHO Emergency Health Sector Response, UN Flash Appeal 2010	026142				( 75 677)
Response to Immediate Emergency Health Needs - Haiti Cholera Outbreak	026145		4 623		1 170 796
El Salvador Floods - 2011	026151			135 187	
<i>Subtotal</i>			4 623	135 187	1 095 119
<i>Spain</i>					
Emergency Response Fund for the Americas (AECID)	230112			149 797	266 344
Response to the Swine Influenza A (H1N1) in Latin American and the Caribbean	230128				155 118
Humanitarian Assistance in Health Problems after the Earthquake in Haiti	230131				11 263
Humanitarian Assistance in Health Problems after the Earthquake in Haiti	230132				( 398)
<i>Subtotal</i>				149 797	432 327
<i>United Kingdom</i>					
Strengthening Cholera Response Operations in Haiti	140063				3 230 428
Restoring Health and WASH Standards from the Effects of Hurricane Thomas in the Eastern Caribbean	140064				336 926
<i>Subtotal</i>					3 567 354

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<b>Source of Funds</b>	<b>PAHO Project ID</b>	<b>Accounts Receivable</b>	<b>Accounts Payable</b>	<b>Deferred Revenue</b>	<b>Revenue/ Expense 1/</b>
<i>United States of America</i>					
Response to the Swine Influenza A (H1N1)	002132		321		723
<i>Subtotal</i>			321		723
<b>Total - Government Financing</b>			4 944	316 361	5 114 146
<b>II. International Organizations</b>					
<i>European Community</i>					
Health Response to Earthquake in Haiti	049078	64 600			
Emergency Response in the Health Sector to Flooding Caused by Tropical Storm Agatha in Guatemala, Honduras and El Salvador	049080	34 536			
Restoring Health and WASH Standards from the Effects of Hurricane Tomas in Eastern Caribbean, Saint Lucia, Saint Vincent and the Grenadines	049083	51 586			189 693
Health Response to Cholera Outbreak in Haiti	049084	324 183			1 882 870
Response to Cholera Outbreak in Haiti	049085	63 601			637 847
Emergency Response to the Dengue Outbreak in Peru and Bolivia	049086	83 974			479 082
Response to the Cholera Epidemic in the Dominican Republic	049088	82 644			453 685
<i>Subtotal</i>		705 124			3 643 177
<b>Total - International Organizations</b>		705 124			3 643 177
<b>III. Private and Public Sector</b>					
<i>America Solidaria</i>					
Cholera Prevention and Treatment in the Area of "Croix Des Bouquets, Puerto Príncipe, Haiti"	469001	59 000		111 134	83 866
<i>Subtotal</i>		59 000		111 134	83 866

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(expressed in US dollars)

<b>Source of Funds</b>	<b>PAHO Project ID</b>	<b>Accounts Receivable</b>	<b>Accounts Payable</b>	<b>Deferred Revenue</b>	<b>Revenue/ Expense 1/</b>
<i>American Red Cross</i>					
Procurement, Shipment, Warehousing and Distribution of IV Fluids and Other Essential Medicine in Response to the Cholera Outbreak in Haiti	248003				1 500 199
<i>Subtotal</i>					1 500 199
<i>Income from Project Services</i>					
Haiti: Sale of Fuel	099000				1 562
<i>Subtotal</i>					1 562
<b>Total - Private and Public Sector</b>		59 000		111 134	1 585 627
<i>Special Fund for Natural Disaster Relief</i>					
	463000				
<b>Total - Special Fund</b>					
<b>Total</b>		764 124	4 944	427 495	10 342 950

Notes:

<sup>1</sup> 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 Referred Revenue is not recognized. Below is a reconciliation between Expense and Revenue:

Expense 2011	10 342 950
Project ID 463000 - Revenue is based on cash	( 426)
Project ID 099000 - Revenue is based on cash	( 1 562)
Voluntary Contributions Revenue	<u>10 340 962</u>

**Regional Office of the Americas (AMRO)  
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**Regional Office of The Americas for the  
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 Statement of Financial Performance by Segment**

*(expressed by US dollars)*

	<b>WHO Regular Budget</b>	<b>WHO Special Account for Servicing Costs</b>	<b>Special Program for Research &amp; Training</b>	<b>Staff Development and Learning Fund</b>
<b>REVENUE</b>				
<b>Revenue from Non-Exchange Transactions</b>				
Assessed contributions				
Voluntary Contributions				
Other Revenue	40 753 500	6 721 394	450 986	457 403
<b>Revenue from Exchange Transactions</b>				
Procurement of Public Health Supplies				
Other Revenue				
Miscellaneous Revenue				
<b>TOTAL REVENUE</b>	<b>40 753 500</b>	<b>6 721 394</b>	<b>450 986</b>	<b>457 403</b>
<b>EXPENSES</b>				
Staff and Other Personnel Costs	32 118 140	3 309 690	137 242	43 394
Supplies, Commodities, Materials	1 018 850	393 588	26 518	3 554
Equipment, Vehicles, Furniture and Depreciation				
Contract Services	3 224 525	1 070 640	136 578	150 060
Travel	2 621 222	46 449	112 627	250 155
Transfers and Grants to Counterparts	179 297		32 126	
General Operating and Other Direct Costs	1 591 466	1 901 027	5 895	10 240
Indirect Support Costs				
<b>TOTAL EXPENSES</b>	<b>40 753 500</b>	<b>6 721 394</b>	<b>450 986</b>	<b>457 403</b>
<b>NET SURPLUS (DEFICIT)</b>				

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 Statement of Financial Performance by Segment**

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*(expressed by US dollars)*

Post Occupancy Charges AMRO	Sasakawa Health Trust Fund	WHO Voluntary Funds for Health Promotion	Total <sup>1</sup> 2011	Total <sup>1</sup> 2010
1 579 967	308 199	28 797 172	79 068 621	82 437 067
<b>1 579 967</b>	<b>308 199</b>	<b>28 797 172</b>	<b>79 068 621</b>	<b>82 437 067</b>
	91 153	8 411 615	44 111 234	38 433 706
177 943	2 974	4 866 982	6 490 409	15 115 738
1 341 967	80 430	5 782 003	11 786 203	10 507 507
	133 642	6 314 495	9 478 590	8 464 823
		3 114 761	3 326 184	4 976 261
60 057		307 316	3 876 001	4 939 032
<b>1 579 967</b>	<b>308 199</b>	<b>28 797 172</b>	<b>79 068 621</b>	<b>82 437 067</b>

<sup>1</sup>Note - No eliminations are provided.

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# **Caribbean Epidemiology Center**

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*Annex*

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

*(expressed in US dollars)*

	<u>31 December 2011</u>	<u>31 December 2010</u>
<b>ASSETS</b>		
<b>Current Assets</b>		
Cash and Cash Equivalents	30 783	27 878
Accounts Receivable	7 945 591	7 591 665
<b>Total Current Assets</b>	<u>7 976 374</u>	<u>7 619 543</u>
<b>TOTAL ASSETS</b>	<u>7 976 374</u>	<u>7 619 543</u>
<b>LIABILITIES</b>		
<b>Current Liabilities</b>		
Accounts Payable	15 793	31 068
Accrued Liabilities	42 654	61 309
<b>Total Current Liabilities</b>	<u>58 447</u>	<u>92 377</u>
<b>TOTAL LIABILITIES</b>	<u>58 447</u>	<u>92 377</u>
<b>NET ASSETS / EQUITY</b>		
<b>Fund Balances and Reserves</b>		
Fund Balances	<u>7 917 927</u>	<u>7 527 166</u>
<b>NET RESERVES &amp; FUND BALANCES</b>	<u>7 917 927</u>	<u>7 527 166</u>

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**Caribbean Epidemiology Center  
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 Statement of Financial Performance**

*(expressed in US dollars)*

	<b>31 December 2011</b>	<b>31 December 2010</b>
<b>REVENUE</b>		
<b>Revenue from Non-Exchange Transactions</b>		
Assessed Contributions	2 613 855	2 613 855
Voluntary Contributions		210
Other Revenue		
<b>Revenue from Exchange Transactions</b>		
Procurement of Public Health Supplies		
Other Revenue	458 086	358 263
Miscellaneous Revenue	19 045	25 467
<b>TOTAL REVENUE</b>	<b>3 090 986</b>	<b>2 997 795</b>
<b>EXPENSES</b>		
Staff and Other Personnel Costs	295 379	162 259
Supplies, Commodities, Materials	145 667	142 311
Equipment, Vehicles, Furniture and Depreciation		
Contract Services	1 825 787	1 660 450
Travel	207 686	165 367
Transfers and Grants to Counterparts		
General Operating and Other Direct Costs	225 706	199 081
Indirect Support Costs		15
<b>TOTAL EXPENSES</b>	<b>2 700 225</b>	<b>2 329 483</b>
<b>NET SURPLUS (DEFICIT)</b>	<b>390 761</b>	<b>668 312</b>

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**Caribbean Epidemiology Center  
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 Statement of Changes in Net Assets**

*(expressed in US dollars)*

	<b>31 December 2011</b>	<b>31 December 2010</b>
<b>Net assets at the beginning of the year</b>	<b>7 527 166</b>	<b>3 012 559</b>
Change in accounting policy		3 846 295
<b>Restated balance at the beginning of the year:</b>	<b>7 527 166</b>	<b>6 858 854</b>
PSC Capitalization		
Transfers from/to reserves		
Actuarial gains and losses on After Service Health Insurance		
Gain/Loss on Revaluation of Fixed Assets (Revaluation reserve)		
Gain/Loss on Revaluation of Investments		
<b>Total of items (revenue/expenses) recognized directly in Net Assets</b>	<b>7 527 166</b>	<b>6 858 854</b>
<b>Surplus/(deficit) for the Financial Period</b>	<b>390 761</b>	<b>668 312</b>
<b>Net assets at the end of the year</b>	<b>7 917 927</b>	<b>7 527 166</b>

*Annex*

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

*(expressed in US dollars)*

	<b>31 December 2011</b>	<b>31 December 2010</b>
<b>Cash Flows from Operating Activities</b>		
Surplus for the period	390 761	668 312
(Increase) in Receivables	( 353 926)	( 559 828)
(Increase) in Assessed Contributions		
Received in Advance	( 15 275)	( 82 541)
(Increase) in Accrued Liabilities	( 18 655)	( 3 865)
<b>Net Cash Flows from Operating Activities</b>	<b>2 905</b>	<b>22 078</b>
<b>Net Increase in Cash and Cash Equivalents</b>	<b>2 905</b>	<b>22 078</b>
<b>Cash and term deposits at beginning of financial period</b>	<b>27 878</b>	<b>5 800</b>
<b>Cash and Cash Equivalents, end of financial period</b>	<b>30 783</b>	<b>27 878</b>

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**Caribbean Epidemiology Center**  
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**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
<b>REVENUE</b>					
<b>Revenue from Non-Exchange Transactions</b>					
Assessed Contributions	2 613 855				
Voluntary Contributions					
Other Revenue					
<b>Revenue from Exchange Transactions</b>					
Procurement of Public Health Supplies					
Other Revenue	692				
Miscellaneous Revenue	37		308		
<b>TOTAL REVENUE</b>	<b>2 614 584</b>		<b>308</b>		
<b>EXPENSES</b>					
Staff and Other Personnel Costs	49 139				
Supplies, Commodities, Materials	144 293		1 374		
Equipment, Vehicles, Furniture and Depreciation					
Contract Services	1 813 910		11 877		
Travel	186 632				21 054
Transfers and Grants to Counterparts					
General Operating and Other Direct Costs	222 557		261		2 888
Indirect Support Costs					
<b>TOTAL EXPENSES</b>	<b>2 416 531</b>		<b>13 512</b>		<b>23 942</b>
<b>NET SURPLUS (DEFICIT)</b>	<b>198 053</b>		<b>( 13 204)</b>		<b>( 23 942)</b>

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<b>Program Support Cost Fund</b>	<b>Terminal Entitlements Fund</b>	<b>Staff Provident Fund</b>	<b>Total/<sup>1</sup> 2011</b>	<b>Total/<sup>1</sup> 2010</b>
			2 613 855	2 613 855 210
	290 656	166 738 18 700	458 086 19 045	358 263 25 467
	<b>290 656</b>	<b>185 438</b>	<b>3 090 986</b>	2 997 795
	113 722	132 518	295 379 145 667	162 259 142 311
			1 825 787 207 686	1 660 450 165 367
			225 706	199 081 15
	<b>113 722</b>	<b>132 518</b>	<b>2 700 225</b>	2 329 483
	<b>176 934</b>	<b>52 920</b>	<b>390 761</b>	668 312

<sup>1/</sup>Note - No eliminations are provided.

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# **Caribbean Food and Nutrition Institute**

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

*(Expressed in US Dollars)*

	<b>31 December 2011</b>	<b>31 December 2010</b>
<b>ASSETS</b>		
<b>Current Assets</b>		
Cash and Cash Equivalents	4 162	15 121
Accounts Receivable	1 834 873	1 905 686
<b>Total Current Assets</b>	<b>1 839 035</b>	<b>1 920 807</b>
 <b>TOTAL ASSETS</b>	 <b>1 839 035</b>	 <b>1 920 807</b>
 <b>LIABILITIES</b>		
<b>Current Liabilities</b>		
Accounts Payable	32 745	87 206
Deferred Revenue	188 128	376 366
<b>Total Current Liabilities</b>	<b>220 873</b>	<b>463 572</b>
 <b>TOTAL LIABILITIES</b>	 <b>220 873</b>	 <b>463 572</b>
 <b>NET ASSETS / EQUITY</b>		
<b>Fund Balances and Reserves</b>		
Fund Balances	1 618 162	1 457 235
 <b>FUND BALANCES</b>	 <b>1 618 162</b>	 <b>1 457 235</b>

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

*(Expressed in US Dollars)*

	<b>31 December 2011</b>	<b>31 December 2010</b>
<b>REVENUE</b>		
<b>Revenue from Non-Exchange Transactions</b>		
Assessed Contributions	412 269	412 269
Voluntary Contributions	173 393	175 719
Other Revenue		
<b>Revenue from Exchange Transactions</b>		
Procurement of Public Health Supplies		
Other Revenue	12 070	14 169
Miscellaneous Revenue		
<b>TOTAL REVENUE</b>	<b>597 732</b>	<b>602 157</b>
<b>EXPENSES</b>		
Staff and Other Personnel Costs	277 585	312 564
Supplies, Commodities, Materials	17 436	28 786
Equipment, Vehicles, Furniture and Depreciation		
Contract Services	86 457	131 975
Travel	25 638	4 637
Transfers and Grants to Counterparts		
General Operating and Other Direct Costs	11 003	1 813
Indirect Support Costs	18 686	19 609
<b>TOTAL EXPENSES</b>	<b>436 805</b>	<b>499 384</b>
<b>NET SURPLUS</b>	<b>160 927</b>	<b>102 773</b>



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**Caribbean Food and Nutrition Institute  
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 Statement of Cash Flow (Indirect Method)**

*(Expressed in US Dollars)*

<b>Cash Flows from Operating Activities</b>	<b><u>31 December 2011</u></b>	<b><u>31 December 2010</u></b>
Surplus for the period	160 927	102 773
(Increase)/ Decrease in Accounts Receivables	70 813	( 231 146)
(Decrease) in Assessed Contributions Received in Advance	( 58 148)	
Increase in Accounts Payable	3 687	138 696
(Decrease) in Deferred Revenue	( 188 238)	( 1 942)
<b>Net Cash Flows from Operating Activities</b>	<b><u>( 10 959)</u></b>	<b><u>8 381</u></b>
<b>Cash Flows from Investment and Financing Activities</b>		
<b>Net Increase (decrease) in Cash and Cash Equivalents</b>	<b>( 10 959)</b>	<b>8 381</b>
<b>Cash and term deposits at beginning of financial period</b>	<b><u>15 121</u></b>	<b><u>6 740</u></b>
<b>Cash and Cash Equivalents, end of financial period</b>	<b><u><u>4 162</u></u></b>	<b><u><u>15 121</u></u></b>

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**Caribbean Food and Nutrition Institute  
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 Statement of Financial Performance by Segment**

*(Expressed in US Dollars)*

	<b>Regular Budget and Working Capital Fund</b>	<b>Voluntary Contributions</b>	<b>Special Fund</b>	<b>Total 2011</b>	<b>Total 2010</b>
<b>REVENUE</b>					
<b>Revenue from Non-Exchange Transactions</b>					
Assessed Contributions	412 269			412 269	412 269
Voluntary Contributions		173 393		173 393	175 719
Other Revenue					
<b>Revenue from Exchange Transactions</b>					
Procurement of Public Health Supplies					
Other Revenue			12 070	12 070	14 169
Miscellaneous Revenue					
<b>TOTAL REVENUE</b>	<b>412 269</b>	<b>173 393</b>	<b>12 070</b>	<b>597 732</b>	<b>602 157</b>
<b>EXPENSES</b>					
Staff and Other Personnel Costs	218 604	58 981		277 585	312 564
Supplies, Commodities, Materials		11 097	6 339	17 436	28 786
Equipment, Vehicles, Furniture and Depreciation					
Contract Services	8 211	64 872	13 374	86 457	131 975
Travel	16 884	8 754		25 638	4 637
Transfers and Grants to Counterparts					
General Operating and Other Direct Costs		11 003		11 003	1 813
Indirect Support Costs		18 686		18 686	19 609
<b>TOTAL EXPENSES</b>	<b>243 699</b>	<b>173 393</b>	<b>19 713</b>	<b>436 805</b>	<b>499 384</b>
<b>NET SURPLUS (DEFICIT)</b>	<b>168 570</b>		<b>( 7 643)</b>	<b>160 927</b>	<b>102 773</b>

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*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>
<b><u>GOVERNMENT FINANCING</u></b>					
<i>Guyana</i>					
Nutrition Training Components, Basic Nutrition Program	330008				( 549)
Survey of Iron Iodine and Vitamin A status	330009	134 955		( 188 128)	50 034
<i>Jamaica</i>					
Review of the Poverty Food Basket	075015				7 902
<i>Trinidad and Tobago</i>					
Evaluation School Meals Option	085010		( 2 236)		( 288)
<b>Total - Government Financing</b>		134 955	( 2 236)	( 188 128)	57 099
<b><u>INTERNATIONAL ORGANIZATIONS</u></b>					
<i>World Food Programme</i>					
Integrating Nutrition Therapy into Medical Management	202002				91 421
<i>The Food and Agriculture Organization (FAO)</i>					
Caribbean Nutrition Promotion Competition	51016		(137)		3 068
<b>Total - International Organizations</b>			( 137)		94 489
<b><u>PRIVATE AND PUBLIC SECTOR</u></b>					
<i>World Diabetes Foundation</i>					
Preventing Diabetes & Other Chronic Diseases through a School-Based Behavioral Intervention in Four Caribbean Countries	418003	2 901			21 805
<b>Total - Private and Public Sector</b>		2 901			21 805
<b>Total</b>		137 856	( 2 373)	( 188 128)	173 393

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## **Other Centers**

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

*(Expressed in US Dollars)*

	<u>31 December 2011</u>	<u>31 December 2010</u>
Deferred Revenue available as of 31 December	348 189	377 409
Revenue Activity	882 662	1 490 886
Expenditure Activity	911 882	1 559 857

Other disbursements include \$ 3 063 837 under trust fund arrangements; \$804 024 from PAHO Regular Budget; and \$44 051 from WHO funds. (No accruals are included).

Revenue includes: \$846 517 from sale of publications and other services; and \$36 145 from sales of CD-ROM system services.

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

*(Expressed in US Dollars)*

	<u>31 December 2011</u>	<u>31 December 2010</u>
Deferred Revenue available as of 31 December	606 084	404 366
Revenue Activity	271 542	178 112
Expenditure Activity	69 824	7 851

Other disbursements include \$1 154 913 under trust fund arrangements; \$615 950 from PAHO Regular Budget; and \$652 114 from WHO funds. (No accruals are included).

Revenue was received from sundry sales.

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

*(Expressed in US Dollars)*

	<u>31 December 2011</u>	<u>31 December 2010</u>
Deferred Revenue available as of 31 December	998 508	772 830
Revenue Activity	1 715 319	1 728 403
Expenditure Activity	1 479 092	1 087 164

Other disbursements include \$4 438 247 under trust fund arrangements; \$3 136 437 from PAHO Regular Budget; and \$902 537 from WHO funds. (No accruals are included).

Revenue was received from sale of laboratory services.

**The End**