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"It was unbelievably interesting to be in touch with so many famous ophthalmologists, to participate in vitreoretinal surgery courses, and to see the new technology in the exhibition halls."
[Comments on visit to the American Academy of Ophthalmology]

Bojidar Madjarov, MD, IEF Center for Sight, Bulgaria

"By creating educational materials, we can prevent what we cannot cure."

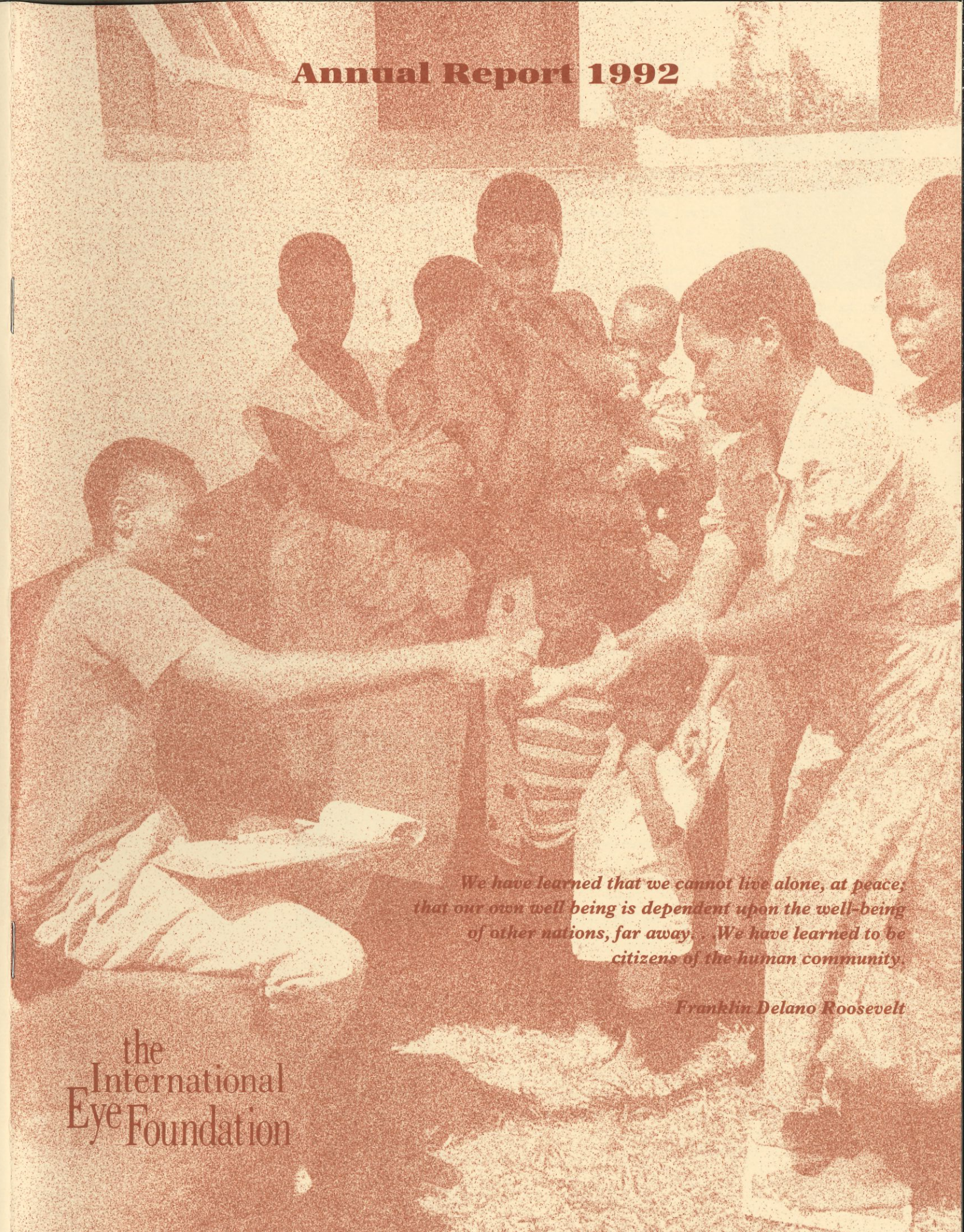
Sylvia de Ponce, Vitamin A Training and Resource Unit, Guatemala

"Working with the IEF as a Secretary/Bookkeeper gives me a great opportunity to have training in the scope of computers, what constituted a dream for me."

Nkwelle Patrice Bertrand, IEF Onchocerciasis Control Program, Cameroon

Photos: Laine Isaacson, Victoria M. Sheffield, Christine Witte
Editors: Deborah R. Growitz, Laine Isaacson

Annual Report 1992



*We have learned that we cannot live alone, at peace,
that our own well being is dependent upon the well-being
of other nations, far away. . . We have learned to be
citizens of the human community.*

Franklin Delano Roosevelt

the
International
Eye Foundation

From the President:

Dear Friends,

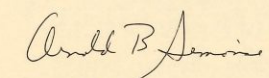
There was a time when we defined our community as the central geographical area in which we lived. It was our neighborhood, town or city. It encompassed our friends, relatives, those from whom we sought care and knowledge, and those to whom we provided care and knowledge.

Over time, our community has changed. These changes have been brought about through our curiosity and the ever expanding web of technology to which our curiosity has given birth. Now, the world is our community.

As citizens of this world, we have a responsibility to each other. Although, our "neighbors" may be on the other side of the world instead of on the other side of the street, we must charge ourselves to remember them and value their role in our lives.

The International Eye Foundation's (IEF) community encompasses villages, towns and cities from Latin America to Eastern Europe and Africa. In each different locale, we teach the value of eye care and its importance in general health care. Members of our community include educators, administrators, donors, physicians, volunteers and families.

In the following pages, you will be introduced to some of your "neighbors" in the IEF community – enjoy your visit.



Arnold B. Simonse, PhD



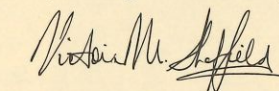
From the Executive Director:

Dear Friends,

We, the people of the world, are known to each other as never before. In this age of communication and global change, we immediately see, feel and know what affects the lives of others through the flash of a media image. While we celebrate the joys of friends and neighbors worldwide, we also share in their misfortunes and despair. We hear the call to aid our neighbors throughout our small world from the leaders of many nations, and, perhaps, in our own hearts.

The members of the "IEF community" have heeded this call for over three decades. Our self determined responsibility is the ongoing fight against avoidable blindness. With the cooperation of local partners, we have established programs to address the most pressing needs. We have taught the value of vitamin A rich foods to mothers from Africa to Latin America. We have distributed vitamin A to children and reversed the tide of blindness. We have rejoiced at the development of Mectizan and established community based distribution programs to control River Blindness which has blinded generations of people. Most importantly, in all of our programs, we have provided training and education so that the local communities will continue to reap the benefit of our work long after we have moved on to help others.

We are proud of our past accomplishments and our present commitment to the responsibility we share for our global community. As a part of the IEF community, you have helped us to strengthen individuals, families, local communities and the world in which we live. In ways both great and small, the IEF staff living and working in countries around the world is improving lives by saving and restoring sight.



Victoria M. Sheffield



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NIGERIA

Currently, there are eighteen million people worldwide infected with the parasitic disease onchocerciasis (commonly known as river blindness). In Africa and Latin America, 85 million more are at risk of contracting this disease from their infected neighbors. Transmitted, person to person, by the bite of a black fly, onchocerciasis causes severe itching, depigmentation of the skin, and eventual irreversible blindness. This debilitating disease is one of the major causes of blindness in the world.

In 1987, a parasitic treatment developed by Merck & Co., Inc. was approved for human use to treat onchocerciasis. One annual tablet of ivermectin (trade name, Mectizan) was found to relieve the damaging symptoms of the disease. Once Mectizan was determined to be safe and effective, Merck & Co., Inc. generously offered to donate this "miracle drug" for as long as it is needed to all organizations committed to fighting river blindness. The challenge for the International Eye Foundation (IEF) is to teach communities about the disease and its treatment, Mectizan, while dispensing the drug and creating an infrastructure which will provide lasting Mectizan coverage for the population at risk.

Nigeria contains one-third of all onchocerciasis cases worldwide. As the fly breeds in rapid flowing rivers, entire villages in the fertile river valleys have been abandoned due to the disease. In 1989, the IEF and Africare initiated the first onchocerciasis control program by American non-governmental organizations in Africa. The IEF continues to promote onchocerciasis control activities in Nigeria through the provision of technical support to Africare projects in the Kwara and Adamawa/Taraba states.

CAMEROON

In the southern rainforests of Cameroon, onchocerciasis is endemic, endangering the sight of 150,000 villagers throughout the Dja & Lobo region. The IEF, in collaboration with Tulane University, recently launched an onchocerciasis control project in the communities at risk. Program Director, Basile Kollo, MD, MPH, has established a new IEF office, hired staff, coordinated the efforts to conduct epidemiological and behavioral surveys and has commenced distribution of Mectizan. The IEF/Tulane program works in close collaboration with the Ministry of Public Health to ensure the long-term sustainability of the project.

Nigerian children wait for their Mectizan treatment.

"Since I took ivermectin I am feeling relief. I hope that after 10 years ivermectin will totally pull the disease out of my body. The population here sees ivermectin as the magic drug for their onchocerciasis."

**KABEYENE, Delphine
Akon-Sangmelima,
Cameroon**



MALAWI

Vitamin A for Child Survival

Vitamin A deficiency can lead to Xerophthalmia, a nutritional blinding disease. IEF programs are concerned with the effects of this disease on infants, young children and nursing mothers. Vitamin A deficiency results when there are not enough vitamin A-rich foods in the diet, or a child cannot absorb the vitamin A from foods because of illness. Simply stated, when the body is deficient in vitamin A, the eyes, as well as the lining of the lungs and intestines, become dry and are at risk of infection. Additionally, the eyes are at risk of blindness. Initial damage to the cornea can be reversed with vitamin A treatment.

This year, Malawi has experienced the worst drought in Southern Africa in decades. In the Chikwawa and Nsange Districts, where the IEF is administering vitamin A and child survival activities, it has been estimated that 98% of the farm families will harvest no crop this season. These tragic circumstances make vitamin A education and distribution projects all the more important.

Recently, the IEF has expanded services to the entire district of Chikwawa which has a population of 370,790 people in 475 villages. IEF activities include: Vitamin A education and distribution, immunization, diarrheal disease control, promotion of breastfeeding, AIDS education and primary eye care services. In order to establish a health care infrastructure, village health committees have been activated throughout this rural region. These health committees have selected village health volunteers which are trained by the IEF staff. The IEF has also been active in the provision of vitamin A technical assistance in the northern Nsange District.

IEF Ophthalmologist, Dr. Susan Lewallen, is the only ophthalmologist practicing in the Southern region of Malawi. Working at the Queen Elizabeth Central Hospital in Blantyre, Dr. Lewallen covers a population of more than 3 million.

The IEF has played a leading role among non-governmental organizations in the formulation of a Drought Relief Coordination Unit. From developing the concept, to proposal writing, to organizing meetings, to implementation, IEF has worked to establish this initiative to address the drought crisis. With funding from UNICEF and UNDP, the unit is now completely operational with a full-time Director.

Onchocerciasis Control

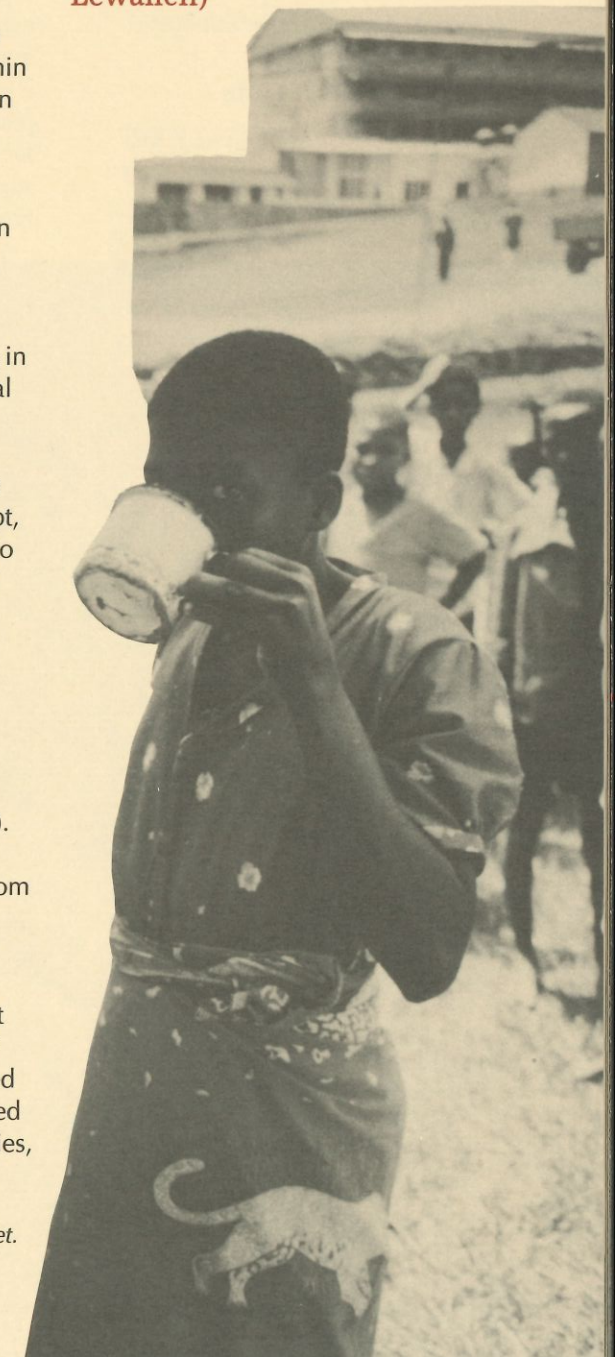
200,000 people, or 40% of the population living in the Thyolo Highlands of Malawi, are believed to be at risk of infection by onchocerciasis (river blindness). With the infrastructure created by the IEF onchocerciasis control program, it is believed that this blinding parasitic disease may one day be totally eliminated from Malawi.

Since 1991, the IEF has been battling onchocerciasis in Malawi through the distribution of the safe and effective treatment, Mectizan. With financial support from the Public Welfare Foundation and the River Blindness Foundation, the IEF project, under the direction of Kathleen Johnson, MD, has successfully distributed this crucial treatment through mobile teams, health clinics, and community-based volunteers. After 1.5 years of health education and Mectizan distribution activities, 70,000 people have been reached through the efforts of the IEF.

Malawian woman takes her Mectizan tablet.

"Jon [Peace Corps Volunteer assigned to IEF project] has had a wonderful experience with you and IEF in Malawi. We never receive a letter that doesn't inform us of the many projects you are engaged in there, and they are always filled with high praise for you both. Through Jon we have become fans of the IEF."

**Julie Sichler, Jon's aunt
(letter to Drs. Courtright and
Lewallen)**



ETHIOPIA

After years of engaging in one of world's longest civil wars, peace has finally returned to Ethiopia and soon to be independent, Eritrea. It is now a time for rebuilding.

Unfortunately, during this final year of immense upheaval, it was not possible for the IEF to administer the Ophthalmic Medical Auxiliary Course which previously has trained 59 health professionals in primary eye care. However, the IEF has already begun to make plans to start anew. A 3-day Ophthalmic Refresher Course for Ophthalmic Medical Auxiliaries, formerly trained by the IEF, will take place this summer in Addis Ababa.

"We take this opportunity to express our sincere appreciation and thanks for the manner in which our collaboration furthered our eye health goals."

**General Dr. Gizaw Tsehay,
Minister of Health
Republic of Ethiopia**

HONDURAS

Magi Eye Clinic/Santa Barbara Clinic

The IEF, with support from the Ramona and William M. Carrigan Foundation, established the Magi Eye Clinic located in San Pedro Sula in 1981. This modern eye care center serves a population that previously had no access to professional eye care. This year, Magi ophthalmologists attended to over 9,770 patients, performing surgery on more than 700 people. In order to strengthen this valuable facility, this year the IEF shipped \$200,000 worth of ophthalmic equipment and supplies. The IEF also supports an eye care outreach clinic in Santa Barbara, Honduras with essential ophthalmic supplies.

HONDURAS (con't)

Vitamin A for Child Survival

Along the mountainous outskirts of the capital city of Tegucigalpa, the population continues to grow. Families arrive from the rural areas daily, constructing houses with whatever materials they find, forming urban shantytowns without adequate access to water, electricity or health facilities.

Since January 1991, IEF field staff have been implementing a Vitamin A/Child Survival Project addressing mothers and children residing in these peri-urban areas. 7,000 children under five years of age have received multiple doses of vitamin A. Community Health Volunteers trained by the IEF have conducted vitamin A nutrition education sessions with mothers on a house to house basis. Vegetable gardens containing vitamin A-rich foods have been initiated in the project area. Children throughout the locality are screened for eye disorders. If problems are identified, they are referred to a small IEF eye care clinic where an IEF ophthalmologist provides ophthalmic care.

Training in Honduras

Training has always been a major priority of all IEF programs. In Honduras this year, project staff have been especially busy organizing and conducting vitamin A-related training for several levels of health personnel.

In August, the IEF had the privilege of hosting the 2nd Latin American/Caribbean Child Survival Workshop sponsored by the Office of Private and Voluntary Cooperation of the United States Agency of International Development. 23 public health professionals from five Latin American nations were in attendance at this six-day event.

In San Pedro Sula, the IEF worked in collaboration with the Ministry of Health and Proyecto MAMA of the Mennonite Church to organize a 2-day conference on Vitamin A deficiency. Valuable information was shared with local physicians, nurses and health personnel.

In a third IEF workshop, twelve health professionals were trained in Conjunctival Impression Cytology (CIC) – a method to assess vitamin A deficiency without the difficulty of drawing a blood sample. With support from a Carrigan fellowship, Dr. Marylena Arita Amador received additional training in Guatemala and was certified in this procedure. Dr. Amador is now one of the few professionals capable of conducting CIC assessment in the Latin American region.

"IEF's important work {in Tegucigalpa, San Pedro Sula, and most recently, in Santa Barbara} benefits many among the rural population in Honduras by providing necessary eye care and services to a large number of people who would otherwise not have access to treatment."

**Rene Arturo Bendaña
Honduras Ambassador to
the United States**



Health workers receive training in vitamin A/Child Survival survey techniques.

GUATEMALA

Vitamin A for Child Survival

In the mountains of Alta Verapaz, Guatemala, the IEF is the sole international non-governmental organization (NGO) addressing health needs. Despite the constraints of mountainous terrain and a prolonged rainy season, 300 health care volunteers trained by the IEF have promoted and distributed indispensable vitamin A capsules to mothers and children in 33 rural communities. With generous support from F. Hoffmann-La Roche Task Force "Sight and Life", the threat of blindness and death from vitamin A deficiency is being avoided.

Under the direction of Jeff Brown, MPH, families in Alta Verapaz not only receive vitamin A capsules, but are also taught which local vegetables and fruits contain essential nutrients. Cooking demonstrations are held regularly to teach women various ways to prepare nutritious meals for their families. Home gardens containing vitamin A-rich foods are promoted throughout the region as a long-term strategy to ensure better nutrition.

As measles and diarrheal disease endanger the health and vitamin A status of children, IEF volunteers have also been instrumental in implementing vaccination and parasite treatment campaigns. By supplying oral rehydration therapy packets, and materials to build latrines, IEF is able to fight diarrhea. Eye care screenings and referrals are conducted on a regular basis.

Vitamin A Training & Resource Unit

The IEF, in collaboration with the National Committee for the Blind and Deaf of Guatemala (NCBD), has, for the past five years, implemented projects to enhance the nutritional status of children through the promotion of vitamin A. This year, in order to help facilitate Vitamin A nutrition education, the IEF/NCBD has established a Training and Resource Unit for Vitamin A and Nutrition Education called the "Unidad Pro-Vita-A." This innovative unit shares the IEF's knowledge of vitamin A with others by developing and disseminating educational materials, as well as conducting training for health ministries, NGO's, and our own vitamin A projects. An informative newsletter is produced twice a year for health and nutrition personnel throughout Latin America.

"The need was there, IEF took the challenge and the vitamin A program in Alta Vera Paz, Guatemala is the answer."

Gustavo Hernandez Polanco, MD
IEF Country Director, Guatemala

"The major success in Guatemala is the partnership with the existing infrastructure that IEF was able to initiate and build upon. This allowed for integration of this onchocerciasis project and a quick program startup of ivermectin delivery activities."

Adrienne Ertl,
U.S. Agency for International
Development

Onchocerciasis Control Programs

The nation of Guatemala has the highest prevalence of onchocerciasis in Latin America. The IEF addresses this severe health problem through the implementation of two adjoining projects in the rural highlands of Guatemala. In 1989, the IEF first began implementation of an onchocerciasis control project in the Chimaltenango province with supervision by Karen Casasola, MD. Since that time, a total of 71 community health volunteers have been trained to educate the rural populations about onchocerciasis and dispense the treatment of Mectizan. Over 12,000 people now receive Mectizan on an annual basis.

In 1992, the IEF expanded its onchocerciasis control program to the province of Suchitepequez under the direction of Ricardo Lujan, PhD. 90,000 villagers living in this area are at risk of being afflicted by this parasitic disease. This project was designed as a pilot project for a national effort to combat onchocerciasis in all of Guatemala. IEF believes that through the establishment of sustainable onchocerciasis control programs, it is possible to totally eliminate the disease from this Latin American nation.

Provitamin A Program

Although the distribution of vitamin A capsules replenishes children's vitamin A needs, the IEF recognizes this strategy as a short-term solution to poor nutrition. IEF programs promote the production and consumption of indigenous vitamin A-rich foods that are easily accessible to all communities. In collaboration with the University of North Carolina, 31 locally grown vegetables have been chemically analyzed to determine their vitamin A content in order to update nutritional food charts. Once the vitamin A content of the plants is determined, studies are conducted on the acceptability of the foods in the community, as well as how the foods can be promoted. For example, after the vitamin A content of sweet potatoes was analyzed, the IEF played a part in determining how an instantized form of this food could be industrially processed, and studied whether families would serve it to their children. This research is critically important to ensure that families can benefit from local foods containing vitamin A.



Guatemalan girl receives treatment for parasites as a part of IEF's vitamin A/Child Survival activities

BULGARIA

On May 29, 1992, the IEF Center for Sight officially opened in Sofia, Bulgaria. This modern eye care center serves to upgrade ophthalmological services in Bulgaria in a number of ways. Although the country has more than 600 ophthalmologists, services have been impeded by a lack of sophisticated equipment and training. The Center for Sight, under the direction of Prof. Petja I. Vassileva, MD, PhD, MPH, provides a technologically advanced, fully-equipped clinic to treat patients, as well as an appropriate location to train physicians.

The "Visiting Professors" program responds to the ophthalmic needs of Bulgaria by providing training for ophthalmologists in specialty areas including: vitreo-retinal surgery, glaucoma, pediatric ophthalmology, plastic surgery, and cataract/IOL surgery. Since the establishment of the center, three American ophthalmologists with specialties in vitreo-retinal surgery have already provided lectures and demonstrations for 40 of their Bulgarian counterparts. Visiting Professors are scheduled to visit Bulgaria at least six times each year.

Since the only available blindness prevalence data in Bulgaria is 50 years old, the IEF Center for Sight has scheduled a national blindness prevalence survey to be conducted in collaboration with the Johns Hopkins University. Data collected will determine the major causes of blindness in Bulgaria and will be extremely useful in formulating future eye care programs.

"...the looks on the faces of the ophthalmologists when they saw the peripheral parts of the retina for the first time with the indirect ophthalmoscope. They knew it was there, but they hadn't seen it before!"

Robert W. Butner, MD
Visiting Volunteer Professor
Sofia, Bulgaria

(quote reprinted from *Argus*,
American Academy of
Ophthalmology, Aug.'92)

Dr. Bojidar Madjarov (l) reviews a shipment of donated supplies with Director of Programs, Jack Blanks, received for the opening of the Center for Sight.



ST. KITTS AND NEVIS

Since 1985, the IEF has recruited volunteer ophthalmologists for the island nation of St. Kitts and Nevis. Ophthalmologists from all over the United States travelled to this small nation to generously provide their ophthalmic expertise. This year, the IEF was able to support the eye clinic at the Joseph N. France Hospital with over \$78,000 worth of medical supplies, as well as arranging for the regular provision of ophthalmological services.

TURKS AND CAICOS

On the isolated British Turks and Caicos islands, eye patients were once forced to travel to the USA for ophthalmologic care, if they could afford it. With the technical assistance of the IEF, a new fully-equipped clinic was established on the island of Grand Turk.

Since the clinic was established, the IEF has recruited three ophthalmologists and one optometrist to volunteer several weeks of their valuable service to aid these Caribbean peoples. Kevin Belville, MD, an American ophthalmologist, working with Mrs. Patricia Bradley, wife of Governor Bradley, has played a significant role in the development and implementation of this eye care program.

"Your efforts have been magnificent in the establishment of a new Eye Clinic and for the provision of professional help and equipment... It is indeed greatly appreciated."

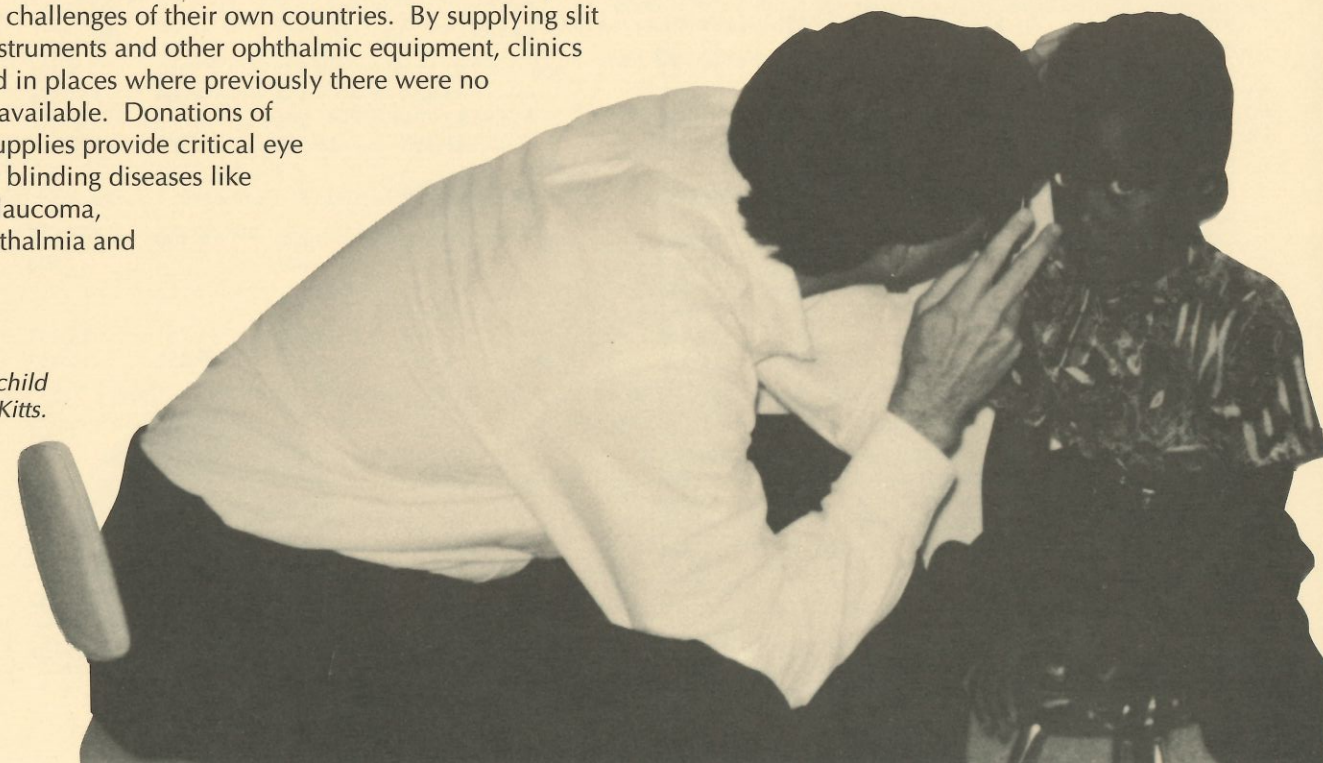
M.J. Bradley, Governor,
Turks and Caicos Islands,
Caribbean

IN-KIND DONATIONS

This year, the IEF received over \$2 million worth of donated ophthalmic supplies and equipment from corporate sources, as well as individual donors. It is generosity like this which allows the IEF to reach more and more people each year.

The IEF works hard to build partnerships with governmental, and non-governmental organizations, hospitals and clinics overseas. It is a goal of IEF to strengthen these local institutions to a level in which they can meet the eye care challenges of their own countries. By supplying slit lamps, surgical instruments and other ophthalmic equipment, clinics can be established in places where previously there were no eye care services available. Donations of pharmaceutical supplies provide critical eye care treatment for blinding diseases like onchocerciasis, glaucoma, trachoma, xerophthalmia and cataract surgery.

*Dr. Kevin Belville
examines a school child
on the island of St. Kitts.*



INDEPENDENT AUDITORS' REPORT

To the Board of Directors
International Eye Foundation
Bethesda, Maryland

We have audited the accompanying balance sheet of the International Eye Foundation as of June 30, 1992, and the related statements of public support and revenue, expenses and changes in fund balances and cash flows for the year then ended. The financial statements are the responsibility of the Foundation's management. Our responsibility is to express an opinion on these financial statements based on our audit.

We conducted our audit in accordance with generally accepted auditing standards. 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 management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of the International Eye Foundation as of June 30, 1992 and the results of its operations and its cash flows for the year then ended in conformity with generally accepted accounting principles.

Gelman, Rosenberg and Freedman
September 25, 1992

STATEMENT OF PUBLIC SUPPORT
AND REVENUE EXPENSES AND
CHANGES IN FUND BALANCES
For the year ended June 30, 1992

	Unrestricted	Restricted	1992 Total	1991 Total
PUBLIC SUPPORT & REVENUE				
Public Support:				
Contributions and grants	\$551,093	\$11,305	\$562,398	\$409,638
Donated medical supplies	2,054,869	0	2,054,869	969,263
Fund raising events	34,360	0	34,360	31,930
International Services Agency	50,712	0	50,712	54,042
Total Public Support	2,691,034	11,305	2,702,339	1,464,873
Grants from governmental agencies	0	964,520	964,520	415,574
Other revenue:				
Dues	6,620	0	6,620	4,615
Interest	25,545	0	25,545	30,081
Endowment income expended	0	24,948	24,948	80,922
Other	172	0	172	5,713
Total other revenue	32,337	24,948	57,285	121,331
Total Public Support & Revenue	2,723,371	1,000,773	3,724,144	2,001,778
EXPENSES:				
Program Services	2,466,432	977,716	3,444,148	1,870,188
Support Services:				
General and administrative	78,108	0	78,108	99,256
Fund raising	150,683	0	150,683	71,154
Total Expenses	2,695,223	977,716	3,672,939	2,040,598
Increase/Decrease in fund balance	28,148	23,057	51,205	(38,820)
Transfer	23,057	(23,057)	0	0
Fund balance, beginning of year	228,348	399,535	627,883	666,703
Fund balance, end of year	\$279,553	\$399,535	\$679,088	\$627,883

STATEMENT OF FUNCTIONAL EXPENSES for the year ended June 30, 1992

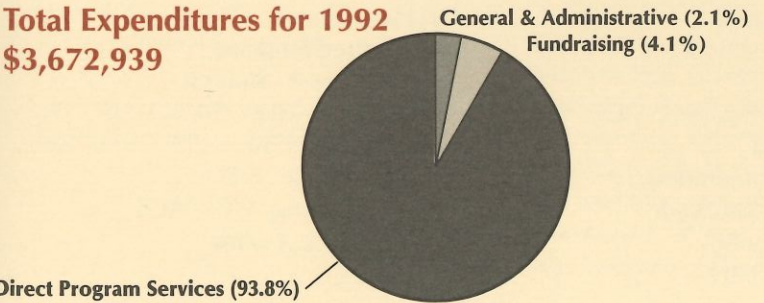
EXPENSES:	1992 Program Services					1992 Supporting Services			Total Expenses	
	Latin America Program	Caribbean & Bulgaria Program	Africa Program	Program Develop.	Total Program Services	Mgt. & General	Fund Raising	Total Support Expenses	Total 1992	Total 1991
Salaries	\$212,354	\$37,745	\$153,716	\$13,003	\$416,818	\$91,250	\$12,107	\$103,357	\$520,175	\$389,502
Insurance	19,217	3,640	20,680	1,932	45,469	12,942	1,716	14,658	60,127	61,292
Other benefits	6,734	2,446	22,627	906	32,713	8,441	810	9,251	41,964	21,082
Materials and training	2,311	17	1,156	-	3,484	156	69	225	3,709	13,115
Consultants	68,334	1,803	12,634	-	82,771	200	-	200	82,971	57,802
Registration dues and fees	3,183	606	7,541	-	11,330	16,592	33,342	49,934	61,264	43,732
Stipends and fellowships	10,795	10,100	-	20,895	-	-	-	-	20,895	21,752
Medical supplies	490,363	513,225	1,003,936	-	2,007,524	-	-	-	2,007,524	1,004,476
Medical equipment	4,837	104,667	5,406	-	114,910	-	-	-	114,910	15,445
Office supplies	25,078	4,428	10,483	563	40,552	6,485	9,480	15,965	56,517	16,971
Office equipment	10,651	8,102	38,368	-	57,121	400	-	400	57,521	10,025
Vehicle purchase	10,327	9,124	45,345	-	64,796	-	-	-	64,796	51,361
Vehicle running costs	19,282	1,537	31,843	-	52,662	-	-	-	52,662	38,001
Postage	2,699	943	1,402	74	5,118	4,596	53,791	58,387	63,505	21,788
Printing and duplicating	2,539	239	3,451	166	6,395	4,883	29,551	34,434	40,829	27,098
Office rent	5,773	1,493	-	-	7,266	40,100	-	40,100	47,366	46,955
Shipping and storage	6,975	5,493	10,518	-	22,986	629	-	629	23,615	33,328
Telephone	6,654	1,595	5,457	335	14,041	3,490	77	3,567	17,608	16,072
Surveys	520	19	15,131	-	15,670	-	-	-	15,670	1,291
Travel and per diem	75,835	17,693	66,592	2,685	162,805	5,040	874	5,914	168,719	88,023
Miscellaneous	1,107	158	1,226	-	2,491	8,245	8,866	17,111	19,602	4,155
Training	11,019	-	12,168	-	23,187	-	-	-	23,187	2,716
General and administrative	61,687	14,192	55,404	-	131,283	(131,283)	-	(131,283)	-	-
Subcontract	26,165	-	75,696	-	101,861	-	-	-	101,861	49,297
Depreciation	-	-	-	-	-	5,942	-	5,942	5,942	5,499
	\$1,084,439	\$739,265	\$1,600,780	\$19,664	\$3,444,148	\$78,108	\$150,683	\$228,791	\$3,672,939	\$2,040,778

BALANCE SHEET

INTERNATIONAL EYE FOUNDATION, INCORPORATED

	June 30, 1992		1991	
	Unrestricted	Restricted	Total	Total
ASSETS				
Cash	\$28,312	\$4,957	\$33,269	\$12,955
Certificates of deposit	372,562	406,822	779,384	821,843
Interfund transfers	(32,158)	32,158	0	0
Accounts receivable	14,799	-	14,799	11,063
Government grants receivable	0	22,250	22,250	0
Advances	89,763	-	89,763	76,462
Prepaid expenses	21,969	-	21,969	1,388
Inventory (Note 4)	68,211	-	68,211	4,316
Total current assets	563,458	466,187	1,029,645	928,027
Furniture and Equipment	59,416	-	\$59,416	\$54,993
Less: Accumulated depreciation	(36,615)	-	(36,615)	(30,673)
Total fixed assets	22,801	0	22,801	24,320
Mortgage notes receivable	-	0	0	4,394
Total assets	\$586,259	\$466,187	\$1,052,446	\$956,741
LIABILITIES				
Accounts Payable	\$38,623	-	\$38,623	\$50,210
Accrued pension	5,077	-	5,077	0
Accrued vacation	17,069	-	17,069	9,717
Deferred revenue - federal grants	-	49,703	49,703	1,974
Deferred revenue - other	245,937	5,588	251,525	257,621
Unexpended endowment	-	10,105	10,105	7,405
Other	-	1,256	1,256	1,931
Total liabilities	306,706	66,652	373,358	328,858
FUND BALANCES				
Unrestricted	195,965	-	195,965	144,760
Memorial Fund	83,588	-	83,588	83,588
Endowment	-	399,535	399,535	399,535
Total Fund Balance	279,553	399,535	679,088	627,883
Total Liabilities & Fund Balances	\$586,259	\$466,187	\$1,052,446	\$956,741

Total Expenditures for 1992
\$3,672,939



INTERNATIONAL EYE FOUNDATION

NOTES TO FINANCIAL STATEMENTS
JUNE 30, 1992

1. Summary of Significant Accounting Policies and General Information

Organization - The International Eye Foundation was organized to support and assist with the prevention and cure of blindness throughout the world, and to promote peace and goodwill through its efforts. The Foundation was incorporated in 1969 under the statutes of the District of Columbia.

Basis of presentation - The Foundation's financial statements are prepared on the accrual basis of accounting. Therefore, revenue, support, and related assets are recognized when earned and expenses and related liabilities are recognized when obligations are incurred.

Income tax status - The International Eye Foundation is exempt from federal income taxes under Section 501(c)(3) of the Internal Revenue Code.

Inventory - Inventory on hand is recorded at the fair market value at the time of the donation.

Property and equipment - Property and equipment are recorded at cost in the unrestricted fund and depreciation is calculated using the straight-line method over the estimated useful lives of the respective assets (generally, five years). Fixed assets purchased with U.S. Government grant funds are charged as an expense of the grant when purchased. If the fixed assets are to become the property of the Foundation upon the completion of the grant, the asset is also capitalized in the unrestricted fund and depreciated as stated above.

Foreign currency translation - Revenue and expenses of the Foundation's foreign operations are translated at weighted average exchange rates for the period.

2. Grant Funds

At June 30, 1992, the Foundation had several grants from the United States government and other entities. Revenue from such grants is recognized only to the extent of actual expenses incurred in compliance with the grants. Revenue received in excess of expenses is shown as a deferred current liability in the accompanying financial statements. Expenses incurred in excess of funds collected are reflected as grants receivable.

3. Pension Plan

The Foundation has a pension plan to provide retirement benefits for employees who have met certain length of service and age requirements. The plan is a defined contribution trustee plan. The contribution to the plan is based upon specific percentages of salaries. For the year ended June 30, 1992, the contribution was \$25,820.

4. Donated Medical Supplies

The Foundation has received contributions in the form of medical supplies to be used in various eye care programs. The donated supplies are recorded at the fair market value established by the donors at the time of the gift. Medical supplies totaling \$2,054,869 were received during the year ended June 30, 1992. Of these supplies, \$68,211 was on hand at June 30, 1992. The inventory at June 30, 1992 consists of eye sutures, cataract glasses and other miscellaneous medical supplies which have been restricted for use only for charitable purposes in the Foundations's various eye programs and cannot be sold or exchanged for property or services.

5. Lease Commitment

The Foundation has entered into a lease for office space which requires monthly lease payments of \$3,202 until the lease expires on September 30, 1996. The minimum future lease payments required under the lease are as follows:

Year Ending June 30	Amount
1993	\$38,424
1994	38,424
1995	38,424
1996	38,424
1997	9,606
	\$163,302
	=====

Total rent expense in 1992 was \$47,366.

6. Public Relations and Fund Raising

The Foundation raises some of its revenue through direct solicitation programs. The associated costs are multipurpose and are allocated among the program and fund raising categories on the basis of the use made of the literature as determined from its content, the reasons for its distribution, and the audience to whom it is addressed. The costs of providing the various programs and other activities have been summarized on a functional basis. Accordingly, certain costs have been allocated among the program and supporting services benefitted.

7. Endowment Fund

Endowment fund revenue restricted for specific programs is reported as revenue and expenses when expended.

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Africare
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Belize Council for the Visually Impaired
Caribbean Council for the Blind
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River Blindness Foundation
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