

Unaudited Informational Annex

Page Intentionally Left Blank

Segmented Information on the Statement of Financial Performance

Page Intentionally Left Blank

PAN AMERICAN HEALTH ORGANIZATION
 FINANCIAL REPORT OF THE DIRECTOR and REPORT OF THE EXTERNAL AUDITOR
 1 January 2015 – 31 December 2015

Core Activities Segment

	PAHO Regular Budget	AMRO Regular Budget	PAHO Governing Bodies Projects	Total 2015	Total 2014
REVENUE					
Revenue from Non-Exchange Transactions					
Assessed Contributions	96 200 000			96 200 000	96 200 000
Voluntary Contributions					
Other Revenue		52 985 702		52 985 702	30 629 294
Revenue from Exchange Transactions					
Procurement of Public Health Supplies					
Other Revenue	164 273			164 273	667 807
Miscellaneous Revenue	7 051 699			7 051 699	6 722 152
TOTAL REVENUE	103 415 972	52 985 702		156 401 674	134 219 253
EXPENSES					
Staff and Other Personnel Costs	82 637 880	33 235 200	1 394 539	117 267 619	103 007 620
Supplies, Commodities, Materials	5 517 240	2 323 672	46 583	7 887 495	1 286 848
Equipment, Vehicles, Furniture, Intangible Assets, Depreciation and Amortization	6 878 469		163 761	7 042 230	2 132 099
Contract Services	8 392 225	6 129 802	4 642 787	19 164 814	13 165 893
Travel	4 848 064	6 833 372	187 961	11 869 397	3 949 665
Transfers and Grants to Counterparts	1 718 428	1 311 941		3 030 369	1 652 216
General Operating and Other Direct Costs	2 662 221	3 151 715	70 552	5 884 488	3 640 724
Indirect Support Costs					
TOTAL EXPENSES	112 654 527	52 985 702	6 506 183	172 146 412	128 835 065
NET SURPLUS / (DEFICIT)	(9 238 555)		(6 506 183)	(15 744 738)	5 384 188

Partnership Activities Segment

	PAHO Voluntary Contributions	PAHO National Voluntary Contributions	AMRO Voluntary Funds for Health Promotion
REVENUE			
Revenue from Non-Exchange Transactions			
Assessed Contributions			
Voluntary Contributions	36 152 219	582 681 996	
Other Revenue			27 083 464
Revenue from Exchange Transactions			
Procurement of Public Health Supplies			
Other Revenue			
Miscellaneous Revenue	561		
TOTAL REVENUE	36 152 780	582 681 996	27 083 464
EXPENSES			
Staff and Other Personnel Costs	11 461 008	8 353 612	9 509 779
Supplies, Commodities, Materials	4 733 123	1 769 944	3 732 225
Equipment, Vehicles, Furniture, Intangible Assets, Depreciation and Amortization			
Contract Services	6 926 556	31 981 730	3 521 513
Travel	7 367 795	39 876 032	6 495 240
Transfers and Grants to Counterparts	1 728 736	472 126 308	3 616 136
General Operating and Other Direct Costs	944 050	629 966	208 571
Indirect Support Cost	2 993 951	27 944 404	
TOTAL EXPENSES	36 155 219	582 681 996	27 083 464
NET SURPLUS / (DEFICIT)	(2 439)		

Partnership Activities Segment

PAHO Epidemic Emergency Fund	PAHO Emergency Preparedness & Disaster Relief	Total 2015	Total 2014
	1 142 690	619 976 905	877 772 962
580 495		27 663 959	22 415 770
			524
	(80 123)	(79 562)	
580 495	1 062 567	647 561 302	900 189 256
66 427	253 525	29 644 351	28 919 896
13 993	238 540	10 487 825	13 232 037
(2 825)	139 330	42 566 304	57 101 293
100 062	233 439	54 072 568	110 774 080
(248)	155 457	477 626 389	645 343 736
(6 999)	39 002	1 814 590	1 698 022
	83 397	31 021 752	43 630 515
170 410	1 142 690	647 233 779	900 699 579
410 085	(80 123)	327 523	(510 323)

Enterprise Activities Segment

	PAHO Revolving Fund for Vaccine Procurement	PAHO Reimbursable Procurement on Behalf of Member States	PAHO Regional Revolving Fund for Strategic Public Health Supplies	PAHO Income From Services
REVENUE				
Revenue from Non-Exchange Transactions				
Assessed Contributions				
Voluntary Contributions				
Other Revenue				
Revenue from Exchange Transactions				
Procurement of Public Health Supplies	567 744 038	6 208 333	72 266 459	
Other Revenue				3 705 168
Miscellaneous Revenue				
TOTAL REVENUE	567 744 038	6 208 333	72 266 459	3 705 168
EXPENSES				
Staff and Other Personnel Costs				571 903
Supplies, Commodities, Materials	552 302 781	6 208 333	70 329 422	910 479
Equipment, Vehicles, Furniture, Intangible Assets, Depreciation and Amortization				
Contract Services				1 189 671
Travel				286 986
Transfers and Grants to Counterparts				1 694
General Operating and Other Direct Costs				384 469
Indirect Support Costs				
TOTAL EXPENSES	552 302 781	6 208 333	70 329 422	3 345 202
NET SURPLUS / (DEFICIT)	15 441 257		1 937 037	359 966

PAN AMERICAN HEALTH ORGANIZATION
 FINANCIAL REPORT OF THE DIRECTOR and REPORT OF THE EXTERNAL AUDITOR
 1 January 2015 – 31 December 2015

Enterprise Activities Segment

PAHO Special Fund for Program Support	PAHO Expanded Textbook and Instructional Materials Program	AMRO Special Account for Servicing Costs	Total 2015	Total 2014
31 022 219			31 022 219	43 630 479
		5 755 152	5 755 152	3 722 059
7 632 076			653 850 906	683 947 917
59 071	5 862 433		9 626 672	10 324 024
(15 837 636)	76 072		(15 761 564)	(7 420 128)
22 875 730	5 938 505	5 755 152	684 493 385	734 204 351
10 337 944	1 188 543	2 638 589	14 736 979	14 905 892
588 122	3 239 566	406 864	633 985 567	663 052 988
	85 714		85 714	85 714
2 304 110	1 081 846	1 889 158	6 464 785	8 560 441
1 002 684	81 952	89 705	1 461 327	2 002 030
220 487			222 181	23 600
425 528	321 904	730 836	1 862 737	5 027 813
14 878 875	5 999 525	5 755 152	658 819 290	693 658 478
7 996 855	(61 020)		25 674 095	40 545 873

PAN AMERICAN HEALTH ORGANIZATION
 FINANCIAL REPORT OF THE DIRECTOR and REPORT OF THE EXTERNAL AUDITOR
 1 January 2015 – 31 December 2015

Special Activities Segment

	PAHO Health Promotion	PAHO Food Safety Five-year Plan	PAHO PMIS Funding from PAHO IPSAS Surplus	PAHO Provision for Termination & Repatriation Entitlements	PAHO Provision for Staff Entitlements	PAHO Post Occupancy Charge	PAHO After Service Health Insurance
REVENUE							
Revenue from Non-Exchange Transactions							
Assessed Contributions							
Voluntary Contributions							
Other Revenue							
Revenue from Exchange Transactions							
Procurement of Public Health Supplies							
Other Revenue	13 469			5 438 861	4 032 133	7 356 684	3 131 593
Miscellaneous Revenue							
TOTAL REVENUE	13 469			5 438 861	4 032 133	7 356 684	3 131 593
EXPENSES							
Staff and Other Personnel Costs	38 641	17 939	68 172	10 205 612	4 278 571	56 280	22 334 585
Supplies, Commodities, Materials	31 719	1 186	6 085			90 216	
Equipment, Vehicles, Furniture, Intangible Assets, Depreciation and Amortization							
Contract Services	112 864	17 986	2 202 967			1 260 135	
Travel	18 785	70 538	533 321			49 852	
Transfers and Grants to Counterparts							
General Operating and Other Direct Costs		11 885				(3 085)	
Indirect Support Costs							
TOTAL EXPENSES	202 009	119 534	2 810 545	10 205 612	4 278 571	1 453 398	22 334 585
NET SURPLUS / (DEFICIT)	(188 540)	(119 534)	(2 810 545)	(4 766 751)	(246 438)	5 903 286	(19 202 992)

PAN AMERICAN HEALTH ORGANIZATION
 FINANCIAL REPORT OF THE DIRECTOR and REPORT OF THE EXTERNAL AUDITOR
 1 January 2015 – 31 December 2015

Special Activities Segment

PAHO Tax Equalization Fund	PAHO Master Capital Investment Fund	AMRO Contribu- tion for Renovation of Assets	AMRO Terminal Payments Account	AMRO Non- Payroll Statutory Entitlements	AMRO Staff Development and Learning Fund	AMRO Post Occupancy Charges Fund	Total 2015	Total 2014
9 420 000							9 420 000	9 420 000
		203 262			338 182	3 180 060	3 721 504	999 269
	1 357 178		313 584	1 055 184			22 698 686	15 325 693
9 420 000	1 357 178	203 262	313 584	1 055 184	338 182	3 180 060	35 840 190	25 744 962
7 052 850			313 584	1 055 184	14 796	193 960	45 630 174	37 064 612
	326 370	51 317			(605)	174 064	680 352	2 835 661
	14 763						14 763	(1 616 093)
	159 189	151 945			186 668	2 604 024	6 695 778	8 051 572
					125 216	159 485	957 197	266 541
	894 949				12 107	48 527	964 383	834 804
7 052 850	1 395 271	203 262	313 584	1 055 184	338 182	3 180 060	54 942 647	47 437 097
2 367 150	(38 093)						(19 102 457)	(21 692 135)

PAN AMERICAN HEALTH ORGANIZATION
 FINANCIAL REPORT OF THE DIRECTOR and REPORT OF THE EXTERNAL AUDITOR
 1 January 2015 – 31 December 2015

Intra-party Segment

	Intra-Party Segment	Total 2015	Total 2014
REVENUE			
Revenue from Non-Exchange Transactions			
Assessed Contributions		105 620 000	105 620 000
Voluntary Contributions	(31 021 752)	619 977 372	877 772 926
Other Revenue	(3 777 322)	86 348 995	57 353 563
Revenue from Exchange Transactions			
Procurement of Public Health Supplies	(7 632 076)	646 218 830	676 374 298
Other Revenue	(21 843 229)	10 646 402	10 759 836
Miscellaneous Revenue		(8 789 427)	(697 976)
TOTAL REVENUE	(64 274 379)	1 460 022 172	1 727 182 647
EXPENSES			
Staff and Other Personnel Costs	(21 732 723)	185 546 400	169 653 206
Supplies, Commodities, Materials	(8 251 458)	644 789 781	672 833 915
Equipment, Vehicles, Furniture, Intangible Assets, Depreciation and Amortization	(71 333)	7 071 374	(426 445)
Contract Services	(2 755 969)	72 135 712	86 368 268
Travel	(392 617)	67 967 872	116 805 185
Transfers and Grants to Counterparts		480 878 939	647 019 552
General Operating and Other Direct Costs	(48 527)	10 477 671	11 201 363
Indirect Support Costs	(31 021 752)		
TOTAL EXPENSES	(64 274 379)	1 468 867 749	1 703 455 044
NET SURPLUS / (DEFICIT)		(8 845 577)	23 727 603

Assessed Contributions

Page Intentionally Left Blank

PAN AMERICAN HEALTH ORGANIZATION
FINANCIAL REPORT OF THE DIRECTOR and REPORT OF THE EXTERNAL AUDITOR
1 January 2015 – 31 December 2015

Pan American Health Organization
Assessed Contributions and Payments Received

Annex

(expressed in US dollars)

Member State	Beginning Balance 1 January 2015	Assessed Contributions	Payments Received	Ending Balance 31 December 2015
Antigua and Barbuda		21 164	21 164	
Argentina	1 281 946	2 316 496	1 281 946	2 316 496
Aruba		16 354		16 354
Bahamas		59 644	59 644	
Barbados		43 290	43 290	
Belize		21 164	21 164	
Bolivia		47 138	47 138	
Brazil	9 563 398	9 563 242	8 454 839	10 671 801
Canada		11 607 064	11 607 064	
Chile		1 143 818	1 143 818	
Colombia	452	1 009 138	452	1 009 138
Costa Rica	8 943	212 602	221 470	75
Cuba		176 046	176 046	
Curacao		16 354	16 354	
Dominica		21 164	21 164	
Dominican Republic		247 234	247 234	
Ecuador		248 196	248 196	
El Salvador	219 336	109 668	109 668	219 336
France	18 836	210 678	229 274	240
Grenada		21 164		21 164
Guatemala		161 616	161 616	
Guyana	1 125	21 164	22 289	
Haiti		32 708	32 708	
Honduras		49 062	49 062	
Jamaica		89 466	89 466	
Mexico		7 966 322	7 966 322	
Netherlands		16 354	16 354	
Nicaragua		32 708	32 708	
Panama		151 996	151 996	
Paraguay		89 466	89 466	
Peru	36 172	661 856	698 028	
Puerto Rico	80 808	80 808		161 616
Saint Kitts and Nevis		21 164	21 164	
Saint Lucia		21 164	21 164	
Saint Vincent and the Grenadines		21 164	21 164	
Sint Maarten		16 354	184	16 170
Suriname		32 708	32 708	
Trinidad and Tobago		173 160	173 160	
United Kingdom	6 291	44 252	50 543	
United States	24 755 653	66 486 090	65 686 090	25 555 653
Uruguay		205 868	205 868	
Venezuela	2 132 932	2 132 932		4 265 864
TOTAL - PAHO	38 105 892	105 620 000	99 471 985	44 253 907

Page Intentionally Left Blank

Procurement Funds

Page Intentionally Left Blank

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 2015. A 4.25% 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 and by Resolution CD 52.R12 of the 52nd Directing Council an additional increase of 0.75% over the prior 3.5% was approved. In 2015 the service charges amounted to \$265 670, 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		225 667	115 210
Bahamas		700	
Barbados		1 570	22 367
Belize		36 238	6 504
Bolivia		51 960	28 787
Brazil		1 514 759	2 019 378
Chile		1 031	5 882
Costa Rica		2 085	7 472
Cuba		237 433	2 814 155
Dominican Republic		2 863	
Ecuador		126 102	25 471
El Salvador		10 077	34 265
Guatemala		82 877	1 333 123
Guyana		115 985	
Honduras		890 479	381 880
Jamaica		708	32 260
Nicaragua		1 710	
Panama		92 977	1 695
Paraguay		1 918	
Peru		7 279	
Saint Kitts and Nevis		641	34 080
Saint Vincent and The Grenadines		48 657	
Trinidad and Tobago		1 126	3 721
Uruguay		37 057	
Venezuela		1 941 129	302 714
Sub-Total Reimbursable Procurement on Behalf of Member States		5 433 028	7 168 964
Accrued Liability		(132 104)	(960 631)
Total Reimbursable Procurement on Behalf of Member States		5 300 924	6 208 333

^{1/} In accordance with IPSAS, beginning 1 January 2010, PAHO has recognized as Deferred Revenue the contributions for procurement activities committed during the Financial Period. Revenue and Expense for the Financial Period are recognized based on the cost of the goods and services being delivered or performed during the Financial Period. Furthermore, an accrued liability of \$132 104 has been recognized for goods delivered at the end of 2015 and paid in 2016.

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 2015, the Capitalization and Reserve Account reached \$151 085 459 including the 4.25% service charge earned \$14 480 855, the accrual of \$1 333 900, a \$247 140 charge for foreign exchange valuation losses, a \$126 358 charge for pricing variance, and the \$100 000 Reserve Balance. In accordance with Resolution CD 50.R1 of the 50th Directing Council an increase of 0.5% to a previously established 3% was approved and by Resolution CD 52.R12 of the 52nd Directing Council an additional increase of 0.75% over the prior 3.5% was approved. In 2015 the 1.25% amounted to \$6 033 690 and was included in the Special Account for Program Support Costs.

	Revenue	Expense	Net
Country Summary Totals	520 574 168	506 093 313	14 480 855
Adjustment for Accrued Liability	47 417 010	47 417 010	
Adjustment for Accrued Capitalization		(1 333 900)	1 333 900
Pricing Variance		126 358	(126 358)
Foreign Exchange Valuation Gain And Losses	(247 140)		(247 140)
Total	567 744 038	552 302 781	15 441 257

	Balance 31 December 2014	Activity	Balance 31 December 2015
Reserve Account Balance	100 000		100 000
Accounts Receivable	(46 969 487)	(1 972 126)	(48 941 613)
Accrued Accounts Receivable	(13 326 608)	(29 000 291)	(42 326 899)
Deferred Revenue	163 691 922	20 610 583 ^{1/}	184 302 505
Accrued Deferred Revenue	(5 280 895)	(19 750 619)	(25 031 514)
Capitalization of the Revolving Fund	131 862 602	15 441 257	147 303 859
Loans from Partners for specific activities		3 681 600	3 681 600
Closing Fund Balance	230 077 534	(10 989 596)	219 087 938

Funds Available for Future Revolving Fund Purchases

Revolving Fund Balance as of 31 December 2015 (per above)		219 087 938
Plus: Amount due to Fund from Member States/Institutions (Gross)	91 268 512	
Less: Funds received in Advance from Member States/Institutions (Gross)	(159 270 991)	(68 002 479)
Balance of Capitalization Account		151 085 459

^{1/}This amount includes refunds to Member States of \$319 957

Statement of the Revolving Fund for Vaccine Procurement

(expressed in US dollars)

Source of Funds	Accounts Receivable	Deferred Revenue	Revenue ^{1/}	Expense ^{1/}
Anguilla	33 307		36 524	35 746
Antigua and Barbuda	23 311		38 135	37 336
Argentina		34 482 305	48 456 608	47 110 247
Aruba	58 990		224 716	218 810
Bahamas	566 049		747 790	727 296
Barbados	283 938		388 785	378 228
Belize		192 092	448 201	437 065
Bermuda	36 163		192 498	187 427
Bolivia		10 156 940	11 691 411	11 387 844
Bonaire	75			
Brazil		59 071 075	73 587 241	71 560 432
British Virgin Islands	7 215		26 747	26 392
Cayman Islands	31 784		107 165	104 398
Chile	2 000 129		13 205 900	12 829 440
Colombia		45 259 764	69 282 335	67 327 266
Costa Rica	770 767	50	8 658 180	8 417 053
Cuba		396 932	233 548	227 275
Curacao	127 100		165 557	161 257
Dominica		6 538	29 123	28 520
Dominican Republic	3 444 764	485	10 299 427	10 011 992
Ecuador	8 159 551	2 313 473	54 698 035	53 167 788
El Salvador	4 733 417		14 997 382	14 576 440
Grenada	31 268		88 539	86 576
Guatemala	7 243 302	178 532	36 049 449	35 052 293
Guyana	509 001	408 605	862 365	840 936
Haiti	436 658	4 246 701	2 970 177	2 891 516
Honduras		9 488 581	11 203 925	10 904 707
Jamaica	4 787		993 051	967 439
Montserrat	888		4 307	4 266
Nicaragua	4 547 513	976 350	6 011 602	5 850 267
Panama		6 791 711	17 153 430	16 668 481
Paraguay	4 776 268		14 053 928	13 666 152
Peru		8 876 595	86 024 449	83 616 899
Saint Kitts and Nevis	4 819		31 311	30 655
Saint Lucia	21 727		99 397	96 988
Saint Vincent and The Grenadines	31 760		36 002	35 305
Sint Maarten	843		75 903	73 914
Suriname	285 319		433 375	421 848
Trinidad and Tobago	400 620	75 890	1 867 551	1 815 780
Turks and Caicos Islands	6 870		38 029	37 372
Uruguay	1 314 513		9 803 070	9 527 680
Venezuela	9 048 897	1 379 886	25 259 000	24 545 987
Total Revolving Fund for Vaccine Procurement	48 941 613	184 302 505	520 574 168	506 093 313

^{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 \$65 521 233 has been recognized for goods delivered at the end of 2015 and paid in 2016.

Annex

Status 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 \$1 693 374 during the 2015 financial reporting period and reached a total amount of \$10 518 140 at the end of 2015, including the accrual of \$243 663 and the \$1 000 000 transferred from PAHO Revenue Surplus. In accordance with Resolution CD 50.R1 of the 50th Directing Council an increase of 0.5% to the previously established 3% was approved and by Resolution CD 52.R12 of the 52nd Directing Council an additional increase of 0.75% over the prior 3.5% was approved. In 2015 the 1.25% amounted \$703 956 and was included in the Special Account for Program Support Costs. As of 31 December 2015, twenty-five Member States had indicated their commitment to participate in the Fund through an exchange of letters.

	Revenue	Expense	Net
Country Summary Totals	63 189 208	61 495 834	1 693 374
Adjustment for Accrued Liability	9 077 251	9 077 251	
Adjustment for Accrued Capitalization		(243 663)	243 663
Total	72 266 459	70 329 422	1 937 037

	Balance 31 December 2014	Activity	Balance 31 December 2015
Accrued Accounts Receivable	(1 618 950)	(2 858 773)	(4 477 723)
Accrued Accounts Receivable	(153 981)	(243 663)	(397 644)
Deferred Revenue	49 994 650	12 284 613 ^{1/}	62 279 263
Accrued Deferred Revenue	(5 620 516)	(9 077 251)	(14 697 767)
Capitalization of the Revolving Fund	7 581 104	1 937 037	9 518 140
Transfer from PAHO Revenue Surplus		1 000 000	1 000 000
Closing Fund Balance	50 182 307	3 041 963	53 224 269

Funds Available for Future Revolving Fund Purchases

Revolving Fund Balance as of 31 December 2015 (per above)		53 224 269
Plus: Amount due to Fund from Member States/Institutions (Gross)	4 875 367	
Less: Funds received in Advance from Member States/Institutions (Gross)	(47 581 497)	(42 706 130)
Balance of Capitalization Account		10 518 139

^{1/}This amount includes refunds to the Member States of \$25 448 370

Statement of the Regional Revolving Fund for Strategic Public Health Supplies

(expressed in US dollars)

Source of Funds	Accounts Receivable	Deferred Revenue	Revenue^{1/}	Expense^{1/}
Argentina	1 371 545	1 733 980	312 591	304 251
Belize		12 101	80 548	78 381
Bolivia		1 738 135	1 981 184	1 928 080
Brazil		34 928 837	40 181 195	39 101 372
Chile		188		
Colombia		4 742 369	678 324	661 366
Costa Rica		63 133	8 298	8 141
Dominican Republic	63 761	746 746		
Ecuador	385 511	1 873 027	2 833 448	2 757 746
El Salvador		1 961 559	1 809 602	1 761 433
Guatemala	947 877	2 655 218	1 432 977	1 394 110
Honduras		2 200 875	2 637 364	2 568 016
Nicaragua		75 422	131 947	128 701
Panama		9 004	5 924	5 766
Paraguay	14 277	1 020 899	1 388 383	1 351 946
Peru		210 653	828 117	806 330
Suriname		99		
Trinidad and Tobago		12 172		
Turks and Caicos		34 172	186	184
Uruguay	83 606	88 541	1 198	1 176
Venezuela	1 611 146	8 172 133	8 877 922	8 638 835
Sub-Total Regional Revolving Fund for Strategic Public Health Supplies	4 477 723	62 279 263	63 189 208	61 495 834

^{1/} In accordance with IPSAS, beginning 1 January 2010, PAHO has recognized as Deferred Revenue the contributions for procurement activities received during the Financial Period. Revenue and Expense for the Financial Period is recognized based on the cost of the goods and services being delivered or performed during the Financial Period. Furthermore, an accrued liability of \$14 697 767 has been recognized for goods delivered at the end of 2015 and paid in 2016.

Page Intentionally Left Blank

Voluntary Contributions

Summary of Voluntary Contributions
 (expressed in US dollars)

Source of Funds	PAHO Project ID	Accounts Receivable	Accounts Payable	Deferred Revenue	Revenue/ Expenses ^{1/}
I. Government Financing					
<i>Bolivia</i>					
Strengthening Implementation Program of Care, Accident and Emergency in La Paz - Bolivia	062043	651 332		651 332	
<i>Subtotal</i>		651 332		651 332	
<i>Brazil</i>					
Contribution of the Government to PANAFTOSA	063001	104 841		860 962	2 286 303
Improvement of Cooperation South- South in Humanitarian Operations in Health	063223			45 200	
<i>Subtotal</i>		104 841		906 162	2 286 303
<i>Canada</i>					
Support to a Vaccination Expansion Program in Haiti (PAPEV) PAHO/UNICEF	026129			11 188	103 603
Support to PAHO Regional Routine Immunization Program	026144				(3 038)
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		15 370		(181)
Improved Health and Increased Protection from Communicable Diseases (IHIPCD) for Women, Children and Excluded Populations in Situations of Vulnerability in Latin America and the Caribbean	026149				(4 355)
Public Health Innovation and Equity in Latin America and the Caribbean	109036				(178)
Evaluating Alcohol Control Policies in Peru and Saint Kitts and Nevis	109039	46 149		143 167	2 272
Improvement of Reproductive Health in Haiti	278008			14 921	5 669

PAN AMERICAN HEALTH ORGANIZATION
FINANCIAL REPORT OF THE DIRECTOR and REPORT OF THE EXTERNAL AUDITOR
1 January 2015 – 31 December 2015

Annex

Summary of Voluntary Contributions (Cont...)
(expressed in US dollars)

Source of Funds	PAHO Project ID	Accounts Receivable	Accounts Payable	Deferred Revenue	Revenue/ Expenses ^{1/}
Counter - Terrorism Capacity Building Program	452003			293	(292)
A More Resilient Health Sector in the Americas	452004			556	405 984
Integrated Health Systems in Latin America and the Caribbean/Systèmes de Sante Intègres en Amérique Latine et dans les Caribes	452009	10 018 051		13 552 362	
PAHO Regional Strategy and Plan of Action to Strengthen the Role of the Health System in Addressing Violence Against Women	496001				15 744
<i>Subtotal</i>		10 064 200	15 370	13 722 487	525 228
Chile					
Haiti Cholera Outbreak	064017			299 553	447
Improvement in Access and use of the Medications of Quality in Health Facilities at the Local Level in Haiti in the Framework of the Set Background of Cooperation Chile-Mexico	064018	500 000		500 000	
<i>Subtotal</i>		500 000		799 553	447
Ecuador					
Eradication Program of AFTOSA Fever of AGROCALIDAD / ECUADOR	069022			206	119 271
<i>Subtotal</i>				206	119 271
Honduras					
Initiative for Strengthening Health Services in the Framework of the Alliance GAVI (FSS/GAVI)	074013			403	6 820
Strengthening the Tuberculosis (TAES) Strategy in Honduras	074014			14 618	1 443
Strengthening of Health Services for the Effective Delivery of Immunization Services	074015	380 000		562 078	8 485
<i>Subtotal</i>		380 000		577 099	16 748

Summary of Voluntary Contributions (Cont...)
 (expressed in US dollars)

Source of Funds	PAHO Project ID	Accounts Receivable	Accounts Payable	Deferred Revenue	Revenue/ Expenses ^{1/}
Guyana					
Survey of Iron, Iodine and Vitamin A Status and Antibody Levels in Guyana	330010			68	
<i>Subtotal</i>				68	
Italy					
Support to National Health System (PROSEPU II)	261028		216 998		
<i>Subtotal</i>			216 998		
Luxemburg					
Joint Program to Contribute in the Achievement of the Development Objectives of the Millennium in the Departments of New Segovia, Chontales, Autonomous Region of the South Atlantic in Nicaragua	191110				424 618
<i>Subtotal</i>					424 618
Mexico					
Annex I to the Understanding Memorandum between the Secretary of Health of The United Mexican States and PAHO	076027				3 134
<i>Subtotal</i>					3 134
Norway					
HIV Prevention in Young People using a Human Rights Framework in Central America and the Caribbean	251035				31 855
<i>Subtotal</i>					31 855
Panama					
Strengthen the National and Regional Mechanisms of Tobacco Product Control	079013	600 000		915 553	272 615
<i>Subtotal</i>		600 000		915 553	272 615

Summary of Voluntary Contributions (Cont...)

(expressed in US dollars)

Source of Funds	PAHO Project ID	Accounts Receivable	Accounts Payable	Deferred Revenue	Revenue/ Expenses ^{1/}
<i>Peru</i>					
Pan American Center for Sanitary Engineering and Environmental Sciences (CEPIS)	081001			8 976	1 510
Regional Task Force on Water and Sanitation based in Peru - ETRAS	081040			249 233	132 929
<i>Subtotal</i>				258 209	134 439
<i>South Korea</i>					
Strengthening the Response Capacity, Access and Quality for the Korea Health Network (KHN) in El Alto, La Paz, Bolivia	456001	225 354		339 602	195 662
Strengthening the Prevention and Control for Tuberculosis and ITS Co-Morbidities in Northern Lima: Comas, and Carabayllo, Peru	456002	120 000		593 615	206 385
Strengthening the Component of Primary Health Care Services through the Promotion of Education Programs for the Population of Canton Duran, Guayas Province in Ecuador	456003			47 488	352 512
Professionalization of Primary Health Care in the Health System in El Salvador	456004			51 898	28 102
<i>Subtotal</i>		345 354		1 032 603	782 661
<i>Spain (Including Provincial Governments)</i>					
Spain Holding Account	230001			24 171	
Mobil Health Care Assistance - Bolivia	230099			459 972	
"Spanish Development Fund 2007" Primary Health Care in Bolivia	230105			89 029	113 168
Provision for Remaining Funds of Joint Activities of the Spanish Fund	230151			533	
World Health Day Devoted to Older Adults	230154			20 019	(7 615)

PAN AMERICAN HEALTH ORGANIZATION
FINANCIAL REPORT OF THE DIRECTOR and REPORT OF THE EXTERNAL AUDITOR
1 January 2015 – 31 December 2015

Annex

Summary of Voluntary Contributions (Cont...)

(expressed in US dollars)

Source of Funds	PAHO Project ID	Accounts Receivable	Accounts Payable	Deferred Revenue	Revenue/ Expenses ^{1/}
Vaccination Week of the Americas 2012, Programmed for the week of 21 to 28 April	230155			33 855	(2 509)
Experts in Promotion of Health Services Forms	230156			4 756	(994)
Support in Knowledge Management and Research	230157			11 818	
Guarantee the Access to the Reproductive Health Services and Promote the Reproductive Sexual Rights with Special Emphasis on the most Vulnerable Populations	230158			16 779	(4 570)
Promote Child Health through `Integrated Management of Childhood Illness`	230159			6 455	
Expert: International Health Regulations	230160			1 077	
Meeting of the Andean Sub-Regions and the Southern Cone on HIV Testing to take place in Colombia	230161			15 931	
Health Program Quality Management of the Fund,	230163			10 517	
Coordination and Monitoring of the Program External Relations	230164			3 426	
Expert Management and Coordination of the Fund	230165			15 457	
Project of Reconstruction of the Hospital "Heroes of Baire" in Cuba	230166			25 368	
Strengthen the Coordination of Response of the Health Sector to Disasters in Latin America and the Caribbean	230168			79 276	18 805
Development Framework Cooperation Agreement Between the Kingdom of Spain and PAHO	230169			831 380	4 867 474
Supply and Distribution Health Products to four Health Institutions - Haiti	191118			637 080	465 678
<i>Subtotal</i>				2 286 899	5 449 437

PAN AMERICAN HEALTH ORGANIZATION
FINANCIAL REPORT OF THE DIRECTOR and REPORT OF THE EXTERNAL AUDITOR
1 January 2015 – 31 December 2015

Annex

Summary of Voluntary Contributions (Cont...)
(expressed in US dollars)

Source of Funds	PAHO Project ID	Accounts Receivable	Accounts Payable	Deferred Revenue	Revenue/ Expenses ^{1/}
Sweden					
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				(1 014)
<i>Subtotal</i>					(1 014)
United Kingdom					
Improving the Organization of the Emergency Response Chain and the Quality of Medical Emergency Care at Department Level in HAITI (the "Project")	140069	1 195 815		1 299 965	1 078 749
Prevention and Control of Communicable Diseases	140033				(764)
SMART Health Care Facilities in the Eastern Caribbean Phase 2 Programme	140070	10 305 923		11 610 967	688 049
WHO Framework Convention on Tobacco Control in United Kingdom (UK) Overseas Territories in the Caribbean	218003			7 593	67 462
<i>Subtotal</i>		11 501 738		12 918 525	1 833 496
United States of America					
Improved Health Outcomes/ Tuberculosis, Maternal, Neonatal Health in Latin America Amazon Malaria Initiative (AMI) and South American Infectious Diseases Initiatives (SAIDI)	002140	3 873 392		3 843 090	3 492 202
Components of the South America Regional Infectious Diseases Program (SARI)	002141	311 000		303 795	2 136 815
Towards a More Resilient Health Sector in Latin American and the Caribbean	002143	1 225 000		1 269 063	349 327
Protecting the Advances in Polio, Rubella and Measles Elimination: Strengthening Immunization Programs in the Americas	028089				(2 648)
Non-Communicable Disease Prevention and Health Promotion in the Region	028093				(3 330)
Surveillance and Response to Seasonal and Pandemic Influenza in the Region of the Americas	028097	183			(1 744)

PAN AMERICAN HEALTH ORGANIZATION
FINANCIAL REPORT OF THE DIRECTOR and REPORT OF THE EXTERNAL AUDITOR
1 January 2015 – 31 December 2015

Annex

Summary of Voluntary Contributions (Cont...)
(expressed in US dollars)

Source of Funds	PAHO Project ID	Accounts Receivable	Accounts Payable	Deferred Revenue	Revenue/ Expenses ^{1/}
Building Capacity and Networks to Address Emerging Infectious Diseases in the Americas -Year 3	028103	699 354		699 354	
Protecting the Advances in Polio, Rubella and Measles Elimination: Strengthening Immunization Programs in the Americas - Year 1	028106				2 267 836
Protecting the Advances in Polio, Rubella and Measles Elimination: Strengthening Immunization Programs in the Americas - Year 2	028107	3 372 304		3 312 778	2 936 526
Non-Communicable Disease Prevention and Health Promotion in the Region	028094				241 009
Surveillance and Response to Seasonal and Pandemic Influenza in the Region of the Americas	028098	39 945			545 416
Non-Communicable Disease Prevention and Health Promotion in the Region of the Americas	028111	739 000		739 000	
Building Capacity and Networks to Address Emerging Infectious Diseases in the Americas	028102	2 960			527 624
Cooperative Agreement with Pan American Health Organization (PAHO)	240004				(3 111)
Support Regulatory Systems Strengthening in Latin America and the Caribbean	240005	2 693			515 286
<i>Subtotal</i>		<u>10 265 831</u>		<u>10 167 080</u>	<u>13 001 208</u>
Total - Government Financing		<u>34 413 296</u>	<u>232 368</u>	<u>44 235 776</u>	<u>24 880 446</u>

II. International Organizations

European Community

Strengthening the Integration of the British & Dutch OCTs in the Regional Response within the PANCAP Framework	049068				6 534
Improve the Capacity of the Haitian Health Sector to efficiently Manage Health Risks and Respond to Medical Emergencies at Local Level, HAITI	049099				(34)

PAN AMERICAN HEALTH ORGANIZATION
FINANCIAL REPORT OF THE DIRECTOR and REPORT OF THE EXTERNAL AUDITOR
1 January 2015 – 31 December 2015

Annex

Summary of Voluntary Contributions (Cont...)

(expressed in US dollars)

Source of Funds	PAHO Project ID	Accounts Receivable	Accounts Payable	Deferred Revenue	Revenue/ Expenses ^{1/}
Strengthening of Critical Maternal and Neonatal Services in Belize (the "Action")	049101	175 055		151 856	542 291
The Strengthening of the Prevention and Control of Dengue and Malaria in Belize (the "ACTION")	049105	82 057		104 705	282 432
Increase Access to Lifesaving Health Care and Safe Water and Response Capacity to Emergencies of Conflict - Affected Communities in Colombia	049108	105 033			531 207
Improve the Capacity of the Haitian Health Sector to Coordinate and Implement Adequate Rapid Response to Cholera Alerts and Outbreaks, HAITI (the "Action")	049109	175 055		17 816	894 679
Justice Program and Social Inclusion Advancing and Strengthening the Methodological Tools and Practices Relating to the Application and Implementation of Health Technology Assessment (HTA)	087015	101 691		221 574	201 119
	481001	25 593			100 743
<i>Subtotal</i>		664 484		495 951	2 558 971
Food and Agriculture Organization (FAO)					
PAHO - FAO Antigua & Barbuda: Zero Hunger Challenge	051017				86
<i>Subtotal</i>					86
Government of Spain / SDG-F					
Operational Aspects of Spanish Fund for Sustainable Development Goals entered into Between UNDP, WHO and Other UN System Organization	191119			3 109	6 322
Food and Nutrition Security for Children and Salvadorian Household	191120	122 573		182 098	22 191
Strengthening Local Food Systems, Local Capacity Building Designed at Improving the Production, Access to Safe, Nutritious and Safe Food and Nutrition of Families in Ecuador	191121			9 166	28 284

Summary of Voluntary Contributions (Cont...)
 (expressed in US dollars)

Source of Funds	PAHO Project ID	Accounts Receivable	Accounts Payable	Deferred Revenue	Revenue/ Expenses ^{1/}
Food and Nutrition Security in Prioritized Municipalities of the Department of San Marcos, Guatemala	191122	279 858		352 940	196 777
Food and Nutrition Security in Priority Populations and Vulnerable Situations in Paraguay	191124	290 000		541 743	48 257
Integral Mode of Inclusive Attention and Care for Children with Minor and Moderate Disabilities in Mexico	191126			70 417	17 083
<i>Subtotal</i>		692 431		1 159 473	318 914
Inter-American Development Bank - IDB					
Prevention and Control of AH1N1 and Other Infectious Diseases in Latin America and the Caribbean	091028		5 668		
<i>Subtotal</i>			5 668		
International Bank for Reconstruction and Development (World Bank)					
Support to Health Sector Response to Earthquake Affected Population	199030			1 210	
<i>Subtotal</i>				1 210	
United Nations Children's Fund (UNICEF)					
Joint Programme to Assert the Rights of Indigenous Adolescent Girls in Guatemala	187095			660	111 790
A Promise Renewed for the Americas: Reducing Inequities in Reproductive and Maternal Child Health	187097				6 555
Reviewing Protocols for the Provision of Care for Survivors of Violence Against Children in LAC	187102				20 000

PAN AMERICAN HEALTH ORGANIZATION
 FINANCIAL REPORT OF THE DIRECTOR and REPORT OF THE EXTERNAL AUDITOR
 1 January 2015 – 31 December 2015

Annex

Summary of Voluntary Contributions (Cont...)

(expressed in US dollars)

Source of Funds	PAHO Project ID	Accounts Receivable	Accounts Payable	Revenue Received 1/ Received 1/	Revenue/ Expenses ^{1/}
Validation of Elimination of Mother-to-Child Transmission of HIV and Congenital Syphilis (EMTCT) in the Americas (the "Activities")	187103				21 552
Elimination of Mother-to-Child Transmission of HIV and Congenital Syphilis (EMTCT) and Strengthening HIV Combination Prevention in the Americas	187104	379			172 879
<i>Subtotal</i>		379		660	332 776
United Nations Development Program (UNDP)					
Coordination of Health Services for Cholera-Affected Population Preparedness for the Possible Introduction of EBOLA into the Country	191116		11 087		
Integrated Rural Development in Five Towns of Cuilco River Basin, Guatemala	191125			58	4 942
<i>Subtotal</i>			11 087	993	56 464
United Nations Environment Programme (UNEP)					
Strengthening National Capacity for Chemicals Management in the Bahamas through a National Coordination Mechanism, Comprehensive Situation Analysis and Development of National Integrated Plan for Chemical Safety	195003				77 850
<i>Subtotal</i>					77 850
United Nations International Strategy for Disaster Reduction (ISDR)					
Global Facility for Disaster Reduction and Recovery	368005			2	85 085
<i>Subtotal</i>				2	85 085

PAN AMERICAN HEALTH ORGANIZATION
FINANCIAL REPORT OF THE DIRECTOR and REPORT OF THE EXTERNAL AUDITOR
1 January 2015 – 31 December 2015

Annex

Summary of Voluntary Contributions (Cont...)
(expressed in US dollars)

Source of Funds	PAHO Project ID	Accounts Receivable	Accounts Payable	Deferred Revenue	Revenue/ Expenses ^{1/}
United Nations Office for the Coordination of Humanitarian Affairs (OCHA)					
Scaling-up Response to Cholera Outbreak in High Priority Departments and Support to the National Coordination for Cholera Response in the Ministry of Health, Haiti	401007		212		126 797
<i>Subtotal</i>			212		126 797
United Nations Population Fund (UNFPA)					
Support for Strengthening Health Statistics as a Component of the National Health Information System of the Ministry of Health, Nicaragua	278013				13 000
<i>Subtotal</i>					13 000
United Nations Trust Fund for HumanSecurity (UNTFHS)					
Food Insecurity: A Threat to the Human Security of Poqoman People Settled in the Dry Corridor, Guatemala	399005			1 878	480 826
Strengthening Human Security and Community Resilience by Fostering Peaceful Co-Existence in Peru	399006	41 751		174 275	121 296
Strengthening Human Security in the Central Municipalities of the Paraguayan Chaco	399007	297 511		316 018	128 028
Mainstreaming Human Security in Country Health Plans in Central America the Dominican Republic	399008	299 626		299 626	
<i>Subtotal</i>		638 888		791 797	730 150
Total - International Organizations		1 996 182	16 967	2 450 144	4 305 035

Summary of Voluntary Contributions (Cont...)
 (expressed in US dollars)

Source of Funds	PAHO Project ID	Accounts Receivable	Accounts Payable	Deferred Revenue	Revenue/ Expenses ^{1/}
III. Private and Public Sector					
<i>Albert B. Sabin Institute</i>					
Surveillance of Human Papilloma Virus (HPV) Related Disease in Jamaica	397006				8 874
Dengue Epidemiological Surveillance Model to Define Vaccination Strategies in Latin America and the Caribbean	397012				51 701
Investigation of the Impact and Effectiveness of the 10-Valent Pneumococcal Conjugate Vaccine Against Invasive Pneumococcal Disease and X-Ray Confirmed Hospitalized Bacterial Pneumonia in Children in Colombia	397013	122 500		142 408	23 690
Strengthening Capacities for Soil-Transmitted Helminthiasis Control in Honduras	397014				(89)
Evaluation of the Impact of Mass Albendazole Treatment in South and Southern Mexico	397015			2 356	82 259
<i>Subtotal</i>		122 500		144 764	166 435
<i>American Dental Association (ADA)</i>					
International Consultation Meeting: HPV-Associated Oral Cancer	501001				10 000
<i>Subtotal</i>					10 000
<i>American Dental Association Foundation</i>					
International Consultation Meeting: HPV-Associated Oral Cancer	502001				9 984
<i>Subtotal</i>					9 984

Summary of Voluntary Contributions (Cont...)
 (expressed in US dollars)

Source of Funds	PAHO Project ID	Accounts Receivable	Accounts Payable	Deferred Revenue	Revenue/ Expenses ^{1/}
<i>American Heart Association</i>					
Collaboration in Reducing the Premature Mortality and Morbidity of Cardiovascular Disease and Stroke by Minimizing Exposure to Risk Factors and Increasing Exposure to Protective Factors in Particular Prevention and Control of Hypertension and Cardiovascular Diseases Social Marketing Strategy	500001			4 775	55 341
Collaboration in Reducing the Premature Mortality and Morbidity of Cardiovascular Disease and Stroke by Minimizing Exposure to Risk Factors and Increasing Exposure to Protective Factors in Particular Prevention and Control of Hypertension and Cardiovascular Diseases- Salt Smart Consortium	500002				25 026
<i>Subtotal</i>				4 775	80 367
<i>Andean Corporation of Promotion (CAF)</i>					
Strengthening of the Prevention and Control of Foot-and-Mouth Disease in Border Areas of Countries of the Andean Region: Contribution to the Fulfillment of the Commitments of Countries to the PHEFA	479001				9 988
<i>Subtotal</i>					9 988

Summary of Voluntary Contributions (Cont...)
 (expressed in US dollars)

Source of Funds	PAHO Project ID	Accounts Receivable	Accounts Payable	Deferred Revenue	Revenue/ Expenses ^{1/}
Bill Gates Foundation					
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			192 143	684 452
Development and Dissemination of Data Collection Methodologies for Economic Evaluations	365004				79 908
Better Immunization Data Quality (DQ) and Electronic Immunization Registries (EIR)	365006			643 988	374 021
Combating STH via Integrated Child Health Services in Honduras	365007			65 596	34 404
Establishing a Caribbean Regulatory System for CARICOM/CARPHA Member States	365008	809 314		1 177 184	
Disease Control Priorities Network	489001				(772)
<i>Subtotal</i>		809 314		2 078 911	1 172 013
Center for Public Service Communications					
Collecting, Preserving and Disseminating Health and Disaster Information after the January 2010 Haiti Earthquake: Support to the Government of Haiti	508001			50 000	
<i>Subtotal</i>				50 000	
CDC Foundation					
Bloomberg Initiative to Reduce Tobacco Use (GATS)	460001			16 289	87 506
Haiti Malaria Elimination Consortium (HaMEC)	460003			65 315	180 049
Global Tobacco Surveillance System	460004	105 090		105 090	
<i>Subtotal</i>		105 090		186 694	267 555

Summary of Voluntary Contributions (Cont...)
(expressed in US dollars)

Source of Funds	PAHO Project ID	Accounts Receivable	Accounts Payable	Deferred Revenue	Revenue/ Expenses ^{1/}
Colgate Palmolive Company					
Community-Based Oral Health Interventions in Colombia and Ecuador	466001	122 364		75 097	109 603
<i>Subtotal</i>		122 364		75 097	109 603
Conselho Nacional Pecuario (CNPC)					
Development of Activities Related to the Strengthening of the Laboratory of Reference for Vesicular Disease	467001	225 175		434 137	13 189
<i>Subtotal</i>		225 175		434 137	13 189
Global Alliance V. I. (GAVI)					
Injection Safety Project - Bolivia Support the Immunization Services (ISS) of Bolivia 2007-2009	387004		2 943		163 358
New Vaccines for Immunization Services Support in Bolivia	387009				134 193
Health Systems Strengthening in Honduras	387012		2 864		12 056
Support the Introduction of new Vaccines by the Government of HAITI "The Government"	387015		1 238		(1 864)
Pneumococcal Vaccine Introduction Activities in Bolivia	387016	245 500		247 399	69 919
Implementation of the Health Systems Strengthening Programme of the Haiti Government	387017		36 583		52 167
Implementation of the Health Systems Strengthening Program in Cuba	387018	1 126 246		2 103 586	985 680
Implementation of the Health Systems Strengthening Programme ("HHS Programme") of the Government of Honduras (the "Government")	387019			1 630 285	702 373
Assist the Government of Honduras Graduate from GAVI Support	387020	2 011 623		5 004 083	446 851
	387021			360 027	18 865

PAN AMERICAN HEALTH ORGANIZATION
FINANCIAL REPORT OF THE DIRECTOR and REPORT OF THE EXTERNAL AUDITOR
1 January 2015 – 31 December 2015

Annex

Summary of Voluntary Contributions (Cont...)

(expressed in US dollars)

Source of Funds	PAHO Project ID	Accounts Receivable	Accounts Payable	Deferred Revenue	Revenue/ Expenses ^{1/}
Inactivated Poliovirus Vaccine ("The Programme") by the Government of Cuba	387022			99 980	
Guyana's Expanded Programme on Immunization Transitional Plan	387023	155 000		294 417	45 583
Support the Introduction of the Inactivated Poliovirus Vaccine (IPV) by the Government of Haiti	387024			106 116	105 289
Support the Introduction of the Inactivated Poliovirus Vaccine (IPV) by the Government of Nicaragua	387025			60 934	49 046
Support the Introduction of Inactivated Poliovirus Vaccine (IPV) by the Government of Honduras	387026			59 698	109 282
Support the Introduction of the Inactivated Poliovirus Vaccine (IPV) by the Government of Guyana	387027			73 015	26 981
Support the Introduction of the Inactivated Poliovirus Vaccine (IPV) by the Government of Bolivia	387028			220 538	1 954
<i>Subtotal</i>		3 538 369	43 628	10 260 078	2 921 733
<i>International Association to Prevent Blindness</i>					
Eye Care Representative of the Ministries of Health Latin America and the Caribbean - Annual Meeting 2015	497001				30 000
<i>Subtotal</i>					30 000
<i>Japan Center for International Exchange "JCIE"</i>					
Implementation of a Regional Meeting on Human Health and Security	478001		1 621		20 391
<i>Subtotal</i>			1 621		20 391

Summary of Voluntary Contributions (Cont...)
 (expressed in US dollars)

Source of Funds	PAHO Project ID	Accounts Receivable	Accounts Payable	Deferred Revenue	Revenue/ Expenses ^{1/}
MacArthur Foundation					
Support for the Implementation of a Comprehensive Midwifery Model in Mexico	509001	240 000		390 000	
<i>Subtotal</i>		240 000		390 000	
ORBIS International					
LAC Regional Plan for the Prevention of Avoidable Blindness and Visual Impairment and Promotion of Eye Health 2014-2016	491001	70 000		81 997	84 513
<i>Subtotal</i>		70 000		81 997	84 513
Open Society Institute (OSI)					
Strengthening Capacity in Primary Prevention of Violence Against Women and Children in Latin America and the Caribbean Region	470001				(1)
<i>Subtotal</i>					(1)
Pan American Health and Education Foundation (PAHEF)					
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				112
<i>Subtotal</i>					112
PAHO Foundation					
Conduct Surveillance of Virology-Based Diseases	498001	11 740		215 514	19 274
Prevent and Control Virology-Based Diseases	498002	659 900		925 405	78 995

PAN AMERICAN HEALTH ORGANIZATION
 FINANCIAL REPORT OF THE DIRECTOR and REPORT OF THE EXTERNAL AUDITOR
 1 January 2015 – 31 December 2015

Annex

Summary of Voluntary Contributions (Cont...)
 (expressed in US dollars)

Source of Funds	PAHO Project ID	Accounts Receivable	Accounts Payable	Deferred Revenue	Revenue/ Expenses ^{1/}
Develop Technical Recommendations and Build National Capacities	498003	177 707		680 631	65 076
Addressing Women's Cancer	498004	242 703		392 553	136 650
Laboratory Practices	498005			851	18 149
Forum for Non-Communicable Diseases, NCD	498006	2 213		44 248	
Blood Pressure Cuffs and Monitors for the People of Guyana	498007			13	8 387
Strengthening the Integrated Primary Health Care Networks (RIAPS) in Cajamarca - Peru	498008	162 500		237 500	
<i>Subtotal</i>		1 256 763		2 496 715	326 531
<i>Project High Hopes Global</i>					
Implementation and Assessment of Evidence Based Interventions for Infection Prevention and Control in Cuba	492001	93 225		211 310	
<i>Subtotal</i>		93 225		211 310	
<i>Regional Office of CBM for Latin America</i>					
Program for the Prevention of Blindness and Deafness 2015-2016	499001	15 000		24 352	5 648
<i>Subtotal</i>		15 000		24 352	5 648
<i>Rockefeller Foundation</i>					
Equity Health and Human Development Information - Institutionalization & Partnership Program	156021			56 537	149 358
<i>Subtotal</i>				56 537	149 358
<i>Standard and Trade Development Facility</i>					
Development of a Proposal for a Regional Total Diet Study in Latin American and Caribbean Countries	506001	15 020		2 127	47 873
<i>Subtotal</i>		15 020		2 127	47 873

PAN AMERICAN HEALTH ORGANIZATION
FINANCIAL REPORT OF THE DIRECTOR and REPORT OF THE EXTERNAL AUDITOR
1 January 2015 – 31 December 2015

Annex

Summary of Voluntary Contributions (Cont...)
(expressed in US dollars)

Source of Funds	PAHO Project ID	Accounts Receivable	Accounts Payable	Deferred Revenue	Revenue/ Expenses ^{1/}
<i>Sanofi Espoir Foundation</i>					
My Child Matters - Fight Childhood Cancer	484001			7 417	126 420
<i>Subtotal</i>				7 417	126 420
<i>Task Force For Global Health</i>					
Joining Forces to Control Soil-Transmitted Helminths in the Americas	471002		191		20 060
Joining Forces to Control Soil Transmitted Helminths in Nicaragua and Paraguay	471003	37 500		40 300	102 200
<i>Subtotal</i>		37 500	191	40 300	122 260
<i>Texas Children's Hospital</i>					
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>			3 000		
<i>The Global Fund (GFATM)</i>					
Strengthening and Improvement of Directly Observed Therapy (DOTS) AIDS Strategy in Haiti	191109				61 517
Bolivia Free of Malaria	191111			10 347	15 843
Strengthening Logistics Management Information Systems and ARV Forecasts: A Regional Approach	439002	100 027		185 330	64 670
Use of Epidemiological Intelligence with Social Participation, in order to Strengthen the Management of the Program, Improve the Access to the Diagnosis and Treatment, and carry out Effective Interventions for the Prevention of Malaria Control in Colombia	468003		1 502		38 043

Summary of Voluntary Contributions (Cont...)
 (expressed in US dollars)

Source of Funds	PAHO Project ID	Accounts Receivable	Accounts Payable	Deferred Revenue	Revenue/ Expenses ^{1/}
Elimination of Malaria in Mesoamerica and the Island of Hispaniola	507001	86 103		212 814	160 973
<i>Subtotal</i>		186 130	1 502	408 491	341 046
<i>Vaccines Ambassadors</i>					
Health Recovery Activities in Saint Lucia and Saint Vincent and the Grenadines	480001			10 034	
<i>Subtotal</i>				10 034	
<i>Various Grantors (Undesignated Contributions)</i>					
High-level International Conference on Universal Coverage in Health	215060			17 801	57 562
<i>Subtotal</i>				17 801	57 562
<i>World Diabetes Foundation</i>					
Addressing the Burdens of Diabetes and Tuberculosis in the Americas with a View to Facilitating Screening for Tuberculosis Among People with Diabetes	418008	5 000		9 427	56 642
Capacity Building and Educational Project on Diabetes	418009	4 000		4 230	178 240
Fighting Against Diabetes in Honduras	418011	162 493		220 621	117 465
Pan American conference on Diabetes and Pregnancy (Expert Meeting)	418012			25 312	235 620
Chronic Care Model in 112 Family Health Units (FHUs) within the Framework of Primary Health Care	418013	562 000		617 647	132 353
Promotion of Healthy Environments for the Prevention of Diabetes and other Chronic Non-Communicable Diseases	418014	100 000		130 000	

PAN AMERICAN HEALTH ORGANIZATION
 FINANCIAL REPORT OF THE DIRECTOR and REPORT OF THE EXTERNAL AUDITOR
 1 January 2015 – 31 December 2015

Annex

Summary of Voluntary Contributions (Cont...)

(expressed in US dollars)

Source of Funds	PAHO Project ID	Accounts Receivable	Accounts Payable	Deferred Revenue	Revenue/ Expenses ^{1/}
Community Strategy for the Prevention of Diabetes, with a Gender Perspective (the "Project")	418015	150 000		193 511	6 489
Strengthening Diabetes Care and Prevention in Urban Areas Across six Cities of Peru Through Comprehensive Capacity Building at Primary Level, DIANA-PERU	418016	470 000		710 000	
<i>Subtotal</i>		1 453 493		1 910 748	726 809
Total - Private and Public Sector		8 289 943	49 942	18 892 285	6 799 389
V. Other Voluntary Contributions					
Trust Fund Consolidation of the Hemispheric Plan for Foot-and-Mouth Disease Eradication (PHEFA)	476001			42	139 959
Helen Weyburn Bequest/Tuberculosis Bequest from the Estate of Ms. Thelma G. Hottel for the Stella Maris School of Nursing in Zacapu, Michoacan, Mexico	454002			7 623	6 177
Efficient Resource Allocation to Support Sustainable Rabies Control Tool (the "Project")	454003			3 000	
Strengthening Technical Cooperation with PANAFTOSA for consolidation of the Interamerican Food Analysis Laboratories Network (RILAA in Spanish)	252002	10 941		1 039	21 208
PAHO Award for Immunization	510001 215017	2 420		2 600	3 000
<i>Subtotal</i>		13 361		14 304	170 344
Total - Other Voluntary Contributions		13 361		14 304	170 344
Total		44 712 782	299 277	65 592 509	36 155 219

Notes:

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

Voluntary Contributions Expenses 2015	36 155 219
Interest Revenue PG	561
Project ID 215017 - Revenue is based on cash	3 000
Voluntary Contributions Revenue 2015	36 152 780

Summary of Voluntary Contributions-National Voluntary Contributions
 (expressed in US dollars)

Source of Funds	PAHO Project ID	Accounts Receivable	Accounts Payable	Deferred Revenue	Revenue/ Expenses ^{1/}
Government Financing					
<i>Argentina</i>					
Managerial Support for National Health Development	059001			475 458	194 761
Action Plan for the Strengthening of the Public Health in the Province "Entre Ríos"	059035	31 125		63 975	(492)
Intensified Surveillance ETI-IRAG in Argentina	059039		428		
Improved Monitoring of Clinical and Epidemiological Viral Factors in the Immune Response to the Infection by New Influenza A H1N1	059040		171		
Implementation of Five Priority Objectives of Strategy of Technical Cooperation of PAHO/WHO in Argentina - 2009 - 2011	059041	1 130 542		1 262 979	933 807
Implementation Diagnosis Tool WHO-AIMS in Argentina	059042			371	
Information Systems and Statistics	059043		592		
National Institute of Social Services for Retirees and Pensioners (PAMI)	059044	35 000		36 217	39 303
Central National Institute Unique Coordinator of Ablation and Implants (INCUCAI)	059045			99	998 901
Improvement of Maternal Health, of Childhood, of Women and Adolescence in the Province Mendoza	059046	477 000		604 157	86 566
Plan of Action to Strengthen Public Health in the Province	059047			29 875	
Strengthening Public Health in the Province of Santa Fe	059048			197 178	224 451
<i>Subtotal</i>		1 673 667	1 191	2 670 309	2 477 297
<i>Bahamas</i>					
Environmental and Health Risk Assessment for Grand Bahamas	380004				445 627
<i>Subtotal</i>					445 627
<i>Belize</i>					
Strengthening of Critical Maternal and Neonatal Services in Belize	314004				41 798
<i>Subtotal</i>					41 798

PAN AMERICAN HEALTH ORGANIZATION
FINANCIAL REPORT OF THE DIRECTOR and REPORT OF THE EXTERNAL AUDITOR
1 January 2015 – 31 December 2015

Annex

Summary of Voluntary Contributions-National Voluntary Contributions (Cont...)

Source of Funds	PAHO Project ID	Accounts Receivable	Accounts Payable	Deferred Revenue	Revenue/ Expenses ^{1/}
<i>Brazil</i>					
Strengthening and Technical Support BVS-SP Epidemiological and Environmental Surveillance	165002	55 334		55 334	50 293
Decentralized Management Qualification "United Health System"	063166				(11 980)
Program Qualification of Supplemental Health	063168				(38 802)
Development and Organization of Health Systems and Services	063172		243 256		849 807
Support of the Implementation of the Policy of Strategic and Participatory Management of the United Health System	063173		2 223 207		15 705 061
Development of Human Resources in Health	063174			748 595	4 878 914
Development of Management System of Technology in Health	063177		22 170		2 207 037
Family Health - Food and Nutrition Environmental Health / Institutional Strengthening and Training Human Resources for FUNASA	063178			2 453 071	4 444 464
Quality Program "United Health System"	063180			1 002 620	717 391
Implementation of National Policies on Blood	063182			91 885	57 314
Strength of Objectives and Directives United Health System in Sao Paulo	063183	1 210 108		4 859 250	2 400 452
CANCER Network	063184	248 181		453 777	287 492
Health Surveillance, Promotion and Prevention	063187			748 501	458 124
Strengthening of Objectives and Directives of SUS in Bahia State	063190	2 396 999		5 168 038	1 147 863
Management of Work and Health Education	063191			4 057 274	822 520
Institutional Strengthening and Advisory Services of International Affairs of the Ministry of Health - AISA	063192	778 846		882 454	131 938
Economic - Industrial Complex of Health Support for the National Council of State Secretaries of Health Municipals	063194	24 948 025		41 667 644	8 448 328
"CONASS"	063195			1 714 622	2 093 526
Support for the National Council of State Secretaries of Health Municipals	063198	4 240 914		8 002 037	1 505 087
"CONASEMS"	063199	2 598 753		4 740 937	1 876 387
Support for the National Council of State Secretaries of Health Municipals	063200			2 928 615	1 252 285

Summary of Voluntary Contributions-National Voluntary Contributions (Cont...)

Source of Funds	PAHO Project ID	Accounts Receivable	Accounts Payable	Deferred Revenue	Revenue/ Expenses ^{1/}
Prevention and Control of Dengue in the Context of Integrated Management Strengthening of Actions and Health Surveillance	063201	1 299 376		3 382 882	466 840
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	063205			2 573 499	1 574 907
Protection and Promotion of the Indigenous Populations	063207	3 358 888		6 615 599	3 198 725
Decentralized Technical Cooperation Secretariat of Health of the State of PERNAMBUCO	063208	12 526 637		16 490 322	5 977 555
Institutional Strengthening of the National Health Council	063209			215 210	58 954
Development and Qualification of the Pharmaceutical Assistance	063210	1 266 658		2 551 042	945 232
Strengthening of the Monitoring in Environmental Health and Health of the Employees of the United Health System	063212	1 283 245		4 913 959	2 374 721
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	063213			3 182 102	1 279 366
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, Hvdric to Food	063214	1 039 501		3 983 038	1 366 231
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	063215	2 468 815		5 533 182	1 336 025
Strengthening of the National Laboratory System of Public Health and of the National Network of Alert and Response to Emergencies	063216	3 378 378		6 710 451	1 679 317
	063217	1 039 501		4 644 687	1 857 279

PAN AMERICAN HEALTH ORGANIZATION
FINANCIAL REPORT OF THE DIRECTOR and REPORT OF THE EXTERNAL AUDITOR
1 January 2015 – 31 December 2015

Annex

Summary of Voluntary Contributions-National Voluntary Contributions (Cont...)

Source of Funds	PAHO Project ID	Accounts Receivable	Accounts Payable	Deferred Revenue	Revenue/ Expenses ^{1/}
Strengthening of the Management of the National Surveillance System in Health	063218			3 799 668	1 738 452
Strengthening of Innovative Regulations in Health, with Emphasis on Ethics and Health Research	063219	7 405 665		10 841 766	2 191 785
Strengthening the Monitoring in Tuberculosis	063222			1 679 887	1 369 981
Surveillance Strengthening in Chronic Non-communicable Diseases - DCNT	063224			1 567 938	769 749
Expansion of the Access of the Brazilian Participation of Cuban Doctors in Brazil	063226			3 286 969	151 275
"Mais Medicos" Project	063227	111 997 746		125 501 892	497 031 091
Strengthening Network Management for Health Care	063229	729 759		1 034 197	78 235
Healthy and Sustainable Territories for Environmental Health Action	063230	1 018 191		1 548 517	311 530
<i>Subtotal</i>		185 289 520	2 488 633	289 631 459	575 040 748
Colombia					
San Andres Healthy Phase II	066061	20 018			
Agreement of Cooperation PAHO/Ministry of Health and Social Protection of Colombia	066072				(21 872)
National Survey of Nutritional Situation in Colombia	066075			1 400 324	2 172 160
International Cooperation No. 519 - 2015 Colombia	066076	3 503 867		9 242 010	313 121
Derived Agreement No. 1393 of 2015	066077			632 911	
Derived Agreement No. 557 of 2015	066078			1 762 379	
Agreement between the Two Entities PAHO/FFDS-SDS BOGOTA	504001	232 602		475 593	107 697
<i>Subtotal</i>		3 756 487		13 513 217	2 571 106
Costa Rica					
Integrated Development of the Strategic Functions of Human Resources of the Costarican Fund of Social Security	065018	228 806		384 921	15 133
Promoting the Development and Strengthening of the National and Regional Mechanisms for the Control of Tobacco Products	065019			468 097	47 905
<i>Subtotal</i>		228 806		853 018	63 038
Dominican Republic					
International Cooperation Agreement between the Ministry of Health and Welfare (MISPAS) and the Pan American Health Organization (PAHO/WHO)	068008	2 901 027		2 901 027	
<i>Subtotal</i>		2 901 027		2 901 027	

PAN AMERICAN HEALTH ORGANIZATION
FINANCIAL REPORT OF THE DIRECTOR and REPORT OF THE EXTERNAL AUDITOR
1 January 2015 – 31 December 2015

Annex

Summary of Voluntary Contributions-National Voluntary Contributions (Cont...)

Source of Funds	PAHO Project ID	Accounts Receivable	Accounts Payable	Deferred Revenue	Revenue/ Expenses ^{1/}
<i>Ecuador</i>					
Control of Tuberculosis in Ecuador	069021			588 220	42 225
<i>Subtotal</i>				588 220	42 225
<i>Guatemala</i>					
Acquisition of Biological, Reagents, Drugs, and Other Expenditures between the Ministry of Public Health and Social Welfare of the Republic of Guatemala and the Pan American Health Organization/World Health Organization	072018			6 159	4 137
Integrated Development of the General Direction of Regulation, Surveillance, Control and Health Management	072019			1 085	43 364
<i>Subtotal</i>				7 244	47 501
<i>Mexico</i>					
Sustainability of Universal Coverage in Health: Share Experiences and Promote Progress	076026				47 487
Annex II to the Memorandum of Understanding Between the Secretary of Health of Mexico and the United States PAHO Concerning the Work Plan 2014	076028				190 692
Preparation of the Master Plans of DENGUE, Road Safety, and Renewed Primary Health Care of the System MesoAmericano of Public Health (SMSP)	076029			139 242	498 199
Annex III to the Memorandum of Understanding Between the Secretary of Health of Mexico and PAHO Concerning the Work Plan 2015 of Mexico-United States Health Border Commission, Mexico Section	076030		4 382	348 455	785 250
Strengthening the Measurement of the Burden of Disease Caused by Accidents in Mexico	076031			189 857	
<i>Subtotal</i>			4 382	677 554	1 521 628
<i>Panama</i>					
Capacity Building Management and Stewardship of the Office of International Affairs and Technical Cooperation of the Ministry of Health	079014			86 522	13 478
<i>Subtotal</i>				86 522	13 478

PAN AMERICAN HEALTH ORGANIZATION
FINANCIAL REPORT OF THE DIRECTOR and REPORT OF THE EXTERNAL AUDITOR
1 January 2015 – 31 December 2015

Annex

Summary of Voluntary Contributions-National Voluntary Contributions (Cont...)

Source of Funds	PAHO Project ID	Accounts Receivable	Accounts Payable	Deferred Revenue	Revenue/ Expenses ^{1/}
Paraguay					
Technical Cooperation between the National Service of Quality and Animal Health (SENACSA) of the Republic of Paraguay and PAHO / WHO	080021	268 651		285 476	78 740
<i>Subtotal</i>		268 651		285 476	78 740
Peru					
Managerial Support for National Health Development	081003			1 208 882	163 805
<i>Subtotal</i>				1 208 882	163 805
Trinidad and Tobago					
Enhancing Health Systems and Programs in Trinidad and Tobago through Innovative Health Interventions and Capacity Development to Improve Maternal Health, Food Safety, NCD and Violence Prevention	085013	156 188		500 000	
<i>Subtotal</i>		156 188		500 000	
Uruguay					
Public Health School of Government	087013				16 788
Support to Reform Criminal Justice System and the Improvement of Living and Socioeconomic Rehabilitation of Persons Deprived of Freedom	087014				13 674
Center for International Cooperation in Tobacco Control	087017			18 193	19 533
	087018	402 010		402 010	
<i>Subtotal</i>		402 010		420 203	49 995
Venezuela					
Attaining Birth Certificates	089014				125 012
<i>Subtotal</i>					125 012
Total		194 676 356	2 494 206	313 343 131	582 681 996

Notes:

^{1/} In accordance with IPSAS, beginning 1 January 2010, PAHO will recognize as Deferred Revenue the full commitment

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>					
Health Emergency Response and Recovery Needs: Flooding in Eastern Caribbean Disease Reduction through WATSAN Intervention in Cholera Treatment Facilities Integrated in the Health Public Systems in Vulnerable Communities (HT-14/H66279/R); Reinforcement of the Response to Cholera Outbreaks in the Considered High Priority Departments and Support to the National Coordination for Cholera Response in the Ministry of Health (HT- 14/H/67222/R); Prevention of Spread of Cholera through Vaccination (HT-14/H/37222/R)	452005				57 074
PAHO's Humanitarian Response in HAITI-2015	452007			172 799	171 334
Emergency Assistance to Support Health Response Operations in Dominica Following Tropical Storm Erika	452008			35 562	66 332
<i>Subtotal</i>				208 361	261 735
<i>Spain</i>					
Spain-PAHO Assistance Fund in Humanitarian Contexts	230170		31		461 798
Spain Fund Assistance in Humanitarian Context Signed 19 July 2011	230171			438 520	
<i>Subtotal</i>			31	438 520	461 798
<i>United Kingdom</i>					
Emergency Health Assistance to Dominica Following Tropical Storm Erika	140071			201 822	162 378
<i>Subtotal</i>				201 822	162 378
Total - Government Financing			31	848 703	885 911

PAN AMERICAN HEALTH ORGANIZATION
 FINANCIAL REPORT OF THE DIRECTOR and REPORT OF THE EXTERNAL AUDITOR
 1 January 2015 – 31 December 2015

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/}
II. International Organizations					
<i>European Community</i>					
Caribbean Health Services Resilient to Impact of Emergencies and Disasters, Dominican Republic, Guyana, Saint Lucia, Suriname, Grenada, Jamaica, Trinidad and Tobago	049100				10 301
Emergency Response to Dengue Outbreak in Honduras	049102		816		(816)
Respond to the Urgent Health and WASH needs of the Flood-Affected Populations in Bolivia to Prevent Outbreaks and Other Health Threats	049107				(1 139)
Saving Lives through Improved and Coordinated Disaster Management and Response Capacities of the Health Sector in the Northern Border Area of Haiti and Dominican Republic	049110	433 260		625 883	90 359
Emergency Assistance to Support Health Response Operations in Dominica Following Tropical Storm Erika	049111	196 937		170 394	158 075
<i>Subtotal</i>		630 197	816	796 277	256 780
Total - International Organizations		630 197	816	796 277	256 780
<i>Special Fund for Natural Disaster Relief</i>					
Special Fund for Natural Disaster Relief	463000				
<i>Subtotal</i>					
Total - Special Fund					
Total		630 197	847	1 644 980	1 142 690

Notes:

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

Expense 2015	1 142 690
Interest Revenue PD	31 799
Exchange Gain/Loss	(111 922)
Voluntary Contributions Revenue	<u>1 062 567</u>

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

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

(expressed by US dollars)

	AMRO Regular Budget	AMRO Account for Special Servicing Costs	AMRO Contribution for Renovation of Assets	AMRO Staff Development and Learning Fund
REVENUE				
Revenue from Non-Exchange Transactions				
Assessed Contributions				
Voluntary Contributions				
Other Revenue	52 985 702	5 755 152	203 262	338 182
Revenue from Exchange Transactions				
Procurement of Public Health Supplies				
Other Revenue				
Miscellaneous Revenue				
TOTAL REVENUE	52 985 702	5 755 152	203 262	338 182
EXPENSES				
Staff and Other Personnel Costs	33 235 200	2 638 589		14 796
Supplies, Commodities, Materials	2 323 672	406 864	51 317	(605)
Equipment, Vehicles, Furniture, Intangible Assets, Depreciation and Amortization				
Contract Services	6 129 802	1 889 158	151 945	186 668
Travel	6 833 372	89 705		125 216
Transfers and Grants to Counterparts	1 311 941			
General Operating and Other Direct Costs	3 151 715	730 836		12 107
Indirect Support Costs				
TOTAL EXPENSES	52 985 702	5 755 152	203 262	338 182
NET SURPLUS / (DEFICIT)				

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

Annex

(expressed by US dollars)

AMRO Post Occupancy Charges Fund	AMRO Voluntary Funds for Health Promotion	Total¹ 2015	Total¹ 2014
3 180 060	27 083 464	89 545 822	57 766 392
3 180 060	27 083 464	89 545 822	57 766 392
193 960	9 509 779	45 592 324	33 929 412
174 064	3 732 225	6 687 537	4 536 910
2 604 024	3 521 513	14 483 110	7 491 564
159 485	6 495 240	13 703 018	6 531 021
	3 616 136	4 928 077	3 307 744
48 527	208 571	4 151 756	1 969 741
3 180 060	27 083 464	89 545 822	57 766 392

¹Note - No eliminations are provided.

Page Intentionally Left Blank

Other Centers

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

(Expressed in US Dollars)

	31 December 2015	31 December 2014
Deferred Revenue available as of 31 December	265 198	407 400
Revenue Activity	120 772	365 041
Expenditure Activity	253 361	798 710

Other disbursements include \$1 453 321 under trust fund arrangements and \$335 540 from PAHO Regular Budget. (No accruals are included).

Revenue was received from sale of publications and other services.

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

(Expressed in US Dollars)

	31 December 2015	31 December 2014
Deferred Revenue available as of 31 December	345 362	529 996
Revenue Activity	102 476	75 931
Expenditure Activity	287 110	236 116

Other disbursements include \$1 003 476 under trust fund arrangements; \$469 588 from PAHO Regular Budget; and \$1 534 915 from WHO funds. (No accruals are included).

Revenue was received from sundry sales and other services.

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

(Expressed in US Dollars)

	31 December 2015	31 December 2014
Deferred Revenue available as of 31 December	1 238 311	799 270
Revenue Activity	1 485 905	2 221 929
Expenditure Activity	1 042 270	1 619 881

Other disbursements include \$2 613 560 under trust fund arrangements; \$1 617 420 from Special Fund for Health Promotion and Food Safety; \$1 901 088 from PAHO Regular Budget; and \$584 308 from WHO funds. (No accruals are included).

Revenue was received from sale of laboratory services.