

OFFICIAL RECORDS
OF THE
WORLD HEALTH ORGANIZATION
No. 27



FINANCIAL REPORT
1 JANUARY - 31 DECEMBER 1949
AND
REPORT
OF THE EXTERNAL AUDITOR

WORLD HEALTH ORGANIZATION

Palais des Nations, Geneva

April 1950

ABBREVIATIONS

The following abbreviations are used in the *Official Records of the World Health Organization* :

ACC	—	Administrative Committee on Co-ordination
ECE	—	Economic Commission for Europe
FAO	—	Food and Agriculture Organization
IBE	—	International Bureau of Education
ICAO	—	International Civil Aviation Organization
ILO	—	International Labour Organization
IMCO	—	Intergovernmental Maritime Consultative Organization
IRO	—	International Refugee Organization
ITO	—	International Trade Organization
ITU	—	International Telecommunication Union
OIHP	—	Office International d'Hygiène Publique
PASB	—	Pan American Sanitary Bureau
PASO	—	Pan American Sanitary Organization
TAB	—	Technical Assistance Board
TAC	—	Technical Assistance Committee
UNESCO	—	United Nations Educational, Scientific and Cultural Organization
UNICEF	—	United Nations International Children's Emergency Fund
UNRPR	—	United Nations Relief for Palestine Refugees
UNRRA	—	United Nations Relief and Rehabilitation Administration
WFUNA	—	World Federation of United Nations Associations

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LETTER OF TRANSMITTAL

Geneva, 31 March 1950

Sir,

I have the honour to transmit the financial statements of the World Health Organization which were submitted by the Director-General with respect to the financial year 1 January to 31 December 1949. These statements have been examined by me, together with the records of the Organization, pursuant to the resolution adopted by the First World Health Assembly containing the scope of the Audit, and are hereby certified.

In accordance with the resolution of the First World Health Assembly, I have the honour to present my report with respect to the above referred financial period.

I have the honour to be, etc.,

(Signed) UNO BRUNSKOG,
External Auditor.

The President of the
THIRD WORLD HEALTH ASSEMBLY.

**REPORT OF THE EXTERNAL AUDITOR ON THE AUDIT
OF THE ACCOUNTS OF THE WORLD HEALTH ORGANIZATION
FOR THE FINANCIAL YEAR 1949**

1. Pursuant to my letter of appointment as the External Auditor in accordance with Regulation 32¹ of the Provisional Financial Regulations of the World Health Organization, I have examined the accounts of the Organization for the financial year 1949, with due regard to the provisions concerning the scope of the audit as contained in the resolution adopted by the Second World Health Assembly,² and I have the honour to submit the following report, together with the accounts submitted to me by the Director-General.

2. Audit certificates have been issued, subject to the observations in this report, to the following Statements of the World Health Organization :

- (a) Statement of Assets and Liabilities as at 31 December 1949 ;³
- (b) Statement of Appropriations, Obligations and Balances for the year 1949 ;⁴
- (c) Statement of Income and Expenditure for the year 1949.⁵

3. Appropriations for the year amounted to US\$5,000,000. In addition to this amount, the Organization had at its disposition \$1,037,420, representing unexpended balances of the 1948 Field Services Budget. The total appropriations at the disposal of the Organization thus amounted to \$6,037,420. As the recorded obligations incurred amounted to \$4,277,518 the unobligated balances were \$1,759,902. Of this last amount, \$1,156,646 have been transferred to the 1950 Budget in accordance with the appropriation resolution, paragraph IV, for the financial year 1949,⁶ while \$603,256, representing excess of appropriations over expenditure, have been transferred to a suspense account to be surrendered and made available in accordance with Regulation 16 of the Provisional Financial Regulations for the purpose shown in Schedule F.⁷ I should like to point out that this amount has been made available in cash by withdrawal from the working capital fund. In this respect see paragraph 12.

4. As will be seen from Exhibit II, the unliquidated obligations in respect of 1949 amount to \$566,481 or 13% of the total amount of obligations incurred. Unliquidated obligations based on estimates always show some uncertainty. It is recognized that this situation is due in part to the way in which the Organization developed during 1949, with its gradual expansion during each month of the year. It can therefore be expected that the relatively high percentage of unliquidated obligations in 1949 will decrease in the future.

5. The unliquidated obligations in respect of 1948 have been made up as follows :

	US\$	US\$
Balance as at 1 January 1949		996,902
Obligations liquidated in 1949	86,710	
Over-commitments, transferred to miscellaneous income	9,502	
		96,212
Balance as at 31 December 1949		900,690

Of the outstanding balance, \$900,000 represents the balance of loans from United Nations to the Interim Commission, of which \$801,500 has been repaid in 1950 (see paragraph 10).

¹ *Off. Rec. World Hlth Org.* **13**, 356

² *Off. Rec. World Hlth Org.* **21**, 33

³ Exhibit I, p. 14

⁴ Exhibit II, p. 16

⁵ Exhibit III, p. 17

⁶ *Off. Rec. World Hlth Org.* **13**, 319

⁷ See p. 30

6. The estimated tax reimbursements as at 31 December 1948, to cover the periods July to December 1946, all of 1947 and 1948, were calculated at \$122,220, which amount was carried over to 1949 as an outstanding liability. During 1949, \$16,624 of this amount have been liquidated, leaving a balance at the end of 1949 of \$105,596. Tax reimbursement relevant to 1949 has been calculated at \$38,132 and is shown in Exhibits I and II as unliquidated obligations. Taking into consideration the amount paid in 1949 relative to estimates for 1948 and prior years, there will probably be a saving in the estimated tax reimbursements for 1948 and previous years, which will be transferred to miscellaneous income at the time the saving becomes evident.

7. The revaluation of certain currencies in 1949 resulted in a net loss of \$9,895 for the Organization, charged to Appropriation Section 2 of Part II of the budget. This loss was principally due to the revaluation of the Egyptian pound, the Straits dollar and the Danish kroner.

8. In accordance with the 1949 Appropriation Resolution, there are carried forward for use in 1950 the unused balances of allotments made to States for fellowships and medical literature, amounting to \$1,156,646. Fellowship awards issued and orders for medical literature placed in 1949, amounting to approximately \$560,000, leave an amount of about \$597,000 available for new fellowship awards and new orders for medical literature in 1950.

9. In the balance sheet (Exhibit I) the excess of expenditure over income, in respect of the 1948 and 1949 budgets, is shown as follows :

	US\$
1948 Budget	423,043.04
1949 Budget	<u>1,306,397.50</u>
Total	<u>1,729,440.54</u>

In order to facilitate a clear understanding of the manner in which the above total of \$1,729,440.54 is arrived at, following decisions taken by the First and Second World Health Assemblies, a simplified summary of income and expenditure, from the inception of the World Health Organization up to 31 December 1949, is presented below :

INCOME

	US\$	US\$
Transfer from the Interim Commission . . .		1,546,758.44
Contributions collected :		
in 1948	1,791,151.00	
in 1949	<u>3,675,602.50</u>	5,466,753.50
Arrears of contributions for 1948 collected in 1949		<u>583,270.63</u>
Total		<u>7,596,782.57</u>

EXPENDITURE

Obligations incurred :		
in 1948	2,792,873.95	
in 1949	<u>4,277,518.36</u>	7,070,392.31
Transfer to Working Capital Fund :		
Unobligated balance of appropriations of 1948 budget	866,463.58	
Less :		
Arrears of contributions in respect of the above amount not collected as at 1 January 1949	<u>375,261.33</u>	<u>491,202.25</u>
<i>Carried forward</i>		<u>7,561,594.56</u>

	US \$	US \$
<i>Brought forward</i>		7,561,594.56
Balances transferred :		
Balances transferred to the 1950 budget under 1949 appropriation resolution, paragraph IV	1,156,646.08	
Excess of appropriations over expenditure in the 1949 budget transferred to suspense account (see paragraph 3)	603,256.47	
Balance of credits to Member States, not yet applied (see Schedule A) . .	<u>4,726.00</u>	1,764,628.55
		<u>9,326,223.11</u>
<i>Excess of expenditure over income 1948 and 1949</i>		<u>1,729,440.54</u>

It should be noted that, in accordance with the stipulations of the Provisional Financial Regulations, miscellaneous income shall not be considered as available to meet budgetary expenditures of the year during which it has been received.

10. As shown in the balance sheet, the amount outstanding of the loan from United Nations was :

	US \$
For the Interim Commission	900,000
For the World Health Organization . . .	400,000
	<u>1,300,000</u>

In January and February 1950 payments were effected amounting to \$1,201,500, leaving an unpaid balance as at 31 March 1950 of \$98,500 of the Interim Commission loan.

11. It should be mentioned that the investments included in the balance sheet are shown at cost price. From Schedule C it will be seen that the market value as at 31 December 1949 represents an increase of \$3,165 in comparison with the cost price.

12. The working capital fund, as shown in Schedule D, has been re-established to conform to the decision of the Second World Health Assembly.⁸ It has consequently been divided into three different sub-funds : the general fund, the Singapore fund, representing the working capital fund for the Epidemiological Intelligence Station, and the special fund established for the assessments of States, not Members of the Organization, for the repayment of the United Nations loan to the Interim Commission. Most of the general fund, amounting to \$2,564,878, is composed of arrears of advances to the fund, budgetary deficits and unobligated balances of 1949 appropriations (see paragraph 3), leaving a cash balance of \$381,381. Should the Third Health Assembly approve the recommendation of the Executive Board at its fifth session,⁹ that the unobligated balance of 1949 appropriations of \$603,256 shall not be surrendered for application against the 1951 budget, then this sum may be considered as an addition to the cash balance in the working capital fund. This will further be affected, however, by whatever decision the Health Assembly takes with regard to the building fund. In accordance with the resolution of the Second World Health Assembly, an amount of \$3,398 was taken from the general fund and used to establish the special fund in respect of amounts due by non-Member States in connexion with the refund of the United Nations loan to the Interim Commission. An amount of \$1,045 has been recovered by the general fund in respect of three of those States who have since become Members, leaving a balance in the special fund of \$2,352.

13. Regulation 15 of the Provisional Financial Regulations stipulates that the World Health Assembly shall determine the amount of the working capital fund. This provision seems to have been interpreted in the sense that the World Health Assembly shall determine each year the amount of the working capital fund for the following year.

⁸ *Off. Rec. World Hlth Org.* 21, 36

⁹ *Off. Rec. World Hlth Org.* 25, 21

As a general rule, this provision can also be found in the financial regulations of the majority of the international organizations. I have, however, been able to ascertain that the application of this provision, in certain cases, has caused difficulties in the accounts of Member States, and in this connexion I should like to make the following observations.

The Second World Health Assembly established the amount of the working capital fund at \$4,000,000.¹⁰ In cases of admission of new Members, and their consequent assessment for the working capital fund, adjustments may have to be made in the shares of individual Member States in the working capital fund, owing to the fact that the amount of the fund is limited to \$4,000,000. This would involve the following: the World Health Organization has to undertake all the necessary adjustments which, in several cases, may amount to only a few dollars. The Organization has to show in a comprehensive manner in the schedules of its accounts all the transactions made in this respect, a matter which complicates the presentation of the tables forming part of the audited accounts. More important, however, is the fact that the contributions to the World Health Organization are shown in the national budgets of States Members under ordinary expenditure, whereas the advances to the working capital fund are, in some cases, shown as an asset, in view of the fact that these payments are dealt with as advances to the World Health Organization. When, because of the admission of new Members, the shares of the Member States in the working capital fund are reduced, this involves crediting these Member States with amounts equivalent to the respective reductions of their shares. Advice regarding the changes which have taken place are sent by the Organization, together with the notice of contributions payable to the World Health Organization budget, to the Ministry of Health and/or the Ministry of Foreign Affairs of the Member State concerned. The competent ministry then takes the necessary action in order to have the requisite amount, generally the net amount, included in the national budget. Unless the Ministry of Finance, or the relevant competent Administration of the Member State, receives notification of the reduction in the amount of the claim, the accounts of the Member State show the advances to the working capital fund at too high a figure.

I have to draw attention to the fact that the unobligated balance of \$866,463 of the 1948 appropriation which, in accordance with the decision of the First World Health Assembly, was transferred to the working capital fund and distributed amongst the Member States, has resulted in an increase of the advances made by each Member State to the World Health Organization. It is likely that this increase may not have been taken up in the accounts of all Member States.

The Annex to Schedule D shows the respective shares of the Member States in the working capital fund. The advance payments to the fund made during the financial year 1949 in respect of the increase of the fund for 1950 are shown in Schedule E, Annex II.

In order to arrive at a practical solution to this problem, I should like to recommend that the working capital fund be established based upon the existing membership at the time, with provision for increases resulting from new Members. Furthermore, the amount of the working capital fund could be determined by the World Health Assembly, as the need arises, from time to time rather than each year.

14. Schedule F is designed to clarify the amounts shown in Exhibit I under the heading of Suspense Accounts, and is shown in two parts, Part I being the amounts available for appropriation or other action by the Third World Health Assembly, and Part II those items which are carried forward to 1950 in accordance with resolutions passed.

The appropriation resolution of the Second World Health Assembly¹¹ with respect to the 1950 budget appropriated as income two estimated amounts, the one being casual income for 1948 and 1949, and the other the assessments of new Members ratifying in 1949. The actual amounts to be carried forward exceed the estimated appropriations by a total of \$8,500, which amount appears under Part I of this schedule as available for appropriation by the Third World Health Assembly and should be included in the appropriation resolution concerning the 1951 budget. It is desirable, with regard to future budgets, to request appropriation of such sums only where the exact amounts are known. Under this system,

¹⁰ *Off. Rec. World Hlth Org.* 21, 40

¹¹ *Off. Rec. World Hlth Org.* 21, 42

the exact amount of casual income received in 1950 and the exact assessments for any new Members in 1950 would be taken into account in the assessments of Member States for the budget of 1952.

15. I pointed out in my report of the audit of the accounts of the World Health Organization for the financial period 1948 that the financial position of the Organization was precarious. To judge from the balance sheet of the 1949 accounts, this position has hardly been improved, but I should like to say that the financial development of the Organization shows better prospects now than it did a year ago.

The most important event in this development I consider to be the decision of the Executive Board, at its fifth session,¹² to limit the expenditure for the 1950 budget to \$6,300,000 by a reduction of the budget as originally voted at \$7,501,500. By this decision the Organization will limit its expenditure to the amount of the expected income for the year. The Organization has thereby conformed to the recommendation made by the United Nations Fourth General Assembly to the effect that the specialized agencies should keep their annual expenditure within the anticipated income for the year. It would seem desirable that the Director-General be authorized to control, on his own initiative, expenditures under the budget, based upon his periodic review during the year of the income which may be expected to be received for the year.

Another encouraging sign in the financial situation is the resolution passed by the Second World Health Assembly to increase the working capital fund, as from 1 January 1950, to \$4,000,000. The fund has already been increased, through advances made up to the present date, by \$249,406.

Finally, arrears of contributions have been received during the first three months of 1950 in the amount of \$348,332, and further contributions have been promised. Arrears of advances to the working capital fund have been received, during the same period, in the amount of \$64,193.

16. A statement of the capital assets and stationery on hand at Headquarters as at 31 December 1949 has been rendered to me and is summarized as follows :

<i>Capital Assets:</i>	US \$	US \$
Typewriters	47,013.54	
Calculators, etc.	38,521.35	
Soundscibers	6,950.59	
Cars	3,996.38	
Furniture	27,048.69	
Filing and card index cabinets . . .	15,633.45	
Lamps	2,336.19	
Medical equipment	1,933.10	
Various	6,726.05	
	<hr/>	150,159.34
<i>Stationery and office supplies</i>		9,850.99
<i>Printing and mimeograph paper:</i>		
In stock	238.54	
Stocked by printers	2,634.26	
	<hr/>	2,872.80
TOTAL		<hr/> <u>162,883.13</u>

Test-checks made indicate that the statement is correct.

It should be mentioned that the average purchase price of the typewriters amounted to \$160, that about 70% of them were purchased in 1949 and that the Office of Conference and General Services has rightly limited the purchases of new machines to a few makes.

Of the calculators, etc., shown in the table at a cost price of \$38,521.35, the amount of \$12,810 represents the price of three book-keeping machines. Most (i.e. 85%) of the items under the heading "calculators, etc.", were also purchased in 1949.

All the equipment is covered by insurance against fire.

¹² *Off. Rec. World Hlth Org.* 25, 20

17. Following upon my report of last year,¹³ the work of improving the existing, and establishing new, efficient and practical administrative and financial policies, rules and procedures, has been performed during 1949 with very good results. The revised structure of the Department of Administration and Finance, as established from the beginning of 1950, will, in my opinion, considerably facilitate the further development of such work at the same time as it will form a good basis for giving the valuable help necessary to other departments and to offices in the field in the carrying out of their programmes and field activities.

Indications of efforts further to increase efficiency are reflected in the introduction of modern technical office equipment in 1950 which, it is anticipated, will result in some reduction of staff in the Finance and Accounts Section. A management survey of this section was begun in February 1950.

18. Owing to the fact that the development of the Organization during 1949 has been very rapid, I have considered it necessary to carry out a rather complete detailed examination of the accounts. It was inevitable, with a newly-engaged staff, inexperienced in the work of the Organization, that errors should have occurred. However, I am pleased to be able to say that in almost all cases the Office of Internal Audit had already taken action in order to have such errors corrected. The Office of Internal Audit has carried out its duties in a very satisfactory manner, especially the audits of offices in the field; has shown a high degree of co-operation for the benefit of the Organization and has expended considerable effort, with good results, towards the establishment of the best possible procedures within the administrative and financial fields.

19. Finally, I should like to state that the audit was facilitated in every way by the officers of the Organization. Every opportunity was afforded for examination of records, vouchers and documentation, for all of which I wish to express my appreciation.

(Signed) UNO BRUNSKOG
External Auditor

Geneva, 31 March 1950.

¹³ *Off. Rec. World Hlth Org.* 20

FINANCIAL STATEMENTS

STATEMENT OF ASSETS AND LIABILITIES

(Expressed in US dollars)

DEBTORS		ASSETS	
States : Arrears of Contributions of Members :			
In respect of 1949 assessments (Schedule A)	1,341,418.50		
In respect of 1948 assessments (Schedule B)	<u>423,043.04</u>	1,764,461.54	
Arrears of advances to the working capital fund (Schedule D) :			
To general fund by Members	454,056.44		
To special fund by Non-Members	<u>2,352.76</u>	456,409.20	
Advances from the working capital fund in respect of the excess of expenditure over income (Schedule D) :			
1948 budget	423,043.04		
1949 budget	<u>1,306,397.50</u>	1,729,440.54	
Sundry debtors		<u>124,415.00</u>	4,074,726.28
INVESTMENTS			
Securities — at cost (Schedule C)			4,252,872.74
CASH			
Banks, postal cheque account and cash in hand			1,435,893.98

US \$ 9,763,493.00

For the Director-General,
World Health Organization :

(Signed) MILTON P. SIEGEL,
*Assistant Director-General,
Administration and Finance.*

Geneva, 27 February 1950.

EXHIBIT I

LIABILITIES AT 31 DECEMBER 1949

US dollars)

LIABILITIES

CREDITORS

Unliquidated Obligations:

Balance of United Nations loan to the Interim Commission	900,000.00	
Outstanding commitments:		
In respect of 1949 operations (Exhibit II)	566,481.78	
In respect of 1948 operations (balance)	690.06	
In respect of UNRRA Special Fund	<u>30,270.22</u>	1,497,442.06
United Nations loan to WHO		400,000.00
Outstanding balance of estimated 1948 tax reimbursements		105,596.15
Sundry creditors		<u>20,375.10</u>
		2,023,413.31

WORKING CAPITAL FUND (Schedule D) 2,588,648.33

TRUST AND SPECIAL FUNDS (Schedule E)

UNRRA Special Fund	602,474.98	
Provident Fund	300,385.54	
Retirement and Pension Fund (provisional)	183,739.11	
Darling Foundation	3,248.60	
Léon Bernard Fund	3,899.18	
Publications Revolving Fund	27,460.02	
UNICEF Fellowships — float account	3,257.89	
medical reserve	2,140.00	
Technical Assistance Funds	11,000.00	
Advances from Member States	226,810.72	
Local Funds	<u>16,882.44</u>	1,381,298.48

SUSPENSE ACCOUNTS (Schedule F)

Available for Appropriation:

Balance of appropriations	603,256.47	
Miscellaneous income	<u>8,500.00</u>	611,756.47

Not available for Appropriation:

Earmarked balances	1,156,646.08	
UNRRA balances	165,595.08	
Re-apportionment credits	4,726.00	
Additional assessments	11,272.00	
Casual income	<u>55,675.71</u>	1,393,914.87
		2,005,671.34

CONTRIBUTIONS

Arrears of contributions		<u>1,764,461.54</u>
		US \$ <u>9,763,493.00</u>

The above accounts have been examined in accordance with my directions. I have obtained all the information and explanations that I have required, and I certify, as the result of the audit, that, in my opinion, the above account is correct, subject to the observations in my report.

(Signed) UNO BRUNSKOG,
Auditor.

STATEMENT OF APPROPRIATIONS, OBLIGATIONS, AND BALANCES FOR THE YEAR 1949

(Expressed in US dollars)

Appropriation Section	Purposes of Appropriation	Appropriations				Obligations			Balances	
		Directly appropriated by resolution of the First World Health Assembly, <i>a</i> paragraph I	Balances brought forward in accordance with 1948 Appropriation Resolution, <i>b</i> paragraph V	Amounts transferred between sections and chapters <i>c</i> (figures in parentheses denote reductions)	Effective Appropriations	Liquidated by Disbursements	Unliquidated	Total	Carried forward under Appropriation Resolution, <i>a</i> paragraph IV	Unobligated (excess of appropriations over expenditure)
	PART I									
1	Organizational Meetings	264,000.00	—	—	264,000.00	203,905.26	10,996.49	214,901.75	—	49,098.25
	PART II									
2	Secretariat	2,411,105.00	—	(30,000.00)	2,381,105.00	1,862,939.39	219,517.03	2,082,456.42	—	298,648.58
3	Regional Offices	300,000.00	—	30,000.00	330,000.00	266,622.94	61,536.26	328,159.20	—	1,840.80
4	Epidemiological Intelligence Station, Singapore	59,365.00	—	—	59,365.00	44,639.43	127.54	44,766.97	—	14,598.03
5	Advisory and Demonstration Services to Governments	903,350.00	78,035.78	—	981,385.78	637,591.87	200,303.00	837,894.87	—	143,490.91
6	Technical Services:									
	<i>(a)</i> Chapters <i>(iv)</i> and <i>(v)</i>	650,000.00	959,385.13	43,000.00	1,652,385.13	495,739.05	—	495,739.05	1,156,646.08	—
	<i>(b)</i> Other Chapters	212,500.00	—	(43,000.00)	169,500.00	66,194.89	65,674.28	131,869.17	—	37,630.83
7	Technical Meetings	199,680.00	—	—	199,680.00	133,403.75	8,327.18	141,730.93	—	57,949.07
	TOTALS, PART II	4,736,000.00	1,037,420.91	—	5,773,420.91	3,507,131.32	555,485.29	4,062,616.61	1,156,646.08	554,158.22
	TOTALS, ALL PARTS	5,000,000.00	1,037,420.91	—	6,037,420.91	3,711,036.58	566,481.78	4,277,518.36	1,156,646.08	603,256.47

For the Director-General,
World Health Organization:

(Signed) MILTON P. SIEGEL,
Assistant Director-General,
Administration and Finance.

Geneva, 27 February 1950.

The above accounts have been examined in accordance with my directions. I have obtained all the information and explanations that I have required, and I certify, as the result of the audit, that, in my opinion, the above account is correct, subject to the observations in my report.

(Signed) UNO BRUNSKOG,
Auditor.

^a Off. Rec. World Hlth Org. 13, 319

^b Off. Rec. World Hlth Org. 13, 318

^c Approved by the Executive Board at its fifth session (Off. Rec. World Hlth Org. 25, 23).

STATEMENT OF INCOME AND EXPENDITURE FOR THE YEAR 1949
(excluding the Working Capital Fund)

(Expressed in US dollars)

INCOME

Contributions collected in respect of the 1949 budget (Schedule A)		3,675,602.50
Credits used in respect of the re-apportionment of the 1948 assessments (Schedule A):		
Being Credits given to States	22,726.00	
Less Credits not taken and carried forward to be applied in 1950	<u>4,726.00</u>	18,000.00
Unexpended balances of the 1948 Field Services Budget, allocated under appropriation resolution, ^a paragraph V (Exhibit II)		<u>1,037,420.91</u>
TOTAL INCOME		<u>4,731,023.41</u>

EXPENDITURE

Obligations incurred (Exhibit II)	4,277,518.36	
Balances transferred to the 1950 budget under 1949 appropriation resolution, ^b paragraph IV	<u>1,156,646.08</u>	
Expenditure chargeable to the 1949 budget		<u>5,434,164.44</u>
Excess of budgetary expenditure over income		703,141.03
<i>Add:</i> Amount transferred under Financial Regulation 13, being excess of appropriations over expenditure (Exhibit II)		<u>603,256.47</u>
Balance, being excess of expenditure over net income		<u>US \$ 1,306,397.50</u>

For the Director-General,
World Health Organization:

(Signed) MILTON P. SIEGEL,
*Assistant Director-General,
Administration and Finance.*

GENEVA, 27 February 1950.

The above accounts have been examined in accordance with my directions. I have obtained all the information and explanations that I have required, and I certify, as the result of the audit, that, in my opinion, the above account is correct, subject to the observations in my report.

(Signed) UNO BRUNSKOG,
Auditor.

^a *Off. Rec. World Hlth Org. 13, 318*

^b *Off. Rec. World Hlth Org. 13, 319*

CONTRIBUTIONS OF STATES IN RESPECT OF THE 1949 ASSESSMENTS

SCHEDULE A

(Expressed in US dollars)

States	Original assessments	Credits given in respect of the re-apportionment of the 1948 assessments	Amounts effectively due, being adjusted assessments	Amounts collected	Balances outstanding on 31 December 1949, being arrears of contributions in respect of the 1949 assessments	Credit balances carried forward, to be applied against 1950 assessments
PART I — MEMBERS ORIGINALLY ASSESSED						
Afghanistan	2,415.00	11.00	2,404.00	2,415.00	—	11.00
Albania	2,013.00	9.00	2,004.00	—	2,004.00	—
Argentina	89,365.00	406.00	88,959.00	—	88,959.00	—
Australia	95,000.00	432.00	94,568.00	95,000.00	—	432.00
Austria	8,856.00	40.00	8,816.00	8,856.00	—	40.00
Belgium	65,212.00	296.00	64,916.00	65,212.00	—	296.00
Brazil	89,365.00	406.00	88,959.00	88,959.00	—	—
Bulgaria	6,843.00	31.00	6,812.00	—	6,812.00	—
Burma	2,415.00	11.00	2,404.00	2,415.00	—	11.00
Byelorussia	10,466.00	48.00	10,418.00	—	10,418.00	—
Canada	154,577.00	703.00	153,874.00	50,233.65	103,640.35	—
Ceylon	2,013.00	9.00	2,004.00	2,013.00	—	9.00
Chile	21,737.00	99.00	21,638.00	—	21,638.00	—
China	289,832.00	1,317.00	288,515.00	—	288,515.00	—
Czechoslovakia	43,475.00	198.00	43,277.00	—	43,277.00	—
Denmark	38,242.00	174.00	38,068.00	38,242.00	—	174.00
Dominican Republic	2,415.00	11.00	2,404.00	—	2,404.00	—
Egypt	38,242.00	174.00	38,068.00	38,242.00	—	174.00
El Salvador	2,415.00	11.00	2,404.00	2,415.00	—	11.00
Ethiopia	4,025.00	18.00	4,007.00	4,025.00	—	18.00
Finland	6,843.00	31.00	6,812.00	6,843.00	—	31.00
France	289,832.00	1,317.00	288,515.00	289,832.00	—	1,317.00
Greece	8,051.00	37.00	8,014.00	8,051.00	—	37.00
Haiti	2,013.00	9.00	2,004.00	2,013.00	—	9.00
Hungary	9,661.00	44.00	9,617.00	—	9,617.00	—
Iceland	2,013.00	9.00	2,004.00	2,013.00	—	9.00
India	156,992.00	714.00	156,278.00	815.85	155,462.15	—
Iran	21,737.00	99.00	21,638.00	—	21,638.00	—
Iraq	8,051.00	37.00	8,014.00	—	8,014.00	—
Ireland	17,309.00	79.00	17,230.00	17,309.00	—	79.00
Italy	101,441.00	461.00	100,980.00	—	100,980.00	—
Jordan, The Hashemite Kingdom of the	2,013.00	9.00	2,004.00	2,013.00	—	9.00

Liberia	2,013.00	9.00	2,004.00	2,013.00	—	9.00
Mexico	30,593.00	139.00	30,454.00	—	30,454.00	—
Monaco	2,013.00	9.00	2,004.00	2,013.00	—	9.00
Netherlands	67,627.00	307.00	67,320.00	67,627.00	—	307.00
New Zealand	24,153.00	110.00	24,043.00	24,153.00	—	110.00
Norway	24,153.00	110.00	24,043.00	24,043.00	—	—
Pakistan	33,814.00	154.00	33,660.00	33,814.00	—	154.00
Philippines	14,089.00	64.00	14,025.00	14,089.00	—	64.00
Poland	45,890.00	209.00	45,681.00	—	45,681.00	—
Portugal	18,920.00	86.00	18,834.00	18,920.00	—	86.00
Roumania	16,907.00	77.00	16,830.00	973.00	15,857.00	—
Sa'udi Arabia	4,025.00	18.00	4,007.00	4,025.00	—	18.00
Sweden	98,623.00	448.00	98,175.00	98,623.00	—	448.00
Switzerland	48,305.00	219.00	48,086.00	48,305.00	—	219.00
Syria	5,636.00	26.00	5,610.00	—	5,610.00	—
Thailand	12,881.00	59.00	12,822.00	12,881.00	—	59.00
Turkey	43,877.00	199.00	43,678.00	43,877.00	—	199.00
Ukraine	40,657.00	185.00	40,472.00	—	40,472.00	—
Union of South Africa	53,941.00	245.00	53,696.00	53,941.00	—	245.00
Union of Soviet Socialist Republics	306,337.00	1,392.00	304,945.00	—	304,945.00	—
United Kingdom	554,706.00	2,521.00	552,185.00	552,185.00	—	—
United States of America	1,926,978.00	8,758.00	1,918,220.00	1,918,220.00	—	—
Venezuela	12,881.00	59.00	12,822.00	12,881.00	—	59.00
Yugoslavia	16,102.00	73.00	16,029.00	16,102.00	—	73.00
TOTAL, PART I	5,000,000.00	22,726.00	4,977,274.00	3,675,602.50	1,306,397.50	4,726.00
PART II — MEMBERS ADMITTED IN 1949 AFTER ORIGINAL ASSESSMENT						
Bolivia	4,025.00	—	4,025.00	—	4,025.00	—
Costa Rica	2,013.00	—	2,013.00	—	2,013.00	—
Ecuador	2,415.00	—	2,415.00	—	2,415.00	—
Guatemala	2,415.00	—	2,415.00	—	2,415.00	—
Honduras	2,013.00	—	2,013.00	2,013.00	—	—
Israel	5,636.00	—	5,636.00	2,013.00	3,623.00	—
Lebanon	2,818.00	—	2,818.00	2,818.00	—	—
Luxembourg	2,415.00	—	2,415.00	2,415.00	—	—
Paraguay	2,013.00	—	2,013.00	—	2,013.00	—
Peru	9,661.00	—	9,661.00	—	9,661.00	—
South Korea	2,013.00	—	2,013.00	2,013.00	—	—
Uruguay	8,856.00	—	8,856.00	—	8,856.00	—
TOTAL, PART II	46,293.00	—	46,293.00	11,272.00	35,021.00	—
TOTAL, ALL PARTS	5,046,293.00	22,726.00	5,023,567.00	3,686,874.50	1,341,418.50	4,726.00

ARREARS OF CONTRIBUTIONS OF STATES IN RESPECT OF THE 1948 ASSESSMENTS

(Expressed in US dollars)

States	Arrears on 1 January 1949 (brought forward from 1948 accounts)	Transfer to the working capital fund of arrears in respect of the amount of \$866,463.58 transferred thereto under appropriation resolution a, paragraph VI (Annex to Schedule D)	Net arrears brought forward in respect of the 1948 assessments	Collected during 1949	Balances outstanding on 31 December 1949, being arrears of contributions in respect of the 1948 assessments
Afghanistan	1,517.00	416.20	1,100.80	1,100.80	—
Albania	1,265.00	346.83	918.17	918.17	—
Argentina	56,139.00	15,399.36	40,739.64	—	40,739.64
Australia	59,679.00	16,370.49	43,308.51	43,308.51	—
Austria	5,563.00	1,526.07	4,036.93	4,036.93	—
Belgium	40,967.00	11,237.37	29,729.63	29,729.63	—
Bolivia	1,705.00	261.42	1,443.58	—	1,443.58
Brazil	56,139.00	15,399.36	40,739.64	40,739.64	—
Bulgaria	4,298.00	1,179.23	3,118.77	—	3,118.77
Burma	1,517.00	416.20	1,100.80	1,100.80	—
Byelorussia	6,575.00	1,803.53	4,771.47	—	4,771.47
Canada	97,105.00	26,636.73	70,468.27	70,468.27	—
Ceylon	—	—	—	—	—
Chile	13,656.00	3,745.79	9,910.21	—	9,910.21
China	182,073.00	49,943.88	132,129.12	—	132,129.12
Colombia	7,504.00	1,150.24	6,353.76	—	6,353.76
Costa Rica	853.00	130.71	722.29	722.29	—
Cuba	5,969.00	914.96	5,054.04	—	5,054.04
Czechoslovakia	27,310.00	7,491.58	19,818.42	19,818.42	—
Denmark	24,023.00	6,589.82	17,433.18	17,433.18	—
Dominican Republic	1,517.00	416.20	1,100.80	1,100.80	—
Ecuador	1,023.00	156.85	866.15	—	866.15
Egypt	24,023.00	6,589.82	17,433.18	17,433.18	—
El Salvador	1,517.00	416.20	1,100.80	1,100.80	—
Ethiopia	2,528.00	693.67	1,834.33	1,834.33	—
Finland	—	—	—	—	—
France	182,073.00	49,943.88	132,129.12	132,129.12	—
Greece	5,058.00	1,387.33	3,670.67	3,670.67	—
Guatemala	1,023.00	156.85	866.15	—	866.15
Haiti	1,265.00	346.83	918.17	918.17	—
Honduras	853.00	130.71	722.29	722.29	—
Hungary	6,069.00	1,664.79	4,404.21	—	4,404.21
Iceland	—	—	—	—	—
India	98,623.00	27,052.93	71,570.07	71,570.07	—

Iran	13,656.00	3,745.79	9,910.21	9,910.21	—
Iraq	5,058.00	1,387.33	3,670.67	3,670.67	—
Ireland	—	—	—	—	—
Israel	—	—	—	—	—
Italy	63,726.00	17,480.36	46,245.64	—	46,245.64
Jordan, The Hashemite Kingdom of the	—	—	—	—	—
Lebanon	1,194.00	182.99	1,011.01	1,011.01	—
Liberia	1,265.00	346.83	918.17	918.17	—
Luxembourg	—	—	—	—	—
Mexico	19,219.00	5,271.85	13,947.15	13,947.15	—
Monaco	—	—	—	—	—
Netherlands	—	—	—	—	—
New Zealand	15,172.00	4,161.99	11,010.01	11,010.01	—
Nicaragua	853.00	130.71	722.29	—	722.29
Norway	—	—	—	—	—
Pakistan	21,242.00	5,826.79	15,415.21	15,415.21	—
Panama	1,023.00	156.85	866.15	—	866.15
Paraguay	853.00	130.71	722.29	—	722.29
Peru	4,093.00	627.40	3,465.60	—	3,465.60
Philippines	—	—	—	—	—
Poland	28,828.00	7,907.78	20,920.22	20,920.22	—
Portugal	11,885.00	3,260.22	8,624.78	8,624.78	—
Roumania	10,621.00	2,913.39	7,707.61	7,707.61	—
Sa'udi Arabia	2,529.00	693.67	1,835.33	1,835.33	—
South Korea	—	—	—	—	—
Sweden	—	—	—	—	—
Switzerland	—	—	—	—	—
Syria	3,541.00	971.13	2,569.87	2,569.87	—
Thailand	—	—	—	—	—
Turkey	27,564.00	7,560.95	20,003.05	20,003.05	—
Ukraine	25,541.00	7,006.01	18,534.99	—	18,534.99
Union of South Africa	—	—	—	—	—
Union of Soviet Socialist Republics	192,440.00	52,787.90	139,652.10	—	139,652.10
United Kingdom	—	—	—	—	—
United States of America	—	—	—	—	—
Uruguay	3,752.00	575.12	3,176.88	—	3,176.88
Venezuela	8,091.00	2,219.73	5,871.27	5,871.27	—
Yugoslavia	—	—	—	—	—
	1,381,575.00	375,261.33	1,006,313.67	583,270.63	423,043.04

INVESTMENTS AT 31 DECEMBER 1949

Particulars of Holdings	Date of Acquisition	Nominal Value	Cost		Market value on 31 December 1949			Equivalent in US dollars
			Currency of Investment	Equivalent in US dollars	Exchange Quoted	Currency of Investment		
						Price Quoted	Amount	
USA CERTIFICATES OF INDEBTEDNESS								
Series H, 1950 — 1 ¹ / ₈ % , due 1 October 1950	1 October 1948	US \$2,000,000.00	US \$2,000,000.00	2,000,000.00	New York	100 ⁴ / ₂₅ %	US \$2,000,320.00	2,000,320.00
Series E, 1950 — 1 ¹ / ₄ % , due 1 June 1950	14 June 1949	US \$750,000.00	US \$750,354.98	750,354.98	New York	100 ⁶⁷ / ₁₀₀ %	US \$ 750,427.50	750,427.50
USA TREASURY BILLS								
At 1.06% , due on 2 February 1950	3 November 1949	US \$1,500,000.00	US \$1,495,980.84	1,495,980.84	New York	99.9%	US \$1,498,410.42	1,498,410.42
CHEMINS DE FER FÉDÉRAUX, 3% , 1938-73								
(Darling Foundation)	8 October 1948	Sw. Fr. 10,000.00	Sw. Fr. 9,985.00	2,332.95	Geneva	103 ² / ₅ %	Sw. Fr. 10,340.00	2,415.89
(Léon Bernard Fund)	8 October 1948	Sw. Fr. 4,000.00	Sw. Fr. 4,167.50	973.72	Geneva	103 ² / ₅ %	Sw. Fr. 4,136.00	966.36
(Acquired from the League of Nations through the Secretary-General of the United Nations)								
CONFÉDÉRATION SUISSE, 3 ¹ / ₄ % , 1944-55								
(Darling Foundation)	12 January 1949	Sw. Fr. 1,000.00	Sw. Fr. 994.80	232.44	Geneva	103 ² / ₅ %	Sw. Fr. 1,034.00	241.59
CONFÉDÉRATION SUISSE, 3 ¹ / ₄ % , 1946-66								
(Darling Foundation)	12 January 1949	Sw. Fr. 2,000.00	Sw. Fr. 1,989.70	464.87	Geneva	107 ¹ / ₅ %	Sw. Fr. 2,144.00	500.93
(Léon Bernard Fund)	12 January 1949	Sw. Fr. 11,000.00	Sw. Fr. 10,841.00	2,532.94	Geneva	107 ¹ / ₅ %	Sw. Fr. 11,792.00	2,755.14
				US \$4,252,872.74				US\$4,256,037.83

WORKING CAPITAL FUND

(Expressed in US dollars)

ESTABLISHMENT	GENERAL FUND		COMPOSITION	
Amounts assessed on Member States:			Balance at 31 December 1949:	
Original sum ^a (1948)	1,650,000.00		Amounts receivable from Member States (Annex)	454,056.44
Additional assessments in respect of new Members:			Amounts recoverable in respect of budgetary deficits:	
Ratifying in 1948 (September-December) . . .	37,497.00		1948 financial period (Schedule B)	423,043.04
Ratifying in 1949	<u>13,270.24</u>	1,700,767.24	1949 financial year (Exhibit III)	703,141.03
Balances transferred from 1948 appropriations . .		<u>866,463.58</u>	Amount transferred to Suspense in respect of 1949 unobligated Balances (Exhibit III)	<u>603,256.47</u>
		2,567,230.82	Available funds	1,306,397.50
Deduct: Transfer to Special Fund (below) . . .	3,398.43			381,381.08
Less refund in respect of States ratifying . .	<u>1,045.67</u>	<u>2,352.76</u>		<u>2,564,878.06</u>
		2,564,878.06		
			SINGAPORE FUND	
Amount transferred from the League of Nations as working capital fund for the Epidemiological Intelligence Station		21,417.51	Balance at 31 December 1949:	
			Available funds	21,417.51
			SPECIAL FUND	
Special Fund established by the Second World Health Assembly ^b for the assessments of States not Members of the Organization for the repayment of the loan to the Interim Commission by the United Nations:			Balance at 31 December 1949:	
Original sum (transferred from general fund above)	3,398.43		Amounts due by States not Members of the Organization (Annex)	2,352.76
Less refund in respect of States ratifying between 2 July 1949 ^c and 31 December 1949	<u>1,045.67</u>	<u>2,352.76</u>		<u>2,588,648.33</u>
		<u>2,588,648.33</u>		

^a *Off. Rec. World Hlth Org.* **13**, 318

^b *Off. Rec. World Hlth Org.* **21**, 36

^c Date of closure of Second World Health Assembly

STATUS OF ADVANCES TO THE WORKING CAPITAL FUND

(Expressed in US dollars)

State	Balances due on 1 January 1949 (brought forward from 1948 accounts)	Transfer of arrears from Parts I, II and IV of the 1948 budget (Schedule B)	Assessments on States ratifying in 1949	Total due	Collected in 1949	Total advances collected to 31 December 1949	Balances outstanding, being amounts due on 31 December 1949	
							General Fund	Special Fund
Afghanistan	815.00	416.20	—	1,231.20	1,231.20	1,231.20	—	—
Albania	679.00	346.83	—	1,025.83	1,025.83	1,025.83	—	—
Argentina	30,161.00	15,399.26	—	45,560.36	—	—	45,560.36	—
Australia	32,063.00	16,370.49	—	48,433.49	48,433.49	48,433.49	—	—
Austria	2,989.00	1,526.07	—	4,515.07	4,515.07	4,515.07	—	—
Belgium	22,009.00	11,237.37	—	33,246.37	33,246.37	33,246.37	—	—
Bolivia	—	261.42	1,097.58	1,359.00	—	—	1,359.00	—
Brazil	30,161.00	15,399.36	—	45,560.36	45,560.36	45,560.36	—	—
Bulgaria	2,310.00	1,179.23	—	3,489.23	3,304.00	3,304.00	185.23	—
Burma	815.00	416.20	—	1,231.20	1,231.20	1,231.20	—	—
Byelorussia	3,532.00	1,803.53	—	5,335.53	—	—	5,335.53	—
Canada	52,170.00	26,636.73	—	78,806.73	78,806.73	78,806.73	—	—
Ceylon	—	—	—	—	—	1,025.83	—	—
Chile	7,336.00	3,745.79	—	11,081.79	—	—	11,081.79	—
China	97,818.00	49,943.88	—	147,761.88	—	—	147,761.88	—
Colombia	—	1,150.24	—	1,150.24	—	—	—	1,150.24
Costa Rica	—	130.71	548.29	679.00	130.71	130.71	548.29	—
Cuba	—	914.96	—	914.96	—	—	—	914.96
Czechoslovakia	14,673.00	7,491.58	—	22,164.58	22,164.58	22,164.58	—	—
Denmark	12,907.00	6,589.82	—	19,496.82	19,496.82	19,496.82	—	—
Dominican Republic	815.00	416.20	—	1,231.20	1,231.20	1,231.20	—	—
Ecuador	—	156.85	658.15	815.00	—	—	815.00	—
Egypt	12,907.00	6,589.82	—	19,496.82	19,496.82	19,496.82	—	—
El Salvador	815.00	416.20	—	1,231.20	1,231.20	1,231.20	—	—
Ethiopia	1,359.00	693.67	—	2,052.67	2,052.67	2,052.67	—	—
Finland	—	—	—	—	—	3,489.23	—	—
France	97,818.00	49,943.88	—	147,761.88	147,761.88	147,761.88	—	—
Greece	2,717.00	1,387.33	—	4,104.33	4,104.33	4,104.33	—	—
Guatemala	—	156.85	658.15	815.00	—	—	815.00	—
Haiti	679.00	346.83	—	1,025.83	1,025.83	1,025.83	—	—
Honduras	—	130.71	548.29	679.00	130.71	130.71	548.29	—
Hungary	3,261.00	1,664.79	—	4,925.79	3,100.00	3,100.00	1,825.79	—

Iceland	—	—	—	—	—	1,025.83	—	—
India	52,985.00	27,052.93	—	80,037.93	80,037.93	80,037.93	—	—
Iran	7,336.00	3,745.79	—	11,081.79	11,081.79	11,081.79	—	—
Iraq	2,717.00	1,387.33	—	4,104.33	4,104.33	4,104.33	—	—
Ireland	—	—	—	—	—	8,824.75	—	—
Israel	—	—	1,902.00	1,902.00	—	—	1,902.00	—
Italy	34,236.00	17,480.36	—	51,716.36	—	—	51,716.36	—
Jordan, The Hashemite Kingdom of the	—	—	—	—	—	1,025.83	—	—
Lebanon	—	182.99	768.01	951.00	182.99	182.99	768.01	—
Liberia	679.00	346.83	—	1,025.83	1,025.83	1,025.83	—	—
Luxembourg	—	—	815.00	815.00	815.00	971.85	—	—
Mexico	10,325.00	5,271.85	—	15,596.85	15,596.85	15,596.85	—	—
Monaco	—	—	—	—	—	1,025.83	—	—
Netherlands	—	—	—	—	—	34,477.57	—	—
New Zealand	8,152.00	4,161.99	—	12,313.99	12,313.99	12,313.99	—	—
Nicaragua	—	130.71	—	130.71	—	—	—	130.71
Norway	—	—	—	—	—	12,313.99	—	—
Pakistan	11,411.00	5,826.79	—	17,237.79	17,237.79	17,237.79	—	—
Panama	—	156.85	—	156.85	—	—	—	156.85
Paraguay	—	130.71	548.29	679.00	—	—	679.00	—
Peru	—	627.40	2,633.60	3,261.00	—	—	3,261.00	—
Philippines	—	—	—	—	—	7,182.83	—	—
Poland	15,488.00	7,907.78	—	23,395.78	23,395.78	23,395.78	—	—
Portugal	6,385.00	3,260.22	—	9,645.22	9,645.22	9,645.22	—	—
Roumania	5,706.00	2,913.39	—	8,619.39	8,619.39	8,619.39	—	—
Sa'udi Arabia	1,358.00	693.67	—	2,051.67	2,051.67	2,051.67	—	—
South Korea	—	—	679.00	679.00	679.00	679.00	—	—
Sweden	—	—	—	—	—	50,279.79	—	—
Switzerland	—	—	—	—	—	24,626.98	—	—
Syria	1,902.00	971.13	—	2,873.13	2,873.13	2,873.13	—	—
Thailand	—	—	—	—	—	6,567.73	—	—
Turkey	14,808.00	7,560.95	—	22,368.95	22,368.95	22,368.95	—	—
Ukraine	13,722.00	7,006.01	—	20,728.01	—	—	20,728.01	—
Union of South Africa	—	—	—	—	—	27,500.11	—	—
Union of Soviet Socialist Republics	103,389.00	52,787.90	—	156,176.90	—	—	156,176.90	—
United Kingdom	—	—	—	—	—	282,800.03	—	—
United States of America	—	—	—	—	—	982,411.41	—	—
Uruguay	—	575.12	2,413.88	2,989.00	—	—	2,989.00	—
Venezuela	4,348.00	2,219.73	—	6,567.73	6,567.73	6,567.73	—	—
Yugoslavia	—	—	—	—	—	8,208.66	—	—
	725,756.00	375,261.33	13,270.24	1,114,287.57	657,878.37	2,110,821.62	454,056.44	2,352.76

TRUST AND SPECIAL FUNDS AT 31 DECEMBER 1949

(Expressed in US dollars)

Name and purpose of fund	Balance on 1 January 1949 (brought forward from 1948 accounts)	Amounts received during 1949	Total	Obligations incurred during 1949	Balance at 31 December 1949
UNRRA SPECIAL FUND — Grant made by UNRRA to be used to finance programmes or projects approved by the Joint Committee on Health Policy, UNICEF/WHO (<i>Off. Rec. World Hlth Org. 14, 51</i>). Of the balance of \$602,474.98 shown, the Second World Health Assembly appropriated the sum of \$400,000 to the budget for 1950 (<i>Off. Rec. World Hlth Org. 21, 48</i>), leaving an amount of \$202,474.98 available for future use	998,121.65	—	998,121.65	395,646.67 ^a	602,474.98
PROVIDENT FUND — Contributory Provident Fund for Staff Members established under Regulation 26 of the Staff Regulations (<i>Off. Rec. World Hlth Org. 13, 312</i>)	143,208.10	180,773.68	323,981.78	23,596.24	300,385.54
RETIREMENT AND PENSION FUND (PROVISIONAL) — Contributory fund provisionally established pending ratification of the agreement with the United Nations Joint Staff Pension Fund (<i>Off. Rec. World Hlth Org. 13, 312</i>)	77,660.00	113,726.46	191,386.46	7,647.35	183,739.11
DARLING FOUNDATION — Established by the Health Committee of the League of Nations in October 1925 in commemoration of Dr. Darling, accidentally killed on mission. The accumulated interest, yielded by a Sw. Fr. 10,000 principal, is used to award a prize to the author of an original work on malaria	3,177.50	71.10	3,248.60	—	3,248.60
LEON BERNARD FUND — Established by the Health Committee of the League of Nations in January 1937 in commemoration of Dr. Léon Bernard. The accumulated interest, yielded by a Sw. Fr. 13,000 principal, is used to award a prize to the author of an outstanding work in the field of social medicine	3,818.90	80.28	3,899.18	—	3,899.18
PUBLICATIONS REVOLVING FUND — Special fund established under Regulation 34 of the Provisional Financial Regulations for the purpose of financing the cost of printing additional copies of WHO publications for sale (<i>Off. Rec. World Hlth Org. 13, 316</i>)	1,567.10	28,040.72	29,607.82	2,147.80	27,460.02
UNICEF FELLOWSHIPS: FLOAT ACCOUNT — Advances received from UNICEF in sterling for the payment of transportation of, and stipends to, Fellows studying under the auspices of that Fund; account is rendered to UNICEF on a monthly basis	—	13,480.65	13,480.65	10,222.76	3,257.89
UNICEF FELLOWSHIPS: MEDICAL RESERVE — Special grant made by UNICEF in return for which WHO undertakes responsibility for furnishing medical care to Fellows; any balance remaining at the end of the UNICEF Fellowship Programme is forfeited to WHO	—	2,140.00	2,140.00	—	2,140.00
TECHNICAL ASSISTANCE FUNDS — Amounts received as contributions for Technical Assistance and held in trust pending decision of the United Nations as to method of applying such funds	—	11,000.00	11,000.00	—	11,000.00
		1,000.00			
		10,000.00			
ADVANCES FROM MEMBER STATES — Advances received from Member States and held in trust until 1950 when they will be applied ^b	—	226,810.72	226,810.72	—	226,810.72
LOCAL FUNDS — Funds provided locally by States to meet certain local expenditures in connexion with WHO Field Operations. ^c (In addition to these funds, which themselves are entirely independent of the States' contributions to the budget and advances to the working capital fund, certain services are provided by States without charge, but no attempt is made to assign a monetary value to such services for the purpose of including them in the accounts, nor do the accounts reflect actual expenditure paid for locally by the relative States direct.)	24,761.16	117,568.75	142,329.91	125,447.47	16,882.44
TOTALS	1,252,314.41	693,692.36	1,946,006.77	564,708.29	1,381,298.48

^a See Annex I, p. 27^b See Annex II, p. 28^c See Annex III, p. 29

OBLIGATIONS INCURRED AGAINST THE UNRRA SPECIAL FUND DURING 1949

(Expressed in US dollars)

Purpose of Obligation	Liquidated by disbursements	Unliquidated	Unobligated balance of allotments, carried forward to 1950	Total
RESEARCH AND STATISTICS ON BCG				
Tuberculosis Research Office, Copenhagen	97,376.45	30,270.22	—	127,646.67
PUBLIC HEALTH ADMINISTRATION				
Grant to UNRPR	50,000.00	—	—	50,000.00
FELLOWSHIP PROGRAMME				
Afghanistan	2,870.81	—	1,129.19	4,000.00
Albania	640.00	—	1,860.00	2,500.00
Australia	—	—	4,000.00	4,000.00
Austria	3,041.12	—	1,958.88	5,000.00
Bulgaria	—	—	7,500.00	7,500.00
Burma	—	—	12,000.00	12,000.00
Ceylon	6,323.50	—	5,676.50	12,000.00
China	3,062.64	—	28,937.36	32,000.00
Czechoslovakia	—	—	10,000.00	10,000.00
Egypt	6,687.48	—	3,812.52	10,500.00
Finland	6,256.55	—	3,743.45	10,000.00
France	1,526.14	—	973.86	2,500.00
Greece	—	—	2,500.00	2,500.00
Hungary	—	—	2,500.00	2,500.00
India	9,480.61	—	10,519.39	20,000.00
Iran	200.00	—	13,800.00	14,000.00
Italy	—	—	10,000.00	10,000.00
Pakistan	6,173.64	—	4,326.36	10,500.00
Philippines	3,421.25	—	4,578.75	8,000.00
Poland	—	—	15,000.00	15,000.00
Portugal	—	—	5,000.00	5,000.00
Thailand	1,477.18	—	2,522.82	4,000.00
United States of America	1,244.00	—	5,756.00	7,000.00
Yugoslavia	—	—	7,500.00	7,500.00
TOTALS	199,781.37	30,270.22	165,595.08	395,646.67

ADVANCES FROM MEMBER STATES AT 31 DECEMBER 1949

(Expressed in US dollars)

State	In respect of contributions to the 1950 budget	In respect of advances to the increased working capital fund effective on 1 January 1950	Total
Austria	—	2,531.93	2,531.93
Brazil	—	3,541.00	3,541.00
Burma	509.20	690.80	1,200.00
Egypt	—	10,934.18	10,934.18
Ethiopia	5,870.00	—	5,870.00
Greece	—	2,302.67	2,302.67
Haiti	2,935.00	—	2,935.00
Luxemburg	—	950.15	950.15
Monaco	—	576.17	576.17
Netherlands	—	19,338.43	19,338.43
Norway	—	6,906.01	6,906.01
South Korea	—	923.00	923.00
Switzerland	—	6,499.94	6,499.94
Thailand	—	3,683.27	3,683.27
United Kingdom	—	158,618.97	158,618.97
TOTALS	9,314.20	217,496.52	226,810.72

LOCAL FUNDS AT 31 DECEMBER 1949

State and local currency	Brought forward from 1948		Receipts ^a		Total		Expenditure		Balance at 31 December 1949	
	Local Currency	US \$ Equivalent	Local Currency	US \$ Equivalent	Local Currency	US \$ Equivalent	Local Currency	US \$ Equivalent	Local Currency	US \$ Equivalent
Austria — Schillings	6,909.80	694.24	109.88	11.00	7,019.68	705.24	4,229.02	426.17	2,790.66	279.07
China — Gold Yuan	5,362.51	1,340.62	—	—	5,362.51	1,340.62	—	1,339.62 ^b	5,362.51	1.00 ^e
Greece — Drachmae	104,437,501	10,461.80	253,047,046	25,365.98	357,484,547	35,827.78	268,243,707	29,878.40 ^c	89,240,840	5,949.38
India — Rupees	—	—	43,000.00	11,647.01	43,000/0/0	11,647.01	38,982/11/6	10,803.40 ^d	4,017/4/6	843.61
Italy — Lire	6,998,948	12,264.50	45,964,208	80,544.76	52,963,156	92,809.26	47,322,757	82,999.88	5,640,389	9,809.38
Total ^f		24,761.16		117,568.75		142,329.91		125,447.47		16,882.44

^a Including bank interest.

^b The bank balance of Gold Yuan having been blocked, the assets have been revalued in the Organization's accounts to a nominal amount of one US dollar.

^c The US dollar equivalent includes a loss of \$3,130.81 due to the revaluation of the cash balance on 19 September 1949, when the drachma was devalued.

^d The US dollar equivalent includes a loss of \$951.50 due to the revaluation of the cash balance on 19 September 1949, when the rupee was devalued.

^e Nominal value (see note ^b above).

^f With the exception of China (see note ^b above), the rates of exchange applied are the official rates ruling at the dates of the transactions recorded.

SUSPENSE ACCOUNTS AT 31 DECEMBER 1949
being amounts carried forward to following years

(Expressed in US dollars)

PART I — AMOUNTS AVAILABLE FOR APPROPRIATION
(By Third World Health Assembly)

BALANCE OF APPROPRIATIONS

Excess of 1949 appropriations over expenditure surrendered in accordance with Financial Regulation 13 and available for appropriation under Financial Regulation 16 (e), being :

Amount recommended by the Executive Board ^a that the Third World Health Assembly appropriate to the Building Fund (Swiss Francs 1,000,000)

233,644.86

Amount recommended by the Executive Board ^a that the Third World Health Assembly place in a suspense account, reserving its decision as to the ultimate purpose to which it is to be put

369,611.61

Excess of Appropriations over Expenditure (Exhibit II)

603,256.47

MISCELLANEOUS INCOME

Available for appropriation under Financial Regulation 16(c), being :

Amount received in, and brought forward from, 1948

13,747.52

Amount received in 1949 (Annex)

50,428.19

64,175.71

Less amount transferred to Part II below

55,675.71

8,500.00

TOTAL PART I ^b

611,756.47

PART II — AMOUNTS NOT AVAILABLE FOR APPROPRIATION

EARMARKED BALANCES

Being balances of allotments carried forward to 1950 under the 1949 budget appropriation resolution ^c paragraph IV (Exhibit II) 1,156,646.08

UNRRA BALANCES

Being balances of allotments issued for Fellowships from the UNRRA Special Fund carried forward to 1950 (Schedule E, Annex I) 165,595.08

RE-APPORTIONMENT CREDITS

Being credits, in respect of the re-apportionment of the 1948 assessments, outstanding in the accounts of Member States, and to be applied against the 1950 assessments (Schedule A) 4,726.00

ADDITIONAL ASSESSMENTS

Being collections in respect of assessments on Members ratifying in 1949, to be applied against the amount appropriated under the 1950 budget appropriation resolution ^d (Schedule A) 11,272.00

CASUAL INCOME

Amount transferred from Part I above to be carried forward :

For application against the amount appropriated in respect of casual income under the 1950 budget appropriation resolution ^d 47,500.00

For application against the amount appropriated in respect of estimated assessments on new Members, being amount required to cover deficit made up as follows :

Original estimate 54,000.00

Actual assessments (Schedule A) 46,293.00

7,707.00

To be made available for appropriation at a later date

468.71

55,675.71

TOTAL PART II

1,393,914.87

TOTAL ALL PARTS

US \$ 2,005,671.34

^a At its fifth session.

^b In addition to this amount, the sum of \$202,474.98 is available for appropriation from the UNRRA Special Fund (see Schedule E).

^c *Off. Rec. World Hlth Org.* 13, 319

^d *Off. Rec. World Hlth Org.* 21, 48

SCHEDULE F : Annex

MISCELLANEOUS INCOME—1949

(Expressed in US dollars)

Donations :	Dr. Brock Chisholm	356.86	
	Dr. N. Goodman	43.00	
	Mr. E. G. Gordon	5.00	
		<u> </u>	404.86
	Share in sale of Swiss postage stamps		17,044.40
	Interest on investments		18,512.91
	Bank interest		3,688.70
	Refund of over-commitments—1948 reserves		9,502.51
	Sale of equipment		1,251.37
	Other items		<u> </u> 23.44
	TOTAL		<u> </u> US \$ 50,428.19

APPENDICES

**SUMMARY OF ARREARS OF CONTRIBUTIONS AND ARREARS OF ADVANCES
TO THE WORKING CAPITAL FUND DUE BY STATES AT 31 DECEMBER 1949**

(Expressed in US dollars)

States	Arrears of Contributions					Due to Working Capital Fund (Schedule D)		Total	
	1948 Assessments (per Schedule B)	1949 (Schedule A)		Total		General fund	Special fund	Amounts outstanding	Net credit balances carried forward to 1950
		Original assessments	Additional assessments in respect of new Members	Arrears outstanding	Credit balances carried forward				
Afghanistan	—	—	—	—	11.00	—	—	—	11.00
Albania	—	2,004.00	—	2,004.00	—	—	—	2,004.00	—
Argentina	40,739.64	88,959.00	—	129,698.64	—	45,560.36	—	175,259.00	—
Australia	—	—	—	—	432.00	—	—	—	432.00
Austria	—	—	—	—	40.00	—	—	—	40.00
Belgium	—	—	—	—	296.00	—	—	—	296.00
Bolivia	1,443.58	—	4,025.00	5,468.58	—	1,359.00	—	6,827.58	—
Brazil	—	—	—	—	—	—	—	—	—
Bulgaria	3,118.77	6,812.00	—	9,930.77	—	185.23	—	10,116.00	—
Burma	—	—	—	—	11.00	—	—	—	11.00
Byelorussia	4,771.47	10,418.00	—	15,189.47	—	5,335.53	—	20,525.00	—
Canada	—	103,640.35	—	103,640.35	—	—	—	103,640.35	—
Ceylon	—	—	—	—	9.00	—	—	—	9.00
Chile	9,910.21	21,638.00	—	31,548.21	—	11,081.79	—	42,630.00	—
China	132,129.12	288,515.00	—	420,644.12	—	147,761.88	—	568,406.00	—
Colombia	6,353.76	—	—	6,353.76	—	—	1,150.24	7,504.00	—
Costa Rica	—	—	2,013.00	2,013.00	—	548.29	—	2,561.29	—
Cuba	5,054.04	—	—	5,054.04	—	—	914.96	5,969.00	—
Czechoslovakia	—	43,277.00	—	43,277.00	—	—	—	43,277.00	—
Denmark	—	—	—	—	174.00	—	—	—	174.00
Dominican Republic	—	2,404.00	—	2,404.00	—	—	—	2,404.00	—
Ecuador	866.15	—	2,415.00	3,281.15	—	815.00	—	4,096.15	—
Egypt	—	—	—	—	174.00	—	—	—	174.00
El Salvador	—	—	—	—	11.00	—	—	—	11.00
Ethiopia	—	—	—	—	18.00	—	—	—	18.00
Finland	—	—	—	—	31.00	—	—	—	31.00
France	—	—	—	—	1,317.00	—	—	—	1,317.00
Greece	—	—	—	—	37.00	—	—	—	37.00
Guatemala	866.15	—	2,415.00	3,281.15	—	815.00	—	4,096.15	—
Haiti	—	—	—	—	9.00	—	—	—	9.00
Honduras	—	—	—	—	—	548.29	—	548.29	—
Hungary	4,404.21	9,617.00	—	14,021.21	—	1,825.79	—	15,847.00	—
Iceland	—	—	—	—	9.00	—	—	—	9.00
India	—	155,462.15	—	155,462.15	—	—	—	155,462.15	—

Iran	—	21,638.00	—	21,638.00	—	—	—	21,638.00	—
Iraq	—	8,014.00	—	8,014.00	—	—	—	8,014.00	—
Ireland	—	—	—	—	79.00	—	—	—	79.00
Israel	—	—	3,623.00	3,623.00	—	1,902.00	—	5,525.00	—
Italy	46,245.64	100,980.00	—	147,225.64	—	51,716.36	—	198,942.00	—
Jordan, The Hashemite Kingdom of the	—	—	—	—	9.00	—	—	—	9.00
Lebanon	—	—	—	—	—	768.01	—	768.01	—
Liberia	—	—	—	—	9.00	—	—	—	9.00
Luxembourg	—	—	—	—	—	—	—	—	—
Mexico	—	30,454.00	—	30,454.00	—	—	—	30,454.00	—
Monaco	—	—	—	—	9.00	—	—	—	9.00
Netherlands	—	—	—	—	307.00	—	—	—	307.00
New Zealand	—	—	—	—	110.00	—	—	—	110.00
Nicaragua	722.29	—	—	722.29	—	—	130.71	853.00	—
Norway	—	—	—	—	—	—	—	—	—
Pakistan	—	—	—	—	154.00	—	—	—	154.00
Panama	866.15	—	—	866.15	—	—	156.85	1,023.00	—
Paraguay	722.29	—	2,013.00	2,735.29	—	679.00	—	3,414.29	—
Peru	3,465.60	—	9,661.00	13,126.60	—	3,261.00	—	16,387.60	—
Philippines	—	—	—	—	64.00	—	—	—	64.00
Poland	—	45,681.00	—	45,681.00	—	—	—	45,681.00	—
Portugal	—	—	—	—	86.00	—	—	—	86.00
Roumania	—	15,857.00	—	15,857.00	—	—	—	15,857.00	—
Sa'udi Arabia	—	—	—	—	18.00	—	—	—	18.00
South Korea	—	—	—	—	—	—	—	—	—
Sweden	—	—	—	—	448.00	—	—	—	448.00
Switzerland	—	—	—	—	219.00	—	—	—	219.00
Syria	—	5,610.00	—	5,610.00	—	—	—	5,610.00	—
Thailand	—	—	—	—	59.00	—	—	—	59.00
Turkey	—	—	—	—	199.00	—	—	—	199.00
Ukraine	18,534.99	40,472.00	—	59,006.99	—	20,728.01	—	79,735.00	—
Union of South Africa	—	—	—	—	245.00	—	—	—	245.00
Union of Soviet Socialist Republics	139,652.10	304,945.00	—	444,597.10	—	156,176.90	—	600,774.00	—
United Kingdom	—	—	—	—	—	—	—	—	—
United States of America	—	—	—	—	—	—	—	—	—
Uruguay	3,176.88	—	8,856.00	12,032.88	—	2,989.00	—	15,021.88	—
Venezuela	—	—	—	—	59.00	—	—	—	59.00
Yugoslavia	—	—	—	—	73.00	—	—	—	73.00
	423,043.04	1,306,397.50 ^a	35,021.00 ^a	1,764,461.54	4,726.00	454,056.44	2,352.76 ^b	2,220,870.74	4,726.00

^a Total arrears in respect of 1949 assessments :

Original assessments	1,306,397.50
Additional assessments	35,021.00
TOTAL	US \$1,341,418.50

^b Made up as follows :

Original amount	3,398.43
Less refund in respect of new Members :	
Bolivia	261.42
Guatemala	156.85
Peru	627.40
	1,045.67

BALANCE US \$2,352.76

Appendix II

**SUMMARY OF OBLIGATIONS INCURRED IN RESPECT
OF ORGANIZATIONAL MEETINGS**

(Expressed in US dollars)

Second World Health Assembly	164,979.48
Executive Board—Third and Fourth Sessions	41,439.59
Joint Committee on Health Policy, UNICEF/WHO	2,735.05
Eastern Mediterranean Regional Committee	5,747.63
TOTAL (Exhibit II)	<u>US \$ 214,901.75</u>

Appendix III

**SUMMARY OF OBLIGATIONS INCURRED IN RESPECT
OF REGIONAL OFFICES**

(Expressed in US dollars)

Regional Office for the Eastern Mediterranean	98,477.18
Regional Office for South-East Asia	102,079.07
Regional Office for the Americas	110,796.89
Special Office for Europe	<u>16,806.06</u>
TOTAL (EXHIBIT II)	US \$ <u>328,159.20</u>

SUMMARY OF SERVICES TO STATES (EXCLUDING UNRRA SPECIAL FUND)

(Expressed in US dollars)

Region or State	Advisory and Demonstration Services	Fellowships			Medical Literature and Teaching Equipment			Total (Columns 2, 5 and 8)
		Obligations liquidated by disbursements	Balances of Allotments	Total (Columns 3 and 4)	Obligations liquidated by disbursements	Balances of Allotments	Total (Columns 6 and 7)	
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
PART I: REGION-WIDE ACTIVITIES ^a								
Europe	93,341.27	—	—	—	—	—	—	93,341.27
Africa	2,503.89	—	—	—	—	—	—	2,503.89
Eastern Mediterranean	49,838.42	—	—	—	—	—	—	49,838.42
South-East Asia	43,694.42	—	—	—	—	—	—	43,694.42
Western Pacific	28,831.34	—	—	—	—	—	—	28,831.34
The Americas	30,972.18	—	—	—	—	—	—	30,972.18
TOTAL, PART I	249,181.52	—	—	—	—	—	—	249,181.52
PART II: ACTIVITIES IN RESPECT OF INDIVIDUAL STATES								
Afghanistan	30,043.84	1,421.33	12,578.67	14,000.00	—	2,500.00	2,500.00	46,543.84
Albania	—	960.00	3,640.00	4,600.00	576.00	13,924.00	14,500.00	19,100.00
Australia	—	—	4,000.00	4,000.00	—	800.00	800.00	4,800.00
Austria	—	15,307.20	32,411.23	47,718.43	1,123.33	5,047.93	6,171.26	53,889.69
Belgium	—	2,002.65	497.35	2,500.00	—	—	—	2,500.00
Brazil	—	1,398.06	2,101.94	3,500.00	—	—	—	3,500.00
Bulgaria	—	1,225.96	10,474.04	11,700.00	712.15	1,287.85	2,000.00	13,700.00
Burma	—	—	2,100.00	2,100.00	—	15,000.00	15,000.00	17,100.00
Byelorussia	—	—	—	—	9,093.77	30,344.20	39,437.97	39,437.97
Ceylon	—	1,248.36	8,751.64	10,000.00	—	2,000.00	2,000.00	12,000.00
Chile	—	—	—	—	—	6,900.00	6,900.00	6,900.00
China	114,240.32	157,140.06	114,594.26	271,734.32	12,007.31	123,475.91	135,483.22	521,457.86
Costa Rica	—	—	—	—	—	1,400.00	1,400.00	1,400.00
Czechoslovakia	23,176.95	22,104.30	51,662.15	73,766.45	1,327.92	23,378.89	24,706.81	121,650.21
Denmark	—	—	—	—	—	5,000.00	5,000.00	5,000.00
Ecuador	—	—	—	—	—	3,900.00	3,900.00	3,900.00
Egypt	29,527.70	8,528.00	7,572.00	16,100.00	—	3,100.00	3,100.00	48,727.70
El Salvador	34,488.20	—	—	—	—	2,770.00	2,770.00	37,258.20
Ethiopia	47,492.93	3,548.80	16,351.20	19,900.00	8.22	1,808.48	1,816.70	69,209.63

Finland	—	11,485.57	17,099.07	28,584.64	517.48	1,452.52	1,970.00	30,554.64
France	—	5,704.71	6,795.29	12,500.00	—	2,248.00	2,248.00	14,748.00
Greece	28,634.14	5,611.99	11,330.86	16,942.85	3,573.05	6,434.27	10,007.32	55,584.31
Haiti	21,616.91	2,793.95	6,206.05	9,000.00	—	1,880.00	1,880.00	32,496.91
Hungary	—	2,713.92	35,789.32	38,503.24	13,798.56	9,874.68	23,673.24	62,176.48
India	152,747.53	25,460.63	32,539.37	58,000.00	—	14,100.00	14,100.00	224,847.53
Iran	5,095.81	9,927.21	7,572.79	17,500.00	—	2,480.00	2,480.00	25,075.81
Iraq	4,500.00	200.00	6,800.00	7,000.00	—	1,860.00	1,860.00	13,360.00
Ireland	—	—	2,500.00	2,500.00	—	—	—	2,500.00
Israel	—	410.00	3,590.00	4,000.00	—	3,738.00	3,738.00	7,738.00
Italy	17,107.32	16,301.95	50,236.45	66,538.40	3,400.04	890.02	4,290.06	87,935.78
Jordan, The Hashemite Kingdom of the	—	—	8,000.00	8,000.00	—	248.00	248.00	8,248.00
Korea, North	—	—	—	—	2,128.35	13,056.65	15,185.00	15,185.00
Korea, South	1,147.69	3,495.52	4,783.35	8,278.87	—	3,200.00	3,200.00	12,626.56
Lebanon	—	795.35	8,304.65	9,100.00	—	372.00	372.00	9,472.00
Liberia	—	—	—	—	—	500.00	500.00	500.00
Mexico	—	2,857.33	4,142.67	7,000.00	—	1,900.00	1,900.00	8,900.00
Monaco	—	—	—	—	—	1,000.00	1,000.00	1,000.00
Netherlands	—	1,246.37	1,253.63	2,500.00	—	2,000.00	2,000.00	4,500.00
Norway	—	1,469.66	6,030.34	7,500.00	—	2,000.00	2,000.00	9,500.00
Pakistan	23,884.29	8,829.56	7,670.44	16,500.00	—	9,408.00	9,408.00	49,792.29
Paraguay	—	—	2,500.00	2,500.00	—	—	—	2,500.00
Philippines	—	9,821.35	15,896.98	25,718.33	—	4,000.00	4,000.00	29,718.33
Poland	—	22,898.62	58,021.40	80,920.02	4,402.90	23,501.66	27,904.56	108,824.58
Portugal	—	—	5,500.00	5,500.00	—	2,000.00	2,000.00	7,500.00
Roumania	—	—	2,500.00	2,500.00	—	—	—	2,500.00
Sa'udi Arabia	—	—	7,000.00	7,000.00	—	248.00	248.00	7,248.00
Sweden	—	1,188.20	3,811.80	5,000.00	—	—	—	5,000.00
Syria	—	—	8,000.00	8,000.00	—	372.00	372.00	8,372.00
Thailand	14,754.19	4,622.67	17,977.33	22,600.00	—	7,000.00	7,000.00	44,354.19
Turkey	34,471.86	6,801.81	4,398.19	11,200.00	—	2,480.00	2,480.00	48,151.86
Ukraine	—	—	—	—	14,744.81	94,780.43	109,525.24	109,525.24
Union of South Africa	—	—	—	—	—	1,000.00	1,000.00	1,000.00
United Kingdom	—	—	—	—	—	248.00	248.00	248.00
United States of America	—	5,313.00	11,687.00	17,000.00	—	—	—	17,000.00
Venezuela	—	200.00	8,900.00	9,100.00	—	1,250.00	1,250.00	10,350.00
Yugoslavia	5,783.67	52,134.93	53,705.40	105,840.33	10,478.23	6,887.64	17,365.87	128,989.87
Emergency Medical Treatment, Fellows	—	677.91	4,322.09	5,000.00	—	—	—	5,000.00
TOTAL, PART II	588,713.35	417,846.93	691,598.95	1,109,445.88	77,892.12	465,047.13	542,939.25	2,241,098.48
TOTAL, ALL PARTS	837,894.87	417,846.93	691,598.95	1,109,445.88	77,892.12	465,047.13	542,939.25	2,490,280.00

* Represents activities operated on a region-wide basis, such as consultants and regional advisers, who consult with and advise Member States within the region.