

UNIVERSIDAD PERUANA CAYETANO HEREDIA

Research projects funded by federal funds of the United States of North America, through contracts and subcontracts subscribed between Universidad Peruana Cayetano Heredia and National Institute of Health (NIH) and universities of the United States of North America, respectively, for the period from 1 January 2015 to 31 December 2015.

UNIVERSIDAD PERUANA CAYETANO HEREDIA

Research projects funded by federal funds of the United States of North America, through contracts and subcontracts subscribed between Universidad Peruana Cayetano Heredia and National Institute of Health (NIH) and universities of the United States of North America.

Audit Report to the Statements of Expenditures for the period from 1 January 2015 to 31 December 2015.

Content

- I. Independent auditors' report**
- II. Introduction**
- III. General information of the research projects**
 - 3.1. Legal Incorporation of Universidad Peruana Cayetano Heredia.
 - 3.2. Research projects' funding.
 - 3.3. Consolidated statement of expenditures of the Research Projects.
 - 3.4. Individual statements of expenditures of the Research Projects.
- IV. Verification and background of the work**
- V. Financial, accounting and administrative verification**
 - 5.1. Main accounting policies.
 - 5.2. Expenditures review of Research Projects.
- VI. Internal Control**
- VII. Compliance with the terms of the contracts, subcontracts, laws and applicable regulations**
- VIII. Opportunities of improvement and recommendations**

US\$ = U.S. dollar

INDEPENDENT AUDITOR'S REPORT

To the University Director Universidad Peruana Cayetano Heredia

1. We have audited the Statements of expenditures of fifty Research Projects (hereinafter the Projects) of **Universidad Peruana Cayetano Heredia** (a non-profit educational body, hereinafter The University), which were financed by federal funds of the United States of North America, through subcontracts with Universidad Peruana Cayetano Heredia and the National Institute of Health (hereinafter, NIH) and several universities of the United States of North America, respectively, from 1 January 2015 to 31 December 2015.

Responsibility of the Administration Directorate General for the Statements of Expenditures

2. The Administration Directorate General of **Universidad Peruana Cayetano Heredia** is responsible of the preparation and reasonable presentation of these Statements of Expenditures in accordance with the execution/expense basis. This responsibility includes: designing, implementing and maintaining the internal control relevant for the preparation and fairly presentation of the statements of expenditures that are free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

3. Our responsibility is to express an opinion on these Statements of expenditures of each Research Project based on our audit. Our audit was performed in accordance with the Generally Accepted Government Auditing Standards of North America (GAGAS), the compliance supplement of the Office of Management and Budget – OMB –) of the United States of North America – Circular A 133 and the International Auditing Standards (IAS). Those standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the statements of expenditures are free from material misstatement.

Internal Control Compliance Report

4. The Administration Directorate General of Universidad Peruana Cayetano Heredia is responsible of establishing and keeping an effective internal control. When planning and performing our audit, we consider the internal control that may have a direct and material effect on the expenditures to determine the appropriate procedures in the performance of our review, based on which we will be able to provide an opinion regarding the compliance of the internal control in accordance with Circular OMB A-133.

In our opinion, we consider that no material deficiency has been found in our internal control review in accordance with Circular OMB A-133; for the period from 1 January 2015 to 31 December 2015.

Independent Auditors' Report (Continued)

Opinion

5. In our opinion, the Statements of expenditures present fairly, in all material aspects, the financial position of the Research Projects, executed by Universidad Peruana Cayetano Heredia and funded directly by National Institute of Health (NIH) and indirectly by NIH through Universities in the United States of North America, these are required by the federal entity of the United States of North America - National Institute of Health (NIH) based in Circular OMB A-133, for the period from January 1 2015 to December 31 2015.

Countersigned by:

Panez, Chacallaza y Asociados Sociedad Civil de R.L.

A member firm of RSM International, which is an affiliation of independent accounting and consulting firms. RSM International and each of its affiliate member firms are independent legal entities. RSM International does not itself provide accounting or consultancy services. Panez, Chacallaza & Asoc. S.C.R.Ltda provides such services on its own account



Alberto Alcántara Bernaola (Partner)
Peruvian Certified Public Accountant
Registration N° 3380

14 October 2016
Lima, Peru

UNIVERSIDAD PERUANA CAYETANO HEREDIA

Notes to the Statements of Expenditures of the Research Projects funded by federal funds of the United States of North America, through direct contracts with National Institute of Health (NIH) and indirectly with NIH through Universities in the United States of North America.

For the period from 1 January 2015 to 31 December 2015

II. INTRODUCTION

This report present the audit results of the following Research Projects, for the period from January 1 2015 to December 31 2015:

Project 1: Drug discovery for mental disorders: Preclinical studies of peruvians botanicals.

Project 2: ICTuS: Interdisciplinary cerebrovascular training program in South America.

Project 3: Implementation of foot thermometry and sms to prevent diabetic foot ulcer in high risk subjects in Peru.

Project 4: Lauching a salt substitute to reduce blood pressure at the population level – Peru.

Project 5: Training in parasitic diseases and central nervous system infections in Peru.

Project 6: Use of bisphosphonates to reduce the calcification process in animal models of cisticercosis.

Project 7: Glocal health Fellowship subcontract Patricia Ferrer.

Project 8: Glocal health Fellowship subcontract Alfonso Silva – Santisteban.

Project 9: Glocal health Fellowship subcontract Andrea Ruiz.

Project 10: Early detection of congenital Chagas disease.

Project 11: Macrophage polarization and glutathione levels in the TB-Helminth Co-infection.

Project 12: Interamerican training for innovations in emerging infectious diseases.

Project 13: Disrupting vector-borne disease transmission in complex urban enviroments.

Project 14: Pig tongue diagnostic: Community based control of tapeworms.

Project 15: Predictors of cardiomyopathy progression in a chagas disease cohort in Bolivia.

Project 16: Optimizing ring screening strategy for control of taenia solium infectium.

Project 17: Fogarty global health fellows coordinating center.

Project 18: Inter-american e-capacity research training in infectious and chronic diseases.

Project 19: Combined albendazole and praziquantel in subarachnoid NCC, CCC, lead application.

Project 20: Peru infectious diseases epidemology research training consortium.

Project 21: Improving participation in vector control campaigns through behavioral economics.

Project 22: Combined albendazole plus praziquantel in subarachnoid NCC, DCC application.

Project 23: Cough a rapid indicator of response to therapy in pulmonary tuberculosis.

Project 24: Infectious diseases training program in Bolivia: South - South training with Peru.

Project 25: Natural infection of norovirus and sapovirus in a birth cohort in a peruvian periurban community.

Project 26: Kuskaya: An interdisciplinary training program for innovation in global health.

Project 27: Runachay: Information and communication technologies for global health research.

Project 28: Exploring psychosocial determinants for the low participation of Peruvian Women.

Project 29: The South American Program in HIV Prevention Research (SHAPIR) Training.

Project 30: Planning a skill-building program to prevent AIDS in male and transgender sex workers in Peru.

- Project 31: Colonization of the placenta by treponema pallidum, congenital syphilis and a new vaccine
- Project 32: Quipu: The andean global health informatics research and training
- Project 33: NIH Fogarty training grant.
- Project 34: CCASAnet: Caribbean Central and South America network.
- Project 35: Tuberculosis trials consortium.
- Project 36: Enteric infections, enteropathy and malnutrition.
- Project 37: Lactoferrin for prevention of neonatal sepsis .
- Project 38: Impact of fascioliasis among children in the peruvian highlands.
- Project 39: Paracas: Program for advanced research capacities for AIDs in Peru.
- Project 40: Glocal health fellowship subcontract Larissa Otero.
- Project 41: Alpaca Nanobodies for musculoskeletal tissue
- Project 42: Syphilis: Translating technology to understand a neglected epidemic.
- Project 43: Developing a state of-the-art combination HIV prevention program for MSM/transwomen.
- Project 44: Human parasite and mosquito determinants of plasmodium vivax.
- Project 45: Epidemiology of malaria in the peruvian and brazilian amazon.
- Project 46: Shared laboratory resource-core C – ICEMR.
- Project 47: Predicting risk of human leptospiros by environmental surveillance.
- Project 48: Core A training – ICEMR.
- Project 49: Core B data management – ICEMR.
- Project 50: 1/2 regional geohealth centred in Peru – US.

III. GENERAL INFORMATION

3.1 Legal incorporation of Universidad Peruana Cayetano Heredia

The Universidad Peruana Cayetano Heredia was created by Supreme Decree N° 018 dated 22 September 1961. It is a non-state and non-profit private University. Its main purpose is to provide superior education, promote and spread scientific research in all fields and prepare students in the professional field, as well as promoting a university extension labor. It is governed by the new University Law 30220 and its complementary standards, bylaws, regulations and leadership.

3.2 Research projects' Funding

The funding of these Research Projects comes from federal funds of the United States of North America, specifically from the National Institute of Health - NIH, through contracts and subcontracts with Universidad Peruana Cayetano Heredia. These fundings are performed in two ways: directly between UPCH and NIH; and indirectly, through a subcontract where NIH finances a university in the Unites States of North America which at the same time subcontracts the research services of UPCH. The duration of our review is from 1 January 2015 to 31 December 2015.

3.3 Consolidated Statements of expenditures of the Research Projects

We present the consolidated statement of Research Projects (*) as follows.

(*) According to the details provided in the Research Projects, these have different annual budget duration, therefore it is not possible to perform a comparison between budget versus implementation. Consequently, we present the expenditures executed in accordance to the previously indicated in the Terms of Reference in the period from 1 January 2015 to 31 December 2015.

UNIVERSIDAD PERUANA CAYETANO HEREDIA

CONSOLIDATED STATEMENT OF EXPENDITURES

From the Research Projects funded by federal funds of the United States of North America, under contracts and subcontracts subscribed between Universidad Peruana Cayetano Heredia and the funding bodies.

For the period from 1 January 2015 to 31 December 2015.

	Direct Costs							Indirects Costs US\$	Total US\$
	Employees Benefits	Training	Travel Expenses	Consultants	Equipment and/or Supplies	Others	Consortium		
	US\$	US\$	US\$	US\$	US\$	US\$	US\$		
Research Projects									
Project 1	17,992	-	7,644	-	10,926	-	-	3,998	40,560
Project 2	23,263	-	5,000	7,500	28,277	-	-	5,104	69,144
Project 3	45,454	-	-	-	40,257	1,820	50,595	21,191	159,317
Project 4	241,342	462	30,340	-	15,436	93,261	-	24,269	405,110
Project 5	51,917	109,592	16,304	-	-	25,505	139,832	9,196	352,346
Project 6	31,416	-	5,032	-	11,528	952	-	8,640	57,568
Project 7	10,909	165	1,843	-	20	-	-	815	13,752
Project 8	8,156	-	-	99	2,904	-	-	775	11,934
Project 9	15,197	-	1,217	215	4,211	-	-	862	21,702
Project 10	44,554	-	-	-	22,611	14,853	-	3,663	85,681
Project 11	11,895	-	-	-	3,512	-	-	1,057	16,464
Project 12	12,268	1,163	-	-	-	-	-	1,475	14,906
Project 13	141,790	-	3,411	-	11,689	10,314	-	14,122	181,326
Project 14	6,784	-	-	-	7,295	11,093	-	2,972	28,144
Project 15	21,808	-	2,112	-	24,084	4,361	-	3,779	56,144
Project 16	106,948	-	8,073	-	83,207	24,882	-	19,465	242,575
Project 17	1,969	-	2,178	-	249	3,115	-	800	8,311
Project 18	16,178	-	-	4,200	3,652	10	-	1,492	25,532
Project 19	12,439	-	-	-	9	-	-	6,674	19,122
Project 20	6,631	71,462	3,493	30	7,573	80	-	7,881	97,150

UNIVERSIDAD PERUANA CAYETANO HEREDIA

CONSOLIDATED STATEMENT OF EXPENDITURES

From the Research Projects funded by federal funds of the United States of North America, under contracts and subcontracts subscribed between Universidad Peruana Cayetano Heredia and the funding bodies.

For the period from 1 January 2015 to 31 December 2015.

Project 21	149,487	-	8,072	-	19,778	16,305	-	12,450	206,092
Project 22	3,530	-	2,088	-	-	1,585	-	3,000	10,203
Project 23	6,635	-	-	-	13,532	-	-	-	20,167
Project 24	-	2,370	4,083	-	-	-	-	-	6,453
Project 25	751	-	-	-	4,600	-	-	-	5,351
Project 26	71,883	83,051	12,027	1,491	16,641	3,717	128,534	20,545	337,889
Project 27	75,537	1,680	600	1,500	6,903	2,906	-	3,950	93,076
Project 28	9,689	-	-	-	-	512	28,173	3,387	41,761
Project 29	9,130	-	-	5,000	-	-	-	2,012	16,142
Project 30	56,770	194	3,331	3,223	39,874	2,105	-	5,391	110,888
Project 31	2,789	-	-	5,321	2,637	3,587	-	3,500	17,834
Project 32	11,979	479	31,405	1,000	15,346	8,249	-	-	68,458
Project 33	18,087	10,930	3,458	-	10,857	13,248	40,663	7,290	104,533
Project 34	75,585	-	-	-	-	837	-	6,041	82,463
Project 35	103,372	448	4,535	17,686	15,084	44,730	-	15,532	201,387
Project 36	13,488	-	2,719	-	17,112	4,892	-	2,194	40,405
Project 37	83,351	-	-	-	4,444	60,472	-	15,743	164,010
Project 38	87,132	-	506	-	20,370	155	-	8,151	116,314
Project 39	128,882	137,950	7,215	-	10,439	8,606	61,641	15,877	370,610
Project 40	19,815	823	-	-	3,573	297	-	909	25,417
Project 41	-	-	-	-	4,124	1,329	-	-	5,453
Project 42	95,509	252	816	-	44,132	23,218	129,450	23,282	316,659
Project 43	58,122	-	13,395	51,600	321	993	-	5,211	129,642
Project 44	69,969	-	2,657	-	8,645	1,500	-	6,706	89,477
Project 45	75,383	-	5,647	-	29,398	12,564	-	11,386	134,378
Project 46	77,635	-	2,221	-	22,960	11,031	-	13,183	127,030
Project 47	71,443	-	7,647	-	24,156	7,689	-	8,138	119,073
Project 48	4,105	-	2,269	-	991	-	-	1,310	8,675
Project 49	14,861	-	1,201	-	4,482	-	-	4,317	24,861
Project 50	16,869	-	-	-	-	67	-	8,171	25,107
Total									
Expenditure	2,240,698	422,012	202,539	98,865	616,848	420,840	578,888	345,906	4,926,596

3.4 Individual statements of expenditures of the Research Projects

The statements of expenditure corresponding to the management from 1 January 2015 to 31 December 2015 funded directly or indirectly by NIH, are the following:

Project 1

UNIVERSIDAD PERUANA CAYETANO HEREDIA**STATEMENT OF EXPENDITURE****Drug discovery for mental disorders: Preclinical studies of peruvians botanicals**

Research Project funded by federal funds or the United States of North America, under direct contract with Institute National of Health – NIH.

For the period from 1 January 2015 to 31 December 2015.

Researcher: Dr. Vaisberg Wolach, Abraham Jaime

	Project Execution (*)	Budget (**)
	US\$	US\$
Direct costs		
Employees' benefits	17,992	44,031
Travel expenses	7,644	26,447
Equipment and/or supplies	10,926	29,497
Total direct costs	36,562	99,975
Total indirect costs - Overhead	3,998	7,998
Total Costs	40,560	107,973

Project execution period: From May 2013 to April 2017.

Overall objective of the Project: The objective of this Research is to discover new drugs that produce better results in the clinical evolution in regards to treatment of the mental disorders, using for such purpose the traditional medicine knowledge of the native populations in our country (Peru).

(*) It includes the duration of our review, from 1 January 2015 to 31 December 2015.

(**) The Budget is for referential purposes only from 1 May 2015 to 30 April 2017.

UNIVERSIDAD PERUANA CAYETANO HEREDIA**STATEMENT OF EXPENDITURES****ICTuS: Interdisciplinary cerebrovascular training program in South America**

Research Project funded by federal funds or the United States of North America, under subcontract with Washington University.

For the period from 1 January 2015 to 31 December 2015.

Researcher: Dr. García Lescano, Héctor Hugo

	Project Execution (*)	Budget (**)
	US\$	US\$
Direct costs		
Employees' benefits	23,263	38,829
Travel expenses	5,000	7,000
Consulting expenses	7,500	-
Equipment and/or supplies	28,277	28,300
Others	-	7,000
Total direct costs	64,040	81,129
Total indirect costs - Overhead	5,104	7,000
Total Costs	69,144	88,129

Project execution period: From June 2014 to May 2015.

Overall objective of the Project: The objective of this Research is to reduce the morbidity and the mortality of the cerebrovascular disease in Peru by identifying the environmental factors, life style and reception risk for cerebrovascular accident, as well as developing policies to reduce the risk factors at identified population level through the program.

(*) It includes the duration of our review, from 1 January 2015 to 31 December 2015.

(**) The Budget is for referential purposes only from 1 June 2015 to 31 May 2016.

UNIVERSIDAD PERUANA CAYETANO HEREDIA**STATEMENT OF EXPENDITURES****Implementation of foot thermometry and sms to prevent diabetic foot ulcer in high risk subjects in Peru**

Research Project funded by federal funds or the United States of North America, under direct contract with Institute National of Health – NIH.

For the period from 1 January 2015 to 31 December 2015.

Researcher: Dr. Miranda Montero, Juan Jaime

	Project Execution (*)	Budget (**)
	US\$	US\$
Direct costs		
Employees' benefits	45,454	61,290
Consulting expenses	-	8,000
Equipment and/or supplies	40,257	1,836
Consortium	50,595	51,813
Other	1,820	5,417
Total direct costs	138,126	128,356
Total indirect costs - Overhead	21,191	10,268
Total Costs	159,317	138,624

Project execution period: From September 2014 to August 2018.

Overall objective of the Project: The objective of this Research is to determine the usefulness of text messaging to remind patients to perform measurements and evaluate the impact in the results.

(*) It includes the duration of our review, from 1 January 2015 to 31 December 2015.

(**) The Budget is for referential purposes only from 1 June 2015 to 31 May 2016.

UNIVERSIDAD PERUANA CAYETANO HEREDIA**STATEMENT OF EXPENDITURES****Lauching a salt substitute to reduce blood pressure at the population level – Peru**

Research Project funded by federal funds or the United States of North America, under subcontract with The Johns Hopkins Bloomberg School of Public Health.
For the period from 1 January 2015 to 31 December 2015.

Researcher: Dr. Robert Gilman

	Project Execution (*)	Budget (**)
	US\$	US\$
Direct costs		
Employees' benefits	241,342	278,034
Training expenses	462	-
Travel expenses	30,340	14,033
Equipment and/or supplies	15,436	7,416
Others	93,261	64,541
Total direct costs	380,841	364,024
Total indirect costs - Overhead	24,269	29,122
Total Costs	405,110	393,146

Project execution period: From April 2012 to March 2017.

Overall objective of the Project: The objective of this Research is to implement a salt substitute to face high blood pressure. The data created and the lessons learned of this study will provide a solid platform to face the possible interventions applicable to low and middle income environments.

(*) It includes the duration of our review, from 1 January 2015 to 31 December 2015.

(**) The Budget is for referential purposes only from 1 April 2015 to 31 March 2016.

UNIVERSIDAD PERUANA CAYETANO HEREDIA**STATEMENT OF EXPENDITURES****Training in parasitic diseases and central nervous system infections in Peru**

Research Project funded by federal funds or the United States of North America, under direct contract with Institute National of Health – NIH.

For the period from 1 January 2015 to 31 December 2015.

Researcher: Dr. García Lescano, Héctor Hugo

	Project Execution (*)	Budget (**)
	US\$	US\$
Direct costs		
Employees' benefits	51,917	15,985
Training expenses	109,592	69,317
Travel expenses	16,304	10,005
Consortium	139,832	141,753
Others	25,505	-
Total direct costs	343,150	237,060
Total indirect costs - Overhead	9,196	5,387
Total Costs	352,346	242,447

Project execution period: From July 1999 to July 2016.

Overall objective of the Project: The objective of this Research is to provide scholarships to students at masters and doctoral levels in program of short, medium and long term both in Peru and abroad, to allow the students to have a formation in infectious diseases and build the research infrastructure in Peru, so they can study infectious diseases of local importance.

(*) It includes the duration of our review, from 1 January 2015 to 31 December 2015.

(**) The Budget is for referential purposes only from 1 July 2015 to 30 June 2016.

UNIVERSIDAD PERUANA CAYETANO HEREDIA**STATEMENT OF EXPENDITURES****Use of bisphosphonates to reduce the calcification process in animal models of cysticercosis**

Research Project funded by federal funds or the United States of North America, under direct contract with Institute National of Health – NIH.

For the period from 1 January 2015 to 31 December 2015.

Researcher: Dr. Bustos Palomino, Javier Arturo

	Project Execution (*)	Budget (**)
	US\$	US\$
Direct costs		
Employees' benefits	31,416	83,600
Travel expenses	5,032	3,000
Equipment and/or supplies	11,528	26,600
Others	952	11,800
Total direct costs	48,928	125,000
Total indirect costs - Overhead	8,640	8,640
Total Costs	57,568	133,640

Project execution period: From March 2015 to February 2017.

Overall objective of the Project: The objective of this Research is to evaluate the likelihood and the residual calcification degree from the brain and muscular cystic degeneration and cysts in the animal models.

(*) It includes the duration of our review, from 1 January 2015 to 31 December 2015.

(**) The Budget is for referential purposes only from 1 March 2015 to 28 February 2016.

UNIVERSIDAD PERUANA CAYETANO HEREDIA**STATEMENT OF EXPENDITURES****Glocal health Fellowship subcontract Patricia Ferrer**

Research Project funded by federal funds or the United States of North America, under subcontract with The University of California.

For the period from 1 January 2015 to 31 December 2015.

Researcher: Dr. Andrés Lescano

	Project Execution (*)	Budget (**)
	US\$	US\$
Direct costs		
Employees' benefits	10,909	20,000
Trainings expenses	165	-
Travel expenses	1,843	-
Consulting expenses	-	5,675
Equipment and/or supplies	20	-
Others	-	1,950
Total direct costs	12,937	27,625
Total indirect costs - Overhead	815	3,600
Total Costs	13,752	31,225

Project execution period: From July 2015 to May 2016.

Overall objective of the Project: The objective of this Research is to offer an scholarship to a student to plan and perform a research Project of the global health, gathering data, analyzing, preparing reports and developing a plan for the presentation of summaries in international conferences and manuscripts for its publication.

(*) It includes the duration of our review, from 1 January 2015 to 31 December 2015.

(**) The Budget is for referential purposes only from 1 July 2015 to 31 May 2016.

UNIVERSIDAD PERUANA CAYETANO HEREDIA**STATEMENT OF EXPENDITURES****Glocal health Fellowship subcontract Alfonso Silva - Santisteban**

Research Project funded by federal funds or the United States of North America, under subcontract with The University of California.

For the period from 1 January 2015 to 31 December 2015.

Researcher: Dr. Andrés Lescano

	Project Execution (*)	Budget (**)
	US\$	US\$
Direct costs		
Employees' benefits	8,156	35,000
Travel expenses	-	5,000
Consulting expenses	99	675
Equipment and/or supplies	2,904	5,000
Others	-	1,950
Total direct costs	11,159	47,625
Total indirect costs - Overhead	775	3,600
Total Costs	11,934	51,225

Project execution period: From July 2015 to May 2016.

Overall objective of the Project: The objective of this Research is to offer an scholarship to a student to plan and perform a research Project of the global health, gathering data, analyzing, preparing reports and developing a plan for the presentation of summaries in international conferences and manuscripts for its publication.

(*) It includes the duration of our review, from 1 January 2015 to 31 December 2015.

(**) The Budget is for referential purposes only from 1 July 2015 to 31 May 2016.

UNIVERSIDAD PERUANA CAYETANO HEREDIA**STATEMENT OF EXPENDITURES****Glocal health Fellowship subcontract Andrea Ruiz**

Research Project funded by federal funds or the United States of North America, under subcontract with The University of California.

For the period from 1 January 2015 to 31 December 2015.

Researcher: Dr. Andrés Lescano

	Project Execution (*)	Budget (**)
	US\$	US\$
Direct costs		
Employees' benefits	15,197	35,000
Travel expenses	1,217	5,000
Consulting expenses	215	675
Equipment and/or supplies	4,211	5,000
Others	-	1,950
Total direct costs	20,840	47,625
Total indirect costs - Overhead	862	3,600
Total Costs	21,702	51,225

Project execution period: From July 2015 to May 2016.

Overall objective of the Project: The objective of this Research is to offer an scholarship to a student to plan and perform a research Project of the global health, gathering data, analyzing, preparing reports and developing a plan for the presentation of summaries in international conferences and manuscripts for its publication.

(*) It includes the duration of our review, from 1 January 2015 to 31 December 2015.

(**) The Budget is for referential purposes only from 1 July 2015 to 31 May 2016.

UNIVERSIDAD PERUANA CAYETANO HEREDIA**STATEMENT OF EXPENDITURES****Early detection of congenital Chagas disease**

Research Project funded by federal funds or the United States of North America, under subcontract with The Johns Hopkins Bloomberg School of Public Health.
For the period from 1 January 2015 to 31 December 2015.

Researcher: Dr. Robert Gilman

	Project Execution (*)	Budget (**)
	US\$	US\$
Direct costs		
Employees' benefits	44,554	44,558
Travel expenses	-	2,500
Equipment and/or supplies	22,611	40,071
Others	14,853	5,464
Total direct costs	82,018	92,593
Total indirect costs - Overhead	3,663	7,407
Total Costs	85,681	100,000

Project execution period: From July 2015 to May 2016.

Overall objective of the Project: The objective of this Research is to try the different methods to diagnose the disease of Chagas of mothers and children, in order to start an early and appropriate treatment.

(*) It includes the duration of our review, from 1 January 2015 to 31 December 2015.

(**) The Budget is for referential purposes only from 1 March 2015 to 28 February 2016.

UNIVERSIDAD PERUANA CAYETANO HEREDIA**STATEMENT OF EXPENDITURES****Macrophage polarization and glutathione levels in the TB-Helminth Co-infection**

Research Project funded by federal funds or the United States of North America, under subcontract with The Johns Hopkins Bloomberg School of Public Health.
For the period from 1 January 2015 to 31 December 2015.

Researcher: Dra. Patricia Sheen Cortavarria

	Project Execution (*)	Budget (**)
	US\$	US\$
Direct costs		
Employees' benefits	11,895	27,600
Equipment and/or supplies	3,512	44,408
Others	-	4,000
Total direct costs	15,407	76,008
Total indirect costs - Overhead	1,057	6,080
Total Costs	16,464	82,088

Project execution period: From July 2012 to June 2016.

Overall objective of the Project: The objective of this Research is to investigate the presence of macrophage polarization, glutathione and exhaustion, as well as the effect on the tuberculosis macrophage killing.

(*) It includes the duration of our review, from 1 January 2015 to 31 December 2015.

(**) The Budget is for referential purposes only from 1 July 2015 to 30 June 2016.

UNIVERSIDAD PERUANA CAYETANO HEREDIA**STATEMENT OF EXPENDITURES****Interamerican training for innovations in emerging infectious diseases**

Research Project funded by federal funds or the United States of North America, under subcontract with Tulane University School of Public Health & Tropical Medicine.

For the period from 1 January 2015 to 31 December 2015.

Researcher: Dr. Zimic Peralta, Mirko

	Project Execution (*)	Budget (**)
	US\$	US\$
Direct costs		
Employees' benefits	12,268	25,700
Training expenses	1,163	-
Equipment and/or supplies	-	24,519
Total direct costs	13,431	50,219
Total indirect costs - Overhead	1,475	4,018
Total Costs	14,906	54,237

Project execution period: From August 2012 to August 2016.

Overall objective of the Project: The objective of this Research is the formation of interdisciplinary research teams that can face in a creative and sustainable way the problems of emerging infectious diseases, through the development of profitable tools that may be effectively applied in Latin America and other parts of the developing world; therefore, the proposed program is very important for the public health.

(*) It includes the duration of our review, from 1 January 2015 to 31 December 2015.

(**) The Budget is for referential purposes only from 1 September 2015 to 31 August 2016.

UNIVERSIDAD PERUANA CAYETANO HEREDIA**STATEMENT OF EXPENDITURES****Disrupting vector-borne disease transmission in complex urban environments**

Research Project funded by federal funds or the United States of North America, under subcontract with the University of Pennsylvania.

For the period from 1 January 2015 to 31 December 2015.

Researcher: Dr. Naquira Velarde, Cesar Gabriel

	Project Execution (*)	Budget (**)
	US\$	US\$
Direct costs		
Employees' benefits	141,790	150,875
Travel expenses	3,411	4,190
Equipment and/or supplies	11,689	2,300
Others	10,314	19,160
Total direct costs	167,204	176,525
Total indirect costs - Overhead	14,122	14,122
Total Costs	181,326	190,647

Project execution period: From June 2013 to May 2016.

Overall objective of the Project: The objective of this Research is the improvement of vectoral transmission models, of pathogenic agents for the development of realistic methods to perform inferences on the observed spatial processes.

(*) It includes the duration of our review, from 1 January 2015 to 31 December 2015.

(**) The Budget is for referential purposes only from 1 June 2015 to 31 May 2016.

UNIVERSIDAD PERUANA CAYETANO HEREDIA**STATEMENT OF EXPENDITURES****Pig tongue diagnostic: Community based control of tapeworms**

Research Project funded by federal funds or the United States of North America, under subcontract with Oregon Health and Science University.

For the period from 1 January 2015 to 31 December 2015.

Researcher: Dr. García Lescano, Héctor Hugo

	Project Execution (*)	Budget (**)
	US\$	US\$
Direct costs		
Employees' benefits	6,784	36,600
Travel expenses	7,295	-
Equipment and/or supplies	-	15,460
Others	11,093	57,211
Total direct costs	25,172	109,271
Total indirect costs - Overhead	2,972	8,742
Total Costs	28,144	118,013

Project execution period: From May 2013 to June 2015.

Overall objective of the Project: The objective of this Research is to implement and evaluate the treatment addressed to carriers of Taenia Solium in cluster of houses around the pigs infected with cysticercosis.

(*) It includes the duration of our review, from 1 January 2015 to 31 December 2015.

(**) The Budget is for referential purposes only from 1 June 2015 to 31 May 2016.

UNIVERSIDAD PERUANA CAYETANO HEREDIA**STATEMENT OF EXPENDITURES****Predictors of cardiomyopathy progression in a chagas disease cohort in Bolivia**

Research Project funded by federal funds or the United States of North America, under subcontract with The Johns Hopkins Bloomberg School of Public Health.
For the period from 1 January 2015 to 31 December 2015.

Researcher: Dra. Verástegui Pimentel, Manuela

	Project Execution (*)	Budget (**)
	US\$	US\$
Direct costs		
Employees' benefits	21,808	40,000
Travel expenses	2,112	2,500
Equipment and/or supplies	24,084	13,000
Others	4,361	-
Total direct costs	52,365	55,500
Total indirect costs - Overhead	3,779	4,440
Total Costs	56,144	59,940

Project execution period: From February 2014 to January 2017.

Overall objective of the Project: The objective of this Research is to examine the biomarkers that will be used for the early detection of the Chagas disease to the heart, which may reflect early changes in structure and heart function. The measurement of the main result will be the progression of the Chagasic cardiomyopathy more than 4 years of follow up.

(*) It includes the duration of our review, from 1 January 2015 to 31 December 2015.

(**) The Budget is for referential purposes only from 1 February 2015 to 31 January 2016.

UNIVERSIDAD PERUANA CAYETANO HEREDIA

STATEMENTS OF EXPENDITURES

Optimizing ring screening strategy for control of taenia solium infectum

Research Project funded by federal funds or the United States of North America, under subcontract with Oregon Health and Science University.
For the period from 1 January 2015 to 31 December 2015.

Researcher: Dr. García Lescano, Héctor Hugo

	Project Execution (*)	Budget (**)
	US\$	US\$
Direct costs		
Employees' benefits	106,948	61,450
Training expenses	-	12,000
Travel expenses	8,073	14,000
Equipment and/or supplies	83,207	14,810
Others	24,882	6,000
Total direct costs	223,110	108,260
Total indirect costs - Overhead	19,465	6,996
Total Costs	242,575	115,256

Project execution period: From December 2013 to November 2018.

Overall objective of the Project: The objective of this Research is the prospective clinical intervention based in the community with five groups of study comparing intervention strategies in rings versus massive treatments for the transmission control of the Taenia Solium.

(*) It includes the duration of our review, from 1 January 2015 to 31 December 2015.

(**) The Budget is for referential purposes only from 1 December 2014 to 30 November 2015.

UNIVERSIDAD PERUANA CAYETANO HEREDIA**STATEMENT OF EXPENDITURE****Fogarty global health fellows coordinating center**

Research Project funded by federal funds or the United States of North America, under subcontract with Tulane University School of Public Health & Tropical Medicine.

For the period from 1 January 2015 to 31 December 2015.

Researcher: Dr. Zimic Peralta, Mirko

	Project Execution (*)	Budget (**)
	US\$	US\$
Direct costs		10,000
Employees' benefits	1,969	-
Travel expenses	2,178	-
Equipment and/or supplies	249	-
Others	3,115	-
Total direct costs	7,511	10,000
Total indirect costs - Overhead	800	800
Total Costs	8,311	10,800

Project execution period: Desde agosto 2014 hasta julio 2016.

Overall objective of the Project: The objective of this Research is to encourage research capabilities in low income countries and particularly to develop the next generation of clinical researchers, strengthen the research capabilities in international health, also promote collaboration of world health.

(*) It includes the duration of our review, from 1 January 2015 to 31 December 2015.

(**) The Budget is for referential purposes only from 1 August 2015 to 29 February 2016.

UNIVERSIDAD PERUANA CAYETANO HEREDIA**STATEMENT OF EXPENDITURES****Inter-american e-capacity research training in infectious and chronic diseases**

Research Project funded by federal funds or the United States of North America, under subcontract with Tulane University School of Public Health & Tropical Medicine.

For the period from 1 January 2015 to 31 December 2015.

Researcher: Dr. Zimic Peralta, Mirko

	Project Execution (*)	Budget (**)
	US\$	US\$
Direct costs		
Employees' benefits	16,178	9,107
Travel expenses	-	4,282
Consultancy expenses	4,200	3,750
Equipment and/or supplies	3,652	520
Others	10	4,100
Total direct costs	24,040	21,759
Total indirect costs - Overhead	1,492	1,741
Total Costs	25,532	23,500

Project execution period: From August 2014 to July 2016.

Overall objective of the Project: The objective of this Research is to develop a web platform for the formation in specific topics of TB- telediagnosis and MODS test.

(*) It includes the duration of our review, from 1 January 2015 to 31 December 2015.

(**) The Budget is for referential purposes only from 1 February 2015 to 31 January 2016.

UNIVERSIDAD PERUANA CAYETANO HEREDIA**STATEMENTS OF EXPENDITURES****Combined albendazole and praziquantel in subarachnoid NCC, CCC, lead application**

Research Project funded by federal funds or the United States of North America, under direct contract with Institute National of Health – NIH.

For the period from 1 January 2015 to 31 December 2015.

Researcher: Dr. García Lescano, Héctor Hugo

	Project Execution (*)	Budget (**)
	US\$	US\$
Direct costs		
Employees' benefits	12,439	158,200
Travel expenses	-	13,600
Consultancy expenses	-	12,000
Equipment and/or supplies	9	179,550
Others	-	36,500
Total direct costs	12,448	399,850
Total indirect costs - Overhead	6,674	26,696
Total Costs	19,122	426,546

Project execution period: From September 2015 to July 2016.

Overall objective of the Project: The objective of this Research is to show progressive advances in the treatment of patients with Neurocysticercosis (NCC), through Albendazole (ABZ) combined with Praziquantel (PZQ).

(*) It includes the duration of our review, from 1 January 2015 to 31 December 2015.

(**) The Budget is for referential purposes only from 1 September 2015 to 31 July 2016.

UNIVERSIDAD PERUANA CAYETANO HEREDIA

STATEMENTS OF EXPENDITURES

Peru infectious diseases epidemiology research training consortium

Research Project funded by federal funds or the United States of North America, under direct contract with National Institute of Health – NIH.

For the period from 1 January 2015 to 31 December 2015.

Researcher: Dr. Andrés Lescano

	Project Execution (*)	Budget (**)
	US\$	US\$
Direct costs		
Employees' benefits	6,631	39,688
Training	71,462	-
Consulting expenses	30	11,200
Travel expenses	3,493	12,200
Equipment and/or supplies	7,573	7,877
Consortium	-	98,661
Others	80	80,724
Total direct costs	89,269	250,350
Total indirect costs - Overhead	7,881	11,762
Total Costs	97,150	262,112

Project execution period: From September 2015 to July 2016.

Overall objective of the Project: The objective of this Research is to show progressive advances in the treatment of patients with Neurocysticercosis (NCC), through Albendazole (ABZ) combined with Praziquantel (PZQ).

(*) It includes the duration of our review, from 1 January 2015 to 31 December 2015.

(**) The Budget is for referential purposes only from 1 September 2015 to 31 July 2016.

UNIVERSIDAD PERUANA CAYETANO HEREDIA**STATEMENTS OF EXPENDITURES****Improving participation in vector control campaigns through behavioral economics**

Research Project funded by federal funds or the United States of North America, under subcontract with the University of Pennsylvania.

For the period from 1 January 2015 to 31 December 2015.

Researcher: Dr. Naquira Velarde, Cesar Gabriel

	Project Execution (*)	Budget (**)
	US\$	US\$
Direct costs		
Employees' benefits	149,487	108,329
Travel expenses	8,072	4,279
Equipment and/or supplies	19,778	9,372
Others	16,305	2,521
Total direct costs	193,642	124,501
Total indirect costs - Overhead	12,450	9,960
Total Costs	206,092	134,461

Project execution period: From July 2014 to May 2016.

Overall objective of the Project: The objective of this Research is to perform a random field work with three interventions to increase the participation in vector control campaigns made by the Ministry of Health (MINSa) in Arequipa, Peru.

(*) It includes the duration of our review, from 1 January 2015 to 31 December 2015.

(**) The Budget is for referential purposes only from 1 June 2015 to 31 May 2016.

UNIVERSIDAD PERUANA CAYETANO HEREDIA**STATEMENT OF EXPENDITURES****Combined albendazole plus praziquantel in subarachnoid NCC, DCC application**

Research Project funded by federal funds or the United States of North America, under direct contract with the National Institute of Health – NIH.

For the period from 1 January 2015 to 31 December 2015.

Researcher: Dr. Andrés Lescano

	Project Execution (*)	Budget (**)
	US\$	US\$
Direct costs		
Employees' benefits	3,530	19,269
Consulting expenses	-	6,123
Travel expenses	2,088	13,000
Equipment and/or supplies	-	13,470
Consortium	-	13,438
Others	1,585	9,700
Total direct costs	7,203	75,000
Total indirect costs - Overhead	3,000	6,000
Total Costs	10,203	81,000

Project execution period: From September 2015 to July 2016.

Overall objective of the Project: The objective of this Research is to establish a Data Coordination Center (DCC) for the request of clinical trial NIH/NINDS named "A randomized Trial of Combined Albendazole Plus Praziquantel for Subarachnoid Cysticercosis of the Sylvian Fissure or the Basal Cisterns".

(*) It includes the duration of our review, from 1 January 2015 to 31 December 2015.

(**) The Budget is for referential purposes only from 1 September 2015 to 31 July 2016.

UNIVERSIDAD PERUANA CAYETANO HEREDIA**STATEMENT OF EXPENDITURES****Cough a rapid indicator of response to therapy in pulmonary tuberculosis**

Research Project funded by federal funds or the United States of North America, under subcontract with The Johns Hopkins Bloomberg School of Public Health.
For the period from 1 January 2015 to 31 December 2015.

Researcher: Dr. Robert Gilman

	Project Execution (*)	Budget (**)
	US\$	US\$
Direct costs		
Employees' benefits	6,635	8,000
Equipment and/or supplies	13,532	1,259
Total direct costs	20,167	9,259
Total indirect costs - Overhead	-	741
Total Costs	20,167	10,000

Project execution period: From March 2012 to February 2016.

Overall objective of the Project: The objective of this Research is to evaluate the dynamic interrelationship of cough frequency, resistance patterns of tuberculosis, the response to the treatment in patients with sensitivity and the MDR-TB, as defined by the changes in the sputum smear and culture results.

(*) It includes the duration of our review, from 1 January 2015 to 31 December 2015.

(**) The Budget is for referential purposes only from 1 March 2015 to February 28 2016.

UNIVERSIDAD PERUANA CAYETANO HEREDIA**STATEMENT OF EXPENDITURES****Infectious diseases training program in Bolivia: South - South training with Peru**

Research Project funded by federal funds or the United States of North America, under subcontract with The Johns Hopkins Bloomberg School of Public Health.
For the period from 1 January 2015 to 31 December 2015.

Researcher: Dr. Robert Gilman

	Project Execution (*)	Budget (**)
	US\$	US\$
Direct costs		
Employees' benefits	-	8,000
Training expenses	2,370	32,400
Travel expenses	4,083	9,000
Equipment and/or supplies	-	5,500
Others	-	9,000
Total direct costs	6,453	63,900
Total indirect costs - Overhead	-	3,832
Total Costs	6,453	67,732

Project execution period: From May 2015 to January 2016.

Overall objective of the Project: The objective of this Research is to develop and build a long-time sustainable training program regarding infectious tropical diseases in Bolivia.

(*) It includes the duration of our review, from 1 January 2015 to 31 December 2015.

(**) The Budget is for referential purposes only from 1 May 2015 to 31 January 2016.

UNIVERSIDAD PERUANA CAYETANO HEREDIA**STATEMENT OF EXPENDITURES****Natural infection of norovirus and sapovirus in a birth cohort in a peruvian periurban community**

Research Project funded by federal funds or the United States of North America, under subcontract with The Johns Hopkins Bloomberg School of Public Health.

For the period from 1 January 2015 to 31 December 2015.

Researcher: Dr. Robert Gilman

	Project Execution (*)	Budget (**)
	US\$	US\$
Direct costs		
Employees' benefits	751	49,500
Equipment and/or supplies	4,600	18,498
Others	-	4,000
Total direct costs	5,351	71,998
Total indirect costs - Overhead	-	5,760
Total Costs	5,351	77,758

Project execution period: From June 2015 to May 2016.

Overall objective of the Project: The objective of this Research is to characterize the epidemiology of norovirus (NV) and sapovirus (SV) in Peruvian children, also to evaluate the acquisition of protective immunity to NV in an adjustments of regular exposition.

(*) It includes the duration of our review, from 1 January 2015 to 31 December 2015.

(**) The Budget is for referential purposes only from 1 June 2015 to 31 May 2016.

UNIVERSIDAD PERUANA CAYETANO HEREDIA**STATEMENT OF EXPENDITURES****Kuskaya: An interdisciplinary training program for innovation in global health**

Research Project financed by federal funds of the United States of North America, under direct contract with the National Institute of Health – NIH.

For the period from 1 January 2015 to 31 December 2015.

Researcher: Dr. García Funegra, Patricia

	Project execution (*)	Budget (**)
	US\$	US\$
Direct costs		
Employees' benefits	71,883	30,594
Travel expenses	12,027	7,257
Consultancy expenses	1,491	600
Training expenses	83,051	126,000
Equipment and/or supplies	16,641	12,892
Consortium	128,534	120,623
Other	3,717	2,983
Total Direct costs	317,344	300,949
Total Indirect costs - Overhead	20,545	13,728
Total Costs	337,889	314,677

Project execution period: From May 2014 to April 2017.

Overall objective of the project: The objective of this research is to develop a new generation of innovative leaders in Global Health (Kuskaya interns), that can work collaboratively with colleagues from north and south in interdisciplinary teams, focusing on problems in order to look for resolutions through the research.

(*) It includes the duration of our review, from 1 January 2015 to 31 December 2015.

(**) The Budget is for referential purposes only from 1 September 2015 to 30 August 2016.

UNIVERSIDAD PERUANA CAYETANO HEREDIA**STATEMENT OF EXPENDITURES****Runachay: Information and communication technologies for global health research**

Research project financed by federal funds of the United States of North America, under direct contract with the National Institute of Health – NIH.

For the period from 1 January 2015 to 31 December 2015

Researcher: Dr. Blas Blas, Magaly Marlitz

	Project execution (*)	Budget (**)
	US\$	US\$
Direct costs		
Employees's benefits	75,537	78,757
Travel expenses	600	2,380
Consultancy expenses	1,500	-
Training expenses	1,680	16,000
Equipment and/or supplies	6,903	1,500
Other	2,906	-
Total Direct costs	89,126	98,637
Total Indirect costs - Overhead	3,950	7,891
Total Costs	93,076	106,528

Project execution period: From May 2014 to April 2017.

Overall objective of the project: The objective of this research is to develop an electronic platform in order to offer distance learning opportunities in Spanish for short- and medium-term about research and the ICT use for Global Health research.

(*) It includes the duration of our review, from 1 January 2015 to 31 December 2015.

(**) The Budget is for referential purposes only from 1 May 2015 to 30 April 2016.

UNIVERSIDAD PERUANA CAYETANO HEREDIA**STATEMENT OF EXPENDITURES****Exploring psychosocial determinants for the low participation of Peruvian Women**

Research project financed by federal funds of the United States of North America, under direct contract with the National Institute of Health – NIH.

For the period from 1 January 2015 to 31 December 2015.

Researcher: Dr. Blas Blas, Magaly Marlitz

	Project execution (*)	Budget (**)
	US\$	US\$
Direct costs		
Employees' benefits	9,689	15,907
Consultancies	-	1,140
Equipment and/or supplies	-	100
Consortium	28,173	28,173
Others	512	186
Total Direct costs	38,374	45,506
Total Indirect costs - Overhead	3,387	3,387
Total Costs	41,761	48,893

Project execution period: From March 2015 to April 2017.

Overall objective of the project: The objective of this research is to explore the stigma roll and other psychological/cultural characteristics regarding to the participation in cancer care service.

(*) It includes the duration of our review, from 1 January 2015 to 31 December 2015.

(**) The Budget is for referential purposes only from 1 March 2015 to 30 April 2016.

UNIVERSIDAD PERUANA CAYETANO HEREDIA**STATEMENT OF EXPENDITURES****The South American Program in HIV Prevention Research (SHAPIR) Training**

Research project financed by federal funds of the United States of North America, under subcontract with the University of California, Los Angeles.
For the period from 1 January 2015 to 31 December 2015.

Researcher: Dr. García Funegra, Patricia

	Project execution (*)	Budget (**)
	US\$	US\$
Direct cost		
Employees' benefits	9,130	18,850
Consultancy expenses	5,000	-
Total Direct costs	14,130	18,850
Total Indirect costs - Overhead	2,012	1,508
Total Costs	16,142	20,358

Project execution period: From July 2011 to May 2016.

Overall objective of the project: The objective of this research is to provide the necessary access ways to the international research introduction in order to prevent HIV in South America. For such purpose, a research training program (SHAPIR) will be implemented to cover a large deficit that exists in the region regarding to this type of international researches.

(*) It includes the duration of our review, from 1 January 2015 to 31 December 2015.

(**) The Budget is for referential purposes only from 1 July 2015 to 31 May 2016.

UNIVERSIDAD PERUANA CAYETANO HEREDIA**STATEMENT OF EXPENDITURES****Planning a skill-building program to prevent AIDS in male and transgend sex workers in Peru**

Research project financed by federal funds of the United States of North America, under subcontract with the University of California, Los Angeles.

For the period from 1 January 2015 to 31 December 2015.

Researcher: Dr. García Funegra, Patricia

	Project execution (*)	Budget (**)
	US\$	US\$
Direct costs		
Employees' benefits	56,770	62,477
Training expenses	194	-
Travel expenses	3,331	-
Consultancy expenses	3,223	4,450
Equipment and supplies	39,874	49,670
Others	2,105	3,800
Total Direct costs	105,497	120,397
Total Indirect costs- Overhead	5,391	10,469
Total Costs	110,888	130,866

Project execution period: From January 2012 to June 2017.

Overall objective of the project: The objective of this research is to carry out the aplaning to develop and to evaluate a Capacity Building Programme (PFC) to prevent HIV/STD between male and transgend sex workers (TSMT) in Lima.

(*) It includes the duration of our review, from 1 January 2015 to 31 December 2015.

(**) The Budget is for referential purposes only from 1 July 2015 to 31 May 2016.

UNIVERSIDAD PERUANA CAYETANO HEREDIA**STATEMENT OF EXPENDITURES****Colonization of the placenta by treponema pallidum, congenital syphilis and a new vaccine**

Research projects financed by federal funds of the United States of North America, under subcontract signed with Rutgers University.

For the period from 1 January 2015 to 31 December 2015.

Researcher: Dr. García Funegra, Patricia

	Project Execution (*)	Budget (**)
	US\$	US\$
Direct costs		
Employees' benefits	2,789	42,104
Travel expenses	-	5,000
Consultancy costs	5,321	-
Equipments and/or supplies	2,637	20,000
Others	3,587	38,870
Total Direct costs	14,334	105,974
Total Indirect costs - Overhead	3,500	6,878
Total Costs	17,834	112,852

Project execution period: from August 2015 to January 2020.

Overall objective of the project: The objective of this research is to determine the impact of the adaptive immune response by antibodies to syphilis during colonization of the placenta and clinical presentations of congenital syphilis in pregnant women.

(*) It includes the duration of our review, from 1 January 2015 to 31 December 2015.

(**) The Budget is for referential purposes only from 1 August 2015 to 31 January 2016.

UNIVERSIDAD PERUANA CAYETANO HEREDIA**STATEMENT OF EXPENDITURES****Quipu: The andean global health informatics research and training**

Research projects financed by federal funds of the United States of North America, under direct contract signed with the National Institute of Health – NIH.
For the period from 1 January 2015 to 31 December 2015.

Researcher: Dr. García Funegra, Patricia

	Project execution (*)	Budget (**)
	US\$	US\$
Direct costs		
Employees' benefits	11,979	90,521
Training	479	-
Travel expenses	31,405	11,533
Consultancy expenses	1,000	760
Equipment and/or supplies	15,346	2,791
Consortium	-	23,223
Others	8,249	91,307
Total Direct costs	68,458	220,135
Total Indirect costs - Overhead	-	13,110
Total Costs	68,458	233,245

Project Execution Period: From September 2009 to March, 2015.

Overall objective of the project: The objective of this research is to develop and implement short-term and long-term training opportunities in computer science for Global Health in the Andean Region.

(*) It includes the duration of our review, from 1 January 2015 to 31 December 2015.

(**) The Budget is for referential purposes only from 1 July 2015 to 31 June 2016.

UNIVERSIDAD PERUANA CAYETANO HEREDIA**STATEMENT OF EXPENDITURES****NIH Fogarty training grant**

Research project financed by federal funds of the United States of North America, under subcontract with the University of California, San Diego.
For the period from 1 January 2015 to 31 December 2015.

Researcher: Dr. Gotuzzo Herencia, José Eduardo

	Project execution (*)	Budget (**)
	US\$	US\$
Direct costs		
Employees' benefits	18,087	46,800
Trainings	10,930	8,000
Travel expenses	3,458	-
Equipment and/or supplies	10,857	-
Consortium	40,663	-
Others	13,248	31,100
Total Direct costs	97,243	85,900
Total Indirect costs - Overhead	7,290	6,872
Total Costs	104,533	92,772

Project execution period: From July 2009 to June 2015.

Overall objective of the project: The objective of this research is to continue with the significant increase of the research capacity in emerging areas regarding to the endemic infectious diseases in Peru, mainly in the Peruvian Amazon forest.

(*) It includes the duration of our review, from 1 January 2015 to 31 December 2015.

(**) The Budget is for referential purposes only from 1 July 2015 to 30 June 2016.

UNIVERSIDAD PERUANA CAYETANO HEREDIA**STATEMENT OF EXPENDITURES****CCASAnet: Caribbean Central and South America network**

Research Project financed by federal funds of the United States of North America, under subcontract with Vanderbilt University - Medical Center.
For the period from 1 January 2015 to 31 December 2015.

Researcher: Dr. Gotuzzo Herencia, José Eduardo

	Project execution (*)	Budget (**)
	US\$	US\$
Direct costs		
Employees' benefits	75,585	72,888
Travel expenses	-	2,352
Consultancies expenses	-	501
Others	837	-
Total Direct costs	76,422	75,741
Total Indirect costs - Overhead	6,041	6,059
Total Costs	82,463	81,800

Project execution period: From June 2010 to June 2016.

Overall objective of the project: The objective of this research is to provide the opportunity to investigate changes in the epidemiology of the AIDS disease, in order to find care and treatment differences of this disease.

(*) It includes the duration of our review, from 1 January 2015 to 31 December 2015.

(**) The Budget is for referential purposes only from 1 July 2015 to 30 June 2016.

UNIVERSIDAD PERUANA CAYETANO HEREDIA**STATEMENT OF EXPENDITURES****Tuberculosis trials consortium**

Research project financed by federal funds of the United States of North America, under subcontract with Vanderbilt University - Medical Center.
For the period from 1 January 2015 to 31 December 2015.

Researcher: Dr. Gotuzzo Herencia, José Eduardo

	Project execution (*)	Budget (**)
	US\$	US\$
Direct cost		
Employees' benefits	103,372	117,246
Trainings	448	-
Travel expenses	4,535	6,500
Consultancy expenses	17,686	-
Equipment and/or supplies	15,084	25,322
Others	44,730	21,200
Total Direct costs	185,855	170,268
Total Indirect costs - Overhead	15,532	11,732
Total Costs	201,387	182,000

Project execution period: From June 2010 to June 2020.

Overall objective of the project: The objective of this research is to assess the effectiveness and tolerance, and to develop a dosing algorithm in order to determine the doses of levofloxacin for obtaining maximum effectiveness with acceptable tolerance and security.

(*) It includes the duration of our review, from 1 January 2015 to 31 December 2015.

(**) The Budget is for referential purposes only from 1 October 2014 to 30 September 2015.

UNIVERSIDAD PERUANA CAYETANO HEREDIA**STATEMENT OF EXPENDITURES****Enteric infections, enteropathy and malnutrition**

Research project financed by federal funds of the United States of North America, under subcontract with University of Texas Health Science Center at Houston.
For the period from 1 January 2015 to 31 December 2015.

Researcher: Dr. Ochoa Woodell, Theresa Jean

	Project execution (*)	Budget (**)
	US\$	US\$
Direct costs		
Employees' benefits	13,488	15,071
Travel expenses	2,719	2,200
Equipment and/or supplies	17,112	28,250
Others	4,892	1,000
Total Direct costs	38,211	46,521
Total Indirect costs - Overhead	2,194	3,257
Total Costs	40,405	49,778

Project execution period: From October 2015 to October 2016.

Overall objective of the project: The objective of this research is to measure the association between the prevalence of intestinal infections detected during the observation period, and the variation of indicator levels of immune activation and intestinal damage detected in blood. As well as to define characteristics of malnourished children's intestinal flora compared with healthy children in order to identify the type of intestinal flora more commonly associated with malnutrition.

(*) It includes the duration of our review, from 1 January 2015 to 31 December 2015.

(**) The Budget is for referential purposes only from 1 October 2014 to 30 September 2015.

UNIVERSIDAD PERUANA CAYETANO HEREDIA**STATEMENT OF EXPENDITURES****Lactoferrin for prevention of neonatal sepsis**

**Research Project financed by federal funds of the United States of North America, under subcontracted with University of Texas Health Science Center at Houston.
For the period from 1 January 2015 to 31 December 2015.**

Researcher: Dr. Ochoa Woodell, Theresa Jean

	Project execution (*)	Budget (**)
	US\$	US\$
Direct costs		
Employees' benefits	83,351	170,420
Equipment and/or supplies	4,444	5,000
Others	60,472	59,485
Total Direct costs	148,267	234,905
Total Indirect costs - Overhead	15,743	18,792
Total Costs	164,010	253,697

Project execution period: From April 2011 to March 2016.

Overall objective of the project: The objective of this research is to determine the effect of bovine lactoferrin oral supplementation for prevention of late sepsis episodes and sepsis-related death during the first 2 months of life. And also to determine the effect of bovine lactoferrin in neurodevelopment and growth in newborn infants evaluated by Mullen Scales of Early Learning, which is a standardized neurological examination; and measurement of growth at 12, 18 and 24 months old.

(*) It includes the duration of our review, from 1 January 2015 to 31 December 2015.

(**) The Budget is for referential purposes only from 1 March 2015 to 30 April 2016.

UNIVERSIDAD PERUANA CAYETANO HEREDIA**STATEMENT OF EXPENDITURES****Impact of fascioliasis among children in the Peruvian highlands**

Research Project financed by federal funds of the United States of North America, under direct contract with the National Institute of Health – NIH.

For the period from 1 January 2015 to 31 December 2015.

Researcher: Dr. Cabada Samame, Miguel

	Project execution (*)	Budget (**)
	US\$	US\$
Direct costs		
Employees' benefits	87,132	82,170
Travel expenses	506	2,000
Equipment and/or supplies	20,370	36,901
Others	155	1,000
Total Direct costs	108,163	122,071
Total Indirect costs - Overhead	8,151	9,766
Total Costs	116,314	131,837

Project execution period: From February 2013 to January 2018.

Overall objective of the project: The objective of this research is to define the epidemiology of clinical and subclinical fasciolosis in endemic areas of Cuzco. And also to define the impact of subclinical fasciolosis on nutrition and infantile anemia. Finally, to define mechanisms involved in the pathogenesis of anemia and malnutrition related to fasciolosis.

(*) It includes the duration of our review, from 1 January 2015 to 31 December 2015.

(**) The Budget is for referential purposes only from 1 February 2015 to 31 January 2016.

UNIVERSIDAD PERUANA CAYETANO HEREDIA**STATEMENT OF EXPENDITURES****Paracas: Program for advanced research capacities for AIDs in Peru**

Research Project financed by federal funds of the United States of North America, under direct contract with the National Institute of Health – NIH.

For the period from 1 January 2015 to 31 December 2015.

Researcher: Dr. Gotuzzo Herencia, José Eduardo

	Project execution (*)	Budget (**)
	US\$	US\$
Direct costs		
Employees' benefits	128,882	123,694
Travel expenses	7,215	3,600
Training expenses	137,950	41,658
Equipment and/or supplies	10,439	2,450
Consortium	61,641	113,462
Others	8,606	4,800
Total Direct costs	354,733	289,664
Total Indirect costs - Overhead	15,877	13,096
Total Costs	370,610	302,760

Project execution period: From August 2014 to May 2019.

Overall objective of the project: The objective of this research is to provide, to strengthen and to increase the environment for HIV research, as well as training in the UPCH.

(*) It includes the duration of our review, from 1 January 2015 to 31 December 2015.

(**) The Budget is for referential purposes only from 1 August 2015 to 31 May 2016.

UNIVERSIDAD PERUANA CAYETANO HEREDIA**STATEMENT OF EXPENDITURES****Glocal health fellowship subcontract Larissa Otero**

Research project financed by federal funds of the United States of North America, under subcontract with the University of California, San Francisco.
From the period from 1 January 2015 to 31 December 2015.

Researcher: Dr. Andrés Lescano

	Project execution (*)	Budget (**)
	US\$	US\$
Direct costs		
Employees' benefits	19,815	32,490
Trainings	823	1,950
Equipment and/or supplies	3,573	2,825
Others	297	9,685
Total Direct costs	24,508	46,950
Total Indirect costs - Overhead	909	3,600
Total Costs	25,417	50,550

Project execution period: From July 2015 to May 2016.

Overall objective to the project: The objective of this research is to describe the diagnostic processes of pediatric tuberculosis in a referral hospital and healthcare services at the first level of health care.

(*) It includes the duration of our review, from 1 January 2015 to 31 December 2015.

(**) The Budget is for referential purposes only from 1 July 2015 to 31 May 2016.

UNIVERSIDAD PERUANA CAYETANO HEREDIA**STATEMENT OF EXPENDITURES****Alpaca Nanobodies for musculoskeletal tissue engineering**

Research project financed by federal funds of the United States of North America, under subcontract with the University of Pennsylvania.

For the period from 1 January 2015 to 31 December 2015.

Researcher: Dr. Patricia Herrera Velit

	Project execution (*)	Budget (**)
	US\$	US\$
Direct costs		
Equipment and/or supplies	4,124	5,800
Others	1,329	1,200
Total Direct costs	5,453	7,000
Total Indirect costs - Overhead	-	-
Total Costs	5,453	7,000

Project execution period: From July 2015 to May 2016.

Overall objective of the project: The objective of this research is to obtain nanobodies in alpacas that will be used for tissue engineering studies.

(*) It includes the duration of our review, from 1 January 2015 to 31 December 2015.

(**) The Budget is for referential purposes only from 05 January 2015 to 31 December 2016.

UNIVERSIDAD PERUANA CAYETANO HEREDIA**STATEMENT OF EXPENDITURES****Syphilis: Translating technology to understand a neglected epidemic**

Research project financed by federal funds of the United States of North America, under direct contract with the National Institute of Health – NIH.

For the period from 1 January 2015 to 31 December 2015.

Researcher: Dr. Cáceres Palacios, Carlos

	Project execution (*)	Budget (**)
	US\$	US\$
Direct costs		
Employees' benefits	95,509	60,800
Travel expenses	816	2,000
Training expenses	252	-
Equipment and/or supplies	44,132	53,179
Consortium	129,450	93,930
Others	23,218	13,141
Total Direct costs	293,377	223,050
Total Indirect costs - Overhead	23,282	17,844
Total Costs	316,659	240,894

Project execution period: From July 2015 to May 2016.

Overall objective of the project: The objective of this research is to carry out a follow-up of people with high incidence of syphilis in order to have history of syphilis diagnostic and treatment, immunological factors, socio-demographic characteristics, specific sexual behavior and number and type of partners. On the basis of this study, to identify key strategies in order to improve the current syphilis management and to develop a R01 proposal assessing its effectiveness.

(*) It includes the duration of our review, from 1 January 2015 to 31 December 2015.

(**) The Budget is for referential purposes only from 1 August 2015 to 31 July 2016.

UNIVERSIDAD PERUANA CAYETANO HEREDIA**STATEMENT OF EXPENDITURES****Developing a state-of-the-art combination HIV prevention program for MSM/transwomen**

Research Project financed by federal funds of the United States of North America, under direct contract with the National Institute of Health – NIH.

For the period from 1 January 2015 to 31 December 2015.

Researcher: Dr. Cáceres Palacios, Carlos

	Project execution (*)	Budget (**)
	US\$	US\$
Direct costs		
Employees' benefit	58,122	68,724
Travel expenses	13,395	19,500
Consultancy expenses	51,600	40,000
Equipment and/or supplies	321	4,500
Others	993	6,550
Total Direct costs	124,431	139,274
Total Indirect costs - Overhead	5,211	11,142
Total Costs	129,642	150,416

Project execution period: From July 2015 to May 2016.

Overall objective of the project: The objective of this research is to identify current insights on combination HIV prevention program for MSM/transwomen, incorporating old and new technologies, as well as structural interventions. To identify existing gaps in the health system that make it difficult for implementation of new HIV prevention technologies, as well as establish their implementation costs on a greater scale.

(*) It includes the duration of our review, from 1 January 2015 to 31 December 2015.

(**) The Budget is for referential purposes only from 1 September 2014 to 30 June 2015.

UNIVERSIDAD PERUANA CAYETANO HEREDIA**STATEMENT OF EXPENDITURES****Human parasite and mosquito determinants of plasmodium vivax**

Research projects financed by federal funds of the United States of America, under subcontract with the University of California, San Diego.
For the period from 1 January 2015 to 31 December 2015.

Researcher: Dr. Llanos Cuentas, Elmer Alejandro

	Project execution (*)	Budget (**)
	US\$	US\$
Direct cost		
Employees' benefits	69,969	64,481
Travel expenses	2,657	4,600
Equipment and/or supplies	8,645	10,412
Others	1,500	15,263
Total Direct costs	82,771	94,756
Total Indirect costs - Overhead	6,706	7,580
Total Costs	89,477	102,336

Project execution period: From July 2010 to June 2017.

Overall objective of the project: The objective of this research is to learn the mosquito-parasite-human interaction as determinants of transmitting the plasmodium vivax.

(*) It includes the duration of our review, from 1 January 2015 to 31 December 2015.

(**) The Budget is for referential purposes only from 1 July 2015 to 30 June 2016.

UNIVERSIDAD PERUANA CAYETANO HEREDIA**STATEMENT OF EXPENDITURES****Epidemiology of malaria in the Peruvian and Brazilian Amazon**

Research projects financed by federal funds of the United States of America, under subcontract with the University of California, San Diego.
For the period from 1 January 2015 to 31 December 2015.

Researcher: Dr. Llanos Cuentas, Elmer Alejandro

	Project execution (*)	Budget (**)
	US\$	US\$
Direct costs		
Employees' benefits	75,383	54,949
Travel expenses	5,647	5,000
Equipment and/or supplies	29,398	39,967
Others	12,564	15,145
Total Direct costs	122,992	115,061
Total Indirect costs - Overhead	11,386	9,205
Total Costs	134,378	124,266

Project execution period: From July 2010 to June 2017.

Overall objective of the project: The objective of this research is to determine the impact of asymptomatic carriers in the epidemiology and the malaria control in the Peruvian Amazon.

(*) It includes the duration of our review, from 1 January 2015 to 31 December 2015.

(**) The Budget is for referential purposes only from 1 July 2015 to 30 June 2016.

UNIVERSIDAD PERUANA CAYETANO HEREDIA**STATEMENT OF EXPENDITURES****Shared laboratory resource-core C - ICEMR**

Research projects financed by federal funds of the United States of America, under subcontract with the University of California, San Diego.
For the period from 1 January 2015 to 31 December 2015.

Researcher: Dr. Arévalo Zelada, Jorge Luis

	Project execution (*)	Budget (**)
	US\$	US\$
Direct costs		
Employees' benefits	77,635	84,920
Travel expenses	2,221	6,853
Equipment and/or supplies	22,960	70,195
Others	11,031	3,800
Total Direct costs	113,847	165,768
Total Indirect costs - Overhead	13,183	13,262
Total Costs	127,030	179,030

Project execution period: From July 2010 to June 2017.

General objective of the project: The objective of this research is to establish and manage a common research platform in UPCH that allows and ensures the success of this international center.

(*) It includes the duration of our review, from 1 January 2015 to 31 December 2015.

(**) The Budget is for referential purposes only from 1 July 2015 to 30 June 2016.

UNIVERSIDAD PERUANA CAYETANO HEREDIA**STATEMENT OF EXPENDITURES****Predicting risk of human leptospiros by environmental surveillance**

Research projects financed by federal funds of the United States of America, under subcontract with the University of California, San Diego.
For the period from 1 January 2015 to 31 December 2015.

Researcher: Dr. Torres Fajardo, Katherine

	Project execution (*)	Budget (**)
	US\$	US\$
Direct costs		
Employees' benefits	71,443	81,379
Travel expenses	7,647	7,000
Equipment and/or supplies	24,156	16,534
Others	7,689	18,400
Total Direct costs	110,935	123,313
Total Indirect costs - Overhead	8,138	9,865
Total Costs	119,073	133,178

Project execution period: From June 2013 to May 2018.

Overall objective of the project: The objective of this research is to develop and confirm new tools and approaches in order to reduce the impact of leptospiros in human health.

(*) It includes the duration of our review, from 1 January 2015 to 31 December 2015.

(**) The Budget is for referential purposes only from 1 July 2015 to 30 June 2016.

UNIVERSIDAD PERUANA CAYETANO HEREDIA**STATEMENT OF EXPENDITURES****Core A training - ICEMR**

Research projects financed by federal funds of the United States of America, under subcontract with the University of California, San Diego.
For the period from 1 January 2015 to 31 December 2015.

Researcher: Dr. Joseph Vinetz

	Project execution (*)	Budget (**)
	US\$	US\$
Direct costs		
Employees' benefits	4,105	7,200
Equipment and/or supplies	991	7,000
Travel expenses	2,269	2,175
Total Direct costs	7,365	16,375
Total Indirect costs - Overhead	1,310	1,310
Total Costs	8,675	17,685

Project execution period: From July 2014 to June 2017.

Overall objective of the project: The objective of this research is to provide an infrastructure that assures the scientific success of integrated projects of administrative information and shared laboratory resources.

(*) It includes the duration of our review, from 1 January 2015 to 31 December 2015.

(**) The Budget is for referential purposes only from 1 July 2015 to 30 June 2016.

UNIVERSIDAD PERUANA CAYETANO HEREDIA**STATEMENT OF EXPENDITURES****Core B data management – ICEMR**

Research projects financed by federal funds of the United States of America, under subcontract with the University of California, San Diego.
For the period from 1 January 2015 to 31 December 2015.

Researcher: Dr. Joseph Vinetz

	Project execution (*)	Budget (**)
	US\$	US\$
Direct costs		
Employees' benefits	14,861	38,900
Travel expenses	1,201	3,000
Equipment and/or supplies	4,482	11,444
Total Direct costs	20,544	53,344
Total Indirect costs - Overhead	4,317	4,268
Total Costs	24,861	57,612

Project execution period: From July 2014 to June 2017.

Overall objective of the project: The objective of this research is to manage the designed study ensuring the necessary information for the appropriate statistic analysis on research activities between Peru and Brazil in ICEMR program.

(*) It includes the duration of our review, from 1 January 2015 to 31 December 2015.

(**) The Budget is for referential purposes only from 1 July 2015 to 30 June 2016.

UNIVERSIDAD PERUANA CAYETANO HEREDIA**STATEMENT OF EXPENDITURES****1/2 geohealth hub centered in Peru - US**

Research projects financed by federal funds of the United States of America, under direct contract with the National Institute of Health – NIH.

For the period from 1 January 2015 to 31 December 2015.

Researcher: Dr. Gonzales Rengifo, Gustavo
Francisco

	Project execution (*)	Budget (**)
	US\$	US\$
Direct costs		
Employees' benefits	16,869	13,457
Travel expenses	-	3,430
Others	67	1,000
Total Direct costs	16,936	17,887
Total Indirect costs - Overhead	8,171	1,431
Total Costs	25,107	19,318

Periodo de ejecución del proyecto: From September 2015 to August 2020.

Overall objective of the project: The objective of this research is to create a center of environmental health research and training at Lima-Peru, and to work together with the fraternal countries of Ecuador, Bolivia and Chile. A research in Puno is the main one in order to reduce indoor air pollution, external air pollution and the impact of climate change, as well as climate variability on human health.

(*) It includes the duration of our review, from 1 January 2015 to 31 December 2015.

(**) The Budget is for referential purposes only from 1 September 2015 to 31 August 2016.

IV. BACKGROUND AND SCOPE OF THE WORK

Our work was to perform an audit for the review of the expenses of Research Projects financed by federal funds of the United States of North America, for the period from 1 January 2015 to 31 December 2015. The audit included the exam of the Expenditures Statements of each Research Project, performed in accordance with the Generally Accepted Government Auditing Standards (GAGAS), International Audit Standards (IAS) and the compliance supplement of the Office of Management and Budget – OMB of the United States of North America – Circular A 133. Accordingly, we applied the procedures, standards and guidelines of Universidad Peruana Cayetano Heredia's policies in regards to procedures, justification and control of the Research Projects' expenditures and other audit procedures that we may consider necessary.

Scope of the audit

The scope of our audit work includes the review of all the expenditures transactions from 1 January 2015 to 31 December 2015. As part of a preliminary review and to determine an appropriate control environment, we review the following documents:

- Agreements subscribed between Universidad Peruana Cayetano Heredia and the National Institute of Health – NIH.
- Subcontracts subscribed between Universidad Peruana Cayetano Heredia and the universities of the United States of North America, which are financed by NIH and subcontract the UPCH's services in order to carry out researches.
- Progress reports of the projects.
- Organization charts.
- Description of the accounting systems.
- Policies and procedures of acquisitions, purchases and contractings.

The review of the Statements of Expenditures of each project financed by NIH, including the budgeted amounts, reported expenses and compliance of the procedures established in the contracts and subcontracts.

The review of the proper justification of expenses incurred by the audited projects, which have original documentation that may support the expenses.

The review of the procedures of purchase, goods acquisition, tenders and quotes.

As part of our audit we considered the following standards:

- Standard Statement of Work for financial audits of NON-US organizations contracted.
- Generally Accepted Government Auditing Standards of the United States of North America (GAGAS).
- Compliance supplement of the Office of Management and Budget – OMB of the United States of North America – Circular A 133.
- International Auditing Standards (IAS).

V. FINANCIAL, ACCOUNTING AND ADMINISTRATIVE VERIFICATION

5.1 Main accounting policies

The main policies adopted by Universidad Peruana Cayetano Heredia during the preparation and presentation of the Statements of expenditures of the Research Projects have been applied consistently and are the following:

- a. Preparation basis of the Statements of expenditures
Statements of expenditures are expressed in U.S. dollars, and have been prepared based on the execution/expense, which implies that these are recognized when met.
- b. Foreign currency and Exchange rate
Accounting transactions are registered in the currency of the Research Projects (U.S. dollars), for the preparation purposes of the Research Projects' statements of expenditures.

For the translation of the expenses made in local currency to U.S. dollars, the exchange rate at the date where the expense was registered.

5.2 Expenditures review of Research Projects

The date of the expenses documentation correspond to the period subject to review from 1 January 2015 to 31 December 2015. These expenses documentation of Research Projects were verified to see if they had included the expenses made with the funds provided to the Research Projects, matter of our audit.

Formal requirement of the expenses

We verified all the original documents; invoices, receipts and other supporting documentation of expenses including within each entry, where the information is organized by expense date, and are also registered in the Statement of expenditures and the accounting registries of Universidad Peruana Cayetano Heredia.

We verified expenses from contracting staff devoted partial or totally to the Project, including salaries, social insurance, bonuses, vacations, severance payment and other labor benefits according to law.

We verified that national staff contracting complied with national regulations and according to employment contracts duly certified by the Labour Ministry and Employment Promotion, which specify obligations, contracting modality, professional category and salary.

We verified that employees' payroll payments are made monthly for each entity providing the corresponding payments stubs as established by the pay Labour Law, complying with the payment of bonuses, severance payment, vacations and insurance Essalud. The allocation of employees' salary depends if this person is an administrative employee or in charge of research functions. Administrative employees have fixed salary and researches receive a fixed part and other amount corresponding to research projects in which they participate.

We verified that the monthly provisions of social benefits: bonuses, severance payment and vacations were performed.

The withholdings for pensin funds, insurances and taxes are made according to the calcultion detailed and are paid to the collecting entity (AFPs, SUNAT) within the timeline established by the Peruvian Labour Law.

The Universidad Peruana Cayetano Heredia keeps files where it is possible to find in an orderly way: employees' contracts, payment stubs properly signed, with payment certificates of social benefits, withholding certificates for taxes, social security payments, tax payments, payroll payment and pension funds payment.

We verified that travel expenses are supported by the liquidation of food, accommodation, transportation and trips made only for staff with labour purposes with justifying list and invoices, receipts and affidavits.

We verified sufficiently and properly the existance of the expsense, confirming the reality and quality of the expense corresponding to a transaction or action verifying the proof of work done, products received or services provided regularly, of acceptable quality and at agreed and reasonable prices and costs.

VI. INTERNAL CONTROL

We reviewed and evaluated the internal control of Universidad Peruana Cayetano Heredia, in regards to the Research Projects, in order to obtain enough understanding of the design of policies and control procedures, and if such policies and procedures have been applied.

The most important audit procedures applied for the evaluation of internal control is detailed as follows:

- a. Obtain enough understanding of the internal control in order to plan the audit and determine the nature, opportunity and scope of the tests to be performed.
- b. We evaluated the inherent risk and the risk of control, and we determined the combined risk combinado. The inherent risk is the susceptibility of an assertion, such as the balance of an account, a material incorrect statement, assuming that there are no policies nor procedures in the internal control regarding the assertion. Control risk is the risk that implies that a material wrong statement may occurred in an assertion and may not be timely prevented or detected by the internal control of Universidad Peruana Cayetano Heredia, its policies or procedures. The combinedrisk is the risk of not detecting a material error that exists in an assertion. The combined risk is founded in the efficiency of the audit procedure and its application by the auditor.
- c. We summarize the risk evaluations for each material assertion in the working papers. The risk evaluation have considered the following general categories where each assertion shall be classified:
 - Integrity
 - Existance
 - Accuracy
 - Valuation
 - Obligation
 - Presentation

- d. We evaluate the control environment, the sufficiency of the accounting system and the control procedures. It was emphasize in the policies and procedures applicable to policies and procedures regarding the capacity of Universidad Peruana Cayetano Heredia to register, process, summarize and report financial information consistent with the assertions contained in each account of the Statement of accountability.

For such effects, we evaluated among other things the control systems to:

- i. Ensure that the charges to the program are appropriate and are duly documented;
 - ii. Acquisition of goods and services;
 - iii. The administration of the staff functions such as time control, salaries and benefits;
 - iv. The administration and disposition of goods (such as vehicles, equipment, and tools, others) acquired for the Research Projects; and
 - v. Ensure the compliance with the terms of the subcontracts, laws and regulations applicable that have a collective and material impact in the Statement of expenditures.
- e. We evaluated the control procedures established to ensure the compliance with the shared costs requirements.

VII. COMPLIANCE WITH THE TERMS OF SUBCONTRACTS, LAWS AND APPLICABLE REGULATIONS

To perform the compliance evaluation with the terms of the subcontracts, laws and regulations applicable, we design and audit plan that considered among other aspects, the development of the following procedures:

- a. On a selective basis, we identified the terms of the subcontracts, the laws and regulations applicable, and we determine which if not observed, may have a direct and material effect on the Statement of expenditures. For those effects:
 - i. We have enumerated all the impartial and specific clauses of the program included in the subcontracts which cumulatively, if not complied with, may have a direct and material effect on the Statement of expenditures.
 - ii. We have evaluated the inherent and control risk regarding the occurrence of a material non-compliance for each compliance requirement.
 - iii. We determine the nature, opportunity, and duration of the audit procedures to perform tests that determine if there are errors, irregularities and ilegal acts, that provide a reasonable safety of detecting intentional or non-intentional non-compliance cases in regards to the terms of applicable subcontracts, regulations and laws that may have a material effect in the Statement of expenditures.
- b. Based on our simple, we determined if the payments were made in accordance with the terms applicable to the subcontracts, laws and regulations.
- c. Based on our simple, we determined if the funds were spent for non-authorized purposes or are not in accordance with the terms applicable to the subcontracts.
- d. Based on our simple, we determined if the reports of the Statement of expenditures of the Project, advances and reimbursement requests contain information that is supported by the accounting books and registries.

VIII. OPPORTUNITIES OF IMPROVEMENT AND RECOMMENDATIONS

8.1 Warehouse of supplies

The offices where activities are performed by the team of work of the Administrator Mrs. Ana Rosa Contreras, are located in a building rented from third parties conditioned to work as offices and warehouses. In that regard, we observed the following:

- These warehouses were created per project which starts under the administration of Mrs. Ana Rosa Contreras. This is performed to have the most needed supplies, as fast as possible to assist the requirements of the researchers, another reason is that wholesale purchases are made once or twice per year to acquire a lower price than purchasing supplies when needed.
- Evidence shows the existence of supplies older than a year.
- The entry and exit control of the supplies of these warehouses is made manually and also in an Excel spreadsheet.

Recommendation

We have taken note that the movement of the offices and warehouses to a new building in the university campus is considered. We suggest to speed up the corresponding paper work to make the move effective.

8.2 Presentation of the Statements of Expenditures

We show evidence that the Statements of Expenditures provided by the University correspond to the budgeted periods of each project; however, these do not match with the dates of the scope of our review. Therefore, even though reports were not received within our review deadlines (from 1 January 2015 to 31 December 2015), necessary information was provided to perform our review work.

Recommendation

We recommend the University to assign a responsible area, to prepare the Statements of Expenditures of each Research Project.

8.3 Acquisition of supplies and equipment

We show evidence that the Research Projects' Administrators make purchases of supplies and equipment through the Logistic department. However, there is no plan of Purchase of supplies to be executed together with the other administrators or at least most of them.

Recommendation

We recommend that in order to reduce the costs of the acquisitions of supplies and equipment, a general list with the needs of all the Research Projects (or most of them), through the project's administrators, and that the University should be the one to make the purchase, since it has higher negotiation capabilities with the providers, the cost would be reduced.

8.4 Accountability Policy

Evidence shows that in certain research have accounts registries of the period 2015 and are regularized in 2016. According to the Board of Directors about renewable fixed funds and funds to be accounted for D-1C-E-01, indicates that: *“accounts to be rendered for register in a period no longer than 3 business days to account the expense. Likewise, it is indicated that the Accountability Department and the Project’s Office have to informe timely the Management about the funds pending of accountability and point out those that are due, this report is presented along with the monthly balance”*.

Recommendation

For our audit purposes the observations effect in the expense accountability is not material; however, the University shall enforce this requirement or otherwise, modify the requirement so the accountability in case of Research Projects have more time to present the accountability because many times these should be prepared in provinces and/or places far away from their territory.

8.5 Accounting/Administrative Staff in the Research Projects

Evidence shows that two Research Projects do not have specific staff to perform a administrative and/or accounting tasks.

Recommendation

Evidence show that the Research Projects should have at least one person (assistant or responsible) to see the administrative and accounting issues in order to perform in a monthly basis an “accounts closure” in order to have the expenses information updated of the Research Projects versus the accounting registries of the University. Small projects can be grouped and be managed by a person responsible of the administrative and accounting issues, in order to optimize the human resources.

8.6 Use of the Tool “P-Proyectos”

Evidence shows that during our review in some cases the registry of expenditures included in the University’s accounting base is different to the one kept by the administrators of the projects, we observed that these differences in the amounts were due to several reasons: one of them is that the administrators do compare the expenses registered in their projects and the accounting resgistries of the University; another reason is that the University does not make timely adjustments and/or rebates detected by the administrators of the Research Projects.

Recommendation

The Research Projects’s administrators should use the tool P-Proyectos, at least on a monthly basis, in order to avoid the differences between the accounting registries in the University and the expenses registered by the projects’ administrators and can also perform the reclassifications and/or rebates timely and in advance, in case of differences. Likewise, the University shall address with ample time the requests of the projects’ administrators and avoid delays in the update of the information.

8.7 Central warehouse consumption

Evidence show that the research projects make request of supplies to the University's Central Warehouse, and when these are transferred to the projects VAT is not included, therefore the University provides a "subsidy" to the research project by "non-collecting" the VAT. From our review, we found 66 request to the warehouse for an amount of US\$4,397, where the projects are not paying US\$791, which are assumed by the University, the scope of these amounts only affect the research projects reviewed during our audit, from 1 January to 31 December 2015.

Recommendation

We recommend the University that every time a request to central warehouse is made from any Research Project, VAT should be included, in order to be assumed by the Project. Otherwise, to limit the requests of the research project into the University's central warehouse.