

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 2010 – 31 December 2010

Core Activities Segment

	PAHO Regular Budget	WHO / AMRO Regular Budget	PAHO Working Capital Fund	PAHO Regular Budget Surplus	PAHO Revenue Surplus	PAHO Governing Bodies Projects	PAHO Holding Account	Total
REVENUE								
Revenue from Non-Exchange Transactions								
Assessed Contributions	93 200 000							93 200 000
Voluntary Contributions								
Other Revenue		39 543 000						39 543 000
Revenue from Exchange Transactions								
Procurement of Public Health Supplies								
Other Revenue Miscellaneous Revenue	5 158 848							5 158 848
TOTAL REVENUE	98 358 848	39 543 000						137 901 848
EXPENSES								
Staff and Other Personnel Costs	78 533 025	24 727 592				452 671		103 713 288
Supplies, Commodities, Materials	1 391 541	1 360 703				384 994		3 137 238
Equipment, Vehicles, Furniture and Depreciation	859 288							859 288
Contractual Services	6 923 917	4 979 671				633 425		12 537 013
Travel	3 558 347	4 701 453				131 073		8 390 873
Transfers and Grants to Counterparts	1 515 233	456 164				61 719		2 033 116
General Operating and Other Direct Costs	1 446 384	3 317 417						4 763 801
Indirect <input type="checkbox"/> Support Costs								
TOTAL EXPENSES	94 227 735	39 543 000				1 663 882		135 434 617
NET SURPLUS (DEFICIT)	4 131 113					(1 663 882)		2 467 231

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Partnership Activities Segment

	PAHO Voluntary Contributions	PAHO Voluntary Contributions from Governments Internal	AMRO Voluntary Funds for Health Promotion	AMRO Trust Funds for Human Reproductive Program	AMRO Sasakawa Health Trust Fund	PAHO Emergency Preparedness & Disaster Relief	AMRO Voluntary Contributions	AMRO Professional Officers	Total Voluntary Funds Segment
REVENUE									
Revenue from Non-Exchange Transactions									
Assessed Contributions									
Voluntary Contributions	82 946 048	106 767 260				9 911 133			199 624 441
Other Revenue			32 799 326		131 160				32 930 486
Revenue from Exchange Transactions									
Procurement of Public Health Supplies									
Other Revenue	390								390
Miscellaneous Revenue									
TOTAL REVENUE	82 946 438	106 767 260	32 799 326		131 160	9 911 133			232 555 317
EXPENSES									
Staff and Other Personnel Costs	19 726 184	2 934 337	7 866 463		18 658	1 926 248			32 471 890
Supplies, Commodities, Materials	10 947 010	11 086 011	13 142 917			4 485 663			39 661 601
Equipment, Vehicles, Furniture and Depreciation									
Contractual Services	19 048 521	43 121 678	2 871 898		5 143	1 132 254			66 179 494
Travel	15 864 453	22 742 421	3 842 008		105 551	1 035 692			43 590 125
Transfers and Grants to Counterparts	8 224 146	21 563 973	4 479 673			384 934			34 652 726
General Operating and Other Direct Costs	1 953 998	128 491	596 367		1 808	445 701			3 126 365
Indirect Support Costs	6 999 082	5 190 349				547 855			12 737 286
TOTAL EXPENSES	82 763 394	106 767 260	32 799 326		131 160	9 958 347			232 419 487
NET SURPLUS (DEFICIT)	183 044					(47 214)			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	Program Support Costs	AMRO Special Fund for Servicing Costs	Total
REVENUE							
Revenue from Non-Exchange Transactions							
Assessed Contributions							
Voluntary Contributions					12 753 877		12 753 877
Other Revenue						6 419 251	6 419 251
Revenue from Exchange Transactions							
Procurement of Public Health Supplies	510 640 283	8 836 773	21 672 922		241 124		541 391 102
Other Revenue Miscellaneous Revenue				3 646 536	400 775		4 047 311
TOTAL REVENUE	510 640 283	8 836 773	21 672 922	3 646 536	13 395 776	6 419 251	564 611 541
EXPENSES							
Staff and Other Personnel Costs				(1 923)	4 619 043	5 608 235	10 225 355
Supplies, Commodities, Materials	496 274 503	8 836 773	21 078 588	236 001	53 726	309 409	526 789 000
Equipment, Vehicles, Furniture and Depreciation							
Contractual Services				1 817 030	315 131	127 122	2 259 283
Travel				291 456	38 361	(412 097)	(82 280)
Transfers and Grants to Counterparts					74 269		74 269
General Operating and Other Direct Costs				518 770	138 486	786 582	1 443 838
Indirect Support Costs							
TOTAL EXPENSES	496 274 503	8 836 773	21 078 588	2 861 334	5 239 016	6 419 251	540 709 465
NET SURPLUS (DEFICIT)	14 365 780		594 334	785 202	8 156 760		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 After Service Health Insurance	PAHO Tax Equalization Fund	PAHO Master Capital Investment Fund
REVENUE						
Revenue from Non-Exchange Transactions						
Assessed Contributions					5 125 000	
Voluntary Contributions						
Other Revenue						
Revenue from Exchange Transactions						
Procurement of Public Health Supplies						
Other Revenue	12 836	1 234 911	4 283 470	2 231 076		908 224
Miscellaneous Revenue						
TOTAL REVENUE	12 836	1 234 911	4 283 470	2 231 076	5 125 000	908 224
EXPENSES						
Staff and Other Personnel Costs	43 708	5 970 938	4 343 614	15 790 644	6 175 518	
Supplies, Commodities, Materials	22 210					1 467 881
Equipment, Vehicles, Furniture and Depreciation						
Contractual Services	98 060					826 613
Travel	116 146					(117)
Transfers and Grants to Counterparts	73 342					
General Operating and Other Direct Costs						829 361
Indirect Support Costs						
TOTAL EXPENSES	353 466	5 970 938	4 343 614	15 790 644	6 175 518	3 123 738
NET SURPLUS (DEFICIT)	(340 630)	(4 736 027)	(60 144)	(13 559 568)	(1 050 518)	(2 215 514)

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Special Activities Segment

AMRO Real Estate Fund	AMRO Terminal Payments Account	AMRO Non- Payroll Statutory Entitlements	AMRO Special Fund for Research & Training	AMRO Information Technology Fund	AMRO Post Occupancy Charges Fund	Total
						5 125 000
			581 653	591 705	2 370 972	3 544 330
	595 083	1 419 808				10 685 408
	595 083	1 419 808	581 653	591 705	2 370 972	19 354 738
	595 083	1 419 808	154 427	58 331		34 552 071
			2 058	202 154	98 497	1 792 800
			145 736	302 913	2 075 024	3 448 346
			217 578	10 330		343 937
			40 425			113 767
			21 429	17 977	197 451	1 066 218
	595 083	1 419 808	581 653	591 705	2 370 972	41 317 139
						(21 962 401)

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Sub-Regional Consolidated Centers Activities Segment /Interparty Segment

	Caribbean Epidemiology Center	Caribbean Food and Nutrition Institute	Total Associates Segment	Inter-Party Transactions	Total 2010
REVENUE					
Revenue from Non-Exchange Transactions					
Assessed Contributions	2 613 855	412 269	3 026 124		101 351 124
Voluntary Contributions	210	175 719	175 929	(12 756 910)	199 797 337
Other Revenue				(2 370 971)	80 066 096
Revenue from Exchange Transactions					
Procurement of Public Health Supplies				(241 124)	541 149 978
Other Revenue	358 263	14 169	372 432	(10 077 515)	5 028 026
Miscellaneous Revenue	25 467		25 467		5 184 315
TOTAL REVENUE	2 997 795	602 157	3 599 952	(25 446 520)	932 576 876
EXPENSES					
Staff and Other Personnel Costs	162 259	312 564	474 823	(10 077 514)	171 359 913
Supplies, Commodities, Materials	142 311	28 786	171 097	(339 622)	571 212 114
Equipment, Vehicles, Furniture and Depreciation					859 288
Contractual Services	1 660 450	131 975	1 792 425	(2 075 023)	84 141 538
Travel	165 367	4 637	170 004		52 412 659
Transfers and Grants to Counterparts					36 873 878
General Operating and Other Direct Costs	199 081	1 813	200 894	(197 451)	10 403 665
Indirect Support Costs	15	19 609	19 624	(12 756 910)	
TOTAL EXPENSES	2 329 483	499 384	2 828 867	(25 446 520)	927 263 055
NET SURPLUS (DEFICIT)	668 312	102 773	771 085		5 313 821

Assessed Contributions

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

Annex

(expressed in US dollars)

Member State	Beginning Balance 1 January 2010	Assessed Contributions	Payments Received	Ending Balance 31 December 2010
Antigua and Barbuda		22 368	22 368	
Argentina	6 891 563	3 990 824	3 990 824	6 891 563
Bahamas		78 288	78 288	
Barbados		74 560	74 560	
Belize		24 232	24 232	
Bolivia		55 920	55 920	
Brazil		7 107 432	7 107 432	
Canada		12 850 252	12 850 252	
Chile		1 036 384	1 036 384	
Colombia		752 124	752 124	
Costa Rica	28 466	139 800	148 920	19 346
Cuba	253 806	462 272	442 000	274 078
Dominica	35 841	15 844	15 844	35 841
Dominican Republic		153 780	153 682	98
Ecuador		153 780	153 780	
El Salvador	31 511	78 288	109 799	
France		269 348	269 348	
Grenada	54 020	20 504		74 524
Guatemala	127	139 800	139 248	679
Guyana	88	20 504	20 592	
Haiti		55 920	55 920	
Honduras	63 023	55 920	118 943	
Jamaica		151 916	151 916	
Mexico	5 471 305	6 070 116	11 536 410	5 011
Netherlands		83 880	83 880	
Nicaragua		55 920	55 920	
Panama		121 160	121 160	
Paraguay		153 780	153 780	
Peru	195 555	412 876	522 624	85 807
Puerto Rico		103 452	103 452	
Saint Kitts and Nevis		20 504	20 504	
Saint Lucia		22 368		22 368
Saint Vincent and the Grenadines		20 504	20 504	
Suriname		55 920	55 920	
Trinidad and Tobago		167 760	167 760	
United Kingdom	61 268	55 920	3 606	113 582
United States	19 314 160	60 502 740	60 157 084	19 659 816
Uruguay		207 836	207 836	
Venezuela		2 560 204		2 560 204
TOTAL-PAHO	32 400 733	98 325 000	100 982 816	29 742 917

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

(expressed in US dollars)

Member State	Beginning Balance 1 January 2010	Assessed Contributions	Payments Received	Ending Balance 31 December 2010
Anguilla		7 841	7 841	
Antigua and Barbuda		17 774	17 774	
Aruba	32 643	35 026	32 643	35 026
Bahamas		122 852	122 852	
Barbados		155 001	155 001	
Belize	1 178	27 968	27 245	1 901
Bermuda		39 207		39 207
British Virgin Islands	21 576	7 841	29 417	
Cayman Islands		17 512	17 512	
Dominica	128 653	17 774	20 415	126 012
Grenada		17 774	1 700	16 074
Guyana		89 395	89 395	
Jamaica	2 744 058	342 677	319 363	2 767 372
Montserrat		7 841	3 921	3 920
Netherlands Antilles	317 933	87 303	45	405 191
Saint Kitts and Nevis		17 774	17 774	
Saint Lucia	44 345	17 774	17 774	44 345
Saint Vincent and the Grenadines		17 774	17 774	
Suriname	544 531	120 237	544 531	120 237
Trinidad and Tobago		1 438 669	1 438 669	
Turks and Caicos Islands		7 841	7 841	
TOTAL-CAREC	3 834 917	2 613 855	2 889 487	3 559 285

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

(expressed in US dollars)

Member State	Beginning Balance 1 January 2010	Assessed Contributions	Payments Received	Ending Balance 31 December 2010
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	3 591	180
British Virgin Islands		781	781	
Cayman Islands		781	781	
Dominica	13 691	3 771	6 191	11 271
Grenada		3 771		3 771
Guyana		52 285	52 285	
Jamaica	1 449 507	156 034	148 604	1 456 937
Montserrat	1 202	1 262	2 464	
Saint Kitts and Nevis		3 771	3 771	
Saint Lucia	10 313	3 771	6 874	7 210
Saint Vincent and the Grenadines		3 771	3 771	
Trinidad and Tobago		113 795	113 795	
Turks and Caicos Islands		656		656
TOTAL CFNI	1 474 713	412 269	401 924	1 485 058

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Procurement Funds

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Annex

Statement of Reimbursable Procurement on Behalf of Member States

(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 2010. A 3% service charge was applied to the net cost of the items purchased. In 2010 the service charges amounted to \$241 124. 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	-	440 126	2 600 425
Bahamas	-	591	911
Barbados	-	367	
Belize	-	13 700	127 368
Bolivia	-	499 071	423 993
Brazil	-	3 970 339	2 718 438
Chile	-	500	
Colombia	-	1 079 597	184 620
Costa Rica	-	6 591	8 544
Cuba	-	798 303	334 896
Dominican Republic	-	3 034	
Ecuador	-	1 003 923	805 803
El Salvador	-	2 200	6 709
Grenada	-		6 110
Guatemala	-	118 564	1 250 656
Guyana	-	164 385	185 492
Haiti	-	13 331	
Honduras	-	11 541	10 585
Jamaica	-	418	1 963
Mexico	-	403	
Nicaragua	-	759 494	482 634
Panama	-	60 196	28 596
Paraguay	-	21 957	
Peru	-	7 558	
Suriname	-	1 211	16 264
Trinidad and Tobago	-	4 088	24 408
Uruguay	-	15 818	3 558
Venezuela	-	7 701	-
Sub-Total Reimbursable Procurement on Behalf of Member States	-	9 005 007	9 221 973
Accrued Liability	-	(3 285)	(385 200)
Total Reimbursable Procurement on Behalf of Member States	-	9 001 722	8 836 773

^{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 is recognized based on the cost of the goods and services being delivered or performed during the Financial Period. Furthermore, an accrued liability of (\$3 285) has been recognized for goods delivered at the end of 2010 and paid in 2011

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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. In 2010, the Capitalization Account included the 3% service charge earned of \$14 467 991, a \$30 contribution, and a \$48 291 charge for valuation losses. The expenditure of \$510 688 544 allocated to the countries is based on standard agreed-upon pricing of vaccines. The total difference between the standard and actual pricing in 2010 was \$53 950 which was charged to the capitalization of the Revolving Fund.

	Balance 01 January 2010	Expense	Revenue	Balance 31 December 2010
Country Summary Totals	98 177 729	516 845 616	516 845 616	98 177 729
Adjustment for Accrued Liability	4 736 720	(6 157 072)	(6 157 072)	4 736 720
Transfer to Capitalization Account		(14 634 798)		14 634 798
Adjustment for Accrual of Capitalization		166 807		(166 807)
Pricing Variance		53 950		(53 950)
Valuation Gain And Losses			(48 291)	(48 291)
Contributions			30	30
Sub-total	102 914 449	496 274 503	510 640 283	117 280 229
Reserve Account Balance	100 000			100 000
Refunds to Governments			(5 627 722)	(5 627 722)
Accrued Liabilities/Revenue	(4 736 720)	9 450 987		(14 187 707)
Payments in Process			(68 387)	(68 387)
Capitalization of the Revolving Fund	60 934 639		(14 467 991)	46 466 648
Accrual of Capitalization of the Revolving Fund	435 607		(435 607)	
Transfer from PAHO	10 000 000			10 000 000
Closing Fund Balance	169 647 975	505 725 490	490 040 576	153 963 061
<u>Funds Available for Future Revolving Fund Purchases</u>				
Revolving Fund Balance as of 31 December 2010 (per above)				153 963 061
Plus: Amount due to Fund from Member States/Institutions (Gross)			31 834 731	
Less: Funds received in Advance from Member States/Institutions (Gross)			(99 961 766)	(68 127 035)
Balance of Capitalization Account				85 836 026

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Statement of the Revolving Fund for Vaccine Procurement

(expressed in US dollars)

Source of Funds	Accounts Receivable	Deferred Revenue	Revenue/ Expense^{1/}
Anguilla	2 060		31 551
Antigua and Barbuda	104 455		116 860
Argentina		4 208 438	52 073 202
Aruba	72 736		226 414
Bahamas	41 117		471 560
Barbados	195 208		410 962
Belize		259 395	240 853
Bermuda		4 331	143 279
Bolivia	2 109 467	5 485 527	12 110 431
Brazil		9 926 635	89 662 399
British Virgin Islands	20 487		55 146
Cayman Islands	33 991		254 227
Chile	1 014 813		24 144 381
Colombia		47 365 482	63 171 096
Costa Rica	4 869 533	28	16 128 000
Cuba		8 795	
Dominica		4 075	28 706
Dominican Republic	1 258 192	485	3 668 314
Ecuador	541 055	16 892 156	43 862 459
El Salvador	3 107 714	2 781	12 777 011
Grenada	21 161	561	74 532
Guatemala	3 826 251	10	7 250 668
Guyana	45 182	509 519	508 257
Honduras		8 222 725	12 156 873
Jamaica	76 214	42 596	957 561
Montserrat	2 340		20 200
Netherlands Antilles	9 272	33 283	90 108
Nicaragua	1 128 643	1 321 584	6 901 082
Panama	4 314 694		22 902 730
Paraguay		2 222 569	9 512 523
Peru	3 732 607	9 517 211	106 402 249
Saint Kitts and Nevis	14 280		27 392
Saint Lucia	24 338	412	123 354
Saint Vincent and The Grenadines		11 124	48 917
Saint Maarten	6 649		40 920
Suriname	95 654	133	229 262
Trinidad and Tobago	38 123		1 223 457
Turks and Caicos Islands	25 822		90 948
Uruguay	3 419 068	450 802	6 107 731
Venezuela		1 507 291	22 600 001
Total Revolving Fund for Vaccine Procurement	30 151 126	107 997 948	516 845 616

^{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 is recognized based on the cost of the goods being delivered or performed during the Financial Period. Furthermore, an accrued liability of \$6 157 072 has been recognized for goods delivered at the end of 2010 and paid in 2011.

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Statement of the Regional Revolving Fund for Strategic Public Health Supplies

(expressed in US dollars)

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 \$594 334 during the 2010 financial reporting period and reached a total amount of \$2 465 945 at the end of 2010. As of 31 December 2010, twenty-one Member States had indicated their commitment to participate in the Fund through an exchange of letters.

Source of Funds	Accounts Receivables	Deferred Revenue	Revenue Expense ^{1/}
Argentina	-	407 210	1 399 599
Belize	-	32 442	164 955
Bolivia	-	292 661	142 984
Brazil	-	10 640 008	7 623 667
Colombia	-	3 557 901	3 490 660
Dominican Republic	-	2 356 875	5 609 994
Ecuador	-	3 820 179	2 442 969
El Salvador	-	1 069 142	1 630 582
Guatemala	-	966 958	769 867
Haiti	-	57 407	
Honduras	-	1 204 962	160 234
Nicaragua	-	3 665 201	34 780
Panama	-	236 175	1 249
Paraguay	-	1 127 740	205 413
Peru	-	502 209	1 326
Uruguay	-	517	
Venezuela	5 819		
Sub-Total Regional Revolving Fund for Strategic Public Health Supplies	5 819	29 937 587	23 678 279
Accrued Liability	14 566	(513 983)	(2 005 357)
Total Regional Revolving Fund for Strategic Public Health Supplies	20 385	29 423 604	21 672 922

^{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 is recognized based on the cost of the goods and services being delivered or performed during the Financial Period. The Fund's "Expense" net of the \$594 334 in administrative service charge, was \$21 078 588. Furthermore, an accrued liability of \$513 982 has been recognized for goods delivered at the end of 2010 and paid in 2011.

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 ^{1/}
I. Government Financing					
<i>Argentina</i>					
Contribution of the Government to INPPAZ ^{2/}	059018	219 715			
<i>Subtotal</i>		219 715			
<i>Brazil</i>					
Contribution of the Government to PANAFTOSA	063001			1 786 506	2 059 669
Contribution of the Government to BIREME Library for Adolescent Health and Public Health	063004				1 259 849
	063122				1 202 881
Development of Animal Health Programs	063181				129 391
Development of Animal Health Programs	063193			454 843	635 013
SCIELO Books \ E-Publication Books of Academic Presses	063197	54 926		56 405	157 203
Implementation Portal BUS/CEFOR - SMS	063203	85 207		143 059	
Contribution of the Government to BIREME	063204				47 058
Development of Methodology System E- Publication Books of Academic Presses	165001	219 701		219 701	
<i>Subtotal</i>		359 834		2 660 514	5 491 064
<i>Canada</i>					
Canadian International Immunization Initiative/CIII-Phase II	026109		154 249		640 497
Prevention and Control of Communicable Diseases in South America	026120			403 169	1 362 378
Consultant Trust Fund for Human Resources Mobilization	026122		1 579		32 709
Programme for Emergency Preparedness and Disaster Relief	026125		572		(572)
Support to PAHO Health Program	026126			1 725 238	4 906 649
Support to Bolivia for the Purchase of Vaccines and Syringes	026127			17 649	(16 970)

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Source of Funds	PAHO Project ID	Accounts Receivable	Accounts Payable	Deferred Revenue	Revenue/ Expense ^{1/}
Free Obstetric Care for Poor Pregnant Women	026128		29 166		1 851 564
Support to a Vaccination Expansion Program in Haiti (PAPEV) PAHO/UNICEF	026129	3 026 330		3 583 456	969 289
Disaster Risk Reduction in the Health Sector of CARICOM Member States	026136	1 000 000		1 326 727	680 909
Improved Health for Internally Displaced Persons (IDPs) in Colombia and Refugees 2009	026138				219 166
Immediate Response to H1N1 Influenza Pandemic	026140			299 314	1 637 732
Emergency Preparedness and Disaster Relief Program 2010	026141		29 033		912 675
Responding to Post-Disaster Health Needs after the Earthquake in Chile	026143			49 523	440 049
Support to PAHO Regional Routine Immunization Program	026144	477 000		7 127 127	830 235
Caribbean Eco-Health Programme: Public and Environmental Health Interactions in Food and Water-born Illnesses	109035	93 250		139 497	78 791
Improvement of Reproductive Health in Haiti	278008	6 745 165		7 823 352	1 802 752
"Tobacco and Public Health: From Theory to Practice" Adaptation of the Online Course	281039				29 644
Support Cost of ICDRA Meeting in Geneva, September 2008	281040			254	(252)
Strengthening Policy and Partnership Process for Prevention and Control of Chronic Diseases in Central and South America	435004				356 703
Preventing Cervical Cancer in Latin America	435005			142 592	142 653
Counter - Terrorism Capacity Building in Support to the "Cricket World Cup" (CWC)	452001			453	1 651
Counter - Terrorism Capacity Building Program	452003		29 069		265 654
F & M Veta Version Modeling Workshop in Brazil, March 2010	462002	21 805			21 805
<i>Subtotal</i>		11 363 550	243 668	22 638 351	17 165 711
Colombia					
Letter of Understanding no. 11 between Instituto Colombiano Agropecuario (ICA) and PANAFTOSA	066065			3 544	44 227
<i>Subtotal</i>				3 544	44 227

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Honduras					
Initiative for Strengthening Health Services in the Framework of the Alliance GAVI (FSS/GAVI)	074013			94 570	
<i>Subtotal</i>				94 570	
France					
Personnel Support for the HIV/AIDS Program	247025		34		(34)
Technical Training Officers, Ministry of Health - Bolivia	062042	64 841		64 842	
<i>Subtotal</i>		64 841	34	64 842	(34)
Italy					
Functional Improvement of the Hospital of Chalchuapa and Development of the Integrated Network of Health Services of El Salvador	261027			217 673	100 193
Support to National Health System (PROSEPU II)	261028	1 124 403		1 343 105	174 387
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	82 786		85 926	108 479
<i>Subtotal</i>		1 207 189		1 646 704	383 059
Mexico					
Health Promotion and Disease - Risk Prevention in North Mexican Border	076019			256 310	513 817
<i>Subtotal</i>				256 310	513 817
Netherlands					
PAHO Institutional Strengthening of MINSA - Nicaragua	077089	1 140 120		2 187 439	812 561
<i>Subtotal</i>		1 140 120		2 187 439	812 561

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Norway					
Promotion of Gender Equity for the Eradication of Violence Against Women in Nicaragua	251034			186 461	1 033 124
HIV Prevention in Young People using a Human Rights Framework in Central America and the Caribbean	251035	3 727 334		3 997 316	1 062 213
<i>Subtotal</i>		3 727 334		4 183 777	2 095 337
Panama					
Support Workforce Development in Latin America	465001	635 040		722 956	28 720
<i>Subtotal</i>		635 040		722 956	28 720
Peru					
Pan American Center for Sanitary Engineering and Environmental Sciences (CEPIS)	081001			831 788	163 683
Regional Task Force on Water and Sanitation based in Peru - ETRAS	081040	154 377		154 377	
<i>Subtotal</i>		154 377		986 165	163 683
Spain (Including Provincial Governments)					
Spain Holding Account	230001			415 017	
Health in Ibero-America/Communicable Diseases and HIV/AIDS	230087			10 263	(332)
Health in Ibero-America/Family and Community Health	230088			608	
Health in Ibero-America/Technologies in Health	230089			3 635	(2 673)
Health in Ibero-America/Strengthening Public Health Systems	230090			5 742	(164)
Health in Ibero-America/Communicable Diseases and HIV/AIDS - Years 2 & 3	230093			13 106	(116)
Health in Ibero-America/Family and Community Health - Years 2 & 3	230094			3 138	(2 176)
Health in Ibero-America/Technologies in Health - Years 2 & 3	230095			2 365	210 858
Health in Ibero-America/Strengthening Public Health Systems - Years 2 & 3	230096			84 141	(13 275)

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Mobil Health Care Assistance - Bolivia	230099			459 629	
Spanish Fund 2007 Contribution - Haiti	230100			31 310	(22 886)
Support to the Masters in Tropical Medicine - 2008 Edition	230101			4 649	
Promotion of Access to Essential Medicines in Haiti	230102			1 413	(92)
"Spanish Fund Development 2007" Human Resources Health in Haiti	230103			263 553	286 765
"Spanish Fund Development 2007" Gender Equity and Health from an Ethnic-Racial Perspective	230104			809	925
"Spanish Fund Development 2007" Primary Health Care in Bolivia	230105			236 689	
"Spanish Fund Development 2007" Special Strategies and Control of Chagas in Andean Region	230106			3 203	34 970
"Spanish Fund Development 2007" Regional Program of Dengue Control	230107			5 968	13 864
Elaboration of Health Agenda Dominican Republic and Central America, Spanish Funds 2007	230108				1 081
Strengthening of Access to Essential Medications Dominican Republic and Central America, Spanish Funds 2007	230109			96	34 001
Reconstruction Project after Earthquake - Peru	230110			14 958	239 555
"Spanish Fund Development 2007" Primary Health Care Program/ Affected POP Hurricane Felix - Nicaragua	230111				9 278
Strengthening of the Response Capacity of the Health Sector to Disasters in Central America, Dominican Republic and Haiti	230113		97		365 235
Improvement of the Sanitary Conditions and Access to Health for Populations Displaced and Vulnerable in the Departments of CHOCO, NARINO and VALLE CAUCA	230114		119		(254)
Recovery of Operating Capacity and Reduction of Vulnerability to Disasters in the Health Sector in Dominican Republic	230115			5 225	128 102
Institutional Strengthening of Public Health Systems	230116			90 667	837 681
Improvement of the Basic Health Services	230117			123 883	2 145 735

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Source of Funds	PAHO Project ID	Accounts Receivable	Accounts Payable	Deferred Revenue	Revenue/ Expense ^{1/}
Improvement to the Access to Essential Drugs and other Health Products	230118			25 490	708 831
Strengthening of Human Resources in the Health System	230119			5 294	173 584
Improvement of Health and Sexual and Reproductive Rights	230120			9 573	950 452
Child Health Improvement	230121			1 070	311 377
Fight Against the Prevalent and Forgotten Diseases (including HIV, Malaria and Tuberculosis)	230122			223 195	4 060 998
Strengthening of Research and Development in Health	230123			4 110	317 203
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			72 904	408 078
Contribute and Support the Access to Essential Drugs in Haiti	230125			44 689	(34 771)
Maintain Haiti Polio-free, Measles and Rubella, in addition Dispense Vitamin A to Children from 1 to 5 years	230126			73 331	788 913
Spanish Fund Coordination - 2008	230127			30 937	120 843
Safe Health Institute Hospital "Heroes de Baire" Cuba	230129			236 193	1 275 547
Implementation and Dissemination of Brief Interventions for At-Risk Drinking, Drug Health Services in Latin America	230130			81 729	58 607
Response to Emergency Health Needs, Internally Displaced Population (IDP) in Colombia	230133			268 900	266 460
Recovery Operation Capacity, Reduction and Vulnerability Disaster, Dominican Republic	230134			290 163	426 687
Regional Program Dengue	230135			3 970 948	283 322
Improvement of Basic Health Services	230137			1 951 492	163 108
Improvement of the Access to Essential Medicines and Other Products	230138			582 856	29 724
Strengthening of Human Resources and Health Systems	230139			247 571	4 219
Sexual and Reproductive Improvement of Health and Rights	230140			1 464 513	36 417
Child Health Improvement	230141			345 285	72 185
Institutional Strengthening - Public Health Systems	230142			970 422	98 868
Strengthening of Investigation and Development in Health	230143			517 058	49 742
Hospital "Heroe de Baire" Reconstruction Project - Cuba	230144			545 000	

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					Revenue/ Expense ^{1/}
Support for PROMESS - HAITI	230145			218 000	
Finance Experts	230146			1 378 874	147 126
Evaluation of the Cooperation of Spain	230147			381 500	
Advocacy and Human Rights for Persons Living with HIV/AIDS and Engagement of Sex Workers and Men who have Sex with Men	191065		3 311		(3 310)
Integration of Ecosystems Adaptable to Climate Change in the Colombian Massif	191066			27 738	68 572
Intercultural Policies Program Inclusiveness & Create Opportunities (MDGF-1829)	191070			135 884	63 028
Integration of Climate Change Adaptation and Mitigation Measures (MDGF-1747)	191071			229 058	225 245
Gender Equality and Empowerment of Women through Participation and Gender Practices in Public Budgets (MDGF- 1725)	191072	268 039		331 445	298 027
Local Environmental Management for Natural Resources Management and Provision of Environmental SER in Bosawas (NSGF-1751)	191073	186 715		207 353	93 672
Economic Governance of Water and Sanitation Honduras (MDGF-1782)	191075			146 955	249 593
Access to Safe Drinking Water and Sanitation (MDGF - 1920)	191076	987 020		3 326 001	366 427
Manage Environmental Resources and Climatic Risks Peru (MDGF-1691)	191077	175 861		441 367	104 714
Strengthen Effective Management of Water & Sanitation (MDGF-1816)	191080	52 000		157 016	198 541
Strengthening the Ability to Define and Apply Drinking Water and Sanitation Policies	191081	128 186		261 892	155 765
National Capacity Building: Economic, Water and Sanitation	191082	874 832		1 111 753	248 110
Strengthening Peace in Guatemala through Violence Prevention and Management of Conflict	191083	359 520		384 102	64 228
Strengthen Women's Institutions in Guatemala	191084			151 458	249 112
Improving Nutrition and Food Security for the Peruvian Child: A Capacity Building Approach	191087	1 095 185		1 324 806	210 871
Promoting Food Security and Nutrition for Indigenous Children in Brazil	191088	1 287 755		1 768 662	411 608
Protecting Children: Towards a Coordinated Food Security and Nutritional Programme for El Salvador	191089	1 319 730		1 507 673	337 189

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Program Governance of the Water and Sanitation Sector in Ecuador within the Framework of the Millennium Development Goals	191090	63 130		92 439	132 261
The Indigenous Communities and Afro-Colombians of CHOCO Promote Nutrition and Food Security	191091	1 010 594		1 201 539	69 440
National Capacity Building: Intercultural Conflict Prevention and Management	191092			43 102	12 623
Building Social Capital to Reduce Violence in El Salvador	191093	239 680		730 556	77 490
Local Response Capacity: Inter-Sectorial Implementation PMD-C	191094	249 762		554 014	314 652
Improving the Situation of Children, Food Safety, and Nutrition in Guatemala	191095	790 944		900 714	279 710
Supporting the Fight Against Anemia Vulnerable Groups - Cuba	191096	659 655		947 102	69 398
Strengthening Banana Value Chain/Growth Inclusive Markets - Dominican Republic	191097	217 381		258 438	112 178
Childhood Nutrition and Food Safety	191099	82 379		149 618	
Alcohol Consumption, Partners and Response	457001			203 020	215 976
<i>Subtotal</i>		10 048 368	3 527	32 314 869	19 608 722

Sweden

Integral Model of Health Development with Social Participation	163117			548 806	1 805 875
Family and Community Health	163124		148		(148)
Support to SIDA-PAHO Strategic Partnership on the Regional Health Programme in Central America 2008-2010 - Social Protection in Health	163135		3 343		295 187
Support to SIDA-PAHO Strategic Partnership on the Regional Health Programme in Central America 2008-2010 - Family and Adolescent Health	163136		2 655		429 953
Support to SIDA-PAHO Strategic Partnership on the Regional Health Programme in Central America 2008-2010 - Gender Equality in Health	163137				68 398

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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			786 438	
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	1 600 127		1 840 347	
<i>Subtotal</i>		1 600 127	6 146	3 175 591	2 599 265
United Kingdom					
Caribbean Regional Cholera Preparedness and Prevention Programme	140062	1 180 548		1 180 548	
Leadership and Health Workforce Development	218001			32 626	(88)
Strengthen the Development of Public Health Workforce	218002			191 029	20 822
<i>Subtotal</i>		1 180 548		1 404 203	20 734
United States of America					
Program in Infectious Diseases Maternal/Neonatal and Health Systems	002108		141		(141)
Expansion of Directly Observed Treatment Short-course Strategy for Tuberculosis	002116	1 070 511		1 036 599	1 767 774
The Development of Hurricane Hazard Maps for the Caribbean Basin	002121		226		(226)
Strengthen Health Systems and Services in Context of Primary Health Care	002122	1 041 038		931 378	1 807 162
Avian and Pandemic Influenza Preparedness in the Caribbean	002126	580 000		583 105	499 572
Health Support for Displaced and Vulnerable Populations in Priority Departments in Colombia: Huila, Putamayo Norte de Santander and Cauca	002127		208		141 343
Support the Amazon Malaria Initiative (AMI) and the South America Infectious Diseases Initiative (SAIDI) over a 3 year period	002129	990 000		904 226	1 646 444

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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		10 152		396 706
A Secure and Disaster Resilient Health Sector in the Americas	002131	537 000		497 007	1 167 785
Violence and Injury Prevention	002134	1 640 000		1 517 853	482 147
Support for Leptospirosis Outbreak in Nicaragua	002135	34 000		34 000	
Elimination of Measles, Rubella and Congenital Rubella Syndrome (CRS) in the Americas - Year 5	028050				(107 425)
Health Promotion and Non-Communicable Disease and Injury Prevention Initiatives in Latin America and the Caribbean	028059				246 383
Coordination of Comprehensive Emerging Infectious Disease Plans	028061				(5 207)
Influenza Preparedness in the Americas Region - Year 3	028071				23 438
Influenza Preparedness in the Americas Region - Year 4	028072	17 186			2 021 012
Influenza Preparedness in the Americas Region - Year 5	028073	2 590 700		2 555 986	161 214
Phase II: U.S. Mexico Border Diabetes Prevention and Control Project	028076				619 054
Building Capacity and Networks to Address Emerging Infectious Diseases in the Americas - Year 2	028078	1 166			514 284
Building Capacity and Networks to Address Emerging Infectious Diseases in the Americas - Year 3	028079	665 547		631 313	359 234
Improving Capacity to Monitor the HIV/AIDS Epidemic in the Caribbean - Year 2	028083				851 163
Improving Capacity to Monitor the HIV/AIDS Epidemic in the Caribbean - Year 3	028084	351 000		343 927	156 073
Strengthening Immunization Programs in the Americas - Year 1	028085				1 319 789
Strengthening Immunization Programs in the Americas - Year 2	028086	2 633 910		1 931 006	4 263 632
Non-Communicable Disease Prevention and Health Promotion in the Region	028090	236 549		225 553	22 996
Promoting Cross-National Research on Aging for Policy Formulation	040027			3 542	423

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Cardiovascular Disease Prevention and Control in the Americas	137016		184		36 507
Center for Reproduction and Conservation of Primates (PPP/CRPC)	137017				713
Support the Administration of GIEFA	190007		13 587		16 663
Publication of Materials that the International Working Group on the Hemispheric Eradication of Foot and Mouth Disease (GIEFA) Produced for Fiscal Year 2010	190008	30 250		30 250	
Project to Provide Data on Medical Products and Regulatory Processes	240001	904 000		901 771	2 229
Health for Internally Displaced Population in Colombia and Refugees in Neighboring Countries	374007				(271)
Improved Health for Internally Displaced Population (IDPs) in Colombia and Refugees in Neighboring Countries	374008	211			(1 626)
Improved Health for Internally Displaced Population (IDPs) in Colombia and Refugees in Neighboring Countries	374009		15 558		444 101
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	2 537 000		1 962 890	1 437 109
Improved Health for Internally Displaced Population (IDPs) in Colombia and Refugees in Neighboring Countries	374011	850 331		781 920	88 411
<i>Subtotal</i>		16 710 399	40 056	14 872 326	20 378 465
Total - Government Financing		48 411 442	293 431	87 212 161	69 305 331

II. International Organizations

Caribbean Community (CARICOM)

Secretariat

Public Health Program Support Cricket World Cup - 2007	018013		352		26 418
The Pan Caribbean Partnership Against HIV/AIDS Project	018015				526 928
<i>Subtotal</i>			352		553 346

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<i>European Community</i>					
Strengthening Communities through Safer Health Facilities in the Caribbean	049063		1 224		(1 224)
Strengthening the Integration of the British & Dutch OCT's in the Regional Response within the PANCAP Framework	049068	4 137 113		4 603 398	1 940 174
Strengthening of Communities through Safe Health Facilities in Central America: A Safe Hospital Programme with Local Perspective	049069	105 149			179 798
Preparedness for Emerging and Re- Emerging Infectious Diseases Outbreaks in Priority Countries of Latin America and the Caribbean (LAC)	049072	31 801			(41 957)
Strengthening Health Response for Communities Affected by Acute Displacement in Four Departments of Colombia	049073	52 284			193 438
Safe Hospitals: Strengthening Disaster Preparedness at the Local Level, Argentina, Colombia, Bolivia, Ecuador, Paraguay and Uruguay	049074	210 179			999 495
Response to Diphtheria Outbreak in Port- au-Prince, Haiti	049076				25 670
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	049079	69 171			530 650
Strengthening Health Response for Communities Affected by Acute Displacement in Three Departments of Colombia	049081	57 820		273 309	26 916
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	139 295		692 197	16 280
<i>Subtotal</i>		4 802 812	1 224	5 568 904	3 869 240
<i>Inter-American Development Bank</i>					
Prevention and Control of A H1N1 and Other Infectious Diseases in Latin America and the Caribbean	091028	997 376		993 614	2 002 595
<i>Subtotal</i>		997 376		993 614	2 002 595

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<i>International Bank for Reconstruction and Development (World Bank)</i>					
Improving Health Surveillance in Haiti	199029	279 638		372 850	
Support to Health Sector Response to Earthquake Affected Population	199030	100 000		413 585	586 415
<i>Subtotal</i>		379 638		786 435	586 415
<i>Joint United Nations Program on AIDS (UNAIDS)</i>					
Strengthen Communication Techniques for People Living with HIV/AIDS	191063			817	
OECS Global Funds Activities in Eastern Caribbean Countries (PAF/UNAIDS)	191067			28 986	62 865
HIV Epidemiology Surveillance (PAF/UNAIDS Funds 2007 - 2008)	191074				47 531
Barbados Strengthening HIV/STI Prevention and UN Theme Group Joint Team (PAF/UNAIDS)	191085			20 347	25 598
Economic Governance in the Water and Sanitation Sector in the RAAN and RAAS - Nicaragua	191086	107 000		197 855	100 115
Programme Acceleration Funds (PAF funds)	191098			426	(425)
Support for Completion for 2010 UNGASS Report	191102			828	10 072
Strengthening Comprehensive Sexuality Education and its Role in HIV Prevention in Latin America and the Caribbean	332074				21 853
Strengthening the National M&E and Surveillance System Across the "Three Ones" Principles in Bolivia	332075			26 044	13 956
Development of Studies; Strengthening the Response of the Education Sector, and Strengthening Local Capacities for Planning and Development Public Policies in Chile	332076			29 883	10 066
Study of HIV and Other Sexually Transmitted Infections Prevalence and Related Behaviors among MSM in the City of Guayaquil, Ecuador	332077			45 525	4 475

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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			75 000	
<i>Subtotal</i>		107 000		425 711	296 106
United Nations Children's Fund (UNICEF)					
Reimbursable Loan of Mrs. Maggie Schmeitz from PAHO/WHO and the United Nations Children's Fund (UNICEF)	187080			11 173	39 958
Health of Women and Men in the Americas, Profile 2009	187084				12 628
Social Campaign for Introduction of H1N1 Vaccine in Nicaragua	187085				25 198
Elimination of the Maternal and Child Transmission of HIV and Syphilis in Ecuador	187086			10 000	
<i>Subtotal</i>				21 173	77 784
United Nations Development Fund for Women (UNIFEM)					
Gender, Health and Development in Americas: Basis Indicators 2009	421006		549		16 951
Alliance for a Life Without Violence in Panama	191101			193 851	59 987
<i>Subtotal</i>			549	193 851	76 938
United Nations Development Program (UNDP)					
Joint Program for the Support of Human Security in Honduras	191058				(1 073)
Joint Programs: Gender, Environment and Climate Change, Economic Governance and Childhood, Food and Nutrition Security	191100				13 788
<i>Subtotal</i>					12 715

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United Nations Environment Program (UNEP)					
Regional Alternatives to DDT for Malaria Vector Control	195002			11 038	268 933
<i>Subtotal</i>				11 038	268 933
United Nations International Strategy for Disaster Reduction (ISDR)					
Global Facility for Disaster Reduction and Recovery	368005			92 986	500 967
Global Facility for Disaster Reduction and Recovery	368006		43 612		65 137
<i>Subtotal</i>			43 612	92 986	566 104
United Nations Office for the Coordination of Humanitarian Affairs (OCHA)					
Strengthening Intersectoral Community-Based and National Pandemic Influenza A (H1N1) Preparedness in Jamaica	401003			291 499	58 501
<i>Subtotal</i>				291 499	58 501
United Nations Office for Project Services (UNOPS)					
South-South Global Assets and Technology Exchange (SS-GATE) System Track 5	333006	146 900		146 900	
<i>Subtotal</i>		146 900		146 900	
United Nations Population Fund (UNFPA)					
Gender and Health Profile in the Americas	278010				2 322
Virtual Library Intercultural Indigenous People, Traditional Medicine and Indigenous People	278011		1 000		6 200
<i>Subtotal</i>			1 000		8 522

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Annex

Source of Funds	PAHO Project ID	Accounts Receivable	Accounts Payable	Deferred Revenue	Revenue/ Expense ^{1/}
United Nations Trust Fund for Human Security (UNTFHS)					
Strengthen Human Security in Three Municipalities - El Salvador	191078			188 582	96 307
Sustained Improvement of Human Security in the City of Sao Paulo thorough Humanization Actions in Public School, Health Services and Communities	399002	241 144		410 284	188 751
Human Security for the Adolescent: Empowerment and Protection against Violence, Early Pregnancy, Maternal Mortality and HIV/AIDS	399003		30 624		135 921
<i>Subtotal</i>		241 144	30 624	598 866	420 979
Total - International Organizations		6 674 870	77 361	9 130 977	8 798 178
III. Private and Public Sector					
Albert B. Sabin Institute					
Elimination of Rubella and Congenital Rubella Syndrome in the Americas	397002		218		(218)
Introduction of the Rotavirus Vaccine in the Americas	397005				(10)
Surveillance of Human Papilloma Virus (HPV) Related Disease in Jamaica	397006	147 750		412 261	38 001
The Final Stage of Rubella and Congenital Rubella Syndrome Elimination in the Americas	397007		924		3 372
Introduction of the Rotavirus Vaccine in the Americas	397008				170 656
Elimination of Neglected Diseases and other Poverty-Related Infections	397009		3 633		656 357
<i>Subtotal</i>		147 750	4 775	412 261	868 158
CDC Foundation					
Bloomberg Initiative to Reduce Tobacco Use (GATS)	460001			365 740	123 978
The Global Adult Tobacco Survey (GATS) Pretest and Implementation	460002			165	2 026
<i>Subtotal</i>				365 905	126 004

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Source of Funds	PAHO Project ID	Accounts Receivable	Accounts Payable	Deferred Revenue	Revenue/ Expense ^{1/}
Colgate Palmolive Company					
Community-Based Oral Health Interventions in Colombia and Ecuador	466001	112 080		221 721	21 359
<i>Subtotal</i>		112 080		221 721	21 359
Conselho Nacional Pecuario (CNPIC)					
Development of Activities Related to the Strengthening of the Laboratory of Reference for Vesicular Disease	467001	21 302		147 274	
<i>Subtotal</i>		21 302		147 274	
Global Alliance for Improved Nutrition (GAIN)					
ProPAN: Process for the Promotion of Child Feeding: Updating and Capacity-Building to Improve Infant and Young Child Nutrition Programming	422002	79 552		191 027	7 853
<i>Subtotal</i>		79 552		191 027	7 853
Global Alliance V. I. (GAVI)					
Injection Safety Project - Bolivia	387004			461 580	
Injection Safety Project - Cuba	387005		131		210 091
Injection Safety Project - Nicaragua	387006			510	85 356
Strengthening of the Immunization Systems (ISS)	387007				(7)
Improvement of Cold Chain Transport Training, and Waste Disposal Units for Injection Safety	387008			689	11 111
Support the Immunization Services (ISS) of Bolivia 2007-2009	387009			213 596	
Immunization Services Support Guyana 06- 07	387010				30 352
New Vaccine Support for Introduction of Pneumococcal and Rotavirus Vaccines in Guyana	387011			35 938	20 915
New Vaccines for Immunization Services Support in Bolivia	387012			19 729	2 906
New Vaccine Support for Introduction of Pneumococcal and Rotavirus Vaccines in Honduras	387013			89 840	37 750

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Source of Funds	PAHO Project ID	Accounts Receivable	Accounts Payable	Deferred Revenue	Revenue/ Expense ^{1/}
Contribution to Support the Introduction of New Vaccines and for Immunization Services Support in Nicaragua	387014	55 500		188 161	18 474
Health Systems Strengthening in Honduras	387015	923 500		1 738 793	254 383
<i>Subtotal</i>		979 000	131	2 748 836	671 331
Global Forum Health Research					
2008 Global Ministerial Forum on Research for Health	461001		3 104		(2 499)
<i>Subtotal</i>			3 104		(2 499)
Income from Project Services					
PROMESS: Sale of Vaccines and Essential Drugs	099020				920 968
<i>Subtotal</i>					920 968
International Diabetes Federation					
Support of the Study of the Cost of Diabetes in Latin America	345004	33 333		52 994	
<i>Subtotal</i>		33 333		52 994	
Johns Hopkins School of Public Health					
Surveillance of Vaccine Preventable Bacterial Diseases, Invasive Diseases in the Region of the Americas: SIREVA II	366004				(12)
<i>Subtotal</i>					(12)
Pan American Health and Education Foundation (PAHEF)					
Expansion of Central American Diabetes Initiative to Belize & Panama	144010		938		2 580
Specialization Program on Managing Health Programs and Services for Older Adults	144025				4 539

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Annex

Source of Funds	PAHO Project ID	Accounts Receivable	Accounts Payable	Deferred Revenue	Revenue/ Expense ^{1/}
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	2 452 282		3 830 670	996 407
Improving Surveillance and Characterization of Meningococcal Disease in the Latin American Region	144029	512 925		1 014 014	167 938
Technical Cooperation Project-School Takove Katu	144030				603
A Center of Excellence to Counter Chronic Disease on the U.S. Mexico Border	144031			113 837	76 060
International Women's Day Activities	144032				9 979
CARPHA Meeting - June 2010	144033			174	2 826
Healthy Kids, Healthy Communities: Supporting Community Action to Prevent Childhood Obesity	144034	254 368		297 418	46 206
Purchase of Portable Dental Health Units for Haiti	144035				23 080
<i>Subtotal</i>		3 219 575	938	5 256 113	1 330 218
Program for Appropriate Technology in Health (PATH)					
Post Marketing Safety Monitoring for Oral Rotavirus Vaccines in Brazil	375005				114 285
Monitoring of the Impact of a National Introduction of Rotavirus Vaccine to Reducing Severe Rotavirus Diarrhea Among Children in Nicaragua	375006	14 175		54 939	86 799
Effectiveness of a Monovalent Rotavirus Vaccine Against Severe Rotavirus Diarrhea in Bolivia	375007	62 000		123 411	85 613
Latin America Meeting on Introduction of New Technologies for Primary and Secondary Prevention of Cervical Cancer	375008	14 999			99 999
<i>Subtotal</i>		91 174		178 350	386 696
Royal Commonwealth Society for the Blind					
Regional Program for the Prevention of Blindness 2009 - 2011	203009	24 608		45 434	5 368
<i>Subtotal</i>		24 608		45 434	5 368

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Annex

Source of Funds	PAHO Project ID	Accounts Receivable	Accounts Payable	Deferred Revenue	Revenue/ Expense ^{1/}
<i>Texas Children's Hospital</i>					
Production of VI TAG Meeting Report	459002		6 567		8 434
Seventh Meeting (VII) of the Technical Advisory Group on " Integrated Management of Child Illnesses Strategy" IMCI	459003				1 827
Production of VII TAG Meeting Report	459004			12 408	2 592
Production of Evidence Based Interventions for Neonatal Health Publication	459005			15 000	
<i>Subtotal</i>			6 567	27 408	12 853
<i>The Global Fund (GFATM)</i>					
Scaling up the Regional Response to HIV/AIDS through the Pan Caribbean Partnership (PANCAP) Against HIV/AIDS in the Caribbean	018014				(9 285)
<i>Subtotal</i>					(9 285)
<i>Various Grantors (Undesignated Contributions)</i>					
Support to the Bioethics Program	215025			11 341	20 198
Multiactivities Financed by Small Contributions to PAHO during 2010 - 2011	215054	2 500		31 309	42 594
Promoting Evidenced-Based Practice in the US - Mexico Border Region	215055	11 987		3 627	8 360
<i>Subtotal</i>		14 487		46 277	71 152
<i>World Diabetes Foundation</i>					
Integrated Chronic Disease Management Model	418002			8 490	(4 835)
Diabetes E-learning for Health Professionals: Increasing Capacity of the Americas	418004	186 000		223 083	27 246
E-Access to Diabetes Education and Information (EADEI)	418005	2 414			47 273

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Source of Funds	PAHO Project ID	Accounts Receivable	Accounts Payable	Deferred Revenue	Revenue/ Expense ^{1/}
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	175 000		221 183	98 539
<i>Subtotal</i>		363 414		452 756	168 223
Total - Private and Public Sector		5 086 275	15 515	10 146 356	4 578 387
IV. Voluntary Contributions					
Voluntary Contributions Priority Programs - Member States: Cayman Islands, Guatemala, Saint Kitts & Nevis and Trinidad & Tobago	444001			3 307	32 817
Bequest to PAHO from the Lydia Behm Trust	454001			7 720	48 681
Total - Voluntary Contributions				11 027	81 498
Total		60 172 587	386 307	106 500 521	82 763 394

Notes:

^{1/} In accordance with IPSAS, beginning 1 January 2010, PAHO has recognized 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:

Expense: 2010	82 763 394
Project ID 099020 - Revenue is based on cash	185 309
Project ID 215017 - Revenue is based on cash	390
Project ID 144035 - Program Support Costs Adjustment in 2011	(2 655)
Voluntary Contributions Revenue	82 946 438

^{2/} The Accounts Receivable as of 31 December 2010 does not include \$512,148 due from the Government of Argentina to PAHO for costs incurred by PAHO and charged to the Regular Budget on the Government's behalf in respect to INPPAZ. The full amount was collected in February 2011.

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Summary of Voluntary Contributions-Government Financing of Internal Projects

(expressed in US dollars)

Source of Funds	PAHO Project ID	Accounts Receivable	Accounts Payable	Deferred Revenue	Revenue/ Expense ^{1/}
Government Financing					
<i>Argentina</i>					
Managerial Support for National Health Development	059001			215 525	21 470
Communication Plan to Support Rubella Vaccination Campaign - 2006	059031			913	
Strengthen Management Capacity of Human Resources in Health - Chubut	059033				11 429
Support Ministry of Health in Development & Implementation of Management System	059034			83 165	23 765
Action Plan for the Strengthening of the Public Health in the Province "Entre Ríos"	059035	101 817		243 483	100 505
Improvement of Health Population of Cuenca Matanza Riachuelo	059036			91 807	392 714
Virtual Service Development (NACI)	059037				
First World Fair of Healthy Municipals - 2009	059038				(554)
Intensified Surveillance ETI-IRAG in Argentina	059039			155 571	1 019 480
Improved Monitoring of Clinical and Epidemiological Viral Factors in the Immune Response to the Infection by New Influenza A H1N1	059040			86 335	
Implementation of Five Priority Objectives of Strategy of Technical Cooperation of PAHO/WHO in Argentina - 2009 - 2011	059041	324 121		509 385	770 391
Implementation Diagnoses Tool WHO-AIMS in Argentina	059042			18 211	4 855
Information System and Statistics	059043			200 239	39 647
<i>Subtotal</i>		425 938		1 604 634	2 383 702
<i>Brazil</i>					
Integrated Network for Health Information	063084		879 798	20 737	877 250

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Source of Funds	PAHO Project ID	Accounts Receivable	Accounts Payable	Deferred Revenue	Revenue/ Expense ^{1/}
Strategic Restructuring of Management in Ministry of Health	063103	2 071 006		4 449 618	926 847
Eradication of <i>Aedes aegypti</i>	063109		680 073		1 361 398
Municipal Organization for One Health System	063124		3 246 633	3 245 348	14 127 180
Improve Activities of the National Health Council	063134	1 553 254		1 909 057	638 999
Development of Pharmaceutical Assistance	063137	5 899 408		9 862 578	3 060 160
National Program Control of Tuberculosis	063151			2 130 837	2 578 127
Epidemiological and Environmental Surveillance	063166			11 827 499	9 360 592
Decentralized Management Qualification/"SUS"	063168			1 520 108	404 906
Reorganization of National System Sanitary Surveillance	063171		710 886	40 297	1 328 039
Program Qualification of Supplemental Health	063172	950 710		1 513 570	184 046
Development and Organization of Health Systems and Services	063173	1 775 148		8 608 995	8 820 142
Support of the Implementation of the Policy of Strategic and Participatory Management of "SUS"	063174			4 364 461	4 839 636
Economy of Health	063175		598 939		808 724
Development of Human Resources in Health	063177			17 148 195	2 726 763
Development of Management System of Technology in Health	063178	7 464 941		13 505 535	4 904 554
National Coordination of the Health in the Mercosur	063179				23 010
Family Health - Food and Nutrition	063180	8 648 986		18 172 627	8 478 228
Environmental Health / Institutional Strengthening and Training Human Resources for FUNASA	063182	1 609 874		6 343 258	4 082 567
Quality Program "Sistema Unico de Saude (SUS)"	063183	3 410 651		8 961 998	3 071 737
Implementation of National Policies on Blood	063184	1 678 254		2 432 976	97 531
Strengthening of Objectives and Directives SUS in Sao Paulo	063187	201 183		892 016	520 771
CANCER Network	063190	3 782 880		8 324 558	1 520 488
Health Surveillance, Promotion and Prevention	063191			2 055 520	2 002 981
Strengthening of Objectives and Directives of SUS in Bahia State	063192	256 213		1 227 433	829 029
Management of Work and Health Education	063194			21 782 676	17 064 106

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(expressed in US dollars)

Source of Funds	PAHO Project ID	Accounts Receivable	Accounts Payable	Deferred Revenue	Annex Revenue/ Expense ^{1/}
Institutional Strengthening and Advisory Services of International affairs of the Ministry of Health - AISA	063195	6 581 315		8 129 898	1 305 052
Economic - Industrial Complex of Health	063198	4 799 858		11 234 359	1 843 592
Support for the National Council of State Secretaries of Health Municipals "CONASS"	063199	4 423 077		5 863 865	721
Support for the National Council of State Secretaries of Health Municipals "CONASEMS"	063200	5 162 722		5 783 654	85 282
Prevention and Control of Dengue in the Context of Integrated Management	063201			3 828 128	624 979
Support for the Municipal Management of the Health System of Bello Horizonte	063202	963 018		963 018	
<i>Subtotal</i>		61 232 498	6 116 329	186 142 819	98 497 437
Chile					
Promotion of Bioethics	064004			5 095	113 454
<i>Subtotal</i>				5 095	113 454
Colombia					
San Andrés Healthy Phase II	066061	4 224			569 262
Development, Implementation and Evaluation of Actions and Strategies of the Components of the National Plan of Public Health of the Ministry	066066		1 610		(1 610)
Integrated Management Strategies of Public Health	066067		2 196		4 822 023
Public Comprehensive Health Management, Chronic and Transmittable Diseases, Environmental Health, and Public Health Surveillance	066068	12 947 224		12 947 224	
Improvement of the Conditions of Water and Sanitation in Indigenous Communities of the Departments of Vichada and Vaupes	066069	72 392		147 359	
<i>Subtotal</i>		13 023 840	3 806	13 094 583	5 389 675

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Source of Funds	PAHO Project ID	Accounts Receivable	Accounts Payable	Deferred Revenue	Revenue/ Expense ^{1/}
Ecuador					
Develop Social Communication Program for Improved Access to Health Services	069020				36 339
<i>Subtotal</i>					36 339
Guatemala					
Integrated Development Division Regulator, Surveillance and Health Control - Phase II	072017			77 428	1 134
<i>Subtotal</i>				77 428	1 134
Peru					
Managerial Support for National Health Development	081003			629 559	319 165
Worldwide Survey on Mental Health	081039				
<i>Subtotal</i>				629 559	319 165
Suriname					
Reducing the Spread and Impact of HIV/AIDS in Suriname through Expansion of Prevention and Support Programs	082007	5 000		43 647	26 354
Reducing the Spread and Impact of HIV/AIDS in Suriname through Expansion of Prevention and Support Programs	082008	5 000		40 000	
<i>Subtotal</i>		10 000		83 647	26 354
Total		74 692 276	6 120 135	201 637 765	106 767 260

Notes:

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Annex

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/ Expense ^{1/}
I. Government Financing					
<i>Canada</i>					
Haiti Flash Appeal, Health Sector Response 2008	026137				(735)
El Salvador Floods and Landslides, PAHO Emergency Health Sector Response, UN Flash Appeal 2009	026139				169 280
Response to Haiti Earthquake, PAHO Emergency Health Sector Response, UN Flash Appeal 2010	026142		9 733		1 415 716
Response to Immediate Emergency Health Needs - Haiti Cholera Outbreak	026145			1 175 419	1 226 597
<i>Subtotal</i>			9 733	1 175 419	2 810 858
<i>Chile</i>					
Hurricane IDA Flooding in El Salvador - November - 2009	064016		1 017		98 983
<i>Subtotal</i>			1 017		98 983
<i>Spain</i>					
Emergency Response Fund for the Americas (AECID)	230112			416 141	216 194
Response to the Swine Influenza A (H1N1) in Latin American and the Caribbean	230128			165 004	336 647
Humanitarian Assistance in Health Problems after the Earthquake in Haiti	230131			11 748	3 333 963
Humanitarian Assistance in Health Problems after the Earthquake in Haiti	230132			438	578 452
Emergency Response Fund for the Americas (AECID Supplemental Funds H1N1)	230136			188 535	
<i>Subtotal</i>				781 866	4 465 256

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(expressed in US dollars)

Annex

Source of Funds	PAHO Project ID	Accounts Receivable	Accounts Payable	Deferred Revenue	Revenue/ Expense ^{1/}
Sweden					
Earthquake in Peru August 2007 - Health Projects	163131		11 552		(11 552)
Support to UN Flash Appeal Haiti 2008	163138				(6 592)
Subtotal			11 552		(18 144)
United Kingdom					
Haiti Outbreak Prevention and Control, Epidemiological Surveillance	140061				446 762
Subtotal					446 762
United States of America					
Response to the Swine Influenza A (H1N1)	002132	3 862			92 042
Subtotal		3 862			92 042
Total - Government Financing		3 862	22 302	1 957 285	7 895 757
II. International Organizations					
European Community					
Dengue Outbreak Control in Guatemala Responding to Post-Disaster Health Needs after the Earthquake in Chile	049075	32 756			(68)
Health Response to Earthquake in Haiti	049077	130 111			664 734
Emergency Response in the Health Sector to Flooding Caused by Tropical Storm Agatha in Guatemala, Honduras and El Salvador	049078	106 723			641 458
Restoring Health and WASH Standards from the Effects of Hurricane Tomas in Eastern Caribbean, Saint Lucia, Saint Vincent and the Grenadines	049080	102 675			600 057
Health Response to Cholera Outbreak in Haiti	049083	52 864		189 788	74 532
Response to Cholera Outbreak in Haiti	049084	1 905 445		1 905 445	
	049085	647 851		647 851	
Subtotal		2 978 425		2 743 084	1 980 713
Total - International Organizations		2 978 425		2 743 084	1 980 713

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Annex

Source of Funds	PAHO Project ID	Accounts Receivable	Accounts Payable	Deferred Revenue	Revenue/ Expense ^{1/}
III. Private and Public Sector					
Procurement, Shipment, Warehousing and Distribution of IV Fluids and Other Essential Medicine in Response to the Cholera Outbreak in Haiti	248003			1 500 200	
Income from Project Services					
Haiti: Sale of Fuel	099000				51 877
<i>Subtotal</i>				1 500 200	51 877
<i>Various Grantors</i>					
Responding to Post-Disaster Health Needs after the Earthquake in Chile	215056				30 000
<i>Subtotal</i>					30 000
Total - Private and Public Sector				1 500 200	81 877
Special Fund for Natural Disaster Relief	463000 ²				
Total - Special Fund					
Total		2 982 287	22 302	6 200 569	9 958 347

Notes:

¹ In accordance with IPSAS, beginning 1 January 2010, PAHO has recognized 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:

Expense: 2010	9 958 347
Project ID 463000 - Revenue is based on cash	4 663
Project ID 099000 - Revenue is based on cash	(51 877)
Voluntary Contributions Revenue	9 911 133

² PAHO Project ID changed from 215000 to 463000 with effect from 1 January 2010.

**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)

	WHO Regular Budget	WHO Special Account for Servicing Costs	Special Program for Research & Training	Staff Development and Learning Fund
REVENUE				
Revenue from Non-Exchange Transactions				
Assessed contributions				
Voluntary Contributions				
Other Revenue	39 543 000	6 419 251	581 653	591 705
Revenue from Exchange Transactions				
Procurement of Public Health Supplies				
Other Revenue				
Miscellaneous Revenue				
TOTAL REVENUE	39 543 000	6 419 251	581 653	591 705
EXPENSES				
Staff and Other Personnel Costs	24 727 592	5 608 235	154 427	58 331
Supplies, Commodities, Materials	1 360 703	309 409	2 058	202 154
Equipment, Vehicles, Furniture and Depreciation				
Contract Services	4 979 671	127 122	145 736	302 913
Travel	4 701 453	(412 097)	217 578	10 330
Transfers and Grants to Counterparts	456 164		40 425	
General Operating and Other Direct Costs	3 317 417	786 582	21 429	17 977
Indirect Support Costs				
TOTAL EXPENSES	39 543 000	6 419 251	581 653	591 705
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)

Post Occupancy Charges AMRO	Sasakawa Health Trust Fund	WHO Voluntary Funds for Health Promotion	<u>Total</u>¹
2 370 972	131 160	32 799 326	82 437 067
<hr/>			
2 370 972	131 160	32 799 326	82 437 067
<hr/>			
	18 658	7 866 463	38 433 706
98 497		13 142 917	15 115 738
2 075 024	5 143	2 871 898	10 507 507
	105 551	3 842 008	8 464 823
		4 479 673	4 976 261
197 451	1 808	596 367	4 939 032
<hr/>			
2 370 972	131 160	32 799 326	82 437 067
<hr/>			

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

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Caribbean Epidemiology Center

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

(expressed in US dollars)

	<u>31 December 2010</u>
ASSETS	
Current Assets	
Cash and Cash Equivalents	27 878
Accounts Receivable	<u>7 591 665</u>
Total Current Assets	<u>7 619 543</u>
 TOTAL ASSETS	 <u>7 619 543</u>
 LIABILITIES	
Current Liabilities	
Accounts Payable	31 068
Accrued Liabilities	<u>61 309</u>
Total Current Liabilities	<u>92 377</u>
 TOTAL LIABILITIES	 <u>92 377</u>
 NET ASSETS / EQUITY	
 Fund Balances and Reserves	
Fund Balances	<u>7 527 166</u>
 NET RESERVES & FUND BALANCES	 <u><u>7 527 166</u></u>

Annex

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

(expressed in US dollars)

	<u>31 December 2010</u>
REVENUE	
Revenue from Non-Exchange Transactions	
Assessed contributions	2 613 855
Voluntary Contributions	210
Other Revenue	
Revenue from Exchange Transactions	
Procurement of Public Health Supplies	
Other Revenue	358 263
Miscellaneous Revenue	25 467
TOTAL REVENUE	<u>2 997 795</u>
EXPENSES	
Staff and Other Personnel Costs	162 259
Supplies, Commodities, Materials	142 311
Equipment, Vehicles, Furniture and Depreciation	
Contract Services	1 660 450
Travel	165 367
Transfers and Grants to Counterparts	
General Operating and Other Direct Costs	199 081
Indirect Support Costs	15
TOTAL EXPENSES	<u>2 329 483</u>
NET SURPLUS (DEFICIT)	<u>668 312</u>

Annex

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

(expressed in US dollars)

	<u>31 December 2010</u>
Cash flows from operating activities	
Surplus for the period	668 312
(Increase) in receivables	(559 828)
(Increase) in Quota Received in Advance	(82 541)
(Increase) in Accrued Liabilities	(3 865)
Net cash flows from operating activities	<u>22 078</u>
Net increase in cash and cash equivalents	22 078
Cash and term deposits at beginning of financial period	<u>5 800</u>
Cash and cash equivalents, end of financial period	<u><u>27 878</u></u>

PAN AMERICAN HEALTH ORGANIZATION
FINANCIAL REPORT OF THE DIRECTOR and REPORT OF THE EXTERNAL AUDITOR
1 January 2010 – 31 December 2010

Annex

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

(expressed in US dollars)

	<u>31 December 2010</u>
Net assets at the beginning of the year	3 012 559
Change in accounting policy	<u>3 846 295</u>
Restated balance at the beginning of the year:	<u>6 858 854</u>
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	
Total of items (revenue/expenses) recognized directly in	
Net Assets	<u>6 858 854</u>
Surplus/(deficit) for the Financial Period	<u>668 312</u>
Net assets at the end of the year	<u><u>7 527 166</u></u>

PAN AMERICAN HEALTH ORGANIZATION
FINANCIAL REPORT OF THE DIRECTOR and REPORT OF THE EXTERNAL AUDITOR
1 January 2010 – 31 December 2010

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 <u>Capital Fund</u>	Trust <u>Funds</u>	Building <u>Fund</u>	Capital Equipment <u>Fund</u>	Income from Services <u>Fund</u>
REVENUE					
Revenue from Non-Exchange Transactions					
Assessed contributions	2 613 855				
Voluntary Contributions					
Other Revenue					
Revenue from Exchange Transactions					
Procurement of Public Health Supplies					
Other Revenue	61 136	134			
Miscellaneous Revenue	864		759		
TOTAL REVENUE	2 675 855	134	759		
EXPENSES					
Staff and Other Personnel Costs	5 627				
Supplies, Commodities, Materials	132 258	306	1 112		8 635
Equipment, Vehicles, Furniture and Depreciation					
Contract Services	1 638 910		35 948		(14 408)
Travel	162 544	(812)	2 614		736
Transfers and Grants to Counterparts					
General Operating and Other Direct Costs	189 737	625	7 956		763
Indirect Support Costs		15			
TOTAL EXPENSES	2 129 076	134	47 630		(4 274)
NET SURPLUS (DEFICIT)	546 779		(46 871)		4 274

PAN AMERICAN HEALTH ORGANIZATION
FINANCIAL REPORT OF THE DIRECTOR and REPORT OF THE EXTERNAL AUDITOR
1 January 2010 – 31 December 2010

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Program Support Cost <u>Fund</u>	Terminal Entitlement: <u>Fund</u>	Staff Provident <u>Fund</u>	<u>Total</u>^{1/}
210			2 613 855 210
	143 974	153 019	358 263
		23 844	25 467
210	143 974	176 863	2 997 795
	8 380	148 252	162 259 142 311
285			1 660 450 165 367
			199 081 15
285	8 380	148 252	2 329 483
(75)	135 594	28 611	668 312

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

PAN AMERICAN HEALTH ORGANIZATION
FINANCIAL REPORT OF THE DIRECTOR and REPORT OF THE EXTERNAL AUDITOR
1 January 2010 – 31 December 2010

Annex

Caribbean Epidemiology Center
Administered by the Pan American Health Organization
Summary of Trust Funds

(expressed in US dollars)

Source of Funds	PAHO Project ID	Accounts Receivable	Accounts Payable	Deferred Revenue	Revenue/ Expense ^{1/}
Private and Public Sector					
<i>University of Maryland</i>					
Training in Public Health Capacity					
Building	405001				134
<i>Subtotal</i>					134
<i>Total - Private and Public Sector</i>					134
Total					134

Note:

¹ In accordance with IPSAS, beginning 1 January 2010, PAHO has recognized as Deferred Revenue the full commitment amount upon signature of Voluntary Contribution agreements. Revenue for the Financial Period is recognized based on the Expense

Caribbean Food and Nutrition Institute

PAN AMERICAN HEALTH ORGANIZATION
FINANCIAL REPORT OF THE DIRECTOR and REPORT OF THE EXTERNAL AUDITOR
1 January 2010 – 31 December 2010

Annex

**Caribbean Food and Nutrition Institute
Statement of Financial Position**

(Expressed in US Dollars)

	<u>31 December 2010</u>
ASSETS	
Current Assets	
Cash and Cash Equivalents	15 121
Accounts Receivable	<u>1 905 686</u>
Total Current Assets	<u>1 920 807</u>
TOTAL ASSETS	<u>1 920 807</u>
LIABILITIES	
Current Liabilities	
Accounts Payable	87 206
Deferred Revenue	<u>376 366</u>
Total Current Liabilities	<u>463 572</u>
TOTAL LIABILITIES	<u>463 572</u>
NET ASSETS / EQUITY	
Fund Balances and Reserves	
Fund Balances	<u>1 457 235</u>
FUND BALANCES	<u><u>1 457 235</u></u>

Annex

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

(Expressed in US Dollars)

	<u>31 December 2010</u>
REVENUE	
Revenue from Non-Exchange Transactions	
Assessed contributions	412 269
Voluntary Contributions	175 719
Other Revenue	
Revenue from Exchange Transactions	
Procurement of Public Health Supplies	
Other Revenue	14 169
Miscellaneous Revenue	
TOTAL REVENUE	<u>602 157</u>
EXPENSES	
Staff and Other Personnel Costs	312 564
Supplies, Commodities, Materials	28 786
Equipment, Vehicles, Furniture and Depreciation	
Contract Services	131 975
Travel	4 637
Transfers and Grants to Counterparts	
General Operating and Other Direct Costs	1 813
Indirect Support Costs	19 609
TOTAL EXPENSES	<u>499 384</u>
NET SURPLUS	<u><u>102 773</u></u>

Annex

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

(Expressed in US Dollars)

	<u>31 December 2010</u>
Cash flows from operating activities	
Surplus for the period	102 773
(Increase) in receivables	(231 146)
Decrease in advance receipts	138 696
(Increase) in Accruals	(1 942)
Net cash flows from operating activities	<u>8 381</u>
Cash Flows from Investment and Financing Activities	
Net increase (decrease) in cash and cash equivalents	8 381
Cash and term deposits at beginning of financial period	<u>6 740</u>
Cash and cash equivalents, end of financial period	<u><u>15 121</u></u>

Annex

**Caribbean Food and Nutrition Institute
Statement of Changes in Net Assets**

(Expressed in US Dollars)

	<u>31 December 2010</u>
Net assets at the beginning of the year	95 846
Change in accounting policy	<u>1 258 616</u>
Restated balance at the beginning of the year	1 354 462
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	
Total of items (revenue/expenses) recognized directly in	
Net Assets	<u>1 354 462</u>
Surplus for the Financial Period	<u>102 773</u>
Net assets at the end of the year	<u><u>1 457 235</u></u>

PAN AMERICAN HEALTH ORGANIZATION
FINANCIAL REPORT OF THE DIRECTOR and REPORT OF THE EXTERNAL AUDITOR
1 January 2010 – 31 December 2010

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Caribbean Food and Nutrition Institute
Statement of Financial Performance by Segment

(Expressed in US Dollars)

	Regular Budget and Working Capital Fund	Trust Funds	Special Fund	TOTAL
Revenue from Non-Exchange Transactions				
Assessed contributions	412 269			412 269
Voluntary Contributions		175 719		175 719
Other Revenue				
Revenue from Exchange Transactions				
Procurement of Public Health Supplies				
Other Revenue				
Miscellaneous Revenue			14 169	14 169
TOTAL REVENUE	412 269	175 719	14 169	602 157
EXPENSES				
Staff and Other Personnel Costs	257 923	54 641		312 564
Supplies, Commodities, Materials	108	16 133	12 545	28 786
Equipment, Vehicles, Furniture and Depreciation				
Contract Services				
Travel	5 703	91 448	34 824	131 975
Transfers and Grants to Counterparts	10 749	(6 112)		4 637
General Operating and Other Direct Costs				
Indirect Support Costs	1 813			1 813
		19 609		19 609
TOTAL EXPENSES	276 296	175 719	47 369	499 384
NET SURPLUS (DEFICIT)	135 973		(33 200)	102 773

PAN AMERICAN HEALTH ORGANIZATION
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1 January 2010 – 31 December 2010

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**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>					
Nutrition Training Components, Basic Nutrition Program	330008		6 310		(4 813)
Survey of Iron Iodine and Vitamin A status	330009	179 122		253 164	9 629
<i>Jamaica</i>					
Review of the Poverty Food Basket	075015	7 899		7 929	5 270
<i>Trinidad and Tobago</i>					
Evaluation School Meals Option	085010			1 948	(1 242)
Total - Government Financing		187 021	6 310	263 041	8 844
<u>INTERNATIONAL ORGANIZATIONS</u>					
<i>World Food Programme</i>					
Integrating Nutrition Therapy into Medical Management	202002			91 420	102 060
Total - International Organizations				91 420	102 060
<u>PRIVATE AND PUBLIC SECTOR</u>					
<i>World Diabetes Foundation</i>					
Preventing Diabetes & Other Chronic Diseases through a School-Based Behavioural Intervention in Four Caribbean Countries	418003	21 500		21 905	64 815
Total - Private and Public Sector		21 500		21 905	64 815
Total		208 521	6 310	376 366	175 719

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Other Centers

PAN AMERICAN HEALTH ORGANIZATION
FINANCIAL REPORT OF THE DIRECTOR and REPORT OF THE EXTERNAL AUDITOR
1 January 2010 – 31 December 2010

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

Deferred Revenue (available as of <u>31 December 2010</u>)	<u>Activity during 2010</u>	
	<u>Revenue</u>	<u>Expenditure</u>
\$377 409	\$1 490 886	\$1 559 857

Other disbursements include \$3 276 455 under trust fund arrangements; \$601 645 from PAHO Regular Budget; and \$243 063 from WHO funds. (No accruals are included).

Revenue consists of: \$1 064 581 from sale of publications and other services; \$267 from sale of PAHO/WHO publications; and \$426 038 from sales of CD-Rom system services.

2. Latin American Center for Perinatology and Human Development - (CLAP)

Deferred Revenue (available as of <u>31 December 2010</u>)	<u>Activity during 2010</u>	
	<u>Revenue</u>	<u>Expenditure</u>
\$404 366	\$178 112	\$7 851

Other disbursements include \$1 195 296 under trust fund arrangements; \$455 634 from PAHO Regular Budget; and \$489 975 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)

Deferred Revenue (available as of <u>31 December 2010</u>)	<u>Activity during 2010</u>	
	<u>Revenue</u>	<u>Expenditure</u>
\$772 830	\$1 728 403	\$1 087 164

Other disbursements include \$3 382 926 under trust fund arrangements; \$3 554 214 from PAHO Regular Budget; and \$934 101 from WHO funds. (No accruals are included).

Revenue was received from sale of laboratory services.

The End