

Official Documents
of the
Pan American Health Organization
No. 39

Financial Report of the Director
and
Report of the External Auditor
1 January—31 December 1961



PAN AMERICAN HEALTH ORGANIZATION
Pan American Sanitary Bureau, Regional Office of the
WORLD HEALTH ORGANIZATION
Washington, D. C.
April 1962

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of the
Pan American Health Organization
No. 39

INDEXED

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and
Report of the External Auditor
1 January—31 December 1961



PAN AMERICAN HEALTH ORGANIZATION
Pan American Sanitary Bureau, Regional Office of the
WORLD HEALTH ORGANIZATION
1501 New Hampshire Ave., N. W.
Washington 6, D. C., U.S.A.

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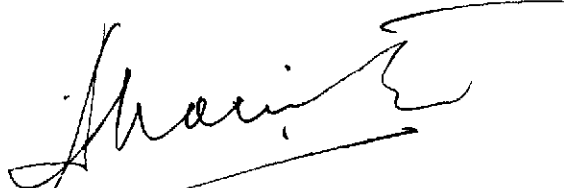
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LETTER OF TRANSMITTAL

In accordance with the provisions of Article XI of the Financial Regulations, I have the honour to submit the financial statements of the Pan American Health Organization for the financial year 1 January to 31 December 1961.

The details of the presentation of the financial statements will be found in the Introduction.

A handwritten signature in black ink, appearing to read 'A. Horwitz', written in a cursive style. The signature is positioned above the typed name and title.

Abraham Horwitz
Director, Pan American
Sanitary Bureau

FINANCIAL REPORT OF THE DIRECTOR

Introduction

The Financial Report of the Director for the year 1 January to 31 December 1961 is presented separately for the following activities of the Organization, under each one of which are listed the principal statements:

Pan American Health Organization

- Exhibit I Statement of Appropriations, Obligations and Balances for the year 1961
- Exhibit II Statement of Income and Expenditure for the 1961 Budget
- Exhibit III Statement of Assets and Liabilities as at 31 December 1961
- Exhibit IV Consolidated Statement of Income and Expenditure for the Financial Year 1961 and Status of Funds as at 31 December 1961

Institute of Nutrition of Central America and Panama

- Exhibit V Statement of Appropriations, Obligations and Balances for the year 1961
- Exhibit VI Statement of Income and Expenditure for the 1961 Budget
- Exhibit VII Statement of Assets and Liabilities as at 31 December 1961

Organization of American States - Technical Cooperation Program

- Exhibit VIII Statement of Income and Expenditure for the year ended 31 December 1961
- Exhibit IX Statement of Assets and Liabilities as at 31 December 1961

Exhibits I and II reflect the Organization's activities for the year, and Exhibit III shows the financial position of the Organization as of 31 December 1961. Exhibit IV is a consolidated statement of income and expenditure according to fund.

Exhibits V through IX present statements of a similar nature covering funds administered for INCAP and OAS/TCP.

In addition to the Financial Report, there is presented, as an informational annex, a summary and distribution of expenditure. This summary comprises three tables, one showing the activities under all sources of funds by object of expenditure, a second showing PAHO Regular Funds by budget part and object of expenditure, and a third table giving expenditure for all sources of funds by budget part and by individual project.

Financial Activities in 1961

The following table presents a summary of the combined expenditures relating to activities of the Pan American Health Organization and the World Health Organization in the year 1961. This table relates only to activities in the Americas and does not reflect disbursement of funds on behalf of other offices principally WHO Headquarters and other Regional Offices, for whom an amount of over \$1,000,000 was disbursed, principally in connection with payments for WHO fellows and for procurement of supplies and equipment.

PAHO

PAHO - Regular Budget	\$ 4,391,745 ^{1/}
PAHO - Special Malaria Fund	2,249,766
PAHO - Community Water Supply Fund	105,518
PAHO - Building Fund	28,488
Grants and other Contributions to PAHO	257,175
Organization of American States - Technical Cooperation Program	399,200
INCAP - Regular Budget	153,538
Grants and other Contributions to INCAP	453,405
PAHO Subtotal	<u>\$ 8,038,835</u>

WHO

WHO - Regular Budget	\$ 1,882,246
WHO - Malaria Eradication Special Account	98,752
WHO - Technical Assistance	1,014,860
WHO Subtotal	<u>\$ 2,995,858</u>

PAHO/WHO Subtotal \$ 11,034,693

Procurement Services in the Americas
for Government Administrations,
Public Institutions, etc. 130,254

GRAND TOTAL \$ 11,164,947

^{1/} Does not include \$300,000 budget provision added to Working Capital Fund.

Budget Income

Exhibit II shows an amount of \$4,807,545 received from quota contributions, \$3,971,013 of which related to assessed contributions for 1961, and \$836,532 for prior years. The percentage collection of 84.49 per cent of current year contributions reached the highest point since 1957. This represented a sharp increase from 1960 when the figure was 76.32 per cent. This improvement indicates that governments are employing more effective budgetary and fiscal procedures and Ministries of Health are more active in expediting payment.

A total amount of \$148,074 was realized from all other sources of income. Contributions from France, Kingdom of the Netherlands and the United Kingdom was \$46,846 as compared to \$44,097 in 1960. Other Income was \$80,115 as compared to \$111,301, the reduction being due chiefly to lower interest yield and smaller volume of funds available for investment. Excess of Reserve for Unliquidated Obligations refers to funds set aside to meet 1960 budgetary obligations payable in 1961. Due primarily to fellowship awards not being utilized an amount of \$21,113 was not needed to meet obligations and, accordingly, represents income in 1961.

Budgetary Expenditure

It will be noted in Exhibit I that total obligations for 1961 were \$4,691,745 which is \$108,255 below the authorized budget. This represents a higher level of expenditure than in the previous three years when program activities had to be delayed to avoid depletion of the Working Capital Fund. Nevertheless, every effort was made to economize in the operation of the Organization without impairing service to Member Governments. Expansion of activities in Research, Water Supply, Radiation Protection, and Planning involved increased expenditure in the Washington Office for personnel, office space, office equipment and services. These requirements necessitated transfers to Part II from Parts I and III, within limits authorized to the Director by the Appropriation Resolution.

Financial Situation and the Working Capital Fund

In the period 1958-1961 growth in programs financed from all sources reflects the expanding contribution of the Organization to health activities and the social and economic development of countries of the Americas. During this time, however, the Pan American Health Organization encountered serious financial difficulties due to an inadequate Working Capital Fund and delayed receipt of quotas.

Two major steps were taken to avoid deficits and to build up the Working Capital Fund. First, the Director adopted a policy of prudent management to keep the average of budgetary expenditures within the income level. Due to the cyclical nature of quota payments this policy was applied over two-year periods. At the same time Member Governments have progressively improved their administrative processes to provide more timely and adequate budget appropriations for quota payments. The second major step was the policy decision of the Directing Council, taking into

account a suggestion of the External Auditor, to provide a long-term solution for the Working Capital Fund by instructing the Director to include in the 1961 and future PAHO Regular budgets an amount for gradually increasing and maintaining the Fund at its authorized level of 60 per cent of the budget. Thus a policy of prudent fiscal management and the creation of a dependable source of funds for the Working Capital Fund has established the basis for a strong and stable financial structure.

Tables A and B below reflect the comparative experience of annual income and expenditure, with the effect on the Working Capital Fund. It will be noted in Table A that over the four-year period there is a net surplus of \$181,918. Table B also demonstrates the benefit of budgeting an amount for the Working Capital Fund.

Table A
PAHO Regular - Appropriation Income and Expenditure
1958 - 1961

<u>Detail</u>	<u>1958</u>	<u>1959</u>	<u>1960</u>	<u>1961</u>
	\$	\$	\$	\$
Authorized Appropriation	3,000,000	3,600,000	4,100,000	4,800,000
Income (Quotas and Other)	2,572,495	3,541,183	3,641,245	4,955,619
Percent of Appropriation	85.75%	98.37%	88.81%	103.24%
Expenditure	2,823,474	3,334,010	3,679,395	4,691,745
Percent of Appropriation	94.11%	92.61%	89.73%	97.75%
Surplus or (Deficit)	(250,979)	207,173	(38,150)	263,874

Table B
PAHO Regular - Working Capital Fund
1958 - 1962

<u>Working Capital Fund</u>	<u>1958</u>	<u>1959</u>	<u>1960</u>	<u>1961</u>	<u>1962</u>
	\$	\$	\$	\$	\$
Balance - 1 January	1,225,141	974,162	1,181,335	1,143,185	1,707,059
Percent of Authorized Budget	40.83%	27.06%	28.81%	23.81%	32.58%
Change during year from Operational Surplus or Deficit	(250,979)	207,173	(38,150)	263,874	-
Budget Provision to Increase Working Capital Fund	-	-	-	300,000	-
Balance - 31 December	974,162	1,181,335	1,143,185	1,707,059	-

PAN AMERICAN HEALTH ORGANIZATION

PAN AMERICAN HEALTH ORGANIZATION

Notes

These explanatory notes are given to facilitate the study of various items in the Exhibits for which supporting schedules are not provided or which may not be self-evident.

INCOME AND EXPENDITURE (Exhibit II)

Sale of Equipment

The total of \$ 8,155 includes sale of obsolete equipment, furniture and automobiles.

Sale of Publications

Sale of publications in the amount of \$ 1,837, represents sale of PASB Bulletin and various scientific pamphlets published by the Pan American Health Organization. This is a reduction in comparison with sales of \$ 5,217 in 1960.

Miscellaneous Income

Consists of income from various types of refunds and sundry items as follows:

Personal Services and Allowances	\$ 442
Travel and Transportation	2,362
Fellowship Stipends	380
Insurance Claims	373
Account Receivable for which a Reserve for Doubtful Accounts had been established	2,642
Sundry	620
	<hr/>
	\$ 6,819
	<hr/> <hr/>

ASSETS AND LIABILITIES (Exhibit III)

Cash

Total cash in banks and on hand consisted of:

US Dollar currency	\$ 845,164
Other currencies	125,335 *
	<hr/>
	\$ 970,499
	<hr/> <hr/>

* Represents dollar equivalent according to official rates of exchange used by PAHO.

Accounts Receivable

This is self-explanatory except for sundry debtors, which is broken down as follows:

Emergency Procurement Revolving Fund		\$ 5,473	1/
Miscellaneous Debtors		41,734	1/
Personal Accounts:			
For Travel	\$ 7,867		
For Salaries	898		
For Medical Expenses	1,935		
For Pension	1,974		
Other	<u>1,748</u>	<u>14,422</u>	
		\$ 61,629	

1/ The major portion of this amount comprises the following:

a. advances for special malaria projects pending accounting from:

Direccion General de Sanidad El Salvador	16,086
Fundação Serviço Especial de Saúde Publica	8,334

b. for reimbursable expenditures:

Inter American Development Bank	2,936
Northern Assurance Company	7,419
National Institutes of Health	981

Capital Assets

The amount of \$ 538,045 represents the recorded book value of land and buildings of the Headquarters of the Pan American Health Organization in Washington D.C. and Zone Office in Buenos Aires, Argentina.

Unliquidated Obligations

Unliquidated obligations amounting to \$ 766,463 represent the estimated amount required to liquidate outstanding liabilities pertaining to 1961 Budget and Special Funds. Included in this amount is \$ 311,351, the outstanding balance of 1961 fellowship awards. The other principal items are travel and supplies and equipment.

Fellowship balances of \$ 878 brought forward into 1962 relate to 1960 fellowship awards not fulfilled by 31 December 1961.

Accrued Repatriation Entitlements

Under the Staff Rules staff members serving at official stations outside their home countries accumulate repatriation benefits payable on termination. A reserve has been established for this contingent liability. A transfer amounting to \$ 24,154 was made in 1961 to raise the fund to the estimated amount of the contingent liability.

Accrued Service Benefits

Under the Staff Rules, effective 1 January 1958, staff members employed under certain conditions are entitled to a service benefit payable on termination. A reserve has been established for this contingent liability.

Insurance Equalization Account

This account has been established in order to distribute evenly the expenses for various types of insurance over a period of years. An amount of \$ 4,200 was charged to the 1961 budget of the Organization and credited to this account.

Building Fund

During 1961 this fund was increased by \$ 30,318, including interest on investments amounting to \$ 6,794. The remaining portion of \$ 23,524 represents an amount transferred to the Building Fund from a special appropriation authorized in 1956 for architectural expenses. This transfer was made to concentrate in one account all available funds and expenditures for the building. Expenditures for initial architectural fees, etc. of \$ 28,488 were effected leaving a balance of \$ 272,068 as at year end.

Trust Funds

Grants represent funds made available by grantors for programs as shown in schedule 7.

Contributions - The Government of Argentina, under the host country agreement provides a contribution toward the maintenance and operation of the Pan American Zoonoses Center. The Government of Venezuela in accordance with an agreement with the Organization makes a contribution toward the operation of the Zone Office in Caracas.

FINANCIAL STATEMENTS

PAN AMERICAN HEALTH

STATEMENT OF APPROPRIATIONS, OBLIGATIONS

(Expressed in

Purpose of Appropriations	Balance from 1960	Appropriations	
		Original	Transfers
REGULAR BUDGET FOR 1961			
PART I PAN AMERICAN HEALTH ORGANIZATION		231,484	(15,388)
PART II PAN AMERICAN HEALTH ORGANIZATION- HEADQUARTERS		1,406,960	70,566 ^{2/}
PART III PAN AMERICAN HEALTH ORGANIZATION- FIELD AND OTHER PROGRAMS		2,861,556	(55,178)
SUB-TOTAL, APPROPRIATIONS FOR 1961 OPERATIONS		4,500,000	-
PART IV AMOUNT FOR WORKING CAPITAL FUND		300,000	-
TOTAL, APPROPRIATIONS FOR 1961 BUDGET		4,800,000	-
SPECIAL APPROPRIATION: (See Note <u>1/</u>)			
For Initial Architectural Expenses For Headquarters Building	23,524	-	-
TOTAL, SPECIAL APPROPRIATION	23,524	-	-

Notes: 1/ The special appropriation is against surplus funds of prior years.
See Resolution VII for initial architectural expenses for headquarters building passed at IX Meeting of Directing Council.

2/ Under the authority provided in the appropriation resolution (Resolution VIII of the XII Meeting of the Directing Council) the Director authorized transfer of \$ 15,388 from Part I and \$ 55,178 from Part III to Part II.

3/ Transferred to Building Fund (See Exhibit IV)

ORGANIZATION

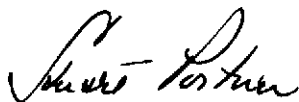
AND BALANCES FOR THE YEAR 1961

U.S. Dollars)


Effective	Obligations			Unobligated Balances 31 December 1961	
	Liquidated	Unliquidated	Total	Expired	Available in 1962
216,096	191,592	24,504	216,096	-	
1,477,526	1,413,442	64,084	1,477,526	-	
2,806,378	2,235,679	462,444	2,698,123	108,255	
4,500,000	3,840,713	551,032	4,391,745	108,255	
300,000	300,000	-	300,000	-	
4,800,000	4,140,713	551,032	4,691,745	108,255	
23,524	23,524 ^{3/}	-	23,524	-	
23,524	23,524	-	23,524	-	

For the Director
Pan American Sanitary Bureau

The above statement has been examined in accordance with my directions. I have obtained all the information and explanations that I have required, and I certify, as a result of the audit, that, in my opinion, the above statement is correct.



Stuart Portner
Chief of Administration



Uno Brunskog
External Auditor

PAN AMERICAN HEALTH ORGANIZATION
 STATEMENT OF INCOME AND EXPENDITURE FOR THE 1961 BUDGET
 (Expressed in U.S. Dollars)

INCOME

Contributions from Member States: (Schedule 2)		
Receipts in respect to 1961 assessments	3,971,013	
Receipts in respect to prior years' assessments	<u>836,532</u>	4,807,545
Contributions from France, Kingdom of the Netherlands and United Kingdom: (Schedule 2)		
Receipts in respect to 1961 assessments		46,846
Other Income		
Interest and discounts earned	57,061	
Service fees for procurements made for Governments, Institutions and Individuals	3,421	
Sale of Equipment	8,155	
Sale of Publications	1,837	
Gain on Currency Exchanges	2,822	
Miscellaneous	<u>6,819</u>	
Total Other Income		80,115
Excess of Reserve for Unliquidated Obligations 1960		<u>21,113</u>
Total Income		4,955,619

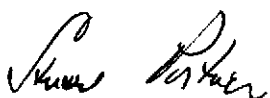
EXPENDITURE

Personal Services and Allowances	2,712,579	
Travel	451,749	
Space and Equipment Services	87,246	
Other Services	164,278	
Supplies and Equipment	335,665	
Fixed Charges and Claims	8,148	
Fellowships	585,346	
Participants in Seminars	1,289	
Trainees	5,151	
Grants	<u>40,294</u>	
Total Expenditure for Operations	4,391,745	
Transfer - Budget provision to increase Working Capital Fund	<u>300,000</u>	
Total Expenditure		<u>4,691,745</u>

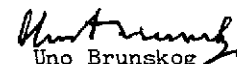
SURPLUS

Excess of Income over Expenditure (Transferred to Working Capital Fund)	US\$	<u>263,874</u>
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For the Director
 Pan American Sanitary Bureau


 Stuart Portner
 Chief of Administration

The above statement has been examined in accordance with my directions. I have obtained all the information and explanations that I have required, and I certify, as a result of the audit, that, in my opinion, the above statement is correct.


 Uno Brunskog
 External Auditor

PAN AMERICAN HEALTH
STATEMENT OF ASSETS AND LIABILITIES
(Expressed in

ASSETS

CASH

In Banks and on Hand	970,499
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INVESTMENTS

Securities at Cost (Schedule 1)	5,034,323
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ACCOUNTS RECEIVABLE

Quota Contributions Receivable from Member States (Schedule 2)	1,351,140	
Less: Reserves for Non-Collected Contributions	<u>1,351,140</u>	-
Governments, Institutions and Individuals for Procurements (Schedule 3)	10,146	
Less: Reserve for Doubtful Accounts	<u>9,794</u>	352
Government of Chile, for Purchase of Equipment, etc., XIV PASC		13,113
Government of Puerto Rico, for Reimbursable Expenditures		2,090
Government of Venezuela, for Reimbursable Expenditures		13,250
Organization of American States, Technical Cooperation Program, for Reimbursable Expenditures		3,471
Accrued Interest		40,539
Sundry Debtors	61,629	
Less: Reserve for Doubtful Accounts	<u>329</u>	<u>61,300</u> 134,115

CAPITAL ASSETS

Buildings	538,045	
Less: Equity in Buildings	<u>538,045</u>	-

Total	US\$ <u><u>6,138,937</u></u>
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ORGANIZATION

AS AT 31 DECEMBER 1961

U. S. Dollars)

LIABILITIES

QUOTA CONTRIBUTION RECEIVED IN ADVANCE

Government of Colombia	23,060
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UNLIQUIDATED OBLIGATIONS

Appropriations for Budget 1961	551,032	
Fellowship Balances brought forward	878	
Community Water Supply Fund	4,805	
Special Malaria Fund	197,694	
Trust Funds	<u>12,054</u>	766,463

ACCOUNTS PAYABLE

World Health Organization in Respect to Pension and Insurance Contributions	21,430	
World Health Organization, for Reimbursable Expenditures	12,205	
Institute of Nutrition of Central America and Panama, for Reimbursable Expenditures	10,625	
Government of Cuba, Deposit of Cuban Pesos to be returned for Payment in U. S. Dollars	94,746	
Advances from Governments, Institutions and Individuals for Procurements (Schedule 3)	65,125	
Other Accounts Payable	<u>9,335</u>	213,466

WORKING CAPITAL FUND

Balance as at 1 January 1961	1,143,185	
Add: Budget Provision 1961	300,000	
Excess of Income over Expenditure 1961	<u>263,874</u>	1,707,059

ACCRUED REPATRIATION ENTITLEMENTS

146,604

ACCRUED SERVICE BENEFITS

230,381

INSURANCE EQUALIZATION ACCOUNT

10,086

STAFF HEALTH INSURANCE FUND

90,638

SPECIAL FUNDS


Emergency Procurement Revolving Fund (Schedule 4)	50,000	
Building Fund (Exhibit IV)	272,068	
Special Malaria Fund (Schedule 5)	2,183,424	
Community Water Supply Fund (Schedule 6)	107,612	
Trust Funds (Schedule 7)	<u>338,076</u>	<u>2,951,180</u>

Total	US\$ <u>6,138,937</u>
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For the Director
Pan American Sanitary Bureau

The above statement has been examined in accordance with my directions. I have obtained all the information and explanations that I have required, and I certify, as a result of the audit, that, in my opinion, the above statement is correct.


Stuart Portner
Chief of Administration


Uno Brunskog
External Auditor

PAN AMERICAN HEALTH
 CONSOLIDATED STATEMENT OF INCOME AND
 AND STATUS OF FUNDS AS
 (Expressed in

	Budget for 1961	Special Appropriation	Working Capital Fund
BALANCES AS AT 1 JANUARY 1961	-	23,524	1,143,185
INCOME			
Contributions from Member States	4,807,545		
Contributions from France, Kingdom of the Netherlands and United Kingdom	46,846		
Other Contributions Received			
Voluntary Contributions Received			
Grants			
Other Income	80,115		
Advanced by Pan American Health Organization			
Excess of Reserve for Unliquidated Obligations 1960	21,113		
	4,955,619	23,524	1,143,185
EXPENDITURE	(4,391,745)		
TRANSFERS AS AT 31 DECEMBER 1961:			
Budget Provision to Increase Working Capital Fund	(300,000)		300,000
1961 Surplus to Working Capital Fund	(263,874)		263,874
From Special Appropriation to Building Fund		(23,524)	
BALANCES AS AT 31 DECEMBER 1961	-	-	1,707,059

ORGANIZATION

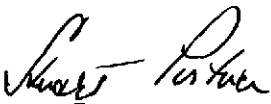
EXPENDITURE FOR THE FINANCIAL YEAR 1961

AT 31 DECEMBER 1961


U.S. Dollars)

Emergency Procurement Revolving Fund	Building Fund	Special Malaria Fund	Community Water Supply Fund	Trust Funds	Total
50,000	270,238	2,833,760	79,566	180,272	4,580,545
					4,807,545
					46,846
		1,505,000	125,000	107,334	1,630,000
	6,794	86,149	4,324	286,709	286,709
				3,954	181,336
				16,475	16,475
		8,281	4,240	507	34,141
50,000	277,032	4,433,190	213,130	595,251	11,690,931
	(28,488)	(2,249,766)	(105,518)	(257,175)	(7,032,692)
					-
					-
	23,524				-
50,000	272,068	2,183,424	107,612	338,076	4,658,239

For the Director
Pan American Sanitary Bureau


Stuart Portner
Chief of Administration

The above statement has been examined in accordance with my directions. I have obtained all the information and explanations that I have required, and I certify, as a result of the audit, that, in my opinion, the above statement is correct.


Uno Brunskog
External Auditor

PAN AMERICAN HEALTH ORGANIZATION
 INVESTMENTS AS AT 31 DECEMBER 1961
 (Expressed in U.S. Dollars)

Description	Par Value	Cost	Market Value as at 31 December 1961
MEXICAN TELEPHONE STOCK			
Mexican Pesos 32,000 at 12.50	2,560	2,562	2,272
U.S. OF AMERICA TREASURY BILLS			
Maturing 25 January 1962	900,000	894,717	898,668
Maturing 15 July 1962	2,000,000	1,941,200	1,968,260
U.S. OF AMERICA TREASURY NOTES			
3 1/4% Maturing 16 November 1962	2,000,000	2,000,000	2,002,500
U.S. OF AMERICA TREASURY BONDS			
3% Maturing 15 February 1995	100,000	97,500	84,625
3 1/4% Series of 1978-1983	100,000	98,344	87,750
TOTAL INVESTMENTS	5,102,560	5,034,323	5,044,075

PAN AMERICAN HEALTH ORGANIZATION
 STATEMENT OF QUOTA CONTRIBUTIONS DUE FROM MEMBER STATES
 1961 BUDGET AND PRIOR YEARS
 (Expressed in U.S. Dollars)

Member States	Year	1961 Budget			Prior Years			Total Balance due 31 December 1961
		Assessments	Collected	Balance due 31 December 1961	Balance due 1 January 1961	Collected during 1961	Balance due 31 December 1961	
Argentina	1961	351,560	-	351,560	-	-	-	714,612
	1960	-	-	-	298,800	-	298,800	
	1959	-	-	-	214,252	150,000	64,252	
Bolivia	1961	14,100	-	14,100	-	-	-	102,244
	1960	-	-	-	12,000	-	12,000	
	1959	-	-	-	11,900	-	11,900	
	1958	-	-	-	8,990	-	8,990	
	1957	-	-	-	7,130	-	7,130	
	1956	-	-	-	6,510	-	6,510	
	1955	-	-	-	7,000	-	7,000	
	1954	-	-	-	7,400	-	7,400	
	1953	-	-	-	7,000	-	7,000	
	1952	-	-	-	9,524	-	9,524	
Brazil	1961	352,500	352,500	-	300,400	-	-	102,244
	1960	-	-	-	21,225	300,400	-	
	1959	-	-	-	-	21,225	-	
Chile	1961	93,060	-	93,060	-	-	-	93,060
Colombia	1961	107,160	107,160	-	-	-	-	-
Costa Rica	1961	14,100	-	14,100	4,660	-	4,660	18,760
	1960	-	-	-	-	-	-	
Cuba	1961	86,010	-	86,010	-	-	-	159,610
	1960	-	-	-	73,600	-	73,600	
	1959	-	-	-	64,400	64,400	-	
Dominican Republic	1961	17,390	-	17,390	14,800	-	14,800	17,390
	1960	-	-	-	-	-	-	
Ecuador	1961	20,680	-	20,680	17,600	-	17,600	22,927
	1960	-	-	-	3,757	15,353	2,247	
	1959	-	-	-	-	3,757	-	
El Salvador	1961	17,390	14,800	2,590	450	-	450	2,590
	1960	-	-	-	-	-	-	
Guatemala	1961	17,390	17,390	-	14,800	-	14,800	-
	1960	-	-	-	-	-	-	
Haiti	1961	14,100	-	14,100	-	-	-	26,100
	1960	-	-	-	12,000	-	12,000	

SCHEDULE 2 (continued)

Member States	Year	1961 Budget			Prior Years			Total Balance due 31 December 1961
		Assessments	Collected	Balance due 31 December 1961	Balance due 1 January 1961	Collected during 1961	Balance due 31 December 1961	
Honduras	1961	14,100	-	14,100	-	-	-	16,650
	1960	-	-	-	12,000	9,450	2,550	-
Mexico	1961	245,340	245,340	-	-	-	-	-
	1960	-	-	-	-	-	-	-
Nicaragua	1961	14,100	6,900	7,200	2,550	2,550	-	7,200
	1960	-	-	-	-	-	-	-
Panama	1961	14,100	-	14,100	-	-	-	-
	1960	-	-	-	12,000	-	-	12,000
	1959	-	-	-	7,130	7,130	-	-
	1958	-	-	-	11,900	11,900	-	-
Paraguay	1961	14,100	-	14,100	-	-	-	-
	1960	-	-	-	12,000	-	-	12,000
	1959	-	-	-	9,450	-	-	9,450
	1958	-	-	-	7,250	-	-	7,250
Peru	1961	37,600	13,063	24,537	-	-	-	42,800
	1960	-	-	-	30,479	30,479	-	24,537
United States	1961	3,102,000	3,102,000	-	-	-	-	-
	1960	-	-	-	-	-	-	-
Uruguay	1961	41,360	-	41,360	-	-	-	-
	1960	-	-	-	35,200	-	-	35,200
	1959	-	-	-	35,350	35,350	-	-
	1958	-	-	-	29,580	29,580	-	-
	1957	-	-	-	24,840	24,840	-	-
Venezuela	1961	111,860	111,860	-	643	643	-	76,560
	1960	-	-	-	94,000	94,000	-	-
TOTAL		4,700,000	3,971,013	728,987	1,458,685	836,532	622,153	1,351,140
STATEMENT OF QUOTA CONTRIBUTIONS DUE FROM FRANCE, NETHERLANDS AND UNITED KINGDOM								
France	1961	7,638	7,638	-	-	-	-	-
	1961	5,637	5,637	-	-	-	-	-
	1961	33,571	33,571	-	-	-	-	-
TOTAL		46,846	46,846	-	-	-	-	-

PROCUREMENT FUND

STATEMENT OF PROCUREMENT SERVICES EFFECTED
ON BEHALF OF GOVERNMENT ADMINISTRATIONS,
PUBLIC INSTITUTIONS, ETC.

(Expressed in U.S. Dollars)

	Balance as at 1 January 1961		Amounts Received or Transferred During 1961	Payments for Supplies, etc. Made during 1961	Amounts Refunded during 1961	Balance as at 31 December 1961	
	Amounts Due to PASB	Deposits with PASB				Amounts due to PASB	Deposits with PASB
Argentina	83	9,412	12,893	16,307	652	82	5,345
Bolivia	8,664	-	-	-	-	8,664	-
Brazil	483	14,477	1,000	6,454	1,834	483	7,189
British West Indies	-	20	-	-	-	-	20
Chile	-	7,674	12,669	12,002	162	-	8,179
Colombia	1,175	4	5,292	1,967	4	215	2,365
Costa Rica	-	2	-	-	2	-	-
Cuba	2,642	672	6,751	524	-	-	4,257
Dominican Republic	-	3,302	54	1,665	-	-	1,691
Ecuador	134	763	13	8	4	-	630
El Salvador	-	952	184	45	6	-	1,085
Guatemala	648	7	2,609	1,698	-	648	918
Haiti	54	1,975	34	1,726	183	-	46
Honduras	-	1,522	619	478	-	-	1,663
Mexico	4	39,768	10,755	43,329	167	11	7,034
Netherlands Antilles	43	856	28	25	-	43	859
Nicaragua	-	196	927	909	-	-	214
Panama	-	2,844	12,103	12,584	-	-	2,363
Paraguay	-	2,195	7,463	8,394	-	-	1,264
Peru	-	693	1,705	550	166	-	1,682
Venezuela	-	35,821	4,089	21,589	-	-	18,321
Total	13,930	123,155	79,188	130,254	3,180	10,146	65,125

PAN AMERICAN HEALTH ORGANIZATION
 EMERGENCY PROCUREMENT REVOLVING FUND
 STATEMENT OF ACTIVITY DURING 1961
 (Expressed in U.S. Dollars)

Country	Balance due 1 January 1961	Expenditure During 1961	Reimbursement During 1961	Balance due 31 December 1961
Bolivia	-	920	-	920
Chile	-	22,779	20,729	2,050
Cuba	13,723	318	14,041	-
Mexico	7,216	-	7,216	-
Nicaragua	303	4,090	1,890	2,503
Total	21,242	28,107	43,876	5,473

STATUS OF FUND
 AS AT 31 DECEMBER 1961

Cash in Bank	44,527
Accounts Receivable	5,473
Authorized Amount	<u>50,000</u>

PAN AMERICAN HEALTH ORGANIZATION
 SPECIAL MALARIA FUND
 STATEMENT OF INCOME AND EXPENDITURE
 YEAR ENDED 31 DECEMBER 1961
 (Expressed in U.S. Dollars)

BALANCE AS AT 1 JANUARY 1961		2,833,760
INCOME		
Voluntary Contributions		
Government of Colombia	5,000	
Government of the United States of America	<u>1,500,000</u>	1,505,000
Other Income		
Interest and Discounts Earned	79,715	
Miscellaneous	<u>6,434</u>	86,149
Excess of Reserve for Unliquidated Obligations 1960		<u>8,281</u>
Total		4,433,190
EXPENDITURE		
Personal Services and Allowances	1,397,574	
Travel	462,918	
Space and Equipment Services	11,713	
Other Services	47,841	
Supplies and Equipment	226,021	
Fixed Charges and Claims	2,511	
Fellowships	45,120	
Grants	<u>56,068</u>	
Total Expenditure		<u>2,249,766</u> ^{1/}
BALANCE AS AT 31 DECEMBER 1961	US\$	<u><u>2,183,424</u></u>

^{1/} Amount consisted of:

Disbursements	2,052,072
Unliquidated Obligations	197,694
	<u>2,249,766</u>
US\$	<u><u>2,249,766</u></u>

PAN AMERICAN HEALTH ORGANIZATION
COMMUNITY WATER SUPPLY FUND
STATEMENT OF INCOME AND EXPENDITURE
YEAR ENDED 31 DECEMBER 1961
(Expressed in U.S. Dollars)

BALANCE AS AT 1 JANUARY 1961		79,566
INCOME		
Voluntary Contributions		
Government of the United States of America		125,000
Other Income		
Interest and Discounts Earned	3,806	
Miscellaneous	<u>518</u>	4,324
Excess of Reserve for Unliquidated Obligations 1960		<u>4,240</u>
Total		213,130
EXPENDITURE		
Personal Services and Allowances	49,955	
Travel	37,102	
Other Services	6,653	
Supplies and Equipment	1,659	
Participants in Seminars	9,917	
Trainees	<u>232</u>	
Total Expenditure		<u>105,518</u> ^{1/}
BALANCE AS AT 31 DECEMBER 1961		<u><u>US\$ 107,612</u></u>

^{1/} Amount consisted of:

Disbursements	100,713
Unliquidated Obligations	<u>4,805</u>
US\$	<u><u>105,518</u></u>

TRUST FUNDS

PAN AMERICAN HEALTH ORGANIZATION

SCHEDULE 7

STATUS OF TRUST FUNDS AS AT 31 DECEMBER 1961

(Expressed in U.S. Dollars)

Particulars	Unobligated Balance 1 January 1961	Adjustments	Received During 1961	Total	Total Obligations	Unobligated Balance 31 December 1961
<u>GRANTS</u>						
<u>American Cyanamid Company</u>						
Live Poliovirus Vaccine Studies	82,255		-	82,255	12,097	70,158
<u>Government of Argentina</u>						
Eradication of Brucellosis	3,349		8,470	11,819	7,670	4,149
Experimental Control of Fox Populations	-		15,904	15,904	-	15,904
<u>E. I. DuPont de Nemours and Co.</u>						
Amino Acid Supplementation Studies in Children	1,350		-	1,350	1,185	165
<u>Industrias Kaiser Argentina S. A.</u>						
Leptospirosis Studies	291	296 2/3	-	587	276	311
<u>W. K. Kellogg Foundation</u>						
Assistance to the Library of the National Institute of Nutrition, Quito, Ecuador	7,800		-	7,800	4,453	3,347
Dental Health	-		12,005	12,005	-	12,005
Seminars on Dental Education	-		16,015	16,015	-	16,015
Training in the Medical Use of Radioisotopes	20,000		-	20,000	20,000	-
<u>National Council of Scientific and Technical Investigations</u>						
Leptospirosis Studies	3,614		-	3,614	3,614	-
<u>Pacific Science Association</u>						
Veterinary Public Health	-		732	732	732	-
<u>Research Corporation, Williams-Waterman Fund</u>						
Assistance to the National Institute of Nutrition, Quito, Ecuador	-		23,750	23,750	8,528	15,222
<u>Rockefeller Foundation</u>						
Yaws Eradication and Syphilis Control (Caribbean)	318		(318) 2/3	-	-	-
Zoonoses Technical Advisory Group	2,210		(2,210) 2/3	-	-	-
<u>Sister Elizabeth Kenny Foundation</u>						
Conference on Live Poliovirus Vaccines	3,099		(3,099) 2/3	-	-	-

<u>Squibb and Sons</u>	242	-	242	179	63
<u>Pan American Zoonoses Center</u>	24	-	24	-	24
<u>Union Ganadera Regional de Chihuahua</u>					
<u>Rabies Control</u>					
<u>U.S. Public Health Service</u>					
<u>National Institutes of Health</u>					
Evaluation of Clinical Signs of Nutritional Status	4,820	-	2,173	2,173	-
June 1960 - May 1961	-	5,137	7,584	2,811	4,773
June 1961 - May 1962					
Infantile Diarrhea and Malnutrition in Peru	15,230	211 2/	36,708	30,116	8,592
July 1960 - August 1961	-	24,606	24,606	13,926	10,680
September 1961 - August 1962					
International Research Planning Program	-	90,563	90,563	5,558	85,005
May 1961 - April 1962					
Methods of Treating Canine Echinococcosis	-	1,614	1,903	1,903	-
December 1961 - November 1962					
Regional Development of Epidemiological Studies	-	53,532	53,532	6,091	47,441
July 1961 - March 1962					
Regional Epidemiological Conference	-	16,741	16,741	15,847	894
April 1961 - March 1962					
<u>CONTRIBUTIONS</u>					
<u>Government of Argentina</u>					
<u>Pan American Zoonoses Center</u>	34,798	60,241 5/	98,993	56,737	42,256
<u>Government of Cuba</u>		3,954 5/			
<u>Fellowships Sponsored by the Government</u>	1,072	-	1,072	-	1,072
<u>Government of Venezuela</u>					
<u>Operation of Zone I Office</u>	-	39,750	53,000	53,000	-
<u>Inter American Development Bank</u>					
<u>Promotion of Community Water Supply</u>	-	-	2,936	2,936	-
<u>U.S. Department of Health, Education and Welfare</u>					
<u>Bureau of State Service</u>					
<u>Joint Border Public Health Association and Western</u>					
<u>Branch APHA Meeting at San Diego, California</u>	-	5,000	5,000	5,000	-
<u>Western Branch, American Public Health Association</u>					
<u>Joint Border Public Health Association and Western</u>	-	2,343	2,343	2,343	-
<u>Branch APHA Meeting at San Diego, California</u>					
Total Grants and Contributions	180,272	397,997	595,251	257,175	338,076

1/ Represents Transfers
 2/ Adjustment (decrease) of requirements established in Reserve for Unliquidated Obligations - 1960
 3/ Refunded to Grantor
 4/ Other Income
 5/ Amount due from Government of Venezuela
 6/ Amount due from USPHS-NLEH
 7/ Amount due from Inter American Development Bank

**INSTITUTE OF NUTRITION OF CENTRAL AMERICA
AND PANAMA**

INSTITUTE OF NUTRITION OF CENTRAL
AMERICA AND PANAMA

Notes

The various items in the INCAP exhibits and schedules are believed to be self-explanatory except for the following:

Cash

Total cash in banks and on hand consisted of:

US Dollar currency	\$ 77,390
Other currencies	5,686
	<hr/>
	\$ 83,076
	<hr/> <hr/>

Investments

Represents the cost of securities amounting to \$ 124,171 (market value 124,809) held in U.S. of America Treasury Bills maturing 8 March 1962.

INSTITUTE OF NUTRITION OF CENTRAL AMERICA AND PANAMA
 ADMINISTERED BY PAN AMERICAN SANITARY BUREAU
 STATEMENT OF APPROPRIATIONS, OBLIGATIONS AND BALANCES FOR THE YEAR 1961
 (Expressed in U.S. Dollars)

Purpose of Appropriations	Appropriations			Obligations		Unobligated Balances 31 December 1961	
	Assessments	Other Income	Total	Liquidated	Unliquidated	Expired	Available in 1962
REGULAR BUDGET FOR 1961	105,000	53,910 ✓	158,910	151,623	1,915	5,372	-
Total Appropriations	105,000	53,910	158,910	151,623	1,915	5,372	-

✓ Adjusted to include other income in accordance with Resolution XIV passed at X Meeting of the Council of INCAP.

For the Director
 Pan American Sanitary Bureau

Stuart Portner
 Stuart Portner
 Chief of Administration

The above statement has been examined in accordance with my directions. I have obtained all the information and explanations that I have required, and I certify, as a result of the audit, that, in my opinion the above statement is correct.

Uno Brunskog
 Uno Brunskog
 External Auditor

INSTITUTE OF NUTRITION OF CENTRAL AMERICA AND PANAMA
 ADMINISTERED BY PAN AMERICAN SANITARY BUREAU
 STATEMENT OF INCOME AND EXPENDITURE FOR THE 1961 BUDGET
 (Expressed in U.S. Dollars)

INCOME

Quota Contributions Received: (Schedule B)

In Respect to 1961 Assessments	87,500	
In Respect to Prior Year's Assessments	<u>35,500</u>	123,000

Other Income

Interest and Discounts Earned	468	
Sale of Publications, Film, Etc.	1,701	
Sale of Equipment	16	
Sale of Laboratory Animals and Farm Produce	649	
Administrative Costs Received - Grants	50,250	
Miscellaneous	<u>826</u>	53,910

Excess of Reserve for Unliquidated Obligations 1960		85
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TOTAL INCOME		<u>176,995</u>
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EXPENDITURE

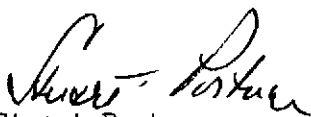
Personal Services and Allowances	129,215	
Travel	3,780	
Space and Equipment Services	512	
Other Services	4,960	
Supplies and Equipment	10,653	
Fixed Charges and Claims	3,295	
Fellowships	577	
Grants	<u>546</u>	

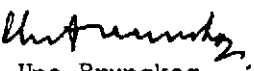
TOTAL EXPENDITURE		<u>153,538</u>
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BALANCE - Surplus Transferred to Contingency Reserve Fund		US\$ <u>23,457</u>
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For the Director
Pan American Sanitary Bureau

The above statement has been examined in accordance with my directions. I have obtained all the information and explanations that I have required, and I certify, as a result of the audit, that, in my opinion, the above statement is correct.


 Stuart Portner
 Chief of Administration


 Uno Brunskog
 External Auditor

INSTITUTE OF NUTRITION OF CENTRAL AMERICA AND PANAMA
ADMINISTERED BY PAN AMERICAN SANITARY BUREAU
STATEMENT OF ASSETS AND LIABILITIES AS AT 31 DECEMBER 1961
(Expressed in U.S. Dollars)

ASSETS	LIABILITIES
CASH	ACCOUNTS PAYABLE
In Banks and on Hand	Unliquidated Obligations in Respect to:
INVESTMENTS	Appropriations for Budget 1961
Securities at Cost	Trust Funds
ACCOUNTS RECEIVABLE	CONTINGENCY RESERVE FUND
Quota Contributions Receivable	Balance as at 1 January 1961
(Schedule 8)	Add: Surplus from 1961 Budget
17,500	ACCRUED PROVIDENT FUND
<u>17,500</u>	TRUST FUNDS (Schedule 9)
Less: Reserve for Non-Collected	
Contributions	
Pan American Health Organization	
for Reimbursable Expenditures	
Accrued Interest	
Sundry Debtors	
Less: Reserve for Doubtful Accounts	
<u>390</u>	
18,042	
<u>17,652</u>	
28,915	
US\$ 236,162	
<u>236,162</u>	
Total	Total
	US\$ 236,162

Note: In addition to the assets shown above, the Institute owns shares in the Municipalidad de la Ciudad de Guatemala, costing \$ 3,000 for the purchase of 10 "pajas de agua". Market valuation of \$ 3,500 as at 31 December 1961.

For the Director
Pan American Sanitary Bureau

Stuart Portner
Stuart Portner
Chief of Administration

The above statement has been examined in accordance with my directions. I have obtained all the information and explanations that I have required, and I certify, as a result of the audit, that, in my opinion, the above statement is correct.

Uno Brunsberg
Uno Brunsberg
External Auditor

INSTITUTE OF NUTRITION OF CENTRAL AMERICA AND PANAMA
 STATEMENT OF QUOTA CONTRIBUTIONS DUE FROM MEMBER COUNTRIES

AS AT 31 DECEMBER 1961

(Expressed in U.S. Dollars)

Member Countries	Balance due 1 January 1961	Assessments 1961	Collected During 1961	Balance due 31 December 1961
Costa Rica	-	17,500	-	17,500
El Salvador	-	17,500	17,500	-
Guatemala	18,000	17,500	35,500	-
Honduras	-	17,500	17,500	-
Nicaragua	17,500	17,500	35,000	-
Panama	-	17,500	17,500	-
Total	35,500	105,000	123,000	17,500

SCHEDULE 9

INSTITUTE OF NUTRITION OF CENTRAL AMERICA AND PANAMA
 ADMINISTERED BY PAN AMERICAN SANITARY BUREAU
 STATEMENT OF TRUST FUNDS AS AT 31 DECEMBER 1961
 (Expressed in U.S. Dollars)

Particulars	Unobligated Balance 1 January 1961	Transfers and Adjustments	Received During 1961	Total	Total Obligations	Administrative Cost - Grants Transferred to Income	Unobligated Balance 31 December 1961
<u>GRANTS</u>							
<u>W. K. Kellogg Foundation</u>	9,250	(563) ^{1/2}	27,750	37,000	36,999	-	1
Assistance to Applied Nutrition							
Education and Training of Professional Personnel	563		-	-	-	-	-
<u>National Academy of Sciences</u>							
<u>National Research Council</u>							
Effectiveness of INCAP Vegetable Mixture 9 Compared with Milk at Different Levels of Intake and as a Supplement to Mixed Diets	7,000		-	7,000	6,999	-	1
<u>Nutrition Foundation, Inc.</u>							
Atherosclerosis and Dietary Factors	15		9,400	9,415	8,213	-	1,202
Significance of Diets Low in Animal Protein and Other Nutrients	1		5,000	5,001	5,000	-	1
<u>Parke, Davis and Company</u>							
Study of the Effect of Treatment of Infections in Children in Sta. Maria Cauque	-		9,486	9,486	6,324	-	3,162
Education and Training of Professional Personnel	2,402		2,500	4,902	3,791	-	1,111
<u>The Quaker Oats Company</u>							
Amino Acid Supplementation of Rolled Oats	-		12,000	12,000	-	-	12,000
<u>Research Corporation, Williams-Waterman Fund</u>							
Kwashiorkor and Vegetable Protein Mixture Development	-		1,000	1,000	1,000	-	-
<u>The Rockefeller Foundation</u>							
Biochemical Research in Agricultural Crops and Industrial By-Products	9,690		25,000	34,690	28,012	-	6,678

U.S. Public Health Service National Institutes of Health											
<u>Amino Acid Metabolism in Human Subjects</u>											
January 1961 - December 1961	-	40,929	40,929	35,504	5,326	99					
<u>Atherosclerosis in Latin America</u>											
October 1959 - September 1960	4,845	-	-	-	-	-					
October 1960 - September 1961	11,015	24,150	40,322	33,075	4,961	-					
October 1961 - September 1962	-	11,195	11,195	9,735	1,460	-					
<u>Biochemical Evaluation of Nutritional Status</u>											
January 1961 - December 1961	-	47,142	47,142	40,836	6,126	180					
<u>Dietary Factors in Kwashiorkor</u>											
September 1959 - December 1960	19	-	-	-	-	-					
<u>Infection and Human Nutritional Status in the Tropics</u>											
January 1961 - December 1961	-	44,305	44,305	38,521	5,778	6					
<u>Interrelation Between Malnutrition and Diarrhea</u>											
February 1960 - January 1961	6,631	-	6,680	5,782	867	31					
February 1961 - January 1962	-	78,242	78,242	60,725	9,108	8,409					
<u>Latin American Food Composition Table</u>											
January 1961 - December 1961	-	3,646	7,009	6,201	808	-					
<u>Metabolic Factors in Protein Malnutrition</u>											
January 1961 - December 1961	1,557	54,329	55,924	48,197	7,230	497					
<u>Relations of Atherosclerosis to Environmental Factors</u>											
January 1960 - December 1960	19	-	-	-	-	-					
January 1961 - December 1961	-	48,613	48,758	41,880	6,282	596					
<u>Arthritis and Metabolic Diseases</u>											
June 1961 - May 1962	-	40,235	40,235	28,794	2,304	9,137					
<u>Westaco, Inc.</u>											
Kwashiorkor and Vegetable Protein Mixture Development	3,000	-	3,000	3,000	-	-					
<u>CONTRIBUTIONS</u>											
<u>Education and Training in Nutrition</u>											
Library Equipment - INCAP	5	1,072	1,077	1,027	-	50					
<u>INGAPARINA</u>											
Total Grants and Contributions	56,012	491,399	550,717	453,405	50,250	47,062					

1/ Adjustment (decrease) of requirements established in Reserve for Unliquidated Obligations - 1960
 2/ Represents Transfers.
 3/ Amount due from USPRS - N.I.H.
 4/ Balance refunded to W. K. Kellogg
 Figure in Brackets denotes reduction

**ORGANIZATION OF AMERICAN STATES
PROGRAM OF TECHNICAL COOPERATION**

ORGANIZATION OF AMERICAN STATES
PROGRAM OF TECHNICAL COOPERATION

Notes

The various items in the OAS/TCP exhibits and schedules are believed to be self-explanatory except for the following:

Cash

Total cash in banks and on hand consisted of:

US Dollar currency	\$ 163,566
Other currencies	<u>9,731</u>
	<u>\$ 173,297</u>

ORGANIZATION OF AMERICAN STATES
PROGRAM OF TECHNICAL COOPERATION
ADMINISTERED BY PAN AMERICAN HEALTH ORGANIZATION
STATEMENT OF INCOME AND EXPENDITURE FOR THE YEAR ENDED 31 DECEMBER 1961
(Expressed in U.S. Dollars)

BALANCE AS AT 1 JANUARY 1961	29,299	
Less: Recalls in respect to:		
Project AMRO-77, 1959 Allocation	3,045	
Project AMRO-77, 1960 Allocation	25,384	
Project AMRO-81.1, 1959 Allocation	<u>870</u>	<u>29,299</u>
		-
 INCOME		
Allocation of funds by Organization of American States, Program of Technical Cooperation, for:		
Continuation of Project AMRO-77 for Pan American Foot and Mouth Disease Center		520,633
Excess of Reserves for Unliquidated Obligations 1960		<u>652</u>
Total		<u>521,285</u>
 EXPENDITURE		
Personal Services and Allowances	270,199	
Travel	31,947	
Space and Equipment Services	3,964	
Other Services	17,101	
Supplies and Equipment	64,479	
Fixed Charges and Claims	2,242	
Fellowships	<u>9,268</u>	
Total Expenditure		<u>399,200</u>
BALANCE AS AT 31 DECEMBER 1961		<u><u>122,085</u></u>

For the Director
Pan American Sanitary Bureau

The above statement has been examined in accordance with my directions. I have obtained all the information and explanations that I have required, and I certify, as a result of the audit, that, in my opinion, the above statement is correct.


Stuart Portner
Chief of Administration


Uno Brunskog
External Auditor

ORGANIZATION OF AMERICAN STATES
PROGRAM OF TECHNICAL COOPERATION
ADMINISTERED BY PAN AMERICAN HEALTH ORGANIZATION
STATEMENT OF ASSETS AND LIABILITIES AS AT 31 DECEMBER 1961
(Expressed in U.S. Dollars)

ASSETS		LIABILITIES	
CASH		ACCOUNTS PAYABLE	
In Banks and on Hand	173,297	Unliquidated Obligations in respect to Allocations for 1961	24,458
ACCOUNTS RECEIVABLE		Pan American Health Organization for Reimbursable Expenditures	1,112
Sundry debtors	1,737	Pan American Health Organization for Pension and Insurance Contributions	2,359
		ACCRUED SERVICE BENEFITS	27,929
		ALLOCATIONS (Schedule 1D)	25,020
		Unobligated Funds	
		Project AMRO-77 for Pan American Foot and Mouth Disease Center	652
		1960 Allocation	121,433
		1961 Allocation	122,085
	US\$ 175,034		US\$ 175,034

For the Director
Pan American Sanitary Bureau

Stuart Portner

Stuart Portner
Chief of Administration

The above statement has been examined in accordance with my directions. I have obtained all the information and explanations that I have required, and I certify, as a result of the audit, that, in my opinion, the above statement is correct.

Uno Brunskog
Uno Brunskog
External Auditor

ORGANIZATION OF AMERICAN STATES
 PROGRAM OF TECHNICAL COOPERATION
 ADMINISTERED BY PAN AMERICAN HEALTH ORGANIZATION
 STATUS OF ALLOCATIONS AS AT 31 DECEMBER 1961
 (Expressed in U.S. Dollars)

Particulars	Balance 1 January 1961	Adjustment	Allocations Received During 1961	Total	Recalls by CAS/TCP	Total Obligations	Unobligated Balance 31 December 1961
Project AMRO-77 for Pan American Foot and Mouth Disease Center	3,045	-	-	3,045	3,045	-	-
1959 Allocations							
1960 Allocations	25,384	652 1/2	-	26,036	25,384	-	652
1961 Allocations	-	-	520,633	520,633	-	399,200	121,433
Project AMRO-61.1 for Zoonoses Control Training Course	870	-	-	870	870	-	-
	29,299	652	520,633	550,584	29,299	399,200	122,085

1/ Adjustment (decrease) of requirements established
 in Reserve for Unliquidated Obligations - 1960
 subject to recall in 1962.

INFORMATIONAL ANNEX

SUMMARY AND DISTRIBUTION OF EXPENDITURE

SUMMARY BY OBJECT OF EXPENDITURE
ALL FUNDS 1961
(Expressed in U.S. Dollars)

Object of Expenditure	Total	PAHO	PAHO SMF	PAHO CWSF	Pan American Health Organization - Other			WRO	WRO/TA
					Grant Funds	OAS/TCP	INCAP		
Personal Services and Allowances	6,762,000	2,712,579	1,397,574	49,955	172,878	270,199	401,480	1,060,959	696,376
Travel	1,406,064	451,749	462,918	37,102	25,561	31,947	29,580	238,751	128,456
Space and Equipment Services	151,831	87,246	11,713	-	3,537	3,964	8,893	36,478	-
Other Services	381,497	164,278	47,861	6,653	14,138	17,101	59,037	71,648	801
Supplies and Equipment	1,026,738	335,665	226,021	1,659	39,023	64,479	90,105	205,785	64,001
Fixed Charges and Claims	18,822	8,148	2,511	-	509	2,242	3,679	1,733	-
Fellowships	1,068,007	585,346	45,120	-	-	9,268	4,066	313,981	110,226
Participants in Seminars	34,683	1,289	-	9,917	-	-	-	23,477	-
Trainees	15,349	5,151	-	232	1,529	-	8,437	-	-
Grants	141,214	40,294	56,068	-	-	-	1,666	28,186	15,000
TOTAL	11,006,205	4,391,745 ^{1/}	2,249,766	105,518	257,175	399,200	606,943	1,980,998 ^{2/}	1,014,860
								1,263,318	

Note: ^{1/} Does not include Building Fund expenditures amounting to \$ 28,488
^{2/} Includes MESA expenditures amounting to \$ 98,752

PAN AMERICAN HEALTH ORGANIZATION
 SUMMARY BY OBJECT OF EXPENDITURE

1961 BUDGET

(Expressed in U.S. Dollars)

Object of Expenditure	PART I PAHO	PART II PAHO Headquarters	PART III PAHO Field and Other Programs	Total
Personal Services and Allowances	144,865	1,186,832	1,380,882	2,712,579
Travel	19,753	89,455	342,541	451,749
Space and Equipment Services	235	59,092	27,919	87,246
Other Services	8,851	64,118	91,309	164,278
Supplies and Equipment	42,392	73,357	219,916	335,665
Fixed Charges and Claims	-	4,672	3,476	8,148
Fellowships	-	-	585,346	585,346
Participants in Seminars	-	-	1,289	1,289
Trainees	-	-	5,151	5,151
Grants	-	-	40,294	40,294
Total	216,096	1,477,526	2,698,123	4,391,745

STATEMENT OF EXPENDITURE
BY BUDGET PARTS
AND INDIVIDUAL PROJECT
ALL FUNDS - 1961
(Expressed in U.S. Dollars)

	PAHO	PAHO SMP	PAHO CWSF	PAHO OTHER	WHO	WHO/TA
PART I - Organizational Meetings And Conference Services	216,096	-	-	-	11,385	-
PART II - Headquarters	1,477,526	157,017	17,765	-	889,680	-
PART III - Field and Other Programs						
ZONE OFFICES						
Zone I (Caracas)	132,175	7,812	-	1/ 53,000	11,471	-
Zone II (Mexico City)	126,566	6,268	-	-	80,434	-
Zone III (Guatemala City)	150,574	6,232	-	-	60,661	-
Zone IV (Lima)	113,078	1,775	-	-	41,785	-
Zone V (Rio de Janeiro)	89,491	-	-	-	9,781	-
Zone VI (Buenos Aires)	129,762	-	-	-	34,595	-
Total Zone Offices	741,646	22,087	-	53,000	238,727	-
PROJECTS						
ARGENTINA						
3 - Nursing Education (Buenos Aires, Cordoba, El Chaco)	-	-	-	-	-	40,351
4 - National Institute of Microbiology	-	-	-	-	8,055	-
6 - P.H.A. Fellowships	-	-	-	-	34,196	-
7 - Public Health Services	-	-	-	-	-	46,953
8 - Malaria Eradication	-	4,651	-	-	-	-
13 - P.H.A. Fellowships	36,774	-	-	-	-	-
18 - Medical Education	-	-	-	-	1,541	-
20 - Tuberculosis Control	-	-	-	-	19,043	-
23 - Nursing Education (Rosario)	23,702	-	-	-	-	-
24 - Planning and Organization of Hospital Services	13,308	-	-	-	-	-
25 - Training of Nursing Personnel	8,765	-	-	-	-	-
28 - Leprosy Control	-	-	-	-	1,603	-
30 - Sanitary Engineering Education	6,408	-	-	-	-	-
34 - Environmental Sanitation	-	-	-	-	-	7,040
35 - Public Health Services	28,331	-	-	-	-	-
51 - Aedes Aegypti Eradication	37,423	-	-	-	-	-
BOLIVIA						
4 - Malaria Eradication	-	67,810	-	-	-	13,872
5 - Nursing Education	-	-	-	-	6,470	-
10 - Public Health Services	43,332	-	-	-	-	-
11 - Joint Field Mission on Indigenous Populations	-	-	-	-	-	15,423
15 - Promotion of Community Water Supplies	-	-	1,465	-	-	-
BRAZIL						
8 - National Virus Laboratory Services	-	-	-	-	-	26,848
16 - P.H.A. Fellowships	-	-	-	-	-	8,300
19 - School of Public Health (Rio de Janeiro)	-	-	-	-	1,772	-
24 - Malaria Eradication	-	50,913	-	-	-	-

	PAHO	PAHO SMF	PAHO CWSF	PAHO OTHER	WHO	WHO/TA
BRAZIL (continued)						
28 - P.H.A. Fellowships	21,779	-	-	-	-	-
31 - Rehabilitation Training Center	-	-	-	-	-	10,387
33 - Training Course for Laboratory Technicians	13,629	-	-	-	-	-
35 - Sao Paulo, School of Public Health	-	-	-	-	18,810	-
38 - Smallpox Eradication	21,444	-	-	-	-	-
39 - Public Health Services (Mato Grosso)	11,910	-	-	-	-	-
41 - Malaria Eradication (Sao Paulo)	-	48,161	-	-	-	-
42 - Rabies Control	-	-	-	-	109	-
51 - Yellow Fever Laboratory	5,949	-	-	-	-	-
BRITISH GUIANA AND WEST INDIES						
1 - Aedes Aegypti Eradication	3,101	-	-	-	-	21,570
3 - Public Health Nursing Services	-	-	-	-	-	21,769
4 - P.H.A. Fellowships	16,714	-	-	-	-	-
5 - P.H.A. Fellowships	-	-	-	-	6,038	-
9 - P.H.A. Fellowships	-	-	-	-	-	2,392
11 - Public Health Training Services	-	-	-	-	3,767	-
12 - Nursing Education	10,092	-	-	-	-	-
14 - Malaria Eradication	-	30,595	-	-	-	-
15 - Malaria Eradication	-	61,010	-	-	-	-
16 - Malaria Eradication	-	6,010	-	-	-	-
17 - Malaria Eradication	-	22,104	-	-	-	-
BRITISH HONDURAS						
1 - Malaria Eradication	-	31,007	-	-	-	-
6 - P.H.A. Fellowships	1,014	-	-	-	-	-
CANADA						
1 - P.H.A. Fellowships	-	-	-	-	7,248	-
CHILE						
20 - Midwifery Education	-	-	-	-	12,784	-
21 - Rehabilitation Center	-	-	-	-	-	19,832
22 - Institute of Occupational Health	-	-	-	-	-	9,169
26 - P.H.A. Fellowships	14,808	-	-	-	-	-
31 - School of Public Health	-	-	-	-	6,631	-
39 - Training in the Medical Use of Radioisotopes	8,225	-	-	2/ 20,000	-	-
40 - Promotion of Community Water Supplies	-	-	1,530	-	-	-
41 - Nursing Survey	-	-	-	-	8,862	-
43 - Administrative Methods and Practices in Public Health	11,271	-	-	-	-	-
48 - Emergency Health Services	-	-	-	-	-	50,627
COLOMBIA						
4 - Public Health Services	-	-	-	-	-	87,473
5 - Malaria Eradication	-	145,022	-	-	-	-
15 - Tuberculosis Control	6,596	-	-	-	-	-
17 - Smallpox Eradication	5,201	-	-	-	-	-
18 - P.H.A. Fellowships	-	-	-	-	25,512	-
19 - Leprosy Control	-	-	-	-	-	15,004
21 - P.H.A. Fellowships	41,603	-	-	-	-	-
24 - School of Public Health	-	-	-	-	10,303	-
25 - Promotion of Community Water Supplies	-	-	16,861	-	-	-
52 - Yellow Fever Carlos Finlay Institute	31,600	-	-	-	-	-
COSTA RICA						
2 - Malaria Eradication	-	51,585	-	-	-	-
14 - Expansion of Local P.H. Services	3,622	-	-	-	-	-
16 - P.H.A. Fellowships	-	-	-	-	-	3,860
18 - Advanced Nursing Education	12,394	-	-	-	-	-
22 - Promotion of Community Water Supplies	-	-	2,025	-	-	-

	PAHO	PAHO SMF	PAHO CWSF	PAHO OTHER	WHO	WHO/TA
CUBA						
1 - Aedes Aegypti Eradication	71,148	-	-	-	-	-
3 - Public Health Services	29,934	-	-	-	-	31,337
4 - Nursing Education	-	-	-	-	6,414	7,621
5 - Malaria Eradication	-	71,534	-	-	98,752	-
6 - P.H.A. Fellowships	15,809	-	-	-	-	-
10 - Promotion of Community Water Supplies	-	-	7,947	-	-	-
DOMINICAN REPUBLIC						
2 - Malaria Eradication	-	64,377	-	-	-	-
3 - Nursing Education	-	-	-	-	6,728	-
4 - Public Health Services	21,423	-	-	-	-	-
8 - Aedes Aegypti Eradication	24,733	-	-	-	-	-
11 - P.H.A. Fellowships	21,800	-	-	-	-	-
52 - Venereal Disease Control	33,914	-	-	-	-	-
ECUADOR						
4 - Public Health Services	-	-	-	-	17,925	8,452
14 - Malaria Eradication	-	76,828	-	-	-	17,096
16 - Nursing Education	-	-	-	-	6,519	-
19 - P.H.A. Fellowships	11,026	-	-	-	-	-
20 - Smallpox Eradication	15,418	-	-	-	-	-
21 - Promotion of Community Water Supplies	-	-	2,602	-	-	-
53 - National Institute of Nutrition	-	-	-	3/ 19,150	-	-
EL SALVADOR						
2 - Malaria Eradication	-	104,882	-	-	-	-
8 - P.H.A. Fellowships	-	-	-	-	5,603	-
9 - P.H.A. Fellowships	7,453	-	-	-	-	-
10 - Planning and Organization of Hospital Services	13,834	-	-	-	-	-
11 - National Public Health Nursing Services	-	-	-	-	-	9,376
12 - National Environmental Sanitation Services	-	-	-	-	-	13,988
18 - Public Health Legislation	3,846	-	-	-	-	-
FRENCH ANTILLES AND GUIANA						
2 - Aedes Aegypti Eradication	-	-	-	-	-	7,294
5 - P.H.A. Fellowships	-	-	-	-	1,357	-
GUATEMALA						
1 - Malaria Eradication	-	90,962	-	-	-	-
6 - Nursing Education	8,299	-	-	-	-	22,062
8 - Public Health Service	-	-	-	-	40,596	-
11 - Tuberculosis Control	-	-	-	-	-	5,795
12 - P.H.A. Fellowships	4,276	-	-	-	-	-
HAITI						
1 - Yaws Eradication	-	-	-	-	14,925	-
4 - Malaria Eradication	-	47,758	-	-	-	-
9 - Public Health Laboratory	14,754	-	-	-	-	-
12 - P.H.A. Fellowships	10,524	-	-	-	-	-
16 - Public Health Services	-	-	-	-	-	32,402
19 - Medical Education	14,450	-	-	-	-	-
22 - Promotion of Community Water Supplies	-	-	7,445	-	-	-
HONDURAS						
1 - Malaria Eradication	-	65,191	-	-	-	-
4 - Public Health Services	14,240	-	-	-	-	38,693
6 - P.H.A. Fellowships	4,743	-	-	-	-	-
8 - Medical Education	1,000	-	-	-	-	-
MEXICO						
14 - Nursing Education	9,491	-	-	-	-	-
15 - State Health Services	13,720	-	-	-	-	-
22 - Public Health Services	-	-	-	-	23,584	-
25 - P.H.A. Fellowships	10,764	-	-	-	-	-
26 - Aedes Aegypti Eradication	10,157	-	-	-	-	-
28 - Public Health Laboratory	11,808	-	-	-	-	-
29 - Leprosy Control	-	-	-	-	7,690	-
30 - School of Public Health	-	-	-	-	407	-
35 - Environmental Sanitation Training	-	-	-	-	1,015	-
38 - Tuberculosis Control	-	-	-	-	2,260	-
39 - Promotion of Community Water Supplies	-	-	8,005	-	-	-
53 - Malaria Eradication	-	68,127	-	-	-	63,922

	PAHO	PAHO SMF	PAHO CWSF	PAHO OTHER	WHO	WHO/TA
NETHERLANDS ANTILLES						
7 - Public Health Nursing	-	-	-	-	-	4,637
NICARAGUA						
1 - Malaria Eradication	-	87,339	-	-	-	-
5 - Nursing Education	-	-	-	-	11,114	-
7 - P.H.A. Fellowships	13,629	-	-	-	-	-
PANAMA						
1 - Public Health Services	-	-	-	-	-	52,739
2 - Malaria Eradication	-	60,162	-	-	-	-
8 - P.H.A. Fellowships	8,587	-	-	-	-	-
9 - Promotion of Community Water Supplies	-	-	906	-	-	-
PARAGUAY						
1 - Malaria Eradication	-	68,346	-	-	-	-
9 - Leprosy Control	-	-	-	-	7,563	-
10 - Public Health Services	17,513	-	-	-	-	62,062
12 - P.H.A. Fellowships	-	-	-	-	2,906	-
13 - P.H.A. Fellowships	19,430	-	-	-	-	-
PERU						
5 - Malaria Eradication	-	82,096	-	-	-	25,190
15 - Advanced Nursing Education	-	-	-	-	9,281	-
21 - P.H.A. Fellowships	-	-	-	-	11,601	-
22 - Public Health Services	-	-	-	-	-	30,657
23 - Joint Field Mission on Indigenous Populations	-	-	-	-	-	1,745
25 - P.H.A. Fellowships	11,857	-	-	-	-	-
29 - Tuberculosis Control	-	-	-	-	7,337	-
30 - Promotion of Community Water Supplies	-	-	2,918	-	-	25,781
32 - Infantile Diarrhea and Malnutrition	-	-	-	4/ 44,042	-	-
SURINAM						
1 - Malaria Eradication	-	54,076	-	-	-	-
SURINAM AND NETHERLANDS ANTILLES						
1 - Aedes Aegypti Eradication	6,291	-	-	-	-	7,666
UNITED STATES						
7 - P.H.A. Fellowships	-	-	-	-	9,069	-
10 - Consultants in Specialized Fields of Public Health	-	-	-	-	7,442	-
11 - P.H.A. Fellowships	15,288	-	-	-	-	-
12 - Medical and Public Health Training	-	-	-	-	6,992	-
URUGUAY						
5 - Public Health Services	-	-	-	-	-	23,209
9 - Chagas Disease	-	-	-	-	2,220	-
10 - P.H.A. Fellowships	8,619	-	-	-	-	-
13 - Training of Public Health Personnel	1,638	-	-	-	-	-
16 - Chronic Diseases	-	-	-	-	2,712	-
VENEZUELA						
5 - Onchocerciasis Investigation	-	-	-	-	6,737	-
7 - Malaria Eradication	-	1,761	-	-	-	-
9 - P.H.A. Fellowships	49,781	-	-	-	-	-
10 - P.H.A. Fellowships	-	-	-	-	19,662	-
14 - Nursing Education	-	-	-	-	-	12,906
16 - Aedes Aegypti Eradication	70,733	-	-	-	-	-
17 - Medical Education	2,291	-	-	-	-	-
19 - School of Public Health	-	-	-	-	639	-
24 - Consultant Services in Public Health	-	-	-	-	242	-
27 - Promotion of Community Water Supplies	-	-	7,016	5/ 2,936	-	-

	PAHO	PAHO SMF	PAHO CWSF	PAHO OTHER	WEO	WHO/TA
INTER-COUNTRY AND INTER-ZONE PROJECTS						
AMRO:						
8 - Aedes Aegypti Eradication (Caribbean)	-	-	-	-	-	9,159
10 - Program for Biostatistics Education	-	-	-	-	-	35,200
13.3 - Third Seminar on Sanitary Engineering (Central America and Panama)	-	-	-	-	1,450	-
18 - Medical Education	-	-	-	-	24,878	-
28 - Advanced Nursing Education	-	-	-	-	31,963	-
35 - Fellowships (Unspecified)	81,793	-	-	-	-	-
39 - Environmental Sanitation (Advisory Committee and Consultants)	5,641	-	-	-	-	-
45 - Laboratory Services	-	-	-	-	2,248	-
46.7 - Seminar on Nursing Education	-	-	-	-	11,128	-
47 - Yaws Eradication and Syphilis Control (Caribbean)	-	-	-	-	9,987	-
50 - Water Fluoridation	-	-	-	-	857	-
54 - Collaboration with INCAP	66,697	-	-	6/ 606,943	-	-
60 - Smallpox Eradication	903	-	-	-	-	-
61 - Rabies Control	1,816	-	-	-	-	-
72 - Dental Health	18,429	-	-	-	-	-
76 - Vaccine Testing	-	-	-	-	8,987	-
77 - Pan American Foot and Mouth Disease Center	-	-	-	2/ 399,200	-	-
81 - Pan American Zoonoses Center	42,359	-	-	8/ 70,379	-	36,349
85 - Latin American Center for Classification of Diseases	-	-	-	-	24,416	-
86 - Health Statistics (Zone III)	-	-	-	-	4,947	-
88 - Aedes Aegypti Eradication	12,596	-	-	-	-	-
90 - Malaria Technical Advisory Services (Inter Zone)	-	80,149	-	-	-	-
92 - Poliomyelitis	23,322	-	-	-	-	-
93 - Health Education (Zone II)	-	-	-	-	12,160	-
94 - Diarrheal Diseases in Childhood	26,968	-	-	-	-	-
95 - Environmental Sanitation (Caribbean)	15,127	-	-	-	-	28,652
110 - Tuberculosis Prevention	-	-	-	-	2,210	-
112 - Community Development Training Center	-	-	-	-	9,218	-
114 - Training Center for Malaria Eradication (Mexico)	-	10,021	-	-	-	-
117 - Malaria Technical Advisory Services (Zone I)	-	81,745	-	-	-	-
118 - Malaria Technical Advisory Services (Zone III)	-	88,979	-	-	-	-
119 - Malaria Technical Advisory Services (Zone IV)	-	67,912	-	-	-	-
122 - Research and Development of Insecticide Application Equipment	-	5	-	-	-	-
134 - Training Center for Malaria Eradication (Kingston, Jamaica)	-	58,219	-	-	-	-
135 - Malaria Eradication Trainees	-	12,933	-	-	-	-
137 - Training Center for Malaria Eradication (Sao Paulo)	-	6,500	-	-	-	-
141 - Health Education (Zone III)	-	-	-	-	7,091	-
142 - Health Aspects of Radiation	12,574	-	-	-	6,524	-
143 - Health Statistics (Zone IV)	-	-	-	-	12,058	-
144 - Health Statistics (Zone II)	-	-	-	-	5,053	-
149 - Leprosy Control	-	-	-	-	3,606	-
150 - Food and Drug Services	4,325	-	-	-	-	-
151 - Seminar on Teaching of Sanitary Engineering in Schools of Engineering	9,021	-	-	-	-	-
152.2 - Seminar on Schools of Public Health	-	-	-	-	19,637	-
155 - Schistosomiasis Control	2,744	-	-	-	-	-

	PAHO	PAHO SMF	PAHO CWSF	PAHO OTHER	WHO	WHO/TA
AMRO:						
156 - Training Program in Hospital Statistics	14,212	-	-	-	-	-
157 - Health Statistics (Zone I)	11,009	-	-	-	-	-
159 - Health Statistics (Zone VI)	16,680	-	-	-	-	-
160 - Yaws Eradication and Venereal Disease Control	3,126	-	-	-	-	-
162 - Epidemiology (Zone II)	54	-	-	-	-	-
163 - Epidemiology (Zone VI)	21,182	-	-	-	-	-
165 - Nutrition Advisory Services (Inter Zone)	55,846	-	-	-	-	-
178 - Veterinary Public Health (Zone II)	16,830	-	-	9/ 732	-	-
179 - Veterinary Public Health (Zone IV)	23,231	-	-	-	-	-
181 - Live Poliovirus Vaccine Studies	-	-	-	10/ 12,097	-	-
185 - Medical Care and Hospital Organization	24,333	-	-	-	-	-
187 - Promotion of Community Water Supplies	23,118	-	3,324	-	-	-
188 - Veterinary Public Health (Zone III)	-	-	-	-	11,956	-
189 - Veterinary Public Health (Zone V)	-	-	-	-	8,821	-
196 - Insecticide Testing Team	-	91,440	-	-	-	-
197 - Research on the Resistance of Anophelines to Insecticides	-	4,095	-	-	-	-
198 - Administrative Methods and Practices in Public Health	4,295	-	-	-	-	-
202 - Leprosy Control (Zone III)	18,912	-	-	-	-	-
203 - Epidemiology (Zone III)	15,026	-	-	-	-	-
204 - Environmental Sanitation Training (Zone I)	-	-	-	-	9,882	-
205 - Environmental Sanitation Training (Zone II)	-	-	-	-	14,797	-
206 - Environmental Sanitation Training (Zone III)	-	-	-	-	8,666	-
207 - Environmental Sanitation Training (Zone IV)	-	-	-	-	17,381	-
209 - Environmental Sanitation Training (Zone VI)	-	-	-	-	11,178	-
213 - Seminar on Public Health Nursing Services	-	-	-	-	7,885	-
219.3 - Training Course on Administration, Management and Financing of Water Supplies	-	-	17,724	-	-	-
220 - Malaria Eradication Epidemiology Teams	-	63,671	-	-	-	-
233 - Training Course on Nursing Supervision and Administration	35,490	-	-	-	-	-
235 - Food Sanitation	-	-	-	-	4,258	-
236 - Refuse and Garbage Disposal	-	-	-	-	1,979	-
237 - Medical Education (Zone III)	251	-	-	-	-	-
250 - Economics of Malaria Eradication	-	9,500	-	-	-	-
256 - Industrial Hygiene	2,662	-	-	-	-	-
260 - Seminar of Directors of Statistics of Countries of Zone III	1,006	-	-	-	-	-
261 - Advisory Committee on International Classification	4,137	-	-	-	-	-
262 - Nutrition Advisory Services (Zone IV)	-	-	-	-	13,406	-
265 - Regional Epidemiological Conference	-	-	-	5/ 15,847	-	-
266 - Regional Development of Epidemiological Studies	-	-	-	5/ 6,091	-	-
267 - Sanitary Engineering (Zone VI)	-	-	-	-	2,409	-
268 - Pediatric Education Course	-	-	-	-	9,410	-
269 - Nutrition Advisory Services (Zone I)	-	-	-	-	4,554	-
270 - Course in Water Supply Design	-	-	7,985	-	-	-
271 - Sanitary Engineering (Zone IV)	-	-	-	-	4,170	-
281 - Planning of Field and Other Programs	10,875	-	-	-	-	-
282 - Chloroquine Tolerance and Chloroquinized Salt in Amazonia	-	21,078	-	-	-	-

	PAHO	PAHO SMF	PAHO CWSF	PAHO OTHER	WHO	WHO/TA
AMRO:						
2B3 - Co-ordination of International Research	-	-	-	^{4/} 5,558	-	-
309 - Program Evaluation	1,615	-	-	-	-	-
Field Office (El Paso)	90,573	-	-	-	-	-
Field Office (El Paso) Conference	2,383	-	-	^{11/} 7,343	-	-
Repatriation Grant	15,081	-	-	-	-	-
Total Projects	1,800,258	2,058,554	87,753	1,210,318	841,205	1,014,860
EDITORIAL SERVICES AND PUBLICATIONS						
EDITORIAL SERVICES	57,841	-	-	-	-	-
PUBLICATIONS						
PASB Bulletin	49,063	-	-	-	-	-
Statistical Publications and Reports	6,019	-	-	-	-	-
Special Publications	43,296	-	-	-	-	-
Special Malaria Publications	-	12,108	-	-	-	-
Total	156,219	12,108	-	-	-	-
TOTAL PART III	2,698,123	2,092,749	87,753	1,263,318	1,079,933	1,014,860
GRAND TOTAL PARTS I, II and III	4,391,745	2,249,766	105,518	1,263,318	1,980,958	1,014,860

NOTES:

^{1/}	Contribution from the Government of Venezuela	
^{2/}	Grant Funds - W. K. Kellogg Foundation	
^{3/}	Grant Funds - E. I. Dupont de Nemours and Co.	1,185
	W. K. Kellogg Foundation	4,453
	U.S. Public Health Service NIH	4,984
	Williams Waterman Fund	8,528
^{4/}	Grant Funds - U. S. Public Health Service NIH	
^{5/}	Contribution from the Inter American Development Bank	
^{6/}	INCAP - Regular Budget	153,538
	INCAP - Grants and Contributions	453,405
^{7/}	OAS/TCP	
^{8/}	Contribution from the Government of Argentina	56,737
	Grant Funds - Government of Argentina/Eradication of Brucellosis	7,670
	Industrias Kaiser Argentina, S.A.	276
	National Council of Scientific and Technical Investigations	3,614
	National Institutes of Health	1,903
	Squibb and Sons	179
^{9/}	Grant Funds - Pacific Science Association	
^{10/}	Grant Funds - American Cyanamid Company	
^{11/}	Contribution US Department of Health, Education and Welfare	5,000
	Western Branch, American Public Health Association	2,343

REPORT OF THE EXTERNAL AUDITOR



Washington, D. C.
28 March 1962

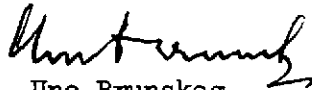
Sir:

I have the honour to transmit the financial statements of the Pan American Health Organization in respect of the year 1 January to 31 December 1961, which were submitted by the Director, Pan American Sanitary Bureau.

In accordance with the Financial Regulations, I have the honour to present my report with regard to the above-mentioned period.

I have the honour to be, Sir,

Your obedient servant,



Uno Brunskog
External Auditor

The Chairman,
Pan American Sanitary Conference
Pan American Health Organization

REPORT OF THE EXTERNAL AUDITOR
ON THE AUDIT OF THE ACCOUNTS OF THE
PAN AMERICAN HEALTH ORGANIZATION
FOR THE FINANCIAL YEAR 1961

Introduction

1. The audit of the accounts of the Pan American Health Organization for the financial year 1961 has been carried out in accordance with the terms of my appointment as the External Auditor and Article XII of the Financial Regulations of the Organization.

There has been no material change in either the scope or the character of the audit compared with those of earlier years. Transactions, accounts and inventories were examined to the extent necessary to satisfy myself as to the correctness of the accounts. I have also examined the reports of the internal auditors and have been able to review their work which has given me complete satisfaction.

2. In 1961 I visited the Zone Offices situated in Mexico, Guatemala, Venezuela and Brazil, as well as the Institute of Nutrition of Central America and Panama (INCAP) and the Aftosa Center. I reviewed the financial and administrative aspects of the work in the offices visited and formed the opinion that it is being performed satisfactorily. I was pleased to observe that the administration of both INCAP and the Aftosa Center showed great improvement over the conditions prevailing at the time of my last visit four years ago.
3. With regard to the audit of the 1961 accounts and its result, I wish to state specifically that to my knowledge there have been no cases of fraud or presumptive fraud. The financial transactions have been carried out in conformity with the rules, regulations and policies of the Organization. I consider that the management of the different funds of the Organization has been good and that the financial situation shows an improvement.
4. I have certified the correctness of the following financial statements relating to the Pan American Health Organization which have been transmitted to me by the Director:

Statement of Appropriations, Obligations and Balances
for the year 1961 (Exhibit I);

Statement of Income and Expenditure for the 1961
Budget (Exhibit II);

Statement of Assets and Liabilities as at
31 December 1961 (Exhibit III);

Consolidated Statement of Income and Expenditure for
the financial year 1961 and Status of Funds as at
31 December 1961 (Exhibit IV);

and the following statements relating to the Institute of
Nutrition of Central America and Panama which is administered
by the Pan American Sanitary Bureau, viz:

Statement of Appropriations, Obligations and Balances
for the year 1961 (Exhibit V);

Statement of Income and Expenditure for the 1961
Budget (Exhibit VI);

Statement of Assets and Liabilities as at
31 December 1961 (Exhibit VII);

and the following statements concerning the Organization of
American States Program of Technical Cooperation which is
administered by the Pan American Health Organization:

Statement of Income and Expenditure for the year ended
31 December 1961 (Exhibit VIII);

Statements of Assets and Liabilities as at
31 December 1961 (Exhibit IX).

Budgetary Expenditure

5. An amount of \$4,691,745 has been expended against the total appropriated budget of \$4,800,000, leaving an unobligated balance of \$108,255. In the year 1960, the corresponding unobligated figure was \$420,605.

6. The budgetary expenditure for 1961 compared with those of the two preceding years was as follows:

	<u>1959</u>		<u>1960</u>		<u>1961</u>	
	Thousands		Thousands		Thousands	
	\$	%	\$	%	\$	%
Authorized Budget	3,600	-	4,100	-	4,800	-
<u>Obligations by Part</u>						
I Pan American Health Organization	170	5	202	5	216	5
II Pan American Health Organization - Headquarters	1,296	39	1,385	38	1,478	31
III Pan American Health Organization - Field and Other Programs	1,868	56	2,092	57	2,698	57
IV Amount for Increasing the Working Capital Fund	-		-		300	7
	3,334	100	3,679	100	4,692	100
Percentage of authorized budget obligated	92.61%		89.73%		97.75%	

As can be seen from the table above the total realization of the budget in 1961 has been very good as compared with the two preceding years. The trend of diminishing expenditure percentagewise for Headquarters, to which I have drawn attention in previous years, has continued.

Budgetary Income

7. Revenues during 1961 compared with those of 1960 and 1959, were as follows:

	<u>1959</u>	<u>1960</u>	<u>1961</u>
Authorized budget	\$3,600,000	\$4,100,000	\$4,800,000
Contributions collected from Member States relating to:			
the current year	\$2,848,857	\$3,052,661	\$3,971,013
previous years	571,339	433,186	836,532

	<u>1959</u>	<u>1960</u>	<u>1961</u>
Contributions collected on behalf of the territories of France, Kingdom of the Netherlands, and the United Kingdom relating to:			
the current year	31,446	39,885	46,846
previous years	10,533	4,212	-
3% Procurement charges	23,663	9,315	3,421
Interest earned	38,588	80,107	57,061
Sale of equipment	5,407	9,239	8,155
Sale of publications	946	5,217	1,837
Gain on currency exchange	220	2,175	2,822
Miscellaneous	10,184	5,248	6,819
Excess of Reserve for Unliquidated Obligations for 1960	-	-	21,113
Total budgetary income	\$3,541,183	\$3,641,245	\$4,955,619
Percentage of the authorized budget	98.37%	88.81%	103.24%

The total budgetary income for 1961 is \$155,619 higher than the authorized budget. This amount is made up of the collection of arrears of quotas amounting to \$836,532 plus a surplus over budgeted miscellaneous income of \$48,074 less a deficiency in collection of the 1961 quota contributions of \$728,987.

The following table shows the collection of contributions for the last five years:

Year	<u>Contributions</u>		
	Assessed	Collected for current year	Percentage of assessed contributions
1961	\$4,700,000	\$3,971,013	84.49
1960	4,000,000	3,052,661	76.32
1959	3,500,000	2,848,857	81.40
1958	2,900,000	2,269,380	78.25
1957	2,300,000	2,034,801	88.47

Although the collection of contributions in 1961 shows an increase of 8.17 per cent, in comparison with the collections in 1960, it is my opinion that the collections of current contributions are still too low for any international organization.

9. Notwithstanding the increased collections of arrears during 1961 the balance of uncollected contributions carried forward to 1962 has only decreased by some \$100,000, as can be seen from the following table:

	<u>1958</u>	<u>1959</u>	<u>1960</u>	<u>1961</u>
Unpaid balance of arrears of contributions as at 1 January	\$476,275	\$864,728	\$944,532	\$1,458,685
Arrears collected during year	242,167	571,339	433,186	836,532
Balance of arrears from prior years	\$234,108	\$293,389	\$511,346	\$622,153
Add: Uncollected quotas for current year	630,620	651,143	947,339	728,987
Unpaid balance of contributions for current and prior years as at 31 December	\$864,728	\$944,532	\$1,458,685	\$1,351,140

10. Of the outstanding contributions, the following Member States are more than two years in arrears, viz:

Bolivia - 11 years: an amount of \$102,244
Paraguay - 4 years: an amount of \$ 42,800

11. As indicated in the following table the purchases on behalf of government administrations and public institutions have decreased considerably during 1961, with a corresponding decrease in the 3% procurement charge income. The income decreased by \$5,894 over the 1960 figure, compared with a decrease in 1960 of \$14,348 over the 1959 figure.

	<u>1959</u>	<u>1960</u>	<u>1961</u>
Purchases on behalf of government administrations and public institutions	\$788,771	\$310,500	\$113,929
Employees	15	-	-
Shipment, freight and insurance costs, etc.	68,022	11,387	12,907
3% Procurement charges	23,663	9,315	3,418
Total	\$880,471	\$331,202	\$130,254

Procurement charges are made only on purchases for government administrations and public institutions and only on the net purchase price, excluding freight, loading, insurance cost, etc. Procurement in connection with the field activities or of the Organization itself, or on behalf of the World Health Organization are not included in the above table.

Cash Surplus

12. In 1961 there was a cash surplus (i.e. the difference between the budgetary income in cash and the obligations incurred in respect of the financial year 1961) amounting to \$263,874 as can be seen from Exhibit II. This amount has been transferred to the Working Capital Fund. In 1960 there was a cash deficit of \$38,150 which was covered by withdrawal from the Working Capital Fund.

Working Capital Fund

13. Resolution VII of the XI Meeting of the Directing Council indicated that the Working Capital Fund should gradually increase until the Fund reaches 60 per cent of the budget level and approved a policy of providing in future budgets an amount for the purpose. Article III paragraph 103.4 of the Financial Rules of the Pan American Health Organization reads as follows: "Any surplus of funds arising from an excess of income over obligations shall be transferred to the Working Capital Fund". Thus the surplus mentioned in paragraph 12 has been transferred to the Working Capital Fund, which at the end of 1961 amounted to \$1,707,059.

Emergency Procurement Revolving Fund

14. The Directing Council created at its III Meeting an Emergency Procurement Fund in the amount of \$50,000 in order to provide immediate relief to Member States in cases of unforeseen emergency health problems.

In 1961 total procurement was \$28,107 and reimbursement amounted to \$43,876. This leaves a cash balance of \$44,527 as compared to \$2,858 at the end of 1960.

Building Fund

15. The balance of the Building Fund as at 1 January 1961 amounted to \$270,238. During 1961 the fund has increased by \$30,318, including \$23,524 by transfer from the Special Appropriation to Building Fund. This transfer was made in order to accumulate expenditure for the new building under one heading.

The expenditure amounting to \$28,488 consists of awards to architects and other initial costs. The balance at the year-end amounted then to \$272,068.

Special Malaria Fund

16. Voluntary contributions to the Special Malaria Fund reached the amount of \$10,509,400, as at 31 December 1961, of which the United States of America paid \$10,000,000.

A general review of this account from its creation gives the following figures:

Voluntary contributions in cash	\$10,509,400	
Interest and Discount earned	459,895	
Miscellaneous	<u>17,881</u>	\$10,987,176
Expenditure	\$8,946,378	
Less: Savings in Unliquidated obligations	<u>142,626</u>	<u>8,803,752</u>
Balance as at 31 December 1961		<u>\$2,183,424</u>

Community Water Supply Fund

17. Of the total voluntary contributions to the Community Water Supply Fund, amounting to \$341,418 the United States of America has paid \$325,000.

The income, expenditure and status of the fund as from its inception are shown below:

Voluntary contributions	\$341,418	
Interest and Discount earned	9,365	
Miscellaneous	<u>518</u>	\$351,301
Expenditure	\$247,929	
Less: Savings in Unliquidated obligations	<u>4,240</u>	<u>243,689</u>
Balance as at 31 December 1961		<u>\$107,612</u>

Losses

18. During 1961 two typewriters were missing and have been presumed stolen; one was eleven years old with a book value of \$157 and one was a new machine costing \$203. It is understood that claims will be made against the insurance company in 1962.

The items which I reported missing in 1960 have been covered by reimbursement from the insurance company.


* * * * *

19. Summarizing my impression from the audit for 1961 I wish to make the following comments:

- i) The financial position of the Organization is better at the end of 1961 than it was one year ago, but all efforts must be carried out for better collection of quota contributions and arrears in order to secure the proper fulfillment of the Organization's activities and build up the Working Capital Fund;
- ii) Work dealing with administrative matters is carried out properly; the weakness I found last year in inventory control of equipment at Headquarters has been overcome;
- iii) Looking back on the last ten years since my first audit for the year 1951 I note a striking development in the size of the program and efficient financial management. In 1951 expenditure for activities under PAHO Regular was \$1,697,262 as compared with \$4,391,745 in 1961. PAHO Other, WHO Regular and WHO/TA expenditures increased

from \$1,215,780 to \$6,642,948 in the same period. The years between 1951 and 1961 have brought a maturity in administrative methods and a vast improvement in financial records with respect to completeness, accuracy and clarity. It is gratifying to note that studies are being actively pursued to find still more effective management and accounting methods.

20. The audit was facilitated by the officers of the Organization, and I am pleased to state that the necessary help was given me in the most obliging manner, for which I express my appreciation.


Uno Brunskog
External Auditor

Washington, D. C.
28 March 1962