

Official Documents
of the
Pan American Health Organization
No. 37

INDEXED

Financial Report of the Director
and
Report of the External Auditor
1 January—31 December 1960



PAN AMERICAN HEALTH ORGANIZATION
Pan American Sanitary Bureau, Regional Office of the
WORLD HEALTH ORGANIZATION
Washington, D. C.
April 1961

Official Documents
of the
Pan American Health Organization
No. 37

15275

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Financial Report of the Director and Report of the External Auditor

1 January—31 December 1960

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

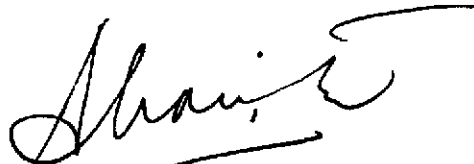
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LETTER OF TRANSMITTAL

In accordance with the provisions of Article XI of the Financial Regulations, I have the honour to submit the financial statements of the Pan American Health Organization for the financial year 1 January to 31 December 1960.

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

A handwritten signature in cursive script, appearing to read 'A. Horwitz', with a long horizontal flourish extending to the left.

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 1960 is presented separately for the following activities of the Organization, under each one of which are listed the principal statements:

Pan American Health Organization

- Exhibit I Statement of Appropriations, Obligations and Balances for the year 1960
- Exhibit II Statement of Income and Expenditure for the 1960 Budget
- Exhibit III Statement of Assets and Liabilities as at 31 December 1960
- Exhibit IV Consolidated Statement of Income and Expenditure for the Financial Year 1960 and Status of Funds as at 31 December 1960

Institute of Nutrition of Central America and Panama

- Exhibit V Statement of Appropriations, Obligations and Balances for the year 1960
- Exhibit VI Statement of Income and Expenditure for the 1960 Budget
- Exhibit VII Statement of Assets and Liabilities as at 31 December 1960

Organization of American States - Technical Cooperation Program

- Exhibit VIII Statement of Income and Expenditure for the year ended 31 December 1960
- Exhibit IX Statement of Assets and Liabilities as at 31 December 1960

Exhibits I and II reflect the Organization's activities for the year, and Exhibit III shows the financial position of the Organization as of 31 December 1960. Exhibit IV is a consolidated statement of income and expenditure according to fund.

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

In addition to the Financial Report, there is presented, as an informational annex, a summary and distribution of expenditure. This summary comprises two tables showing the activities under all sources of funds by object of expenditure, and a third table giving expenditure by project.

Financial Activities in 1960

The following table will give a summary of the combined expenditures relating to activities of the Pan American Health Organization and the World Health Organization in the year 1960. This table relates only to activities in the Americas and does not reflect disbursement of funds on behalf of other offices principally WHO Headquarters and other Regional Offices. During 1960 an amount of over \$ 650,000 was disbursed, principally in connection with payments for WHO fellows and for procurement of supplies and equipment on behalf of Headquarters and other Regional Offices.

PAHO

| | |
|--|---------------------|
| PAHO - Regular Budget | \$ 3,679,395 |
| PAHO - Special Malaria Fund | 1,979,550 |
| PAHO - Community Water Supply Fund | 142,411 |
| PAHO - Fire Settlement Fund | 20,630 |
| Grants and other Contributions to PAHO | 292,921 |
| Organization of American States - Technical Cooperation Program | 378,614 |
| INCAP - Regular Budget | 104,829 |
| Grants and other Contributions to INCAP | <u>366,304</u> |
| PAHO Subtotal | <u>\$ 6,964,654</u> |

WHO

| | |
|--|-----------------------------|
| WHO - Regular Budget | 1,757,148 |
| WHO - Malaria Eradication Special Account | 11,791 |
| WHO - Technical Assistance | <u>961,012</u> |
| WHO Subtotal | <u>\$ 2,729,951</u> |
| PAHO/WHO Subtotal | <u>\$ 9,694,605</u> |
| Procurement Services in the Americas for Government Administrations, Public Institutions, etc. | <u>331,202</u> |
| GRAND TOTAL | <u><u>\$ 10,025,807</u></u> |

Budget Income

Quota Contributions

Exhibit II shows an amount of \$ 3,485,847 received from quota contributions, \$ 3,052,661 of which related to assessed contributions for 1960, and \$ 433,186 for prior years. The percentage collection of 76.3% of current year contributions represented a decline from 1959 when the figure was 81.4%.

Other Income

An amount of \$ 155,398 was received under other income, thus exceeding the estimate of \$ 100,000 anticipated from this source. A substantial increase in the interest earned on U. S. Government securities was a major factor in this respect.

Budgetary Expenditure

It will be noted in Exhibit I that total obligations for 1960 were \$ 3,679,395, which is \$ 420,605 below the authorized budget. Taking into consideration the serious financial condition of the Organization, the Director felt it necessary to avoid further depletion of the Working Capital Fund. Accordingly every effort was made to economize in all parts of the program, including taking advantage of delays in filling vacant posts and in starting projects.

Working Capital Fund

Due to the decline in quota collections during 1960 a deficit of \$ 38,150 occurred, which has reduced the Working Capital Fund to \$ 1,143,185. In accordance with Resolution VII of the XI Meeting of the Directing Council, and beginning in 1961, there will be assigned a portion of each annual budget for gradually increasing the Working Capital Fund until the authorized level has been reached.

PAN AMERICAN HEALTH ORGANIZATION

PAN AMERICAN HEALTH ORGANIZATION

Notes

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

INCOME AND EXPENDITURE (Exhibit II)

Sale of Equipment

The total of \$ 9,239 includes sale of obsolete equipment, furniture and automobiles.

Sale of Publications

Sale of publications in the amount of \$ 5,217, represents sale of PASB Bulletin and various scientific pamphlets published by the Pan American Health Organization. This is a substantial increase in comparison with sales of \$ 946 in 1959.

Miscellaneous Income

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

| | | |
|----------------------------------|----|--------------|
| Personal Services and Allowances | \$ | 556 |
| Travel and Transportation | | 2,723 |
| Fellowship Stipends | | 429 |
| Insurance Claims | | 1,113 |
| Sundry | | <u>427</u> |
| | \$ | <u>5,248</u> |

ASSETS AND LIABILITIES (Exhibit III)

Cash

Total cash in banks and on hand consisted of:

| | | |
|--------------------|----|------------------|
| US Dollar currency | \$ | 640,208 |
| Other currencies | | <u>130,981</u> * |
| | \$ | <u>771,189</u> |

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

Accounts Receivable

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

| | | |
|--------------------------------------|----|---------------|
| Emergency Procurement Revolving Fund | \$ | 21,242 |
| Miscellaneous Debtors | | 9,334 |
| Personal Accounts: | | |
| For Travel | \$ | 6,061 |
| For Salaries | | 2,358 |
| Other | | <u>2,845</u> |
| | \$ | <u>11,264</u> |
| | \$ | <u>41,840</u> |

Capital Assets

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

Unliquidated Obligations

Unliquidated obligations amounting to \$ 341,810 represent the estimated amount required to liquidate outstanding liabilities pertaining to 1960 Budget and Special Funds. Included in this amount is \$ 117,016, the outstanding balance of 1960 fellowship awards. The other principal items are travel and supplies and equipment.

Fellowship balances of \$ 3,829 brought forward into 1961 relate to fellowships awarded in 1959 where the fellows had not finished their studies by 31 December 1960.

Accrued Repatriation Entitlements

Under the Staff Rules staff members serving at official stations outside their home countries accumulate repatriation benefits payable on termination. A reserve has been established for this contingent liability. A transfer amounting to \$ 44,395 was made in 1960 to raise the fund to the estimated amount of contingent liability.

Accrued Service Benefits

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

Insurance Equalization Account

This account has been established in order to distribute evenly the expenses for various types of insurance over a period of years. An amount of \$ 4,900 was charged to the 1960 budget of the Organization and credited to this account.

Building Fund

This fund increased \$ 6,245 during 1960 representing interest earned on investments.

Trust Funds

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

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

PAN AMERICAN HEALTH

STATEMENT OF APPROPRIATIONS, OBLIGATIONS

(Expressed in

| Purpose of Appropriations | Balance from 1959 | Appropriations | |
|---|----------------------|----------------|----------|
| | | Original | Transfer |
| REGULAR BUDGET FOR 1960 | | | |
| PART I PAN AMERICAN HEALTH ORGANIZATION | | 220,463 | - |
| PART II PAN AMERICAN SANITARY BUREAU - HEADQUARTERS | | 1,427,858 | - |
| PART III PAN AMERICAN SANITARY BUREAU - FIELD AND OTHER PROGRAMS | | 2,451,679 | - |
| TOTAL, APPROPRIATION FOR 1960 BUDGET | | 4,100,000 | - |
| SPECIAL APPROPRIATION: (See Note 1/) | | | |
| For Initial Architectural Expenses For Headquarters Building | 23,524 | - | - |
| TOTAL, SPECIAL APPROPRIATION | 23,524 | - | - |

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

ORGANIZATION

AND BALANCES FOR THE YEAR 1960

U.S. Dollars)

| Effective | Obligations | | | Unobligated Balances 31 December 1960 | |
|-----------|-------------|--------------|-----------|--|----------------------|
| | Liquidated | Unliquidated | Total | Expired | Available in 1961 |
| 220,463 | 198,164 | 3,897 | 202,061 | 18,402 | |
| 1,427,858 | 1,340,219 | 45,003 | 1,385,222 | 42,636 | |
| 2,451,679 | 1,907,236 | 184,876 | 2,092,112 | 359,567 | |
| 4,100,000 | 3,445,619 | 233,776 | 3,679,395 | 420,605 | |
| 23,524 | - | - | - | - | 23,524 |
| 23,524 | - | - | - | - | 23,524 |

For the Director
Pan American Sanitary Bureau

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

D. F. Simpson

D. F. Simpson, Chief
Division of Administration

Uno Brunskog

Uno Brunskog
External Auditor

PAN AMERICAN HEALTH ORGANIZATION
 STATEMENT OF INCOME AND EXPENDITURE FOR THE 1960 BUDGET
 (Expressed in U.S. Dollars)

INCOME

| | | |
|---|----------------|------------------|
| Contributions from Member States: (Schedule 2) | | |
| Receipts in respect to 1960 assessments | 3,052,661 | |
| Receipts in respect to prior years' assessments | <u>433,186</u> | 3,485,847 |
| Contributions from France, Netherlands and United Kingdom: (Schedule 2) | | |
| Receipts in respect to 1960 assessments | 39,885 | |
| Receipts in respect to prior year's assessments | <u>4,212</u> | 44,097 |
| Other Income | | |
| Interest and discounts earned | 80,107 | |
| Service fees for procurements made for Governments, Institutions and Individuals | 9,315 | |
| Sale of Equipment | 9,239 | |
| Sale of Publications | 5,217 | |
| Gain on Currency Exchanges | 2,175 | |
| Miscellaneous | <u>5,248</u> | |
| Total Other Income | | <u>111,301</u> |
| Total Income | | <u>3,641,245</u> |

EXPENDITURE

| | | |
|----------------------------------|---------------|------------------|
| Personal Services and Allowances | 2,466,984 | |
| Travel | 388,943 | |
| Space and Equipment Services | 68,683 | |
| Other Services | 177,348 | |
| Supplies and Equipment | 215,438 | |
| Fixed Charges and Claims | 5,663 | |
| Fellowships | 322,306 | |
| Grants | <u>34,030</u> | |
| Total Expenditure | | <u>3,679,395</u> |

| | | |
|--|------|---------------|
| BALANCE - Deficit Advanced from Working Capital Fund | US\$ | <u>38,150</u> |
|--|------|---------------|

For the Director
 Pan American Sanitary Bureau

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

D. F. Simpson
 D. F. Simpson, Chief
 Division of Administration

Uno Brunskog
 Uno Brunskog
 External Auditor

PAN AMERICAN HEALTH
STATEMENT OF ASSETS AND LIABILITIES
(Expressed in

ASSETS

CASH

In Banks and on Hand 771,189

INVESTMENTS

Securities at Cost (Schedule 1) 4,628,666

ACCOUNTS RECEIVABLE

| | | | |
|---|------------------|---------------|---------|
| Quota Contributions Receivable from Member States (Schedule 2) | 1,458,685 | | |
| Less: Reserves for Non-Collected Contributions | <u>1,458,685</u> | - | |
| Governments, Institutions and Individuals, for Procurements (Schedule 3) | 13,930 | | |
| Less: Reserve for Doubtful Accounts | <u>12,436</u> | 1,494 | |
| Government of Chile, for Purchase of Equipment, etc., XIV PASC | | 13,113 | |
| Government of Puerto Rico, for Reimbursable Expenditures | | 2,090 | |
| Government of Venezuela, for Reimbursable Expenditures | | 11,546 | |
| Organization of American States, Technical Cooperation Program, for Reimbursable Expenditures | | 7,038 | |
| Accrued Interest | | 65,550 | |
| Sundry Debtors | 41,840 | | |
| Less: Reserve for Doubtful Accounts | <u>1,375</u> | <u>40,465</u> | 141,296 |

CAPITAL ASSETS

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

OTHER ASSETS

Prepaid Expense 3,848

Total

US\$ 5,544,999

ORGANIZATION

AS AT 31 DECEMBER 1960

U. S. Dollars)

LIABILITIES

QUOTA CONTRIBUTION RECEIVED IN ADVANCE

| | | |
|------------------------|--|--------|
| Government of Colombia | | 10,220 |
|------------------------|--|--------|

UNLIQUIDATED OBLIGATIONS

| | | |
|-------------------------------------|---------------|---------|
| Appropriations for Budget 1960 | 233,776 | |
| Fellowship Balances brought forward | 3,829 | |
| Community Water Supply Fund | 9,518 | |
| Special Malaria Fund | 78,886 | |
| Trust Funds | <u>15,801</u> | 341,810 |

ACCOUNTS PAYABLE

| | | |
|--|--------------|---------|
| World Health Organization in Respect to Pension and Insurance Contributions | 19,109 | |
| World Health Organization, for Reimbursable Expenditures | 5,196 | |
| Institute of Nutrition of Central America and Panama, for Reimbursable Expenditures | 15,665 | |
| Government of Cuba, Deposit of Cuban Pesos to be returned for Payment in U. S. Dollars | 89,822 | |
| Advances from Governments, Institutions and Individuals for Procurement (Schedule 3) | 123,155 | |
| Other Accounts Payable | <u>5,272</u> | 258,219 |

WORKING CAPITAL FUND

| | | |
|------------------------------|---------------|-----------|
| Balance as at 1 January 1960 | 1,181,335 | |
| Less: Advance to 1960 Budget | <u>38,150</u> | 1,143,185 |

ACCRUED REPATRIATION ENTITLEMENTS

137,734

ACCRUED SERVICE BENEFITS

153,680

INSURANCE EQUALIZATION ACCOUNT

6,577

STAFF HEALTH INSURANCE FUND

56,214

SPECIAL FUNDS

| | | |
|--|----------------|------------------|
| Special Appropriations (Exhibit I) | 23,524 | |
| Emergency Procurement Revolving Fund (Schedule 4) | 50,000 | |
| Building Fund (Exhibit IV) | 270,238 | |
| Special Malaria Fund (Schedule 5) | 2,833,760 | |
| Community Water Supply Fund (Schedule 6) | 79,566 | |
| Trust Funds (Schedule 7) | <u>180,272</u> | <u>3,437,360</u> |

Total


US\$ 5,544,999

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.



D. F. Simpson, Chief
Division of Administration



Uno Brunskog,
External Auditor

PAN AMERICAN HEALTH
 CONSOLIDATED STATEMENT OF INCOME AND
 AND STATUS OF FUNDS AS

(Expressed in

| | Budget for 1960 | Special Appropriation | Working Capital Fund |
|---|--------------------------|--------------------------|----------------------------|
| BALANCES AS AT 1 JANUARY 1960 | - | 23,524 | 1,181,335 |
| INCOME | | | |
| Contributions from Member States | 3,485,847 | | |
| Contributions from France, Netherlands and United Kingdom | 44,097 | | |
| Other Contributions Received | | | |
| Voluntary Contributions Received | | | |
| Grants | | | |
| Other Income | 111,301 | | |
| Excess of Reserve for Unliquidated Obligations 1959 | - | | |
| | 3,641,245 (3,679,395) | 23,524 | 1,181,335 |
| EXPENDITURE | | | |
| TRANSFER FROM FIRE SETTLEMENT FUND <u>1/</u> | | | |
| ADVANCED BY PAN AMERICAN HEALTH ORGANIZATION (Exhibit III) | | | |
| TRANSFER TO COVER 1960 BUDGET | 38,150 | | (38,150) |
| BALANCES AS AT 31 DECEMBER 1960 | - | 23,524 | 1,143,185 |

1/ Transferred to Building Fund in accordance with
 Resolution XIV.6 passed at XII Meeting of the
 Directing Council.

ORGANIZATION
EXPENDITURE FOR THE FINANCIAL YEAR 1960
AT 31 DECEMBER 1960

EXHIBIT IV

U.S. Dollars)

| Emergency Procurement Revolving Fund | Building Fund | Special Malaria Fund | Community Water Supply Fund | Trust Funds | Fire Settlement Fund | Total |
|--------------------------------------|---------------|----------------------|-----------------------------|-------------|----------------------|-------------|
| 50,000 | 221,307 | 4,671,468 | | 146,240 | 63,316 | 6,357,190 |
| | | | | | | 3,485,847 |
| | | | | 147,637 | | 44,097 |
| | | | 216,418 | | | 147,637 |
| | 6,245 | 141,842 | 5,559 | 162,549 | | 216,418 |
| | | | | 3,573 | | 162,549 |
| | | | | 1,648 | | 268,520 |
| | | | | | | 1,648 |
| 50,000 | 227,552 | 4,813,310 | 221,977 | 461,647 | 63,316 | 10,683,906 |
| | | (1,979,550) | (142,411) | (292,921) | (20,630) | (6,114,907) |
| | 42,686 | | | | (42,686) | - |
| | | | | 11,546 | | 11,546 |
| | | | | | | - |
| 50,000 | 270,238 | 2,833,760 | 79,566 | 180,272 | - | 4,580,545 |

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.

D. F. Simpson
D. F. Simpson, Chief
Division of Administration

Uno Brunskog
Uno Brunskog
External Auditor

PAN AMERICAN HEALTH ORGANIZATION
 INVESTMENTS AS AT 31 DECEMBER 1960
 (Expressed in U.S. Dollars)

| Description | Par Value | Cost | Market Value as at 31 December 1960 |
|--|-----------|-----------|---|
| MEXICAN TELEPHONE STOCK | | | |
| Mexican Pesos 32,000 at 12.50 | 2,560 | 2,562 | 2,304 |
| U.S. OF AMERICA TREASURY BILLS | | | |
| Maturing 15 January 1961 | 100,000 | 99,652 | 99,942 |
| Maturing 2 February 1961 | 200,000 | 198,966 | 199,662 |
| Maturing 15 July 1961 | 2,200,000 | 2,131,642 | 2,171,246 |
| U.S. OF AMERICA TREASURY CERTIFICATES OF INDEBTEDNESS | | | |
| 3 1/8 % Maturing 1 August 1961 | 2,000,000 | 2,000,000 | 2,006,875 |
| U.S. OF AMERICA TREASURY BONDS ^{1/} | | | |
| 3 % Maturing 15 February 1995 | 100,000 | 97,500 | 87,937 |
| 3 1/4 % Series of 1978 - 1983 | 100,000 | 98,344 | 92,000 |
| TOTAL INVESTMENTS | 4,702,560 | 4,628,666 | 4,659,966 |

^{1/} Long Term Securities purchased in 1956
 in relation to the Building Fund.

PAN AMERICAN HEALTH ORGANIZATION
 STATEMENT OF QUOTA CONTRIBUTIONS DUE FROM MEMBER STATES
 1960 BUDGET AND PRIOR YEARS
 (Expressed in U.S. Dollars)

| Member States | Year | 1960 Budget | | | Prior Years | | Total balance due 31 December 1960 |
|--------------------|------|-------------|-----------|------------------------------|-----------------------|------------------------------|------------------------------------|
| | | Assessments | Collected | Balance due 31 December 1960 | Collected during 1960 | Balance due 31 December 1960 | |
| Argentina | 1960 | 298,800 | - | 298,800 | - | - | - |
| | 1959 | - | - | - | 46,498 | 214,252 | 513,052 |
| | 1958 | - | - | - | 92,030 | - | - |
| Bolivia | 1960 | 12,000 | - | 12,000 | - | - | - |
| | 1959 | - | - | - | - | 11,900 | - |
| | 1958 | - | - | - | - | 8,990 | - |
| | 1957 | - | - | - | - | 7,130 | - |
| | 1956 | - | - | - | - | 6,510 | - |
| | 1955 | - | - | - | - | 7,000 | - |
| | 1954 | - | - | - | - | 7,400 | - |
| | 1953 | - | - | - | - | 7,000 | - |
| | 1952 | - | - | - | - | 9,524 | - |
| | 1951 | - | - | - | - | 10,690 | - |
| Brazil | 1960 | 300,400 | - | 300,400 | - | - | 93,569 |
| | 1959 | - | - | - | 91,481 | 21,225 | 321,625 |
| Chile | 1960 | 79,200 | 79,200 | - | - | - | - |
| | 1959 | - | - | - | 71,400 | - | - |
| Colombia | 1960 | 91,200 | 91,200 | - | - | - | - |
| | 1959 | - | - | - | - | - | - |
| Costa Rica | 1960 | 12,000 | 7,340 | 4,660 | - | - | 4,660 |
| | 1959 | - | - | - | 2,160 | - | - |
| Cuba | 1960 | 73,600 | - | 73,600 | - | - | 138,000 |
| | 1959 | - | - | - | 64,400 | 64,400 | 14,800 |
| Dominican Republic | 1960 | 14,800 | - | 14,800 | - | - | 21,357 |
| | 1959 | 17,600 | - | 17,600 | 5,251 | 3,757 | 450 |
| El Salvador | 1960 | 14,800 | 14,350 | 450 | - | - | - |
| | 1959 | - | - | - | 3,330 | - | - |
| Guatemala | 1960 | 14,800 | - | 14,800 | - | - | 14,800 |
| | 1959 | - | - | - | 16,800 | - | - |

SCHEDULE 2 (continued)

| Member States | Year | 1960 Budget | | | Prior Years | | | Total balance due 31 December 1960 |
|--------------------------|------|-------------|-----------|------------------------------|----------------------------|-----------------------|------------------------------|------------------------------------|
| | | Assessments | Collected | Balance due 31 December 1960 | Balance due 1 January 1960 | Collected during 1960 | Balance due 31 December 1960 | |
| Balti | 1960 | 12,000 | - | 12,000 | - | - | - | 12,000 |
| | 1959 | - | - | - | 9,450 | - | - | - |
| Honduras | 1960 | 12,000 | - | 12,000 | - | - | - | 12,000 |
| Mexico | 1960 | 209,200 | 209,200 | - | - | - | - | - |
| Nicaragua | 1960 | 12,000 | 9,450 | 2,550 | - | - | - | 2,550 |
| Panama | 1960 | 12,000 | - | 12,000 | - | - | - | - |
| | 1959 | - | - | - | 11,900 | - | 11,900 | - |
| | 1958 | - | - | - | 7,130 | - | 7,130 | - |
| Paraguay | 1960 | 12,000 | - | 12,000 | - | - | - | 12,000 |
| | 1959 | - | - | - | 9,450 | - | 9,450 | - |
| | 1958 | - | - | - | 7,250 | - | 7,250 | - |
| Peru | 1960 | 32,400 | 1,921 | 30,479 | - | - | - | 30,479 |
| | 1959 | - | - | - | 32,539 | 32,539 | - | - |
| United States of America | 1960 | 2,640,000 | 2,640,000 | - | - | - | - | - |
| Uruguay | 1960 | 35,200 | - | 35,200 | - | - | - | - |
| | 1959 | - | - | - | 35,350 | - | 35,350 | - |
| | 1958 | - | - | - | 29,580 | - | 29,580 | - |
| | 1957 | - | - | - | 24,840 | - | 24,840 | - |
| | 1956 | - | - | - | 22,890 | 22,247 | 643 | - |
| | 1955 | - | - | - | 19,800 | 19,800 | - | - |
| | 1954 | - | - | - | 20,200 | 20,200 | - | - |
| Venezuela | 1960 | 94,000 | - | 94,000 | - | - | - | 94,000 |
| TOTAL | | 4,000,000 | 3,052,661 | 947,339 | 944,532 | 433,186 | 511,346 | 1,458,685 |

| STATEMENT OF QUOTA CONTRIBUTIONS DUE FROM FRANCE, NETHERLANDS AND UNITED KINGDOM | | | |
|--|------|--------|-------|
| France | 1960 | 6,500 | - |
| Netherlands | 1960 | 4,814 | - |
| | 1959 | - | 4,212 |
| United Kingdom | 1960 | 28,571 | - |
| TOTAL | | 39,885 | 4,212 |

PROCUREMENT FUND

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

(Expressed in U.S. Dollars)

| | Balance as at 1 January 1960 | | Amounts Received or Transferred During 1960 | Payments for Supplies, etc. Made during 1960 | Amounts Refunded during 1960 | Balance 31 December 1960 | |
|----------------------|---------------------------------|-----------------------|--|---|------------------------------------|-----------------------------|-----------------------|
| | Amounts Due to PASB | Deposits with PASB | | | | Amounts Due to PASB | Deposits with PASB |
| Argentina | 17 | 12,953 | 76,861 | 73,861 | 6,607 | 83 | 9,412 |
| Bolivia | 8,664 | - | - | - | - | 8,664 | - |
| Brazil | 483 | 10,493 | 17,450 | 12,829 | 637 | 483 | 14,477 |
| British West Indies | 10 | 142 | 10 | - | 122 | - | 20 |
| Chile | - | 29,903 | 1,843 | 9,869 | 14,203 | - | 7,674 |
| Colombia | 409 | - | 1,391 | 1,973 | 180 | 1,175 | 4 |
| Costa Rica | - | 38 | 4,818 | 200 | 4,654 | - | 2 |
| Cuba | 2,642 | 1,075 | - | 403 | - | 2,642 | 672 |
| Dominican Republic | 4 | 1,663 | 12,122 | 9,682 | 797 | - | 3,302 |
| Ecuador | 119 | 964 | 31 | 27 | 220 | 134 | 763 |
| El Salvador | - | 6,317 | 1,052 | 594 | 5,823 | - | 952 |
| Guatemala | 686 | 11,781 | 2,724 | 13,518 | 942 | 648 | 7 |
| Haiti | 75 | 183 | 1,813 | - | - | 54 | 1,975 |
| Honduras | - | 10,000 | 16,117 | 24,259 | 336 | - | 1,522 |
| Mexico | 5 | 26,000 | 66,204 | 52,216 | 219 | 4 | 39,768 |
| Netherlands Antilles | 43 | 745 | 877 | 766 | - | 43 | 856 |
| Nicaragua | - | 180 | 770 | 754 | - | - | 196 |
| Panama | 3 | 7,558 | 16,493 | 20,707 | 497 | - | 2,844 |
| Paraguay | - | 2,214 | 1,785 | 1,804 | - | - | 2,195 |
| Peru | - | 2,617 | 36 | 1,873 | 87 | - | 693 |
| Uruguay | - | 3,215 | - | - | 3,215 | - | - |
| Venezuela | 10 | 153,804 | 36,318 | 105,867 | 48,424 | - | 35,821 |
| Employees | 15 | - | 15 | - | - | - | - |
| Total | 13,185 | 281,845 | 258,730 | 331,202 | 86,963 | 13,930 | 123,155 |

PAN AMERICAN HEALTH ORGANIZATION
 EMERGENCY PROCUREMENT REVOLVING FUND
 STATEMENT OF ACTIVITY DURING 1960
 (Expressed in U.S. Dollars)

| Country | Balance due 1 January 1960 | Expenditure During 1960 | Reimbursement During 1960 | Balance due 31 December 1960 |
|-----------|-------------------------------|----------------------------|------------------------------|---------------------------------|
| Argentina | 8,582 | - | 8,582 | - |
| Cuba | - | 13,723 | - | 13,723 |
| Grenada | 500 | - | 500 | - |
| Mexico | - | 13,784 | 6,568 | 7,216 |
| Nicaragua | 200 | 303 | 200 | 303 |
| Venezuela | - | 940 | 940 | - |
| Total | 9,282 | 28,750 | 16,790 | 21,242 |

STATUS OF FUND
 AS AT 31 DECEMBER 1960

| | |
|---------------------|-------------|
| Cash in Bank | 28,758 |
| Accounts Receivable | 21,242 |
| | <hr/> |
| Authorized Amount | 50,000 |
| | <hr/> <hr/> |

PAN AMERICAN HEALTH ORGANIZATION
 SPECIAL MALARIA FUND
 STATEMENT OF INCOME AND EXPENDITURE
 YEAR ENDED 31 DECEMBER 1960
 (Expressed in U.S. Dollars)

| | | |
|----------------------------------|---------------|---------------------------|
| BALANCE AS AT 1 JANUARY 1960 | | 4,671,468 |
| INCOME | | |
| Interest and Discounts Earned | 138,305 | |
| Miscellaneous | <u>3,537</u> | 141,842 |
| Total | | 4,813,310 |
| EXPENDITURE | | |
| Personal Services and Allowances | 1,244,604 | |
| Travel | 407,204 | |
| Space and Equipment Services | 7,678 | |
| Other Services | 46,354 | |
| Supplies and Equipment | 137,180 | |
| Fixed Charges and Claims | 817 | |
| Fellowships | 102,270 | |
| Trainees | 22,126 | |
| Grants | <u>11,317</u> | |
| Total Expenditure | | 1,979,550 ^{1/} |
| BALANCE AS AT 31 DECEMBER 1960 | US\$ | <u>2,833,760</u> ===== |

^{1/} Amount consisted of:

| | |
|--------------------------|--------------------|
| Disbursements | 1,900,664 |
| Unliquidated Obligations | <u>78,886</u> |
| US\$ | 1,979,550 ===== |

PAN AMERICAN HEALTH ORGANIZATION
COMMUNITY WATER SUPPLY FUND
STATEMENT OF INCOME AND EXPENDITURE
YEAR ENDED 31 DECEMBER 1960
(Expressed in U.S. Dollars)

INCOME

| | | |
|--|---------------|--------------|
| Voluntary Contributions | | |
| Government of the United States of America | 200,000 | |
| Government of Venezuela | <u>16,418</u> | 216,418 |
| Other Income | | |
| Interest and Discounts Earned | | <u>5,559</u> |
| Total | | 221,977 |

EXPENDITURE

| | | |
|----------------------------------|---------------|------------------------------|
| Personal Services and Allowances | 30,197 | |
| Travel | 44,266 | |
| Space and Equipment Services | 20 | |
| Other Services | 8,734 | |
| Supplies and Equipment | 2,020 | |
| Fellowships | 37,932 | |
| Participants in Seminars | <u>19,242</u> | |
| Total Expenditure | | <u>142,411</u> ^{1/} |

BALANCE AS AT 31 DECEMBER 1960

US\$ 79,566
=====

^{1/} Amount consisted of:

| | | |
|--------------------------|----------------|-------|
| Disbursements | 132,893 | |
| Unliquidated Obligations | <u>9,518</u> | |
| US\$ | <u>142,411</u> | ===== |

SCHEDULE 7

PAN AMERICAN HEALTH ORGANIZATION
 STATUS OF TRUST FUNDS AS AT 31 DECEMBER 1960
 (Expressed in U.S. Dollars)

| Particulars | Unobligated Balance 1 January 1960 | Refunds and Adjustments | Received During 1960 | Total | Obligations | | | Unobligated Balance 31 December 1960 |
|--|------------------------------------|-------------------------|----------------------|---------|-------------|--------------|--------|--------------------------------------|
| | | | | | Liquidated | Unliquidated | Total | |
| <u>GRAMPS</u> | | | | | | | | |
| <u>Government of Argentina - CAFEDE</u> | | | | | | | | |
| Eradication of Brucellosis | - | - | 3,731 | 3,731 | 382 | - | 382 | 3,349 |
| <u>American Cyanamid Company</u> | | | | | | | | |
| Live Poliovirus Vaccine Studies | 130,249 | 50 1/2 / 1,648 2/ | - | 131,947 | 49,618 | 74 | 49,692 | 82,255 |
| Studies of Rabies Vaccine | 69 | - | - | 69 | 69 | - | 69 | - |
| <u>E. I. Dupont de Nemours and Co.</u> | | | | | | | | |
| Amino Acid Supplementation Studies in Children | - | - | 2,500 | 2,500 | 350 | 800 | 1,150 | 1,350 |
| <u>Industrias Kaiser Argentina S. A.</u> | | | | | | | | |
| Leptospirosis Studies | - | - | 2,500 | 2,500 | 1,008 | 1,201 | 2,209 | 291 |
| <u>W. K. Kellogg Foundation</u> | | | | | | | | |
| Dental Health Education | 827 | - | (793) 3/ | 34 | 34 | - | 34 | - |
| Training in the Medical Use of Radioisotopes | - | - | 20,000 | 20,000 | - | - | - | 20,000 |
| Assistance to the Library of the National Institute of Nutrition, Quito, Ecuador | - | - | 7,800 | 7,800 | - | - | - | 7,800 |
| <u>National Council of Scientific and Technical Investigations</u> | | | | | | | | |
| Leptospirosis Studies | - | - | 3,614 | 3,614 | - | - | - | 3,614 |

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

INSTITUTE OF NUTRITION OF CENTRAL
AMERICA AND PANAMA

Notes

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

Cash

Total cash in banks and on hand consisted of:

| | |
|--------------------|-------------|
| US Dollar currency | \$ 69,839 |
| Other currencies | 1,584 |
| | <hr/> |
| | \$ 71,423 |
| | <hr/> <hr/> |

Investments

Represents the cost of securities amounting to \$ 89,471 (market value 89,645) held in U.S. of America Treasury Bills maturing 9 March 1961.

INSTITUTE OF NUTRITION OF CENTRAL AMERICA AND PANAMA
 ADMINISTERED BY PAN AMERICAN SANITARY BUREAU
 STATEMENT OF APPROPRIATIONS, OBLIGATIONS AND BALANCES FOR THE YEAR 1960
 (Expressed in U.S. Dollars)

| Purpose of Appropriations | Appropriations | | | Obligations | | | Unobligated Balances 31 December 1960 | |
|---------------------------|----------------|--------------|---------|-------------|--------------|---------|--|-----------|
| | Assessments | Other Income | Total | Liquidated | Unliquidated | Total | Expired | Available |
| | | | | | | | | in 1961 |
| REGULAR BUDGET FOR 1960 | 105,000 | 6,736 1/2 | 111,736 | 104,634 | 195 | 104,829 | 6,907 | - |
| Total Appropriations | 105,000 | 6,736 | 111,736 | 104,634 | 195 | 104,829 | 6,907 | - |

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

For the Director
 Pan American Sanitary Bureau

D. F. Simpson
 D. F. Simpson, Chief
 Division of Administration

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

Uno Brunskog
 Uno Brunskog
 External Auditor

INSTITUTE OF NUTRITION OF CENTRAL AMERICA AND PANAMA
 ADMINISTERED BY PAN AMERICAN SANITARY BUREAU
 STATEMENT OF INCOME AND EXPENDITURE FOR THE 1960 BUDGET
 (Expressed in U.S. Dollars)

INCOME

Quota Contributions Received: (Schedule B)

| | | |
|--|---------------|---------|
| In Respect to 1960 Assessments | 70,000 | |
| In Respect to Prior Year's Assessments | <u>39,500</u> | 109,500 |

Other Income

| | | |
|--|------------|-------|
| Interest and Discounts Earned | 1,107 | |
| Sale of Publications, Film, Etc. | 1,985 | |
| Sale of Equipment | 51 | |
| Sale of Laboratory Animals | 243 | |
| Administrative Costs Received - Grants | 2,517 | |
| Miscellaneous | <u>833</u> | 6,736 |

| | | |
|---|--|-----------|
| Excess of Reserve for Unliquidated Obligations 1959 | | <u>55</u> |
|---|--|-----------|

| | | |
|--------------|--|----------------|
| TOTAL INCOME | | <u>116,291</u> |
|--------------|--|----------------|

EXPENDITURE

| | | |
|----------------------------------|--------------|--|
| Personal Services and Allowances | 95,723 | |
| Travel | 1,483 | |
| Space and Equipment Services | 326 | |
| Other Services | 1,287 | |
| Supplies and Equipment | 2,168 | |
| Fixed Charges and Claims | 2,284 | |
| Fellowships | <u>1,558</u> | |

| | | |
|-------------------|--|----------------|
| TOTAL EXPENDITURE | | <u>104,829</u> |
|-------------------|--|----------------|

| | | |
|---|--|----------------------|
| BALANCE - Surplus Transferred to Contingency Reserve Fund | | US\$ 11,462 ===== |
|---|--|----------------------|

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.

D. F. Simpson
 D. F. Simpson, Chief
 Division of Administration

Uno Brunskog
 Uno Brunskog
 External Auditor

INSTITUTE OF NUTRITION OF CENTRAL AMERICA AND PANAMA
ADMINISTERED BY PAN AMERICAN SANITARY BUREAU
STATEMENT OF ASSETS AND LIABILITIES AS AT 31 DECEMBER 1960
(Expressed in U.S. Dollars)

| ASSETS | LIABILITIES |
|--|---|
| CASH | ACCOUNTS PAYABLE |
| In Banks and on Hand | Unliquidated Obligations in Respect to: |
| INVESTMENTS | Appropriations for Budget 1960 |
| Securities at Cost | Trust Funds |
| ACCOUNTS RECEIVABLE | CONTINGENCY RESERVE FUND |
| Quota Contributions Receivable | Balance as at 1 January 1960 |
| (Schedule B) | Add: Surplus from 1960 Budget |
| Less: Reserve for Non-Collected Contributions | ACCRUED PROVIDENT FUND |
| Pan American Health Organization for Reimbursable Expenditures | TRUST FUNDS (Schedule 9) |
| Accrued Interest | |
| Sundry Debtors | |
| Less: Reserve for Doubtful Accounts | |
| Total | Total |
| US\$ 185,349 | US\$ 185,349 |

Note: In addition to the assets shown above, the Institute owns shares in the Municipalidad de la Ciudad de Guatemala, costing \$ 3,000 for the purchase of 10 "pejas de agua". Market valuation of \$ 3,500 as at 31 December 1960

For the Director
Pan American Sanitary Bureau

D. F. Simpson
D. F. Simpson, Chief
Division of Administration

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

Uno Brunsog
Uno Brunsog
External Auditor

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

AS AT 31 DECEMBER 1960
 (Expressed in U.S. Dollars)

| Member Countries | Balance due 1 January 1960 | Assessments 1960 | Collected During 1960 | Balance due 31 December 1960 |
|------------------|-------------------------------|---------------------|--------------------------|---------------------------------|
| Costa Rica | - | 17,500 | 17,500 | - |
| El Salvador | - | 17,500 | 17,500 | - |
| Guatemala | 17,500 | 17,500 | 17,000 | 18,000 |
| Honduras | 5,000 | 17,500 | 22,500 | - |
| Nicaragua | - | 17,500 | - | 17,500 |
| Panama | 17,500 | 17,500 | 35,000 | - |
| Total | 40,000 | 105,000 | 109,500 | 35,500 |

INSTITUTE OF NUTRITION OF CENTRAL AMERICA AND PANAMA
 ADMINISTERED BY PAN AMERICAN SANITARY BUREAU
 STATEMENT OF TRUST FUNDS AS AT 31 DECEMBER 1960
 (Expressed in U.S. Dollars)

| Particulars | Unobligated Balance 1 January 1960 | Transfers and Adjustments | Received During 1960 | Total | Obligations | | | Unobligated Balance 31 December 1960 |
|---|------------------------------------|---------------------------|----------------------|--------|-------------|--------------|--------|--------------------------------------|
| | | | | | Liquidated | Unliquidated | Total | |
| <u>GRANTS</u> | | | | | | | | |
| <u>Centro Experimental Agrícola</u> | | | | | | | | |
| Nutritive Value of Leguminous Seeds | - | | 1,000 | 1,000 | 1,000 | - | 1,000 | - |
| <u>E. I. Dupont de Nemours and Co.</u> | | | | | | | | |
| Amino Acid Supplementation Studies | - | | 14,500 | 14,500 | 14,500 | - | 14,500 | - |
| <u>W. K. Kellogg Foundation</u> | | | | | | | | |
| Assistance to Applied Nutrition | 264 | | 45,986 | 46,250 | 36,949 | 51 | 37,000 | 9,250 |
| Education and Training of Professional Personnel | 563 | | - | 563 | - | - | - | 563 |
| <u>The Lilly Research Laboratories</u> | | | | | | | | |
| Endocrine Functions in Protein Malnutrition | - | | 2,000 | 2,000 | 2,000 | - | 2,000 | - |
| <u>Miller's National Federation</u> | | | | | | | | |
| Amino Acid Supplementation Studies | 104 | | 15,000 | 15,104 | 15,077 | 27 | 15,104 | - |
| <u>National Academy of Sciences National Research Council</u> | | | | | | | | |
| Kwashiorkor and Vegetable Protein Mixture Development | 193 | | 12,000 | 12,193 | 5,193 | - | 5,193 | 7,000 |
| <u>National Live Stock and Meat Board</u> | | | | | | | | |
| Amino Acid and Dietary Protein | - | | 7,500 | 7,500 | 7,500 | - | 7,500 | - |
| <u>Nutrition Foundation, Inc.</u> | | | | | | | | |
| Atherosclerosis and Dietary Factors | 33 | | 8,000 | 8,033 | 8,018 | - | 8,018 | 15 |
| Kwashiorkor and Vegetable Protein Mixture Development | 23 | | 6,200 | 6,223 | 6,222 | - | 6,222 | 1 |
| <u>Parks, Davis and Company</u> | | | | | | | | |
| Interrelation Between Malnutrition and Diarrhea | - | | 9,486 | 9,486 | 9,486 | - | 9,486 | - |
| Education and Training of Professional Personnel | - | | 5,400 | 5,400 | 2,998 | - | 2,998 | 2,402 |
| <u>The Quaker Oats Company</u> | | | | | | | | |
| Amino Acid Supplementation of Rolled Oats | - | | 12,000 | 12,000 | 12,000 | - | 12,000 | - |
| <u>Research Corporation, Williams-Waterman Fund</u> | | | | | | | | |
| Kwashiorkor and Vegetable Protein Mixture Development | 104 | | 8,000 | 8,104 | 8,104 | - | 8,104 | - |

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

ORGANIZATION OF AMERICAN STATES
PROGRAM OF TECHNICAL COOPERATION

Notes

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

Cash

Total cash in banks and on hand consisted of:

| | |
|--------------------|------------------|
| US Dollar currency | \$ 65,514 |
| Other currencies | 270 |
| | <u>65,784</u> |
| | <u>\$ 65,784</u> |

ORGANIZATION OF AMERICAN STATES
PROGRAM OF TECHNICAL COOPERATION
ADMINISTERED BY PAN AMERICAN HEALTH ORGANIZATION
STATEMENT OF INCOME AND EXPENDITURE FOR THE YEAR ENDED 31 DECEMBER 1960
(Expressed in U.S. Dollars)

| | | |
|--|---------------|----------------|
| BALANCE AS AT 1 JANUARY 1960 | 27,374 | |
| Less: Recalls in respect to: | | |
| Project AMRO-77, 1958 Allocation | 3,234 | |
| Project AMRO-77, 1959 Allocation | 9,128 | |
| Project AMRO-81.1, 1959 Allocation | 4,697 | |
| Project AMRO-81.2, 1959 Allocation | 8,755 | |
| Project AMRO-182, 1959 Allocation | <u>1,560</u> | 27,374 |
| INCOME | | |
| Allocation of funds by | | |
| Organization of American States, | | |
| Program of Technical Cooperation, for: | | |
| Continuation of Project AMRO-77 for | | |
| Pan American Foot and Mouth Disease Center | 403,579 | |
| Continuation of Project AMRO-81.1 for | | |
| Zoonoses Control Training Course | <u>500</u> | 404,079 |
| Excess of Reserves for Unliquidated Obligations 1959 | | 3,834 |
| Total | | <u>407,913</u> |
| EXPENDITURE | | |
| Personal Services and Allowances | 252,184 | |
| Travel | 31,789 | |
| Space and Equipment Services | 4,696 | |
| Other Services | 8,322 | |
| Supplies and Equipment | 64,065 | |
| Fixed Charges and Claims | 1,996 | |
| Fellowships | <u>15,562</u> | |
| Total Expenditure | | <u>378,614</u> |
| BALANCE AS AT 31 DECEMBER 1960 | | <u>29,299</u> |

For the Director
Pan American Sanitary Bureau

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

D. F. Simpson
D. F. Simpson, Chief
Division of Administration

Uno Brunskog
Uno Brunskog
External Auditor

ORGANIZATION OF AMERICAN STATES
PROGRAM OF TECHNICAL COOPERATION
ADMINISTERED BY PAN AMERICAN HEALTH ORGANIZATION
STATEMENT OF ASSETS AND LIABILITIES AS AT 31 DECEMBER 1960
(Expressed in U.S. Dollars)

| ASSETS | | LIABILITIES | |
|-------------------------------------|-------------|--|---------------|
| CASH | | ACCOUNTS PAYABLE | |
| In Banks and on Hand | 65,784 | Unliquidated Obligations in respect to Allocations for 1960 | 13,471 |
| ACCOUNTS RECEIVABLE | | Pan American Health Organization for Reimbursable Expenditures | 4,432 |
| Sundry Debtors | 5,492 | Pan American Health Organization for Pension and Insurance Contributions | <u>2,606</u> |
| Less: Reserve for Doubtful Accounts | <u>268</u> | ACCUMULATED SERVICE BENEFITS | 20,509 |
| | | ALLOCATIONS (Schedule 10) | 22,200 |
| | | Unobligated Funds | |
| | | Project AMRO-77 for Pan American Foot and Mouth Disease Center | 3,045 |
| | | 1959 Allocation | 25,384 |
| | | 1960 Allocation | |
| | | Project AMRO-81.1 for Zoonoses Training Course | <u>870</u> |
| | | Total | <u>29,299</u> |
| | US\$ 72,008 | | US\$ 72,008 |

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.

For the Director
Pan American Sanitary Bureau

D. F. Simpson
D. F. Simpson, Chief
Division of Administration

Uno Brunskog
Uno Brunskog
External Auditor

ORGANIZATION OF AMERICAN STATES
PROGRAM OF TECHNICAL COOPERATION
ADMINISTERED BY PAN AMERICAN HEALTH ORGANIZATION
STATUS OF ALLOCATIONS AS AT 31 DECEMBER 1960
(Expressed in U.S. Dollars)

| Particulars | Balance 1 January 1960 | Adjustment | Allocations Received During 1960 | Total | Recalls by OAS/TCP | Obligations | | | Unobligated Balance 31 December 1960 |
|---|---------------------------|---------------------|--|----------------|--------------------------|----------------|---------------|----------------|--|
| | | | | | | Liquidated | Unliquidated | Total | |
| Project AMRO-77 for Pan American Foot and Mouth Disease Center | | | | | | | | | |
| 1958 Allocations | 3,234 | - | - | 3,234 | 3,234 | - | - | - | - |
| 1959 Allocations | 9,128 | 3,045 $\frac{1}{2}$ | - | 12,173 | 9,128 | - | - | 3,045 | 3,045 |
| 1960 Allocations | - | - | 403,579 | 403,579 | - | 364,724 | 13,471 | 25,384 | 25,384 |
| Project AMRO-81.1 for Zoonoses Control Training Course | 4,697 | 789 $\frac{1}{2}$ | 500 | 5,986 | 4,697 | 419 | - | 870 | 870 |
| Project AMRO-81.2 for Seminar on the Problem of Tuberculosis in Domestic Animals | 8,755 | - | - | 8,755 | 8,755 | - | - | - | - |
| Project AMRO-182 for Training Course in Nutritional and Dietary Surveys | 1,560 | - | - | 1,560 | 1,560 | - | - | - | - |
| Total | 27,374 | 3,834 | 404,079 | 435,287 | 27,374 | 365,143 | 13,471 | 378,614 | 29,299 |

$\frac{1}{2}$ Adjustment (decrease) of requirements established
in Reserve for Unliquidated Obligations - 1959
subject to recall in 1961

INFORMATIONAL ANNEX

SUMMARY AND DISTRIBUTION OF EXPENDITURE

SUMMARY BY OBJECT OF EXPENDITURE
 ALL FUNDS 1960
 (Expressed in U.S. Dollars)

| Object of Expenditure | Total | PABO | PABO SMF | PABO CWSF | Pan American Health Organization - Other | | | WHO | WHO/TA |
|----------------------------------|------------------|------------------|------------------|----------------|--|------------------|----------------|------------------|----------------|
| | | | | | Grant Funds | OAS/TCP | INCAP | | |
| Personal Services and Allowances | 6,197,032 | 2,466,984 | 1,244,604 | 30,197 | 159,571 | 252,184 | 336,601 | 1,009,698 | 697,193 |
| Travel | 1,243,670 | 388,943 | 407,204 | 44,266 | 62,181 | 31,789 | 24,200 | 181,424 | 103,663 |
| Space and Equipment Services | 124,558 | 68,683 | 7,678 | 20 | 7,040 | 4,696 | 8,788 | 27,653 | - |
| Other Services | 363,382 | 177,348 | 46,354 | 8,734 | 22,259 | 8,322 | 41,484 | 58,183 | 698 |
| Supplies and Equipment | 611,344 | 215,438 | 137,180 | 2,020 | 37,413 | 64,065 | 50,876 | 88,528 | 15,824 |
| Fixed Charges and Claims | 12,629 | 5,663 | 817 | - | 249 | 1,996 | 3,736 | 168 | - |
| Fellowships | 974,657 | 322,306 | 182,270 | 37,932 | 4,208 | 15,562 | 4,308 | 359,437 | 128,634 |
| Participants in Seminars | 39,508 | - | - | 19,242 | - | - | - | 20,266 | - |
| Trainees | 22,126 | - | 22,126 | - | - | - | - | - | - |
| Grants | 85,069 | 34,030 | 11,317 | - | - | - | 1,140 | 23,582 | 15,000 |
| TOTAL | 9,673,975 | 3,679,395 | 1,979,550 | 142,411 | 292,921 | 378,614 | 471,133 | 1,788,939 | 961,012 |
| | | | | | | 1,142,668 | | | |

PAN AMERICAN HEALTH ORGANIZATION
SUMMARY BY OBJECT OF EXPENDITURE

1960 BUDGET

(Expressed in U.S. Dollars)

| | PART I PAHO | PART II PASB Headquarters | PART III PASB Field and Other Programs | Total |
|----------------------------------|----------------|---------------------------------|---|-----------|
| Personal Services and Allowances | 144,738 | 1,133,566 | 1,188,680 | 2,466,984 |
| Travel | 23,238 | 99,500 | 266,205 | 388,943 |
| Space and Equipment Services | 863 | 43,980 | 23,840 | 68,683 |
| Other Services | 5,156 | 52,707 | 119,485 | 177,348 |
| Supplies and Equipment | 28,066 | 53,869 | 133,503 | 215,438 |
| Fixed Charges and Claims | - | 1,600 | 4,063 | 5,663 |
| Fellowships | - | - | 322,306 | 322,306 |
| Grants | - | - | 34,030 | 34,030 |
| TOTAL | 202,061 | 1,385,222 | 2,092,112 | 3,679,395 |

STATEMENT OF EXPENDITURE
 BY BUDGET PARTS
 AND INDIVIDUAL PROJECT
 ALL FUNDS - 1960
 (Expressed in U.S. Dollars)

| | PAHO | PAHO SMF | PAHO CWSF | PAHO OTHER | WHO | WHO/TA |
|---|-----------|-------------|--------------|---------------|---------|--------|
| PART I - Organizational Meetings and Conference Services | 202,061 | - | - | - | 16,355 | - |
| PART II - Headquarters | 1,385,222 | 162,381 | 7,392 | - | 747,990 | - |
| PART III - Field and Other Programs | | | | | | |
| ZONE OFFICES | | | | | | |
| Zone I (Caracas) | 149,795 | 10,162 | - | 1/ 53,000 | 1,909 | - |
| Zone II (Mexico City) | 111,459 | 5,805 | - | 2/ 25,000 | 39,244 | - |
| Zone III (Guatemala City) | 139,953 | 5,608 | - | - | 12,295 | - |
| Zone IV (Lima) | 106,236 | 1,919 | - | - | 3,507 | - |
| Zone V (Rio de Janeiro) | 72,607 | - | - | - | 18,087 | - |
| Zone VI (Buenos Aires) | 127,473 | - | - | - | 3,468 | - |
| Total Zone Offices | 707,523 | 23,494 | - | 78,000 | 78,510 | - |
| PROJECTS | | | | | | |
| ARGENTINA | | | | | | |
| 3 - Nursing Education (Buenos Aires, Cordoba, El Chaco) | - | - | - | - | - | 32,944 |
| 4 - National Institute of Microbiology | - | - | - | - | 4,301 | - |
| 6 - P.H.A. Fellowships | - | - | - | - | 4,149 | - |
| 7 - Public Health Services | - | - | - | - | - | 47,275 |
| 8 - Malaria Eradication | - | 7,543 | - | - | - | - |
| 13 - P.H.A. Fellowships | 27,751 | - | - | - | - | - |
| 17 - School of Public Health | - | - | - | - | 2,773 | - |
| 18 - Medical Education | - | - | - | - | 8,563 | - |
| 20 - Tuberculosis Control | - | - | - | - | 33,824 | - |
| 23 - Nursing Education (Rosario) | 19,112 | - | - | - | - | - |
| 24 - Planning and Organization of Hospital Services | 12,720 | - | - | - | - | - |
| 25 - Training of Nursing Personnel | 4,282 | - | - | - | - | - |
| 26 - National Institute of Rehabilitation | 2,960 | - | - | - | - | - |
| 28 - Leprosy Control | - | - | - | - | 811 | - |
| 29 - Promotion of Community Water Supplies | - | - | 6,962 | - | - | - |
| 51 - Aedes Aegypti Eradication | 36,189 | - | - | - | - | - |
| BOLIVIA | | | | | | |
| 4 - Malaria Eradication | - | 83,868 | - | - | - | 18,033 |
| 5 - Nursing Education | - | - | - | - | 10,690 | - |
| 10 - Public Health Services | 18,057 | - | - | - | - | - |
| 11 - Joint Field Mission on Indigenous Populations | - | - | - | - | - | 10,966 |
| 12 - Leprosy Control | 2,572 | - | - | - | - | - |
| 15 - Promotion of Community Water Supplies | - | - | 2,897 | - | - | - |

| | PAHO | PAHO SMF | PAHO CWSF | PAHO OTHER | WHO | WHO/TA |
|---|--------|-------------|--------------|---------------|--------|--------|
| BRAZIL | | | | | | |
| 8 - National Virus Laboratory Services | - | - | - | - | - | 4,185 |
| 16 - P.H.A. Fellowships | - | - | - | - | 10,435 | - |
| 24 - Malaria Eradication | - | 18,284 | - | - | - | - |
| 28 - P.H.A. Fellowships | 16,464 | - | - | - | - | - |
| 31 - Rehabilitation Center | - | - | - | - | - | 11,276 |
| 33 - Training Course for Laboratory Technicians | 15,936 | - | - | - | - | - |
| 35 - Sao Paulo, School of Public Health | - | - | - | - | 14,622 | - |
| 37 - Dental Health Education | 2,585 | - | - | 3/ 34 | - | - |
| 39 - Public Health Services (Mato Grosso) | 5,398 | - | - | - | - | - |
| 41 - Malaria Eradication (Sao Paulo) | - | 56,119 | - | - | - | - |
| 42 - Rabies Control | - | - | - | - | 6,496 | - |
| 48 - Leprosy Control | - | - | - | - | 6,923 | - |
| 50 - Seminar on Pollution of Sources of Water Supplies | 5,805 | - | - | - | - | - |
| 51 - Yellow Fever Laboratory | 6,065 | - | - | - | - | - |
| BRITISH GUIANA | | | | | | |
| 5 - Malaria Eradication | - | 6,880 | - | - | - | - |
| BRITISH GUIANA AND WEST INDIES | | | | | | |
| 1 - Aedes Aegypti Eradication | - | - | - | - | - | 33,460 |
| 3 - Public Health Nursing | - | - | - | - | - | 11,400 |
| 4 - P.H.A. Fellowships | 24,463 | - | - | - | - | - |
| 5 - P.H.A. Fellowships | - | - | - | - | 13,193 | - |
| 18 - Promotion of Community Water Supplies | - | - | 4,657 | - | - | - |
| BRITISH HONDURAS | | | | | | |
| 1 - Malaria Eradication | - | 30,504 | - | - | - | - |
| 5 - Public Health Services | - | - | - | - | 5,884 | - |
| CANADA | | | | | | |
| 1 - P.H.A. Fellowships | - | - | - | - | 10,939 | - |
| CHILE | | | | | | |
| 18 - Public Health Administration | - | - | - | - | - | 10,737 |
| 19 - Food and Drug Control | - | - | - | - | - | 3,923 |
| 20 - Midwifery Education | - | - | - | - | 20,183 | - |
| 21 - Rehabilitation Center | 667 | - | - | - | - | - |
| 24 - Malaria Eradication | - | 750 | - | - | - | - |
| 25 - P.H.A. Fellowships | - | - | - | - | 1,816 | - |
| 26 - P.H.A. Fellowships | 5,275 | - | - | - | - | - |
| 29 - Advanced Nursing Education | - | - | - | - | 6,021 | - |
| 31 - School of Public Health | - | - | - | - | 7,650 | - |
| 36 - Aedes Aegypti Eradication | 11,048 | - | - | - | - | - |
| 40 - Promotion of Community Water Supplies | - | - | 2,554 | - | - | - |
| 41 - Nursing Survey | - | - | - | - | 6,165 | - |
| 48 - Emergency Health Services | - | - | - | - | - | 9,419 |
| COLOMBIA | | | | | | |
| 4 - Public Health Services | - | - | - | - | - | 95,693 |
| 5 - Malaria Eradication | - | 161,691 | - | - | - | - |
| 15 - Tuberculosis Control | 469 | - | - | - | - | - |
| 17 - Smallpox Eradication | 16,041 | - | - | - | - | - |
| 18 - P.H.A. Fellowships | - | - | - | - | 9,120 | - |
| 19 - Leprosy Control | - | - | - | - | - | 10,487 |
| 21 - P.H.A. Fellowships | 11,613 | - | - | - | - | - |
| 24 - School of Public Health | - | - | - | - | 11,603 | - |
| 25 - Promotion of Community Water Supplies | - | - | 8,864 | - | - | - |
| 52 - Yellow Fever Carlos Finlay Institute | 31,600 | - | - | - | - | - |

| | PAHO | PAHO SMF | PAHO CWSF | PAHO OTHER | WHO | WHO/TA |
|--|--------|-------------|--------------|---------------|--------|--------|
| COSTA RICA | | | | | | |
| 2 - Malaria Eradication | - | 37,316 | - | - | - | - |
| 14 - Expansion of Local P. H. Services | 9,032 | - | - | - | - | - |
| 16 - P.H.A. Fellowships | - | - | - | - | - | 5,832 |
| 18 - Advanced Nursing Education | 3,177 | - | - | - | - | - |
| 22 - Promotion of Community Water Supplies | - | - | 971 | - | - | - |
| CUBA | | | | | | |
| 1 - Aedes Aegypti Eradication | 77,959 | - | - | - | - | - |
| 3 - Public Health Services | 6,014 | - | - | - | - | 31,558 |
| 4 - Nursing Education | - | - | - | - | 1,741 | - |
| 5 - Malaria Eradication | - | 25,749 | - | - | - | - |
| 6 - P.H.A. Fellowships | 12,992 | - | - | - | - | - |
| 7 - P.H.A. Fellowships | - | - | - | - | 12,725 | - |
| 10 - Promotion of Community Water Supplies | - | - | 13,756 | - | - | - |
| 11 - Fellowships Sponsored by Government of Cuba | - | - | - | 2/ 4,208 | - | - |
| DOMINICAN REPUBLIC | | | | | | |
| 2 - Malaria Eradication | - | 60,897 | - | - | - | - |
| 3 - Nursing Education | - | - | - | - | 7,639 | - |
| 4 - Public Health Services | 38,156 | - | - | - | - | - |
| 8 - Aedes Aegypti Eradication | 1,069 | - | - | - | - | 25,807 |
| 9 - P.H.A. Fellowships | - | - | - | - | 1,310 | - |
| 52 - Venereal Disease Control | 33,658 | - | - | - | - | - |
| EGUADOR | | | | | | |
| 4 - Public Health Services | - | - | - | - | 30,217 | - |
| 14 - Malaria Eradication | - | 62,381 | - | - | - | 17,559 |
| 16 - Nursing Education | - | - | - | - | 18,190 | - |
| 18 - Leprosy Control | 2,499 | - | - | - | - | - |
| 20 - Smallpox Eradication | 16,259 | - | - | - | - | - |
| 53 - National Institute of Nutrition | - | - | - | 4/ 4,529 | - | 14,444 |
| EL SALVADOR | | | | | | |
| 2 - Malaria Eradication | - | 48,647 | - | - | - | - |
| 5 - Health Demonstration Area | - | - | - | - | - | 29,180 |
| 9 - P.H.A. Fellowships | 1,885 | - | - | - | - | - |
| 10 - Planning and Organization of Hospital Services | 7,575 | - | - | - | - | - |
| FRENCH ANTILLES AND GUIANA | | | | | | |
| 2 - Aedes Aegypti Eradication | - | - | - | - | - | 9,328 |
| 3 - P.H.A. Fellowships | 1,269 | - | - | - | - | - |
| 5 - P.H.A. Fellowships | - | - | - | - | 1,228 | - |
| GUATEMALA | | | | | | |
| 1 - Malaria Eradication | - | 73,305 | - | - | - | - |
| 6 - Nursing Education | 16,105 | - | - | - | - | 10,188 |
| 7 - P.H.A. Fellowships | - | - | - | - | - | 2,881 |
| 8 - Public Health Services | - | - | - | - | 54,069 | - |
| 11 - Tuberculosis Control | - | - | - | - | - | 7,883 |
| 12 - P.H.A. Fellowships | 5,321 | - | - | - | - | - |

| | PAHO | PAHO SMF | PAHO CWSF | PAHO OTHER | WHO | WHO/TA |
|---|--------|-------------|--------------|---------------|--------|--------|
| HAITI | | | | | | |
| 1 - Yaws Eradication | - | - | - | - | 24,896 | - |
| 4 - Malaria Eradication | - | 35,366 | - | - | - | - |
| 9 - Public Health Laboratory | 9,214 | - | - | - | - | - |
| 12 - P.H.A. Fellowships | 11,751 | - | - | - | - | - |
| 15 - P.H.A. Fellowships | - | - | - | - | 13,580 | - |
| 16 - Public Health Services | - | - | - | - | - | 14,278 |
| 19 - Medical Education | 10,821 | - | - | - | - | - |
| 22 - Promotion of Community Water Supplies | - | - | 1,424 | - | - | - |
| HONDURAS | | | | | | |
| 1 - Malaria Eradication | - | 53,636 | - | - | - | - |
| 4 - Public Health Services | - | - | - | - | - | 60,214 |
| 6 - P.H.A. Fellowships | 10,917 | - | - | - | - | - |
| 8 - Medical Education | 902 | - | - | - | - | - |
| 9 - Promotion of Community Water Supplies | - | - | 694 | - | - | - |
| JAMAICA | | | | | | |
| 2 - Malaria Eradication | - | 75,038 | - | - | - | - |
| MEXICO | | | | | | |
| 14 - Nursing Education | 10,001 | - | - | - | - | - |
| 15 - State Health Services | 14,178 | - | - | - | - | - |
| 18 - P. H. A. Fellowships | - | - | - | - | 1,451 | - |
| 22 - Public Health Services (Guanajuato) | - | - | - | - | 50,479 | - |
| 23 - National Institute of Nutrition | - | - | - | - | - | 5,577 |
| 25 - P.H.A. Fellowships | 6,443 | - | - | - | - | - |
| 26 - Public Health Laboratory | 4,445 | - | - | - | - | - |
| 29 - Leprosy Control | - | - | - | - | 3,656 | - |
| 30 - School of Public Health | - | - | - | - | 5,587 | - |
| 32 - Medical Education | - | - | - | - | 5,847 | - |
| 35 - Environmental Sanitation Training | - | - | - | - | 1,024 | - |
| 38 - Tuberculosis Control | - | - | - | - | 5,119 | - |
| 39 - Promotion of Community Water Supplies | - | - | 2,238 | - | - | - |
| 40 - Mental Health | 946 | - | - | - | - | - |
| 53 - Malaria Eradication | - | 43,186 | - | - | - | 51,278 |
| NICARAGUA | | | | | | |
| 1 - Malaria Eradication | - | 51,679 | - | - | - | - |
| 5 - Nursing Education | - | - | - | - | 30,381 | - |
| 7 - P.H.A. Fellowship | 6,116 | - | - | - | - | - |
| PANAMA | | | | | | |
| 1 - Public Health Services | - | - | - | - | - | 43,384 |
| 2 - Malaria Eradication | - | 54,437 | - | - | - | - |
| 8 - P.H.A. Fellowships | 5,745 | - | - | - | - | - |
| 9 - Promotion of Community Water Supplies | - | - | 646 | - | - | - |
| PARAGUAY | | | | | | |
| 1 - Malaria Eradication | - | 49,666 | - | - | - | - |
| 9 - Leprosy Control | - | - | - | - | 11,149 | - |
| 10 - Public Health Services | 12,328 | - | - | - | - | 68,685 |
| 12 - P.H.A. Fellowships | - | - | - | - | 19,935 | - |
| 13 - P.H.A. Fellowships | 12,653 | - | - | - | - | - |

| | PAHO | PAHO SMF | PAHO CWSF | PAHO OTHER | WHO | WHO/TA |
|--|--------|-------------|--------------|---------------|--------|--------|
| PERU | | | | | | |
| 5 - Malaria Eradication | - | 68,837 | - | - | - | 23,403 |
| 15 - Advanced Nursing Education | - | - | - | - | 20,479 | - |
| 21 - P.H.A. Fellowships | - | - | - | - | 20,435 | - |
| 22 - Public Health Services | - | - | - | - | - | 39,734 |
| 23 - Joint Field Mission on Indigenous Population | - | - | - | - | - | 1,279 |
| 24 - Leprosy Control | - | - | - | - | 3,040 | - |
| 25 - P.H.A. Fellowships | 21,536 | - | - | - | - | - |
| 29 - Tuberculosis Control | - | - | - | - | 10,641 | - |
| 30 - Promotion of Community Water Supplies | - | - | 1,350 | - | - | - |
| 31 - Medical Education | 1,308 | - | - | - | - | - |
| 32 - Infantile Diarrhea and Malnutrition | - | - | - | 5/ 29,968 | - | - |
| SURINAM | | | | | | |
| 1 - Malaria Eradication | - | 36,904 | - | - | - | - |
| SURINAM AND NETHERLAND ANTILLES | | | | | | |
| 1 - Aedes Aegypti Eradication | 12,085 | - | - | - | - | 7,313 |
| TRINIDAD | | | | | | |
| 3 - Malaria Eradication | - | 3,972 | - | - | - | - |
| 6 - Public Health Legislation | - | - | - | - | 2,593 | - |
| URUGUAY | | | | | | |
| 5 - Public Health Services | - | - | - | - | - | 47,647 |
| 8 - P.H.A. Fellowships | - | - | - | - | 3,671 | - |
| 10 - P.H.A. Fellowships | 8,334 | - | - | - | - | - |
| 13 - Training of Public Health Personnel | 2,385 | - | - | - | - | - |
| 15 - Waterworks Operators School | - | - | - | - | 3,710 | - |
| 18 - Promotion of Community Water Supplies | - | - | 1,696 | - | - | - |
| UNITED STATES | | | | | | |
| 7 - P.H.A. Fellowships | - | - | - | - | 9,237 | - |
| 10 - Consultants in Specialized Fields of Public Health | - | - | - | - | 15,963 | - |
| 11 - P.H.A. Fellowships | 9,984 | - | - | - | - | - |
| VENEZUELA | | | | | | |
| 7 - Malaria Eradication | - | 643 | - | - | - | - |
| 9 - P.H.A. Fellowships | 6,042 | - | - | - | - | - |
| 10 - P.H.A. Fellowships | - | - | - | - | 5,660 | - |
| 11 - Plague Investigation | 2,489 | - | - | - | - | - |
| 13 - Yaws Eradication and Venereal Diseases Control | 3,692 | - | - | - | - | - |
| 14 - Nursing Education | - | - | - | - | - | 15,848 |
| 16 - Aedes Aegypti Eradication | 78,707 | - | - | - | - | - |
| 17 - Medical Education | 3,890 | - | - | - | - | - |
| 19 - School of Public Health | - | - | - | - | 1,238 | - |
| 24 - Public Health Services | 7,128 | - | - | - | - | - |
| 27 - Promotion of Community Water Supplies | - | - | 2,369 | - | - | - |
| 31 - Stream Pollution | 256 | - | - | - | - | - |
| WEST INDIES FEDERATION | | | | | | |
| 12 - Nursing Education | 4,520 | - | - | - | - | - |
| WINDWARD ISLANDS | | | | | | |
| 2 - Malaria Eradication | - | 23,003 | - | - | - | - |

| | PAHO | PAHO SMF | PAHO CWSF | PAHO OTHER | WHO | WHO/TA |
|---|--------|-------------|--------------|---------------|--------|--------|
| INTER-COUNTRY AND INTER-ZONE PROJECTS | | | | | | |
| AMRO: | | | | | | |
| 7 - Aedes Aegypti Eradication (Central America and Panama) | - | - | - | - | 8,858 | - |
| 8 - Aedes Aegypti Eradication (Caribbean) | - | - | - | - | - | 24,040 |
| 9.3 - Seminar on Mental Health (Alcoholism) | - | - | - | - | 17,739 | - |
| 10 - Program for Biostatistics Education | - | - | - | - | - | 33,371 |
| 16 - Assistance to School of Public Health | - | - | - | - | 1,823 | - |
| 18 - Medical Education | - | - | - | - | 19,787 | - |
| 28 - Advanced Nursing Education | - | - | - | - | 24,076 | - |
| 35 - Fellowships (Unspecified) | 56,386 | - | - | - | - | - |
| 45 - Laboratory Services | - | - | - | - | 7,490 | - |
| 46.6 - Seminar on Nursing Education | - | - | - | - | 13,506 | - |
| 47 - Yaws Eradication and Syphilis Control (Caribbean) | 1,274 | - | - | - | - | 16,319 |
| 54 - Collaboration with INCAP | 52,195 | - | - | 6/ 471,133 | - | - |
| 60 - Smallpox Eradication | 619 | - | - | 7/ 158 | 806 | - |
| 61 - Rabies Control | - | - | - | - | - | - |
| 72 - Dental Health | 43,188 | - | - | - | - | - |
| 74 - Plague Investigation | 1,907 | - | - | - | - | - |
| 76 - Vaccine Testing | - | - | - | - | 4,725 | - |
| 77 - Pan American Foot and Mouth Disease Center | - | - | - | 8/ 378,195 | - | - |
| 81 - Pan American Zoonoses Center | 34,693 | - | - | 9/ 59,850 | - | 31,037 |
| 85 - Latin American Center for Classification of Diseases | - | - | - | - | 20,802 | - |
| 86 - Health Statistics (Zone III) | - | - | - | - | 16,842 | - |
| 88 - Aedes Aegypti Eradication | 5,595 | - | - | - | - | - |
| 90 - Malaria Technical Advisory Services (Regional) | - | 118,381 | - | - | - | - |
| 92 - Poliomyelitis | 15,019 | - | - | - | - | - |
| 93 - Health Education (Zone II) | - | - | - | - | 17,670 | - |
| 94 - Diarrheal Diseases in Childhood | 22,155 | - | - | - | - | - |
| 95 - Environmental Sanitation (Caribbean) | 11,170 | - | - | - | - | 23,141 |
| 100 - Training Course on Nursing Supervision and Administration | - | - | - | - | 18,377 | - |
| 108 - Sanitation of Travel Centers | 1,271 | - | - | - | - | - |
| 110 - Tuberculosis Prevention | - | - | - | - | 228 | - |
| 112 - Community Development Training Center | - | - | - | - | 12,246 | - |
| 114 - Training Center for Malaria Eradication (Mexico) | - | 16,549 | - | - | - | - |
| 117 - Malaria Technical Advisory Services (Zone I) | - | 87,947 | - | - | - | - |
| 118 - Malaria Technical Advisory Services (Zone III) | - | 114,338 | - | - | - | - |
| 119 - Malaria Technical Advisory Services (Zone IV) | - | 57,915 | - | - | - | - |
| 121 - Malaria Eradication Evaluation Teams | - | 23,488 | - | - | - | - |
| 122 - Research and Development of Insecticide Application Equipment | - | 2,990 | - | - | - | - |

| | PAHO | PAHO SMF | PAHO CWSF | PAHO OTHER | WHO | WHO/TA |
|---|--------|-------------|--------------|-------------------|--------|--------|
| AMRO: | | | | | | |
| 134 - Training Center for Malaria Eradication (Kingston, Jamaica) | - | 61,063 | - | - | - | - |
| 135 - Malaria Eradication Trainees | - | 36,465 | - | - | - | - |
| 137 - Training Center for Malaria Eradication (Sao Paulo) | - | 7,222 | - | - | - | - |
| 139 - Malaria Technical Advisory Services (Zones V and VI) | - | 14,545 | - | - | - | - |
| 141 - Health Education (Zone III) | - | - | - | - | 8,221 | - |
| 142 - Health Aspects of Radiation | 1,612 | - | - | - | - | - |
| 143 - Health Statistics (Zone IV) | - | - | - | - | 8,180 | - |
| 144 - Health Statistics (Zone II) | - | - | - | - | 7 | - |
| 148 - Laboratory for Production of Biologicals (Zone III) | 7,699 | - | - | - | - | - |
| 150 - Food and Drug Services | 315 | - | - | - | - | - |
| 151 - Seminar on Teaching of Sanitary Engineering in Schools of Engineering | - | - | - | - | 3,216 | - |
| 155 - Schistosomiasis Control | 2,019 | - | - | - | - | - |
| 157 - Health Statistics (Zone I) | 12,609 | - | - | - | - | - |
| 159 - Health Statistics (Zone VI) | 10,774 | - | - | - | - | - |
| 163 - Epidemiology (Zone VI) | 7,314 | - | - | - | - | - |
| 165 - Nutrition Advisory Service (Regional) | 45,674 | - | - | - | - | - |
| 178 - Veterinary Public Health (Zone II) | 18,656 | - | - | - | - | - |
| 179 - Veterinary Public Health (Zone IV) | 16,959 | - | - | - | - | - |
| 181 - Live Poliovirus Vaccine Studies | - | - | - | <u>10/</u> 49,692 | - | - |
| 187 - Promotion of Community Water Supplies | 1,891 | - | - | - | - | - |
| 188 - Veterinary Public Health (Zone III) | - | - | - | - | 15,916 | - |
| 189 - Veterinary Public Health (Zone V) | - | - | - | - | 12,945 | - |
| 196 - Insecticide Testing Teams | - | 50,386 | - | - | - | - |
| 197 - Research on the Resistance of Anophelines to insecticides | - | 4,095 | - | - | - | - |
| 198 - Administrative Methods and Practices in Public Health | 9,888 | - | - | - | - | - |
| 199 - Anopheline Susceptibility Testing | - | 16 | - | - | - | - |
| 200 - Symposium on Live Poliovirus Vaccines | - | - | - | <u>11/</u> 66,901 | - | - |
| 202 - Leprosy Control (Zone III) | 14,150 | - | - | - | - | - |
| 204 - Environmental Sanitation Training (Zone I) | - | - | - | - | 3,803 | - |
| 205 - Environmental Sanitation Training (Zone II) | - | - | - | - | 9,726 | - |
| 206 - Environmental Sanitation Training (Zone III) | - | - | - | - | 2,406 | - |
| 207 - Environmental Sanitation Training (Zone IV) | - | - | - | - | 42,729 | - |
| 208 - Environmental Sanitation Training (Zone V) | - | - | - | - | 3,505 | - |
| 209 - Environmental Sanitation Training (Zone VI) | - | - | - | - | 21,769 | - |
| 215 - Study Group on Chaga's Disease | - | - | - | - | 12,362 | - |

REPORT OF THE EXTERNAL AUDITOR

Washington, D. C.
7 April 1961

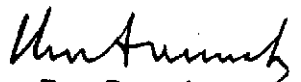
Sir:

I have the honour to transmit the financial statements of the Pan American Health Organization in respect of the year 1 January to 31 December 1960, which were submitted by the Director, Pan American Sanitary Bureau.

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

I have the honour to be, Sir,

Your obedient servant,


Uno Brunskog
External Auditor

The Chairman of the
Directing Council of the
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 1960

Introduction

1. The audit of the accounts of the Pan American Health Organization for the financial year 1960 has been carried out in accordance with the terms of my appointment as the External Auditor and Article XII of the Financial Regulations of the Organization.

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

2. I have certified the correctness of the following financial statements relating to the Pan American Health Organization which have been transmitted to me by the Director:

Statement of Appropriations, Obligations and Balances for the year 1960 (Exhibit I);

Statement of Income and Expenditure for the 1960 Budget (Exhibit II);

Statement of Assets and Liabilities as at 31 December 1960 (Exhibit III);

Consolidated Statement of Income and Expenditure for the financial year 1960 and Status of Funds as at 31 December 1960 (Exhibit IV);

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

Statement of Appropriations, Obligations and Balances for the year 1960 (Exhibit V);

Statement of Income and Expenditure for the 1960 Budget (Exhibit VI);

Statement of Assets and Liabilities as at 31 December 1960 (Exhibit VII);

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

Statement of Income and Expenditure for the year ended 31 December 1960 (Exhibit VIII);

Statements of Assets and Liabilities as at 31 December 1960 (Exhibit IX).

Budgetary Expenditure

3. Against the total appropriated budget of \$4,100,000 an amount of \$3,679,395 has been expended, leaving an unobligated balance of \$420,605. In the year 1959, the corresponding unobligated figure was \$265,990.
4. The budgetary expenditures for 1960 compared with those of the two preceding years was as follows:

| | 1958 | | 1959 | | 1960 | |
|---|-----------|-----|-----------|-----|-----------|-----|
| | Thousands | | Thousands | | Thousands | |
| | \$ | % | \$ | % | \$ | % |
| Authorized Budget | 3,000 | - | 3,600 | - | 4,100 | - |
| <u>Obligations by Part</u> | | | | | | |
| I Pan American Health Organization | 201 | 7 | 170 | 5 | 202 | 5 |
| II Pan American Sanitary Bureau - Headquarters | 1,250 | 44 | 1,296 | 39 | 1,385 | 38 |
| III Pan American Sanitary Bureau - Field and Other Programs | 1,372 | 49 | 1,868 | 56 | 2,092 | 57 |
| | 2,823 | 100 | 3,334 | 100 | 3,679 | 100 |
| Percentage of authorized budget obligated | 97.10% | | 92.61% | | 89.73% | |

In previous years I have drawn attention to the trend of diminishing expenditure for Headquarters and the corresponding increase in the costs relating to field and other programs. This trend has continued, to a lesser degree, during 1960.

5. As can be seen from the table above, the total realization of the budget has dropped considerably; in 1957 the per cent of expenditure of the authorized budget was 98.54 per cent, in 1958 97.10 per cent, in 1959 92.61 per cent and in 1960 89.73 per cent.

The large reduction in the percentage of expenditure of the authorized budget which occurred in 1959 and 1960 is due to the fact that, because the financial position of the Organization was considered unsatisfactory, and in order to stabilize this position, the Director decided to reduce some of the activities which had been planned under the regular budget for 1959 and 1960. Thus, the economies in the budgetary expenditure amounted to \$265,990 in the year 1959 and \$420,605 in the year 1960, as mentioned above. I have no unfavorable observations to make concerning these revisions, on the contrary I believe they were advisable. However, I must point out that the Member States, in adopting the budget, approved the program which was thought necessary and that this program should be carried out. I emphasize the opinion that where a program must be reduced because of financial limitations which are directly caused by either late payment or non-payment of member government quotas, the Member States are in fact adversely affecting themselves. I refer to quota contributions in paragraphs 7 and 8 below.

Budgetary Income

6. Revenues during 1960, compared with those of 1959, were as follows:

| | <u>1959</u> | <u>1960</u> |
|---|--------------------|--------------------|
| Authorized budget | <u>\$3,600,000</u> | <u>\$4,100,000</u> |
| Contributions collected from Member States relating to: | | |
| the current year | \$2,848,857 | \$3,052,661 |
| previous years | 571,339 | 433,186 |
| Contributions collected on behalf of the territories of France, the Netherlands and the United Kingdom relating to: | | |
| the current year | 31,446 | 39,885 |
| previous years | 10,533 | 4,212 |
| 3% Procurement charges | 23,663 | 9,315 |
| Interest earned | 38,588 | 80,107 |
| Sale of equipment | 5,407 | 9,239 |
| Sale of publications | 946 | 5,217 |
| Gain on currency exchange | 220 | 2,175 |
| Miscellaneous | 10,184 | 5,248 |
| | <hr/> | <hr/> |
| Total budgetary income | \$3,541,183 | \$3,641,245 |
| Percentage of the authorized budget | 98.37% | 88.81% |

Collections against budgeted income for 1960 are far from encouraging, and the deficiency relates entirely to non-collected quota contributions. The Miscellaneous Income, estimated at an amount of \$60,115, was \$111,301, giving a surplus of \$51,186. The collection of arrears of quotas amounted to \$433,186.

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

| Year | Contributions | | Percentage of assessed contributions |
|------|---------------|----------------------------|--------------------------------------|
| | Assessed | Collected for current year | |
| 1960 | \$4,000,000 | \$3,052,661 | 76.32 |
| 1959 | 3,500,000 | 2,848,857 | 81.40 |
| 1958 | 2,900,000 | 2,269,380 | 78.25 |
| 1957 | 2,300,000 | 2,034,801 | 88.47 |
| 1956 | 2,100,000 | 1,734,499 | 82.60 |

The collection of contributions in 1960 shows the lowest percentage during the last ten years i.e. since the budget reached the level of two million dollars.

An analysis of the collected contributions during the last ten years shows the following average percentage:

| | |
|-------------------------------|-------|
| The 5 year period 1951 - 1955 | 86.8% |
| The 5 year period 1956 - 1960 | 80.7% |
| The 3 year period 1958 - 1960 | 78.6% |

The trend is obvious and cannot continue without seriously affecting the activities of the Organization.

8. The poor collection of contributions during 1960 has of course increased the uncollected arrears of contributions carried forward to 1961, as can be seen from the following table:

| | <u>1957</u> | <u>1958</u> | <u>1959</u> | <u>1960</u> |
|--|-------------|-------------|-------------|-------------|
| Unpaid balance of arrears of contributions as at 1 January | \$565,573 | \$476,275 | \$864,728 | \$944,532 |
| Arrears collected during year | 354,497 | 242,167 | 571,339 | 433,186 |

| | <u>1957</u> | <u>1958</u> | <u>1959</u> | <u>1960</u> |
|---|------------------|------------------|------------------|--------------------|
| Balance of arrears from prior years | \$211,076 | \$234,108 | \$293,389 | \$511,346 |
| Add: Uncollected quotas for current year | 265,199 | 630,620 | 651,143 | 947,339 |
| Unpaid balance of contributions for current and prior years as at 31 December | <u>\$476,275</u> | <u>\$864,728</u> | <u>\$944,532</u> | <u>\$1,458,685</u> |

In three years the balance of uncollected contributions has increased about one million dollars.

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

| | |
|---------------------|--------------------------------------|
| Bolivia - 11 years: | an amount of \$93,569 |
| Panama - 3 years: | an amount of \$31,030 |
| Paraguay - 3 years: | an amount of \$28,700 |
| Uruguay - 5 years: | an amount of \$125,613 ^{1/} |

10. During 1960 the income from the 3% procurement charges decreased by \$14,348. The purchases on behalf of government administrations and public institutions decreased from 1959 to 1960 by \$478,271 as can be seen from the following table:

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

^{1/} At the time of issuing this report Uruguay had in 1961 paid arrears relating to the amounts owing for 1956, 1957, 1958, and 1959, totalling \$90,412.91.

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

11. The interest earned during 1960 amounted to \$80,107 an increase of \$41,519 over the 1959 figure. The reasons for the increase are:
 - i. The interest rate on investments was higher in 1960 than in 1959.
 - ii. The holdings in banks were maintained at the lowest possible level during 1960 and any monies considered surplus to immediate needs were placed in interest bearing investments.
 - iii. Prior to 1960 the various funds viz. regular budget, special malaria fund, etc., had separate investments. During 1960 a common investment account was maintained and the interest income was divided among the funds in accordance with the average monthly balances. The combination of funds made it possible to increase the total level of investment. In addition, this method of calculation assured a more equitable distribution of income from interest among the various funds, which resulted in an increase in the amount credited to PAHO Regular funds.

Cash Deficit

12. In 1960 there was a cash deficit (i.e. the difference between the obligations incurred in respect of the financial year 1960 and the budgetary income in cash) amounting to \$38,150. This amount has been covered by withdrawal from the Working Capital Fund. In 1959 there was a cash surplus of \$207,173 which was transferred to the Working Capital Fund.

Working Capital Fund

13. Resolution VII of the XI Meeting of the Directing Council indicated that the Working Capital Fund should gradually increase until the Fund reaches 60 per cent of the budget level and approved a policy of providing in future budgets an amount for this purpose. It can be foreseen that the budget will increase year by year in view of increasing demands from Member Governments for new and expanded programs. To carry out these programs it will be necessary to use fully the funds received. Unless there is an improvement in the percentage of quotas collected, the Organization will be faced with the alternative either of reducing program activities to stay within actual income, or of incurring deficits which will nullify the effect of the amounts assigned in the budget for increasing the Working Capital Fund.

14. At present the composition of assessed quota contributions has one contributor paying 66 per cent of the total contributions. For internal budgetary reasons this contributor is unable to pay its quota until July. It will be seen that if the Organization has an insufficient Working Capital Fund, it is placed in an untenable financial situation for a large part of the year. This must necessarily lead to delays and postponements in the program as outlined in the budget and makes long range program planning very difficult.

Accounts Receivable from Governments

15. Under the heading Accounts Receivable there are two parts: 1) claims for procurements provided to governments, institutions and individuals amounting to \$13,930, and 2) claim on the Government of Chile for purchases of equipment, etc. For the XIV Conference in an amount of \$13,113.

Most of these amounts have been outstanding for several years, and in spite of numerous approaches by the Organization, they are still unliquidated. In several previous audit reports I have drawn attention to this matter. I recommend that the Governing Bodies consider these accounts and take appropriate action.

Losses

16. The following items of inventory at Headquarters are presumed to have been stolen during 1960. These losses were discovered at the time of the reconciliation of physical inventory with the inventory records in December 1960, and it is understood that a claim will be made against the insurance company in 1961.

Missing Items

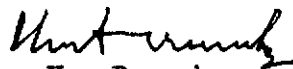
| | |
|-----------------------------|----------|
| Three Royal Typewriters | |
| cost price | \$560.35 |
| A Recorder Dictaphone | |
| cost price | \$386.90 |
| A Waxing Machine (electric) | |
| cost price | \$250.00 |

All of the foregoing equipment was at least 5 years old.

* * * * *

17. Summarizing my impressions from the audit for 1960 I wish to make the following comments:
1. The financial position of the Organization is bad and must be stabilized by better collections of quota contributions and arrears;

- ii. Work dealing with administrative matters is carried out properly; it is expected that the small weaknesses I have found in inventory control of equipment maintained in four different buildings will soon be overcome;
 - iii. The activities of the Organization have now been decentralized for some years. I understand that a review is at present being made, which, among other things, will attempt to determine whether recentralization or further decentralization of some administrative functions might result in monetary savings without loss of efficiency. I suggest that this study should be pressed to a conclusion as early as possible.
18. The audit was facilitated by the officers of the Organization, and I am pleased to state that the necessary help was given me in the most obliging manner, for which I express my appreciation.


Uno Brunskog
External Auditor

Washington, D. C.
7 April 1961