

Official Documents
of the
Pan American Health Organization
No. 97

1 APRIL 1970
PAN AMERICAN HEALTH ORGANIZATION

Financial Report of the Director

and

Report of the External Auditor

1 January — 31 December 1969



PAN AMERICAN HEALTH ORGANIZATION
Pan American Sanitary Bureau, Regional Office of the
WORLD HEALTH ORGANIZATION
April 1970

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No. 97

INDEXED

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and
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1 January—31 December 1969



PAN AMERICAN HEALTH ORGANIZATION
Pan American Sanitary Bureau, Regional Office of the
WORLD HEALTH ORGANIZATION
525 Twenty-third Street, N.W.
Washington, D.C. 20037, U.S.A.

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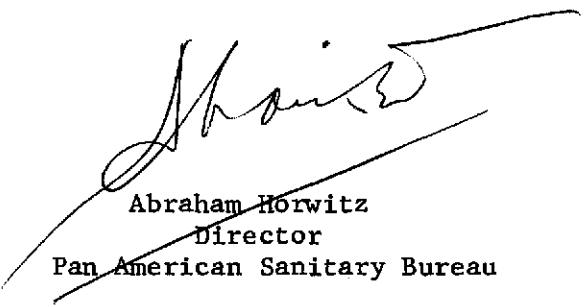
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LETTER OF TRANSMITTAL

In accordance with the provisions of Article XI
of the Financial Regulations, I have the honor to submit
the Financial Report of the Pan American Health Organization
for the year 1 January to 31 December 1969.

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



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 1969 is presented in the respective exhibits and schedules listed in the Table of Contents for the following activities of the Pan American Health Organization:

PAHO Regular, Special and Trust Funds

Institute of Nutrition of Central America and Panama

Following the Financial Report, there is an Informational Annex for PAHO and WHO expenditures presented according to source of funds, object of expenditure, and individual project.

The Report of the External Auditor is presented in the final section of the document.

Financial Situation

Due to delays in quota contributions arising largely from the monetary crisis affecting many countries in 1969, the cash financial position of the Organization has been adversely affected. The 1969 delayed quotas totalling \$2,623,778 relate mainly to major contributors who may reasonably be expected to meet the pending amounts and resume normal contributions. Taking into account arrears amounting to \$1,224,123 received in the first quarter and additional payments expected, the financial situation of the Organization is still basically sound.

In previous financial reports, emphasis has been placed on a financial policy established in 1959 to the effect that the Organization would not, on the average, spend at a level higher than its income. To demonstrate the effect of this policy, Table B on page 6 has for many years been included in the report. An examination of Table B shows that even the exceptionally large deficit of 1969 did not erase the surplus. Thus, for the ten-year period the total obligations have remained within total income. Provided this policy continues to be applied in future years, the financial condition of the Organization will remain sound.

Financial Activities in 1969

To facilitate analysis of the combined activities of the Pan American Health Organization and the World Health Organization, Table A on page 5 presents a comparison of estimated amounts shown in the budget document (see Table 1 on page 6 of Official Document N° 92) with amounts actually available during the year, and amounts obligated. It will be noted that for all PAHO funds the amount available was 100.20 per cent of the budget figure shown in OD 92.

Obligations amounted to 85.66 per cent of the total available funds under PAHO; the situation with respect to each PAHO fund is elaborated under the corresponding headings below. The figures for WHO are included only for information, since they are officially presented within the WHO Financial Report to be considered by the World Health Assembly.

PAHO Regular - Income

Income for 1969 shown in Exhibit II is \$10,341,354, which is 82.12 per cent of the authorized budget, compared to an average of 96.62 per cent for the ten-year period ending 31 December 1969 (see Table B).

Current quota receipts for 1969 were 74.22 per cent, compared to 81.72 per cent for 1968. Receipt of quotas for prior years was 23.53 per cent of the amount due, compared to 74.18 per cent in 1968. At the end of 1969, seven countries were in arrears more than two years. In accordance with resolution of the Directing Council, the Director has continuously informed Governments of the status of quotas and has promoted prompt payment of contributions.

The unusually low level of quota receipts was due primarily to the money crisis which affected many countries in 1969. Schedule 2 reflects the delay in payments, which was particularly serious for the Organization because it affected most of the largest contributors. Total quota arrears rose by \$2,623,778. The receipt of these quotas delayed in 1969 will permit restoration of the advance from the Working Capital Fund.

Income during 1969 from sources other than quotas amounted to \$577,296 compared to \$511,392 in 1968. The largest item of miscellaneous income is from interest on investment of resources during periods not required for operations. Higher interest rates were largely responsible for the increase.

PAHO Regular - Obligations

Obligations for the year were \$12,144,534. As shown in Table B, obligations averaged 95.66 per cent for the period 1960-1969. In view of the low level of quota receipts, every effort was made to reduce expenditures. Despite the cost of salary increases, obligations were held to 96.44 per cent of the authorized budget level.

To fulfill the agreement with the W. K. Kellogg Foundation arising out of the loan for construction of the headquarters building, an amount of \$250,000 was transferred to the Special Fund for Health Promotion, as shown in Exhibit IV.

No funds were available for transfer to the Working Capital Fund from Part V of the budget.

PAHO Other Funds - Expenditures

Special Malaria Fund expenditures were \$1,142,862 in 1969 compared to \$1,372,407 in 1968. Most of the reduction reflected the transfer of program activities to PAHO regular in accordance with the planned increase in the regular budget to absorb the malaria eradication program. Taking into account the balance of the Letter of Credit available for 1970 (\$692,335) and the pledged contribution of \$500,000 from the Government of the United States, sufficient funds will be available for the reduced program of malaria eradication in 1970. Unless additional sources of funds are found, serious deficits in this program will occur in 1971 and 1972.

Community Water Supply Fund expenditures were \$56,742 in 1969 compared to \$116,176 in 1968. Of the \$151,241 shown as available in Table A, about half represents contributions pledged by various countries to be paid to PAHO as technical advisory services are rendered by the Organization.

Expenditures from Grants and Other Contributions were \$2,025,245 in 1969 compared to \$1,485,737 in 1968.

With respect to INCAP and Related Grants, the expenditures were \$1,275,480 in 1969 compared to \$1,358,013 in 1968.

Other - Expenditures

In addition to the expenditures shown under the respective source of funds, it should be mentioned that the Organization disbursed an amount of \$553,672 for supplies and equipment purchased on behalf of Government administrations and public institutions in the Americas. Also, on behalf of WHO Headquarters, other WHO Regional Offices, and other agencies, an amount of over \$1,900,000 was disbursed, principally in connection with payments for WHO fellows and procurement of supplies and equipment.

Working Capital Fund

A study of Table C on page 7 will show the adverse effect of the delay in quota contributions on the Working Capital Fund, which stands at 25.10 per cent of the 1970 budget. Some contributions have been received since the beginning of 1970, and more are expected before July, when the Working Capital Fund normally reaches its lowest level. If, as may reasonably be expected, a substantial portion of the delayed contributions are received in 1970, a satisfactory level of the Working Capital Fund (35 per cent of the budget) will be regained.

Provision for Termination and Repatriation Entitlements

Following the policy adopted in 1962, reserves have been established in PAHO and INCAP to provide against liabilities arising out of program reductions or terminations. Due to the shortage of funds, no increase was made in this reserve in 1969.

Tax Equalization Fund

In 1969 the tax equalization system approved by the Directing Council at its XVIII Meeting went into effect. Schedule 3 has been included to show the status of funds for the affected Governments. Under the system, (deficits) or surpluses arising out of the difference between amounts available and the tax reimbursed to staff will be adjusted in the contribution of each affected Member Government by adding an amount equal to the deficit or subtracting the amount of the surplus, as the case may be. This will be done in the second succeeding financial year, i.e., 1971 in respect of amounts shown in this report.

Textbook Program

In 1969 the textbook program achieved a level of operations which justify special treatment in the Financial Report. Accordingly, Schedule 8 presents a statement of Funding, Income, and Expenditure for 1968 and 1969, and Schedule 9 provides a Balance Sheet. It will be noted that, in addition to operating expenses, PAHO has provided funds for purchase of books amounting to \$256,000 in 1968 and 1969. Against this, the Program has net assets of \$277,975.

Building Fund

In 1969 PAHO guaranteed its long-term space requirements in Washington by the purchase of the Governor Shepherd, apartment building and land, located on Virginia Avenue, N.W., across from the PAHO Headquarters Building. This acquisition of an income-producing property was made as an investment intended to be self-liquidating. Financial information concerning this operation is provided in Schedule 10, Building Fund № 2, and in Schedule 11.

In addition to assuring adequate space for many years to come, the experience of ownership of the Governor Shepherd has thus far shown it to be a sound financial investment. An evaluation made by a professional firm indicates the value of the property to be well above the purchase price. Operation thus far has shown the income and expense projection to be valid, so that within a reasonable period the investment will be recovered and the property will remain in possession of PAHO.

TABLE A

ALL FUNDS - COMPARISON OF BUDGET WITH AVAILABLE FUNDS AND OBLIGATION

Fund	(1) 1969 Amount of Budget ^{a/}	(2) Amount Available	(3) Percent Col (2) to Col (1)	(4) Amount of Obligation	(5) Percent Col (4) to Col (2)
<u>PAN AMERICAN HEALTH ORGANIZATION</u>					
PAHO - Regular	12,592,836	12,592,836	100.00	12,144,534	96.44
PAHO - Special Malaria	1,799,785	1,758,480	97.71	1,142,862	64.99
PAHO - Community Water Supply	149,858	151,241	100.00	56,742	37.52
PAHO - Grants and Other Contributions	3,680,635	3,477,529	94.48	2,025,245 ^{d/}	58.23
INCAP and Other Related Grants	1,175,184	1,453,025	123.64	1,275,480	87.78
Special Zoonoses Fund	-	4,545	-	4,545	100.00
Subtotal - PAHO	19,398,298	19,437,656	100.20	16,649,408	85.66
<u>WORLD HEALTH ORGANIZATION</u>					
WHO - Regular	6,271,250 ^{b/}	6,345,704	101.19	6,230,345	98.18
WHO - MESA	205,573	180,673	87.88	177,519	98.25
WHO - UNDP/TA	1,413,050	1,317,300	93.22	926,333 ^{d/}	70.32
WHO - UNDP/SF	1,190,250	1,319,850	110.89	673,097 ^{e/}	51.00
WHO - Other	158,701	201,433	126.93	142,858	70.92
Subtotal - WHO	9,238,824	9,364,960	101.37	8,150,152	87.03
TOTAL - PAHO/WHO	28,637,122	28,802,616	100.58	24,799,560	86.10

^{a/} As shown in Official Document No. 92, page 6^{b/} Increased over OD-92 by \$172,000 supplemental appropriation^{c/} Does not include \$527,408 unliquidated obligations^{d/} Does not include \$179,729 unliquidated obligations^{e/} Does not include \$151,192 unliquidated obligations

TABLE B

PAHO REGULAR - APPROPRIATION, INCOME AND OBLIGATIONS

1960 - 1969

Year	Authorized Appropriation	Income (Quotas and Other)	Percent of Appropriation	Obligations	Percent of Appropriation	Surplus or (Deficit)
	\$	\$	%	\$	%	\$
1960	4,100,000	3,641,245	88.81	3,679,395	89.74	(38,150)
1961	4,800,000	4,955,619	103.24	4,691,745	97.75	263.874
1962	5,240,000	4,462,608	85.16	4,751,018	90.67	(288,410)
1963	5,990,000	5,843,272	97.55	5,390,269	89.98	453,003
1964	6,560,000	6,253,025	95.32	6,251,197	95.29	1,828
1965	7,190,000	7,255,434	100.91	7,189,494	99.99	65,940
1966	8,080,000	8,568,019	106.04	8,080,000	100.00	488,019
1967	9,115,680	9,463,073	103.81	9,115,680	100.00	347,393
1968	11,392,836	11,757,889	103.20	11,018,547	96.71	739,342
1969	12,592,836 ^{a/}	10,341,354	82.12	12,144,534	96.44	(1,803,180)
			96.62 ^{b/}		95.66 ^{b/}	229,659 ^{c/}

^{a/} Effective Working Budget^{b/} Percentage average for the period 1960-1969^{c/} Excess of income over expenditure for the period 1960-1969

TABLE C

PAHO REGULAR - WORKING CAPITAL FUND

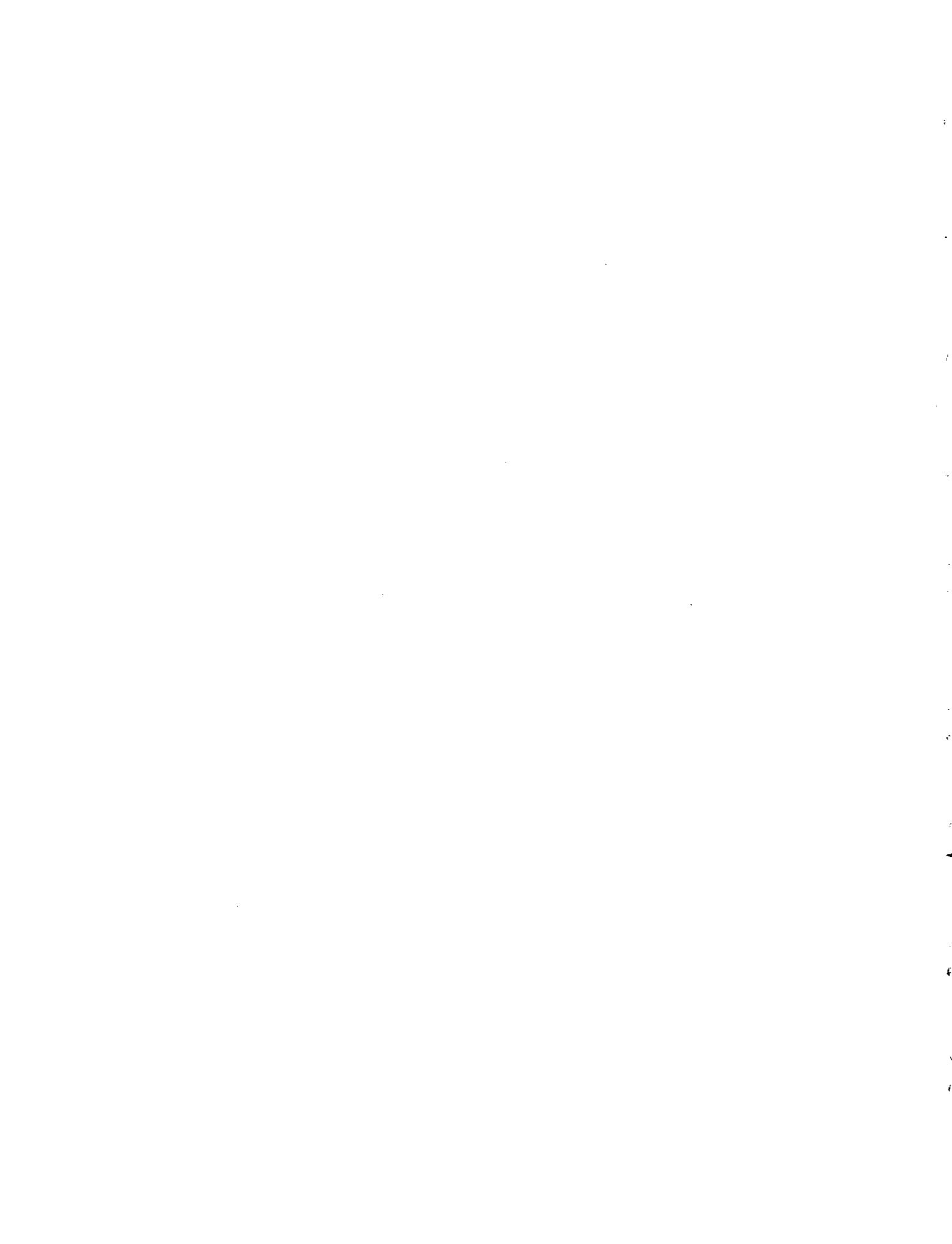
1960 - 1969

Year	Balance 1 January	Percent of Authorized Budget	Change During Year from Operational Surplus or Deficit		Budget Provision to Increase the Working Capital Fund	Balance 31 December
			\$	%	\$	
1960	1,181,335	28.81	(38,150)		-	1,143,185
1961	1,143,185	23.81	263,874		300,000	1,707,059
1962	1,707,059	32.58	(288,410)		-	1,418,649
1963	1,418,649	23.68	453,003		300,000	2,171,652
1964	2,171,652	33.10	1,828		300,000	2,473,480
1965	2,473,480	34.40	65,940		300,000	2,839,420
1966	2,839,420	35.14	488,019		40,437	3,342,876 ^{a/}
1967	3,342,876	36.67	347,393		300,000	3,990,269
1968	3,990,269	39.16	739,342		575,898	5,280,509 ^{a/}
1969	5,280,509	41.93	(1,803,180)		-	3,477,329
1970	3,477,329	25.10				

^{a/} Figure excludes \$25,000 transferred to Emergency Procurement Revolving Fund

PAN AMERICAN HEALTH ORGANIZATION

FINANCIAL STATEMENTS



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 \$17,467 represents proceeds from the sale of eighteen old automobiles.

Sundry Income

Consists of staff honoraria turned over to the Organization and various refunds for items expended in prior years:

Honoraria	\$ 400
Personal Services and Allowances	16,533
Travel and Transportation	3,374
Insurance Claims	3,085
Fellowship Stipends	2,270
Other	<u>5,534</u>
	\$ 31,196
	=====

ASSETS (Exhibit III)

Sundry Debtors and Deferred Charges

This is made up of the following:

a) expenditures pending reimbursement:

Agency for International Development	\$ 316,567
Government of Cuba	1,553
Government of Ecuador	1,781
Government of Peru	9,063
Health Facilities Administration	15,579
Inter-American Development Bank	7,110
National Institutes of Health	68,426
Organization of American States	41,613
Riggs National Bank	7,526
UNICEF	26,114
Wellcome Trust	<u>380</u>
	495,712

b) payments on procurement in process:

Ford Willys do Brasil, S.A. 29,681

c) payments to travel agencies for transportation not yet accounted for	\$ 16,580
d) advances to institutions for projects underway:	
Health and Population Dynamics in Colombia	\$ 23,877
Medical Education: Textbooks and Teaching Materials	31,600
Inter-American Investigation of Mortality in Infancy and Childhood	80,418
Rabies Control U.S.-Mexico Border	37,547
Experimental Studies of Health Services	6,811
Various	<u>8,476</u>
	188,729
e) emergency procurement revolving fund	53,008
f) funds advanced staff:	
For Travel	142,910
For Salaries	3,962
For Medical Expenses	20,050
For Pension Funding	15,214
For Income Tax	51,161
For Shipment of Personal and Household Effects	32,321
For Termination Entitlements	12,204
Other	<u>20,522</u>
	298,344
g) building services contractor:	
International Building Services	10,000
h) balances owed the Organization by fellows	15,801
i) other	<u>32,710</u>
	\$ 1,140,565
	=====

Capital Assets

The amount of \$7,066,274 represents the recorded book value of land and buildings of the Headquarters of the Pan American Health Organization in Washington, D. C., and Zone Offices in Buenos Aires, Argentina; Rio de Janeiro, Brazil; Guatemala City, Guatemala; and Lima, Peru.

LIABILITIES (Exhibit III)

Unliquidated Obligations

Unliquidated obligations amounting to \$1,502,097 represent the estimated amount required to liquidate outstanding liabilities pertaining to 1969 Budget and Special Funds. Included in this amount is \$197,711 representing the outstanding balance of 1969 fellowship awards. The other principal items are personnel costs, travel and supplies and equipment.

A fellowship balance of \$4,491 brought forward into 1969 relates to 1968 fellowship awards not fulfilled by 31 December 1969.

Trust Funds

Trust Funds fall into two groups, namely Grants and Contributions, as shown on Schedule 12.

PAN AMERICAN HEALTH ORGANIZATION
 STATEMENT OF APPROPRIATIONS AND OBLIGATIONS FOR THE YEAR 1969
 RELATING TO THE EFFECTIVE WORKING BUDGET
 (Expressed in U. S. Dollars)

Purpose of Appropriations	Appropriations			Obligations		Total
	Original	Transfers	Effective	Liquidated	Unliquidated	
PART I - PAN AMERICAN HEALTH ORGANIZATION ORGANIZATIONAL MEETINGS	321,888	-	321,888	263,876	27,030	290,906
PART II - PAN AMERICAN HEALTH ORGANIZATION HEADQUARTERS	3,086,880	181,370	3,268,250	3,068,939	199,311	3,268,250
PART III - PAN AMERICAN HEALTH ORGANIZATION FIELD AND OTHER PROGRAMS	7,401,232	-	7,401,232	6,436,588	829,755	7,266,343
PART IV - SPECIAL FUND FOR HEALTH PROMOTION	250,000	-	250,000	250,000	-	250,000
PART V - AMOUNT FOR INCREASE TO ASSETS	330,000	(181,370) ^{1/}	148,630	-	-	-
Subtotal, Appropriations (Parts I to V)	11,390,000	-	11,390,000	10,019,403	1,056,096	11,075,499
PART VI - PAN AMERICAN FOOT-AND-MOUTH DISEASE CENTER	1,202,836	-	1,202,836	982,306	86,729	1,069,035
TOTAL - EFFECTIVE WORKING BUDGET (PARTS I - VI)	12,592,836 ^{2/}	-	12,592,836	11,001,709	1,142,825	12,144,534
	=====	=====	=====	=====	=====	=====

1/ Transferred under authority of Resolution XVIII
of the 61st Meeting of the Executive Committee

2/ Does not include Part VII - Staff Assessment
which is the tax equalization net credits
against the gross assessments

For the Director
 Pan American Sanitary Bureau
 Clarence H. Moore, Acting
 Chief of Administration

Clarence H. Moore
 Clarence H. Moore, Acting
 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.

Lars Breie
 Lars Breie
 External Auditor

EXHIBIT II

PAN AMERICAN HEALTH ORGANIZATION
STATEMENT OF INCOME AND EXPENDITURE FOR THE YEAR 1969 BUDGET
(Expressed in U.S. Dollars)

INCOME

Contributions from Member Governments and Participating Governments: (Schedule 2)

Receipts in respect to 1969 assessments	9,428,889
Receipts in respect to prior years' assessments	<u>651,919</u>
	10,080,808
Less: Transfer to Tax Equalization Fund	<u>316,750</u>
	9,764,058

Miscellaneous Income

Interest earned	399,690
Service fees for procurement made for Governments and Institutions	14,457
Sale of Equipment	17,467
Sale of Publications	9,680
Gain in Currency Exchanges	7,540
Sundry	<u>31,196</u>

Total Miscellaneous Income	480,030
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Excess of Reserve for Unliquidated Obligations 1968	<u>97,266</u>
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Total Income	10,341,354
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EXPENDITURE

Personnel Costs	8,235,363
Duty Travel	598,069
Fellowships	340,382
Seminars	143,981
Project Supplies and Equipment	683,100
Project Grants and Others	545,669
Non-Project Supplies and Equipment	511,277
Non-Project Common Services and Other	<u>836,693</u>

Total Expenditure for Operations	<u>11,894,534</u>
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Excess of Expenditure over Income	1,553,180
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Add: Appropriated to Special Fund for Health Promotion	<u>250,000</u>
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DEFICIT - Advanced from Working Capital Fund	<u>1,803,180</u>
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For the Director
Pan American Sanitary Bureau

Clarence H. Moore
Clarence H. Moore, Acting
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.

Lars Breie
Lars Breie
External Auditor

EXHIBIT III

PAN AMERICAN HEALTH ORGANIZATION
 STATEMENT OF ASSETS AND LIABILITIES AS OF 31 DECEMBER 1969
 (Expressed in U. S. Dollars)

<u>ASSETS</u>	<u>LIABILITIES</u>
CASH	QUOTA CONTRIBUTIONS RECEIVED IN ADVANCE
In Banks and on Hand:	Government of Honduras 139
U. S. Dollar Currency	Government of Jamaica 672
Other Currencies	
LETTER OF CREDIT	Appropriations for Budget 1969 1,142,825
Issued by the Government of the United States of America for Special Malaria Program 4,491	Fellowship balances brought forward 14,671
Original Amount 1,000,000	Community Water Supply Fund 285,615
Less: Amount Drawn 250,000	Special Malaria Fund 7,444
INVESTMENTS (Schedule 1)	Trust Funds 27,051
Securities at Cost (Market Value 4,363,666) 4,399,187	Special Fund for Health Promotion 1,502,097
Land and Buildings 1,410,833	
ACCOUNTS RECEIVABLE	ACCOUNTS PAYABLE
Quota Contributions Receivable from Member Governments and Participating Governments (Schedule 2) 5,394,365	Institute of Nutrition of Central America and Panama (Balance due INCAP - Inter-organization Funding of Activities) 316,694
Less: Reserves for uncollected contributions 5,394,365	Advances from Governments and Institutions for Procurements (Schedule 4) 85,053
CAPITAL ASSETS	Textbook Program Cash Held by PAHO
Land and Buildings 7,066,274	World Health Organization (Balance due WHO-Inter-organization funding of Activities) 622,407
Less: Contra 7,066,274	Mortgage Payable - Peoples Life Insurance Co. 433,764
PREPAID EXPENSES	Other Accounts Payable 65,017
Total	PROVISION FOR TERMINATION AND REPATRIATION ENTITLEMENTS 1,922,602
	1,512,824
SPECIAL FUNDS	SPECIAL FUNDS
Governments and Institutions for Procurements (Schedule 4) 1,019	Emergency Procurement Revolving Fund (Schedule 5) 125,000
Tax Equalization Receivables (Schedule 3) 123,550	Building Fund (Schedule 10) 118,145
Sundry Debtors and Deferred Charges 1,140,565	Special Malaria Fund (Schedule 6) 57,665
Less: Reserve for Doubtful Accounts 11,842	Outstanding Balance of Letter of Credit 750,000
CAPITAL ASSETS	Less: Amount to be drawn to cover 1969 deficit 602,335
Land and Buildings 7,066,274	Community Water Supply Fund (Schedule 7) 20,863
Less: Contra 7,066,274	Special Fund for Health Promotion 249,968
PREPAID EXPENSES	Trust Funds (Schedule 12) 1,078,406
Total	Special Zoosse Fund 30,278
	Special Fund for Research 6,966
WORKING CAPITAL FUND	Total 2,321,941
Balance as of 1 January 1969 5,280,509	
Less: 1969 Budget Deficit (1,893,180)	10,737,604

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.

Lars Breie
 Lars Breie
 External Auditor

For the Director
 Pan American Sanitary Bureau
Clarence H. Moore
 Clarence H. Moore, Acting
 Chief of Administration

EXHIBIT IV

PAN AMERICAN HEALTH ORGANIZATION
 STATEMENT OF INCOME AND EXPENDITURE FOR THE FINANCIAL YEAR 1969
 AND BALANCES OF FUNDS AS OF 31 DECEMBER 1969
 (Expressed in U. S. Dollars)

	Regular Budget Fund	Emergency Procurement Revolving Fund	Building Funds	Malaria Fund	Community Water Supply Fund	Special Fund for Health Promotion	Trust Funds	Special Zoophages Fund	Special Fund for Research	Working Capital Fund	Totals
BALANCES AS OF 1 JANUARY 1969											
INCOME											
Contributions from Member Governments and Participating Governments	9,766,058	-	-	-	1,025,000	70,552	-	-	-	6,633	9,764,058
Voluntary Contributions	-	-	-	-	-	-	2,188,535	-	-	-	1,102,185
Grants	-	-	35,774	-	-	-	-	-	-	-	2,188,535
Net Income from Building No. 2	480,030	-	4,872	9,284	2,292	3,206	-	-	-	-	35,724
Miscellaneous Income	-	-	-	57,665 ^{b/}	-	-	417,663	-	-	-	499,684
Reimbursable Advances by the Pan American Health Organization	-	-	-	-	-	-	-	-	-	-	475,308
Excess of Reserve for Unliquidated Obligations 1968	97,266	-	-	17,415	3,513	4,169	-	-	-	-	122,363
10,341,354	125,000	124,876	1,142,862	77,585	229,607	3,103,651	34,823	6,966	5,280,509	20,467,233	
(11,894,534)	-	(6,731)	(1,142,862)	(56,742)	(229,639)	(2,025,245)	(4,545)	-	-	(15,360,298)	
EXPENDITURE											
TRANSFERS											
Contribution to Special Fund for Health Promotion	(250,000)	-	-	-	-	250,000	-	-	-	-	-
To Cover 1969 Deficit	1,803,180	-	-	-	-	-	-	-	(1,803,180)	-	-
BALANCES AS OF 31 DECEMBER 1969	-	125,000	118,145	- ^{a/}	20,843	249,968	1,078,406	30,278	6,966	3,477,329	5,106,935

^{a/} To be reimbursed by drawing against Outstanding Letter of Credit (See Exhibit III)

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.

Clarence H. Moore
 Clarence H. Moore, Acting
 Chief of Administration

Lars Breie
 Lars Breie
 External Auditor

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.

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.

PAN AMERICAN HEALTH ORGANIZATION
INVESTMENTS AS OF 31 DECEMBER 1969
(Expressed in U. S. Dollars)

Description	Par Value	Cost	Market Value as of 31 December 1969
SECURITIES			
U. S. OF AMERICA TREASURY BILLS			
Maturing 2 April 1970	200,000	192,720	195,960
Maturing 9 April 1970	2,000,000	1,929,200	1,956,280
Maturing 28 May 1970	350,000	336,133	338,576
Maturing 18 June 1970	200,000	192,307	192,486
Maturing 25 June 1970	575,000	552,479	552,489
U. S. OF AMERICA TREASURY BONDS			
3% Maturing 15 February 1995	100,000	97,500	63,875
3 1/4% Series of 1978-1983	100,000	98,344	64,000
DUQUE DE CAXIAS TELEPHONE COMPANY Rio de Janeiro, Brazil			
2 shares	-	504	- a/
TIME DEPOSITS			
Interest Payable Through 30 September 1970	-	1,000,000	1,000,000
REAL ESTATE			
Governor Shepherd Apartments Washington, D. C.	-	1,410,833	1,410,833
Total Investments	3,525,000	5,810,020	5,774,499

a/ Market value not available

SCHEDULE 2

PAN AMERICAN HEALTH ORGANIZATION
 STATEMENT OF QUOTA CONTRIBUTIONS DUE FROM MEMBER GOVERNMENTS
 AND PARTICIPATING GOVERNMENTS
 1969 BUDGET AND PRIOR YEARS
 (Expressed in U. S. Dollars)

Member Governments and Participating Governments	Year	Balance Due 1 January 1969	Collected During 1969	Total Balance Due 31 December 1969
Argentina	1969	880,907	-	880,907
	1968	83,309	83,309	-
Barbados	1969	9,802	9,802	-
Bolivia	1969	37,981	-	
	1968	34,444	-	
	1967	27,654	-	
	1966	23,790	-	
	1965	21,270	-	
	1964	19,380	-	
	1963	18,259	-	
	1962	14,906	6,638	191,046
	1961	12,362	12,362	-
Brazil	1969	842,927	71,038 ^{b/}	
	1968	439,429	-	1,211,318
Chile	1969	218,082	-	
	1968	169,923	106,759	281,246
Colombia	1969	190,103	128,965 ^{c/}	61,138
	1968	14,850	14,850	-
Costa Rica	1969	37,981	-	
	1968	34,444	-	
	1967	27,654	19,785	80,294
	1966	23,790	23,790	-
	1965	12,079	12,079	-
Cuba	1969	180,102	-	
	1968	170,001	18,157 ^{b/}	
	1967	137,380	1,591	467,735
	1966	164	164	-
Dominican Republic	1969	37,981	-	
	1968	34,444	-	
	1967	27,654	-	
	1966	29,301	-	129,380
Ecuador	1969	37,981	-	
	1968	42,221	-	
	1967	34,791	12,036	102,957
	1966	12,627	12,627	-
El Salvador	1969	37,981	-	
	1968	34,444	-	72,425
	1967	27,654	27,654	-
France	1969	26,953	26,953	-
Guatemala	1969	47,783	35,406	12,377

SCHEDULE 2 (Continued)

Member Governments and Participating Governments	Year	Balance Due 1 January 1969	Collected During 1969	Total Balance Due 31 December 1969
Guyana	1969	26,953	26,953	-
Haiti	1969	37,981	-	
	1968	34,444	-	
	1967	27,654	-	
	1966	23,790	-	
	1965	21,270	-	
	1964	19,380	-	
	1963	18,259	-	
	1962	5,146	-	187,924
Honduras	1969	37,981	37,981	-
Jamaica	1969	37,981	37,981	-
Mexico	1969	824,549	503,551	
	1968	128,228	54,889	394,337
Netherlands, Kingdom of the	1969	22,053	22,053	-
Nicaragua	1969	37,981	-	
	1968	34,444	30,905	41,520
Panama	1969	37,981	37,955	26
	1968	34,444	34,444	-
Paraguay	1969	37,981	-	
	1968	30,766	-	
	1967	27,654	-	
	1966	23,790	-	120,191
Peru	1969	94,339	-	
	1968	75,556	10,020	159,875
	1967	61,553	61,553	-
	1966	11,985	11,985	-
Trinidad and Tobago	1969	37,981	37,981	-
United Kingdom	1969	22,053	17,862	4,191
	1968	7,374	7,374	-
United States of America	1969	8,402,465	8,402,465 ^{c/}	-
	1968	571,933	88,700 ^{b/}	483,233
Uruguay	1969	85,762	-	
	1968	84,445	-	170,207
Venezuela	1969	373,981	31,943 ^{c/}	342,038
	1968	248	248	-
Total ^{a/}		15,475,173	10,080,808^{c/}	5,394,365
<hr/>				
a/ Amount consists of :				
Current Year				
Prior Years				
<hr/>				
b/ Portion of Quota related to support of Pan American Foot- and-Mouth Disease Center				
<hr/>				
c/ Relates to \$316,750 credited to Tax Equalization Fund. See Schedule 3				

SCHEDULE 3

PAN AMERICAN HEALTH ORGANIZATION

TAX EQUALIZATION FUND

STATUS OF MEMBER GOVERNMENTS ACCOUNT
AS OF 31 DECEMBER 1969

(Expressed in U. S. Dollars)

Member Governments	Credit From Tax Equalization Fund	Apportionment To Member Governments	Amounts Available To Cover Tax Reimbursements To Staff	Taxes Reimbursed To Staff	Balance Due 31 December 1969
Colombia	22,848	22,648	200	220	(20)
United States of America	972,895	656,645	316,250	439,449	(123,199)
Venezuela	44,960	44,660	300	631	(331)
Other Member Governments	449,747	449,747	-	-	-
Total	1,490,450	1,173,700	316,750	440,300	(123,550)

SCHEDULE 4

PROCUREMENT FUND
STATEMENT OF PROCUREMENT SERVICES EFFECTED
ON BEHALF OF GOVERNMENT ADMINISTRATIONS,
PUBLIC INSTITUTIONS, ETC.
(Expressed in U.S. Dollars)

COUNTRY	Balance as of 1 January 1969		Amounts Received or Transferred During 1969	Payments for Supplies, etc. Made During 1969	Amounts Refunded During 1969	Amounts Due to PASB	Deposits with PASB	Balance as of 31 December 1969
	Amounts Due to PASB	Deposits with PASB						
Argentina	128	127,358	127,394	144,892	743	287	109,276	
Bolivia	21	27,186	37,800	26,135	-	21	38,851	
Brazil	-	50,677	127,951	147,829	1,000	90	29,889	
Chile	-	29,151	22,225	6,333	13,238	-	31,805	
Colombia	2,983	1,323	25,355	13,780	-	95	10,010	
Costa Rica	-	277	-	219	-	-	58	
Cuba	-	4,229	1,728	501	5,150	-	306	
Dominican Republic	-	3,061	5,437	122	-	-	8,376	
Ecuador	-	383	6,345	-	-	-	6,728	
El Salvador	-	1,658	538	-	-	-	2,196	
Guatemala	455	2,354	-	423	-	-	1,931	
Guyana	-	-	2,552	-	-	-	2,562	
Haiti	-	43	-	-	-	-	43	
Honduras	-	2,217	(202) ^{a/}	-	-	-	2,015	
Jamaica	-	-	1,447	1,354	-	-	93	
Mexico	19	5,932	83,418	45,388	68	19	43,894	
Nicaragua	-	458	-	-	-	-	458	
Panama	40	9,140	31,504	38,838	-	-	1,766	
Paraguay	-	4,166	2,492	4,154	-	-	2,504	
Peru	4	8,986	15,677	14,733	-	4	9,930	
Trinidad and Tobago	-	8	-	-	-	-	8	
Uruguay	-	512	6,169	5,719	-	-	962	
Venezuela	-	3,139	1,116	-	-	-	4,255	
Others - Netherlands Antilles	-	222	-	-	-	-	222	
" - West Indies	-	412	-	-	-	-	412	
" - British Honduras	-	68	42	23	-	-	87	
" - French Antilles and Guiana	-	608	-	656	-	48	-	
Artificial Electronic Larynx - PASB	-	83	198	174	-	-	107	
Artificial Electronic Larynx - WHO	-	4,366	13,598	10,014	-	-	7,950	
Total	3,650	288,017	512,794	461,287	20,199	1,019	316,694	

^{a/} Represents Transfer

PAN AMERICAN HEALTH ORGANIZATION
 EMERGENCY PROCUREMENT REVOLVING FUND
 STATEMENT OF ACTIVITY DURING 1969
 (Expressed in U. S. Dollars)

Country	Balance Due 1 January 1969	Expenditure During 1969	Reimbursement During 1969	Balance Due 31 December 1969
Argentina	-	30,642	30,642	-
Chile	3,656	7,214	3,656	7,214
Costa Rica	-	3,408	-	3,408
Dominican Republic	6,283	7,082	13,365	-
Ecuador	39,358	18,137	39,540	17,955
Honduras	-	16,163	13,164	2,999
Nicaragua	17,231	9,180	5,476	20,935
Panama	-	432	-	432
Uruguay	6,238	-	6,238	-
Venezuela	3,823	127	3,885	65
Total	76,589 =====	92,385 =====	115,966 =====	53,008 =====

STATUS OF FUND
 AS OF 31 DECEMBER 1969

Cash in Bank	71,992
Accounts Receivable	53,008
Authorized Amount	125,000 =====

SCHEDULE 6

PAN AMERICAN HEALTH ORGANIZATION
SPECIAL MALARIA FUND
STATEMENT OF INCOME AND EXPENDITURE
YEAR ENDED 31 DECEMBER 1969
(Expressed in U.S. Dollars)

BALANCE AS OF 1 JANUARY 1969 33,498

INCOME

Voluntary Contributions

Government of the United States of America	
Balance 1968 Letter of Credit	775,000
Drawn Against Outstanding Letter	
of Credit (1969 1,000,000)	<u>250,000</u> 1,025,000

Miscellaneous Income

Interest Earned	4,387
Sundry	<u>4,897</u> 9,284
Excess of Reserve for Unliquidated Obligations 1968	<u>17,415</u>
Total	1,085,197

EXPENDITURE

Personnel Costs	761,687
Duty Travel	44,520
Fellowships	2,720
Project Supplies and Equipment	309,741
Project Grants and Other	<u>24,194</u>
Total Expenditure	<u>1,142,862^a</u>

DEFICIT - Excess of Expenditure over Income (57,665)

Amount to be Drawn Against Government of the
United States of America Outstanding Letter
of Credit as Obligations are Liquidated 57,665

BALANCE AS OF 31 DECEMBER 1969 -0-

a. Amount consists of:

Disbursements	\$ 857,247
Unliquidated Obligations	<u>285,615</u>
	<u><u>\$1,142,862</u></u>

PAN AMERICAN HEALTH ORGANIZATION
 COMMUNITY WATER SUPPLY FUND
 STATEMENT OF INCOME AND EXPENDITURE
 YEAR ENDED 31 DECEMBER 1969
 (Expressed in U.S. Dollars)

BALANCE AS OF 1 JANUARY 1969	1,228
------------------------------	-------

INCOME

Voluntary Contributions

Government of Bolivia	9,950
Government of Brazil	4,698
Government of Dominican Republic	25,000
Government of Nicaragua	24,000
Government of Peru	2,183
Government of Venezuela	<u>4,721</u>
	70,552

Miscellaneous Income

Interest Earned	2,228
Sundry	<u>64</u>
	2,292

Excess of Reserve for Unliquidated Obligations 1968	<u>3,513</u>
--	--------------

Total	77,585
-------	--------

EXPENDITURE

Personnel Costs	29,915
Duty Travel	1,611
Fellowships	11,097
Seminars	491
Project Supplies and Equipment	12,867
Project Grants and Other	<u>761</u>

Total Expenditure	<u>56,742^a</u>
-------------------	---------------------------

BALANCE AS OF 31 DECEMBER 1969	<u>20,843</u>
--------------------------------	---------------

a. Amount consists of:

Disbursements	\$ 42,071
Unliquidated Obligations	<u>14,671</u>
	<u>\$ 56,742</u>

SCHEDULE 8

PAN AMERICAN HEALTH ORGANIZATION

TEXTBOOK PROGRAM

STATEMENT OF FUNDING, INCOME AND EXPENDITURE

FOR THE PERIOD 1 JANUARY 1968 THROUGH 31 DECEMBER 1969

(Expressed in U. S. Dollars)

	<u>1968</u>	<u>1969</u>
FUNDS		
SPECIAL FUND FOR HEALTH PROMOTION:		
To cover Printing of Textbooks	130,000	126,000
To cover Operating Expense	<u>74,905</u>	<u>85,928</u>
Subtotals	<u>204,905</u>	<u>211,928</u>
TOTAL		416,833
INCOME		
SALE OF TEXTBOOKS:		
Total Sales	<u>-</u>	<u>92,566</u>
TOTAL		<u>92,566</u>
		509,399
EXPENDITURE		
OPERATING EXPENSE:		
Personal Services and Allowances	26,006	45,146
Short-term Consultants	24,665	11,786
Duty Travel	3,298	1,165
Service Contracts	15,000	8,000
Supplies and Equipment	5,464	1,505
Shipping Costs	<u>472</u>	<u>18,326</u>
Subtotals	<u>74,905</u>	<u>85,928</u>
TOTAL OPERATING EXPENSE		160,833
		348,566
COST OF BOOKS SOLD	66,203	
OTHER SELLING COSTS	<u>4,388</u>	
TOTAL COST OF SALES		<u>70,591</u>
AVAILABLE NET ASSETS		277,975
		=====

PAN AMERICAN HEALTH ORGANIZATION
TEXTBOOK PROGRAM
BALANCE SHEET
AS OF 31 DECEMBER 1969
(Expressed in U. S. Dollars)

Funds on Deposit with PAHO	85,053
Accounts Receivable - Universities	7,124
Inventory on Hand	154,798
Inventory on Order	<u>79,000</u>
	<hr/>
TOTAL	325,975
	=====
Contract Payable	48,000
Available Net Assets	<u>277,975</u>
	<hr/>
TOTAL	325,975
	=====

PAN AMERICAN HEALTH ORGANIZATION
BUILDING FUND
STATEMENT OF INCOME AND EXPENDITURES
YEAR ENDED 31 DECEMBER 1969
(Expressed in U.S. Dollars)

BUILDING FUND No. 1

BALANCE AS OF 1 JANUARY 1969 84,280

INCOME

Interest Earned	<u>4,872</u>
Total	89,152

EXPENDITURE

Headquarters Building-Washington D.C.	
Sculptors Fees	6,500
Zone Office Building-Lima, Peru	<u>231</u>
Total Expenditure	<u>6,731</u>

BALANCE AS OF 31 DECEMBER 1969 82,421^a

BUILDING FUND No. 2

BALANCE AS OF 1 JANUARY 1969 -

INCOME

Net Income from Rentals	<u>35,724</u>
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BALANCE AS OF 31 DECEMBER 1969 (See Schedule 11) 35,724

TOTAL BALANCE OF BUILDING FUNDS AS
OF 31 DECEMBER 1969 118,145

a. Subject to Unliquidated Obligations as of
31 December 1969 of: \$ 10,380

PAN AMERICAN HEALTH ORGANIZATION

GOVERNOR SHEPHERD APARTMENTS, WASHINGTON, D.C.

STATEMENT OF OPERATIONS 26 SEPTEMBER - 31 DECEMBER 1969

(Expressed in U. S. Dollars)

RECEIPTS FROM RENTALS	62,046
LESS: Operating Expenses (No Depreciation)	20,063
NET INCOME	41,983
LESS: Interest on Mortgage	6,259
TRANSFERRED TO BUILDING NO. 2	35,724
Investment in Building No. 2 (Exhibit III)	1,410,833

SCHEDULE 12

PAN AMERICAN HEALTH ORGANIZATION
 STATUS OF TRUST FUNDS AS OF 31 DECEMBER 1969
 (Expressed in US Dollars)

Particulars	Unobligated Balance 1 January 1969	Received or Receivable During 1969	Adjustments and Transfers	Project Costs	Unobligated Balance 31 December 1969
GRANTS AND CONTRIBUTIONS FOR HEALTH PROJECTS					
<u>Agency for International Development</u>					
Research Training Programs in Health and Population Dynamics	17,238	20,000	-	24,671	12,567
Laboratory Services	3	-	-	-	3
Foot-and-Mouth Disease Study on Vaccines for Hogs and Sheep	1,493	-	-	1,493	-
Inter-American Investigation of Mortality in Infancy and Childhood	-	350,000	-	350,000	-
Experimental Studies of Health Services	-	9,797	-	9,797	-
Health and Population Dynamics	-	236,495	-	236,495	-
Health and Population Dynamics in Colombia	-	181,974	-	181,974	-
Research Training Institutions in Health Sciences	950	-	-	-	950
<u>American Cyanamid Company</u>					
International Conference on Vaccines Against Viral and Rickettsial Diseases of Man	6,094	-	-	27	6,067
<u>American Dental Association</u>					
Latin American Association of Dental Schools	-	10,000	-	10,000	-
<u>Government of Argentina</u>					
Contribution to Pan American Zoonoses Center	59,058	165,149	-	218,435	5,772
Purchase of Tuberculin	246	130	-	259	117
Bruceellosis Control in Argentina	20,577	-	-	1,964	18,613
Latin American Center for Medical Administration Conference on Postgraduate Training in Health Education	-	349,429	-	54,014	295,415
Barbara Blood Ferro Fund	585	-	-	14,286	-
Pan American Zoonoses Center					576

Particulars	Unobligated Balance 1 January 1969	Received or Receivable During 1969	Adjustments and Transfers	Project Costs	Unobligated Balance 31 December 1969
<u>Government of Brazil</u>					
Library of Medicine	-	50,602	-	50,602	-
Library of Medicine	-	4,819	-	4,819	-
Pan American Foot-and-Mouth Disease Center	-	5,687	-	5,687	-
Biosatistics Education and Population Dynamics	-	8,892	-	-	8,892
<u>Centrale Autonome Metropolitaine D'Eau Potable</u>					
Water Supplies	-	44,650	-	44,650	-
<u>Government of Chile</u>					
Study Group on Administration of Psychiatric and Mental Health Services	-	1,081	-	1,081	-
<u>The Commonwealth Fund</u>					
Library of Medicine	20,759	85,000	-	46,233	59,526
<u>Dr. and Mrs. Clement C. Clay</u>					
Latin American Center for Medical Administration	1,500	-	-	1,500	-
<u>Columbia University</u>					
Health and Population Dynamics (Zone I)	2,550	15,289	-	15,438	2,401
<u>Cyanamid International</u>					
Conference on Mycology	-	10,000	-	-	10,000
<u>Escola Paulista de Medicina</u>					
Library of Medicine	-	5,036	-	5,036	-
<u>Government of Ecuador</u>					
Health Aspects of Radiation	1,000	140	-	1,140	-
<u>Foundations' Fund for Research in Psychiatry</u>					
Family Interaction and Schizophrenia	4,699	-	-	4,638	11
<u>Institute for the Integration of Latin America and Inter-American Development Bank</u>					
Development of Rio Plata Basin	2,410	-	-	2,045	365
<u>Inter-American Council of Psychiatric Associations</u>					
Mental Health	7,036	1,228	-	8,264	-
<u>Inter-American Development Bank</u>					
Water Meters	-	18,157	-	18,157	-

SCHEDULE 12 (Continued)

- 31 -

Particulars	Unobligated Balance 1 January 1969	Received or Receivable During 1969	Adjustments and Transfers	Project Costs	Unobligated Balance 31 December 1969
<u>International Biological Program</u>					
Coordination of International Research	1,500	-	-	1,500	-
W. K. Kellogg Foundation					
Printing Manual of Dental Public Health	953	-	-	-	953
Progressive Patient Care	69,864	-	-	-	14,647
Nursing Services	15,610	18,916	-	23,621	10,905
Fluoridation	18,206	28,499	-	33,399	13,306
Faculty Training for Medical Schools	-	30,000	-	-	30,000
Dental Education	-	10,760	-	-	10,760
Medical Education	-	47,380	-	-	47,380
Center for Dental Materials	-	14,895	-	-	14,895
MacClure Foundation					
Medical Care Services	2,464	2,968	-	5,432	-
Merck Institute for Therapeutic Research					
International Conference on Vaccines Against Viral and Rickettsial Diseases of Man	-	80,000	-	-	80,000
Merck Sharp and Dohme International					
Coordination of International Research	294	-	-	-	294
Milbank Memorial Fund					
Health Manpower Studies	2,858	-	-	-	2,858
Preventive Medicine Education	34,002	20,000	-	27,035	26,967
Medical Education	7,955	4,000	-	2,793	9,162
Medical Education	-	10,000	-	6,072	3,928
Mrs. Mildred Hagen					
Endemic Goiter and Mental Retardation	-	25	-	25	-
National Association for Retarded Children					
Endemic Goiter and Mental Retardation	5,000	-	-	2,600	2,400
National Bank of the Republic of Haiti					
Water Supplies	10,177	-	-	-	10,177
National Library of Medicine					
Library of Medicine	-	19,974	-	19,974	-
Organization of American States					
Health Services	63,149	30,000	(4,758) ^a	22,676	65,715
Nursing Education	-	-	4,758	4,758	-
Emergency Rehabilitation Program	-	200,000	-	-	200,000

SCHEDULE 12 (Continued)

- 32 -

Particulars	Unobligated Balance 1 January 1969	Received or Receivable During 1969	Adjustments and Transfers	Project Costs	Unobligated Balance 31 December 1969
<u>Research Corporation</u>					
Nutrition (Portoviejo)	9,460	-	-	69	9,391
Nutrition (Raiti)	5,126	42,735	-	46,771	1,090
Research in Nutrition Anemia	656	-	-	41	615
Iodine Determination in Endemic Goiter	106	-	-	-	106
Latin American Nutrition Society	3,444	-	(3,427) ^b	17	-
Caribbean Food and Nutrition Institute	75,721	-	-	68,440	7,281
Conference on Endemic Goiter Control	1,108	-	-	982	126
Development of Recuperation Centers in the					
Peruvian Highlands	7,092	-	-	2,694	4,398
Corn Breeding Improvement Project	2,000	4,500	-	2,000	4,500
Institute of Nutrition (Recife)	1,120	-	-	1,130	-
Rockefeller Foundation					
Caribbean Food and Nutrition Institute	-	32,150	-	809	31,341
<u>UNICEF</u>					
Environmental Sanitation	-	6,156	-	6,156	-
Clinical and Social Pediatrics	-	14,621	-	14,621	-
Nursing Education (Zone I)	-	6,837	-	6,837	-
Unitarian Universalist Service Committee, Inc.					
Nutrition and Maternal and Child Health	1,220	1,000	-	2,230	-
<u>U. S. Department of Army</u>					
Social Science Research in Health	7,683	-	-	-	7,683
Coordination of International Research	-	7,000	-	7,000	-
Conference on Mycology	-	10,000	-	-	10,000
<u>U. S. Department of Health, Education and Welfare</u>					
National Communicable Disease Center	-	-	-	243,981	19,474
Rabies Control - U.S.A.-Mexico Border	-	-	-	62,940 ^c	62,940
National Center for Urban and Industrial Health	-	-	-	23,169 ^c	23,169
Manganese Poisoning - A Metabolic Disorder	-	-	-	4,676	4,676
National Institutes of Health	-	-	-	2,614	2,614
Studies on Method of Teaching Canine Echinococcosis	-	-	-	(86,109) ^c	-
Coordination of International Research	-	-	-	-	-
Study on Multiple Causes of Death	-	-	-	-	-
General Funding by Letter of Credit	-	-	-	-	-

SCHEDULE 12 (Continued)

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Particulars	Unobligated Balance 1 January 1969	Received or Receivable During 1969	Adjustments and Transfers	Project Costs	Unobligated Balance 31 December 1969
<u>University of Minas Gerais</u>	-	7,756	-	7,756	-
Medical Care Services	-	-	-	1,272	2,671
<u>Government of Venezuela</u>	3,943	-	-	227	317
Conference on Health Manpower and Medical Education	-	-	-	-	-
<u>The Wellcome Foundation Limited</u>	544	-	-	-	-
Evaluation of Drugs in Hydatidosis	-	14,358	-	380	14,358
<u>The Wellcome Trust</u>	-	380	-	-	-
Research Training in Biomedical Sciences	-	-	-	-	-
Chagas' Disease	-	(3,427)	-	-	-
Total	<u>497,473</u>	<u>2,609,605</u>	<u>(3,427)</u>	<u>2,025,245</u>	<u>1,078,406</u>

- a. Adjustment
 b. Refunds
 c. Transfer from NIH General Funding to PAHO Specific Projects

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

EXHIBIT V

INSTITUTE OF NUTRITION OF CENTRAL AMERICA AND PANAMA
ADMINISTERED BY THE PAN AMERICAN SANITARY BUREAU

STATEMENT OF REGULAR BUDGET APPROPRIATIONS AND OBLIGATIONS FOR THE YEAR 1969
(Expressed in U. S. Dollars)

Purpose of Appropriations	Appropriations			Obligations		
	Assessments	Miscellaneous Income	Total	Liquidated	Unliquidated	Total
REGULAR BUDGET FOR 1969						
Total Appropriations for Regular Budget	374,545	95,376	469,921	336,506	5,751	342,257

For the Director
Pan American Sanitary Bureau

Clarence H. Moore, Acting
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.

Lars Breie
Lars Breie
External Auditor

EXHIBIT VI

INSTITUTE OF NUTRITION OF CENTRAL AMERICA AND PANAMA
ADMINISTERED BY THE PAN AMERICAN SANITARY BUREAU

STATEMENT OF INCOME AND EXPENDITURE
REGULAR BUDGET FUNDS FOR THE YEAR 1969
(Expressed in U. S. Dollars)

INCOME - REGULAR BUDGET

Quota Contributions Received - Regular Budget (Schedule 13)

In respect to 1969 assessments	124,848	
In respect to prior year's assessments	<u>117,348</u>	242,196
Miscellaneous Income		
INCAPARINA Services	5,427	
Sale of Publications, Film, etc.	329	
Sale of Equipment	335	
Sale of Laboratory Animals and Farm Produce	5,684	
Tuition Fees Received - Nutrition Courses	13,099	
Laboratory Analyses	67,413	
Sundry	<u>3,089</u>	95,376
Excess of Reserve for Unliquidated Obligations 1968		<u>171</u>
Total Regular Budget Income		337,743

EXPENDITURE - REGULAR BUDGET

Personnel Costs - Excluding Cost Centers	158,968	
Duty Travel	4,576	
Spaces and Equipment Services	1,650	
Other Services	37,458	
Supplies	53,059	
Equipment	17,086	
Cost Centers:		
Transportation - Vehicles	8,975	
Statistical Services	7,940	
Building Services	23,363	
Reading Room	2,316	
Clerical Services	22,012	
Reproduction and Visual Aids	<u>5,945</u>	
Gross Total Expenditure	343,348	
Less: Amount provided by Trust Funds (Schedule 15)	<u>1,091</u>	
Net Total Expenditures		<u>342,257</u>
DEFICIT - REGULAR BUDGET OPERATION		4,514
SPECIAL APPROPRIATION TO INCREASE WORKING CAPITAL FUND		
QUOTA CONTRIBUTIONS RECEIVED IN RESPECT TO ASSESSMENTS		<u>25,000</u>
TRANSFERRED TO WORKING CAPITAL FUND		<u>20,486</u>
		=====

For the Director
Pan American Sanitary Bureau

Clarence H. Moore
Clarence H. Moore, Acting
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.

Lars Breie
Lars Breie
External Auditor

EXHIBIT VII

INSTITUTE OF NUTRITION OF CENTRAL AMERICA AND PANAMA
ADMINISTERED BY THE PAN AMERICAN SANITARY BUREAU
STATEMENT OF ASSETS AND LIABILITIES AS OF 31 DECEMBER 1969

(Expressed in U. S. Dollars)

ASSETS	LIABILITIES
CASH	QUOTA CONTRIBUTIONS RECEIVED IN ADVANCE
In Banks and on Hand	Government of Panama
U. S. Dollar Currency	2
37,419	66,302
<u>28,883</u>	
Other Currencies	Unliquidated Obligations in respect to:
Investments	Appropriations for Budget 1969
Securities at Cost:	5,751
Time Deposits	19,738
400,000	<u>2,947</u>
<u>8,630</u>	
Municipal Water Shares (market value \$7,000)	Sundry Creditors
775,530	28,436
Accounts Receivable	PROVISION FOR ACCRUED ANNUAL LEAVE, TERMINAL, AND OTHER ENTITLEMENT PAYMENTS
Quota Contributions Receivable (Schedule 13)	64,975
Less: Reserve for Uncollected Contributions	ACCRUED PROVIDENT FUND
Pan American Health Organization (Balance due from PAHO-Inter-organization funding of activities)	TRUST FUNDS (Schedule 15)
Sundry Debtors	WORKING CAPITAL FUND:
Less: Reserve for doubtful accounts	Reserve for Supplies Inventory
Supplies Inventory	Reserve for Equipment
Capital Assets	Balance as of 1 January 1969
Building Improvements	Less: Advance to 1969 Budget (Exhibit VI)
Less: CONTRA	Add: Contributions received against Assessments to Increase Fund (Exhibit VI)
PREFAIRED EXPENSE	
DEFERRED INCOME TAX PAYMENT	
Total	TOTAL
	1,070,858
	<u>=====</u>
	1,070,858
	<u>=====</u>

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For the Director
Pan American Sanitary Bureau

Clarence H. Moore, Acting
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 result of the audit, that, in my opinion, the above statement is correct.

Lars Breie
Lars Breie
External Auditor

SCHEDULE 13

INSTITUTE OF NUTRITION OF CENTRAL AMERICA AND PANAMA
 STATEMENT OF QUOTA CONTRIBUTIONS DUE FROM MEMBER COUNTRIES
 AS OF 31 DECEMBER 1969
 (Expressed in U. S. Dollars)

Member Countries	Balance Due 1 January 1969	Assessments 1969	Collected During 1969	Balance Due 31 December 1969
<u>REGULAR BUDGET</u>				
Costa Rica	129,773	62,424	4,924	187,273
El Salvador	104,848	62,424	-	167,272
Guatemala	-	62,424	62,424	-
Honduras	137,272	62,425	25,000	174,697
Nicaragua	137,273	62,424	25,000	174,697
Panama	62,424	62,424	124,848	-
Total Regular Budget	571,590	374,545	242,196	703,939
<u>WORKING CAPITAL FUND INCREASE</u>				
Costa Rica	25,000	-	8,333	16,667
El Salvador	16,667	-	-	16,667
Guatemala	-	-	-	-
Honduras	16,667	-	-	16,667
Nicaragua	25,000	-	8,334	16,666
Panama	8,333	-	8,333	-
Total Working Capital Fund Increase	91,667	-	25,000	66,667
<u>EXPANSION OF BUILDING FACILITIES</u>				
Costa Rica	16,666	-	11,742	4,924
El Salvador	-	-	-	-
Guatemala	-	-	-	-
Honduras	-	-	-	-
Nicaragua	16,667	-	16,667	-
Panama	-	-	-	-
Total Expansion of Building Facilities	33,333	-	28,409	4,924
GRAND TOTAL	696,590	374,545	295,605	775,530

INSTITUTE OF NUTRITION OF CENTRAL AMERICA AND PANAMA
ADMINISTERED BY THE PAN AMERICAN SANITARY BUREAU
SPECIAL FUND FOR EXPANSION OF BUILDING FACILITIES

AS OF 31 DECEMBER 1969

(Expressed in U. S. Dollars)

BALANCE AS OF 1 JANUARY 1969	50,286
QUOTA CONTRIBUTIONS RECEIVED (Schedule 13)	<u>28,409</u>
Total	78,695
EXPENDITURE	
Equipment	27,604
Other Services	<u>51,091</u>
Total Expenditure	<u>78,695</u>
BALANCE AS OF 31 DECEMBER 1969	-
	=====

SCHEDULE 15

INSTITUTE OF NUTRITION OF CENTRAL AMERICA AND PANAMA
ADMINISTERED BY THE PAN AMERICAN SANITARY BUREAU
STATEMENT OF TRUST FUNDS AS OF 31 DECEMBER 1969
(Expressed in U. S. Dollars)

Particulars	Unobligated Balance 1 January 1969	Received or Receivable During 1969	Transfers	Project Costs	Project Support Costs	Unobligated Balance 31 December 1969
GRANTS						
Agency for International Development	-	4,293	-	4,293	-	-
Development of a Feed Composition Table	-	6,485	-	6,485	-	-
Baylor University College of Medicine	-	2,500	-	2,500	-	-
Study of Electrolytes in Protein Calorie Malnutrition	-	-	-	-	-	-
Federal Republic of Germany	-	-	-	-	-	-
Acquisition of Library Furniture	-	-	-	-	-	-
Josiah Macy, Jr. Foundation	2,075	52,300	-	34,956	-	19,419
Training in Pediatrics, Nutrition, and Public Health	-	-	-	-	-	-
Massachusetts Institute of Technology	-	-	-	-	-	-
Extending Protein Concentrates for Child Feeding by Addition of Simple Nitrogen Sources	-	3,692	-	3,692	-	-
Evaluation of the Protein Quality of Fish Protein Concentrate in Children	-	21,011	-	21,011	-	-
Nestle Alimentana, S.A.	-	-	-	-	-	-
Clinical Studies of Protocol	-	26,575	-	10,414	-	-
Fellowships	-	4,000	-	4,000	-	-
Toxicological Studies of Protocol Material in Baby Chicks	-	9,000	-	9,000	-	-
Nutrition Foundation, Inc.	90	(90) ^{a/}	-	-	-	-
Metabolic Adaptation to Nutritional Stress Departmental Exploratory Research in Nutrition	2,321	-	-	-	-	-
Research Corporation	-	-	-	-	-	-
Assistance to Metabolic Unit	1,350	-	-	1,349	-	-
Evaluation of Nutrition Rehabilitation Services	20,571	35,735	-	34,248	-	22,058
Special Fund for Basic Research	3,584	-	-	-	-	3,584
Conference on Protein Sources for Latin America	-	5,000	-	-	-	5,000
U. S. Army Research and Development Command	2,115	15,421	-	14,787	-	2,749
Investigation of the Forces of Infection Acting on the Central American Population	-	-	-	-	-	-

SCHEDULE 15 (Continued)

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Particulars	Unobligated Balance 1 January 1969	Received or Receivable During 1969	Transfers	Project Costs	Project Support Costs	Unobligated Balance 31 December 1969
<u>U. S. Department of Health, Education and Welfare</u>						
<u>National Institutes of Health</u>						
Amino Acid or Protein Supplements in Children's Diets	-	-	-	32,041 b/ 11,102	32,041	-
Enzymatic Changes During Nutritional Stress	-	-	-	53,606 b/ 73,948	53,606	-
Interaction of Nutrition and Infection on Gastro	-	-	-	370,217	370,217	-
Intestinal Functions of PCM Children	-	-	-	4,079	4,079	-
Intestinal Colonization by Microorganisms	-	-	-	28,596 b/ (199,293) b/ -	28,596	-
Nutritional Survey Among Selected Indian Groups in the	-	-	-	-	-	-
Guatemalan Highlands of Central America	-	-	-	-	-	-
Nutritional Survey in Central American Countries and Panama	-	-	-	-	-	-
Training in Nutritional Sciences	-	-	-	-	-	-
National Institutes of Health	-	-	-	-	-	-
General Funding by Letter of Credit	-	-	-	-	-	-
<u>World Health Organization</u>						
Human Testing of Protein-Rich Food Mixtures	-	38,000	-	19,000	19,000	-
Protein Requirements of Children of Pre-School Age	691	20,000	-	12,089	8,602	-
Folic Acid and B-12 Levels in Sera from Central America	3,801	7,000	-	6,716	4,085	-
Survey of the Intestinal Microbiota and its Relationships	-	7,000	-	2,395	4,605	-
to Nutrition and General Health	-	-	-	-	-	-
<u>CONTRIBUTIONS</u>						
H. Von Ahn	-	240	-	-	240	-
El Salto, S. A.	-	250	-	-	250	-
International Rice Institute	-	600	-	-	600	-
Assistance to Applied Nutrition	-	-	-	-	-	-
<u>TRANSFERS</u>						
<u>Pan American Health Organization</u>						
Assistance to Applied Nutrition, Training and				92,913	-	228,418
Research Program	298,017	23,314	-	-	-	-
Total	334,615	855,915	-	853,437	1,091	336,002

a/ Refunded

b/ Transfer from NIH General Funding to INCAP Specific Projects

INFORMATIONAL ANNEX

SUMMARY AND DISTRIBUTION OF EXPENDITURE

SUMMARY OF EXPENDITURE BY SOURCE OF FUND

PAN AMERICAN HEALTH ORGANIZATION

PAHO - Regular	\$ 11,894,534 ^{a/}
PAHO - Special Fund for Health Promotion	229,639
PAHO - Special Malaria	1,142,862
PAHO - Community Water Supply	56,742
PAHO - Grants and Other Contributions	2,025,245
INCAP and Related Grants	1,275,480
Special Zoonoses Fund	4,545
 Subtotal PAHO	\$ 16,629,047
PAHO - Building Fund	6,731
 TOTAL PAHO	\$ 16,635,778 =====

WORLD HEALTH ORGANIZATION

WHO - Regular	\$ 6,230,345
WHO - MESA	177,519
WHO - Technical Assistance	926,333
WHO - United Nations Special Fund	673,097
WHO - Other	142,858
 TOTAL WHO	\$ 8,150,152 =====
 TOTAL PAHO/WHO	\$ 24,785,930 =====

a/ Does not include \$250,000 Budget Provision for Special Fund for Health Promotion.

SUMMARY BY OBJECT OF EXPENDITURE
 ALL FUNDS 1969
 (Expressed in U. S. Dollars)

Funds	Personnel Costs	Duty Travel	Fellowships	Seminars	Project Supplies and Equipment	Project Grants and Other	Non-Project Supplies and Equipment	Non-Project Common Services and Other	Total
PAHO - Regular	8,235,363	598,069	340,382	143,981	683,100	545,669	511,277	836,693	11,894,534
PAHO - Special Fund for Health Promotion	56,932	1,180	-	-	163,527	8,000	-	-	229,639
PAHO - Special Malaria	761,587	44,520	2,720	-	309,741	24,194	-	-	1,142,862
PAHO - Community Water Supply	29,915	1,611	11,097	491	12,867	761	-	-	56,742
PAHO - Grants and Other Contributions	578,649	43,850	137,477	107,361	369,013	788,895	-	-	2,025,245
INCAP and Related Grants	694,944	16,499	-	-	293,878	270,159	-	-	1,275,480
Zoonoses Special Fund	-	-	-	-	4,545	-	-	-	4,545
Subtotal PAHO ^{1/}	10,357,490	705,729	491,676	251,833	1,836,671	1,637,678	511,277	836,693	16,629,047
WHO - Regular	3,108,185	295,101	1,224,329	75,711	862,940	279,937	90,471	293,671	6,230,345
WHO - MESA	167,989	8,720	810	-	-	-	-	-	177,519
WHO - Technical Assistance	820,615	45,107	40,699	-	3,976	15,936	-	-	926,333
WHO - United Nations Special Fund	444,294	26,186	4,518	-	169,612	28,487	-	-	673,097
WHO - Other	77,924	11,482	-	-	30,096	23,356	-	-	142,858
Subtotal WHO	4,619,007	386,596	1,270,356	75,711	1,066,624	347,716	90,471	293,671	8,150,152
TOTAL PAHO/WHO	14,976,497	1,092,325	1,762,032	327,544	2,903,295	1,985,394	601,748	1,130,364	24,779,199

^{1/} Does not include Building Expenditures of \$6,731.

PAN AMERICAN HEALTH ORGANIZATION
 SUMMARY BY OBJECT OF EXPENDITURE
 1969 BUDGET

(Expressed in U. S. Dollars)

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Object of Expenditure	PART I PAHO	PART II PAHO Headquarters	PART III PAHO Field and Other Programs	Total
Personnel Costs	156,594	2,455,999	5,622,770	8,235,363
Duty Travel	809	94,039	503,221	598,069
Fellowships	-	-	340,382	340,382
Seminars	-	-	143,981	143,981
Project Supplies and Equipment	-	-	683,100	683,100
Project Grants and Other	-	-	545,669	545,669
Non-Project Supplies and Equipment	108,535	197,242	205,500	511,277
Non-Project Common Services and Other	24,968	520,970	290,755	836,693
Total	290,906	3,268,250	8,335,378	11,894,534

STATEMENT OF EXPENDITURE BY BUDGET AND INDIVIDUAL PROJECT

ALL FUNDS - 1969

(Expressed in U. S. Dollars)

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	TOTAL	PAHO Regular	PAHO SHPF	PAHO SNIF	PAHO CWSF	PAHO Other	WHO Regular	WHO UNDP	WHO Other
PART I - Organizational Meetings and Conference Services	399,107	290,906	-	-	-	-	108,201	-	-
PART II - Headquarters	4,794,103	3,268,250	-	-	-	-	1,456,408	-	69,445 ^e
PART III - Field and Other Programs									
ZONE OFFICES									
ZONE I (Caracas)	151,465	143,626	-	7,839	-	-	-	-	-
ZONE II (Mexico City)	162,286	132,395	-	-	-	-	-	-	-
ZONE III (Guatemala City)	130,563	122,137	-	8,426	-	-	-	-	-
ZONE IV (Lima)	140,380	140,380	-	-	-	-	-	-	-
ZONE V (Rio de Janeiro)	157,191	157,191	-	-	-	-	-	-	-
ZONE VI (Buenos Aires)	119,143	119,143	-	-	-	-	-	-	-
Total Zone Offices	861,028	814,872	-	16,265	-	-	29,891	-	-
PROJECTS									
ARGENTINA									
0200 Malaria Eradication	22,842	22,842	-	-	-	-	-	-	-
0300 Smallpox Eradication	46,869	-	-	-	-	-	-	-	-
0400 Tuberculosis Control	9,602	5,520	-	-	-	-	-	-	-
0700 Pan American Zoonoses Center	379,036	75,592	-	-	-	-	-	-	-
0703 Anti-Rabies Vaccines	10,460	-	-	-	-	-	-	-	-
2100 Environmental Sanitation	18,754	18,754	-	-	-	-	-	-	-
2200 Water Supplies	23,859	-	-	-	-	-	-	-	-
3100 Health Services	61,044	25,882	-	-	-	-	-	-	-
3101 Fellowships	23,809	-	-	-	-	-	-	-	-
3102 Provincial Health Services	19,709	-	-	-	-	-	-	-	-
3108 Regional Health Services	4,160	4,160	-	-	-	-	-	-	-

e) WHO Other Sources

	TOTAL	PAHO Regular	PAHO SFRP	PAHO CMSP	PAHO Other	PAHO Regular	WHO UNDP	WHO Other
ARGENTINA (Continued)								
3500 Health Statistics	5,533	5,533	-	-	-	-	-	-
3504 Data Processing Center	26,131	-	-	-	-	-	-	-
4303 Family Interaction and Schizophrenia	4,688	-	-	-	-	-	-	-
Dental Health	4,021	4,021	-	-	-	-	-	-
4400 Radiation Protection	2,600	2,600	-	-	-	-	-	-
4600 Industrial Hygiene	12,519	2,858	-	-	-	-	-	-
4803 Latin American Center for Medical Administration	158,681	86,027	-	-	-	-	-	-
5000 Rehabilitation	21,871	-	-	-	-	-	-	-
6100 School of Public Health	25,641	-	-	-	-	-	-	-
6200 Medical Education	10,443	-	-	-	-	-	-	-
6201 Health Manpower Study	38,421	-	-	-	-	-	-	-
6202 Center for Biostatistics and Demography	10,155	10,155	-	-	-	-	-	-
6300 Nursing Education	18,142	18,142	-	-	-	-	-	-
6400 Sanitary Engineering Education	29,145	29,145	-	-	-	-	-	-
6700 Training of Statistical Personnel	6,237	6,237	-	-	-	-	-	-
	994,372	317,468	-	-	-	60,202	271,678	345,024
BARBADOS								
2300 Aedes aegypti Eradication	5,874	5,874	-	-	-	-	-	-
3100 Health Services	15,355	15,355	-	-	-	-	-	-
4200 Nutrition	18	-	-	-	-	18	-	-
4801 Hospital Administration	3,636	-	-	-	-	-	3,636	-
6300 Nursing Education	20,892	20,892	-	-	-	-	-	-
	45,775	42,121	-	-	-	-	18	3,636
BOLIVIA								
0100 Epidemiology	6,774	1,422	-	-	-	-	5,352	-
0200 Malaria Eradication	60,121	60,121	-	-	-	-	-	-
0400 Tuberculosis Control	9,301	-	-	-	-	-	9,301	-
0901 Typhus	14,299	14,299	-	-	-	-	-	-
2100 Environmental Sanitation	20,760	20,760	-	-	-	-	-	-

a) Grants

	TOTAL	PAHO Regular	PAHO SFHP	PAHO SMF	PAHO CMIF	PAHO Other	WHO Regular	WHO UNDP	WHO Other
BOLIVIA (Continued)									
2200 Water Supplies	10,143	-	-	-	-	10,143	-	16,260	-
3100 Health Services	71,598	34,099	-	-	-	-	29,198	21,239	-
3102 Fellowships	29,198	-	-	-	-	-	-	-	-
3104 Health Services (Cochabamba and Tarija)	33,780	-	-	-	-	-	4,733	33,780	-
3500 Health Statistics	7,546	-	-	-	-	-	-	2,813	-
3600 Administrative Methods and Practices in Public Health	2,983	2,983	-	-	-	-	-	-	-
4500 Radiation Protection	700	700	-	-	-	-	-	-	-
6200 Medical Education	1,007	1,007	-	-	-	-	-	-	-
6400 Sanitary Engineering Education	8,585	8,585	-	-	-	-	-	-	-
6500 Veterinary Medicine Education	2,700	2,700	-	-	-	-	-	-	-
	279,495	146,676	-	-	10,143	-	59,492	63,184	-
BRAZIL									
0100 Epidemiology	2,500	-	-	-	-	-	-	-	-
0200 Malaria Eradication	317,943	-	-	-	-	-	101,857	-	21,597 ^d
0300 Smallpox Eradication	382,059	-	-	-	-	-	382,059	-	-
0400 Tuberculosis Control	10,636	-	-	-	-	-	10,636	-	-
0700 Veterinary Public Health	15,975	-	-	-	-	-	15,975	-	-
0701 Rabies Control	11,996	-	-	-	-	-	-	-	-
0901 Plague Research	21,792	-	-	-	-	-	-	-	-
1000 Schistosomiasis	2,169	2,169	-	-	-	-	-	-	-
1001 Chagas' Disease	1,000	1,000	-	-	-	-	-	-	-
1002 Study on Parasitic Infections	3,000	3,000	-	-	-	-	-	-	-
2100 Environmental Sanitation	69,667	69,667	-	-	-	-	-	-	-
2101 Air and Water Pollution Control	27,643	-	-	-	-	-	-	-	-
2102 Survey of the San Francisco River Basin	2,851	-	-	-	-	-	-	-	-
2200 Water Supplies	537	-	-	-	-	-	537	-	-
2201 Water Supplies in Sao Paulo	4,661	-	-	-	-	-	4,661	-	-
3101 Health Services in the Northeast	139,373	57,985	-	-	-	-	-	81,388	-
3105 Fellowships	32,210	-	-	-	-	-	-	32,210	-
3110 Health Services in the Southeast	14,467	14,467	-	-	-	-	-	-	-
3200 Nursing Services	38,106	38,106	-	-	-	-	-	-	-
3302 Yellow Fever Laboratory	9,359	9,359	-	-	-	-	-	-	-

d) WHO Malaria Eradication Special Account; e) WHO Other Sources

		TOTAL	PAHO Regular	PAHO SFRP	PAHO SMF	PAHO CWSF	PAHO Other	WHO Regular	WHO UNDP	WHO Other
BRAZIL (continued)										
3400	Health Education	31,140	-	-	-	-	-	31,140	-	-
3500	Health Statistics	40,639	-	-	-	-	-	40,619	-	-
3700	Health Planning	20,110	20,110	-	-	-	-	-	-	-
3701	Planning for Health Services in the Northeast	4,692	-	-	-	-	-	-	-	-
4100	Training Center in Nursing Midwifery	47,091	15,469	-	-	-	-	31,622	-	4,692
4200	Nutrition	26,397	-	-	-	-	-	26,397	-	-
4201	Nutrition Courses	8,000	8,000	-	-	-	-	-	-	-
4203	Institute of Nutrition (Recife)	34,656	33,327	-	-	-	-	1,129 ^a	-	-
4602	Toxicology of Pesticides	25,271	-	-	-	-	-	-	-	-
4800	Medical Care Services	39,067	31,311	-	-	-	-	7,756 ^a	-	-
6100	School of Public Health (Rio de Janeiro)	7,220	7,220	-	-	-	-	-	-	-
6101	School of Public Health (Sao Paulo)	16,000	-	-	-	-	-	16,000	-	-
6200	Medical Education	50,050	33,672	-	-	-	-	16,378	-	-
6202	Pediatric Education (Recife)	4,077	4,077	-	-	-	-	-	-	-
6203	Research Training	3,000	3,000	-	-	-	-	-	-	-
6204	Teaching of Preventive Medicine	6,852	6,852	-	-	-	-	126,665 ^a	-	-
6221	Library of Medicine	189,403	62,738	-	-	-	-	-	-	-
6302	Training of Nursing Auxiliaries	18,532	18,532	-	-	-	-	-	-	-
6400	Institute of Sanitary Engineering	50,394	-	-	-	-	-	-	-	-
6401	Sanitary Engineering Education	23,097	23,097	-	-	-	-	-	-	-
6500	Veterinary Medicine Education	15,770	15,770	-	-	-	-	-	-	-
6600	Dental Education	5,560	5,560	-	-	-	-	-	-	-
6700	Biostatistics Education and Population Dynamics	42,988	240	-	-	-	-	42,728	-	-
		1,817,880	487,398	-	194,489	5,198	135,550	862,797	82,729	49,719
BRITISH HONDURAS										
0200	Malaria Eradication	14,932	14,932	-	-	-	-	-	-	-
BRITISH HONDURAS										
3100	Health Services	42,002	-	-	-	-	-	42,002	-	-
		42,002	-	-	-	-	-	-	42,002	-

a) Grants; e) WHO Other Sources

		TOTAL	PAHO Regular	PAHO SFRP	PAHO SMF	PAHO CNMF	PAHO Other	WHO Regular	WHO UNDP	WHO Other
CANADA										
3101	Fellowships	15,288	-	-	-	-	-	15,288	-	-
CHILE										
0400	Tuberculosis Control	4,943	4,943	-	-	-	-	-	-	-
0600	Venereal Disease Control	3,660	-	-	-	-	-	3,660	-	-
2100	Environmental Sanitation	25,341	-	-	-	-	-	25,341	-	-
3100	Health Services	34,485	30,927	-	-	-	-	3,558	-	-
3101	Fellowships	31,603	-	-	-	-	-	31,603	-	-
3105	Health Manpower Studies	9,753	9,753	-	-	-	-	-	-	-
3300	Laboratory Services	1,253	-	-	-	-	-	-	-	-
3701	Research on Needs for Medical Care Services	14,657	14,657	-	-	-	-	-	-	-
4102	Pediatrics Residencies	7,765	-	-	-	-	-	7,765	-	-
4103	Clinical and Social Pediatrics Courses	8,579	-	-	-	-	-	8,579	-	-
4201	Brain Development in Malnourished Children	4,001	-	-	-	-	-	4,001	-	-
4300	Mental Health	7,414	7,414	-	-	-	-	-	-	-
4500	Radiation Protection	2,342	2,342	-	-	-	-	-	-	-
4601	Institute of Occupational Health	11,883	-	-	-	-	-	6,252	-	-
4800	Medical Care Services	5,432	-	-	-	-	-	5,432 ^a	-	-
4802	Cancer	4,000	4,000	-	-	-	-	-	-	-
5000	Rehabilitation	14,197	-	-	-	-	-	14,197	-	-
6100	School of Public Health	1,447	-	-	-	-	-	1,447	-	-
6200	Medical Education	19,107	19,107	-	-	-	-	-	-	-
6201	Training in the Medical Use of Radioisotopes	993	993	-	-	-	-	-	-	-
6400	Sanitary Engineering Education	22,091	-	-	-	-	-	22,091	-	-
6500	Veterinary Medicine Education	6,499	6,499	-	-	-	-	-	-	-
6600	Dental Education	3,188	-	-	-	-	-	3,188	-	-
6700	Population Dynamics	20,000	20,000	-	-	-	-	-	-	-
		264,633	120,635	-	-	-	-	5,432	114,559	24,007
COLOMBIA										
0200	Malaria Eradication	181,391	180,757	-	-	-	-	-	-	-
0300	Smallpox Eradication	578	-	-	-	-	-	578	-	-
0400	Tuberculosis Control	3,553	3,553	-	-	-	-	-	-	-
2200	Water Supplies	26,841	-	-	-	-	-	-	-	-
2300	<u>Aedes aegypti</u> Eradication	24,724	24,724	-	-	-	-	-	26,841	-

a) Grants

	TOTAL	PAHO Regular	PAHO SFHP	PAHO SMF	PAHO CMIF	PAHO Other	WHO Regular	WHO UNDP	WHO Other
COLOMBIA (Continued)									
3100 Health Services	141,365	36,946	-	-	-	-	25,688	78,731	-
3301 National Institute of Health (Carlos Finlay)	35,045	-	-	-	-	-	-	-	-
4101 Clinical and Social Pediatrics	3,462	-	-	-	-	-	3,462	-	-
4200 Nutrition	5,294	-	-	-	-	-	5,294	-	-
4500 Radiation Protection	10,013	-	-	-	-	-	10,013	-	-
4900 Health and Population Dynamics	181,974	-	-	-	-	-	181,974 ^a	-	-
6100 School of Public Health	3,254	-	-	-	-	-	-	3,254	-
6200 Health Manpower Studies	9,000	9,000	-	-	-	-	-	-	-
6201 Medical Education	20,992	13,900	-	-	-	-	-	-	-
6203 Center for Teaching Pathology	5,025	-	-	-	-	-	-	-	-
6204 Experimental Studies of Health Services	9,797	-	-	-	-	-	9,797 ^a	-	-
6300 Nursing Education	4,573	4,573	-	-	-	-	-	-	-
6400 Sanitary Engineering Education	9,537	9,537	-	-	-	-	-	-	-
6500 Veterinary Medicine Education	2,810	2,810	-	-	-	-	-	-	-
6600 Dental and Medical Education	4,059	4,059	-	-	-	-	-	-	-
	683,317	329,959	-	634	-	191,771	82,222	78,731	-
COSTA RICA									
0200 Malaria Eradication	57,180	-	-	21,823	-	-	35,357	-	-
2100 Environmental Sanitation	16,639	16,639	-	-	-	-	-	-	-
2200 Water Supplies	336	336	-	-	-	-	-	-	-
3100 Health Services	52,368	35,845	-	-	-	-	16,523	-	-
3101 Fellowships	35,228	-	-	-	-	-	35,228	-	-
3300 Laboratory Services	728	728	-	-	-	-	-	-	-
4200 Nutrition	11,525	-	-	-	-	-	11,525	-	-
6400 Sanitary Engineering Education	2,135	2,135	-	-	-	-	-	-	-
6700 Biostatistics Education	3,000	-	-	-	-	-	3,000	-	-
	179,139	55,683	-	21,823	-	-	101,633	-	-
CUBA									
0200 Malaria Eradication	10,150	-	-	-	-	-	-	10,150	-
0300 Smallpox Eradication	14,991	-	-	-	-	-	-	14,991	-
0400 Tuberculosis Control	2,320	2,320	-	-	-	-	-	-	-
0700 Zoonoses Control	5,847	5,847	-	-	-	-	-	-	-
2100 Environmental Sanitation	7,395	-	-	-	-	-	-	7,395	-

a) Grants

		TOTAL	PAHO Regular	PAHO STHP	PAHO SMF	PAHO CWSF	PAHO Other	WHO Regular	WHO UNDP	WHO Other
CUBA (Continued)										
2300	Aedes aegypti Eradication	45,057	45,057	-	-	-	-	-	27,031	29,430
3100	Health Services	56,461	-	-	-	-	-	5,677	-	-
3300	Laboratory Services	5,677	-	-	-	-	-	-	1,629	-
4200	Nutrition	1,629	-	-	-	-	-	-	-	-
4600	Industrial Hygiene	2,388	2,388	-	-	-	-	-	-	-
6100	School of Public Health	980	-	-	-	-	-	980	-	-
6200	Medical Education	4,614	4,614	-	-	-	-	-	-	-
6400	Sanitary Engineering Education	3,370	-	-	-	-	-	3,370	-	-
6500	Veterinary Medicine Education	2,674	2,674	-	-	-	-	-	-	-
		163,553	62,900	-	-	-	-	69,594	31,059	-
DOMINICAN REPUBLIC										
0200	Malaria Eradication	55,242	55,242	-	-	-	-	-	-	-
2200	Water Supplies	52,619	42,528	-	-	-	-	-	-	-
3100	Health Services	211,007	104,100	-	-	-	-	22,676 ^a	51,235	32,996
3300	Laboratory Services	4,422	4,422	-	-	-	-	-	37,935	-
4200	Nutrition	37,935	-	-	-	-	-	-	-	-
6200	Medical Education	2,907	-	-	-	-	-	4,758 ^a	2,907	-
6300	Nursing Education	13,553	8,795	-	-	-	-	-	2,528	-
6400	Sanitary Engineering Education	2,528	-	-	-	-	-	-	2,238	-
6600	Dental Education	2,238	-	-	-	-	-	-	-	-
		382,451	215,087	-	-	-	10,091	27,434	96,843	32,996
ECUADOR										
0100	Communicable Disease Control	796	796	-	-	-	-	-	-	-
0200	Malaria Eradication	78,153	-	-	57,199	-	-	-	7,798	21,154
0300	Smallpox Eradication	7,798	-	-	-	-	-	-	-	-
0400	Tuberculosis Control	5,080	2,033	-	-	-	-	-	3,047	-
0500	Leprosy Control	894	894	-	-	-	-	-	-	-
0900	Plague Control	3,808	-	-	-	-	-	3,808	-	-
2100	Environmental Sanitation	24,584	-	-	-	-	-	24,684	-	-
2200	Water Supplies	2,641	-	-	-	-	-	-	-	-
3100	Health Services	124,096	-	-	-	-	-	98,778	25,318	-
3101	Fellowships	6,700	6,700	-	-	-	-	-	-	-

a) Grants

	TOTAL	PAHO Regular	PAHO SFRP	PAHO SNP	PAHO CWSF	PAHO Other	WHO Regular	WHO Other	WHO UNDP	WHO Other
ECUADOR (Continued)										
3301 National Institute of Health	11,609	6,257	-	-	-	-	5,352	-	8,748	-
3700 Health Planning	8,748	-	-	-	-	-	-	-	-	-
4202 Goiter Prevention	2,700	-	-	-	-	-	-	-	-	-
4203 Nutrition (Portoviejo)	68	-	-	-	-	-	-	-	-	-
4204 Endemic Goiter and Mental Retardation	2,625	-	-	-	-	-	-	-	-	-
4500 Health Aspects of Radiation	10,758	-	-	-	-	-	-	-	-	-
6200 Medical Education	20,869	-	-	-	-	-	-	-	-	-
6300 Nursing Education	21,914	-	-	-	-	-	-	-	-	-
6400 Sanitary Engineering Education	2,830	-	-	-	-	-	-	-	-	-
6600 Dental Education	4,039	-	-	-	-	-	-	-	-	-
	341,010	22,210	-	57,199	2,641	3,833	196,980	58,267	-	-
EL SALVADOR										
0200 Malaria Eradication	118,023	-	-	-	-	-	-	-	-	-
3100 Health Services Fellowships	118,931	32,840	-	32,665	-	-	85,358	37,673	-	-
3101 Industrial Hygiene	24,893	-	-	-	-	-	48,418	-	-	-
4600 Medical Education	2,003	-	-	-	-	-	24,893	-	-	-
6200 Sanitary Engineering Education	2,176	2,176	-	-	-	-	2,003	-	-	-
6400 Dental Education	3,134	3,134	-	-	-	-	-	-	-	-
	1,968	-	-	-	-	-	1,968	-	-	-
	271,128	38,150	-	32,665	-	-	162,640	37,673	-	-
FRENCH ANTILLES AND GUIANA										
0200 Malaria Eradication	15,988	-	-	15,988	-	-	-	-	-	-
3101 Fellowships	9,216	9,216	-	-	-	-	-	-	-	-
25,204	9,216	-	15,988	-	-	-	-	-	-	-
GUATEMALA										
0200 Malaria Eradication	132,784	-	-	46,527	-	-	-	-	86,257	-
2100 Environmental Sanitation	22,738	22,738	-	-	-	-	-	-	-	-
2200 Water Supplies	2,172	2,172	-	-	-	-	-	-	-	-
3100 Health Services	56,572	1,420	-	-	-	-	55,152	-	-	-
3200 Nursing Services	30,766	7,145	-	-	-	-	23,621 ^a	-	-	-

a) Grants; d) WHO Malaria Eradication Special Account

FRENCH ANTILLES AND GUIANA

0200 Malaria Eradication
3101 Fellowships

25,204

GUATEMALA

0200 Malaria Eradication
2100 Environmental Sanitation
2200 Water Supplies
3100 Health Services
3200 Nursing Services

	TOTAL	PAHO Regular	PAHO SFHP	PAHO SMF	PAHO CASF	PAHO Other	WHO Regular	WHO UNDP	WHO Other
GUATEMALA (Continued)									
3300 Laboratory Services	25,327	2,918	-	-	-	-	-	22,409	-
4800 Medical Care Services	2,601	2,601	-	-	-	-	-	-	-
6200 Medical Education	3,536	3,536	-	-	-	-	-	-	-
6400 Sanitary Engineering Education	4,892	4,892	-	-	-	-	-	-	-
6500 Veterinary Medicine Education	11,708	11,708	-	-	-	-	-	-	-
	293,096	59,130	-	46,527	-	23,621	55,152	22,409	86,257
GUYANA									
0200 Malaria Eradication	54,898	-	-	54,898	-	-	-	-	-
2100 Environmental Sanitation	18,244	-	-	-	-	-	18,244	-	-
2300 <u>Aedes aegypti</u> Eradication	7,615	7,615	-	-	-	-	-	35,352	-
3100 Health Services	35,352	-	-	-	-	-	-	-	-
3200 Nursing Services	10,839	-	-	-	-	-	-	10,839	-
4200 Nutrition	9,220	9,220	-	-	-	-	-	-	-
	136,168	16,835	-	54,898	-	-	53,396	10,839	-
HAITI									
0200 Malaria Eradication	101,525	-	-	87,743	-	-	-	13,782	-
2200 Water Supplies	65,565	20,915	-	-	-	-	44,650 ^a	-	-
3100 Health Services	65,548	49,846	-	-	-	-	-	15,702	-
3300 Laboratory Services	2,269	2,269	-	-	-	-	-	-	-
4200 Nutrition	46,771	-	-	-	-	-	46,771 ^a	-	-
4204 Nutrition and Maternal and Child Health	2,230	-	-	-	-	-	2,230 ^a	-	-
4205 Corn Breeding Improvement Project	2,000	-	-	-	-	-	2,000 ^a	-	-
6200 Medical Education	3,721	3,721	-	-	-	-	-	-	-
	289,629	76,751	-	87,743	-	95,651	29,484	-	-
HONDURAS									
0200 Malaria Eradication	66,116	-	-	19,402	-	-	46,714	-	-
2200 Water Supplies	2,534	2,534	-	-	-	-	-	-	-
2300 <u>Aedes aegypti</u> Eradication	16,531	16,531	-	-	-	-	-	62,767	12,282
3100 Health Services	127,544	52,495	-	-	-	-	-	27,139	-
3102 Fellowships	27,139	-	-	-	-	-	-	-	-

		TOTAL	PAHO Regular	PAHO SFRP	PAHO CWSF	PAHO Other	WHO Regular	WHO UNDP	WHO Other
HONDURAS (Continued)							29,798	-	-
4800 Medical Care Services		29,798	-	-	-	-	-	-	-
6300 Nursing Education		18,051	18,051	-	-	-	-	-	-
6400 Sanitary Engineering Education		2,553	2,553	-	-	-	-	-	-
		290,266	92,164	-	19,402	-	-	166,418	12,282
JAMAICA									
2100 Water Supplies and Environmental Sanitation		7,284	-	-	-	-	-	2,402	4,882
2200 Water Supplies		729	-	-	-	729	-	-	-
2300 <u>Aedes aegypti</u> Eradication		17,225	17,225	-	-	-	-	-	-
3100 Health Services		67,650	9,670	-	-	-	57,980	-	-
4300 Mental Health		33,008	12,602	-	-	-	-	20,406	-
		11,330	-	-	-	-	-	11,330	-
6201 Department of Preventive Medicine (DPM)		24,710	-	-	-	-	-	24,710	-
6301 Advanced Nursing Education (UWI)		161,936	39,497	-	-	729	-	96,422	25,288
MEXICO									
0200 Malaria Eradication		120,816	-	-	112,677	-	-	-	8,139
0300 Smallpox Eradication		6,760	-	-	-	-	-	6,760	-
0400 Tuberculosis Control		10,649	-	-	-	-	-	10,649	-
2200 Water Supplies		30,365	24,840	-	-	-	-	5,525	-
3100 Health Services		4,826	22	-	-	-	-	4,804	-
		25,915	-	-	-	-	-	25,915	-
3102 Fellowships		20,000	20,000	-	-	-	-	-	-
3105 Continued Medical Education		16,636	16,636	-	-	-	-	-	-
3300 Laboratory Services		14,178	14,178	-	-	-	-	-	-
3301 Training Center in Immunology		121,931	-	-	-	-	-	95,471	26,460
3302 Vaccine Production		7,377	33,480	-	-	-	-	7,377	-
6200 Medical Education		33,480	33,480	-	-	-	-	-	-
6300 Nursing Education		70,903	27,795	-	-	-	-	43,108	-
6400 Sanitary Engineering Education		483,836	136,951	-	112,677	-	-	199,609	34,599

		TOTAL	PAHO Regular	PAHO STH/P	PAHO SMEF	PAHO CWSF	PAHO Other	WHO Regular	WHO UNDP	WHO Other
NETHERLANDS ANTILLES										
2300	<u>Aedes aegypti</u> Eradication	4,592	4,492	-	-	-	-	-	-	-
3101	Fellowships	5,344	-	-	-	-	-	5,344	-	-
		9,836	4,492	-	-	-	-	5,344	-	-
NICARAGUA										
0200	Malaria Eradication	122,281	-	-	-	30,349	-	91,932	-	-
2200	Water Supplies	4,165	-	-	-	-	4,165	-	47,398	19,532
3100	Health Services	66,930	-	-	-	-	-	-	-	-
3101	Fellowships	14,856	14,856	-	-	-	-	-	-	-
3300	Laboratory Services	3,731	3,731	-	-	-	-	-	-	-
6200	Medical Education	1,288	-	-	-	-	-	-	-	-
6400	Sanitary Engineering Education	1,490	1,490	-	-	-	-	1,288	-	-
		214,741	20,077	-	-	30,349	4,165	-	140,618	19,532
PANAMA										
0200	Malaria Eradication	103,624	-	-	-	33,959	-	-	-	69,665 ^d
2300	<u>Aedes aegypti</u> Eradication	16,545	16,545	-	-	-	-	-	-	-
3100	Health Services	70,294	19,408	-	-	-	-	-	50,886	-
3101	Fellowships	30,208	-	-	-	-	-	-	30,208	-
4700	Food and Drug Control	1,558	-	-	-	-	-	1,558	-	-
6200	Medical Education	3,010	3,010	-	-	-	-	-	-	-
6300	Nursing Education	8,776	-	-	-	-	-	-	8,776	-
6400	Sanitary Engineering Education	2,776	2,776	-	-	-	-	-	-	-
		236,791	41,739	-	-	33,959	-	-	40,542	50,886
PARAGUAY										
0200	Malaria Eradication	100,607	97,240	-	-	3,367	-	-	-	-
0201	Economic Benefits of Malaria Eradication	20,855	-	-	-	20,855	-	-	-	-
0300	Smallpox Eradication	13,752	-	-	-	-	-	-	13,752	-
3100	Health Services	64,669	34,910	-	-	-	-	-	29,759	-
3101	Fellowships	32,916	-	-	-	-	-	-	32,916	-

d) WHO Malaria Eradication Special Account

		TOTAL	PAHO Regular	PAHO SMP	PAHO CWS/F	PAHO Other	WHO Regular	WHO UNDP	WHO Other
PARAGUAY (Continued)									
6200	Medical Education	2,140	2,140	-	-	-	-	-	-
6400	Sanitary Engineering Education	5,283	-	-	-	-	5,283	-	-
6600	Dental Education	1,528	1,528	-	-	-	-	-	-
		241,750	135,818	-	24,222	-	-	51,951	29,759
PERU									
0200	Malaria Eradication	99,741	99,741	-	-	-	-	-	-
0300	Smallpox Eradication	20,555	-	-	-	-	20,555	-	-
0700	Veterinary Public Health	9,050	9,050	-	-	-	-	-	-
0900	Plague Control	22,397	22,397	-	-	-	-	-	-
2100	Environmental Sanitation	17,054	17,054	-	-	-	-	-	-
3100	Health Services	59,501	46,510	-	-	-	-	12,991	-
3101	Fellowships	27,660	-	-	-	-	-	27,660	-
3300	Health Statistics	2,409	-	-	-	-	-	2,409	-
4200	Nutrition	15,020	-	-	-	-	-	15,020	-
4202	Development of Recuperation Centers in the Peruvian Highlands	2,694	-	-	-	-	2,694 ^a	-	-
4600	Industrial Hygiene	12,016	-	-	-	-	-	12,016	-
4700	Food and Drug Control	772	772	-	-	-	-	-	-
6100	School of Public Health	10,000	10,000	-	-	-	-	-	-
6200	Medical Education	4,357	4,357	-	-	-	-	-	-
6300	Nursing Education	19,618	-	-	-	-	-	19,618	-
6400	Sanitary Engineering Education	8,396	8,396	-	-	-	-	-	-
6500	Veterinary Medicine Education	10,539	-	-	-	-	10,539	-	-
6600	Dental Education	3,097	3,097	-	-	-	-	-	-
		344,876	221,374	-	-	-	2,694	107,817	12,991
SURINAM									
0200	Malaria Eradication	92,157	-	92,157	-	-	-	-	-
2200	Water Supplies	19,756	-	-	-	-	-	19,756	-
2300	<u>Aedes aegypti</u> Eradication	31,347	15,206	-	-	-	-	16,141	-
3100	Health Services	14,860	14,860	-	-	-	-	-	-
		158,120	30,066	-	92,157	-	-	35,897	-

a) Grants

	TOTAL	PAHO Regular	PAHO SHEP	PAHO SMF	PAHO CWSF	PAHO Other	WHO Regular	WHO UNDP	WHO Other
TRINIDAD AND TOBAGO							3,336	-	-
0100 Epidemiology	3,336	-	-	-	-	-	5,904	-	-
2100 Environmental Sanitation	5,904	-	-	-	-	-	4,186	-	-
2200 Water Supplies	4,186	-	-	-	-	-	95,199	-	-
3100 Health Services	95,199	60,440	-	-	-	-	23,352	-	-
4800 Hospital Administration and Medical Records	23,352	-	-	-	-	-	17,267	-	-
4900 Health and Population Dynamics	17,267	-	-	-	-	-	-	17,267 ^a	-
149,244	66,344	-	-	4,186	17,267	38,095	23,352	-	-
UNITED STATES									
3100 Consultants in Specialized Fields	3,791	-	-	-	-	-	3,791	-	-
3103 Fellowships	37,951	-	-	-	-	-	37,951	-	-
41,742	-	-	-	-	-	-	41,742	-	-
URUGUAY									
0300 Smallpox Eradication	2,051	-	-	-	-	-	1,299	-	-
0701 Rabies Control	1,299	-	-	-	-	-	7,707	-	-
1000 Chagas' Disease	7,707	-	-	-	-	-	18,531	-	-
2100 Environmental Sanitation	18,531	516	-	-	-	-	19,589	-	-
2200 Water Supplies	19,589	-	-	-	-	-	64,305	-	-
3100 Health Services	64,305	39,260	-	-	-	-	-	19,589	-
248,173	126,503	-	-	19,589	-	-	-	2,051	-
VENEZUELA									
0300 Smallpox Eradication	13,974	-	-	-	-	-	2,793	-	-
2100 Environmental Sanitation	2,793	-	-	-	-	-	104,131	-	-
3100 Consultants in Health	104,131	-	-	-	-	-	21,146	-	-
3300 Laboratory Services	21,146	-	-	-	-	-	35,473	-	-
4200 Nutrition	35,473	355	-	-	-	-	-	-	35,118
84,066	18,015	-	-	-	-	-	-	-	-

a) Grants

		TOTAL	PAHO Regular	PAHO SMF	PAHO CWSF	PAHO Other	WHO Regular	WHO UNDP	WHO Other
VENEZUELA (Continued)									
4300	Mental Health	17,186	-	-	-	-	-	17,186	-
4400	Dental Manpower Studies	1,740	1,740	-	-	-	-	-	-
4800	Medical Care Services	32,793	-	-	-	-	32,793	-	-
4802	Center on Hospital Maintenance and Engineering	13,004	4,286	-	-	-	-	8,718	-
5000	Rehabilitation	34,285	-	-	-	-	34,285	-	-
6100	School of Public Health	10,208	-	-	-	-	10,208	-	-
6200	Medical Education	37,338	24,734	-	-	2,793 ^a	9,811	-	-
6300	Nursing Education	3,711	3,711	-	-	-	-	-	-
6400	Sanitary Engineering Education	173,399	-	-	-	-	131,587	41,812 ^e	-
6600	Dental Education	16,155	-	-	-	-	16,155	-	-
		517,336	37,619	-	-	2,793	256,475	178,637	41,812
WEST INDIES									
0701	Rabies Control (Grenada)	8,899	-	-	-	-	8,899	-	-
2100	Environmental Sanitation	6,156	-	-	-	-	6,156 ^a	-	-
2200	Water Supplies	47,095	8,588	-	-	-	-	38,507	-
2300	<u>Aedes aegypti</u> Eradication	40,921	-	-	-	-	40,921	-	-
3100	Health Services	74,478	-	-	-	-	74,478	-	-
3108	Health Services (Grenada)	16,156	7,325	-	-	-	-	-	-
3300	Laboratory Services	628	628	-	-	-	8,831	-	-
4200	Nutrition	28,251	-	-	-	-	28,251	-	-
4300	Mental Health	2,800	2,800	-	-	-	-	-	-
4800	Medical Care and Hospital Administration	2,281	1,268	-	-	-	-	1,013	-
4805	Hospital Food Services in Tortola	278	-	-	-	-	-	278	-
		227,943	20,609	-	-	6,156	161,380	39,798	-
INTERCOUNTRY AND INTERZONE PROJECTS									
AMRO									
0102	Epidemiology (Zone II)	27,917	-	-	-	-	-	-	-
0103	Epidemiology (Zone III)	31,106	-	-	-	-	-	-	-
0104	Epidemiology (Zone IV)	28,087	-	-	-	-	-	-	-
0106	Epidemiology (Zone VI)	27,647	27,647	-	-	-	-	-	-

a) Grants; e) WHO Other Sources

	TOTAL	PAHO Regular	PAHO SRHP	PAHO SMF	PAHO CWSF	PAHO Other	WHO Regular	WHO UNDP	WHO Other
AMRO (Continued)									
0200 Malaria Technical Advisory Services	129,575	-	-	-	-	-	-	-	-
0201 Malaria Eradication (Zone I)	26,037	-	-	-	-	-	-	-	-
0203 Malaria Technical Advisory Services (Zone II)	108,571	22,223	-	-	-	-	-	-	-
0216 Research on the Epidemiology of Malaria	-	-	-	-	-	-	-	-	-
0217 Eradication in Problem Areas	130,039	-	-	-	-	-	-	-	-
0217 Field Investigations of Mass Drug Treatment	5,240	-	-	-	-	-	-	-	-
0218 Promotion of Rural Health Services and Eradication Campaigns	-	-	-	-	-	-	-	-	-
0220 Field Research in Malaria Eradication	63,597	62,422	-	-	-	-	-	-	-
0300 Smallpox Eradication	1,000	-	-	-	-	-	-	-	-
0304 Smallpox Eradication (Zone IV)	98,649	22,322	-	-	-	-	-	-	-
0306 Smallpox Eradication (Zone VI)	36,930	-	-	-	-	-	-	-	-
0400 Tuberculosis Control	4,657	-	-	-	-	-	-	-	-
0402 Tuberculosis Control (Zone II)	15,117	-	-	-	-	-	-	-	-
0403 Tuberculosis Control (Zone III)	26,178	26,178	-	-	-	-	-	-	-
0404 Tuberculosis Control (Zone IV)	8,633	-	-	-	-	-	-	-	-
0409 Courses on Tuberculosis - Epidemiology	10,042	-	-	-	-	-	-	-	-
0410 Courses on Tuberculosis - Bacteriology	6,929	-	-	-	-	-	-	-	-
0500 Leprosy Control	16,310	-	-	-	-	-	-	-	-
0504 Leprosy Control (Zone IV)	10,273	-	-	-	-	-	-	-	-
0600 Venereal Disease Control	2,466	2,466	-	-	-	-	-	-	-
0700 Pan American Zoonoses Center	387,242	50,423	-	-	-	-	-	-	-
0702 Veterinary Public Health (Zone II)	24,036	24,036	-	-	-	-	-	-	-
0703 Veterinary Public Health (Zone III)	26,616	-	-	-	-	-	-	-	-
0704 Veterinary Public Health (Zone IV)	20,021	-	-	-	-	-	-	-	-
0710 Rabies Control: Mexico-United States Border Seminar on Rabies Vaccine Production and Control	243,981	-	-	-	-	-	-	-	-
0716	16,217	16,217	-	-	-	-	-	-	-
0717 Seminar on Rabies (Zone IV)	8,157	8,157	-	-	-	-	-	-	-
0800 Pan American Foot-and-Mouth Disease Center	1,076,215	1,069,035	-	-	-	-	-	-	-
0900 Plague Control	8,513	-	-	-	-	-	-	-	-
1000 Parasitic Diseases	33,366	33,366	-	-	-	-	-	-	-
1007 Schistosomiasis	3,674	3,674	-	-	-	-	-	-	-
1008 Chagas' Disease	12,523	12,143	-	-	-	-	-	-	-
1010 Study Group on Chagas' Disease	10,059	10,099	-	-	-	-	-	-	-
1011 Research in Chagas' Disease	4,175	4,175	-	-	-	-	-	-	-
2100 Environmental Sanitation	3,646	3,646	-	-	-	-	-	-	-
2101 Sanitary Engineering (Zone I)	40,570	40,570	-	-	-	-	-	-	-
							380 ^a	-	-

a) Grants; c) Special Zoonoses Fund

		TOTAL	PAHO Regular	PAHO SFRP	PAHO SMF	PAHO CWSF	PAHO Other	WHO Regular	WHO UNDP	WHO Other
AMRO (Continued)										
2102	Sanitary Engineering (Zone II)	31,310	-						31,310	-
2103	Sanitary Engineering (Zone III)	50,976	50,976						-	-
2104	Sanitary Engineering (Zone IV)	22,052	22,052						-	-
2106	Sanitary Engineering (Zone VI)	28,727	28,727						-	-
2107	Environmental Sanitation (Caribbean)	43,255	-						43,255	-
2108	Seminar on Sanitary Engineering (Zone III)	1,980	1,980						-	-
2112	Air Pollution Conference	1,626	-						1,626	-
2114	Pan American Sanitary Engineering Center	149,455	96,238						49,738	-
2200	Water Supplies	155,097	152,097						-	3,479e
2203	Water Supplies (Zone III)	98,282	98,282						-	-
2213	Studies and Investigation of Water Resources	24,307	-						24,307	-
2215	Applied Research on Water Supplies	11,572	11,572						-	-
2219	Water Meters	18,157	-						-	-
2300	Aedes aegypti Eradication	92,326	92,326						-	-
2301	Aedes aegypti Eradication (Caribbean)	68,762	350						68,412	-
2303	Aedes aegypti Eradication (Zone III)	22,661	22,661						-	-
2400	Public Health Aspects of Housing and Urbanization	23,932	23,932						-	-
3107	Public Health Administration (Caribbean)	56,903	32,201						24,702	-
3108	Field Office: United States-Mexico Border	136,985	121,486						15,499	-
3110	Coordination of International Research	62,652	49,476						13,176a	-
3122	Development of Rio Plata Basin	42,639	40,594						2,045a	-
3124	Application of Data Processing to Health Administration	10,344	10,344						-	-
3200	Nursing Services	6,651	6,651						-	-
3201	Nursing (Zone I)	29,564	29,564						-	-
3202	Nursing (Zone II)	7,666	7,666						-	-
3203	Nursing (Zone III)	45,241	45,241						-	-
3204	Nursing (Zone IV)	25,220	25,220						-	-
3206	Nursing (Zone VI)	15,041	15,041						-	-
3210	Hospital Nursing Services	722	722						9,260	-
3211	Seminar on Planning for Nursing	9,260	-						-	-
3300	Laboratory Services	10,890	-						10,890	-
3303	Laboratory Services (Zone III)	22,625	22,625						-	-
3310	Conference on Viral and Rickettsial Vaccines	27	-						27a	-
3315	Immunology Research and Training Center	3,962	3,962						-	-
3400	Health Education	1,673	1,673						-	-

a) Grants; e) WHO Other Sources

	TOTAL	PAHO Regular	PAHO SFHP	PAHO SMF	PAHO CMSP	PAHO Other	PAHO Regular	WHO -INDP	WHO Other
AMRO (Continued)									
3401 Health Education (Caribbean)	23,920	-	-	-	-	-	-	23,920	-
3407 Regional Center for Functional Literacy in Rural Areas of Latin America	26,986	-	-	-	-	-	26,986	-	-
3408 Conference on Postgraduate Training in Health Education	36,707	19,062	-	-	-	14,285 ^a	22,422	-	-
3409 Study Group on Health Education and Planning	19,062	390	-	-	-	-	-	-	-
3500 Health Statistics	390	-	-	-	-	-	-	-	-
3501 Health Statistics (Zone I)	22,386	22,386	-	-	-	-	-	-	-
3502 Health Statistics (Zone II)	30,086	-	-	-	-	-	30,086	-	-
3503 Health Statistics (Zone III)	28,475	1,555	-	-	-	-	26,920	-	-
3504 Health Statistics (Zone IV)	14,288	-	-	-	-	-	14,288	-	-
3506 Health Statistics (Zone VI)	27,718	-	-	-	-	-	-	-	-
3513 Inter-American Investigation of Mortality in Childhood	350,000	-	-	-	-	-	350,000 ^a	-	-
3514 Study on Multiple Causes of Death	2,614	-	-	-	-	-	2,614 ^a	-	-
3600 Administrative Methods and Practices in Public Health	46,797	46,797	-	-	-	-	-	-	-
3601 Administrative Methods and Practices in Public Health	34,661	34,661	-	-	-	-	-	-	-
3603 Administrative Methods and Practices in Public Health	25,010	25,010	-	-	-	-	-	-	-
3606 Administrative Methods and Practices in Public Health	21,989	21,989	-	-	-	-	-	-	-
3700 Health Planning	58,255	27,450	-	-	-	-	30,805	-	-
3701 Health Planning and Organization (Zone I)	23,675	4,198	-	-	-	-	19,477	-	-
3703 Health Planning (Zone III)	24,307	24,307	-	-	-	-	-	-	-
3704 Health Planning (Zone IV)	29,904	29,904	-	-	-	-	-	-	-
3706 Health Planning (Zone VI)	23,110	23,110	-	-	-	-	-	-	-
3707 Task Force on Health	1,408	1,408	-	-	-	-	-	-	-
3715 Pan American Program for Health Planning	167,397	14,451	-	-	-	-	-	152,946	-
4100 Maternal and Child Health (Zone III)	1,712	-	-	-	-	-	1,712	-	-
4103 Maternal and Child Health (Zone III)	14,100	-	-	-	-	-	-	-	-
4108 Clinical and Social Pediatrics	14,621	-	-	-	-	-	14,621 ^a	-	-
4109 Nursing Midwifery	26,175	-	-	-	-	-	-	-	-
4115 Nursing-Midwifery Education	16,506	-	-	-	-	-	-	-	-
4200 Nutrition Advisory Services	7,129	204	-	-	-	-	6,925	-	-
4201 Nutrition Advisory Services (Zone I)	22,809	-	-	-	-	-	22,809	-	-

a) Grants

		TOTAL	PAHO Regular	PAHO SFHP	PAHO SMF	PAHO GWSF	PAHO Other	WHO Regular	WHO UNDP	WHO Other
AMRO (Continued)										
4203	Institute of Nutrition of Central America and Panama	1,741,075	414,224	17,711	-	-	-	1,275,480 ^b	33,660	-
4204	Nutrition Advisory Services (Zone IV)	28,534	-	-	-	-	-	-	28,534	-
4207	Caribbean Food and Nutrition Institute	156,596	59,264	-	-	-	-	69,250 ^a	27,682	-
4212	Research in Nutrition Anemias	42	-	-	-	-	-	42 ^a	-	-
4218	Latin American Nutrition Society	17	-	-	-	-	-	17 ^a	-	-
4221	Seminar on Nutrition in Food and Health Policies	3,890	3,890	-	-	-	-	-	-	-
4223	Nutrition Education Materials	6,242	5,413	-	-	-	-	-	829	-
4225	Graduate Course in Public Health Nutrition	14,799	-	-	-	-	-	-	14,799	-
4228	Conference on Endemic Goiter Control	982	-	-	-	-	-	982 ^a	-	-
4230	Nutrition Training	25,928	25,928	-	-	-	-	-	-	-
4300	Mental Health	8,336	72	-	-	-	-	8,264 ^a	-	-
4311	Study Group on Administration of Psychiatric and Mental Health Services	29,850	28,769	-	-	-	-	1,081 ^a	-	-
4400	Dental Health	9,373	9,373	-	-	-	-	-	-	-
4407	Dental Epidemiology	2,587	2,587	-	-	-	-	-	-	-
4409	Fluoridation	70,609	37,210	-	-	-	-	33,399 ^a	-	-
4411	Human and Material Resources in Dentistry	8,797	8,797	-	-	-	-	-	-	-
4500	Health Aspects of Radiation	4,194	-	-	-	-	-	-	4,194	-
4507	Radiation Health Protection	40,678	40,678	-	-	-	-	-	-	-
4509	Radiation Surveillance	155	155	-	-	-	-	-	-	-
4511	Study Group on Radiation Protection	15,408	-	-	-	-	-	15,408	-	-
4610	Manganese Poisoning	62,939	-	-	-	-	-	62,939 ^a	-	-
4700	Food and Drug Control	33,708	33,708	-	-	-	-	-	-	-
4703	Food Reference Laboratory (Zone III)	34,396	24,532	-	-	-	-	-	9,864	-
4710	Food and Drug Administration (Zone III)	3,050	-	-	-	-	-	-	3,050	-
4800	Medical Care Services	40,309	14,028	-	-	-	-	-	26,481	-
4803	Medical Care Services (Zone III)	24,975	24,975	-	-	-	-	-	-	-
4804	Medical Care Services (Zone IV)	26,343	26,343	-	-	-	-	-	-	-
4810	Chronic Diseases	25,189	25,189	-	-	-	-	-	-	-
4813	Hospital Planning and Administration	29,002	29,002	-	-	-	-	-	-	-
4815	Training for Medical Care and Hospital Administration	37,694	30,417	-	-	-	-	-	7,277	-
4816	Progressive Patient Care	59,429	4,212	-	-	-	-	55,217 ^a	-	-
4819	Seminar on Cancer Registration	19,802	19,802	-	-	-	-	-	-	-
4900	Health and Population Dynamics	219,228	-	-	-	-	-	219,228 ^a	-	-
4901	Health and Population Dynamics (Zone I)	19,519	4,081	-	-	-	-	15,438 ^a	-	-
5000	Rehabilitation	23,065	23,065	-	-	-	-	-	-	-

a) Grants; b) INCAP

	TOTAL	PAHO Regular	PAHO SRHP	PAHO SMF	PAHO CWSF	PAHO Other	WHO Regular	WHO UNDP	WHO Other
AMRO (Continued)									
5007 Teaching of Physiotherapy	19,076	-	-	-	-	-	-	19,076	-
6000 Medical Education: Textbooks and Teaching Materials	211,928	-	-	-	-	-	-	-	-
6100 Schools of Public Health	30,842	29,559	-	-	-	-	-	1,283	-
6101 Human Resources Program in the Caribbean	7,857	-	-	-	-	-	-	7,857	-
6107 Seminars on Schools of Public Health	8,634	-	-	-	-	-	-	8,634	-
6200 Medical Education	67,648	61,576	-	-	-	-	-	6,072a	-
6204 Medical Education (Zone IV)	17,404	17,404	-	-	-	-	-	-	-
6208 Teaching of Statistics in Medical Schools	3,549	3,549	-	-	-	-	-	-	-
6210 Teaching Methods and Administrative Organization of Medical Schools	27,074	27,074	-	-	-	-	-	27,034a	-
6216 Preventive Medicine Education	59,889	32,855	-	-	-	-	-	-	-
6220 Conference on Health Manpower and Medical Education	1,272	-	-	-	-	-	-	1,272a	-
6223 Teaching Behavioral Sciences	8,539	8,539	-	-	-	-	-	-	-
6300 Nursing Education	13,160	-	-	-	-	-	-	13,160	-
6301 Nursing Education (Zone I)	24,493	17,656	-	-	-	-	-	6,837a	-
6310 Programmed Instruction for Nursing Auxiliaries	73	73	-	-	-	-	-	-	-
6312 Seminars on Nursing Education (Zone I)	11,566	11,566	-	-	-	-	-	-	-
6400 Sanitary Engineering Education	45,983	45,983	-	-	-	-	-	-	-
6600 Dental Education	13,512	7,006	-	-	-	-	-	6,506	-
6608 Training of Auxiliary Dental Personnel	3,122	3,122	-	-	-	-	-	-	-
6609 Latin American Association of Dental Schools	10,000	-	-	-	-	-	-	10,000a	-
6700 Biostatistics Education	15,000	-	-	-	-	-	-	-	-
6707 Latin American Center for Classification of Diseases	22,012	-	-	-	-	-	-	22,012	-
6708 Training Program in Hospital Statistics	49,252	49,252	-	-	-	-	-	-	-
6709 Research Training Programs in Health and Population Dynamics	24,671	-	-	-	-	-	-	24,671a	-
Total AMRO	8,775,384	4,148,187	229,639	301,865	-	2,732,866	1,031,508	327,840	3,479
Total Projects									
EDITORIAL SERVICES AND PUBLICATIONS									
Editorial Services	180,962	180,962	-	-	-	-	-	-	-
PASB Bulletin	95,964	95,964	-	-	-	-	-	-	-
Statistical Publications and Reports	15,003	15,003	-	-	-	-	-	-	-
Special Publications	71,490	71,490	-	-	-	-	-	-	-
Journal of Medical Education	20,496	20,496	-	-	-	-	-	-	-
	383,915	383,915	-	-	-	-	-	-	-
TOTAL PARTS III AND VI	19,585,989	8,335,378	229,639	1,142,862	56,742	3,305,270	4,635	1,599,430	250,932
GRAND TOTAL - PARTS I, II, III AND VI	24,779,199	11,894,534	229,639	1,142,862	56,742	3,305,270	6,230	1,599,430	320,377
Grants									
INCAP and Related Grants									
Special Zoonoses Fund									
WHO Malaria Eradication Special Account									
WHO Other Sources									
a) Grants									
17,519 ^d									
142,858 ^e									

REPORT OF THE EXTERNAL AUDITOR

Washington, D. C.
10 April 1970

Sir,

I have the honour to transmit to you the financial statements of the Pan American Health Organization in respect to the year 1 January to 31 December 1969, which were submitted to me by the Director of the Pan American Sanitary Bureau.

In addition to the above, I have the honour to present my report with respect to the accounts for the above-mentioned period.

Accept, Sir, the assurances of my highest consideration.



Lars Breie
External Auditor

The Chairman of the
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 1969

1. The audit of the accounts for 1969 was carried out in accordance with my instructions as set forth in Article XII of the Financial Regulations of the Organization.
2. Transactions and accounts as well as inventories were examined to the extent deemed necessary to satisfy myself as to the correctness of the accounts. I have also examined the reports of the Internal Auditors and have reviewed their program at the beginning and at the end of the year. The scope of my audit is coordinated with that of the Internal Auditors.
3. I have, during my audit, obtained all information requested, and I wish to express my appreciation of the cooperation and assistance rendered by the Officers of the Organization and by the Internal Auditors.
4. The Director has transmitted to me the following financial statements relating to the Pan American Health Organization:

Statement of Appropriations and Obligations for the year 1969,
relating to the effective working budget (Exhibit I);

Statement of Income and Expenditure for the 1969 Budget
(Exhibit II);

Statement of Assets and Liabilities as of 31 December 1969
(Exhibit III);

Statement of Income and Expenditures and Balances of Funds as at
31 December 1969 (Exhibit IV);

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

Statement of Regular Budget Appropriations and Obligations
for the Year 1969 (Exhibit V);

Statement of Income and Expenditures (Exhibit VI);

Statement of Assets and Liabilities as of 31 December 1969
(Exhibit VII).

The above statements have been certified by me. In my opinion, the exhibits and the accompanying schedules fairly present the result of the operations of PAHO for the year 1969 and the financial position at 31 December 1969. Certain comments and observations follow.

5. Ex gratia. No ex gratia payments have been recorded during 1969.
6. Exhibit I. Statement of Appropriations and Obligations for 1969

The effective working budget was constituted of:

Parts I - V	\$ 11,390,000
Part VI - PANAFTOSA	1,202,836
	<u>\$ 12,592,836</u>

It is financed by:

Quota Contributions	\$ 12,387,836
Other Income	205,000
	<u>\$ 12,592,836</u>

Additional tentative assessments to cover taxes assessed by certain governments against PAHO employees and reimbursed to them by PAHO in the amount of \$316,750 are not included in the above figures but are included in Receipts in Exhibit II.

Total transfer of budget credits were:

<u>Budget Part</u>	<u>1967</u>	<u>1968</u>	<u>1969</u>
I. To Organizational Meetings	\$100,311	\$ 54,398	-
II. To Headquarters	146,110	272,347	181,370
III. From Field and Other Programs	246,421	326,645	-
V. From Increase to Assets	-	-	181,370

Comparison of actual expenditures and 1970 Budget by Parts:

	<u>1967</u>	<u>1968</u>	<u>1969</u>	<u>Budget 1970</u>
Organizational Meetings	\$ 329,000	\$ 288,000	\$ 291,000	\$ 334,000
Headquarters	2,679,000	3,062,000	3,268,000	3,192,000
Field and Other Programs	5,557,000	6,290,000	7,266,000	8,605,000

Cont.

	<u>1967</u>	<u>1968</u>	<u>1969</u>	<u>Budget 1970</u>
Special Fund for Health Promotion	\$ 250,000	\$ 250,000	\$ 250,000	\$ 250,000
Panaftosa		828,000	1,069,000	1,321,000
Increase to Assets	<u>300,000</u>	<u>300,000</u>	<u>-</u>	<u>150,000</u>
	9,115,000	11,018,000	12,144,000	13,852,000

7. Exhibit II. Statement of Income and Expenditures for 1969

Basic Quota Contributions Uncollected at the End of the Year \$3,275,697

Offset by Items Varying from Budget Estimates:

Increase of Misc. Income \$275,030

Collections of Prior Years Contributions 651,919

Unused 1968 Obligations 97,266

Expenditures below Amount budgeted 448,302 1,472,517

Net Reduction of the Working Capital Fund \$1,803,180

Collections of current quotas and quotas in arrears, Schedule 2, were considerably lower than in 1968, dropping from \$11,246,497 to \$10,080,808, with the result that the balance due 31 December 1969 increased over 1968 by \$2,623,778 to a total of \$5,394,365.

The situation improved greatly in the first three months of 1970. Of the arrears of \$5,394,365, receipts of \$1,224,123 or 22.69% were recorded.

The collection of contributions in arrears in the first quarter of 1970 has been restored to the Working Capital Fund.

Of the \$9,428,889 collected in 1969 against the 1969 assessments, the payments of the largest contributor constituted 89.1%.

The total amount uncollected for years prior to 1968 is \$508,932.

Of the \$10,080,808 collected in 1969, \$1,120,912 was from the portion of assessments related to Aftosa. Of the unpaid balance of \$5,394,365, the portion related to Aftosa totalled \$877,302, made up of:

1968	\$592,030
1969	285,272

8. Investments

Included in the Investments is a \$1,000,000 time deposit in the National City Bank, Geneva, made in October 1969 and maturing 30 September 1970, with interest at 11% per annum.

The investment in the Governor Shepherd Apartments, Washington, D. C., is \$1,410,833, of which a mortgage held by the Peoples Life Insurance Company was assumed in the amount of \$437,766 and the balance paid in cash.

9. Tax Equalization Fund

The effective part of this plan as reflected in Schedule 3 is that, when the 1969 assessments were established, an estimated amount of \$316,750, representing what was expected to be returned to the three governments listed in the form of taxes from PAHO employees, was added to the quotas of these countries. The amount actually reimbursed by PAHO to employees thus taxed was \$440,300, and under Paragraph 5 of the Resolution VII of the XVIII Meeting of the Directing Council (Official Doc. 93), the estimated amounts will be adjusted to the actual reimbursements of PAHO in the second succeeding financial year.

10. Procurement Services (Schedule 4)

The services have been operated at an increased level.

Payments for supplies totalling in 1969	\$461,287
as compared with 1968	333,027
and with 1967	396,042

The balance of funds deposited with PAHO by the Governments totalled	\$316,694
as compared with 1968	288,017
and with 1967	226,633

The 3% service charge of PAHO for these emergency procurements services totalled \$14,457.00.

11. Emergency Procurement Revolving Fund (Schedule 5)

Expenditures were	\$ 92,385
compared with 1968	65,709
and with 1967	116,498

Unpaid balances were	\$ 53,008
compared with 1968	76,589
and with 1967	71,228

Except for an amount of \$11,755, the amounts owed are for expenditures during 1969. As a result of better collections, 57 1/2% of the \$125,000 Fund is in cash, but the replenishment of the cash resources of this Fund could be faster.

12. Special Malaria Fund

Schedule 6 shows that part of the malaria program which is financed by letters of credit from the U. S. Government and the interest on unspent monies which have been drawn down from the letters of credit.

In 1969 \$1,025,000 was drawn down, leaving \$750,000 of the 1969 letter of credit remaining undrawn.

While that portion of the total malaria expenditures charged against this Fund exceeded income by \$57,665, unspent cash was \$227,950 due to the amount of unliquidated obligations included in the expenditures.

Of the unliquidated obligations set up at the end of 1968, an un-needed amount of \$17,416 (16.1%) has been restored in 1969 as income.

13. Community Water Supply Fund

Schedule 7 records the voluntary contributions by Governments which have requested technical assistance and the expenditures charged against the Fund. The contributions do not necessarily cover all costs, and the total amount spent on community water supply programs for 1969 will be found in the Program and Budget Document.

14. Textbook Program (Schedule 8) Statement of Funding, Income and Expenditures - 1 January 1968 through 31 December 1969

The Statement is accumulative since it is the intention that the program will be, eventually, self-financing. So far, funds have come from the Special Fund for Health Promotion.

Expenditures necessarily reflect starting-up costs eventually to be recovered in the sale prices of the books and inventories of textbooks on hand and being printed.

It is too soon to appraise accurately the costs and selling prices of the books and the financial outcome when the program shall have reached its planned level.

Negotiations are under way with the Inter-American Development Bank for a loan of \$2,000,000 to finance the program to its planned level through the Pan American Health and Education Foundation.

15. Building Funds

The effective balance in Building Fund No. 1 at 31 December 1969 was \$72,041 (Schedule 10).

Building Fund No. 2 is established and will be built up from the excess of receipts over disbursements (depreciation not included) arising from the operation of the Governor Shepherd Apartments. From 26 September to 31 December 1969 this excess was \$35,724, per detail shown in Schedule 11.

The Governor Shepherd Apartments is managed for PAHO by Health Facilities Administration, a corporation organized under the non-profit corporation law of the District of Columbia.

While excesses of receipts ran approximately \$12,000 a month in 1969, projections on the same basis require caution. Since depreciation is not charged and, therefore, renovations and replacements will be absorbed in the year incurred, the excess of the receipts may be substantially reduced.

16. Status of Trust Fund (Schedule 12)

Amounts received or receivable in 1969 totalled	\$2,609,605
compared with 1968	1,249,062
and with 1967	1,459,892

The audit of vouchers by Internal Audit assists in determining the accuracy of the charges against these Trust Funds. However, with EDP operations of the budgetary accounting in 1970, it should be possible to place these funds and the charges against them under a more comprehensive audit review.

17. INCAP (Exhibits V, VI and VII)

Of the 1969 assessments of \$374,545, one-third was paid, being the contributions fully paid to date of Guatemala and Panama.

Collections of quotas of prior years reduced the arrears by 20.5%, leaving \$454,242 uncollected. \$25,000 was collected on the arrears of the Working Capital Fund quotas, leaving \$66,667 due. Quotas for extension of building facilities are now fully paid except for a balance of \$4,924 due from Costa Rica.

Expenditures of Regular Budget Funds for 1969 totalled	\$343,348
compared with 1968	352,796

Although miscellaneous income reflects substantial sums from laboratory analysis and sale of animals and farm produce, a deficit of \$4,514 was deducted from the contributions paid (\$25,000) against current Working Capital Fund quotas, and the balance (\$20,486) added to that Fund.

In respect of the statement of assets and liabilities, the following comments are made:

A deposit of \$400,000 is made with the First National City Bank of Geneva, Switzerland. It is a time deposit from 1 October 1969 to 30 September 1970 and will pay interest at 11% per annum.

The Working Capital Fund stands at	\$232,307
compared with 1968	211,821
and with 1967	254,261

Under arrangements with the Government of Guatemala, which assesses income tax on its citizens working for INCAP, a compromise was reached as to amounts due for taxes and penalties of prior years, the finally determined amount payable by INCAP to the Government to be paid off in annual installments of \$4,000, while thereafter taxes would be paid over currently. The estimated liability has been set up with the unpaid installments on the debit side representing a deferred charge.

18. A memorandum dealing with certain administrative details has been addressed to the Chief of Administration.


Lars Breie
External Auditor

Washington, D. C.
10 April 1970