



INTER-AMERICAN BOARD OF AGRICULTURE

Eleventh Regular Meeting
Punta Cana, Dominican Republic
26-29 November 2001

The Executive Committee (IICA/CE/Res.112(00)), approved the Institute Report of the 11th Regular Meeting of the External Auditors of the Inter-American Board of Agriculture (IABA) for 2000.

At its Twenty-first Session (IICA/CE/Doc.198(01)) "Financial Statements of the Institute and Report of the External Auditors" and reviewed the Report of the External Auditors (IABA) for 2000.

**FINANCIAL STATEMENTS OF THE INSTITUTE AND REPORT
OF THE EXTERNAL AUDITORS FOR THE YEARS 1999 AND 2000**

IICA/JIA/Doc.259(01)
10 October 2001
Original: Spanish

INTER-AMERICAN INSTITUTE FOR COOPERATION ON AGRICULTURE
Headquarters P.O. Box 55-2200 Coronado, Costa Rica / Tel.: (506) 216-02-22 /
Fax (506) 216-02-33 / Electronic address (Internet): iicahq@iica.ac.cr

IICA

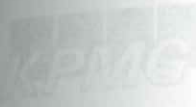
The Executive Committee, at its Twentieth Regular Meeting, and by Resolution IICA/CE/Res.332(00), accepted document IICA/CE/Doc.375(00) "Financial Statements of the Institute, Report of the External Auditors and Comments of the Director General on the 1999 Report of the External Auditors" and agreed to forward said document to the Inter-American Board of Agriculture (IABA) for consideration at its next regular meeting.

At its Twenty-first Regular Meeting, the Executive Committee accepted document IICA/CE/Doc.388(01) "Financial Statements of the Institute and 2000 Report of the External Auditors" and resolved to forward said document to the Inter-American Board of Agriculture (IABA) for consideration at its Eleventh Regular Meeting.

OF THE BOARD OF DIRECTORS OF THE INTER-AMERICAN BOARD OF AGRICULTURE

DE VICE PRESIDENTE

INTER-AMERICAN BOARD OF AGRICULTURE
Headquarters: Washington, D.C. 20005
Tel: (202) 295-1200 Fax: (202) 295-1201



**INTER-AMERICAN INSTITUTE FOR
COOPERATION ON AGRICULTURE (IICA)**

Financial Statements

**December 31, 1999 and 1998
(With Independent Auditors' Report Thereon)**

We have audited the financial statements of the Inter-American Institute for Cooperation on Agriculture (IICA) for the years ended December 31, 1999 and 1998, in accordance with the auditing standards generally accepted in the United States of America. The financial statements include the balance sheet, the statement of operations, the statement of changes in net assets, and the statement of cash flows for the years ended December 31, 1999 and 1998, and the related disclosures.

We conducted our audit in accordance with the auditing standards generally accepted in the United States of America. These standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. It also includes evaluating the accounting principles used and the significant accounting policies, as well as evaluating the overall presentation of the financial statements. We believe that the audit provides a reasonable basis for our opinion.

The financial statements are the responsibility of the management of the Inter-American Institute for Cooperation on Agriculture. Our role is to express an opinion on these statements based on our audit. We are not responsible for preparing the financial statements or for the design, implementation, and maintenance of internal control to prevent or detect misstatements. We did not audit the internal control system of the Inter-American Institute for Cooperation on Agriculture as a part of our audit of the financial statements. We are not providing an opinion on the internal control system of the Inter-American Institute for Cooperation on Agriculture.



P.O. Box 10208
San Jose, Costa Rica 1000

Forum Office Park Building A,
Prospero Fernandez Freeway,
11Km, Santa Ana

Telephone (506) 204-3232
Telecopiers (506) 204-3131
kpmgpm@kpmg.co.cr

Independent Auditors' Report

To the Inter-American Board of Agriculture
of the Inter-American Institute for
Cooperation on Agriculture (IICA)

We have audited the accompanying statements of financial position of the Inter-American Institute for Cooperation on Agriculture (IICA) as of December 31, 1999 and 1998, and the related statements of activities of unrestricted net assets, changes in net assets, and cash flows for the years then ended. These financial statements are the responsibility of the General Directorate of IICA. Our responsibility is to express an opinion on these financial statements based on our audits.

We conducted our audits in accordance with generally accepted auditing standards. Those standards require that we plan and perform the audits to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by the General Directorate of IICA, as well as evaluating the overall financial statement presentation. We believe that our audits provide a reasonable basis for our opinion.

The financial statements of IICA have been prepared in conformity with generally accepted accounting principles, except for recognition of obligations assumed during the year to acquire goods and services not yet received at the close of the respective year, established in accordance with accounting practices adopted by the Inter-American Board of Agriculture and incorporated into the Regulations of the General Directorate and the Financial Regulations, as indicated in note 1-l.



In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of IICA as of December 31, 1999 and 1998, and the results of its activities, changes in net assets, and cash flows for the years then ended, in conformity with the basis of accounting described in the preceding paragraph.

As of December 31, 1999, the balance of quotas due from Member States amounting to US\$9,223,825 (US\$6,388,552 in 1998) includes US\$1,812,208 (US\$1,047,912 in 1998) corresponding to outstanding quotas from 1998 and prior years. The General Directorate of IICA considers such balances to be collectible and is making efforts with each Member State to arrange specific terms for their collection.

KPMG

April 10, 2000

INTER-AMERICAN INSTITUTE FOR COOPERATION ON AGRICULTURE (IICA)

Statements of Financial Position

December 31, 1999 and 1998

	December 31, 1999			December 31, 1998	
	Unrestricted	Temporarily Restricted	Permanently Restricted		
Assets:					
Current assets:					
Cash (note 2)	US\$ 31,452,658	-	-	31,452,658	27,500,594
Trading securities (note 3)	13,982,335	-	-	13,982,335	19,852,592
Subtotal	45,434,993	-	-	45,434,993	47,353,186
Receivables:					
Quotas from Member States (note 12)	9,223,825	-	-	9,223,825	6,388,552
Payments made on behalf of contracts, agreements, and grants (note 12)	1,588,695	-	-	1,588,695	4,457,711
Due from Regular Fund to Trust Funds (note 1-f)	(38,898,670)	38,898,670	-	-	-
Due from Regular Fund to the Simon Bolivar Special Fund for Agricultural Development (note 1-f)	(41,476)	41,476	-	-	-
Other	1,743,863	-	-	1,743,863	1,624,709
Receivables	(26,383,763)	38,940,146	-	12,556,383	12,470,972
Less allowance for doubtful receivables	(247,517)	-	-	(247,517)	(247,823)
Receivables, net	(26,631,280)	38,940,146	-	12,308,866	12,223,149
Inventories, net	137,208	-	-	137,208	142,375
Prepaid expenses	392,154	-	-	392,154	495,279
Other assets	276,490	-	-	276,490	621,254
Total current assets	19,609,565	38,940,146	-	58,549,711	60,835,243
Property, furniture and equipment, net (note 4)	6,202,411	-	8,713,171	14,915,582	14,652,385
US\$	25,811,976	38,940,146	8,713,171	73,465,293	75,487,628
Liabilities and Net Assets					
Current liabilities:					
Accounts payable and accrued expenses	US\$ 3,139,377	-	-	3,139,377	2,042,961
Year-end obligations (note 1-l)	2,846,463	-	-	2,846,463	2,609,770
Other accruals	166,530	-	-	166,530	940,241
Total current liabilities	6,152,370	-	-	6,152,370	5,592,972
Provisions for:					
Repatriation of international professional personnel	1,081,090	-	-	1,081,090	1,342,139
Recognition of years of service for international professional personnel	1,880,876	-	-	1,880,876	2,161,622
Recognition of years of service for local personnel	1,607,124	-	-	1,607,124	1,478,197
Severance indemnities for local personnel	2,506,126	-	-	2,506,126	2,430,313
Total provisions	7,075,216	-	-	7,075,216	7,412,271
Total liabilities	13,227,586	-	-	13,227,586	13,005,243
Net assets:					
Unrestricted funds:					
Regular Fund:					
General Subfund	2,355,430	-	-	2,355,430	2,149,671
Working Subfund	4,126,302	-	-	4,126,302	4,126,302
Institutional Net Rate Fund	(99,753)	-	-	(99,753)	1,949,564
Fixed Assets Fund (note 4)	6,202,411	-	-	6,202,411	5,939,214
Temporarily restricted funds:					
Trust Funds (note 12)	-	38,898,670	-	38,898,670	39,503,096
Simon Bolivar Special Fund for Agricultural Development (note 1-f)	-	41,476	-	41,476	101,367
Permanently restricted fund-Land (note 4)	-	-	8,713,171	8,713,171	8,713,171
Total net assets	12,584,390	38,940,146	8,713,171	60,237,707	62,482,385
US\$	25,811,976	38,940,146	8,713,171	73,465,293	75,487,628

Contingencies (note 11)

See accompanying notes to the financial statements.

INTER-AMERICAN INSTITUTE FOR COOPERATION ON AGRICULTURE (IICA)

Statements of Activities of Unrestricted Net Assets

Years ended December 31, 1999 and 1998

	1999			1998			
	Regular Fund- Quotas and miscellaneous income	Simon Bolivar Special Fund Trust Funds	Simon Bolivar Special Fund for Agricultural Development	Regular Fund- Quotas and miscellaneous income	CATIs/INR	Trust Funds	Total
Income:	US\$ 27,508,680	-	-	27,508,680	-	-	27,508,680
Quotas from Member States	-	-	-	-	-	-	-
Recovery of Indirect Technical and Administrative Costs (CATIs) and Institutional Net Rate (INR) (notes 1-o and 5)	7,460,401	-	-	7,460,401	10,090,573	-	10,090,573
Temporarily restricted funds - assets released from restrictions	-	119,400,386	59,891	119,460,277	-	149,945,328	149,945,328
Other income, net (note 6)	56,069	-	-	56,069	-	-	56,069
Total income	27,564,749	119,400,386	59,891	154,485,427	10,090,573	149,945,328	187,546,767
Expenses:	10,366,956	-	-	10,366,956	-	-	10,944,146
Salaries-international professional personnel	6,606,534	-	-	6,606,534	-	-	6,539,187
Salaries-local professional and general services personnel	220,263	-	-	220,263	-	-	300,145
Scholarships	1,400,717	-	-	1,400,717	-	-	1,309,998
IICA staff travel	726,159	-	-	726,159	-	-	586,320
Documents and supplies	885,202	-	-	885,202	-	-	1,288,635
Acquisition and/or rental of fixed assets and other	1,001,102	-	-	1,001,102	-	-	1,033,673
Maintenance, communications, and general services	5,286,780	-	-	5,286,780	-	-	4,566,651
Contracts, works, donations, and subsidies	865,277	-	-	865,277	-	-	908,415
Miscellaneous	27,358,990	-	-	27,358,990	-	-	27,477,170
Subtotal of expenses related to quota budget and Working Subfund	-	119,400,386	59,891	119,460,277	-	-	149,945,328
Temporarily restricted fund disbursements	-	-	-	-	-	-	-
Disbursements financed with funds provided by recovery of Indirect Technical and Administrative Costs (CATIs) and Institutional Net Rate (INR) (note 5)	9,509,718	-	-	9,509,718	8,882,147	-	8,882,147
Total expenses	27,358,990	119,400,386	59,891	156,328,985	8,882,147	149,945,328	186,304,645
Increase (decrease) in unrestricted net assets for the year, before excluding net expenses capitalized in furniture and equipment and including depreciation expense	205,759	(2,049,317)	-	(1,843,558)	1,208,426	-	1,242,122
Exclusion of net capitalized expenses as furniture and equipment	1,233,807	-	-	1,233,807	-	-	1,961,563
Increase (decrease) in unrestricted net assets for the year, before excluding depreciation expense	1,439,566	(2,049,317)	-	(609,751)	1,208,426	-	3,203,685
Inclusion of depreciation expense	(905,493)	-	-	(905,493)	(854,421)	-	(854,421)
Increase (decrease) in unrestricted net assets	534,073	(2,049,317)	-	(1,515,244)	1,208,426	-	2,349,264

See accompanying notes to the financial statements.

INTER-AMERICAN INSTITUTE FOR COOPERATION ON AGRICULTURE (IICA)

Statements of Changes in Net Assets

Years ended December 31, 1999 and 1998

	Net Assets							
	Unrestricted			Temporarily Restricted		Permanently Restricted		
	Regular Fund	Institutional	Fixed	Simon Bolivar Special	Land	Total	Total	
	General Subfund	Working Subfund	Assets Fund	Fund for Agricultural Development				
Balance at December 31, 1997, previously reported	US\$ 2,605,628	4,126,302	741,138	4,926,307	38,194,971	101,367	8,713,171	59,408,884
Effect of the adjustment to Trust Funds balances (note 10)	(489,653)	-	-	-	489,653	-	-	-
Balance at December 31, 1997, adjusted	2,115,975	4,126,302	741,138	4,926,307	38,684,624	101,367	8,713,171	59,408,884
Restricted contributions received from donors	-	-	-	-	150,297,301	-	-	150,297,301
Net assets released from restrictions due to satisfaction of project restrictions	-	-	-	-	(149,945,328)	-	-	(149,945,328)
Increase (decrease) in unrestricted net assets for the year	1,995,259	-	1,208,426	(854,421)	-	-	-	2,349,264
Capitalization of net disbursements in property, furniture and equipment	(1,961,563)	-	-	1,961,563	-	-	-	-
Net value of retirement of furniture and equipment	-	-	-	(94,235)	-	-	-	(94,235)
Net increase in disbursements made on behalf of contracts, agreements, and grants, receivable from donors	-	-	-	-	466,499	-	-	466,499
Balance at December 31, 1998	2,149,671	4,126,302	1,949,564	5,939,214	39,503,096	101,367	8,713,171	62,482,385
Restricted contributions received from donors	-	-	-	-	121,664,976	-	-	121,664,976
Net assets released from restrictions due to satisfaction of project restrictions	-	-	-	-	(119,400,386)	(59,891)	-	(119,460,277)
Increase (decrease) in unrestricted net assets for the year	1,439,566	-	(2,049,317)	(905,493)	-	-	-	(1,515,244)
Capitalization of net disbursements in property, furniture and equipment	(1,233,807)	-	-	1,233,807	-	-	-	-
Net value of retirement of furniture and equipment	-	-	-	(65,117)	-	-	-	(65,117)
Net increase in disbursements made on behalf of contracts, agreements, and grants, receivable from donors	-	-	-	-	(2,869,016)	-	-	(2,869,016)
Balance at December 31, 1999	US\$ 2,355,430	4,126,302	(99,753)	6,202,411	38,898,670	41,476	8,713,171	60,237,707

See accompanying notes to the financial statements.

INTER-AMERICAN INSTITUTE FOR COOPERATION ON AGRICULTURE - IICA

Statements of Cash Flows

Years ended December 31, 1999 and 1998

	1999	1998
Operating activities:		
Increase (decrease) in unrestricted net assets for the year	US\$ (1,515,244)	2,349,264
Plus items not requiring cash - depreciation	905,493	854,421
Subtotal	(609,751)	3,203,685
Cash provided by (used for) changes in:		
Quotas receivable from Member States	(2,835,273)	6,500,842
Other receivables	(119,460)	637,254
Inventories	5,167	(8,335)
Prepaid expenses	103,125	(20,048)
Other assets	344,764	(406,983)
Accounts payable and accrued expenses	1,096,416	(129,660)
Year-end obligations	236,693	(344,129)
Other accruals	(773,711)	(76,271)
Provisions	(337,055)	113,289
Subtotal	(2,279,334)	6,265,959
Net cash provided by (used for) operating activities	(2,889,085)	9,469,644
Net cash used for investing activities-additions to furniture and equipment	(1,233,807)	(1,961,563)
Financing activities:		
Restricted contributions received from donors	121,664,976	150,297,301
Disbursements made in the execution of Trust Funds	(119,460,277)	(149,945,328)
Net cash provided by financing activities	2,204,699	351,973
Net increase (decrease) in cash and trading securities	(1,918,193)	7,860,054
Cash and trading securities at beginning of year	47,353,186	39,493,132
Cash and trading securities at end of year	US\$ 45,434,993	47,353,186

See accompanying notes to the financial statements.

INTER-AMERICAN INSTITUTE FOR COOPERATION ON AGRICULTURE
(IICA)

Notes to the Financial Statements

December 31, 1999 and 1998

(1) Summary of organization, activities, and significant accounting policies

(a) Organization

The Inter-American Institute for Cooperation on Agriculture (IICA) was organized in the District of Columbia, United States of America, on October 7, 1942 for an indefinite term. IICA is an autonomous Inter-American non-profit legal entity of Inter-American scope, the main objective of which is to stimulate, promote, and support the efforts of Member States to achieve agricultural development and rural well-being. Regulations and operating procedures were approved at the First Ordinary Meeting of the Inter-American Board of Agriculture held in Argentina in August 1981.

IICA has the following formal authority structures:

- Inter-American Board of Agriculture (IABA) comprised by a representative from each Member State.
- Executive Committee comprised by twelve Member States.
- General Directorate.

At present, IICA is made up of 34 Member States with central headquarters located in San José, Costa Rica.

(b) Funds managed by IICA

Funds managed by IICA are classified in the accompanying financial statements according to use restrictions established by donors as: Unrestricted Funds, Temporarily Restricted Funds, and Permanently Restricted Funds. Additionally, such funds are classified according to their source and purpose, as follows:

(Continued)

INTER-AMERICAN INSTITUTE FOR COOPERATION ON AGRICULTURE
(IICA)

Notes to the Financial Statements

Unrestricted Funds

Regular Fund: This fund is comprised by two subfunds:

General Subfund: Activities of this fund are mainly financed by mandatory contributions from Member States, established by IABA, in accordance with the quota computation system of the Organization of American States (OAS). In addition, miscellaneous income is recorded in this fund. The purpose of the General Subfund is to finance execution of regular activities planned and budgeted by IICA, including administration and management.

Working Subfund: The purpose of this subfund is to ensure the normal financial operation of IICA. According to article 83 of General Directorate Regulations, the subfund balance shall not exceed 15% of annual quotas approved for the corresponding fiscal year, unless the Board makes specific provisions to the contrary. This fund is constituted by proceeds from the balances of uncommitted budget allocations at the end of each fiscal period and by additional funds specifically assigned by the Board (see note 7).

Fixed Assets Fund: The Fixed Assets Fund is used by IICA to control unrestricted property, furniture and equipment, which have been either acquired with resources from the Regular Fund or the Institutional Net Rate (INR) Fund or donated thereto by a national or international organization. The balance of the Fixed Assets Fund represents the carrying value, net of depreciation, of fixed assets owned by IICA, except for land with permanent use restrictions.

Institutional Net Rate (INR) Fund: The Inter-American Board of Agriculture in Resolution IICA/IABA/Res. 310 (IX-0/97), dated October 13, 1997, agreed to create the Institutional Net Rate Fund. The objective of this Fund is to finance additional costs incurred by IICA, in the execution of contracts, agreements, and grants subscribed with donors (Member States, international organizations, etc.) for specific purposes and to contribute to the Institute's pre-investment activities. The Institutional Net Rate Fund balance is composed of the recovery of Indirect Technical and Administrative Costs (Costos Administrativos y Técnicos Indirectos-CATIs) and Institutional Net Rates (Tasa Institucional Neta-TIN) in the management of projects executed by IICA with donor resources.

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INTER-AMERICAN INSTITUTE FOR COOPERATION ON AGRICULTURE
(IICA)

Notes to the Financial Statements

Patrimonial Fund: In Resolution IICA/IABA/Res. 299 (IX-0/97) dated October 13, 1997, the Inter-American Board of Agriculture agreed to create the Patrimonial Fund. The purpose of the Fund is to establish an endowment for partial financing of IICA's activities. The endowment is to be made up of donations and other voluntary contributions from governments, individuals, private institutions, and other donors, as well as a portion of the Fund's annual income deposited in the endowment to increase and preserve its real value. During the years ended December 31, 1999 and 1998, no contributions were made to this Fund.

The Fund's Capital Assets shall include all donated items of value, including, but not limited to: cash, stocks, bonds, notes, commercial paper, and other securities; real estate; intellectual property rights; licenses; royalty rights; liens, jewels, precious metals, and all other valuables, tangible and intangible. Capital Assets shall also include that portion of the Fund's annual income allocated to increase and maintain the value of Capital Assets.

Sixty percent of the Fund's net annual income shall be allocated to strengthening the Regular Fund budget of the Institute; the remainder is to be used to increase and maintain the real value of the Capital Assets of the Fund.

Capital Assets donated to the Fund, including all Fund income allocated to increase and maintain the real value of the Fund's Capital Assets, shall not be expended for a period of 20 years from the date of the resolution of the IABA creating the Fund.

Temporarily Restricted Funds:

Trust Funds: Trust Funds have been established according to contracts, agreements, and grants subscribed with donors (Member States, international organizations, etc.) for specific purposes. For control purposes, separate records are maintained to account for income and expenses related to those funds. Moreover, financial resources pertaining to some funds are managed through separate checking accounts according to donor requirements.

Simon Bolivar Special Fund for Agricultural Development: This fund is voluntary in nature, created to promote the activities of IICA and to accelerate agricultural and rural development in Latin America and the Caribbean. This fund is mainly financed by a special contribution from the Government of Venezuela and by contributions from other Member States.

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INTER-AMERICAN INSTITUTE FOR COOPERATION ON AGRICULTURE
(IICA)

Notes to the Financial Statements

IICA Associates Trust Fund: In Resolution IICA/IABA/Res. 312 (IX-0/97), dated October 13, 1997, the Inter-American Board of Agriculture approved the creation of the IICA Associates Trust Fund. IICA Associate Status is established for certain Permanent Observers, international, regional, and national organizations, and other non-IICA Member States. The Fund's balance is to be made up of contributions from such Associates, Member States and other donors to this Fund, and will be governed by the corresponding rules and regulations of the Institute and its Statutes approved by the Executive Committee. During the years ended December 31, 1999 and 1998, no contributions were made to this Fund.

Permanently Restricted Fund-Land

This fund is represented by the original contribution of land to IICA, which has permanent use restrictions (see note 4).

(c) Budget

A summary of significant aspects of the budget for each fund is provided below:

Regular Fund: On October 13, 1997, through Resolution IICA/IABA/Res. 296 (IX-0/97), the Inter-American Board of Agriculture (IABA) established the 1999 and 1998 budget for the Regular Fund made up of Member State quotas and other miscellaneous income amounting to US\$27,508,680 and US\$2,491,320, respectively, and agreed that no Member State is obligated to contribute over 59.47% of the total quota budget. Likewise, in the same resolution, IABA resolved to establish a Working Group composed of six Member States, with the task of collaborating with the Director General of IICA and with the Member States to define financing for the Regular Fund and the corresponding quota schedule for 1999, as well as the adjustments required for the 1999 Program Budget (see note 12).

The above resolution authorizes the Director General to transfer amounts between budget chapters not exceeding 10% of the total of each chapter.

Note 12, chart B, presents a comparative analysis of the budget authorized by IABA versus actual expenses and over or under execution.

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INTER-AMERICAN INSTITUTE FOR COOPERATION ON AGRICULTURE
(IICA)

Notes to the Financial Statements

Trust Funds: In resolution IICA/IABA/Res. 254 (VIII-0/95) dated September 19, 1995, IABA authorized the Director General to use the financial resources provided by institutions and Member States related to contracts, agreements, and grants. The above resolution authorized the Director General to accept contributions and donations, and to subscribe contracts or agreements, provided they are consistent with the objectives of IICA programs and that the Executive Committee of IICA is notified in advance of contracts or agreements exceeding US\$500,000.

(d) Monetary unit and foreign exchange regulations

The accounting records of IICA are kept in dollars of the United States of America (US\$) and the financial statements are expressed in such currency.

Assets and liabilities in currencies of countries where IICA activities are developed are translated into US dollars principally at official or commercial exchange rates in effect in each country. Transactions in such currencies are translated into US dollars using monthly average exchange rates. When determining its financial position and results of activities, IICA values and adjusts the balances of assets and liabilities that are recoverable or payable in the local currency of countries where activities are developed. The resulting differences are applied to the results of the period in which they are incurred.

(e) Trading securities

Trading securities are stated at cost, which approximates market value.

(f) Due from Regular Fund and Temporarily Restricted Net Assets

Funds contributed by institutions and Member States (donors) to establish Trust Funds for executing contracts, agreements, and grants are restricted contributions received from donors recorded as temporarily restricted net assets. As the amounts are used for the activities, IICA recognizes such funding as income from funds released from restrictions and Trust Fund expenses in the Statement of Activities of Unrestricted Net Assets when used in activities defined in the corresponding contracts, agreements, and grants. Generally, funds received from donors to execute contracts, agreements, and grants are managed by IICA as part of current assets of the Regular Fund. To identify the portion of funds corresponding to resources received from donors, two accounts are included under assets entitled "Due from Regular Fund by Trust Funds" and "Due from Regular Fund by the Simon Bolivar Special Fund for Agricultural Development".

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INTER-AMERICAN INSTITUTE FOR COOPERATION ON AGRICULTURE
(IICA)

Notes to the Financial Statements

If expenses incurred by IICA in the execution of a particular contract, agreement, or grant exceed the amounts contributed, the resulting difference is recorded as an account receivable from the respective donor.

(g) Inventories

Inventories are stated at average cost, which does not exceed market value.

(h) Allowance for doubtful accounts

According to IICA/IABA/Res. 109 (III-E/86) dated October 28, 1986, IICA adopted the policy of recording an allowance to value accounts receivable that present collection problems.

(i) Property, furniture, and equipment

IICA has adopted the policy of charging the amounts disbursed and/or committed for the acquisition of fixed assets to current period expenses, and subsequently capitalizing those amounts in the Fixed Assets Fund. Such capitalization is recorded at original acquisition cost of the asset or the market value in effect as of the donation date, if they are donated. Minor repairs and maintenance expenses are charged to results of the year's activities. Such practice enables IICA to compare expenditures with yearly budgeted amounts for the acquisition of fixed assets and, at the same time, to present such amounts as capitalized assets in the Statements of Financial Position.

(j) Accumulated depreciation

The historical cost (or appraisal) of fixed assets is depreciated over the estimated useful lives of the respective assets by the straight-line method. Fully depreciated assets still in use are maintained at a book value of US\$1,00, for control purposes.

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INTER-AMERICAN INSTITUTE FOR COOPERATION ON AGRICULTURE
(IICA)

Notes to the Financial Statements

(k) Provisions

According to the organization's regulations, IICA must absorb expenses for repatriation and recognition of years of service of international professional personnel, in the case of resignation or dismissal; such expenses are computed for each official based on the employment period and on the number of dependents. Likewise, local personnel are entitled to similar benefits once they no longer work for IICA. To cover expected disbursements for such items, IICA has adopted the policy of recording provisions related therewith, entitled "Repatriation of International Professional Personnel", "Recognition of Years of Service for International Professional Personnel", and "Recognition of Years of Service for Local Personnel".

In accordance with legislation in effect in each country where IICA offices are located, local personnel are entitled to severance indemnities based on years of continuous service. IICA follows the policy of recording an accrual for severance indemnities to cover disbursements related therewith.

(l) Closing obligations

In conformity with its Financial Regulations, IICA follows the practice of recognizing obligations in its financial statements that are assumed during the year to acquire goods and services not yet received at year-end.

Provisions regulating the recording of such liabilities are included in standards No. 2.13 and 2.14 entitled "Recording and Control of Obligations" and "Disbursements", respectively, which establish that obligations to acquire goods and assets that are pending at the close of each fiscal year shall be included as part of total expenses for that year and should be recorded as accounts payable at the close of the same year. Those standards also establish that budgetary allocations should be made to comply with payments of all obligations incurred during the fiscal year, as well as obligations approved prior to the close of the fiscal year which will be carried forward to the following year or years for their corresponding settlement. In the latter case, the aforementioned standards of the Financial Regulations indicate that such budgetary allocations should remain available for up to two years after the date of the close of the fiscal year in which the obligations were incurred and approved. Upon termination of such period, allocations expire and the remaining obligations should be eliminated by transferring the respective funds to the Working Subfund of the Regular Fund.

(Continued)

INTER-AMERICAN INSTITUTE FOR COOPERATION ON AGRICULTURE
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General accepted accounting principles require the accounting or recognition of provisions when: a) An entity has a current obligation as a result of a past event; b) It is probable that funds will be disbursed to settle the obligation and; c) A reliable estimate can be made of the amount of the obligation.

As of December 31, 1999, approximately 42.85% (57% in 1998) of such obligations are related to commitments established on CATI/TIN Funds, Trust Funds, and miscellaneous income.

(m) Net Assets - Restricted and Unrestricted Funds

Beginning December 31, 1995, IICA adopted the new accounting standards contained in Financial Accounting Standards (FASB) No. 116 and 117. In accordance with those standards, IICA records contributions received from donors for specific purposes, as well as any income generated by such contributions, as Net Assets - Temporarily Restricted Funds. The balance of each Temporarily Restricted Fund decreases when available resources are used for established purposes, and is disclosed as "net assets released from restrictions due to satisfaction of project restrictions" in the Statements of Changes in Net Assets and as "Trust Funds released from restrictions" in the Statements of Activities of Unrestricted Net Assets.

The balance of Unrestricted Funds increases with the excess of income over expenses from IICA's miscellaneous activities (increase in unrestricted net assets), as determined at the end of each year. Likewise, such balance decreases when there is an excess of expenses over income (decrease in unrestricted net assets).

(n) Income from Member State quotas

According to IABA resolutions, IICA follows the policy of recording assessed quotas as receivable from Member States on the first day of the corresponding fiscal year. According to article 80 of IICA's Financial Regulations, such quotas are collectible as of that date.

(Continued)

INTER-AMERICAN INSTITUTE FOR COOPERATION ON AGRICULTURE
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Notes to the Financial Statements

(o) Recovery of Indirect Technical and Administrative Costs (CATIs)

As established in certain contract agreements signed by IICA with donors (Member States, international organizations, etc.), IICA collects a percentage of total direct costs incurred in execution from trust funds in order to reimburse IICA costs incurred in managing those contracts. Such reimbursement is recognized by IICA as income when earned and increases the balance of the Institutional Net Rate (INR) Fund.

(2) Restricted cash

Cash in banks includes funds held in separate bank accounts which may only be used to cover expenditures related to contracts signed by IICA and the respective donors.

(3) Trading securities

Trading securities are detailed as follows:

	<u>December 31,</u>	
	<u>1999</u>	<u>1998</u>
<u>In Nicaraguan cordobas:</u>		
Banco de Crédito Centroamericano, S.A., fixed term deposit bearing interest between 11.5% and 12% per annum	US\$ 146,939	-
Banco Nicaragüense de Industria y Comercio, S.A., time deposits bearing annual interest ranging between 11% and 13% per annum	-	143,278
<u>In Costa Rican colones:</u>		
BN Valores, Puesto de Bolsa, S.A., monetary stabilization bonds, bearing interest at 25% per annum (20.65% per annum in 1998)	457,307	500,000
<u>In Argentine pesos:</u>		
Citibank, N.A., time deposits bearing interest between 7% and 9% per annum (between 6.75% and 7% per annum in 1998)	<u>3,213,127</u>	<u>5,050,302</u>
Carried forward	US\$ <u>3,817,373</u>	<u>5,693,580</u>

(Continued)

INTER-AMERICAN INSTITUTE FOR COOPERATION ON AGRICULTURE
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Notes to the Financial Statements

	<u>December 31,</u>	
	<u>1999</u>	<u>1998</u>
Brought forward	US\$ 3,817,373	5,693,580
Banco de la Nación Argentina, S.A., time deposits bearing interest between 5.71% and 5.72% per annum (between 6.82% and 7.55% per annum in 1998)	100,784	533,354
<u>In Colombian pesos:</u>		
Oikos, S.A., securities guaranteed by real property, bearing variable annual interest	162,525	206,897
Financiera del Valle, time deposits bearing interest at 32.57% per annum	-	206,897
Compañía Financiera Internacional, S.A., time deposits bearing interest at 32.88% per annum	-	137,931
Corporación Las Villas, time deposits bearing interest at 42% per annum	-	517,241
Corporación de Ahorro Colmena, time deposits bearing interest between 30.95% and 32.46% per annum	-	620,690
<u>In Chilean pesos:</u>		
Banco de Chile, S.A., time deposit bearing interest between 6.58% and 8.68% per annum (between 11.01% and 20.37% in 1998)	936,885	1,827,017
<u>In Salvadoran pesos:</u>		
Banco Cuscatlán, S.A., time deposits bearing interest between 8.86% and 10.5% per annum (9.5% per annum in 1998)	107,551	36,571
Carried forward	US\$ <u>5,125,118</u>	<u>9,780,178</u>

(Continued)

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Notes to the Financial Statements

	<u>December 31,</u>	
	<u>1999</u>	<u>1998</u>
Brought forward	US\$ 5,125,118	9,780,178
<u>In Guatemalan quetzals:</u>		
Granai & Towson, S.A., time deposits bearing interest at 12.5% per annum	272,021	-
Granai & Towson, S.A., mortgage and chattel mortgage bonds bearing interest between 18% and 20% per annum (12% per annum in 1998)	515,544	540,377
<u>In Mexican pesos:</u>		
Banco Internacional de México, S.A. de C.V., investment account bearing interest between 35.25% and 53.25% per annum	-	901,354
Grupo Financiero Bital, time deposit bearing interest at 13% per annum	64,529	-
<u>In Dominican pesos:</u>		
Banco Popular Dominicano C. por A., time deposit bearing interest at 12% per annum	31,447	-
<u>In US dollars:</u>		
Banco Internacional de México, S.A. de C.V., time deposits bearing interest between 2.125% and 4.375% per annum (5% per annum in 1998)	535,610	897,848
Nations Bank, N.A., Washington, overnight agreements bearing interest at 3.325% per annum	1,614,784	-
Nations Bank, N.A., Washington, time deposit bearing interest at 5.84% per annum (between 4.73% and 4.95% in 1998)	3,000,000	6,166,025
Carried forward	US\$ <u>11,159,053</u>	<u>18,285,782</u>

(Continued)

INTER-AMERICAN INSTITUTE FOR COOPERATION ON AGRICULTURE
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Notes to the Financial Statements

	US\$	December 31,	
		1999	1998
Brought forward		11,159,053	18,285,782
Citibank, N.A., Panama, time deposit bearing interest at 4.75% per annum		126,197	360,949
BN Valores, Puesto de Bolsa, Costa Rica, S.A., time deposit bearing interest at 7.25% per annum		525,000	525,000
BN Valores, Puesto de Bolsa, Costa Rica, S.A., securities under repurchase agreements bearing interest at 6.25% per annum		-	140,806
BN Valores, Puesto de Bolsa, Costa Rica, S.A., demand Cash Management Accounts (CAV) bearing interest at 5% per annum		960,255	-
Banexpo, S.A., Honduras, time deposit bearing interest at 5% per annum (10.5% per annum in 1998)		53,893	53,893
Banco de Chile, S.A., time deposits bearing interest between 4.55% and 5.6% per annum (between 4% and 4.6% in 1998)		944,299	252,941
Banco de Crédito, Uruguay, time deposits bearing interest at 6.25% per annum (5.50% per annum in 1998)		54,269	31,111
Banco de Crédito del Perú, S.A., time deposits bearing interest between 6.375% and 6.5% per annum (between 6% and 6.625% in 1998)		44,178	81,117
Cooperativa Nacional de Ahorro y Crédito, Uruguay, time deposit bearing interest at 5.25% per annum		86,901	106,787
Banco de Crédito Centroamericano de Nicaragua, overnight agreements bearing interest at 3.5% per annum		15,000	-
Other investments		13,290	14,206
	US\$	<u>13,982,335</u>	<u>19,852,592</u>

(Continued)

INTER-AMERICAN INSTITUTE FOR COOPERATION ON AGRICULTURE
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Notes to the Financial Statements

(4) Property, furniture and equipment

Balances of property, furniture and equipment are detailed as follows:

	US\$	December 31,	
		1999	1998
<u>Unrestricted:</u>			
Buildings	US\$	5,205,177	5,205,177
Vehicles		1,737,545	1,616,452
Furniture and equipment		7,719,228	6,891,135
Total unrestricted fixed assets		14,661,950	13,712,764
Less accumulated depreciation		(8,459,539)	(7,773,550)
Total unrestricted fixed assets, net		6,202,411	5,939,214
Permanently restricted - Land		8,713,171	8,713,171
	US\$	<u>14,915,582</u>	<u>14,652,385</u>

Property, furniture and equipment do not include fixed assets acquired with resources from special funds (Trust Funds), since such disbursements are considered expenditures related to the execution of specific agreements related to those funds. However, in accordance with the provisions of each agreement, when assets are donated, exchanged, or sold to IICA, they are recognized in the accounting records as part of the Fixed Assets Fund.

The Tropical Agriculture Research and Training Center (CATIE) was granted usufruct rights to land and buildings located in Turrialba and Limon, Costa Rica, according to an agreement subscribed between the Government of Costa Rica and IICA.

Land located in San Isidro de Coronado, Costa Rica, was donated to IICA by the Government of Costa Rica. However, once IICA concludes its official mission or terminates its functions in Costa Rica, the property and any improvements thereto shall be returned to the Government of Costa Rica. Income capitalized for this donation is shown in the financial statements of IICA as part of Net Assets - Permanently Restricted Funds.

(Continued)

INTER-AMERICAN INSTITUTE FOR COOPERATION ON AGRICULTURE
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Notes to the Financial Statements

(5) Income and expenses related to Indirect Administrative and Technical Costs (CATIs) and to Institutional Net Rate (INR)

Details of income and expenses related to Indirect Administrative and Technical Costs (CATIs) and to Institutional Net Rate (INR) are as follows:

	US\$	December 31,	
		1999	1998
Income:			
Ministry of Agriculture-Suriname	US\$	3,274	14,361
National Secretariat of Agriculture and Livestock- Bolivia	-	-	11,168
Ministry of Agriculture and Livestock-Venezuela		39,306	35,535
FCA-Venezuela		9,744	33,336
Brazilian Enterprise of Agricultural Research (EMBRAPA) and International Bank For Reconstruction and Development (IBRD)		2,081	6,099
United States of America Agency for International Development (USAID) projects		85,754	24,885
Ministry of Agriculture and Livestock-Costa Rica		38,077	45,570
Inter-American Development Bank (IDB) projects		501,345	476,588
Ministry of Agriculture, Livestock, and Food projects-(MAGA)-Guatemala		90,167	65,942
Ecuador Government		21,519	-
International Bank For Reconstruction and Development (IBRD) projects		821,211	2,004,516
International Development Research Center-Canada		3,468	11,762
International Agricultural Development Fund		174,742	266,763
Carried forward	US\$	1,790,688	2,996,525

(Continued)

INTER-AMERICAN INSTITUTE FOR COOPERATION ON AGRICULTURE
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Notes to the Financial Statements

	Brought forward	US\$	December 31,	
			1999	1998
Income:				
COLCIENCIAS-Colombia			3,737	43,628
Colombian National Planning Department (DNP)			123	27,857
INCORA-Colombia			12,069	12,374
Agricultural Marketing Institute (IDEMA)-Colombia			-	30,970
Ministry of Agricultural Development (MIDA)			33,716	51,895
International Tropical Agriculture Center-(CIAT)- Brazil			5,125	8,105
Integrated Rural Development Fund-(DRI) Administrative support-Colombia			204,997	70,600
Natural Resources Secretariat-Honduras			32,765	28,112
National Institute of Colonization and Agrarian Reform (INCRA) Brazil			108,507	231,841
Ministry of Agriculture-Office of Agricultural Sector Planning (OPSA)-Colombia			987,243	1,660,390
Solidarity Network-Colombia			40,302	160,769
Secretariat of Agriculture, Livestock, and Fisheries (SAGYP) projects-Argentina			772,366	741,720
Secretariat of Water Resources-Brazil			4,963	772,257
Ministry of Agriculture-Brazil			166,343	397,833
National Institute of Meteorology (INMET)-Brazil			67,246	67,054
National Institute of Agricultural and Livestock Technology (INTA)-Argentina			15,177	12,989
National Animal Health Service (SENASA)-Argentina			335,448	156,577
National Seed Institute (INASE)-Argentina			7,243	7,712
Carried forward	US\$		4,588,058	7,479,208

(Continued)

INTER-AMERICAN INSTITUTE FOR COOPERATION ON AGRICULTURE
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Notes to the Financial Statements

	Brought forward	US\$	December 31,	
			1999	1998
			4,588,058	7,479,208
<u>Income:</u>				
Secretariat of Agriculture, Livestock, and Rural Development-Organization, Training, Technical Assistance, and Research Project-Mexico			1,089,742	808,197
Swedish Association for International Development (ASDI)-Sweden			55,529	29,961
State Planning Secretariat (SEPLAN)-Brazil			-	2,057
German Society for Technical Cooperation (GTZ)			15,899	14,133
National Statistics and Census Bureau (INDEC)-Argentina			28,181	55,125
FONADE-Colombia			17,727	-
Northeast Bank of Brazil (BNB)-Brazil			23,060	22,035
National Secretariat of Agriculture and Livestock Defense-Brazil			107,511	291,368
Institute for Agriculture and Livestock Development (INDAP)-Chile			102,496	81,540
Royal Embassy of The Netherlands			27,482	41,264
Sub-Secretariat of Agriculture-Chile			29,645	19,350
Governments of Peru and Chile			54,110	52,853
ODEPA-Chile			24,793	10,466
MINAGRI-Chile			13,647	11,374
United States Department of Agriculture (USDA)			83,143	129,536
Central American Bank of Economic Integration			164,771	50,113
Republic of China			10,512	14,826
CEARA-Brazil			-	67,751
CODEVASF-Brasil			9,318	-
Carried forward	US\$		<u>6,445,624</u>	<u>9,181,157</u>

(Continued)

INTER-AMERICAN INSTITUTE FOR COOPERATION ON AGRICULTURE
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Notes to the Financial Statements

	Brought forward	US\$	December 31,	
			1999	1998
			6,445,624	9,181,157
<u>Income:</u>				
Ministry of Livestock, Agriculture, and Fisheries-Reinforcement of Plant Health Directorate-Uruguay			422,493	424,529
Ministry of Agriculture and Livestock-Paraguay			3,932	-
NEAD-Brazil			124,337	61,928
PROGERIRH-Brasil			20,296	63,287
PRODERT-Guatemala			30,353	-
PRODETAB-Brasil			28,554	-
PRONID-Brasil			98,413	-
PRONADER-Ecuador			162,432	171,954
European Union			27,852	39,008
Other institutions			96,115	148,710
		US\$	<u>7,460,401</u>	<u>10,090,573</u>
<u>Expenses:</u>				
International professional personnel costs		US\$	724,824	810,514
Local personnel and general services costs			2,613,325	2,279,211
Scholarships			187,633	125,833
IICA staff travel			641,882	599,360
Documents and materials			302,509	525,097
Acquisition and rental of property and equipment			851,657	736,773
Maintenance, communications, and general services			778,370	854,743
Contracts, works, donations, and subsidies			2,630,957	2,695,385
Other costs			778,561	255,231
		US\$	<u>9,509,718</u>	<u>8,882,147</u>

On October 13, 1997, in Resolution IICA/IABA/Res. 310 (IX-0/97), the Inter-American Board of Agriculture agreed to establish the Institutional Net Rate (INR) Fund. Based on this resolution, since 1997 the surplus of CATIs made up the balance of such Fund and, therefore, is not transferred to commercial and miscellaneous operations.

(Continued)

INTER-AMERICAN INSTITUTE FOR COOPERATION ON AGRICULTURE
(IICA)

Notes to the Financial Statements

(6) Commercial and miscellaneous operations, net

Details of revenues and expenses from commercial and miscellaneous operations are as follows:

		<u>December 31,</u>	
		<u>1999</u>	<u>1998</u>
Income:			
Proceeds from equipment sales	US\$	76,151	52,125
Insurance refunds		63,328	61,414
Purchase discounts		139,088	5,941
Book sales commission		17,688	9,391
Sales of services		348,721	63,209
Interest on marketable securities		2,014,358	2,146,743
Other		<u>108,033</u>	<u>747,389</u>
Total income from commercial and miscellaneous activities	US\$	<u>2,767,367</u>	<u>3,086,212</u>
Expenses:			
Authorized expenses from miscellaneous income:			
Salaries-international professional personnel	US\$	-	85,000
Salaries-local professional and general services personnel		137,016	486,695
Scholarships		18,602	11,193
IICA staff travel		144,141	46,520
Documents and supplies		69,567	96,404
Acquisition and/or rental of fixed assets and other		172,592	460,139
Maintenance, communications, and general services		210,900	174,637
Contracts, works, donations and subsidies		1,567,219	1,519,935
Miscellaneous		<u>56,542</u>	<u>98,113</u>
Subtotal		2,376,579	2,978,636
Required by self-financed activities		-	2,152
Exchange differences, net		<u>334,719</u>	<u>103,238</u>
Total expenses from commercial and miscellaneous activities		<u>2,711,298</u>	<u>3,084,026</u>
Excess of income over expenses	US\$	<u>56,069</u>	<u>2,186</u>

(Continued)

INTER-AMERICAN INSTITUTE FOR COOPERATION ON AGRICULTURE
(IICA)

Notes to the Financial Statements

(7) Tropical Agriculture Research and Training Center (CATIE)

The Tropical Agriculture Research and Training Center (CATIE), headquartered in Turrialba, Costa Rica, is a non-profit, scientific, and educational organization. Based on article 21 of the contract which created CATIE, the Inter-American Board of Agriculture (IABA), through resolution IICA/IABA/Res. 14 (I-0/81), dated August 13, 1981, authorized the Director General of IICA to formally propose the termination of such contract, which was to expire on June 30, 1985. Additionally, the Director General was assigned, in counsel with the Government of Costa Rica, to analyze and prepare alternatives for institutional reorganization and future CATIE policies, to be formalized in a new contract. In October 1982, the Inter-American Board of Agriculture approved a new contract for CATIE, ratified by the Government of Costa Rica through Law No. 6873 dated July 5, 1983. Subsequently, the Board approved certain amendments thereto through resolution IICA/JIA/Res. 107 (III-E/86).

The principal terms of the new contract are as follows:

- a) The Inter-American Board of Agriculture will be CATIE's highest governing body;
- b) IICA is to make contributions to the basic activities budget of CATIE, up to an amount equivalent to 5% of the total annual quotas of IICA;
- c) The new contract shall be effective for a 20-year term from the date on which the Government of Costa Rica approves the contract. Such period may be extended for equal consecutive terms; and
- d) Upon termination of the contract, all assets in use by CATIE and improvements thereto shall be returned to IICA. The remaining assets will be distributed to IICA, the Government of Costa Rica, and the regular active members, proportionate to their contributions.

During the years ended December 31, 1999 and 1998, IICA contributed the amounts of US\$1,000,000 and US\$1,293,600, respectively, to CATIE, in accordance with the allocation in the corresponding Program Budget.

(Continued)

INTER-AMERICAN INSTITUTE FOR COOPERATION ON AGRICULTURE
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Notes to the Financial Statements

(8) Disbursements subject to approval

Some grant agreements subscribed with international organizations, included in note 12, chart C, establish that disbursements for agreed-upon programs executed with grant funds are subject to approval or rejection by those same organizations, depending on compliance with the terms of each agreement.

(9) Taxes

As a non-profit international organization, IICA is exempt from income and sales taxes in Costa Rica and other countries where it operates. With respect to other taxes, such as contributions and present or future national and municipal taxes, customs duties, national licenses, among others, the exemption is dependent upon the agreements subscribed with the Governments of those countries.

(10) Restatement of financial statements

In 1999, as part of the review and analysis of accounts related to various agreements administered by the Cooperation Agency of Brazil, which was performed in response to weaknesses determined in the internal control system in such Agency, the Institute determined that in 1996 an item amounting to US\$489,653 was included by error as part of miscellaneous income in the Regular Fund. Such amount corresponded to income assignable to one of the Trust Funds administered by the aforementioned Cooperation Agency, which was subsequently reported to the respective donor and made available for execution of activities corresponding to the Trust Fund. As a result of the error, the value of income of such Trust Fund and the balance of Net Assets of Trust Funds were understated. Additionally, the balance of the General Subfund of the Regular Fund was overstated by the same amount. Consequently, the Institute decided to correct the situation retroactively, modifying the 1996, 1997, and 1998 financial statements as follows:

(Continued)

INTER-AMERICAN INSTITUTE FOR COOPERATION ON AGRICULTURE
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Notes to the Financial Statements

	Disbursements made on behalf of contracts, agreements, and grants, receivable from donors		Regular Fund- General Subfund		Trust Funds	
	1998	1997	1998	1997	1998	1997
Balance at December 31, 1998 and 1997, previously reported	US\$ 4,470,215	5,130,912	2,639,324	2,605,628	39,025,947	38,194,971
Effect of the adjustment to Trust Funds balances	(12,504)	-	(489,653)	(489,653)	477,149	489,653
Balance at December 31, 1998 and 1997, adjusted	US\$ <u>4,457,711</u>	<u>5,130,912</u>	<u>2,149,671</u>	<u>2,115,975</u>	<u>39,503,096</u>	<u>38,684,624</u>

(11) Contingencies

As of December 31, 1999, IICA had filed lawsuits against two banks in Guatemala for paying four checks amounting to a total of Q1,300,000 quetzals (approximately US\$168,000), which had been removed illegally from the Cooperation Agency in such country. Additionally, one of those banks filed a countersuit against IICA for Q800,000 quetzales (approximately US\$104,000). According to IICA legal counsel in Guatemala, there is a high probability that this suit will be settled in favor of IICA. Additionally, IICA has recorded a provision for the amount of US\$119,403 to cover possible future losses related therewith.

Additionally, as of the same date, several labor lawsuits have been filed against IICA through the Cooperation Agencies in Brazil, Colombia, Paraguay, Venezuela, and Uruguay. According to legal advisors, there is not an important risk that the Institute may incur in commitments related to these matters.

As of December 31, 1999, IICA has not included a provision in the financial statements to cover future obligations or losses resulting from the final resolution of the above litigation.

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Notes to the Financial Statements

(12) Other financial information

Additional supplementary financial information of IICA for the year ended December 31, 1999 is presented as follows:

- Statement of movements of Member State quotas receivable
- Quota budget, expenses, and appropriation to the Working Subfund of the Regular Fund
- Statement of transactions with Trust Fund donors

Chart

A
B
C

INTER-AMERICAN INSTITUTE FOR COOPERATION ON AGRICULTURE (IICA)
REGULAR FUND

Notes to Financial Statements
Statement of Movements of Member State Quotas Receivable
Year ended December 31, 1999

Country	Uncollected quotas as of beginning of year	Quotas for the year		Quotas collected during the year		Uncollected quotas as of year-end
		Prior years	Current year	Prior years	Current year	
ANTIGUA & BARBUDA	26,988	5,141	494,950	5,141	21,847	27,349
ARGENTINA	77,210	1,347,925	19,443	572,160	-	852,975
BAHAMAS	-	19,443	22,007	19,443	-	-
BARBADOS	-	22,007	8,253	22,007	-	-
BELIZE	-	8,253	19,256	8,253	-	-
BOLIVIA	19,256	19,256	998,065	38,512	-	-
BRAZIL	41,182	2,351,992	3,399,881	1,039,247	-	-
CANADA	-	3,399,881	267,756	3,399,881	-	1,353,927
COLOMBIA	-	258,582	148,547	267,756	-	-
COSTA RICA	46,849	35,761	148,547	45,710	1,139	(9,174)
CHILE	-	148,547	5,502	148,547	-	35,761
DOMINICA	-	5,502	5,502	5,502	-	-
DOMINICAN REPUBLIC	99,032	49,516	-	49,516	49,516	49,516
ECUADOR	144,167	49,516	-	49,516	144,167	49,516
EL SALVADOR	-	19,256	-	-	-	-
GRENADA	(7,178)	8,253	19,256	19,256	(7,178)	7,178
GUATEMALA	8,194	35,761	1,075	1,075	-	14,689
GUYANA	5,750	5,502	21,072	29,266	-	1,690
HAITI	19,256	19,256	3,812	9,562	-	19,256
HONDURAS	3,541	19,256	-	19,256	-	(3,227)
JAMAICA	49,516	49,516	22,483	26,024	-	49,516
MEXICO	-	1,672,528	1,672,528	49,516	-	-
NICARAGUA	296,826	19,256	-	1,672,528	-	-
PANAMA	(6,239)	35,761	-	170,587	126,239	145,495
PARAGUAY	49,817	49,516	42,000	42,000	(6,239)	(12,478)
PERU	666,370	112,786	-	-	49,817	99,333
S. VICENTE AND GRANAD.	-	5,502	-	114,704	551,666	664,452
S. KITTS AND NEVIS	-	5,502	5,502	5,502	-	-
SANTA LUCIA	-	5,502	5,502	5,502	-	-
SURINAME	-	8,253	8,253	8,253	-	-
TRINIDAD & TOBAGO	57,768	19,256	-	57,768	-	19,256
URUGUAY	-	49,516	48,889	48,889	-	627
U. S. A.	71,523	71,523	-	71,523	-	71,523
VENEZUELA	3,837,490	16,359,412	12,521,922	16,359,412	3,837,490	3,837,490
	881,234	880,278	-	-	881,234	1,761,512
Total	6,388,552	27,167,572	19,755,954	24,332,298	7,411,618	9,223,826
CUBA	-	341,108	-	-	-	-
Total	6,388,552	27,508,680	19,755,954	24,332,298	7,411,618	9,223,826

US\$

US\$

INTER-AMERICAN INSTITUTE FOR COOPERATION ON AGRICULTURE (IICA)
REGULAR FUND

Notes to Financial Statements
Quota Budget, Expenses and Appropriation
to the Working Subfund of Regular Fund
Year ended December 31, 1999

	Budget	Expenses	(Over) under execution	
			Amount	Percentage
CHAPTER I				
DIRECT TECHNICAL COOPERATION SERVICES:				
SOCIOECONOMIC POLICY, TRADE AND INVESTMENT				
IAA Actions at the level of the Regional Centers	US\$ 4,725,000	4,674,089	50,911	1.08%
IAB Actions at the level of Headquarters	1,229,000	1,094,657	134,343	10.93%
IAX Activities in support of the area of Socioeconomic Policy, Trade and Investment	885,700	875,352	10,348	1.17%
IAZ Support for Ministerial Forum	11,600	10,920	680	5.86%
	<u>6,851,300</u>	<u>6,655,018</u>	<u>196,282</u>	<u>2.86%</u>
SCIENCE AND TECHNOLOGY, NATURAL RESOURCES AND AGRICULTURAL PRODUCTION				
Actions at the level of the Regional Center				
IBA Contributions to Cooperative Programs	655,200	657,115	(1,915)	(0.29%)
IBB Contributions to CATIE	1,125,200	1,000,000	125,200	11.13%
IBC Contributions to CARDI	247,900	272,900	(25,000)	(10.08%)
IBD Other actions at the level of the Regional Centers	3,997,700	3,906,453	91,247	2.28%
IBE Actions at the level of Headquarters	517,200	567,754	(50,554)	(9.77%)
IBX Activities in support of the area of Science and Technology, Natural Resources and Agricultural Production	885,800	875,352	10,448	1.18%
IBZ Support for Ministerial Forum	11,600	10,920	680	5.86%
	<u>7,440,600</u>	<u>7,290,494</u>	<u>150,106</u>	<u>2.02%</u>
AGRICULTURAL HEALTH				
ICA Actions at the level of the Regional Centers	3,508,200	3,552,950	(44,750)	(1.28%)
ICB Actions at the level of Headquarters	688,900	789,186	(100,286)	(14.56%)
ICX Activities in support of the Agricultural Health area	885,700	875,352	10,348	1.17%
ICZ Support for Ministerial Forum	11,600	10,920	680	5.86%
	<u>5,094,400</u>	<u>5,228,408</u>	<u>(134,008)</u>	<u>(2.63%)</u>
SUSTAINABLE RURAL DEVELOPMENT				
IDA Actions at the level of the Regional Centers	3,285,100	3,310,762	(25,662)	(0.78%)
IDB Actions at the level of Headquarters	600,200	543,265	56,935	9.49%
IDX Activities in support of the area of Sustainable Rural Development	886,000	875,352	10,648	1.20%
IDZ Support for Ministerial Forum	11,600	10,920	680	5.86%
	<u>4,782,900</u>	<u>4,740,299</u>	<u>42,601</u>	<u>0.89%</u>
Total Chapter I	<u>24,169,200</u>	<u>23,914,219</u>	<u>254,981</u>	<u>1.05%</u>
CHAPTER II				
MANAGEMENT COSTS				
2MA Office of the Director General	517,700	475,195	42,505	8.21%
Management Support Units				
2MB Management Unit for Resources and Corporate Services	926,200	998,276	(72,076)	(7.78%)
2MC Directorate of Foreign Relations	248,400	228,375	20,025	8.06%
2MD Directorate of Planning, Programming and Evaluation	272,800	306,556	(33,756)	(12.37%)
Total Chapter II	<u>1,965,100</u>	<u>2,008,402</u>	<u>(43,302)</u>	<u>(2.20%)</u>
CHAPTER III				
GENERAL COSTS AND PROVISIONS				
3NA Working Subfund of Regular Fund	341,100	341,100	-	0.00%
3NB OAS Administrative Tribunal	26,600	24,051	2,549	9.58%
3NC Meeting of the Executive Committee	155,000	163,387	(8,387)	(5.41%)
3ND Meeting of the LABA/ICMA Pensions of former Directors General and former	250,000	302,238	(52,238)	0.00%
3NE IICA staff members	265,200	245,516	19,684	7.42%
3NF Insurance for former IICA staff members	50,000	62,656	(12,656)	(25.31%)
3NG Life insurance for local personnel	25,800	8,110	17,690	68.57%
3NH Insurance for IICA's assets	90,200	124,223	(34,023)	(37.72%)
3NI External Audit	95,500	95,300	200	0.21%
3NJ IABA Presidency and Executive Committee	75,000	69,788	5,212	6.95%
Total Chapter III	<u>1,374,400</u>	<u>1,436,369</u>	<u>(61,969)</u>	<u>(4.51%)</u>
TOTAL	US\$ <u>27,508,700</u>	<u>27,358,990</u>	<u>149,710</u>	<u>0.54%</u>

INTER-AMERICAN INSTITUTE FOR COOPERATION ON AGRICULTURE (IICA)

Notes to Financial Statements
Statement of Transactions with Donors of Trust Funds
Year ended December 31, 1999

No.	TRUST FUNDS	OPENING BALANCE December 31, 1998		TRANSACTIONS DURING THE YEAR		ENDING BALANCE December 31, 1999	
		Due from	Due to	Expenses	Fundings and other movements	Due from	Due to
SITE: GENERAL DIRECTORATE							
Contracts, Agreements, and Grants from Prior Periods:							
1.	General Directorate Short-term Agreements	62,922	-	103,718	115,107	51,532	-
2.	Strengthening of human resources in countries of the hemisphere and IICA	-	4,105	4,105	-	-	-
3.	Ministries of Agriculture of Costa Rica, El Salvador, Guatemala, Honduras, Nicaragua, and Panama and Secretariat of State for Agriculture of the Dominican Republic	-	76,449	193,775	107,255	10,071	-
4.	Support for AVRDC in research on Family Gardens in Central America	2,208	-	-	2,208	-	-
5.	Execution of GTZ contract in the workshop seminar "Biodiversity and Harmonization in CORECA Member States"	2,009	-	-	2,009	-	-
6.	Meeting of workgroup for inspection of international convention standards on plant	-	2,718	2,718	-	-	-
7.	Promotion of sustainable agriculture development	-	11,157	11,157	-	-	-
8.	PROCTROPICOS Project	-	19,745	-	-	-	19,745
9.	PROCIANDINO Project	237	-	102	102	237	-
10.	PROCIANDINO Project	-	2,295	2,295	-	-	-
11.	Training program on Communication, Women, and Sustainable Development	60,215	-	14,497	60,215	-	-
12.	EEC grant through CIRAD from France to be executed as part of the PROMECAFE	7,490	-	14,497	7,490	-	-
13.	Swedish Agency for Research on Developing Countries (SAREC)	-	7,591	-	-	-	-
14.	Government of France - Rural Agribusiness Development Project (PORCAR)	24,840	-	35,571	58,304	2,107	-
15.	Cooperative Program for Rural Development in the Southern Region (PROCODER)	-	6,880	8,297	5,066	-	3,649
16.	"Support for AIBDA" within the documentation unit of CIDIA, financed by the	-	34,571	40,766	7,944	-	1,749
17.	Symposium organized by the Department of Agriculture and Natural Resources and	-	38,612	20,169	-	-	18,443
18.	Agreement to Support Rural Agribusiness between IICA and International	-	5,481	5,481	-	-	-
19.	Agreement letter between CIRAD/CA and IICA to be executed as part of	-	-	-	-	-	-
20.	Implementation of a new rural development initiative focused on high-level educational institutions in Latin America and the Caribbean	-	630	630	-	-	-
21.	International Fund for Agricultural Development (IFAD) - Follow-up Mission - Brazil	-	82,255	8,000	8,000	-	82,255
22.	Strengthening of institutional skills of business organizations in the agricultural food	-	373,156	275,581	19,768	-	117,342
23.	General Agreement for Technical Cooperation on Information and Documentation	-	-	-	6,949	-	-
24.	Program for strengthening the regional capability to evaluate projects to reduce rural poverty in Latin America and the Caribbean	-	165,267	223,587	58,320	-	-
25.	Canadian International Development Agency - IICA's Medium-Term Plan (IICA/ACDI)	79,049	37,488	43,325	21,148	-	15,311
26.	Development of internal marketing and new procedures of Agricultural Trade	-	-	-	32,212	46,837	-
	Carrie forward US\$	245,919	882,897	1,001,365	512,098	110,783	258,494

INTER-AMERICAN INSTITUTE FOR COOPERATION ON AGRICULTURE (IICA)

Notes to Financial Statements
Statement of Transactions with Donors of Trust Funds
Year ended December 31, 1999

No.	TRUST FUNDS	OPENING BALANCE December 31, 1998		TRANSACTIONS DURING THE YEAR		ENDING BALANCE December 31, 1999		
		Due from	Due to	Expenses	Fundings and other movements	Due from	Due to	
		Brought forward US\$						
27.	Socioeconomic policies for the sustainable modernization of agriculture	245,919	882,897	1,001,365	512,098	110,783	258,494	
28.	Socioeconomic policies for the sustainable modernization of agriculture	32,465	-	-	32,465	-	-	
29.	Support for Central American Program for Democratic Sustainability	-	6,901	6,901	-	-	-	
30.	Kellogg National Fellowship- Kellogg Foundation	-	1,326,454	215,607	1,087,607	-	2,198,454	
		-	23,892	14,542	-	-	9,350	
	Contracts, Agreements, and Grants Subscribed during the Year:							
31.	Support for the identification of common areas for agricultural research between USA and ALC in the framework of FONTAGRO	-	-	84,229	88,500	-	4,271	
32.	Gender in sustainable rural development	-	-	780,209	1,565,323	-	785,114	
33.	Administration of Area IV: Rural Development	-	-	7,500	8,000	-	500	
34.	Support for execution of FONTAGRO projects	-	-	9,935	-	9,935	-	
35.	System for Agriculture and Livestock Information and Documentation for Latin America and the Caribbean. Information and communication.	-	-	160,273	175,205	-	14,932	
	SITE: CENTRAL REGION							
	Contracts, Agreements, and Grants from Prior Periods:							
36.	Coffee Improvement Program - (PROMECAFE)	-	38,114	121,146	132,126	-	49,094	
37.	Administrative support for IFPR, IICA/FPRI IDB ATN-SF4358 RE	3,642	-	-	3,642	-	-	
38.	European Economic Community - Center for International Cooperation in Agricultural Research for Development-(CIRAD)	-	474	474	-	-	-	
39.	Ministries of Agriculture and Livestock and of National Planning and Economic Policy	-	6,475	13,770	10,258	-	2,964	
40.	Technical cooperation agreement and administrative support between the rural development program of the Costa Rican Government and IICA for the execution of	-	57,263	443,612	489,727	-	103,379	
41.	Swiss Agency for Cooperation and Development - Joint Action - R.C.	-	10	10	-	-	-	
42.	Institutional Development for Sustainable Agricultural Production on Central	-	258,501	537,956	255,998	23,457	-	
43.	Organization and implementation of National Agricultural and Livestock Training Program (PROBAN) - El Salvador	-	1,343	1,343	-	-	-	
44.	Administrative support for the execution of the Hillside Project of PASOLAC - El	-	63,873	265,403	287,041	-	85,511	
45.	Administrative support for forestry action plan projects for Guatemala - PAFG - Guatemala	-	42,203	224,464	242,584	-	60,322	
		282,026	2,708,400	3,888,740	4,890,575	144,175	3,572,385	
		Carrie forward US\$						

INTER-AMERICAN INSTITUTE FOR COOPERATION ON AGRICULTURE (IICA)

Notes to Financial Statements
Statement of Transactions with Donors of Trust Funds
Year ended December 31, 1999

No.	TRUST FUNDS	OPENING BALANCE December 31, 1998		TRANSACTIONS DURING THE YEAR		ENDING BALANCE December 31, 1999		
		Due from	Due to	Expenses	Fundings and other movements	Due from	Due to	
		Brought forward US\$						
46.	Support for the policy analysis and sector investment of the Ministry of Agriculture	282,026	2,708,400	3,888,740	4,890,575	144,175	3,572,385	
47.	European Economic Community - Central American Isthmus - R.C.	10,758	-	60,087	65,428	5,417	-	
48.	Joint Action support for USAID/ARS research, complementing the National Program for the Driller Worm - Panama	15,988	-	-	15,988	-	-	
49.	Institutional strengthening of SECPAN to improve the efficiency of rural	49,685	-	35,696	99,188	-	13,806	
50.	Agreement between IICA and the Ministry of Agriculture and Livestock for development of the technical assistance and training program of the FOSEMAG	-	7,980	-	3,730	-	11,710	
51.	Administrative support for the preparation of the Agricultural Sector Modernization	-	232,390	788,947	547,071	9,485	-	
52.	Projects for Development of the Fruit Industry and Industrialization of Fruits and	-	156	156	-	-	-	
53.	Administrative support for the strategic project for the development and strengthening of the MAYA Forestry Action Plan (PAFM) - Guatemala	103,984	-	-	103,984	-	-	
54.	Support for the recovery and modernization of the dairy subsector - Guatemala	3,751	-	-	2,316	1,435	-	
55.	Project financed with the International Fund for Agricultural Development -IFAD and PROCHALATE - El Salvador	-	7,550	4,890	2,172	-	4,832	
56.	Execution of the agreement for the creation of a statistics system-Guatemala	82,705	-	233,493	315,515	683	-	
57.	Administrative support for SRN - Honduras	-	6,944	1,067	-	-	5,877	
58.	CRECER - CHEMONICS Project - El Salvador	-	34,601	312,222	340,372	-	62,750	
59.	Agreement between the Ministry of Agriculture and Livestock and IICA for implementation of the PLAMAR project - Guatemala	56,381	-	93,688	107,378	42,691	-	
60.	Program for Development of Microbusinesses of Rural Women - PROMEMUR -	-	45,584	446,164	706,556	-	305,976	
61.	Design and execution of a development plan for the border region Guatemala -	-	9,417	9,201	-	-	216	
62.	Consulting services for the Design of the Trading Information System on Production and Trading of Agrarian and Fishing Products - El Salvador	-	3,412	3,412	-	-	-	
63.	Execution of the IICA/USAID agreement, for the strengthening of the Agricultural Commodity Market of Nicaragua (BAGSA) - R.C.	3,321	-	-	-	3,321	-	
64.	RISPAL III Phase	-	33,881	81,679	12,577	35,221	-	
65.	Improvement of Competitiveness and Support for Agriculture, Forestry, Fishing, and Livestock Modernization Policy	-	14,924	-	-	-	14,924	
66.	Central American Produce Network Project - IDB Funds	-	40,626	505,232	303,453	161,152	-	
67.	Central American Program to Strengthen Rural Women's Integration, Rural Economic	-	124,226	188,750	182,338	-	117,814	
68.	Support for PRIAG's Regional Executive Directorate - Central R.C.	1,615	-	-	-	1,615	-	
		16,291	-	173,475	173,149	16,617	-	
		626,505	3,270,090	6,826,899	7,871,792	421,812	4,110,290	
		Carrie forward US\$						

INTER-AMERICAN INSTITUTE FOR COOPERATION ON AGRICULTURE (IICA)

Notes to Financial Statements
Statement of Transactions with Donors of Trust Funds
Year ended December 31, 1999

No.	TRUST FUNDS	OPENING BALANCE December 31, 1998		TRANSACTIONS DURING THE YEAR		ENDING BALANCE December 31, 1999	
		Due from	Due to	Expenses	Fundings and other movements	Due from	Due to
		626,505	3,270,090	6,826,899	7,871,792	421,812	4,110,290
	Brought forward US\$	4,504	4,504	12,703	28,331	-	20,133
69.	Technical Support for the Dairy and Beef Subsectors Workgroup Operations in	93	-	125	218	-	-
70.	Cooperative Agreement IICA/IFPRI FIDA/Food Safety Indicators	1,598	-	-	1,598	-	-
71.	Strengthening the coordination and execution of the Honduran Agricultural Product	513	-	-	513	-	-
72.	Preparation of Economic Development Strategy for the province of Jinotega (PREDE-	-	297	-	-	-	-
73.	Productive Theoretical Development of Basic Rural Techniques and Medium	39	-	297	-	-	-
74.	Training for Rural Development National Program	4,243	-	-	39	-	-
75.	Business Training for Rural Youth in Jinotega - IDB Nicaragua	-	-	-	4,243	-	-
76.	Rural Poverty and Natural Resources	-	443,808	2,496,142	1,805,981	246,353	-
77.	Management of Agricultural Services Modernization Program in Panama - MIDA	-	350,507	1,051,429	1,771,809	-	1,070,887
78.	Technical Administrative Support for MAGA's Institutional Modernization and	-	47,722	-	5,795	-	53,517
79.	IICA/MIDA Agreement for Agricultural Services Modernization Program	147,718	-	3,318,604	3,339,601	126,721	-
80.	Secretariat of Natural Resources (SRN) - Agricultural Planning Subsystem (SPA) -	-	5,159	-	3,876	-	9,035
81.	Support Action "IICA/FCCMCA Agreement"	-	417	-	-	-	417
82.	Support for operations of MIDA Panama	-	-	18,700	18,700	-	-
83.	IICA PRODERT Project - with funds from BCIE - Guatemala	-	435,321	3,183,964	2,780,643	-	32,000
84.	IICA PRODERT Project Guatemala	-	410,360	847,683	770,618	-	333,295
85.	Training for national rural development program with funds from IDB 927 SF/NI	-	98	-	-	-	-
86.	Technical support consulting services to formulate and implement a new vision for	-	6,095	6,095	-	-	-
87.	CENTA in its transition phase between 1998-1999 BIRF 3576-ES - El Salvador	-	5,542	5,542	-	-	-
88.	Mesoamerican network for the conservation of plant breeding resources REMERFI -	-	83,361	196,283	168,574	-	55,652
89.	Program to strengthen national and regional skills for the management of trade policies	-	11,138	140,902	88,117	41,647	-
90.	for agricultural funds of the World Bank - Central Regional Center (Central R.C.)	893	-	86,835	84,828	2,900	-
91.	El Salvador agribusiness development project BCIE funds - El Salvador	-	17	101,601	80,244	21,339	-
92.	Support for PROMECAFE MIB-FCBP Project - Central Regional Center	-	9,153	56,517	51,695	-	4,331
93.	Project for the province of Jinotega to preserve and protect the Jiguina River - IDB	-	-	-	-	-	-
	Support for management of the rural poverty and natural resources project with MIDA	-	194,256	513,253	837,931	-	518,933
	funds - Panama	-	-	-	-	-	-
	Carrie forward US\$	781,600	5,277,847	18,863,673	19,715,145	860,773	6,208,491

INTER-AMERICAN INSTITUTE FOR COOPERATION ON AGRICULTURE (IICA)

Notes to Financial Statements
Statement of Transactions with Donors of Trust Funds
Year ended December 31, 1999

No.	TRUST FUNDS	OPENING BALANCE December 31, 1998		TRANSACTIONS DURING THE YEAR		ENDING BALANCE December 31, 1999	
		Due from	Due to	Expenses	Fundings and other movements	Due from	Due to
		781,600	5,277,847	18,863,673	19,715,145	860,773	6,208,491
	Brought forward US\$	-	71,545	15,967	84,594	-	140,172
94.	Support for management of the rural poverty and natural resources project with	-	142,691	244,525	99,370	2,464	-
95.	Support for management of the rural poverty and natural resources project with	17,096	-	-	17,096	-	-
96.	Management of the evaluation project for damage to the agricultural and livestock	-	23,969	23,969	-	-	-
97.	sector due to Hurricane Mitch - World Bank Nicaragua	-	709,681	1,259,090	922,930	-	373,521
98.	Technical assistance to the Agriculture and Livestock and Forestry Ministry for the	-	55,193	54,806	210	-	597
99.	execution of the emergency animal health program - IDB Nicaragua	-	243,955	110,714	307,281	-	440,521
100.	El Salvador environmental program PAES component of soil conservation and	-	-	-	-	-	-
	agroforestry IICA-CATIE IDB - El Salvador	-	-	-	-	-	-
101.	Management of the remainder of the project to prepare the grant agreement - BM	-	-	-	-	-	-
102.	IICA-MIDA agreement to manage the sustainable development program in the	-	-	-	-	-	-
	provinces of Cocté, Colon, and Panama	-	-	-	-	-	-
	Carrie forward US\$	798,696	6,524,880	21,255,465	21,933,763	888,152	7,292,634

Contracts, Agreements, and Grants Subscribed during the Year

101. Competitive regions for corn production in Central America (Costa Rica, Nicaragua,
102. Conservation of biodiversity through promotion of organic cacao ecosystems in the
103. Cooperative Regional Program for the Protection and Modernization of Coffee
- Cultivation in Central America, Mexico, Panama, and the Dominican Republic -
104. Cooperative Regional Program for the Protection and Modernization of Coffee
- Cultivation in Central America, Mexico, Panama, and the Dominican Republic -
105. Cooperative Regional Program for the Protection and Modernization of Coffee
- Cultivation in Central America, Mexico, Panama, and the Dominican Republic -
106. Execution of the CAMAGRO cooperation support agreement
107. Support for the technical assistance and training component of the Rehabilitation and
- Modernization Program for Irrigation Systems in Guatemala
108. Support for the National Revival Fund and the Executive Committee of the Dairy
109. Agriculture and Livestock and Agroforestry Development in Southern Perén
110. Support for the Action Plan for Modernization and Promotion of Agriculture under

Irrigation and Drainage

INTER-AMERICAN INSTITUTE FOR COOPERATION ON AGRICULTURE (IICA)

Notes to Financial Statements
Statement of Transactions with Donors of Trust Funds
Year ended December 31, 1999

No. TRUST FUNDS	OPENING BALANCE December 31, 1998		TRANSACTIONS DURING THE YEAR		ENDING BALANCE December 31, 1999	
	Due from	Due to	Expenses	Fundings and other movements	Due from	Due to
	798,696	6,524,880	21,255,465	21,933,763	888,152	7,292,634
			542,424	561,801	-	19,377
	-	-	209,144	279,245	-	70,101
	-	-	30,489	33,970	-	3,481
	-	-	17,410	24,836	-	7,426
111. Support for the strengthening of coordination and execution of Home and Agriculture			-	-	-	-
112. Support for the Program to Improve Policies and Productivity (PROPEP)			-	-	-	-
113. Support for the strengthening of coordination and execution of the functions of the			-	-	-	-
114. Commercial Mission in Miami			-	-	-	-
115. Technical assistance for the management of the Viejo River basin in the communities			-	55,574	-	55,574
of Valerio, Coyolito, and Colon (IICA-FRAMA)			-	704,752	-	221,430
116. IICA/ANAM Agreement for the Mesoamerican Biological Corridor Project of the			-	483,322	-	-
117. IICA/MIDA Agreement for Administration of the Sustainable Development Program			-	344,087	-	657,484
in the Provinces of Coclé, Colon, and Panama			-	-	-	-
118. IICA/ANAM Agreement for the Mesoamerican Biological Corridor Project of the			-	20,081	-	112,946
Panamanian Atlantic			-	-	-	-
SITE: CARIBBEAN REGION						
Contracts, Agreements, and Grants from Prior Periods:						
119. Organization of the Coordinator Unit for Agricultural Diversification of the East			38	-	-	-
Caribbean States (ECS) and IICA as part of the CARICOM Multinational Project for			-	431	-	2,848
Professional and Technical Services to implement competitiveness studies - R.C.			113,269	454,976	-	35,571
120. Support for SEA to facilitate agricultural development - Dominican Republic			35,571	-	-	1,134
121. USAID - Coffee Recovery - Haiti			1,134	-	-	-
122. Bont Tick Tropical Project, Amblyomona Variegata R.C.			3,905	3,489	-	416
123. French Government - Multinational Project for the Caribbean - R.C.			10,386	10,261	-	125
124. Information framework on Hemoparasites for the Guineas financed with the			38,290	38,290	-	-
contribution of the French Interministerial Fund - Guyana			-	-	-	-
125. Competitiveness Study in the Antilles - R.C.			1,521	1,521	-	-
126. Agreement between IICA and the Canadian Government to be executed within the			138	138	-	-
Organization of the Coordinator Unit for the Agricultural Diversification of the East			-	-	-	-
Caribbean States and IICA to be executed through the "Agricultural Competitiveness in			-	-	-	-
128. Proposal for the modernization of the Agricultural Bank of the Dominican Republic -			11	-	-	-
129. Modernization of the quarantine information systems to increase agricultural			-	-	-	-
cooperation in Latin America and the Caribbean - R.C.			23,411,146	25,073,525	888,152	8,480,548
	799,127	6,729,144				

Carrie forward US\$

INTER-AMERICAN INSTITUTE FOR COOPERATION ON AGRICULTURE (IICA)

Notes to Financial Statements
Statement of Transactions with Donors of Trust Funds
Year ended December 31, 1999

No. TRUST FUNDS	OPENING BALANCE December 31, 1998		TRANSACTIONS DURING THE YEAR		ENDING BALANCE December 31, 1999	
	Due from	Due to	Expenses	Fundings and other movements	Due from	Due to
	799,127	6,729,144	23,411,146	25,073,525	888,152	8,480,548
	-	14,184	14,184	-	-	833
	-	46,434	58,644	13,043	-	-
	-	166,265	660,975	520,618	-	25,908
130. Rio Grande Valley Dasheden Technology - Jamaica			-	-	-	-
131. Technology generation and validation and conservation of soil in the Morant and			130,949	479	-	9,373
132. Support for the International Conference for Launching the Regional Program for			864	92,200	-	22,266
Carambola Fruit Fly Control in South America - Suriname			684	684	-	-
133. Implementation of the Surveillance Phase of the Regional Program to Eradicate the			33,003	13,414	-	9,873
Tropical Bont Tick, Amblyomona Variegatum, from the Caribbean Region - R.C.			8,536	-	-	8,556
134. Pilot project for Carambola Fruit Fly Eradication in Suriname - Suriname			-	534	-	-
135. Management of the French/Guyana Integrated Rural Development Program (Phase II)			-	-	-	-
136. Agricultural Ministry in Suriname PL-480 Program			-	-	-	-
137. Support for APHIS for Pork Cholera Eradication Plan in the Dominican Republic			534	-	-	-
138. Eradication of Carambola Fruit Fly in Suriname			-	-	-	-
139. Host Status of the Banana for Carambola Fruit Fly			-	-	-	-
140. Carambola Fruit Fly Eradication Project in Guyana			33,111	-	36	-
141. PROTOKOL (Proje Teknologji Organizasyon Kombit Lokcy)			119,210	144,924	2,593	-
142. Training of Project Development Officers of the National Development Foundation of			3,330	-	-	-
143. Sharing of regional rural development and sustainable agriculture experiences			-	3,557	-	415
144. South-South Sharing of Experiences in Sustainable Agricultural and Rural			15,313	39,871	-	12,938
145. Technical Assistance for the Federation of Native Coffee Growers			-	5,067	-	-
146. Wakapoa coffee recovery project Phase II British High Commission - Guyana			2,965	3,046	-	-
147. Sub-regional conference on global market integration of the agricultural center NCFAP			1,329	-	-	1,329
148. Support for coffee production and trade through rural organizations - Haiti			44,076	300,472	-	1,110
149. Support for the Trade and Marketing Policies Program for Agricultural Food Products			-	-	-	-
in the Dominican Republic, extending economic reform to the level of the food sector -			-	-	-	-
150. Caribbean Agribusiness Association CABA Marketing Support - USDA funds			48,943	43,413	-	3,029
151. Improving the sustainable production of crops in hinterland communities post * EI			12,188	-	-	1,879
152. Global Market Integration Workshop in Caribbean - Caribbean Regional Center			1,073	1,451	-	-
153. Support for the preparation of a manual on quarantine procedures for the importation of			4,602	3,929	-	124
agricultural products and the indexing of plant plagues and diseases in the Dominican			-	-	-	-
154. Facilitation of Caribbean intra-regional trade in fresh produce through development of			4,847	21,445	6,332	-
import/export protocols - USDA fund - Caribbean Regional Center			-	-	-	-
	836,177	7,278,725	35,291	14,080	4,776	-
			25,061,326	26,295,070	901,890	8,578,182

Carrie forward US\$

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Notes to Financial Statements
Statement of Transactions with Donors of Trust Funds
Year ended December 31, 1999

No.	TRUST FUNDS	OPENING BALANCE December 31, 1998		TRANSACTIONS DURING THE YEAR		ENDING BALANCE December 31, 1999	
		Due from 836,177	Due to 7,278,725	Expenses 25,061,326	Fundings and other movements 26,295,070	Due from 901,890	Due to 8,378,182
155.	Dairy sector development in the southern Caribbean CARESDA - Caribbean Regional Center Brought forward US\$	-	8,449	23,639	8,587	6,603	-
Contracts, Agreements, and Grants Subscribed during the Year							
156.	Preparation of National Water Resources Situational Analyses and Regional Water Resources Management Synthesis Report	-	-	21,285	21,200	85	-
157.	Supporting the Development of Tropical Fruits in the Caribbean Phase II	-	-	2,673	4,035	-	1,362
158.	National Component Project - Regional Programme for the Control of the Carambola Fruit Fly in South America*	-	-	239,847	278,940	-	39,093
159.	Libertica Coffee Rehabilitation in Wakapoa - Phase 3	-	-	765	39,803	-	39,038
160.	The Carambola Fruit Fly Surveillance Project in Guyana	-	-	8,400	9,412	-	1,012
161.	Improving the Processing of Cashew in St. Ignatius, Region 9	-	-	-	9,889	-	9,889
162.	Milk bank	-	-	9,579	44,621	-	35,042
SITE: ANDEAN REGION							
Contracts, Agreements, and Grants from Prior Periods:							
163.	Support for MAG for the execution of the Technical Cooperation Subprogram of the Strengthening of the Planning, Monitoring, and Evaluation of Agricultural Research in Latin America and the Caribbean - R.C.	1,027	298,786	1,479,916	1,268,039	-	86,909
164.	Technical Cooperation Project for the execution of the Rural Development Project - Regional Corporation for the Development of Potosi (CORDEPO) - Bolivia	-	1,361	1,361	-	-	-
165.	Technical and Administrative support agreement between the Government of Ecuador and the International Fund for Agricultural Development (IFIDA) and the Regional Corporation for the Development of Chuquisaca (CORDECH) - Bolivia	7,033	54	29,472	44,226	-	14,808
166.	Agreement with the Ministry of Agriculture and Rural Development - Joint Financing for Rural Investment Fund - Colombia	-	3,530	408,579	435,295	-	19,683
167.	International Bank of Reconstruction and Development - Colombian Institute of Hydrology, Meteorology, and Land Preparation (HIMAT)/Colombia	-	111	23,322	23,211	-	-
170.	Agreement between the Ministry of Agriculture and Rural Development - Joint Financing for Rural Investment Fund - Colombia	68,106	-	-	68,106	-	-
171.	International Bank of Reconstruction and Development - Colombian Institute of Hydrology, Meteorology, and Land Preparation (HIMAT)/Colombia	-	26,815	26,815	-	-	-
		912,342	7,617,830	27,340,510	28,551,462	908,578	8,825,018
		Carrie forward US\$					

INTER-AMERICAN INSTITUTE FOR COOPERATION ON AGRICULTURE (IICA)

Notes to Financial Statements
Statement of Transactions with Donors of Trust Funds
Year ended December 31, 1999

No.	TRUST FUNDS	OPENING BALANCE December 31, 1998		TRANSACTIONS DURING THE YEAR		ENDING BALANCE December 31, 1999	
		Due from 912,342	Due to 7,617,830	Expenses 27,340,510	Fundings and other movements 28,551,462	Due from 908,578	Due to 8,825,018
Contracts, Agreements, and Grants Subscribed during the Year							
172.	Operation agreement between the Ministry of Agriculture and Livestock of Ecuador and IICA, for the operation of the national representation office and of the Institute Sugar Cane Research Center (CENICANA) - Colombia	-	17,490	-	-	-	17,490
173.	Colombian Agriculture and Livestock Institute (ICA) Plan - Colombia	-	1,113	16,304	15,139	52	-
174.	IDB Nonreimbursable Technical Cooperation Agreement to be executed as part of the PROCIANDINO project - R.C.	-	-	46,858	46,267	591	-
175.	Support for the Ministry of Social Welfare for reengineering processes for Support for Ministry of Agriculture and Rural Development to design methodologies and indicators for institutional and project monitoring and evaluation	-	29,069	11,197	-	-	17,872
176.	Technical librarian and publicity services - Colombia	-	11,117	-	-	-	11,117
177.	Operational agreement between the Ministry of Agriculture and Livestock of Ecuador and the National Learning Service (SENA) for contracting a consulting service and logistical support to guide and confirm a Proposal of the Advisory Commission on Ecuador and IICA for the development of the upper basin of the Caujar River - Ecuador	33,409	-	-	4,639	-	16,000
178.	Technical cooperation agreement between the Ministry of Agriculture and Livestock of Ecuador and the Regional Program for Development of South American Camelidos - Regional Center of Ecuador and IICA, for PRONADER - Ecuador	3,613	-	18,868	10,882	22,527	-
179.	Administrative and Technical Support between the Government of the Republic of Ecuador and IICA for the development of the upper basin of the Caujar River - Ecuador	2,241	-	1,358	3,971	-	457
180.	Technical cooperation agreement between the Ministry of Agriculture and Livestock of Ecuador and IICA, for PRONADER - Ecuador	-	74,145	147,142	93,550	-	372
181.	Support for the National Learning Service (SENA) for contracting a consulting service and logistical support to guide and confirm a Proposal of the Advisory Commission on Ecuador and IICA, for PRONADER - Ecuador	-	94,773	345,286	290,493	-	20,554
182.	Technical cooperation and administrative support agreement between the Government of Ecuador and IICA, for PRONADER - Ecuador	-	414	5,405	21,135	-	39,981
183.	Technical and administrative support to CEDEGE for the execution of the Flood Control Project for the Lower Basin of the Guayas River - Ecuador	-	-	414	-	-	15,730
184.	Technical Cooperation to design and implement the Monitoring and Evaluation System, by a consulting firm, for the production support component of the Regional Agreement between International Fund for Agricultural Development (IFAD) and the Government of Bolivia - Bolivia	-	279,912	1,988,527	2,147,102	-	438,487
185.	Agreement between MAC and IICA to contribute to the development of small producers located in the state of Sucre - Venezuela	131	-	-	131	-	-
186.	Agreement between the Ministry of Agriculture and Livestock of the Republic of Ecuador and IICA, for PRONADER - Ecuador	4	-	-	4	-	-
187.	Agreement between the Ministry of Agriculture and Livestock of the Republic of Ecuador and IICA, for PRONADER - Ecuador	79	-	-	79	-	-
188.	Technical cooperation to support the Agrarian Reform Foundation (CIARA) - Venezuela	-	1,212	-	51	-	1,263
189.	Technical cooperation to support the Agrarian Reform Foundation (CIARA) - Venezuela	-	2,445	2,445	-	-	-
190.	Ministry of Agriculture and Livestock - Venezuela	-	751	85,841	8,090	-	8,841
191.		-	358,626	85,841	9,609	-	282,395
192.		951,819	8,500,259	30,010,154	31,225,542	931,748	9,695,575
		Carrie forward US\$					

INTER-AMERICAN INSTITUTE FOR COOPERATION ON AGRICULTURE (IICA)

Notes to Financial Statements
Statement of Transactions with Donors of Trust Funds
Year ended December 31, 1999

No. TRUST FUNDS	OPENING BALANCE December 31, 1998		TRANSACTIONS DURING THE YEAR		ENDING BALANCE December 31, 1999	
	Due from	Due to	Expenses	Fundings and other movements	Due from	Due to
	951,819	8,500,259	30,010,154	31,225,542	931,748	9,695,575
	-	148,912	24,007	18,375	-	143,280
	-	54	-	-	-	54
	-	10,688	535,843	606,761	-	81,606
	-	11,768	11,768	-	-	-
	-	37,161	505,028	512,886	-	45,020
	-	44,464	27,751	-	-	16,713
	-	1,936	-	-	-	1,936
	49	-	-	49	-	-
	15,142	-	3,971	21,126	-	2,012
	2,951	-	-	2,951	-	-
	1,757	-	4,284	1,757	-	8,308
	12,064	-	-	12,064	-	-
	11,448	-	11,448	-	-	-
	4,230	-	-	4,230	-	-
	25,686	-	-	25,686	-	-
	6,421	-	-	6,421	-	-
	4,230	-	-	8,681	-	12,911
	-	6,720	1,592	-	-	5,128
	-	131	-	5,201	-	5,332
	227,571	410,033	410,033	182,462	-	-
	1,020,121	9,017,934	31,545,878	32,634,192	931,748	10,017,875
	Carrie forward US\$					

Carrie forward US\$ 1,020,121 9,017,934 31,545,878 32,634,192 931,748 10,017,875

Colombia

INTER-AMERICAN INSTITUTE FOR COOPERATION ON AGRICULTURE (IICA)

Notes to Financial Statements
Statement of Transactions with Donors of Trust Funds
Year ended December 31, 1999

No. TRUST FUNDS	OPENING BALANCE December 31, 1998		TRANSACTIONS DURING THE YEAR		ENDING BALANCE December 31, 1999	
	Due from	Due to	Expenses	Fundings and other movements	Due from	Due to
	1,020,121	9,017,934	31,545,878	32,634,192	931,748	10,017,875
	-	35,494	36,167	3,104	-	2,430
	-	10,050	1,975	-	-	8,075
	300,718	-	-	300,718	-	-
	382	-	96	477	-	-
	-	112,925	112,925	-	-	-
	-	1,306	1,306	-	-	-
	-	96,328	91,087	5,964	-	11,205
	-	1,043,561	171,516	266,560	-	1,138,606
	-	4,891	1,205	2,970	-	6,656
	-	15,287	39,210	26,287	-	2,363
	-	4,063	4,063	-	-	-
	-	512,342	544,082	68,839	-	37,099
	-	1,855,405	1,866,836	-	11,432	-
	17,941	11,294	11,294	-	-	-
	-	295	-	17,941	-	-
	-	7	7	-	-	2,016
	5,078	-	-	5,078	-	-
	62,951	-	-	62,951	-	-
	21,512	26,602	26,602	5,090	-	-
	24,960	24,960	-	24,960	-	-
	1,432,150	12,742,694	34,454,251	33,426,852	943,179	11,226,324
	Carrie forward US\$					

Carrie forward US\$ 1,432,150 12,742,694 34,454,251 33,426,852 943,179 11,226,324

supply of agricultural products

INTER-AMERICAN INSTITUTE FOR COOPERATION ON AGRICULTURE (IICA)

Notes to Financial Statements
Statement of Transactions with Donors of Trust Funds
Year ended December 31, 1999

No.	TRUST FUNDS	OPENING BALANCE December 31, 1998		TRANSACTIONS DURING THE YEAR		ENDING BALANCE December 31, 1999	
		Due from	Due to	Expenses	Fundings and other movements	Due from	Due to
		1,432,150	12,742,694	34,454,251	33,426,852	943,179	11,226,324
	Brought forward US\$	-	1,303	1,305	2	-	440,759
235.	Strengthening and consolidation of the regional planning system for the agricultural	-	497,329	56,570	-	-	-
236.	Support for MAC preinvestment and the PITSA Program for the National Agricultural	-	32,959	6,176	-	-	26,782
237.	Technical Cooperation Actions to support Small Producers and Fishermen in the Semiarid Regions in the states of Lara and Falcon (PROSALAPA)	-	4,548	4,548	-	-	-
238.	Technical Cooperation Actions for the Executor Unit of Support Project for Small	-	-	-	306,738	-	-
239.	Execution of the Rural Employment Generation Plan (PGE) and the Diversification and Modernization Program for the Agricultural Sector Diversification (PMD) in 1997	288,224	-	18,513	-	-	-
240.	Support for the implementation of a Strategy to develop and strengthen the Municipal Councils for Rural Development	-	2,851	2,851	-	-	-
241.	Training for Rural Communities resources from the Peasant Training and Organization	-	34,191	34,191	-	-	-
242.	Training project to use the information system to manage data, analysis, and dialogue on agricultural economic policies (SIAPA)	-	4	4	-	-	-
243.	Program to support agrarian reform	-	1,619	1,619	-	-	-
244.	Risk Capital Investments in Companies engaged in Marketing and the Transformation of Agricultural and Fishing Products "EMPRENDER"	145,246	-	-	148,568	-	3,323
245.	Strengthening of Agricultural Sector Statistical Information System and Planning Support through Agricultural Evaluations from 1997	50,344	-	-	51,632	-	1,288
246.	Support for Agricultural, Forestry, Fishery, and Agricultural Modernization and	107,433	-	14,714	122,146	-	-
247.	Actions for INPA decentralization and modernization processes	-	10,893	10,893	-	-	-
248.	Analysis and outlook for agriculture and the rural sector in Colombia - Rural Mission	-	545	545	-	-	-
249.	Risk Capital Investments in Companies engaged in Marketing and the Transformation of Agricultural and Fishing Products "EMPRENDER" Management - Colombia	-	95,371	92,064	-	-	3,307
250.	Advising and Technical Assistance for development programs and modernization tools for the agricultural and fishing sector	-	300,575	300,575	-	-	-
251.	Support for Training Strategy for indigenous communities - Colombia	3,287	-	-	3,287	-	-
252.	Support for the National Technical Unit of the Rural Microbusiness Development	1,689	2,848	2,848	-	-	-
253.	Strengthening of Agricultural Research Planning, Monitoring, and Evaluation in Latin	-	-	-	1,689	-	-
254.	Modernization of institutional agriculture system as a factor which decreases sector competitiveness IDB PRODECTEC - Venezuela	-	161,729	112,917	137,326	-	186,138
	Carrie forward US\$	2,028,373	13,889,458	35,114,585	34,198,242	943,179	11,887,921

INTER-AMERICAN INSTITUTE FOR COOPERATION ON AGRICULTURE (IICA)

Notes to Financial Statements
Statement of Transactions with Donors of Trust Funds
Year ended December 31, 1999

No.	TRUST FUNDS	OPENING BALANCE December 31, 1998		TRANSACTIONS DURING THE YEAR		ENDING BALANCE December 31, 1999	
		Due from	Due to	Expenses	Fundings and other movements	Due from	Due to
		2,028,373	13,889,458	35,114,585	34,198,242	943,179	11,887,921
	Brought forward US\$	1	-	35,088	53,452	-	18,363
255.	Orientation of agrarian research towards alternative development - GTZ - Andean	-	19,131	4,531	-	-	14,600
256.	Research in oil palm between the palm oil center - CENIPALMA and IICA -	-	69,962	64,189	-	-	5,773
257.	Support for the implementation of a strategy to develop and strengthen municipal Consulting services and studies at the national level - Colombia	-	99,380	99,380	-	-	-
258.	Support for the trade of agricultural and fishing products - MAYDR Colombia	-	56,328	118,525	62,197	-	-
259.	Development of a strategic information technology plan from a sector perspective -	-	26,907	26,992	-	85	-
260.	Donation of equipment for the Victoria Agriculture Center in the province of Caldas -	-	1,594	1,594	-	-	-
261.	Support for the strengthening of the technological component and production in the implementation and development of alternative development programs and projects in	1,105	-	-	-	-	-
262.	Support for the preparation of studies for the agriculture and livestock technology and sanitation program COLCIENCIAS Colombia	-	83,445	98,521	103,138	-	3,512
263.	Support for the project for Assistance, Regional Planning, and Administrative	-	54,979	55,284	-	-	28,161
264.	Support for the project for application of digital geographic information systems to	-	93,783	55,574	81,132	-	80,537
265.	Support for the implementation of a strategy to develop and strengthen municipal councils for rural development in the Agrarian Reform municipalities - Colombia	-	17,812	122,753	59,451	-	30,480
266.	Execution of the Project for management and operation of peasant training and promotion at the national level - Colombia	-	237,493	21,789	-	3,977	-
267.	Support for the execution of the project of performing agricultural evaluations for 1998	-	27,118	1,044,005	1,083,299	-	276,787
268.	Execution of modernization and diversification programs in the agricultural sector	-	-	112,957	93,738	-	7,899
269.	PMD and generation of rural employment PGE 1998 - Colombia	-	347,093	1,159,729	1,047,350	-	234,714
270.	Support for operation and management of the Coordinating Unit and regional coordinating units of PRONATTA and execution FIDA-CIARA network activities -	-	45,753	422,827	399,245	-	22,172
271.	Execution of a study to identify production regions, industrial producers, and traders in the Choco province of agriculture and livestock products - Colombia	-	760	760	-	-	-
272.	Support for the training strategy for indigenous communities benefiting from the funds of the special indigenous quota - Colombia	-	16,043	14,398	-	-	1,645
273.	Control and monitoring of investment projects in the agriculture and livestock sector - Colombia	-	17,030	15,112	-	-	1,918
	Carrie forward	15,104,068	38,588,593	37,181,245	947,241	12,614,483	
	US\$	2,029,479	15,104,068	38,588,593	37,181,245	947,241	12,614,483

INTER-AMERICAN INSTITUTE FOR COOPERATION ON AGRICULTURE (IICA)

Notes to Financial Statements
Statement of Transactions with Donors of Trust Funds
Year ended December 31, 1999

No. TRUST FUNDS	Brought forward		OPENING BALANCE		TRANSACTIONS		ENDING BALANCE	
	Due from	Due to	December 31, 1998	December 31, 1999	DURING THE YEAR	DURING THE YEAR	December 31, 1999	
	US\$	US\$			Expenses	Fundings and other movements	Due from	Due to
274. Execution of the Project for Implementation of the Precipitation Financing Fund and initial capital contribution to trade companies EMPRENDER, effective fiscal 1998 -	-	15,104,068	15,104,068	12,614,483	38,588,593	37,181,245	947,241	12,614,483
275. Execution within the SINTAP framework of regional consensus-building that adjusts and generates a model to optimize the national system of food science and technology -	-	555,581	555,581	1,197,732	622,906	1,265,056	-	1,197,732
276. Execution of the project to assist and strengthen the municipal councils for rural products at the national level - Colombia	-	1,904	1,904	-	69,768	66,355	1,508	-
277. Execution of the implementation and operation of the trade fund for agricultural products at the national level - Colombia	-	2,775	2,775	-	21,212	31,983	-	13,546
278. Support for the establishment, demarcation, strengthening, and implementation of pilot peasant reserve regions - Colombia	-	601,591	601,591	42,924	2,624,798	2,066,131	-	42,924
279. Scientific technical cooperation agreement for the execution of a research project, support studies for the rural mission effective 1998 - Colombia	87,877	80,948	-	-	59,682	-	-	21,266
280. Joint financing and execution of the project for the development of the cultivation of palm oil in the irrigation district of Maria la Baja Bolivar - Colombia	-	12,069	12,069	528	15,571	103,448	-	-
281. Operation, management, and consolidation of matters regarding the national program for agriculture technology transfer PRONATTA - Colombia	-	116,206	116,206	579,942	862,038	1,325,774	-	579,942
282. Monitoring and overall evaluation of production support activities of the regional development program of western Pichincha - Ecuador	-	10,353	10,353	-	121,954	105,319	6,282	-
283. Support for the agriculture credit fund in the state of Monagas - Venezuela	-	7,292	7,292	7,712	14,846	15,266	-	7,712
284. Administrative technical cooperation between MAC and IICA for institutional strengthening of the Ministry and other related organizations BID/PITSA - Venezuela	-	577,753	577,753	587,067	305,746	315,060	-	587,067
285. National indicators of agricultural research IFPRI - Venezuela	-	1,478	1,478	500	2,978	2,000	-	500
286. Implementation and operation of the agricultural products trade fund in regions forming part of the national alternative development plan PLANTE - Colombia	-	1,094,760	1,094,760	140,668	954,091	-	-	140,668
287. Implementation and operation of the agricultural products trade fund at the national level	-	204	204	160	499	295	-	160
288. Support of the Inter-American Development Bank for the rural Mission of Colombia	-	209	209	-	49	-	-	-
289. Performance of a technical cooperation program to provide the assistance of experts in the rural mission of Colombia	137,573	12	-	-	-	137,573	-	-
290. Support for the Cartagena meeting on the rural mission in Colombia	-	-	-	9	-	-	-	9
291. Analysis and outlook for agriculture and the rural sector in Colombia - Rural Mission	-	-	-	360	-	-	-	360
292. Support for the conference on the new strategic role of the rural sector in the development of Latin America - Colombia	68,966	-	-	-	-	-	-	-
	Carrie forward US\$	2,323,894	18,167,205	44,276,275	44,276,275	42,684,831	955,031	15,206,897

INTER-AMERICAN INSTITUTE FOR COOPERATION ON AGRICULTURE (IICA)

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Statement of Transactions with Donors of Trust Funds
Year ended December 31, 1999

No. TRUST FUNDS	Brought forward		OPENING BALANCE		TRANSACTIONS		ENDING BALANCE	
	Due from	Due to	December 31, 1998	December 31, 1999	DURING THE YEAR	DURING THE YEAR	December 31, 1999	
	US\$	US\$			Expenses	Fundings and other movements	Due from	Due to
293. Support for the implementation of the results of the rural mission - Colombia	-	18,167,205	18,167,205	15,206,897	44,276,275	42,684,831	955,031	15,206,897
294. Rendering of services for the support, operations, functioning, and strengthening of the national technical unit to the coordinator of the project for support of the development	-	23,054	23,054	19,248	-	42,302	-	19,248
295. Management of project for pilot peasant reserve regions - Colombia	-	86,617	86,617	19,331	207,917	140,630	-	19,331
296. Improve competitiveness and support for the policy for agriculture, forestry, and	53	265,703	265,703	255,698	496,417	486,412	-	255,698
297. Demonstration, dissemination, and training in the province of Quindimarcia - Colombia	-	11,696	11,696	21,164	105,961	127,178	-	21,164
298. Support and formulation of the joint financing program for rural development - Phase	-	1,726	1,726	5,377	6,319	-	-	5,377
Contracts, Agreements, and Grants Subscribed during the Year	-	-	-	-	1,726	-	-	-
299. Training Program for Organizational Development to strengthen INRA	-	-	-	-	30,834	29,700	1,134	-
300. Agriculture and Livestock Services Program	-	-	-	-	109,864	102,964	6,900	-
301. Improvement of competitiveness and support for the policy of modernization of agriculture, livestock, forestry, fishing and aquaculture	-	-	-	-	-	78,947	-	78,947
302. Generation of rural and urban employment in Cundinamarca	-	-	-	-	-	131,578	-	131,578
303. Support for the preparation and execution of plans and programs and municipal and/or regional development projects	-	-	-	-	2,138,017	5,333,451	-	3,195,435
304. Joint financing for the preparation of a diagnostic study to identify, design, and standardize a training program aimed at the agribusiness of palm oil	-	-	-	-	4,325	7,895	-	3,570
305. Territorial environmental system and ecological recovery of the Colombian Massif	-	-	-	-	35,158	78,423	-	43,264
306. Inventory and evaluation of studies and productive experiences in the Colombian Pacific region, as the basis to design a development strategy for the region	-	-	-	-	67,832	70,250	-	2,418
307. Establishment of a method to determine family agricultural units using digitized maps of physically homogenous zones from the official land register	-	-	-	-	68,216	68,216	-	-
308. Technical cooperation with MAG for execution of the project called "National	-	-	-	-	341,698	364,883	-	23,185
309. Execution of the Project "Implementation and Operation Fund for Commercialization of Agriculture and Livestock Productions - National Level, 1999 tax year"	-	-	-	-	1,941,333	1,944,281	-	2,947
310. Assistance Program for the National Modernization of Manioc	-	-	-	-	234,926	268,419	-	33,493
311. Execution of the Project "Granting of incentives and direct support for agriculture and livestock production, with an emphasis on rice"	-	-	-	-	1,100,002	1,100,313	-	311
312. Execution of the Program "Making Agricultural and Livestock Evaluations" corresponding to the second semester of 1999	-	-	-	-	55,421	53,064	2,356	-
	Carrie forward US\$	2,347,002	18,532,947	51,222,241	51,222,241	53,113,737	965,422	19,042,864

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No.	TRUST FUNDS	OPENING BALANCE December 31, 1998		TRANSACTIONS DURING THE YEAR		ENDING BALANCE December 31, 1999	
		Due from	Due to	Expenses	Fundings and other movements	Due from	Due to
		2,347,002	18,532,947	51,222,241	53,113,737	965,422	19,042,864
	Brought forward US\$	-	-	-	131,579	-	131,579
313.	Implementation of the measures and actions necessary to solve the "Year 2000 Issue"	-	-	103,560	117,752	-	14,192
314.	Design of political instruments of the National Development Plan, with an emphasis on investment and financing of the rural sector	-	-	27,889	48,524	-	20,636
315.	Execution of the assistance and strengthening project of the municipal councils for	-	-	-	212,440	-	212,440
316.	Promotion of Consolidation of Traditional and Promising Agriculture and Forestry	-	-	-	-	-	-
317.	Promote the Commercialization Fund of Agriculture and Livestock Products in regions where activities of the National Plan for Alternative Development are executed	-	-	15,930	1,063,146	-	1,047,216
318.	Use of Genetic Resources of Papyrus for improvement and promotion	-	-	91,470	91,240	229	-
319.	Implementation of Local Events to Share Experiences	-	-	-	27,057	-	27,057
320.	Project to implement the Ecuadorian Rural Information System (ECUARURAL)	-	-	-	24,941	-	24,941
321.	Promotion of Appropriate Technology for Conservation and Sustainable Management of Natural Resources "FOMRENA"	-	-	-	156,013	-	156,013
322.	Support for MAG in the implementation of SIGEF	-	-	22,059	31,819	-	9,760
323.	Support for the Ministry of Labor and Social Action for payment of professional fees for technical and administrative personnel for the Cañar Upper River Basin project	-	-	29,180	49,725	-	20,545
324.	Support for the Ministry of Labor and Social Action for payment of professional fees for technical and administrative personnel for the Saraguro Yacuambi project	-	-	102,133	138,642	-	36,509
		84,684	-	-	-	-	-
		-	25,040	27,001	-	1,961	-
		-	37,102	108,504	63,655	7,747	-
		84,684	-	-	84,684	-	-
		-	150,624	150,487	-	-	138
		-	477,149	2,985,317	2,508,168	-	-
		-	145,876	145,876	-	-	-
		-	2,482	429,197	426,790	-	75
		-	705	142,186	142,682	-	1,201
	Carrie forward US\$	2,431,686	19,371,926	55,603,029	58,432,595	975,359	20,745,166

SITE: SOUTHERN REGION

Contracts, Agreements, and Grants from Prior Periods:

- 325. Support for the strengthening of Rural Development Institutions in Paraguay -
- 326. Cooperative Research and Technology Transfer Program for South American Tropics -
- 327. Generation of Technology - Agreement with EMBRAPA - Brazil
- 328. Letter of understanding No. 2 of the Cooperation Agreement with MGAP, for support of the modernization of the agricultural sector - Uruguay
- 329. Institutional strengthening of the Secretariat of Water Resources for integrated generation of water resources - Brazil
- 330. State of Bahia, Agreement with the World Bank and the Government of Brazil - Brazil
- 331. Support for INTA to operate jointly with MGAP in the consolidation of strategic areas for institutional modernization - Uruguay
- 332. Execution of letter of understanding No. CM8 - Uruguay

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No.	TRUST FUNDS	OPENING BALANCE December 31, 1998		TRANSACTIONS DURING THE YEAR		ENDING BALANCE December 31, 1999	
		Due from	Due to	Expenses	Fundings and other movements	Due from	Due to
		2,431,686	19,371,926	55,603,029	58,432,595	975,359	20,745,166
	Brought forward US\$	-	-	-	-	-	-
333.	Letter of understanding between North Carolina State University and IICA, to reinstate Technical Cooperation between both institutions in coordination with EMBRAPA	-	428	428	-	-	-
334.	State of Rio Grande del Norte, Agreement between the World Bank and the Secretariat of Agriculture, Livestock, and Fishing - Special Tobacco Fund - Argentina	-	229,268	519,622	363,006	-	72,651
335.	National Institute of Colonization and Agrarian Reform (INCRA) - Brazil	-	144,835	1,485,214	1,471,086	-	130,707
336.	Ministry of Agriculture of Chile - Strengthening of the Agriculture and Livestock	-	230,232	1,018,505	883,272	-	94,999
337.	Support for the Institutional Development of the Public Agricultural Sector - Chile	-	341	168,032	176,049	-	8,358
338.	Letter of understanding between the Undersecretariat of Agriculture and IICA for Administrative support for the activities to be performed by the national counterpart of the Modernization Program for Agricultural Services - Argentina	-	1,475	1,475	-	-	-
339.	Administrative support for INTA - Argentina	199	484	123,929	123,954	-	509
340.	Cooperation agreement between IICA and the Ministry of Agriculture and Livestock of Brazil for sustainable development - Brazil	-	5,973	-	-	-	5,973
343.	Implementation of the system to analyze risks and control of critical points in fishing	21,916	-	-	-	21,916	-
344.	Agreement between SEPLAN - PR/SPA PND and IICA - Brazil	-	26,128	29,393	-	-	-
345.	Technical Cooperation from IICA to support SUDENE - Brazil	3,139	-	-	3,139	-	-
346.	Management of funds to support the small scale agriculture technological innovation	-	30,198	-	-	-	30,198
347.	Technical Cooperation for the execution of a sustainable development program and to fight poverty in the state of Paraíba - Brazil	-	40	35,284	35,246	-	2
348.	Ministry of Agriculture of Chile - Agricultural Development Institute (INDAP) - Chile	43,143	-	-	43,143	-	-
349.	Strengthening of plant health services to facilitate the trade of agricultural products in the southern countries - R.C./Uruguay	-	1,798,382	1,354,251	729,998	-	1,174,129
350.	Office of Agricultural Planning (ODEPA) - Additional Letter of Understanding - Chile	-	9,892	184,852	255,201	-	80,241
351.	State of Maranhao, Agreement between the World Bank and the Government of Brazil	-	13,589	88,699	91,301	-	16,191
352.	Ministry of Irrigation - National Irrigation Program (PRONIR) - Brazil	-	23,291	23,291	-	-	-
353.	National Forestry Institute - Argentina	-	10,962	10,962	-	-	-
354.	Development Corporation in the San Francisco Valley (CODEVASF) - Brazil	11,587	-	2,437	-	2,437	-
	Carrie forward US\$	2,511,669	21,897,444	60,649,403	62,608,190	1,014,564	22,359,125

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No.	TRUST FUNDS	OPENING BALANCE December 31, 1998		TRANSACTIONS DURING THE YEAR		ENDING BALANCE December 31, 1999		
		Due from	Due to	Expenses	Fundings and other movements	Due from	Due to	
		2,511,669	21,897,444	60,649,403	62,608,190	1,014,564	22,359,125	
		Brought forward US\$						
355.	Cooperation agreement with the Secretariat of Agriculture, Livestock, and Fishing (SAGYP) - Program for Credit and Technical Support for small producers in Brazil	-	9,708	134	-	-	9,574	
356.	Brazil SNAD Lanara - Brazil	-	1,794,357	756,197	-	-	1,038,160	
357.	Brazilian Company for Agricultural Research (EMBRAPA) - International consultants	-	341,532	332,946	-	-	8,586	
358.	Agreement between the Ministry of Agriculture and IICA to establish technical cooperation to support plant health activities - Brazil	8,989	-	-	-	8,989	-	
359.	Ministry of Livestock, Agriculture, and Fisheries - Strengthening of the Directorate for Fruit fly control in St. Lucia and Dominica - Uruguay	-	100,483	997,402	898,778	-	1,858	
360.	State of Pernambuco, Agreement between the World Bank and the Government of Brazil/PROMOAGRO - Brazil	-	58	58	-	-	-	
361.	Agreement between the Ministry of Agriculture, Livestock, and Fisheries and IICA for	633,007	-	863,857	1,500,813	-	3,949	
362.	Agreement between the Inter-American Development Bank (IDB) and the Government	-	11,922	314,901	305,059	-	2,080	
363.	Technical cooperation agreement with the Bank of Northeastern Brazil S/A -BNB -	159,734	-	37,867	52,889	144,712	-	
364.	Administrative support for the Undersecretariat of Agricultural Production in the	4,054	-	36,528	-	40,582	-	
365.	execution of the Promotion Program of Instruments for Agricultural Modernization -	-	170	-	-	-	-	
366.	projects, and studies for the agricultural sector - Argentina/SAGYP - Argentina	400	-	-	400	-	-	
367.	International Center for Tropical Agriculture (CIAT) - Brazil	85,867	-	58,003	114,152	29,718	-	
368.	Ministry of Livestock, Agriculture, and Fisheries (MGAP) - Institutional	-	556	834,804	1,044,096	-	209,849	
369.	Agreement between SAGYP and the Government of Argentina	-	332	-	332	-	-	
370.	Social Agricultural Program between SAGYP and PSA - Argentina	221	-	-	221	-	-	
371.	Evaluation activities of preparatory fishing resources for the execution of the	-	154,768	703,443	627,123	-	78,448	
372.	agricultural services modernization program, fishing component - Argentina	-	30,562	-	-	-	30,562	
373.	Contract with the Brazilian Company for Agricultural Research (EMBRAPA) - Brazil	-	423,986	504,933	286,859	-	205,911	
374.	Cooperative Program for Agriculture Technological Development of the Southern	-	-	-	-	-	-	
375.	Cone (PROGISUR) - Basic structure and special projects - R.C.	-	34,232	60,458	40,557	-	14,331	
376.	National Agricultural Technology Institute (INTA) - Research Program on Productive	-	2,117	658,619	604,154	-	2,117	
377.	Processes and Social Issues in the La Pampa region - Argentina	-	220,244	-	-	-	165,780	
378.	Additional contributions to the PROCTROPICOS Project - R.C.	-	25,022,471	66,810,055	68,083,290	1,238,565	24,130,329	
379.	Carrie forward US\$	3,403,941	-	-	-	-	-	

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No.	TRUST FUNDS	OPENING BALANCE December 31, 1998		TRANSACTIONS DURING THE YEAR		ENDING BALANCE December 31, 1999		
		Due from	Due to	Expenses	Fundings and other movements	Due from	Due to	
		3,403,941	25,022,471	66,810,055	68,083,290	1,238,565	24,130,329	
		Brought forward US\$						
377.	IICA/state of Ceara (PAPP) Agreement	-	18,289	783,936	855,514	-	89,867	
378.	Agreement with the National Institute of Agricultural Technology 1988 - National	-	79,056	380,744	304,056	-	2,368	
379.	Administrative support for the design of a poverty relief and rural initiatives program	-	600	600	-	-	-	
380.	Technical Cooperation to support CODEVASF in search of sustainable development	-	279,979	76,344	-	-	203,635	
381.	actions in irrigated areas and lower river basins of the Sao Francisco Valley - Brazil	-	31,133	36,172	5,040	-	-	
382.	Strengthening of the Rural Small Producer Support Program of the state of Minas	-	40,354	129,058	113,899	-	25,194	
383.	Support for the Rural Development Project for Farm Communities and Small	3,137	-	-	3,137	-	-	
384.	Agricultural Producers in Region IV - Chile	61,624	-	1,618,653	1,680,587	-	310	
385.	Letter of Understanding 18/96 "Official Evaluation of Corn Hybrids during the	58,538	-	336,449	451,352	-	56,364	
386.	alternative season (Zaifraa)" - Paraguay	-	609,840	1,386,826	1,386,545	-	809,560	
387.	IDB - Consolidation program for exchange action and mutual support for agricultural	-	18,549	97,786	79,877	-	640	
388.	research (PROGISUR) - Brazil	-	16,112	12,178	-	-	3,934	
389.	Management of the Water Resources in the state of Ceara - Brazil	-	253,359	1,304,148	1,084,565	-	33,776	
390.	Rendering of administrative support services for the Directorate of Forestry	864	-	-	864	-	-	
391.	Production of the Undersecretariat of Agriculture, Livestock, and Forestry for the	2,908	-	-	2,908	-	-	
392.	Rendering of administrative support services in the execution of the quality	-	25,364	223,404	247,102	-	49,062	
393.	Letter of Understanding for administrative support for the world meeting on forest and	-	427,440	1,231,243	910,297	-	106,494	
394.	natural resources in Argentina - R.C.	1,125	-	-	1,125	-	-	
395.	Administrative support for the Undersecretariat of Fishing on matters regarding	3,532,137	26,822,546	74,427,597	75,410,159	1,238,565	25,511,535	
396.	policies and implementation of fishing projects - Argentina	-	-	-	-	-	-	
397.	Technical support, design, and execution of Forestry Programs and Projects within the	-	-	-	-	-	-	
398.	Support for sustainable development and the fight against poverty in the state of	-	-	-	-	-	-	
399.	Support for Bank of Northeastern Brazil in the Planning and Execution of Actions for	-	-	-	-	-	-	
400.	Technical Cooperation Project for Planning of Brazilian Regional Development	-	-	-	-	-	-	
401.	Letter of Understanding between the Undersecretariat of Youth and IICA to support its	-	-	-	-	-	-	
		Carrie forward US\$	3,532,137	26,822,546	74,427,597	75,410,159	1,238,565	

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No.	TRUST FUNDS	OPENING BALANCE December 31, 1998		TRANSACTIONS DURING THE YEAR		ENDING BALANCE December 31, 1999	
		Due from	Due to	Expenses	Fundings and other movements	Due from	Due to
		3,532,137	26,822,546	74,427,597	75,410,159	1,238,565	25,511,535
	Brought forward US\$			1,037,339	1,059,273	-	204,227
395.	Support for the Conversion and Development Program of La Granja - Uruguay	-	182,294	74,082	72,000	-	167
396.	Support for the National Board of La Granja (UNAGRA) in internal management	-	2,249	253,365	71,745	-	216
397.	Strengthening of the management of the National Plan of Silos (MGAP/MTOP) -	-	181,836	392,705	391,706	-	181
398.	Strengthening of the Technical Cooperation and Projects Unit of MGAP (UPCT) -	-	1,180	-	-	-	-
399.	Support for MGAP in the strengthening of validation activities for agricultural alternatives in the geographic area - Uruguay	-	313	313	-	-	-
400.	Modernization of the National Basic Network of Meteorology, Remote Sensors, Telecommunications, and Agrometeorology - Brazil	-	1,456,976	1,635,096	132,012	46,108	-
401.	Letter of Understanding between the Undersecretariat of Industry, Ministry of Industry and Commerce (MIC), and IICA to strengthen MIC Regional Offices	1,500	-	-	1,500	-	-
402.	Preparation of the Sustainable Development Education Project - Brazil	-	1,101	2,208,021	1,890,329	-	125,391
403.	NEAD/MEPF Development - Land grant - Argentina	-	443,083	788,190	705,173	-	114,570
404.	Support for SAPYA in food action - Argentina	-	197,588	-	-	-	-
405.	Support for SEPLAN /PB in the preparation of a summary diagnosis on Space Distribution of Impoverished Peoples in the state of Paraba	3,182	-	-	3,182	-	-
406.	Administrative support for tobacco sector productive transformation plan in the	-	62,692	78,281	254,766	-	239,176
407.	Technical support for the Secretariat Cabinet of Productive Agriculture and Forestry	-	25,261	850,137	880,065	-	55,189
408.	Implementation of a support program for the development of irrigated fruit crops in the	-	11,034	11,034	-	-	-
409.	Irrigated Fruit Crop Project - Ministry of Agriculture - Brazil	-	1,811,229	1,705,176	-	-	106,053
410.	Support for the Development of a Proposal of Agrarian regulations for Paraguay	-	1,470	1,470	-	-	-
411.	Support for the execution of the project to fight rural poverty in the state of Bahia	-	69,986	339,865	383,599	-	113,720
412.	Technical consulting services for the modernization of Agricultural and Forestry experiences on the contracting of third parties to provide technical assistance on	-	10,889	54,463	50,896	-	7,322
413.	Support for the organization and execution of an International seminar "Sharing of experiences on the contracting of third parties to provide technical assistance on	-	2,872	2,872	-	-	-
414.	ISNAR-IDB Project - Brazil	-	72,213	92,948	20,735	-	-
415.	Support for preparing the project to develop a new Brazilian health policy	171,657	-	570,685	790,049	-	47,707
416.	Secretariat of Agriculture from the state of Rio Grande do Sul	-	114,175	115,686	-	1,511	-
417.	Administrative Technical Support for SAGPYA Institutional Reform	-	14,696	1,987,262	1,974,636	-	2,069
418.	Support for Agricultural Policy Preparation, Evaluation, and Analysis	-	2,503	575,498	573,065	-	70
419.	Support for MGAP/CMIO International Affairs Coordination Unit	-	974	234,349	234,600	-	1,225
	Carrie forward US\$	3,708,477	31,489,158	87,437,536	84,899,489	1,286,184	26,528,817

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		Due from	Due to	Expenses	Fundings and other movements	Due from	Due to
		3,708,477	31,489,158	87,437,536	84,899,489	1,286,184	26,528,817
	Brought forward US\$			45,595	40,487	-	-
420.	Technical consulting services for the modernization of Agricultural and Forestry	-	5,108	10,821	35,290	-	31,254
421.	Cooperation for the execution of a project on Agricultural Development and	-	6,785	55,860	102,405	-	77,436
422.	Support for PROCISUR Program - IDB Funds	-	30,890	3,391,485	595,069	-	192,862
423.	Support for Institutional Strengthening on National Health and Food Quality Services	-	2,989,279	772,392	431,837	75,143	-
424.	Project of the Secretariat of Water Resources and DNOCS - BIRF funds - Brazil	-	265,412	1,740,390	2,528,878	-	188,388
425.	PRODINE Project - Brazil	600,100	-	10,339	9,844	-	1,272
426.	Official evaluation of sunflower hybrids - Paraguay	-	1,767	5,959	9,929	-	4,480
427.	Official evaluation of corn hybrids - Paraguay letter 6/95	-	511	147,206	100,440	-	1,927
428.	Support for strengthening of the general directorate of renewable natural resources of	-	48,693	25,910	-	-	45,970
429.	Support for the implementation of PROGERIRH pilot project - Brazil	-	71,881	197,582	340,854	5,727	-
430.	Support for NPC MA plan in implementation of pilot project to support agrarian	149,000	-	5,445	-	-	8
431.	Implementation of program to support technological program for cooperativism	-	5,453	1,221	-	-	-
432.	Project for development of business skills within peasant organizations INDAF - Chile	-	1,221	30,206	39,472	-	15,406
433.	Forest management on a commercial scale in natural forests of the east Amazon -	-	6,140	-	-	-	-
434.	Support for PRONAPPA in the performance of training activities and support for trading of products from its mills - Uruguay	-	1,154	1,154	-	-	-
435.	Technical and administrative support for SENARA project to prevent and eradicate the	-	97,104	1,221,399	1,210,182	-	85,887
436.	Support for PROCISUR activities with IDB funds - Southern Region Center	-	142,870	210,961	188,545	-	120,454
437.	Letter of understanding MAG/DIA/IICA on support for administrative management of funds for the execution of activities within the agreement for grain cultivation -	-	2,252	24,074	43,236	-	21,414
438.	Project to perform studies and training activities for employees of the Ministry of Agriculture and Technicians and producers of the consolidation program for rural	-	88,202	1,607,387	2,874,779	-	1,355,594
439.	Support for PROVA in the execution of validation projects as part of the activities of PRONADEGA GTZ - Uruguay	-	42,946	25,084	35,573	-	53,436
440.	Technical cooperation to strengthen the business skills of peasant family agriculture in	-	29,904	29,904	-	-	-
441.	Technical cooperation to strengthen the business skills of peasant family agriculture in Chile with FIA funds	-	-	-	-	-	-
	Carrie forward US\$	4,457,577	35,338,350	97,009,532	93,486,308	1,367,054	28,734,604

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Statement of Transactions with Donors of Trust Funds
Year ended December 31, 1999

No. TRUST FUNDS	OPENING BALANCE December 31, 1998		TRANSACTIONS DURING THE YEAR		ENDING BALANCE December 31, 1999	
	Due from	Due to	Expenses	Fundings and other movements	Due from	Due to
	4,457,577	35,338,350	97,009,532	93,486,308	1,367,054	28,724,604
		Brought forward US\$		2,003		
442. Reinforcement of administration costs with contributions from the Government of		3				
443. Support for the strengthening of the management skills of the Swiss colony dairy		40,189	22,335			17,854
444. Regional institutional strengthening and development of INDAP - Chile		24,990	101,950	76,960		
445. INTA letter for institutional evaluation programs - Argentina		8,939	144,428	134,983	505	
446. Creation and implementation of agricultural development projects with PROSAF II		49,300	58,751	11,069		1,618
447. Creation and implementation of agricultural regional development projects with IDB		50,000	204,620	194,236		39,616
448. Project to subsidize the development of good environmental technologies			19,471	27,851		8,379
449. Managerial, technical and operational training of the UPEB and of its pilot project PROGERIH PCT- BIRF - BRAZIL		74,147	448,214	349,133	24,934	
450. Clause of the commitment of actions in the context of project support for the development of good environmental technologies						
451. Advisory on the implementation and management of irrigation projects in the area of interest of Barragen do Castanhao Brazil		411,190	558,653	207,546		60,083
452. Institutional cooperation network for rural impoverished regions, PRORURAL - Chile			232,168	260,015		27,847
453. Program to improve management of agricultural development organizations - Chile		173,689	135,701			37,988
454. Letter of Understanding between PRONAPPA and IICA for rendering technical cooperation services to compile medium-term cases and analysis of program activities -		40,998	65,231	52,920		28,687
455. Project to administer balances of MAG/DIA letters - Paraguay		6,320	16,379	10,104		45
456. IICA EMATER/RS Agreement - Brazil		5,973				5,973
457. Support to improve industrial competitiveness in the food sector - Uruguay		16,475	5,826			10,649
458. Support for the execution of actions and support for the implementation of the contracts, Agreements, and Grants Subscribed during the Year		50,000	110,580	62,905		2,326
		792,243	496,508			295,734
	4,457,577	37,082,806	101,725,452	97,678,413	1,397,002	29,975,191
		Carrie forward US\$		219,176		9,598
459. Support for the Project of observers on board commercial fleet ships				503,634		503,634
460. Providing support services to the Fly Program in San Juan Province			345,631	345,731		100
461. Creation of a project for sugar restructuring in Santa Fe province			83,284	78,775	4,509	
462. Instrumentation measures for assistance to agriculture, livestock, and fishing producers			1,454,611	1,486,067		31,456
463. Comparative studies on economic promotion and fiscal systems in the main states and provinces of MERCOSUR countries, Chile, Bolivia, and Mexico				169,000		169,000
464. Support for SENASA in execution of the project TSE Prevention in Argentina			209,578	219,176		9,598
	4,457,577	37,082,806	101,725,452	97,678,413	1,397,002	29,975,191

INTER-AMERICAN INSTITUTE FOR COOPERATION ON AGRICULTURE (IICA)

Notes to Financial Statements
Statement of Transactions with Donors of Trust Funds
Year ended December 31, 1999

No. TRUST FUNDS	OPENING BALANCE December 31, 1998		TRANSACTIONS DURING THE YEAR		ENDING BALANCE December 31, 1999	
	Due from	Due to	Expenses	Fundings and other movements	Due from	Due to
	4,457,577	37,082,806	101,725,452	97,678,413	1,397,002	29,975,191
		Brought forward US\$		100,436		100,436
465. Support for the graduate school of agriculture and livestock sciences in Cordoba				5,405		5,405
466. Awareness and training program for the analysis of risks and critical control points -						
467. Advisory on the preparation and implementation of an alternative rural sustainable			54,197	53,383	815	
468. Preparation of an institutional reorganization plan and draft management agreement of			104,068	105,718		1,650
469. Implementation of a Project to Fight Rural Poverty in Maranhão			121,429		121,429	
470. Support of SEAGRUBAHIA for execution of the IABA			9,868	20,725		10,858
471. Preparation of the Project for a Center for Advanced Studies on Water Resource Management - CEA - Water Resources					69,450	
472. Support program for rural microbusiness in Latin America and the Caribbean			47,926	320,500		272,574
473. Poverty and environmental deterioration in Latin America			166,000	166,000		
474. Institutional strengthening of the Rural Education Institute (IER)			14,210	15,971		1,760
475. Implementation of an agricultural insurance program				268,061		268,061
476. Administration of resources received by organizations of small farmers			32,881	32,973		92
477. Forestry, agriculture, and livestock policies: international aspects			232,645	235,059		2,414
478. Development of the Infoagrosystem 1999			27,260	31,273		4,012
479. Environmental education for Middle Education Schools in the area of conservation and sustainable management of the native forest						
480. Prospective study of markets for Chilean agriculture, livestock, and agribusiness			7,549	7,549		
481. Support for the operation related to the agreement between SAG and SENASA in Argentina for the battle against fruit flies			62,691	69,441		6,750
482. Workshop on multilateral trade disciplines of the WTO and Livestock Trade Policies			278,477	323,720		45,243
483. Letter of understanding DIA/MAG/IICA to support the execution of activities within the agreement for the official evaluation of cotton			24,938	24,971		33
484. Letter of understanding SENACSA/MAG/IICA to administer funds of the agreement signed by the National Animal Health Service and the Itaipu Binational Entity			12,706	27,096		14,390
485. Letter of understanding SSEG-MAG/IICA for administering funds from agreements signed by the Ministry of Agriculture and Livestock and the Itaipu Binational Entity			8,288	9,045		757
486. Performance of a study on the employment, income, and living conditions of rural			85,559	88,253		2,694
487. Provide support to the II Water Encounter			79,337	92,571		13,234
488. Support for the Ministry of Livestock, Agriculture, and Fishing (MGAP) in technical cooperation activities with the National Farm Board (JUNAGRA)			30,000	30,000		
	4,457,577	37,082,806	103,223,930	99,735,562	1,588,695	30,725,555
		Carrie forward US\$		29,000		

INTER-AMERICAN INSTITUTE FOR COOPERATION ON AGRICULTURE (IICA)

Notes to Financial Statements
Statement of Transactions with Donors of Trust Funds
Year ended December 31, 1999

No. TRUST FUNDS	Brought forward US\$	OPENING BALANCE December 31, 1998		TRANSACTIONS DURING THE YEAR		ENDING BALANCE December 31, 1999	
		Due from	Due to	Expenses	Fundings and other movements	Due from	Due to
		4,457,577	37,082,806	103,223,930	99,735,562	1,588,695	30,725,555
SITE: NORTHERN REGION							
Contracts, Agreements, and Grants from Prior Periods:							
489. Secretariat of Agriculture and Water Resources (SARH) - Animal Health - Mexico		-	823,343	823,343	-	-	-
490. Secretariat of Agriculture and Water Resources (SARH) - (Verification of Toxic		-	22,781	78,897	63,259	-	7,143
491. Project for Agricultural and Forestry Research and Extension (PIEX/NIFAP) - Mexico		-	328,610	248,655	69,265	-	149,219
492. Secretariat of Agriculture and Water Resources (SARH) - Plant health - Mexico		134	-	-	134	-	-
493. Agreement between IICA and SARH for Cooperation on the eradication of fruit flies -		-	91,954	5,055,459	5,716,412	-	752,907
494. Other terminated funds		-	46,432	35,913	-	-	10,519
495. Support for Actions to strengthen SAGAR's Managerial Skills for Organization and		-	154,790	408,281	1,357,165	-	1,103,674
Operation of Systems - Product and Systems - species		-	233,904	1,253,834	1,343,314	-	323,384
496. Secretariat of Agriculture and Water Resources (SARH) - GPE vaccine - Mexico		-	-	-	-	-	-
497. Support for the instrumentation of rural development components of SAGAR - Mexico		-	718,476	1,099,013	5,721,792	-	5,341,256
Contracts, Agreements, and Grants Subscribed during the Year							
498. Support for the Execution of Planning Components		-	-	969,245	1,273,617	-	304,372
499. Strengthening of Programs for Agriculture and Livestock Health developed by		-	-	6,203,817	6,384,458	-	180,641
CONASAG		-	-	-	-	-	-
	US\$	4,457,711	39,503,096	119,400,386	121,664,976	1,588,695	38,898,670

**Inter-American Institute for
Cooperation on Agriculture
(IICA)**

Financial Statements for the Years Ended
December 31, 2000 and 1999, and
Independent Auditors' Report

Deloitte Touche y Co.
Herrera Vilalta Building
Barrio Dent, San Pedro
3667-1000 San Jose, Costa Rica

Tel: 506 253-2466
Fax: 506 253-1841
www.ater.com

**Deloitte
& Touche**

INDEPENDENT AUDITORS' REPORT

To the Inter-American Board of Agriculture
of the Inter-American Institute for Cooperation
on Agriculture (IICA):

We have audited the accompanying balance sheet of the Inter-American Institute for Cooperation on Agriculture (IICA) as of December 31, 2000 and the related statements of activities of unrestricted net assets, changes in net assets, and cash flows for the year then ended. These financial statements are the responsibility of the General Directorate of IICA. Our responsibility is to express an opinion on these financial statements based on our audit. The financial statements of the Inter-American Institute for Cooperation on Agriculture (IICA) for the year ended December 31, 1999 were audited by other auditors whose report, dated April 10, 2000, on those statements expressed a qualified opinion because of the exception from generally accepted accounting principles discussed in the third paragraph of this report.

We conducted our audit in accordance with international standards on auditing. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by the General Directorate of IICA, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

The financial statements of IICA have been prepared in conformity with generally accepted accounting principles, except for the recognition of US\$1,297,081 as expenses of the period which corresponds to purchase commitments of goods and services not yet received as of December 31, 2000. This accounting practice is based on the regulations of the Inter-American Board of Agriculture and is incorporated into the Rules of the General Directorate, as indicated in Note 1-7.

In our opinion, except for the effects of the matter discussed in the above paragraph, the financial statements referred to above present fairly, in all material respects, the financial position of IICA as of December 31, 2000, and the results of its activities, changes in net assets, and cash flows for the year then ended, in conformity with generally accepted accounting principles.

As of December 31, 2000 and 1999, the balance of quotas due from Member States amounting to US\$14,663,529 and US\$9,223,825, respectively, includes US\$2,486,184 and US\$1,812,208 in 2000 and 1999, respectively, of quotas overdue for more than one year. The General Directorate

Deloitte
Touche
Tohmatsu

of IICA considers such balances to be collectible and continues making efforts to collect these balances from each Member State.

Our audit was conducted for the purpose of forming an opinion of the basic financial statements of IICA as of December 31, 2000. The supplementary financial information shown in Exhibits 1 to 3 is presented for purposes of additional analysis and is not a required part of the basic financial statements. This supplementary financial information is the responsibility of the General Directorate of IICA. Such information has been subjected to the auditing procedures applied in the audit of the 2000 basic financial statements and, in our opinion, except for the effect over the Exhibits 2 and 3 of the matter discussed in the third paragraph, is fairly stated in all material respects, when considered in relation to the 2000 basic financial statements, taken as a whole.

Deloitte & Touche

April 10, 2001

INTER-AMERICAN INSTITUTE FOR COOPERATION ON AGRICULTURE (IICA)

**STATEMENTS OF FINANCIAL POSITION
DECEMBER 31, 2000 AND 1999
(Stated in United States Dollars)**

	Notes	December 31, 2000			December 31, 1999
		Unrestricted	Temporarily Restricted	Permanently Restricted	
ASSETS					
CURRENT ASSETS:					
Cash	2	US\$33,308,108	US\$	US\$	US\$33,308,108
Short-term investments	1e and 3	12,277,093			12,277,093
Sub-total		45,585,201			45,585,201
Receivables:					
Quotas from Member States		14,663,528			14,663,528
Payments made on behalf of contracts, agreements, and grants		1,039,779			1,039,779
Due from Regular Fund to Trust Funds	1f	(42,034,858)	42,034,858		
Due from Regular Fund to the Simón Bolívar Special Fund for Agricultural Development	1f	(12,835)	12,835		
Other		1,207,695			1,207,695
Sub-total		(25,136,691)	42,047,693		16,911,002
Less: allowance for doubtful receivables	1h	(247,823)			(247,823)
Receivables - Net		(25,384,514)	42,047,693		16,663,179
Inventories	1g	114,777			114,777
Prepaid expenses		292,064			292,064
Other assets		424,584			424,584
Total current assets		21,032,112	42,047,693		63,079,805
PROPERTY, FURNITURE AND EQUIPMENT - Net	1i, 1j and 4	5,499,185		8,713,171	14,212,356
TOTAL		<u>US\$26,531,297</u>	<u>US\$42,047,693</u>	<u>US\$8,713,171</u>	<u>US\$77,292,161</u>
LIABILITIES AND NET ASSETS					
CURRENT LIABILITIES:					
Loan payable	5	US\$ 2,500,000	US\$	US\$	US\$ 2,500,000
Accounts payable and accrued expenses		2,215,900			2,215,900
Purchase commitments	1l	1,297,081			1,297,081
Other accruals		569,760			569,760
Total current liabilities		6,582,741			6,582,741
Provisions for:					
Repatriation of international professional personnel	1k	1,097,494			1,097,494
Recognition of years of service for international professional personnel	1k	2,092,456			2,092,456
Recognition of years of service for local personnel	1k	1,701,479			1,701,479
Severance indemnities for local personnel	1k	2,549,813			2,549,813
Total provisions		7,441,242			7,441,242
Total liabilities		14,023,983			14,023,983
Net assets:					
Unrestricted funds:					
Regular Fund:					
General Subfund	1b	2,365,875			2,365,875
Working Subfund	1b	4,126,302			4,126,302
Institutional Net Rate Fund	1b	515,952			515,952
Fixed Assets Fund	1b	5,499,185			5,499,185
Temporarily restricted funds:					
Trust Funds					
Simón Bolívar Special Fund for Agricultural Development	1f		42,034,858		42,034,858
Permanently restricted fund-land	1f		12,835		12,835
	1b			8,713,171	8,713,171
Total net assets		12,507,314	42,047,693	8,713,171	63,268,178
CONTINGENCIES	12				
TOTAL		<u>US\$26,531,297</u>	<u>US\$42,047,693</u>	<u>US\$8,713,171</u>	<u>US\$77,292,161</u>

See accompanying notes to the financial statements.

INTER-AMERICAN INSTITUTE FOR COOPERATION ON AGRICULTURE (IICA)

STATEMENTS OF ACTIVITIES OF UNRESTRICTED NET ASSETS

YEARS ENDED DECEMBER 31, 2000 AND 1999
(Stated in United States Dollars)

Notes	2000		1999		Regular Fund- Quotas and miscellaneous income	CATI's/INR	Trust Funds	Simón Bolívar Special Fund for Agricultural Development	Total	Regular Fund- Quotas and miscellaneous income	CATI's/INR	Trust Funds	Simón Bolívar Special Fund for Agricultural Development	Total
	Regular Fund- Quotas and miscellaneous income	CATI's/INR	Trust Funds	Simón Bolívar Special Fund for Agricultural Development										
REVENUES:														
Quotas from Member States	1c	US\$27,508,680	US\$	US\$	US\$27,508,680				6,929,021	US\$27,508,680	US\$	US\$	US\$	US\$ 27,508,680
Recovery of Indirect Technical and Administrative Costs (CATI's) and Institutional Net Rate (INR) from restrictions	6		6,929,021					28,641	111,941,034		7,460,401			7,460,401
Temporarily restricted funds assets released		4,056			4,056				4,056	56,069		119,400,386		119,460,277
Commercial and miscellaneous operations - Net	7	27,312,736	6,929,021	111,912,393	146,382,791		28,641		146,382,791	27,564,749	7,460,401	119,400,386		154,483,427
Total revenues		10,442,146			10,442,146				6,929,021	10,366,956				10,366,956
EXPENSES:														
Salaries-international professional personnel		7,886,054			7,886,054				7,886,054	6,606,534				6,606,534
Salaries-local professional and general services personnel		254,243			254,243				254,243	220,263				220,263
Scholarships		1,112,919			1,112,919				1,112,919	1,400,717				1,400,717
IICA staff travel		560,686			560,686				560,686	726,159				726,159
Documents and supplies		872,415			872,415				872,415	885,202				885,202
Acquisition and/or rental of fixed assets and other		1,083,917			1,083,917				1,083,917	1,001,102				1,001,102
Maintenance, communications, and general services		3,286,552			3,286,552				3,286,552	4,013,880				4,013,880
Contracts, works, donations, and subsidies		1,000,000			1,000,000				1,000,000	1,000,000				1,000,000
Annual allowance to CATIE		178,470			178,470				178,470	272,900				272,900
Annual allowance to Instituto de Investigación y Desarrollo Agrícola del Caribe (CARDI)		824,888			824,888				824,888	865,277				865,277
Miscellaneous														
Sub-total of expenses related to quota budget and Working Subfund		27,502,290			27,502,290				27,502,290	27,358,990				27,358,990
Temporarily restricted funds assets released														
Disbursements financed with funds from the Indirect Technical and Administrative Costs (CATI's) and Institutional Net Rate (INR)	6	27,502,290	6,280,480	111,912,393	145,723,804		28,641		145,723,804	27,358,990	9,509,718	119,400,386		119,460,277
Total expenses		10,446	648,541		658,987				658,987	205,759	(2,049,317)			(1,843,538)
Increase (decrease) in unrestricted net assets for the year, before excluding net expenses capitalized in furniture and equipment and including depreciation expense		355,933			355,933				355,933	1,233,807				1,233,807
Exclusion of net capitalized expenses as furniture and equipment		366,379			366,379				366,379	1,439,566				(609,751)
Increase (decrease) in unrestricted net assets for the year, before excluding depreciation expense		(1,059,159)			(1,059,159)				(1,059,159)	(905,493)				(905,493)
Inclusion of depreciation expense														
Increase (decrease) in unrestricted net assets		US\$ (692,780)	US\$ 648,541	US\$ (44,239)	US\$ (692,780)				US\$ (44,239)	US\$ 534,073	US\$ (2,049,317)	US\$ (44,239)		US\$ (1,515,244)

See accompanying notes to the financial statements.

INTER-AMERICAN INSTITUTE FOR COOPERATION ON AGRICULTURE (IICA)

STATEMENTS OF CHANGES IN NET ASSETS
YEARS ENDED DECEMBER 31, 2000 AND 1999

(Stated in United States Dollars)

	Net Assets			
	Unrestricted		Temporarily Restricted	
	Regular Fund General Subfund	Working Subfund	Trust Funds	Simón Bolívar Special Fund for Agricultural Development
BALANCE AT DECEMBER 31, 1998	US\$2,149,671	US\$4,126,302	US\$1,949,564	US\$5,939,214
Restricted contributions received from donors			US\$ 39,503,096	US\$8,713,171
Net assets released from restrictions			121,664,976	US\$62,482,385
Increase (decrease) in unrestricted net assets for the year	1,439,566	(2,049,317)	(905,493)	121,664,976
Capitalization of net disbursements in property, furniture and equipment	(1,233,807)			(119,460,277)
Net value of disposal of furniture and equipment				(59,891)
Net decrease in disbursements made on behalf of contracts, agreements, and grants receivable from donors				(1,515,244)
BALANCE AT DECEMBER 31, 1999	2,355,430	4,126,302	(2,869,016)	(65,117)
Restricted contributions received from donors				
Net assets released from restrictions			38,898,670	60,237,707
Increase (decrease) in unrestricted net assets for the year	366,378	648,541	(111,912,393)	115,597,497
Prior period adjustments				(111,912,393)
Capitalization of net disbursements in property, furniture and equipment	(355,933)			(28,641)
Net decrease in disbursements made on behalf of contracts, agreements, and grants receivable from donors				(44,240)
BALANCE AT DECEMBER 31, 2000	US\$2,363,873	US\$4,126,302	US\$42,034,858	US\$48,713,171

See accompanying notes to the financial statements.

**INTER-AMERICAN INSTITUTE FOR COOPERATION
ON AGRICULTURE (IICA)**

**STATEMENTS OF CASH FLOWS
YEARS ENDED DECEMBER 31, 2000 AND 1999
(Stated in United States Dollars)**

	2000	1999
OPERATING ACTIVITIES:		
Decrease in unrestricted net assets for the year	US\$ (44,239)	US\$ (1,515,244)
Plus: Items not requiring cash:		
Prior period adjustments	(32,836)	
Depreciation	1,059,159	905,493
Cash provided by (used for) changes in:		
Quotas receivable from Member States	(5,439,704)	(2,835,273)
Other receivables	536,454	(119,460)
Inventories	22,431	5,167
Prepaid expenses	100,090	103,125
Other assets	(148,094)	344,764
Accounts payable and accrued expenses	(923,457)	1,096,416
Purchase commitments	(1,549,382)	236,693
Other accruals	403,230	(773,711)
Provisions	366,026	(337,055)
Net cash used in operating activities	<u>(5,650,322)</u>	<u>(2,889,085)</u>
INVESTING ACTIVITIES:		
Additions to furniture and equipment	<u>(355,933)</u>	<u>(1,233,807)</u>
Net cash used in investing activities	<u>(355,933)</u>	<u>(1,233,807)</u>
FINANCING ACTIVITIES:		
Restricted contributions received from donors	117,364,445	121,664,976
Disbursements made in the execution of Trust Funds	(113,707,982)	(119,460,277)
Loan payable	<u>2,500,000</u>	
Net cash provided by financing activities	<u>6,156,463</u>	<u>2,204,699</u>
NET INCREASE (DECREASE) IN CASH AND SHORT-TERM INVESTMENTS	<u>150,208</u>	<u>(1,918,193)</u>
CASH AND SHORT-TERM INVESTMENTS, BEGINNING OF YEAR	<u>45,434,993</u>	<u>47,353,186</u>
CASH AND SHORT-TERM INVESTMENTS, END OF YEAR	<u>US\$45,585,201</u>	<u>US\$45,434,993</u>

See notes to financial statements.

**INTER-AMERICAN INSTITUTE FOR COOPERATION
ON AGRICULTURE (IICA)**

**NOTES TO THE FINANCIAL STATEMENTS
YEARS ENDED DECEMBER 31, 2000 AND 1999
(Stated in United States Dollars)**

1. BASIS OF PRESENTATION AND SIGNIFICANT ACCOUNTING POLICIES

- a. *Basis of Presentation* – The Inter-American Institute for Cooperation on Agriculture (IICA), formerly the Interamerican Institute of Agricultural Sciences, was organized on October 7, 1942 pursuant to an initiative of the Organization of American States (OAS) in the District of Columbia, United States of America, for an indefinite term. IICA is an autonomous international non-profit legal entity of Inter-American scope, the main objective of which is to stimulate, promote, and support the efforts of Member States of OAS to achieve agricultural development and rural well-being. Its regulations and operating procedures currently in use were approved at the First Ordinary Meeting of the Inter-American Board of Agriculture, held in August 1981 in Argentina.

IICA has the following formal authority structures:

- Inter-American Board of Agriculture (IABA) comprised by a representative from each Member State.
- Executive Committee comprised by twelve Member States.
- General Directorate.

At present, IICA is made up of 34 Member States with central headquarters located in San Jose, Costa Rica.

- b. *Funds managed by IICA* – Funds managed by IICA are classified in the accompanying financial statements, according to the accounting policies established by IICA, as Unrestricted Funds, Temporarily Restricted Funds, and Permanently Restricted Funds. Additionally, such funds are classified, according to their source and purpose, as follows:

Unrestricted Funds:

- i. *Regular Fund:* This fund is comprised by two subfunds:

General Subfund: Activities of this subfund are mainly financed by mandatory contributions from Member States, as established by IABA, based on the quota computation system of the Organization of American States (OAS). In addition, the miscellaneous income is recorded in this fund. The purpose of the General Subfund is to finance execution of the regular activities planned and budgeted by IICA, including administration and management.

Working Subfund: The purpose of this subfund is to ensure the normal financial operation of IICA. According to Article 89 of the Rules of the General Directorate, the subfund balance shall not exceed 15% of annual quotas approved for the corresponding fiscal year, unless otherwise decided by IABA. This fund is constituted by the proceeds from the balances of uncommitted budget allocations at each fiscal year-end and by additional funds specifically assigned by IABA.

- ii. **Fixed Assets Fund:** The Fixed Assets Fund is used by IICA to control unrestricted property, furniture and equipment, which have been either acquired with resources from the Regular Fund or the Institutional Net Rate (INR) Fund or donated thereto by a national or international organization. The balance of the Fixed Assets Fund represents the carrying value, net of depreciation, of fixed assets owned by IICA, except for land with permanent use restrictions.
- iii. **Institutional Net Rate (INR) Fund:** The objective of this Fund is to finance additional costs incurred by IICA, in the execution of contracts, agreements, and grants subscribed with donors (Member States, international organizations, and others) for specific purposes and to contribute to the Institute's pre-investment activities. The Institutional Net Rate Fund balance is composed of the recovery of Indirect Technical and Administrative Costs (CATIs) and Institutional Net Rate (INR) in the management of projects executed by IICA with donor resources.

Temporarily Restricted Funds:

- i. **Trust Funds:** The Trust Funds have been established according to contracts, agreements, and grants subscribed with donors (Member States, international organizations and others) for specific purposes. For control purposes, separate records are maintained to account for income and expenses related to those funds. Moreover, financial resources pertaining to some funds are managed through separate bank accounts according to donor requirements.
- ii. **Simón Bolívar Special Fund for Agricultural Development:** This fund is voluntary in nature, created to promote the activities of IICA and to accelerate agricultural and rural development in Latin America and the Caribbean. This fund is mainly financed by a special contribution from the Government of Venezuela and by contributions from other Member States.

Permanently Restricted Fund-Land

This fund is represented by the original contribution of land to IICA, which has permanent use restrictions (Note 4).

c. **Budget** – A summary of significant aspects of each fund budget is provided below:

- i. **Regular Fund:** On October 29, 1999, through Resolution IICA/IABA/Res. 336 (X-O/99), the Inter-American Board of Agriculture (IABA) approved the 2000 and 1999 budgets for the Regular Fund made up of Member State quotas and other miscellaneous income amounting to US\$27,508,680 and US\$2,491,320, respectively.

The above resolution authorizes the Director General to transfer amounts between budget chapters not exceeding 10% of the total of each chapter.

In the Exhibit 2, a comparative analysis is shown of the budget authorized by IABA, actual expenses and respective over/under execution.

- ii. **Trust Funds:** Through resolution IICA/IABA/Res. 254 (VIII-0/95) dated September 19, 1995, IABA authorized the Director General to use the financial resources provided by institutions and Member States related to contracts, agreements, and grants. The mentioned resolution authorized the Director General to accept contributions and donations, and to subscribe contracts or agreements, as long as they are consistent with the objectives of IICA programs and that the Executive Committee of IICA is notified in advance of contracts or agreements exceeding US\$500,000.
- d. **Monetary unit and foreign exchange transactions** - The accounting records of IICA are kept in U.S. Dollars (US\$) and the financial statements are expressed in such currency. Assets and liabilities in currencies of countries where IICA activities are developed are translated into US dollars primarily at official or commercial exchange rates in effect in each country. Transactions in such currencies are translated into US dollars using monthly average exchange rates. When determining its financial position and results of activities, IICA values and adjusts the balances of assets and liabilities that are recoverable or payable in the local currency of countries where activities are developed. The resulting differences are applied to the results of the period in which they are incurred.
- e. **Short-term investments** – Short-term investments are stated at cost, which approximates market value.
- f. **Due from Regular Fund and Temporarily Restricted Net Assets** – Funds contributed by institutions and Member States (donors) to establish Trust Funds for executing contracts, agreements, and grants are restricted contributions received from donors recorded as temporarily restricted net assets. As the funds are used in the agreed-upon activities, IICA recognizes simultaneously an income for funds released from restrictions and an expense of the Trust Funds in the Statement of Activities of Unrestricted Net Assets. Generally, funds received from donors to execute contracts, agreements, and grants are managed by IICA as part of current assets of the Regular Fund. To identify the portion of funds corresponding to resources received from donors, two assets accounts are

included entitled "Due from Regular Fund by Trust Funds" and "Due from Regular Fund by the Simón Bolívar Special Fund for Agricultural Development".

Whenever expenses incurred by IICA in the execution of a particular contract, agreement, or grant exceed the amounts contributed, the resulting difference is recorded as an account receivable from the respective donor.

- g. **Inventories** – Inventories are stated at average cost, which does not exceed market value.
- h. **Allowance for doubtful accounts** – According to IICA/IABA/Res. 109 (III-E/86) dated October 28, 1986, IICA adopted the policy of recording an allowance for doubtful accounts.
- i. **Property, furniture, and equipment** – IICA has adopted the policy of charging the amounts disbursed and/or committed for the acquisition of fixed assets to current period expenses, and, subsequently, capitalize those amounts in the Fixed Assets Fund. Such capitalization is recorded at original acquisition cost of the asset or the market value in effect at the donation date, if they are donated. Minor repairs and maintenance expenses are charged to results of the annual activities. Such practice enables IICA to compare expenditures with annual budgeted amounts for the acquisition of fixed assets and, at the same time, to present such amounts as capitalized assets in the Statement of Financial Position.
- j. **Accumulated depreciation** – The historical cost (or appraisal) of fixed assets is depreciated over their estimated useful lives using the straight-line method. Fully depreciated assets still in use are maintained at a book value of US\$1.00, for control purposes.
- k. **Provisions** – According to the organization's regulations, in case of resignation or dismissal, IICA must absorb expenses for repatriation and recognition of years of service of international professional personnel. Such expenses are computed for each official based on years of service and the number of family dependents. Likewise, local personnel are entitled to similar benefits once they no longer work for IICA. IICA has adopted the policy of recording provisions, entitled "Repatriation of International Professional Personnel", and "Recognition of Years of Service for Local Personnel", respectively, to cover expected disbursements for such concepts.

In accordance with applicable legislation in each country where IICA offices are located, local personnel are entitled to severance indemnities based on years of continuous service. IICA follows the policy of recording an accrual for severance indemnities to cover disbursements related therewith. Actual indemnity payments are charged to the provision.
- l. **Purchase commitments** – In conformity with the Rules of the General Directorate and its Financial Regulations, IICA follows the practice of recognizing a liability in its financial statements for those commitments assumed during the year to acquire goods and services and that at year-end have not been yet received.

The provisions regulating the recording of such liabilities are included in Standards No. 2.13 and 2.14 entitled "Recording and Control of Obligations" and "Disbursements", respectively, which establish that obligations to acquire goods and assets that are pending at the close of each fiscal year shall be included as part of total expenses for that year and should be recorded as accounts payable at the close of the same year. Those standards also establish that budgetary allocations should be available to comply with payments of all obligations incurred during the fiscal year, as well as obligations approved prior to the close of the fiscal year which will be carried forward to the following year or years for their corresponding settlement. In the latter case, the aforementioned standards of the Financial Regulations indicate that such budgetary allocations should remain available up to two years (up to one-year from October 1, 2000) after the date of the close of the fiscal year in which the obligations were incurred and approved. Upon termination of such period, allocations expire and the remaining obligations should be eliminated by transferring the respective funds to the Working Subfund of the Regular Fund.

As of December 31, 2000, approximately 87.33% (57.15% in 1999) of such obligations are related to commitments funded through the quotas budget.

- m. **Net Assets – Restricted and Unrestricted Funds** – Effective from December 31, 1995, IICA adopted the new accounting standards contained in Financial Accounting Standards (FASB) No.116 and 117. In accordance with those standards, IICA records contributions received from donors for specific purposes, as well as any income generated by such contributions, as Net Assets-Temporarily Restricted Funds. The balance of each Temporarily Restricted Fund decreases when available resources are used for established purposes, and is disclosed as "net assets released from restrictions" in the Statements of Changes in Net Assets and as "Trust Funds released from restrictions" in the Statements of Activities of Unrestricted Net Assets.

The balance of Unrestricted Funds increases with the excess of income over expenses from IICA's miscellaneous activities (increase in unrestricted net assets), as determined at each year-end. Likewise, such balance decreases when there is an excess of expenses over income (decrease in unrestricted net assets).
- n. **Income from Member State quotas** – According to IABA resolutions, IICA follows the policy of recording assessed quotas as receivable from Member States on the first day of the corresponding fiscal year. According to Article 86 of IICA's Rules of the General Directorate, such quotas are collectible effective from that date.
- o. **Recovery of Indirect Technical and Administrative Costs (CATIs)** – As established in certain contract agreements signed by IICA with donors (Member States, international organizations, etc.), IICA recovers direct costs incurred in the execution of trust funds, as a recognition of the administrative efforts devoted by IICA to manage such contracts. Such reimbursement is recognized by IICA as income when earned and increases the balance of the Institutional Net Rate (INR) Fund.

2. RESTRICTED CASH

Cash in banks at December 31, 2000 includes funds held in separate bank accounts of US\$24,822,718, which may only be used to cover expenditures related to contracts signed by IICA and the respective donors.

3. SHORT-TERM INVESTMENTS

Short-term investments are detailed as follows:

	2000	1999
<u>In Argentinean pesos:</u>		
Time deposits, interest between 6.82% and 14.75% per annum (between 5.71% and 9% per annum in 1999)	US\$ 4,133,311	US\$ 3,313,911
<u>In Costa Rican colones:</u>		
Bonds and time deposits, interest of 18.23% per annum (25% per annum in 1999)	1,751,112	457,307
<u>In Chilean pesos:</u>		
Time deposits, interest between 5.37% and 11.76% per annum (between 6.58% and 8.68% in 1999)	1,653,510	936,885
<u>In US dollars:</u>		
Time deposits, interest between 2.15% and 10.5% per annum (2.12% and 6.5% in 1999)	2,713,851	6,343,892
Overnight deposits, interest of 3.325% per annum (3.5% in 1999)	485,578	1,629,784
<u>Other currencies:</u>		
Time deposits, real estate investment certificates, mortgage bonds and other commercial paper, interest between 9% and 24% (6.58% to 25% in 1999)	<u>1,539,731</u>	<u>1,300,556</u>
Total	<u>US\$12,277,093</u>	<u>US\$13,982,335</u>

As of December 31, 2000, short-term investments of US\$9,099,344 are restricted to cover expenditures of contracts signed by IICA and the respective donors.

4. PROPERTY, FURNITURE AND EQUIPMENT

The property, furniture and equipment is detailed as follows:

	2000	1999
Unrestricted:		
Buildings	US\$ 5,205,177	US\$ 5,205,177
Vehicles	1,723,504	1,737,545
Furniture and equipment	<u>8,114,861</u>	<u>7,719,228</u>
Total unrestricted fixed assets	15,043,542	14,661,950
Less: accumulated depreciation	<u>(9,544,357)</u>	<u>(8,459,539)</u>
Total unrestricted fixed assets, net	5,499,185	6,202,411
Permanently restricted – Land	<u>8,713,171</u>	<u>8,713,171</u>
Total	<u>US\$14,212,356</u>	<u>US\$14,915,582</u>

Property, furniture and equipment do not include fixed assets acquired with resources from special funds (Trust Funds), since such disbursements are considered expenditures related to the execution of specific agreements related to those funds. However, in accordance with the provisions of each agreement, when assets are donated, exchanged, or sold to IICA, they are recognized in the accounting records as part of the Fixed Assets Fund.

According to an agreement subscribed between the Government of Costa Rica and IICA, the Tropical Agricultural Research and Training Center (CATIE) was granted usufruct rights to land and buildings located in Turrialba and Limón, Costa Rica.

Land located in San Isidro de Coronado, Costa Rica, was donated to IICA by the Government of Costa Rica. However, once IICA concludes its official mission or terminates its functions in Costa Rica, this property and any improvements thereto shall be returned to the Government of Costa Rica. Income capitalized for this donation is shown in the financial statements of IICA as part of Net Assets – Permanently Restricted Funds.

5. LOAN PAYABLE

As of December 31, 2000, this debt consists of a short-term loan of US\$2,500,000, bearing 9.5% annual interest, granted by Bank of America.

6. INCOME AND EXPENSES RELATED TO INDIRECT ADMINISTRATIVE AND TECHNICAL COSTS (CATIs) AND TO INSTITUTIONAL NET RATE (INR)

Details of income and expenses related to Indirect Administrative and Technical Costs (CATIs) and to Institutional Net Rate (INR) are as follows:

	2000	1999
Income:		
National Secretariat of Agriculture and Livestock - Venezuela	US\$ 19,390	US\$ 39,306
United States Agency for International Development (USAID) projects	72,394	85,754
Ministry of Agriculture and Livestock - Costa Rica	35,670	38,077
Inter-American Development Bank (IDB) projects	708,676	501,345
Ministry of Agriculture, Livestock, and Food Projects - (MAGA)-Guatemala	168,263	90,167
Government of Ecuador	190,334	21,519
International Bank for Reconstruction and Development (IBRD) projects	676,458	821,211
International Agricultural Development Fund	149,923	174,742
INCORA - Colombia	6,217	12,069
Ministry of Agricultural Development (MDA) - Panama	47,402	33,716
Integrated Rural Development Fund-(DRI) Administrative Support - Colombia	247,105	204,997
Natural Resources Secretariat - Honduras	49,109	32,765
National Institute of Colonization and Agrarian Reform (INCRA) Brazil	65,445	108,507
Ministry of Agriculture and Rural Development - Colombia	319,547	987,243
Solidarity Network - Colombia	1,281	40,302
Secretariat of Agriculture, Livestock, and Fisheries (SAGYP) projects - Argentina	62,423	772,366
Secretariat of Water Resources - Brazil	178,125	4,963
Ministry of Agriculture - Brazil	244,814	166,343
National Institute of Meteorology (INMET) - Brazil	31,295	67,246
National Animal Health Service (SENASA) - Argentina	90,124	335,448
Sub-Secretariat of Fisheries - Argentina	28,681	
Secretariat of Rural Development - Brazil	32,311	
Secretariat of Agriculture, Livestock, and Rural Development - Organizations, Training, Technical Assistance, and Research Project - Mexico	1,501,439	1,089,742
Secretariat of Agriculture, Livestock, Fisheries and Food - Argentina	574,333	
Swedish Association for International Development (ASDI) - Sweden	52,072	55,529
State Planning Secretariat (SEPLAN) - Brazil	2,447	

(Continued)

	2000	1999
German Society for Technical Cooperation (GTZ) - Germany	US\$ 32,003	US\$ 15,899
National Statistics and Census Bureau (INDEC) - Argentina	81,202	28,181
FONADE - Colombia	28,582	17,727
Northeast Bank of Brazil (BNB) - Brazil	11,912	23,060
National Secretariat of Agriculture and Livestock Defense - Brazil	435	107,511
Institute for Agriculture and Livestock Development (INDAP) - Chile	121,313	102,496
Royal Embassy of The Netherlands	27,917	27,482
Sub-Secretariat of Agriculture - Chile	12,841	29,645
Governments of Peru and Chile	21,798	54,110
ODEPA - Chile	21,823	24,793
MINAGRI - Chile	33,490	13,647
United States Department of Agriculture (USDA)	122,020	83,143
Central American Bank of Economic Integration	61,625	164,771
Republic of China	14,519	10,512
CODEVASF - Brazil		9,318
Ministry of Livestock, Agriculture, and Fisheries - Reinforcement of Plant Health Directorate - Uruguay	371,612	422,493
NEAD - Brazil		124,337
PROGERIRH - Brazil	25,638	20,296
PRODERT - Guatemala		30,353
PRODETAB - Brazil		28,554
PRONID - Brazil		98,413
PRONADER - Ecuador		162,432
European Union	14,939	27,852
National Board of Protected Areas - Guatemala	24,679	
Agriculture and Livestock Service - Chile	32,994	
Holland Cooperation	76,945	
Cabinet of the Special Ministry for Funding Policy - Brazil	120,327	
Other institutions	115,129	150,019
Total	<u>US\$6,929,021</u>	<u>US\$7,460,401</u>

	2000	1999
Expenses:		
International professional personnel costs	US\$ 623,831	US\$ 724,824
Local personnel and general services costs	1,834,733	2,613,325
Scholarships	75,180	187,633
IICA staff travel	295,262	641,882
Documents and materials	302,365	302,509
Acquisition and rental of property and equipment	744,085	851,657
Maintenance, communications, and general services	508,247	778,370
Contracts, works, donations, and subsidies	1,685,147	2,630,957
Other costs	211,630	778,561
Total	<u>US\$6,280,480</u>	<u>US\$9,509,718</u>

On October 13, 1997, through Resolution IICA/IABA/Res. 310 (IX-0/97), the Inter-American Board of Agriculture agreed to establish the Institutional Net Rate (INR) Fund. Based on this resolution, effective from 1997 any surplus of CATIs increases the balance of such Fund and, therefore, is not transferred to commercial and miscellaneous operations.

7. COMMERCIAL AND MISCELLANEOUS OPERATIONS

A breakdown of revenues and expenses from commercial and miscellaneous operations is as follows:

	2000	1999
Revenues:		
Interest on marketable securities	US\$1,232,808	US\$2,014,358
Proceeds from equipment sales	21,715	76,151
Insurance refunds	64,232	63,328
Purchase discounts	30,576	139,088
Book sales commission	11,164	17,688
Sales of services	114,583	348,721
Other	516,484	108,033
Total revenues from commercial and miscellaneous income:	<u>US\$1,991,562</u>	<u>US\$2,767,367</u>

(Continued)

	2000	1999
Expenses:		
Authorized expenses from miscellaneous income:		
Salaries-local professional personnel and general services personnel	US\$ 119,869	US\$ 137,016
Scholarships	70,715	18,602
IICA staff travel	73,569	144,141
Documents and supplies	69,364	69,567
Acquisition and/or rental of fixed assets and other	205,352	172,592
Maintenance, communications, and general services	273,435	210,900
Contracts, works, donations and subsidies	1,391,431	1,567,219
Other costs	32,899	
Miscellaneous	37,842	56,542
Sub-total	2,274,476	2,376,579
Exchange losses (gains), net	(286,970)	334,719
Total expenses from commercial and miscellaneous activities	<u>1,987,506</u>	<u>2,711,298</u>
Excess of revenues over expenses	<u>US\$ 4,056</u>	<u>US\$ 56,069</u>

8. TROPICAL AGRICULTURE RESEARCH AND TRAINING CENTER (CATIE)

On September 12, 2000, under Law No. 6873, the Costa Rican Legislative Assembly ratified the CATIE creation contract subscribed among the Government of Costa Rica, ICCA and CATIE. The most significant terms of this Law are as follows:

- The Inter-American Board of Agriculture will be the superior governing body of CATIE.
- CATIE's members (partners) may be regular or special. The regular members will be IICA, the Government of Costa Rica, and the Governments of the remaining member countries of IICA. Special members will include international governmental and non-governmental organizations, international centers, and private organizations with similar purposes as those of CATIE.
- IICA will contribute up to a maximum of 5% of IICA quotas budget to CATIE's basic budget. The use of those contributions may be subject to an audit by IICA, when may be considered necessary. Each member country of CATIE will annually contribute with no less than US\$50,000 to cover CATIE's expenses.
- The new agreement will be for a 20-year term, effective from its enacting date, and may be renewed for equal consecutive terms.

- e) CATIE is entitled to the following: i) usufruct rights to land, buildings, equipment, and other property contributed by IICA, plus improvements thereto, during the entire term of the contract, and ii) all assets CATIE has acquired or will acquire in the future.
- f) Upon termination of the contract, all usufruct property as well as improvements thereto, will be returned to IICA. The remaining assets will be distributed between IICA, the Government of Costa Rica, and regular active members based on quotas paid.

During the years ended December 31, 2000 and 1999, IICA contributed the amount of US\$1,000,000 in each year to CATIE, in accordance with the approved allocation in the Program Budget.

9. DISBURSEMENTS SUBJECT TO APPROVAL

Some grant agreements subscribed with international organizations, detailed in the Exhibit 3 of the supplementary information, establish that disbursements for agreed-upon programs executed with grant funds are subject to approval or rejection by those same organizations, depending on compliance with the terms of each agreement.

10. TAXES

As a non-profit international organization, IICA is exempt from income and sales taxes in Costa Rica and other countries where it operates. With respect to other taxes, such as contributions and present or future national and municipal taxes, customs duties, national licenses, among others, the exemption is dependent upon the agreements subscribed with the Governments of those countries.

11. INACTIVE FUNDS

The Interamerican Board of Agriculture (IABA) approved, through various resolutions, the establishment of the following funds. Nevertheless, as of December 31, 2000 these funds have not received yet any contributions and therefore, remain inactive.

- i. **Patrimonial Fund:** The purpose is to establish an endowment fund to finance IICA activities. The fund balance would be made up of donations and other voluntary contributions from governments, individuals, private institutions, and other donors, as well as a portion of the Fund's annual income deposited in the endowment to increase and preserve its real value.

The Fund's Capital Assets shall include all donated items of value, including, but not limited to: cash, stocks, bonds, notes, commercial paper, and other securities; real estate; intellectual property rights; licenses; royalty rights; liens, jewels, precious

metals, and other valuables, tangible and intangible. Capital Assets shall also include that portion of the Fund's annual income allocated to increase and maintain the value of Capital Assets. Sixty percent of the Fund's net annual income shall be allocated to strengthening the Regular Fund budget of the Institute; the remainder is to be used to increase and maintain the real value of the Capital Assets of the Fund.

Capital Assets donated to the Fund, including all reinvested income to increase and maintain the real value of the Fund's Capital Assets, shall not be expensed for a 20 year-period from the date of the IABA resolution creating the Fund.

- ii. **IICA Associates Trust Fund:** In Resolution IICA/IABA/Res. 312 (IX-0/97), dated October 13, 1997, the Inter-American Board of Agriculture approved the creation of the IICA Associates Trust Fund. The status of IICA Associate is granted to certain permanent observers, international, regional, and national organizations, and other non-IICA Member States. The Fund's balance is to be made up of contributions from such Associates, Member States and other donors to this Fund, and will be governed by the corresponding rules and regulations of the Institute and its Statutes approved by the Executive Committee.

12. CONTINGENCIES

As of December 31, 2000, there are labor lawsuits filed against IICA, through its cooperation agencies in Venezuela, Panama, Brazil and Ecuador, by some former employees. Such litigations are in different legal stages and the amounts claimed are US\$371,022, in the aggregate.

The legal advisors of IICA believe that no exposure to a material liability exists in connection with the ultimate resolution of these legal proceedings. Accordingly, as of December 31, 2000, IICA has not included a provision in the financial statements to cover future obligations or losses resulting from the final resolution of the above litigations.

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ENCLOSURE

**INTER-AMERICAN INSTITUTE FOR COOPERATION
ON AGRICULTURE (IICA)**

SUPPLEMENTARY FINANCIAL INFORMATION

AS OF DECEMBER 31, 2000

INDEX

ENCLOSURE

- 1 Statement of movements of Member State quotas receivable
- 2 Quota budget, expenses, and appropriation to the Working Subfund of the Regular Fund
- 3 Statements of transactions with Trust Fund donors

INTER-AMERICAN INSTITUTE FOR COOPERATION ON AGRICULTURE (IICA)
REGULAR FUND

STATEMENT OF MOVEMENTS OF MEMBER STATE QUOTAS RECEIVABLE
YEAR ENDED DECEMBER 31, 2000
(Stated in United States Dollars)

Country	Uncollected Quotas at beginning of year		Quotas collected during the year			Uncollected quotas at year-end		
	US\$	US\$	Prior years	Current year	Total	Prior years	Current year	Total
Antigua & Barbuda								
Argentina	27,349	5,502	10,000		10,000			
Bahamas	852,975	1,347,925	852,975		852,975			
Barbados		19,443		19,443	19,443			
Belize		22,007		22,007	22,007			
Bolivia		8,253		8,253	8,253			
Brazil		19,256		19,256	19,256			
Canada	1,353,927	2,351,992				1,353,927	2,351,992	3,705,919
Colombia		3,399,881		3,399,881	3,399,881			
Costa Rica	(9,174)	258,582		258,000	258,000	(9,174)	582	(8,592)
Chile	36,900	35,761	1,139		1,139	35,761		71,522
Dominica		148,547		148,547	148,547			
Ecuador		5,502		5,502	5,502			
El Salvador	193,683	49,516	959		959			
United States of America	3,837,490	19,256	3,837,490	19,256	19,256			
Grenada		16,359,412		8,432,069	12,269,559			
Guatemala	14,689	8,253		7,716	7,716			
Guyana	1,690	35,761	14,689	34,288	48,977			
Haiti	19,256	5,502	1,690	2,773	4,463			
Honduras	(3,227)	19,256				19,256		38,512
Jamaica	49,516	49,516	35,000	20,403	20,403	(3,227)	(1,147)	(4,374)
Mexico		1,672,528		1,672,528	1,672,528	14,516	49,516	64,032
Nicaragua	145,495	19,256				145,495	19,256	164,751
Panama	(12,478)	35,761		42,000	42,000	(12,478)	(6,239)	(18,717)
Paraguay	99,333	49,516				99,333	49,516	148,849
Peru	664,452	112,786	100,522		100,522	563,930	112,786	676,716
Dominican Republic	99,032	49,516	49,516		49,516	49,516	49,516	99,032
S. Kitts and Nevis		5,502		5,502	5,502			
St. Vincent and Granadines		5,502		5,502	5,502			
Santa Lucia		8,253		8,253	8,253			
Suriname	19,256	19,256				19,256		38,512
Trinidad y Tobago	627	49,516	627	48,897	49,524		19,256	619
Uruguay	71,522	71,523	71,522		71,522		619	71,523
Venezuela	1,761,512	880,278	1,761,512		1,761,512			70,126
Total	US\$ 9,223,825	US\$ 27,167,572	US\$ 6,737,641	US\$ 14,990,228	US\$ 21,727,869	US\$ 2,486,184	US\$ 12,177,344	US\$ 14,663,528
Cuba		341,108						
Total		US\$ 27,508,680						

INTER-AMERICAN INSTITUTE FOR COOPERATION ON AGRICULTURE (IICA)
REGULAR FUND

QUOTA BUDGET, EXPENSES AND APPROPRIATION TO THE WORKING SUBFUND OF REGULAR FUND
YEAR ENDED DECEMBER 31, 2000
(Stated in U.S. Dollars)

	Budget	Expenses	(Over) under execution	
			Amount	Percentage
CHAPTER 1 - COOPERATION SERVICES				
Policy and Trade	US\$ 5,025,400	US\$ 5,006,074	US\$ 19,326	0.38%
Science Technology and Natural Resources	5,314,300	5,278,657	35,643	0.67%
Agricultural Health	4,669,700	4,669,692	8	0.00%
Sustainable Rural Development	4,113,800	4,106,411	7,389	0.18%
Education and Training	2,854,200	2,808,331	45,869	1.60%
Information and Communication	2,327,100	2,603,680	(276,580)	(11.89)%
Total Chapter 1	24,304,500	24,472,845	(168,345)	(0.69)%
CHAPTER 2 - MANAGEMENT COSTS				
Office of the Director General	770,000	725,951	44,049	5.72%
Planning and Programming Management Unit	215,100	158,407	56,693	26.36%
Corporate Services Management Unit	844,700	945,219	(100,519)	(11.89)%
Total Chapter 2	1,829,800	1,829,577	223	0.01%
CHAPTER 3 - GENERAL COSTS AND PROVISIONS				
Working Subfund of Regular Fund	341,100	341,100		0.00%
IICA staff members	400,000	384,505	15,495	3.87%
Insurance	205,000	202,801	2,199	1.07%
Pensions	301,300	151,910	149,390	49.58%
OAS Administrative Tribunal	27,000	24,051	2,950	10.92%
External Audit	100,000	95,500	4,500	4.50%
Total Chapter 3	1,374,400	1,199,867	174,533	12.70%
TOTAL	US\$27,508,700	US\$27,502,289	US\$ 6,411	0.02%

INTER-AMERICAN INSTITUTE FOR COOPERATION ON AGRICULTURE (IICA)
TEMPORARILY RESTRICTED FUNDS - TRUST FUNDS
STATEMENT OF TRANSACTIONS WITH DONORS OF TRUST FUNDS
YEAR ENDED DECEMBER 31, 2000

No.	TRUST FUNDS SITE: GENERAL DIRECTORATE Contracts, Agreements, and Grants from Prior Periods:	OPENING BALANCE December 31, 1999		TRANSACTIONS DURING THE YEAR		ENDING BALANCE December 31, 2000	
		Due from	Due to	Expenses and Other Movements	Fundings and other movements	Due from	Due to
1.	General Directorate Short-term Agreements	\$51,532	\$0	\$14,631	\$88,490	\$0	\$22,327
2.	Gender in sustainable rural development		785,114	937,293	547,483		395,303
3.	Ministries of Agriculture of Costa Rica, El Salvador, Guatemala, Honduras, Nicaragua, and Panama and Secretariat of State for Agriculture of the Dominican Republic - CORECA						
4.	Strengthening of institutional skills of business organizations in the agricultural food sector	10,071		98,112	154,788		46,606
5.	Canadian International Development Agency - IICA's Medium-Term Plan (IICA/ACDI 94)		117,342	122,307	6,046		1,082
6.	Kellogg National Fellowship- Kellogg Foundation		15,311	11,166	8,487		12,631
7.	Support for Central American Program for Democratic Sustainability		9,350	150			9,200
8.	System for Agriculture and Livestock Information and Documentation for Latin America and the Caribbean. Information and communication.		2,198,454	256,498	237,797		2,179,753
9.	Support for execution of FONTAGRO projects		14,932	408,931	356,730	37,269	
10.	Support for the identification of common areas for agricultural research between USA and ALC in the framework of FONTAGRO	9,935		39,994	31,071	18,858	
11.	Administration of Area IV: Rural Development		4,271				4,271
12.	Development of internal marketing and new procedures of Agricultural Trade	46,837	500				500
13.	PROFITROPICOS Project		19,745			46,837	
14.	PROFITROPICOS Project		237				19,745
15.	Government of France - Rural Agribusiness Development Project (PORCAR)			102	102	237	
16.	Cooperative Program for Rural Development in the Southern Region (PROCORDER)			2,500		2,500	
17.	"Support for AIBDA" within the documentation unit of CIDIA, financed by the IICA/AIBDA agreement			49,896	24,000	28,004	
18.	Symposium organized by the Department of Agriculture and Natural Resources and IICA (Headquarters)		3,649	10,464	10,439		3,624
19.	International Fund for Agricultural Development (IFAD) - Follow-up Mission - Brazil		1,749	1,692			57
20.	Agreement to Support Rural Agribusiness between IICA and International Development Research Center (CIID)		82,255	8,000	8,000		82,255
			18,443				18,443

INTER-AMERICAN INSTITUTE FOR COOPERATION ON AGRICULTURE (IICA)
TEMPORARILY RESTRICTED FUNDS - TRUST FUNDS
STATEMENT OF TRANSACTIONS WITH DONORS OF TRUST FUNDS
YEAR ENDED DECEMBER 31, 2000

No.	TRUST FUNDS	OPENING BALANCE		TRANSACTIONS		ENDING BALANCE	
		December 31, 1999	December 31, 2000	DURING THE YEAR	DURING THE YEAR	December 31, 1999	December 31, 2000
		Due from	Due to	Expenses and Other Movements	Fundings and other movements	Due from	Due to
Contracts, Agreements, and Grants Subscribed during the Year:							
21.	External Headquarters			64,853	61,023	3,830	
22.	Elaboration of a document with six successful cases for the "GFAR-2000 Conference". Letter of Agreement movision of funds from the NARS Secretariat of the Global Forum on Agriculture Research (GFAR) to the IICA			29,500	29,500		
23.	INFOTEC implementation			22,225	22,500		275
24.	Support to the Conference on Development of Rural Economy and the Reduction of Rural Poverty in Latin America and the Caribbean. IDB-IABA in New Orleans			92,500	92,500		
SITE: CENTRAL REGION							
Contracts, Agreements, and Grants from Prior Periods:							
25.	Coffee Improvement Program - (PROMECAFE)	49,094		121,327	102,134		29,900
26.	Ministries of Agriculture and Livestock and of National Planning and Economic Policy - Costa Rica	2,964		10,659	9,571		1,875
27.	Technical cooperation agreement and administrative support between the rural development program of the Costa Rican Government and IICA for the execution of the national strategy for rural development in Costa Rica	103,379		384,029	621,883		341,232
28.	Conservation of biodiversity through promotion of organic cacao ecosystems in the humid tropical forest	267		267			
29.	Competitive regions for corn production in Central America (Costa Rica, Nicaragua, and Panama)	14,924		110,300	110,300		
30.	RISPAL III Phase			14,924			
31.	Technical Support for the Dairy and Beef Subsectors Workgroup Operations in Guatemala	20,133		1,658	1,451		19,925
32.	Agriculture and Livestock and Agroforestry Development in Southern Petén	77,495		296,819	213,664	5,660	
33.	Support for the Action Plan for Modernization and Promotion of Agriculture under Irrigation and Drainage	6,855		37,750	36,741		5,847
34.	Support for the National Revival Fund and the Executive Committee of the Dairy Subsector	3,082		66,668	66,934		3,348

INTER-AMERICAN INSTITUTE FOR COOPERATION ON AGRICULTURE (IICA)
TEMPORARILY RESTRICTED FUNDS - TRUST FUNDS
STATEMENT OF TRANSACTIONS WITH DONORS OF TRUST FUNDS
YEAR ENDED DECEMBER 31, 2000

No.	TRUST FUNDS	OPENING BALANCE		TRANSACTIONS		ENDING BALANCE	
		December 31, 1999	December 31, 2000	DURING THE YEAR	DURING THE YEAR	December 31, 1999	December 31, 2000
		Due from	Due to	Expenses and Other Movements	Fundings and other movements	Due from	Due to
Contracts, Agreements, and Grants Subscribed during the Year:							
35.	Support for the technical assistance and training component of the Rehabilitation and Modernization Program for Irrigation Systems in Guatemala	20,657		22,026	1,369		
36.	Institutional Development for Sustainable Agricultural Production on Central American hillside	23,457		404,696	782,335		354,182
37.	Support for the strengthening of coordination and execution of Home and Agriculture Surveys	19,377		140,059	155,786		35,104
38.	Support for the Program to Improve Policies and Productivity (PROPEP)	70,101		261,194	290,996		99,903
39.	Support for the strengthening of coordination and execution of the functions of the Technical Support Unit (UNAT)	3,481		3,481			
40.	Improvement of Competitiveness and Support for Agriculture, Forestry, Fishing, and Livestock Modernization Policy			320,448	475,376	6,224	
41.	Administrative support for the execution of the Hillside Project of PASOLAC - El Salvador	161,152		164,312	78,597	204	
42.	Program for Development of Microbusinesses of Rural Women - PROMEMUR - Honduras	216					216
43.	Administrative support for forestry action plan projects for Guatemala - PAFG - Guatemala	60,322		190,352	200,800		70,770
44.	Project for the province of Jinotega to preserve and protect the Jiguina River - IDB funds - Nicaragua	4,331		11,589	6,971	287	
45.	Technical assistance for the management of the Viejo River basin in the communities of Valerio, Coyolito, and Colon (IICA-FRAMA)	55,574		133,457	77,883		
46.	Commercial Mission in Miami	7,426		7,426			
47.	Support for the policy analysis and sector investment of the Ministry of Agriculture and Livestock - El Salvador				5,417		
48.	Secretariat of Natural Resources (SRN) - Agricultural Planning Subsystem (SPA) - Honduras	9,035			3,577		12,613
49.	Institutional strengthening of SECPPLAN to improve the efficiency of rural development projects - Honduras	11,710			3,463		15,173
50.	Joint Action support for USAID/ARS research, complementing the National Program for the Driller Worm - Panama	13,806					13,806
51.	Support Action "TICA/PCCMCA Agreement"	417					417
52.	IICA/MIDA Agreement for Administration of the Sustainable Development Program in the Provinces of Coclé, Colon, and Panama	657,484		694,635	310,275		273,123
53.	Rural Poverty and Natural Resources	246,353		5,565,746	6,941,012		1,128,913

INTER-AMERICAN INSTITUTE FOR COOPERATION ON AGRICULTURE (IICA)

TEMPORARILY RESTRICTED FUNDS - TRUST FUNDS
STATEMENT OF TRANSACTIONS WITH DONORS OF TRUST FUNDS
YEAR ENDED DECEMBER 31, 2000

No.	TRUST FUNDS	OPENING BALANCE December 31, 1999		TRANSACTIONS DURING THE YEAR		ENDING BALANCE December 31, 2000	
		Due from	Due to	Expenses and Other Movements	Fundings and other movements	Due from	Due to
54.	Management of Agricultural Services Modernization Program in Panama - MIDA Funds		1,070,887	1,922,779	2,050,882		1,198,990
55.	IICA/MIDA Agreement for Agricultural Services Modernization Program Management in Panama	126,721		3,621,031	4,463,590		715,837
56.	Support for operations of MIDA Panama			16,662	18,700		2,038
57.	Support for management of the rural poverty and natural resources project with MIDA funds - Panama		518,933	631,858	1,337,554		1,224,629
58.	Support for management of the rural poverty and natural resources project with INRENARE funds - Panama		140,172	15,166	79,090		204,095
59.	Support for management of the rural poverty and natural resources project with INRENARE/BM funds - Panama	2,464		227,579	292,735		62,692
60.	IICA-MIDA agreement to manage the sustainable development program in the provinces of Coche, Colon, and Panama		440,521	354,212	917,155		1,003,464
61.	IICA/ANAM Agreement for the Mesoamerican Biological Corridor Project of the Panamanian Atlantic		221,430	1,037,698	1,146,233		329,965
62.	IICA/ANAM Agreement for the Mesoamerican Biological Corridor Project of the Panamanian Atlantic		112,946	51,082	145,170		207,034
63.	Management of the remainder of the project to prepare the grant agreement - BM Panama		597	597			1,587
64.	Central American Produce Network Project - IDB Funds		117,814	125,048	8,821		
65.	Consulting services for the Design of the Trading Information System on Production and Trading of Agrarian and Fishing Products - El Salvador	3,321				3,321	
66.	Agreement between IICA and the Ministry of Agriculture and Livestock for the development of the technical assistance and training program of the FOSEMAG project - Nicaragua	9,485			9,485		
67.	El Salvador agribusines development project BCIE funds - El Salvador	2,900			2,900		
68.	El Salvador environmental program PAES component of soil conservation and agroforestry IICA-CATIE IDB - El Salvador		373,521	1,698,570	1,470,191		145,142
69.	Execution of the CAMAGRO cooperation support agreement	48		13,493	13,476	65	
70.	Projects for Development of the Fruit Industry and Industrialization of Fruits and Vegetables - MAGA - Guatemala				88		88
71.	Technical Administrative Support for MAGA's Institutional Modernization and Decentralization		53,517				53,517
72.	Execution of the IICA/USAID agreement for the strengthening of the Executive of the Commodity Market of Nicaragua (CACOMAR)						

INTER-AMERICAN INSTITUTE FOR COOPERATION ON AGRICULTURE (IICA)

TEMPORARILY RESTRICTED FUNDS - TRUST FUNDS
STATEMENT OF TRANSACTIONS WITH DONORS OF TRUST FUNDS
YEAR ENDED DECEMBER 31, 2000

No.	TRUST FUNDS	OPENING BALANCE December 31, 1999		TRANSACTIONS DURING THE YEAR		ENDING BALANCE December 31, 2000	
		Due from	Due to	Expenses and Other Movements	Fundings and other movements	Due from	Due to
73.	Administrative support for the strategic project for the development and strengthening of the MA YA Forestry Action Plan (PAFM) - Guatemala	1,435			15	1,420	
74.	Support for the recovery and modernization of the dairy subsector - Guatemala		4,832		358		5,190
75.	Project financed with the International Fund for Agricultural Development - IFAD and PROCHALATE - El Salvador	683		169,857	114,521	56,019	
76.	Execution of the agreement for the creation of a statistics system-Guatemala		5,877		133		6,010
77.	Administrative support for SRN - Honduras		62,750	301,796	277,444		38,399
78.	Central American Program to Strengthen Rural Women's Integration, Rural Economic Democratization						
79.	Support for PRIAG's Regional Executive Directorate - Central Region	1,615				1,615	
80.	IICA PROPERT Project - with funds from BCIE - Guatemala	16,617			16,617		
81.	IICA PROPERT Project Guatemala		32,000	904,944	1,022,458		149,514
82.	Mesoamerican network for the conservation of plant breeding resources REMERFI - Central Regional Center		333,295	703,069	369,489	285	
83.	Program to strengthen national and regional skills for the management of trade policies for agricultural funds of the World Bank - Central Regional Center		55,652	151,985	106,736		10,402
84.	Support for PROMECAFE MIB-FCPB Project - Central Regional Center	41,647		142,154	158,380	25,421	
85.	Cooperative Regional Program for the Protection and Modernization of Coffee Cultivation in Central America, Mexico, Panama, and the Dominican Republic - PROMECAFE - (Technical Annex)	21,339		169,472	168,734	22,076	
86.	Cooperative Regional Program for the Protection and Modernization of Coffee Cultivation in Central America, Mexico, Panama, and the Dominican Republic - PROMECAFE - (Technical Annex)		7,645	56,440	43,611	5,184	
87.	Cooperative Regional Program for the Protection and Modernization of Coffee Cultivation in Central America, Mexico, Panama, and the Dominican Republic - PROMECAFE - (Technical Annex)	24,867				24,867	
88.	CRCER - CHEMONICS Project - El Salvador	42,691	13,332	20,293	6,962		
89.	Agreement between the Ministry of Agriculture and Livestock and IICA for implementation of the PLAMAR project - Guatemala		305,976	919,705	754,856	7,033	141,126

INTER-AMERICAN INSTITUTE FOR COOPERATION ON AGRICULTURE (IICA)

TEMPORARILY RESTRICTED FUNDS - TRUST FUNDS
STATEMENT OF TRANSACTIONS WITH DONORS OF TRUST FUNDS
YEAR ENDED DECEMBER 31, 2000

No.	TRUST FUNDS Contracts, Agreements, and Grants Subscribed during the Year:	OPENING BALANCE December 31, 1999		TRANSACTIONS DURING THE YEAR		ENDING BALANCE December 31, 2000	
		Due from	Due to	Expenses and Other Movements	Fundings and other movements	Due from	Due to
90.	Support to CAC Secretariat for the execution of the project resources - reduction of the vulnerability of the agriculture sector to climatic alterations			7,189	417,908	410,718	
91.	Management of the resources for the Regional Cooperative Bean Program (PROFRIJOL)			75,904	109,999	34,095	
92.	Technical and administrative cooperation in the program of rehabilitation in the production units being affected by hurricane Mitch - PROREMI			721,148	654,423	66,725	
93.	Technical and administrative cooperation for the Institutional strengthening of the Unit on Planning, Evaluation of Management (UPEG)			161,750	177,101	15,351	
94.	Technical and administrative cooperation for the Rural Development Project on Sustainability of the Ecological fragile zone in the Region of Trifinio area of Honduras PRODERT			158,810	158,810		
95.	Technical, financial and administrative cooperation of the Project Fund to capture Technological Agriculture			19,754	111	19,643	
96.	Green Hope			20,862	27,814	6,952	
97.	Let us save 2000 Jiquina			25,515	43,759	18,245	
98.	Strengthening of agriculture policies			155,074	109,502	45,572	
99.	National Program on the Administration of Lands (PRONAT)			278,771	918,147	639,376	
100.	Program for the fomentation of the competitiveness of the rural agroindustrial enterprises in El Salvador			16,500	14,990	1,510	
101.	Program on Enterprise management services in market and technology (SECEM)			81,172	101,438	20,266	
102.	Fruit Cultivation Development in El Salvador (FRUTALES)			86,802	334,611	247,809	
SITE: CARIBBEAN REGION							
Contracts, Agreements, and Grants from Prior Periods:							
103.	Support for coffee production and trade through rural organizations - Haiti	1,110		9,732	8,470	152	
104.	Technology generation and validation and conservation of soil in the Morant and Yallahs river basins - Jamaica	833		3,028	2,217		22
105.	Agricultural Ministry in Suriname PL-480 Program	9,873		12,198	1,247	1,078	
106.	Support for the International Conference for Launching the Regional Program for Carambola Fruit Fly Control in South America - Suriname	25,908		24,818	2,480	3,571	

INTER-AMERICAN INSTITUTE FOR COOPERATION ON AGRICULTURE (IICA)

TEMPORARILY RESTRICTED FUNDS - TRUST FUNDS
STATEMENT OF TRANSACTIONS WITH DONORS OF TRUST FUNDS
YEAR ENDED DECEMBER 31, 2000

No.	TRUST FUNDS	OPENING BALANCE December 31, 1999		TRANSACTIONS DURING THE YEAR		ENDING BALANCE December 31, 2000	
		Due from	Due to	Expenses and Other Movements	Fundings and other movements	Due from	Due to
107.	Support for the preparation of a manual on quarantine procedures for the importation of agricultural products and the indexing of plant plagues and diseases in the Dominican Republic using USDA funds	6,332		101,072	159,314	6,332	61,090
108.	USAID - Coffee Recovery - Haiti		2,848				
109.	Implementation of the Surveillance Phase of the Regional Program to Eradicate the Tropical Bont Tick, Amblyomma Vartegatum, from the Caribbean Region - R.C.			9,373	9,273		101
110.	Pilot project for Carambola Fruit Fly Eradication in Suriname			22,266	82,849	92,200	31,617
111.	Milk bank			35,042	42,814	6,815	957
112.	Support for APHIS for Pork Cholera Eradication Plan in Dominican Republic			8,556	2,552		6,004
113.	Caribbean Agribusiness Association CABA Marketing Support - USDA funds Caribbean Regional Center			1,879	11,458	13,104	3,525
114.	Preparation of National Water Resources Situational Analysis and Regional Water Resources Management Synthesis Report	85		5,200	5,200	85	
115.	Bont Tick Tropical Project, Amblyomma Variega R.C.	36		18,964	19,000	35,571	
116.	Carambola Fruit Fly Eradication Project in Guyana			1,012	4,097	5,095	2,010
117.	The Carambola Fruit Fly Surveillance Project in Guyana						
118.	Facilitation of Caribbean intra-regional trade in fresh produce through development of import/export protocols - USDA fund - Caribbean Regional Center	4,776		926	16,657	10,954	
119.	French Government - Multinational Project for the Caribbean - R.C.			827		307	
120.	Supporting the Development of Tropical Fruits in the Caribbean Phase II			404	3,674	4,632	
121.	PROTOKOL (Proje Teknolog Organizasyon Kombit Lokey)	2,593		83,438	131,001	44,970	
122.	Information framework on Hemoparasites for the Guineas financed with the contribution of the French Interministerial Fund - Guyana		416				
123.	National Component Project "Regional Programme for the Control of the Carambola Fruit Fly in South America"			416			
124.	Competitiveness Study in the Antilles - R.C.	39,093		850,270	786,275	24,901	
125.	Libérica Coffee Rehabilitation in Wapapoa - Phase 3	125					125
126.	Improving the Processing of Cashew in St. Ignatius, Region 9	39,038		14,317		24,721	
127.	Sharing of regional rural development and sustainable agriculture experiences	9,889		9,889			
128.	Global Market Integration Workshop - Regional Center	415					415
129.	Support for the Trade and Marketing Policies Program for Agricultural Food Products in the Dominican Republic, extending economic reform to the level of the food sector - Dominican Republic	124					124
		3,029					3,029

INTER-AMERICAN INSTITUTE FOR COOPERATION ON AGRICULTURE (IICA)

TEMPORARILY RESTRICTED FUNDS - TRUST FUNDS
STATEMENT OF TRANSACTIONS WITH DONORS OF TRUST FUNDS
YEAR ENDED DECEMBER 31, 2000

No.	TRUST FUNDS	OPENING BALANCE December 31, 1999		TRANSACTIONS DURING THE YEAR		ENDING BALANCE December 31, 2000	
		Due from	Due to	Expenses and Other Movements	Fundings and other movements	Due from	Due to
130.	Dairy sector development in the southern Caribbean CARESDA - Caribbean Regional Center	6,603		22,292	27,221	1,673	
131.	South-South Sharing of Experiences in Sustainable Agricultural and Rural Development		12,938	10,130	436		3,244
132.	Sub-regional conference on global market integration of the agricultural center NCFAP		1,329				1,329
Contracts, Agreements, and Grants Subscribed during the Year:							
133.	Caribbean Training Workshop in Good Agricultural Practices			25,800	37,172		11,372
134.	Supporting Fruit Industry Expansion in the Caribbean				5,000		5,000
135.	Kredifam Institutional Analysis			12,527	13,775		1,248
136.	Development of the Organic Cocoa Industry in Guyana			40,783	60,000		19,217
137.	Germoplasm Improvement and on - farm adaptive research program for the HGRP			68,693	76,911		8,218
138.	Agreement of Cooperative Administration between the Secretariat of State of Agriculture (SEA) and IICA for the execution, follow up and evaluation of the Project Strengthening of Agriculture Health.					761,779	761,779
139.	Updating National Animal Health Legislation in Caricom to Harmonize with the WTO SPS Agreement			5,957		5,957	
140.	Quality Control and Inspection for Increased Competitions of the Fresh Produce Trade in the Windward Islands			33,411	22,941		10,470
141.	Breeding and Extension of Improved breeding lines of beans for field disease and insect resistance for Haiti			1,353	1,500		147
142.	Integrated Rural Development Project			16,456	17,200		744
SITE: ANDEAN REGION							
Contracts, Agreements, and Grants from Prior Periods:							
143.	Support for MAG for the execution of the Technical Cooperation Subprogram of the Sector Program - Ecuador	86,909		2,368,241	2,666,905		385,573
144.	Technical and Administrative support agreement between the Government of Ecuador and IICA - Ecuador	19,683		390,867	375,018		3,882

INTER-AMERICAN INSTITUTE FOR COOPERATION ON AGRICULTURE (IICA)

TEMPORARILY RESTRICTED FUNDS - TRUST FUNDS
STATEMENT OF TRANSACTIONS WITH DONORS OF TRUST FUNDS
YEAR ENDED DECEMBER 31, 2000

No.	TRUST FUNDS	OPENING BALANCE December 31, 1999		TRANSACTIONS DURING THE YEAR		ENDING BALANCE December 31, 2000	
		Due from	Due to	Expenses and Other Movements	Fundings and other movements	Due from	Due to
145.	Administrative and Technical Support between the Government of the Republic of Ecuador and IICA for the development of the upper basin of the Cañar River - Ecuador	39,981		33,639			6,342
146.	Technical cooperation and administrative support agreement between the Government of Ecuador and IICA, for PRONADER - Ecuador	438,487		1,962,233	1,580,601		56,855
147.	Technical Cooperation for execution of the Rural Development Project "PENIPE - Phase III" (Technical annex)	2,363		10,398	4,920	3,115	
148.	Monitoring and overall evaluation of production support activities of the regional development program of western Pichincha - Ecuador		6,282				
149.	Support for MAG in the implementation of SIGEF	9,760		9,300	15,231	351	
150.	Support for the Ministry of Labor and Social Action for payment of professional fees for technical and administrative personnel of the Saraguro Yacuambi project			9,760			
151.	Support for the Ministry of Labor and Social Action for payment of professional fees for technical and administrative personnel for the Cañar Upper River Basin project	36,509		36,509			
152.	Promotion of Appropriate Technology for Conservation and Sustainable Management of Natural Resources "FOMRENA"	20,545		20,545			
153.	Project to implement the Ecuadorian Rural Information System (ECUARURAL)	156,013		29,003	8,425		135,436
154.	Implementation of Local Events to Share Experiences	24,941		11,590			13,351
155.	Inventory and evaluation of studies and productive experiences in the Colombian Pacific region, as the basis to design a development strategy for the region	27,057		28,087	8,939		7,909
156.	Execution of the assistance and strengthening project of the municipal councils for rural development, CMDR	2,418		2,418			
157.	Rendering of services for the support, operations, functioning, and strengthening of the national technical unit to the coordinator of the project for support of the development of the rural microbusiness - Colombia	20,636		1,965			18,671
158.	Operate the Commercialization Fund of Agriculture and Livestock Products in regions where activities of the National Plan for Alternative Development are executed	19,331		19,331			
159.	Support of the Inter-American Development Bank for the rural Mission of Colombia IDB	1,047,216		228,526			818,691
		160		15			145

INTER-AMERICAN INSTITUTE FOR COOPERATION ON AGRICULTURE (IICA)

TEMPORARILY RESTRICTED FUNDS - TRUST FUNDS
STATEMENT OF TRANSACTIONS WITH DONORS OF TRUST FUNDS
YEAR ENDED DECEMBER 31, 2000

No.	TRUST FUNDS	OPENING BALANCE December 31, 1999		TRANSACTIONS DURING THE YEAR		ENDING BALANCE December 31, 2000	
		Due from	Due to	Expenses and Other Movements	Fundings and other movements	Due from	Due to
160.	Territorial environmental system and ecological recovery of the Colombian Massif		43,264	25,451			17,814
161.	Support for the Cartagena meeting on the rural mission in Colombia		9	1			8
162.	Analysis and outlook for agriculture and the rural sector in Colombia - Rural Mission						
163.	Support for the implementation of the results of the rural mission - Colombia		360	34			326
164.	Support for the preparation and execution of plans and programs and municipal and/or regional development projects		19,248	1,833			17,415
165.	Design of political instruments of the National Development Plan, with an emphasis on investment and financing of the rural sector		3,195,435	2,709,542			485,892
166.	Technical cooperation with MAG for execution of the project called "National Research, Studies, and Advisory"		14,192	14,192			
167.	Execution of the Project "Implementation and Operation Fund for Commercialization of Agriculture and Livestock Productions - National Level, 1999 tax year"		23,185	23,185			
168.	Assistance Program for the National Modernization of Manioc		2,947	2,947			
169.	Execution of the Project "Granting of incentives and direct support for agriculture and livestock production, with an emphasis on rice"		33,493	33,493			
170.	Execution of the Program "Making Agricultural and Livestock Evaluations" corresponding to the second semester of 1999		311	311			
171.	Joint financing for the preparation of a diagnostic study to identify, design, and standardize a training program aimed at the palm oil agribusiness	2,356		32,844	52,166		16,966
172.	Generation of rural and urban employment in Cundinamarca		3,570	27,141			
173.	Regional Corporation for the Development of Potosi (CORDEPO) - Bolivia		131,578	129,145	23,571		2,433
174.	Design and operation of new components of the DRI Fund and redesign of the new structure - Colombia, Rural Investment Joint Financing Fund - Bolivia		14,808	14,808			
175.	Operation agreement between the Ministry of Agriculture and Livestock of Ecuador and IICA, for the operation of the national representation office and of the Institute programs in Ecuador		2,012	2,012			
176.	Colombian Agriculture and Livestock Institute (ICA) Plan - Colombia	591	17,490	92,683	216		17,706
177.	IDB Nonreimbursable Technical Cooperation Agreement to be executed as part of the PROCIANDINO project - R.C.				113,424		20,150
178.	Agriculture and Livestock Services Program	6,900	17,872	143,089	148,025	1,964	17,872
179.	Training Program for Organizational Development to strengthen INRA	1,134			1,134		

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TEMPORARILY RESTRICTED FUNDS - TRUST FUNDS
STATEMENT OF TRANSACTIONS WITH DONORS OF TRUST FUNDS
YEAR ENDED DECEMBER 31, 2000

No.	TRUST FUNDS	OPENING BALANCE December 31, 1999		TRANSACTIONS DURING THE YEAR		ENDING BALANCE December 31, 2000	
		Due from	Due to	Expenses and Other Movements	Fundings and other movements	Due from	Due to
180.	Improvement of competitiveness and support for the policy of modernization of agriculture, livestock, forestry, fishing and aquaculture		78,947	174,500	639,600		544,048
181.	Promotion of Consolidation of Traditional and Promising Agriculture and Forestry Activities		212,440	197,177	601,277		616,540
182.	Implementation of the measures and actions necessary to solve the "Year 2000 Issue"		131,579	384,411	254,870		2,038
183.	Support for the Ministry of Social Welfare for reengineering processes for modernization - Ecuador		11,117	9,936			1,181
184.	Support for the Ministry of Agriculture to execute the design of methodologies and management indicators of total quality and technology evaluation systems - Colombia		8,308	8,194			
185.	Support for contracted manual eradication of illegal crops - Solidarity Network		37,099	20,003			114
186.	External Funds Yield - Colombia						17,096
187.	Sugar Cane Research Center (CENICANA) - Colombia				69,947		74,248
188.	Technical cooperation agreement for the agricultural export sector - Colombia	11,432		4,890	7,895		2,953
189.	Technical cooperation agreement between the Ministry of Agriculture of Colombia and IICA - Colombia	52	372	372			
190.	Medium-Term Plan Development for the Regional Fund of Agricultural Technology		16,713	1,591			15,122
191.	Support for Ministry of Agriculture and Rural Development to design methodologies and indicators for institutional and project monitoring and evaluation - Colombia		2,016	192			1,824
192.	Technical librarian and publicity services - Colombia	22,527	16,000	16,000			
193.	Operational agreement between the Ministry of Agriculture and Livestock of Ecuador and IICA - Ecuador		457	36,507	2,145	20,381	21,264
194.	Execution at the national level of the Manioc Modernization Program of the Ministry of Agriculture and Rural Development - Colombia		12,911	1,230			11,681
195.	Strengthening of the Development of Programs and Tools for Sector Modernization - Colombia		5,128	488			4,640
196.	Execution of the Preinvestment Phase in the Development of EMPRENDER Fund Activities - Colombia		5,332	5,331			
197.	Support for implementation of a strategy to develop and strengthen the Municipal Councils for Rural Development - Colombia		2,430	2,430			
198.	Support for the National Planning Department (DNP) in executing the Seminar "Productivity Growth Factors" - Colombia		8,075	8,075			

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YEAR ENDED DECEMBER 31, 2000

No.	TRUST FUNDS	OPENING BALANCE December 31, 1999		TRANSACTIONS DURING THE YEAR		ENDING BALANCE December 31, 2000	
		Due from	Due to	Expenses and Other Movements	Fundings and other movements	Due from	Due to
199.	Regional Program for Development of South American Camelidus- Regional Center						
200.	Orientation of agrarian research towards alternative development - GTZ - Andean Region		20,554	39,232	17,978	700	
201.	Support for the National Learning Service (SENA) for contracting a consulting service and logistical support to guide and confirm a Proposal of the Advisory Commission on the Agricultural Sector - Colombia		18,363	37,394	19,004	27	
202.	Development of a strategic information technology plan from a sector perspective - MAYDR - Colombia	85	15,730	8,525			7,206
203.	Support for the strengthening of the technological component and production in the implementation and development of alternative development programs and projects in PLANTE regions - Colombia		3,512		5,769	82	3
204.	Support for the preparation of studies for the agriculture and livestock technology and sanitation program COLCIENCIAS - Colombia		28,161	25,908			9,281
205.	Support for the project for Assistance, Regional Planning, and Administrative Decentralization MAYDR - Colombia		80,537	60,988	1,571		2,253
206.	Support for the project for application of digital geographic information systems to planning - Colombia		30,480	30,480			21,120
207.	Support for the implementation of a strategy to develop and strengthen municipal councils for rural development in the Agrarian Reform			454	8,503		4,072
208.	Execution of the Project for management and operation of peasant training and promotion at the national level - Colombia	3,977	276,787	109,104	73,555		241,237
209.	Support for the execution of the project of performing agricultural evaluations for 1998 - Colombia		7,899	752			7,147
210.	Execution of modernization and diversification programs in the agricultural sector PMD and generation of rural employment PGE 1998 - Colombia		234,714	234,714			
211.	Support for operation and management of the Coordinating Unit and regional coordinating units of PRONATTA and execution FIDA-CIARA network activities - Colombia		22,172	22,034			138
212.	Implementation and operation of the agricultural products trade fund in regions forming part of the national alternative development plan PLANTE - Colombia		140,668	131,874			8,795
213.	Support for the training strategy for indigenous communities benefiting from the funds of the special indigenous quota - Colombia		1,645	1,57			1,488

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YEAR ENDED DECEMBER 31, 2000

No.	TRUST FUNDS	OPENING BALANCE December 31, 1999		TRANSACTIONS DURING THE YEAR		ENDING BALANCE December 31, 2000	
		Due from	Due to	Expenses and Other Movements	Fundings and other movements	Due from	Due to
214.	Control and monitoring of investment projects in the agriculture and livestock sector - Colombia		1,918	1,918			
215.	Execution of the Project for Implementation of the Preinvestment Financing Fund and initial capital contribution to trade companies EMPRENDER, effective fiscal 1998 - Colombia		1,197,732	339,636			858,096
216.	Execution within the SINTAP framework of regional consensus-building that adjusts and generates a model to optimize the national system of food science and technology - Colombia				667	841	
217.	Execution of the project to assist and strengthen the municipal councils for rural development - Colombia	1,508					
218.	Execution of the implementation and operation of the trade fund for agricultural products at the national level - Colombia		13,546	2,289			11,257
219.	Support for the establishment, demarcation, strengthening, and implementation of pilot peasant reserve regions - Colombia		42,924	42,924			
220.	Joint financing and execution of the project for the development of the cultivation of palm oil in the irrigation district of María la Baja Bolívar - Colombia		21,266	20,728			538
221.	Operation, management, and consolidation of matters regarding the national program for agriculture technology transfer PRONATTA - Colombia		528	9,721	9,193		
222.	Agreement between MAC and IICA to contribute to the development of small producers located in the state of Sucre - Venezuela		579,942	1,627,223	2,271,380		1,224,100
223.	Technical cooperation to support the Agrarian Reform Foundation (CIARA) - Venezuela		1,263		73		1,336
224.	Ministry of Agriculture and Livestock - Venezuela		8,841				8,841
225.	Other funds - Andean Region		282,395	141,907	693		141,180
226.	Administrative services agreement between the Ministry of Agriculture and IICA - Venezuela		1,936				1,936
227.	Support for the agriculture credit fund in the state of Monagas - Venezuela		143,280	138,172	165,037		170,145
228.	International Development Research Center (CIID), Canada - Central University of Venezuela - Venezuela		7,712	11,387	5,065		1,390
229.	Ministry of Agriculture and Livestock - Venezuela		54				54
230.	Support for the modernization of the Agricultural Institutional System as a dynamic factor of sector competitiveness - Venezuela		81,606	73,050	1,898		10,454
			11,205	147			11,058

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YEAR ENDED DECEMBER 31, 2000

No.	TRUST FUNDS	OPENING BALANCE December 31, 1999		TRANSACTIONS DURING THE YEAR		ENDING BALANCE December 31, 2000	
		Due from	Due to	Expenses and Other Movements	Fundings and other movements	Due from	Due to
231.	Administrative support for the preinvestment of the Colombian Ministry of Agriculture (MAC) and institutional strengthening of its Sector Planning Office (PSAT Program) - Venezuela	1,138,606	128,518	153,986		1,164,074	
232.	Support for MAC preinvestment and the PITSA Program for the National Agricultural Census - Venezuela	440,759	34,269			406,490	
233.	Support for Border and Regional Development Promotion - Venezuela	6,656	519			6,137	
234.	Technical Cooperation Actions to support Small Producers and Fishermen in the Semi-arid Regions in the states of Lara and Falcon (PROSALAFSA)	26,782	2,082			24,700	
235.	Modernization of institutional agriculture system as a factor which decreases sector competitiveness IDB PRODECTEC - Venezuela	186,138	377,563	250,000		58,575	
236.	Administrative technical cooperation between MAC and IICA for institutional strengthening of the Ministry and other related organizations BID/PITSA - Venezuela	587,067	837,831	576,926		326,163	500
237.	National indicators of agricultural research IFPRI - Venezuela	500					
238.	Operative Cooperation Agreement for Agriculture between the Governments of Chile and Peru and IICA - Peru	45,020	239,777	234,229		39,472	
239.	Risk Capital Investments in Companies engaged in Marketing and the Transformation of Agricultural and Fishing Products "EMPRENDEER"	3,323	3,323				
240.	Management of project for pilot peasant reserve regions - Colombia	255,698	632,030	670,966		294,635	
241.	Strengthening of Agricultural Sector Statistical Information System and Planning Support through Agricultural Evaluations from 1997	1,288	1,288				
242.	Improve competitiveness and support for the policy for agriculture, forestry, and fishing modernization - Colombia	21,163	21,163				
243.	Risk Capital Investments in Companies engaged in Marketing and the Transformation of Agricultural and Fishing Products "EMPRENDEER"	3,307	3,307				
244.	Demonstration, dissemination, and training in the province of Cudimamarca - Colombia	5,377	3,431			1,946	
245.	Research in oil palm between the palm oil center - CENIPALMA and IICA - Colombia	14,600	1,390			13,210	
246.	Support for the implementation of a strategy to develop and strengthen municipal councils for rural development	5,773	5,774				
247.	Use of Genetic Resources of Papayas for improvement and promotion	229	88,773				

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STATEMENT OF TRANSACTIONS WITH DONORS OF TRUST FUNDS
YEAR ENDED DECEMBER 31, 2000

No.	TRUST FUNDS	OPENING BALANCE December 31, 1999		TRANSACTIONS DURING THE YEAR		ENDING BALANCE December 31, 2000	
		Due from	Due to	Expenses and Other Movements	Fundings and other movements	Due from	Due to
248.	Regional Program of the Development of Camelidus in Southamerica Fase III		155,233	201,983		46,750	
249.	Commercialization and Transformation of Agricultural Products Fase III		37,066	80,000		42,934	
250.	AACT: Administrative Support to the Rural Development Project in Saraguro and Yacuami		251,104	251,104			
251.	Technical Support to the Rural Development Project in the High Basin of Rio Cañar		234,665	245,835		11,170	
252.	Support to the Modernization to the vigilant sanitary zoo in the Border Ecuador - Colombia and control of the movilizaton of animals		18,802	32,400		13,598	
253.	Support to the Ministry of Agriculture for the Readequation of the electrical system and the computer network of the Ministry of Agriculture			180,000		180,000	
254.	Support to the Ministry of Agriculture for the execution of the generation georeferenced information project for the sustainable development of the agricultural sector		46,466	202,921		202,921	
255.	Utilization of geographical information system		264,375	77,590		31,123	
256.	Support to Rural Microenterprise PADEMER			832,761		568,386	
257.	Support of the Statistical Information System of the Agriculture Sector and Support to the Planification through agriculture evaluations		85,419	147,316		61,897	
258.	Rural Development Project FDC - UNEPCA		34,800	34,800			
259.	Assistance to Rural Agriculture and Fishing		786,537	1,732,693		946,157	
260.	Support to the Strategy of follow up and the liquidation of the agreements with the DRI Funds		67,722				
261.	Rural Enterprise Development - beneficiaries of Agrarian Reform		67,815	95,965		28,243	
262.	Technical Cooperation Program CORPOICA		21,882	137,919		70,104	
263.	Support to the Department of Citizenship in the construction of Models of Self Managements in the Municipality of San Cayetano		25,528	14,564	10,963	25,139	
264.	Support to the ESAP to lead a participative process that analyze the Colombian Policy from the perspective of the democracy and development of citizenship		40,689	52,077		11,388	
265.	Support to MEN in the Rural Educational Sector Project			171,429		171,429	
266.	Operational Support and Unit Management Coordination UAIC, Regionals Units Coordinations UCERS of Pronatta		20,865	30,140		9,275	
267.	Put in force the utilization of Geographical Information System			14,286		14,286	
268.	Technical Institutional Cooperation Agreement 123/2000 between the Federation of Coffee Producers in Colombia and IICA			15,848		15,848	

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YEAR ENDED DECEMBER 31, 2000

No.	TRUST FUNDS	OPENING BALANCE December 31, 1999		TRANSACTIONS DURING THE YEAR		ENDING BALANCE December 31, 2000	
		Due from	Due to	Expenses and Other Movements	Fundings and other movements	Due from	Due to
269.	Development of Information System for the Agricultural Sector in the State of Trujillo		1,054		2,575		1,520
270.	Cooperation Agreement between IICA and the Alcaldía of the Municipality of Colon of the State of Zulia for the creation of an information agricultural system			3,300	4,350		1,050
271.	Globalization and Technological Scenarios			91,183	51,000	40,183	
272.	Integrated management of the pages for the improvements of the sustainable production of the fruit in the Andean Zone						
273.	Grains, Genetics resistance to insects and sickness in the tropical environments in South America			36,182	30,000	6,182	
274.	Selection and utilization of potatoe variety with resistance to sickness for the industrial processing in Latinamerica			174,000	174,000		
275.	Development of Sweet Potatoes Products in Latin America			102,623	102,623		
276.	Support the Rural Agroindustrial Development Program in Latin America and the Caribbean PRODAR			128,850	128,850		
277.	PROCIANDINO			30,867	81,366		50,498
			7,086		5,985	1,101	
SITE: SOUTHERN REGION							
Contracts, Agreements, and Grants from Prior Periods:							
278.	Support for SAPYA in food action - Argentina	114,570		747,936	672,566		39,201
279.	Support for Institutional Strengthening on National Health and Food Quality Services	192,862		680,667	561,010		73,205
280.	Technical support for the Secretariat Cabinet of Productive Agriculture and Forestry (PRODAG)-Argentina	55,189		55,189			
281.	Secretariat of Agriculture, Livestock, and Fishing - Special Tobacco Fund - Argentina	130,707		776,929	646,685		464
282.	National Agricultural Technology Institute (INTA) - Research Program on Productive Processes and Social Issues in La Pampa region - Argentina	14,331		14,331			
283.	Evaluation activities of preparatory fishing resources for the execution of the agricultural services modernization program, fishing component - Argentina	78,448		740,062	827,745		166,132
284.	Agreement with the National Institute of Agricultural Technology 1988 - National Agricultural Census - Argentina	2,368		161,551	190,661		31,479

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TEMPORARILY RESTRICTED FUNDS - TRUST FUNDS
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YEAR ENDED DECEMBER 31, 2000

No.	TRUST FUNDS	OPENING BALANCE December 31, 1999		TRANSACTIONS DURING THE YEAR		ENDING BALANCE December 31, 2000	
		Due from	Due to	Expenses and Other Movements	Fundings and other movements	Due from	Due to
285.	Cooperation agreement with the Secretariat of Agriculture, Livestock, and Fishing (SAGYP) - Program for Credit and Technical Support for small producers in Northeastern Argentina - Argentina		9,574	9,574			
286.	Administrative support for INTA - Argentina		5,973	5,973			
287.	Administrative support for the Undersecretariat of Fishing on matters regarding policies and implementation of fishing projects - Argentina		33,776	387,192	512,372		158,955
288.	Rendering of administrative support services in the execution of the quality certification program - Argentina		640	97,326	172,860		76,174
289.	Rendering of administrative support services for the Directorate of Forestry Production of the Undersecretariat of Agriculture, Livestock, and Forestry for the execution of the forestry plantation promotion system - Argentina						
290.	Administrative support for tobacco sector productive transformation plan in the province of Salta		809,560	1,468,262	2,637,644		1,978,942
291.	Administrative Technical Support for SAGPYA Institutional Reform		239,176	103,694	13,715		149,198
292.	Technical and administrative support for SENARA project to prevent and eradicate the "picudo" - Argentina		2,069	1,741,312	1,756,565		17,322
293.	INTA letter for institutional evaluation programs - Argentina		85,887	689,346	741,131		137,672
294.	Creation and implementation of agricultural development projects with PROSAF II national funds - Argentina	505		32,383	103,430		70,542
295.	Creation and implementation of agricultural regional development projects with IDB funds - Argentina		1,618	1,618			
296.	Creation of a project for sugar restructuring in Santa Fe province		39,616	39,616			
297.	Providing support services to the Fly Program in San Juan Province		100	100	4,509		
298.	Support for SENASA in execution of the project TSE Prevention in Argentina		9,598	9,490	173		281
299.	Instrumentation measures for assistance to agriculture, livestock, and fishing producers in crisis situations						
300.	Support for the Project of observers on board commercial fleet ships		31,456	2,726,600	2,740,119		44,975
301.	Comparative studies on economic promotion and fiscal systems in the main states and provinces of MERCOSUR countries, Chile, Bolivia, and Mexico		503,634	935,224	434,012		2,421
302.	Support for the graduate school of agriculture and livestock sciences in Cordoba		169,000	32,551	31,000		167,449
303.	Support for the strengthening of Rural Development Institutions in Paraguay - Paraguay		100,436	100,436			
304.	PRODINE Project - Brazil	1,961		838,122	1,009,178		169,094
			188,388	2,517,653	2,432,468		103,203

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YEAR ENDED DECEMBER 31, 2000

No.	TRUST FUNDS	OPENING BALANCE December 31, 1999		TRANSACTIONS DURING THE YEAR		ENDING BALANCE December 31, 2000	
		Due from	Due to	Expenses and Other Movements	Fundings and other movements	Due from	Due to
305.	Support for the implementation of PROGERIRH pilot project - Brazil						
306.	Support for NPC MA plan in implementation of pilot project to support agrarian reform - Brazil		45,970	42,610			3,361
307.	Implementation of program to support technological program for cooperativism	5,727		2,498		8,226	
	DENACOOOP - Brazil		8				
308.	NEAD/MEPF Development - Land grant - Brazil		125,391	2,130,619	2,943,210		937,981
309.	Forest management on a commercial scale in natural forests of the east Amazon - EMBRAPA/CIFOR - Brazil		15,406	49,993	50,202		15,615
310.	Managerial, technical and operational training of the UPEP and its pilot project PROGERIRH PCT - BIRF - BRAZIL	24,934		467,334	538,380		46,112
311.	Advisory on the implementation and management of irrigation projects in the area of interest of Barragem do Castanhao Brazil		27,847	419,425	392,988		1,410
312.	Clause of the commitment of actions in the context of project support for the development of good environmental technologies - Brazil		60,083	766,573	784,089		77,599
313.	Project to subsidize the development of good environmental technologies - IBAMA Brazil		8,379	12,616	4,237		
314.	Preparation of an institutional reorganization plan and draft management agreement of CEPLAC		1,650	97,902	96,252		
315.	Advisory on the preparation and implementation of an alternative rural sustainable development project			228,719	235,736		6,203
316.	Awareness and training program for the analysis of risks and critical control points - APPCC	814					
317.	Support of SEAGRI/BAHIA for execution of the IABA		5,405	26,492	16,455	4,632	
318.	Preparation of the Project for a Center for Advanced Studies on Water Resource Management - CEA - Water Resources		10,858	10,858			
319.	Implementation of a Project to Fight Rural Poverty in Maranhão	69,451		488,134	534,998	22,587	
320.	Cooperative Research and Technology Transfer Program for South American Tropics - R.C.	121,429		1,155,498	1,508,376		231,449
321.	Technical Cooperation to support CODEVASF in search of sustainable development actions in irrigated areas and lower river basins of the San Francisco Valley - Brazil	7,747		130,591	138,155	183	
322.	Support for SEPLAN/PB in the preparation of a summary diagnosis on Space Distribution of Impoverished Peoples in the state of Paraíba		203,635	94,663	15,792		124,764
323.	Support for PROCISUR Program - IDB Funds		77,436	49,206			

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No.	TRUST FUNDS	OPENING BALANCE December 31, 1999		TRANSACTIONS DURING THE YEAR		ENDING BALANCE December 31, 2000	
		Due from	Due to	Expenses and Other Movements	Fundings and other movements	Due from	Due to
324.	Letter of understanding MAG/DIA/IICA on support for administrative management of funds for the execution of activities within the agreement for grain cultivation - Paraguay		21,414	37,190	48,706		32,930
325.	Project to perform studies and training activities for employees of the Ministry of Agriculture and Technicians and producers of the consolidation program for rural colonies with IDB funds - Paraguay		1,355,594	4,102,453	2,846,905		100,046
326.	Project to administer balances of MAG/DIA letters - Paraguay		5,973				5,973
327.	Letter of understanding SENACS/MAG/IICA to administer funds of the agreement signed by the National Animal Health Service and the Itaipu Binational Entity		757	3,089	3,257		925
328.	Letter of understanding SSEG-MAG/IICA for administering funds from agreements signed by the Ministry of Agriculture and Livestock and the Itaipu Binational Entity		2,694		37,980		40,674
329.	Letter of understanding DIA/MAG/IICA to support the execution of activities within the agreement for the official evaluation of cotton		14,390	37,245	24,227		1,372
330.	IICA EMATER/RS Agreement - Brazil		10,649	10,649			
331.	Institutional strengthening of the Secretariat of Water Resources for integrated generation of water resources - Brazil						
332.	Implementation of a support program for the development of irrigated fruit crops in the northeast					634	
333.	IDB - Consolidation program for exchange action and mutual support for agricultural research (PROCISUR) - Brazil		310	927,292	975,700		48,718
334.	Irrigated Fruit Crop Project - Ministry of Agriculture - Brazil		106,053	51,348			54,705
335.	Support for the execution of actions and the implementation of the recording and protection of crops - Brazil		295,734	21,698			274,036
336.	Support for the Development of a Proposal of Agrarian regulations for Paraguay						
337.	Technical support for the Secretariat of Water Resources for the Integrated Management of the Water Resources in the state of Ceará - Brazil		56,364	317,804		26,000	26,000
338.	State of Rio Grande del Norte, Agreement between the World Bank and the Government of Brazil - Brazil					309,575	48,135
339.	National Institute of Colonization and Agrarian Reform (INCRA) - Brazil		72,651	756,012	858,782		175,421
340.	Support for the execution of the project to fight rural poverty in the state of Bahia		94,999	1,014,955	957,649		37,693
		113,720		233,984	152,624		32,360

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No.	TRUST FUNDS	OPENING BALANCE December 31, 1999		TRANSACTIONS DURING THE YEAR		ENDING BALANCE December 31, 2000	
		Due from	Due to	Expenses and Other Movements	Fundings and other movements	Due from	Due to
341.	Project of the Secretariat of Water Resources and DNOCS - BIRF funds - Brazil	75,143		798,005	1,289,403		416,256
342.	Ministry of Agriculture of Chile - Strengthening of the Agriculture and Livestock Service (SAG) - Chile		8,358	119,399	144,639		33,598
343.	Technical consulting services for the modernization of Agricultural and Forestry Middle Education - Chile		7,322	27,226	46,437		26,532
344.	Letter of understanding between the Undersecretariat of Agriculture and IICA for operation 1994 - Chile		509	173,349	178,783		5,942
345.	Ministry of Agriculture of Chile - Agricultural Development Institute (INDAP) - Chile		1,174,129	1,566,343	1,634,957		1,242,743
346.	Support for the Institutional Development of the Public Agricultural Sector - Chile ODEPA/IDB - Chile		2	42,801	52,106		9,305
347.	Management of funds to support the small scale agriculture technological innovation process - Chile			15,303	15,301		
348.	Cooperation for the execution of a project on Agricultural Development and Competitiveness in Latin America		31,254	12,153			19,100
349.	Support for the Rural Development Project for Farm Communities and Small Agricultural Producers in Region IV - Chile		25,194	95,519	108,761		38,436
350.	Technical cooperation to strengthen the business skills of peasant family agriculture in Chile with INDAP funds			11,593	11,593		
351.	Technical cooperation to strengthen the business skills of peasant family agriculture in Chile with FIA funds		6,750	6,750			446
352.	Regional institutional strengthening and development of INDAP - Chile			7,408	7,854		
353.	Prospective study of markets for Chilean agriculture, livestock, and agribusiness exports to MERCOSUR			15,399	15,399		
354.	Institutional cooperation network for rural impoverished regions, PRORURAL - Chile						
355.	Program to improve management of agricultural development organizations - Chile		37,988	38,064	76		
356.	Forestry, agriculture, and livestock policies: international aspects		28,688	28,688			
357.	Development of the Infoagro system 1999		2,414	176,217	229,692		55,888
358.	Institutional strengthening of the Rural Education Institute (IER)		4,012	4,012			
359.	Support for the operation related to the agreement between SAG and SENASA in Argentina for the battle against fruit flies		1,760	6,979	6,348		1,129
360.	Support program for rural micro-entrepreneurs in Latin America and the Caribbean		45,243	46,403	1,162		

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YEAR ENDED DECEMBER 31, 2000

No.	TRUST FUNDS	OPENING BALANCE December 31, 1999		TRANSACTIONS DURING THE YEAR		ENDING BALANCE December 31, 2000	
		Due from	Due to	Expenses and Other Movements	Fundings and other movements	Due from	Due to
361.	Poverty and environmental deterioration in Latin America			84,000	84,000		
362.	Administration of resources received by organizations of small farmers		92	31,820	32,118		390
363.	Implementation of an agricultural insurance program		268,061	382,154	176,781		62,687
364.	Letter of Understanding for administrative support for the world meeting on forest and natural resources in Argentina - R.C.		3,934	3,409	8,758		3,934
365.	Official evaluation of sunflower hybrids - Paraguay		1,272				6,621
366.	Cooperation agreement between IICA and the Ministry of Agriculture and Livestock of Brazil for sustainable development - Brazil						
367.	Implementation of the system to analyze risks and control of critical points in fishing products - Brazil	21,916					21,916
368.	Official evaluation of corn hybrids - Paraguay letter 6/95	3,265			3,265		
369.	Support for Bank of Northeastern Brazil in the Planning and Execution of Actions for Rural Development - Brazil		4,480	11,876	16,057		8,662
370.	Technical Cooperation from IICA to support SUDENE - Brazil		49,062	119,034	66,895		30,198
371.	Strengthening of plant health services to facilitate the trade of agricultural products in the southern countries - R.C./Uruguay		30,198				
372.	Office of Agricultural Planning (ODEPA) - Additional Letter of Understanding - Chile		80,241	164,337	126,206		42,110
373.	National Forestry Institute - Argentina		16,191	60,467	54,870		10,594
374.	Development Corporation in the San Francisco Valley (CODEVASF) - Brazil	2,437		5,154	4,726		2,865
375.	Brazil SNAD Lanara - Brazil	11,587					11,587
376.	Brazilian Company for Agricultural Research (EMBRAPA) - International consultants - Brazil		1,038,160	361,081	75,863		752,942
377.	Agreement between the Ministry of Agriculture and IICA to establish technical cooperation to support plant health activities - Brazil	8,989					8,586
378.	Support for preparing the project to develop a new Brazilian health policy		47,707	8,777		8,989	
379.	Secretariat of Agriculture from the state of Rio Grande do Sul		1,511	239,148	241,569		38,930
380.	State of Pernambuco, Agreement between the World Bank and the Government of Brazil - Brazil						910
381.	Support for PROCISUR activities with IDB funds - Southern Region Center		3,949	739,143	841,540		106,346
382.	Agreement between the Inter-American Development Bank (IDB) and the Government of Brazil/PROMOAGRO - Brazil		120,454	47,502			72,952
383.	Technical cooperation agreement with the Bank of Northeastern Brazil S/A - BNB - Brazil	144,712				9,958	134,754
		40,582					40,582

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No.	TRUST FUNDS	OPENING BALANCE December 31, 1999		TRANSACTIONS DURING THE YEAR		ENDING BALANCE December 31, 2000	
		Due from	Due to	Expenses and Other Movements	Fundings and other movements	Due from	Due to
384.	Technical Cooperation Project for Planning of Brazilian Regional Development (IICA/SEPRE-MFO)	29,718	106,494	919,337	833,207		20,364
385.	International Center for Tropical Agriculture (CIAT) - Brazil			28,241			
386.	Agreement between SAGYP and the Government of Argentina			25,000			
387.	Workshop on multilateral trade disciplines of the WTO and Livestock Trade Policies				25,000		
388.	Support for the Conversion and Development Program of La Granja - Uruguay		33				33
389.	Support for the National Board of La Granja (JUNAGRA) in internal management - Uruguay	204,227	416,704		244,184	57,959	31,707
390.	Strengthening of the management of the National Plan of Sitos (MGAP/MTOP) - Uruguay	167	56,758		56,591		
391.	Strengthening of the Technical Cooperation and Projects Unit of MGAP (UPCT) - Uruguay	216	194,552		194,336		
392.	Support for Agricultural Policy Preparation, Evaluation, and Analysis	181	191,364		191,183		
393.	Letter of understanding No. 2 of the Cooperation Agreement with MGAP, for support of the modernization of the agricultural sector - Uruguay	70	1,186,340		1,273,779		
394.	Execution of letter of understanding No. CM8 - Uruguay	138	17,975		17,837		
395.	Support for MGAP/CMIO International Affairs Coordination Unit	1,201	132,776		131,576		
396.	Ministry of Livestock, Agriculture, and Fisheries - Strengthening of the Directorate for Plant Health - Uruguay	1,225	201,899		200,674		87,509
397.	Ministry of Livestock, Agriculture, and Fisheries (MGAP) - Institutional Modernization Program - Uruguay	1,858	1,138,657		1,136,799		
398.	Agreement between the Ministry of Agriculture, Livestock, and Fisheries and IICA for farm support - Argentina	209,849	640,267		430,419		
399.	Support for INIA to operate jointly with MGAP in the consolidation of strategic areas for institutional modernization - Uruguay	2,080	234,654		232,574		
400.	Support for strengthening of the general directorate of renewable natural resources of MGAP - Uruguay	75	368,090		368,015		
401.	Support for PROVA in the execution of validation projects as part of the activities of PRONADEGA GTZ - Uruguay	1,927	124,908		122,981		
402.	Support for the strengthening of the management skills of the Swiss colony dairy school with IDB funds - Uruguay	53,436	27,288		5,519		31,666
403.	Letter of Understanding between PRONAPPA and IICA for rendering technical cooperation services to enable medium-term crisis and analysis of programs with the Ministry of Agriculture	17,854	17,804				50

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No.	TRUST FUNDS	OPENING BALANCE December 31, 1999		TRANSACTIONS DURING THE YEAR		ENDING BALANCE December 31, 2000	
		Due from	Due to	Expenses and Other Movements	Fundings and other movements	Due from	Due to
404.	Support to improve industrial competitiveness in the food sector - Uruguay		2,326	102,058	126,072		26,340
405.	Performance of a study on the employment, income, and living conditions of rural homes	13,234		79,019	67,160		1,374
406.	Contract with the Brazilian Company for Agricultural Research (EMBRAPA) - Brazil	30,562					30,562
407.	Cooperative Program for Agriculture Technological Development of the Southern Cone (PROCISUR) - Basic structure and special projects - R.C.	205,911		488,463	371,362		88,810
408.	Additional contributions to the PROCITROPICOS Project - R.C.	2,117					2,117
409.	Modernization of the National Basic Network of Meteorology, Remote Sensors, Telecommunications, and Agrometeorology - Brazil		46,108	358,596	533,784		129,080
410.	IICA/state of Piauí (PAPP) Agreement - Brazil	165,780		425,692	250,465	9,448	
411.	IICA/state of Ceara (PAPP) Agreement	89,867		613,143	797,683		274,407
Contracts, Agreements, and Grants Subscribed during the Year:							
412.	Program of sensibilizations and training in the analysis of risk and control of critical points APPCC-ABIA			17,284	17,284		
413.	Services Contract between IICA and Luis Eduardo Magalhaes foundation with the intervention of SEPLANTEC (FLEM)			43,075	53,791		10,716
414.	Support to the executive secretary of the secretariat of agriculture and provisions of the state of Rio Grande do Sul in the implantation of rural sector			54,226	120,915		66,689
415.	Actions for the development of regional and national integration			1,307,398	2,555,833		1,248,436
416.	Support to the development of the agricultural sector of Rio Grande do Sul			200,675	509,187		308,512
417.	Program of sensibilizations and training in the analysis of risk and control of critical points APPCC-ABIA						
418.	Implementation of irrigation actions on the new legal and conceptual frameworks (Irrigation Drenagen)			15,028	14,297	731	
419.	Support for the execution of the plan of action agreement between the government of Peru and Chile to intensify the fight against the mediterranean fly in the border areas			670,865	2,536,778		1,865,913
420.	Program to support the development of small cotton farmers (PRODESAL)			243,675	264,128		20,453
421.	Execution of the program for the eradication of newcastle sickness in Paraguay			1,570,835	2,585,043		1,014,208
422.	Letters of understanding between the MGAP/IICA "Support the program of agricultural services"			1,716	1,716		
				31,190	31,190		

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No.	TRUST FUNDS	OPENING BALANCE December 31, 1999		TRANSACTIONS DURING THE YEAR		ENDING BALANCE December 31, 2000	
		Due from	Due to	Expenses and Other Movements	Fundings and other movements	Due from	Due to
423.	Normative and institutional support with the objective to reduce rural poverty in the MERCOSUR zone			32,451	46,835		14,385
424.	To elaborate a strategy of development for the productive transformation of the province of Jujuy, specially in the areas of Tobacco			49,765	50,000		235
425.	Microcredit for ruralworkers of no sources or scarce resources of the Lujan party of the Province of Buenos Aires			10,890	11,364		474
426.	Development of a program on agrobusiness and foods			16,164	15,886	278	
427.	Support the activities of development vitivinicola			62,774	138,378		75,604
428.	Instrumentalization of measures directed to complete the pending situations of the liquidation of the former Cooperation of Beef Producers in Argentina (EXCAP)						
429.	Characterization and development of germoplasma for the improvement of industrial quality of wheat in Southern cone			121,942	202,685		80,743
430.	Development of technologies for the integrated management of the fusariosis of the wheat stem			56,627	79,100		22,473
431.	Genetic characterization of Nothojagus obliqua and Nothoalpina through molecular and isoenzymatic markers			69,092	87,600		18,508
	SITE: NORTHERN REGION			68,835	92,215		23,380
	Contracts, Agreements, and Grants from Prior Periods:						
432.	Other terminated funds					11,150	
433.	Secretariat of Agriculture and Water Resources (SARH) - Verification of Toxic Residues - Mexico	10,518		21,669			
434.	Project for Agricultural and Forestry Research and Extension PIEX/INIFAP - Mexico	7,143		75,315	79,043		10,871
435.	Agreement between IICA and SARH for Cooperation on the eradication of fruit flies - Mexico	149,219		152,089	2,870		
436.	Support for Actions to strengthen SAGAR's Managerial Skills for Organization and Operation of Systems - Product and Systems - species	752,907		5,937,594	6,263,866		1,079,178
		1,103,674		1,172,129	68,755		300

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No.	TRUST FUNDS	OPENING BALANCE December 31, 1999		TRANSACTIONS DURING THE YEAR		ENDING BALANCE December 31, 2000	
		Due from	Due to	Expenses and Other Movements	Fundings and other movements	Due from	Due to
437.	Secretariat of Agriculture and Water Resources (SARH) - GPE vaccine - Mexico		323,384	1,243,535	1,275,244		355,093
438.	Support for the instrumentation of rural development components of SAGAR - Mexico		5,341,257	4,279,196	188,704		1,250,765
439.	Strengthening of Programs for Agriculture and Livestock Health developed by CONASAG		180,642	6,673,682	7,397,811		904,772
440.	Support for the Execution of Planning Components		304,370	1,726,370	1,480,400		58,401
	Contracts, Agreements, and Grants Subscribed during the Year:						
441.	Ceres Hemispheric Forum Food Safety Through Dynamic Leadership			50,000	100,000		50,000
442.	Food safety in Latin America			113,707,981	117,393,098	1,039,779	42,034,858
	Sub total	1,588,694	38,898,670	(1,795,588)			
	Less - Other movements						
	TOTAL	\$1,588,694	\$38,898,670	\$111,912,393	\$115,597,510	\$1,039,779	\$42,034,858