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**VOLUNTARY FUNDS ADMINISTERED
BY THE UNITED NATIONS HIGH COMMISSIONER
FOR REFUGEES**

ACCOUNTS

for the year ended 31 December 1966

and

REPORT OF THE BOARD OF AUDITORS

GENERAL ASSEMBLY

**OFFICIAL RECORDS : TWENTY-SECOND SESSION
SUPPLEMENT No. 6D (A/6706/Add.4)**

UNITED NATIONS

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UNITED NATIONS

New York, 1967

NOTE

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LETTER OF TRANSMITTAL

12 June 1967

Sir,

I have the honour to transmit to you the financial statements of the accounts of the United Nations Relief and Works Agency for Palestine Refugees in the Near East as at 31 December 1966.

In addition to the above, I have the honour to present the report of the Board with respect to the accounts of the above-mentioned Funds for the year 1966.

Accept, Sir, the assurances of my highest consideration.

(Signed) Roger PELTOT
Chairman of the Board of Auditors

The President of the General Assembly
of the United Nations
New York

A. ACCOUNTS FOR THE YEAR ENDED 31 DECEMBER 1966

Consolidated statement of assets

(In US

	ASSETS		
	Indemnification funds	All other funds	Total
<i>Cash and investments:</i>			
Cash in hand	—	80.00	
Current accounts	62,372.34	404,700.06	
48 hours' accounts	110,000.00	901,738.67	
Deposit accounts	—	4,500,000.00	
Securities ^a	—	69,445.44	
	<u>172,372.34</u>	<u>5,875,964.17</u>	6,048,336.51
<i>Accounts receivable:</i>			
Governmental contributions pledged (schedule 3) .	867,500.00	255,018.78	
Interest accrued	—	105,257.73	
Indemnification payments refundable	414,444.74	—	
Unspent balances of projects recoverable from implementing agencies	—	83,299.91	
Long term accounts receivable from implementing agencies	—	28,543.79	
Long-playing record schemes: local proceeds	—	33,180.90	
Miscellaneous	353.69	17,878.38	
	<u>1,282,298.43</u>	<u>523,179.49</u>	1,805,477.92
<i>Loans made to or on behalf of refugees (schedule 1):</i>			
Loans outstanding	—	12,170,459.85	
<i>Less:</i>			
Amounts refundable upon receipt to:			
Calouste Gulbenkian Foundation	—	93,527.12	
Norwegian Refugee Council	—	43,132.05	
Implementing agencies for collection fees	—	416,047.92	
		<u>11,617,752.76</u>	11,617,752.76
	<u>1,454,670.77</u>	<u>18,016,896.42</u>	19,471,567.19

^aConsisting of: 4½ Banque Hypothécaire Suisse 1957 (S.Fr. 300,000.00) \$69,444.44
Turkish Bonds of 1870 1.00
\$69,445.44

CERTIFIED CORRECT
(Signed) J. HEIDLER
Executive Officer

A U D I T

The financial statements of the United Nations High Commissioner for
in accordance with our directions. We have obtained all the information and
in our opinion, the financial statements are correct.

12 June 1967

and liabilities as at 31 December 1966

dollars)

LIABILITIES

Obligations for projects (schedule 2):

Current programme 1966	917,593.32	
Former current programmes (1963-1965)	623,992.55	
Major aid programmes	2,343,933.20	
Special trust funds	460,937.59	
Emergency fund	142,458.14	
	<hr/>	4,488,914.80

Accounts payable:

United Nations clearing account	291,541.67	
Long-playing record schemes	54,482.37	
Miscellaneous	12,749.54	
	<hr/>	358,773.58

Contingency reserves:

For loans made to or on behalf of refugees	11,617,752.76	
For long term accounts receivable from implementing agencies	21,641.51	
For termination fees to local employees in Greece	6,141.73	
	<hr/>	11,645,536.00

Surpluses and balances (statements II and III):

Indemnification fund 1960	572,170.77	
Supplementary indemnification fund 1966	882,500.00	
	<hr/>	1,454,670.77
Current programme 1966	(286,593.40)	
Special trust funds	351,988.76	
Emergency fund	500,000.00	
Funds "set aside"	958,276.68	
	<hr/>	1,523,672.04
		<hr/>
		2,978,342.81
		<hr/>
		19,471,567.19
		<hr/>

APPROVED

(Signed) Prince Sadruddin AGA KHAN
United Nations High Commissioner for Refugees

C E R T I F I C A T E

Refugees for the financial year ended 31 December 1966 have been examined explanations that we have required, and we certify, as a result of the audit, that

(Signed) Roger PELTOT, Belgium
Reginaldo MENDOZA, Colombia
S. M. RAZA, Pakistan

Income and expenditure for the

Excluding indemnities

(In US\$)

	Current programme 1966	Former current programmes (1963-1965)
I. SURPLUS AS AT 31 DECEMBER 1965.....	—	—
II. INCOME		
A. Contributions		
Governmental contributions (schedule 3).....	3,118,975.00	1,000.00
Private donations (schedule 4).....	194,572.48	88,990.38
	<u>3,313,547.48</u>	<u>89,990.38</u>
B. Other income		
Repayment of loans (schedule 1).....	—	—
Interest earned.....	—	—
Exchange rate differences.....	—	—
Long-playing record schemes (schedule 7).....	—	—
Miscellaneous.....	13,070.78	—
C. Adjustments on prior years' projects		
Cancellation of prior years' obligations.....	—	76,911.29
Refunds by implementing agencies of unused funds in respect of prior years' projects.....	—	74,376.84
Additional charges in respect of prior years' projects.....	—	(57.37)
	<u>3,326,618.26</u>	<u>241,221.14</u>
III. TRANSFERS		
Of prior years' contributions.....	—	5,008.00
Of adjustments on prior years' projects.....	—	(246,229.14)
	<u>3,326,618.26</u>	<u>—</u>
IV. EXPENDITURE		
Obligations incurred during 1966 (schedule 2).....	3,613,141.63	—
Ex gratia payments.....	70.03	—
	<u>3,613,211.66</u>	<u>—</u>
V. SURPLUS (DEFICIT) AS AT 31 DECEMBER 1966.....	<u>(286,593.40)^a</u>	<u>—</u>

^a The deficit on the current programme 1966 is guaranteed by Funds "set aside" until receipt of private donations pledged towards projects within that programme. The balance available on Funds "set aside" at 31 December 1966 is therefore \$671,683.28.

^b Amount required to keep the Emergency Fund at its ceiling.

CERTIFIED CORRECT

(Signed) J. HEIDLER
Executive Officer

A U D I T

The financial statements of the United Nations High Commissioner for
in accordance with our directions. We have obtained all the information and
in our opinion, the financial statements are correct.

12 June 1967

year ended 31 December 1966

fication funds

dollars)

<i>Major aid programmes</i>	<i>Special trust funds (schedules 5, 6, 7)</i>	<i>Emergency fund</i>	<i>Grant-in- aid</i>	<i>Funds "set aside"</i>	<i>Total</i>
389,453.39	416,753.44	500,000.00	—	434,175.74	1,740,382.57
30,000.00	188,909.67	10,000.00	—	—	3,348,884.67
26,861.22	250,330.30	—	—	—	560,754.38
56,861.22	439,239.97	10,000.00	—	—	3,909,639.05
—	—	229,595.99 ^b	—	270,294.97	499,890.96
—	—	—	351,035.00	14,853.77	365,888.77
—	—	—	—	(7,441.59)	(7,441.59)
—	111,109.26	—	—	—	111,109.26
—	—	—	—	—	13,070.78
124,493.85	594.83	6,653.96	—	—	208,653.93
106,136.19	820.69	—	—	—	181,333.72
—	(49.46)	—	—	—	(106.83)
287,491.26	551,715.29	246,249.95	351,035.00	277,707.15	5,282,038.05
—	(5,008.00)	—	—	—	—
(164.65)	—	—	—	246,393.79	—
676,780.00	963,460.73	746,249.95	351,035.00	958,276.68	7,022,420.62
676,780.00	611,471.97	246,249.95	351,035.00	—	5,498,678.55
—	—	—	—	—	70.03
676,780.00	611,471.97	246,249.95	351,035.00	—	5,498,748.58
—	351,988.76	500,000.00	—	958,276.68 ^a	1,523,672.04

APPROVED

(Signed) Prince Sadrudin AGA KHAN
United Nations High Commissioner for Refugees

C E R T I F I C A T E

Refugees for the financial year ended 31 December 1966 have been examined
explanations that we have required, and we certify, as a result of the audit, that(Signed) Roger PELTOT, *Belgium*
Reginaldo MENDOZA, *Colombia*
S. M. RAZA, *Pakistan*

**Income and expenditure of the indemnification funds for the year ended
31 December 1966 (including cumulative totals)**

(In US dollars)

	<i>For the year ended 31 December 1966</i>	<i>Cumulative to 31 December 1966</i>
I. INDEMNIFICATION FUND 1960		
I. <i>Balance at 31 December 1965</i>	481,742.09	—
II. <i>Income</i>		
Received from German Federal Government.....	—	10,714,285.70
Interest earned.....	8,289.51	1,574,979.74
Profit (loss) on exchange.....	(226.83)	238,332.75
	<u>489,804.77</u>	<u>12,527,598.19</u>
III. <i>Adjustments on prior years' expenditure</i>		
Refunds of prior years' payments to refugees.....	242,097.50	1,075,225.93
	<u>731,902.27</u>	<u>13,602,824.12</u>
IV. <i>Expenditure</i>		
Payments to refugees.....	159,731.50	13,028,560.85
Write-offs.....	—	2,092.50
	<u>159,731.50</u>	<u>13,030,653.35</u>
V. <i>Balance at 31 December 1966</i>	<u>572,170.77</u>	<u>572,170.77</u>
II. SUPPLEMENTARY INDEMNIFICATION FUND 1966		
I. <i>Income</i>		
Received from German Federal Government.....	882,500.00	882,500.00
II. <i>Expenditure</i>	—	—
III. <i>Balance at 31 December 1966</i>	<u>882,500.00</u>	<u>882,500.00</u>

CERTIFIED CORRECT

(Signed) J. HEIDLER
Executive Officer

APPROVED

(Signed) Prince Sadruddin AGA KHAN
United Nations High Commissioner for Refugees

AUDIT CERTIFICATE

The financial statements of the United Nations High Commissioner for Refugees for the financial year ended 31 December 1966 have been examined in accordance with our directions. We have obtained all the information and explanations that we have required, and we certify, as a result of the audit, that in our opinion, the financial statements are correct.

(Signed) Roger PELTOT, *Belgium*
Reginaldo MENDOZA, *Colombia*
S. M. RAZA, *Pakistan*

12 June 1967

SCHEDULES TO THE ACCOUNTS

SCHEDULE 1

Loan operations

(In US dollars)

	For the year ended 31 December 1966	Cumulative to 31 December 1966
<i>Loans made to or on behalf of refugees</i>		
Amounts paid out.....	73,319.77	15,625,075.47
Adjustments:		
Unused loan funds surrendered or due by implementing agencies.....	(14,421.51)	(732,181.52)
Exchange rate differences.....	—	174,290.11
	<u>58,898.26</u>	<u>15,067,184.06</u>
<i>Liquidations</i>		
Repayments.....	499,890.96	2,337,002.28
Conversion of loans into grants.....	10,481.12	228,662.93
Write-offs.....	16,750.24	287,260.83
Agencies fees for collection of repayments.....	9,371.39	43,798.17
	<u>536,493.71</u>	<u>2,896,724.21</u>
<i>Loans outstanding as at 31 December 1966</i>		12,170,459.85 ^a
<i>Less:</i>		
Refundable upon receipt to:		
Calouste Gulbenkian Foundation.....		93,527.12
Norwegian Refugee Council.....		43,132.05
Implementing agencies for collection fees.....		416,047.92
		<u>552,707.09</u>
<i>Net repayments receivable as at 31 December 1966</i>		<u>11,617,752.76</u>
^a Breakdown of outstanding loans as at 31 December 1966:		
Current programme 1966.....		11,940.07
Former current programmes (1963-1965).....		27,531.91
Major aid programmes.....		11,932,923.98
Special trust funds.....		197,217.56
Emergency fund.....		846.33
		<u>12,170,459.85</u>

SCHEDULE 2

Obligations incurred, liquidated and outstanding as at 31 December 1966

(In US dollars)

	Current programme 1966	Former current programmes (1963-1965)	Major aid programmes	Special trust funds	Emergency fund	Total
<i>Unliquidated obligations at 31 December 1965</i>	—	1,629,604.03	2,831,067.91	554,359.02	102,741.43	5,117,772.39
<i>Obligations incurred during 1966</i>	3,613,211.66 ^a	—	676,780.00	611,471.97	246,249.95	5,147,713.58
	3,613,211.66	1,629,604.03	3,507,847.91	1,165,830.99	348,991.38	10,265,435.97
<i>Liquidated during 1966:</i>						
By payments	2,695,618.34	928,700.19	1,039,420.86	704,298.57	199,879.28	5,567,917.24
By cancellation of prior years' obligations	—	76,911.29	124,493.85	594.83	6,653.96	208,653.93
TOTAL	2,695,618.34	1,005,611.48	1,163,914.71	704,893.40	206,533.24	5,776,571.17
<i>Unliquidated obligations at 31 December 1966</i>	917,593.32	623,992.55	2,343,933.20 ^b	460,937.59	142,458.14	4,488,914.80
Consisting of:						
Prior years' obligations	—	623,992.55	2,022,382.18	339,138.52	11,361.81	2,996,875.06
Current years' obligations	917,593.32	—	321,551.02	121,799.07	131,096.33	1,492,039.74

^aIncludes an *ex-gratia* payment under financial regulation 10.3 of \$70.03 representing compensation to the Kenya Young Men's Christian Association for money stolen by a refugee, taken care of at the request of UNHCR.

^bIncludes an amount of \$566,139.55 reserved for a housing project in Greece, the agreement on which is not yet signed.

SCHEDULE 3

Governmental contributions paid or pledged for 1966

(In US dollars)

Country	Current programme 1966	Former current programmes (1963-1965)	Major aid programme	Special trust funds	Emergency fund	Total
Algeria.....	6,000.00					6,000.00
Australia.....	150,000.00					150,000.00
Austria.....	30,000.00					30,000.00
Belgium.....	150,000.00 ^a			50,000.00 ^a		200,000.00
Canada.....	324,074.00					324,074.00
China.....	5,000.00					5,000.00
Cyprus.....	500.00					500.00
Denmark.....	94,107.00					94,107.00
Federal Republic of Germany.....	300,000.00					300,000.00
Finland.....	10,000.00					10,000.00
France.....	259,242.00					259,242.00
Gabon.....	1,000.00					1,000.00
Ghana.....	3,000.00					3,000.00
Greece.....	10,000.00					10,000.00
Holy See.....	17,500.00		30,000.00 ^a			47,500.00
Iceland.....	5,750.00 ^a					5,750.00
India.....	2,000.00 ^a					2,000.00
Iran.....	5,000.00					5,000.00
Iraq.....	5,000.00					5,000.00
Ireland.....	5,000.00					5,000.00
Israel.....	5,000.00					5,000.00
Italy.....	3,000.00					3,000.00
Ivory Coast.....	3,060.00					3,060.00
Kenya.....	1,000.00 ^a					1,000.00
Liberia.....	5,000.00					5,000.00
Libya.....	2,000.00 ^a					2,000.00
Liechtenstein.....	3,472.00					3,472.00
Luxembourg.....	3,000.00					3,000.00
Malagasy Republic.....	615.00					615.00
Malawi.....	419.00					419.00
Malaysia.....	1,000.00					1,000.00
Morocco.....	9,960.00					9,960.00
Netherlands.....	{ 147,487.00			1,763.89		151,278.67
	{ 542.00 ^a			1,485.78 ^a		
New Zealand.....	28,000.00					28,000.00
Niger.....	408.00 ^a					408.00
Norway.....	125,919.00	1,000.00			10,000.00	135,919.00
Peru.....	—					1,000.00
Portugal.....	{ 1,000.00					1,000.00
	{ 3,000.00 ^a					4,000.00

SCHEDULE 3 (concluded)

(In US dollars)

Country	Current programme 1966	Former current programmes (1963-1965)	Major aid programme	Special trust funds	Emergency fund	Total
Senegal.....	4,080.00					4,080.00
Sierra Leone.....	700.00					700.00
Spain.....	10,000.00					10,000.00
Sweden.....	250,000.00					385,660.00
Switzerland.....	115,740.00			135,660.00		115,740.00
Togo.....	1,633.00 ^a					1,633.00
Trinidad and Tobago.....	1,000.00					1,000.00
Tunisia.....	2,500.00					2,500.00
Turkey.....	2,667.00					2,667.00
United Kingdom.....	339,300.00					339,300.00
United Republic of Tanzania.....	2,800.00					2,800.00
United States of America.....	650,000.00					650,000.00
Venezuela.....	4,000.00					4,000.00
Yugoslavia.....	7,500.00					7,500.00
TOTAL GOVERNMENTAL CONTRIBUTIONS	3,118,975.00	1,000.00	30,000.00	188,909.67	10,000.00	3,348,884.67

Of which pledged but not yet paid as at 31 December 1966.....

166,333.00

30,000.00

51,485.78

247,818.78

In addition, the following governmental contributions had been pledged for prior years but were not paid as at 31 December 1966:

Indonesia (current programme 1964).....	\$ 1,200.00
Iran (current programme 1965).....	2,000.00
Mauritania (special trust funds).....	4,000.00

TOTAL GOVERNMENTAL CONTRIBUTIONS PLEDGED BUT NOT YET PAID: 255,018.78

^aPledged but not yet paid as at 31 December 1966.

SCHEDULE 4

Private donations received during 1966

(In US dollars)

<i>Donor</i>	<i>Current programme 1966</i>	<i>Former current programmes (1963-1965)</i>	<i>Major aid programmes</i>	<i>Special trust funds</i>	<i>Total</i>
Anonymous.....	—	—	—	10,553.43	10,553.43
Aid to European refugees.....	—	—	—	917.39	917.39
Australian Freedom from Hunger Campaign.....	—	9,173.39	—	—	9,173.39
British Council of Churches....	—	—	—	39,901.57	39,901.57
Council for Organization for Relief Services Overseas.....	—	—	—	86,004.48	86,004.48
Danish Refugee Council.....	160,156.36	50,800.00	—	—	210,956.36
Finnish Committee for Aid to Refugees.....	—	—	—	2,188.28	2,188.28
Hazel Dell Foundation.....	—	—	—	3,000.00	3,000.00
Legacy Banfield.....	11,201.34	—	—	—	11,201.34
Legacy Scott.....	—	3,125.14	—	—	3,125.14
Lutheran World Federation.....	—	—	—	2,240.00	2,240.00
Norwegian Refugee Council....	—	—	—	22,469.88	22,469.88
Oxford Committee for Famine Relief.....	—	24,883.79	—	61,485.83	86,369.62
Soroptimist Associations.....	—	—	26,861.22	209.31	27,070.53
United Nations Trust Fund for Refugees.....	—	—	—	15,000.00	15,000.00
United Kingdom Committee for European Campaign.....	10,361.24	—	—	—	10,361.24
United States Committee for Refugees.....	1,500.00	—	—	—	1,500.00
World University Service.....	—	—	—	1,000.00	1,000.00
Miscellaneous.....	11,353.54	1,008.06	—	5,360.13	17,721.73
TOTAL	194,572.48	88,990.38	26,861.22	250,330.30	560,754.38

Statement of income, expenditure

(In US\$)

Purpose	Balances as at 31 December 1965	Adjustments and transfers during 1966
1. <i>Refugee Education Account</i> (schedule 6)		
(a) Angolan refugees in the Congo	13,565.89	820.69 ^a
(b) Mozambique refugees in Tanzania	23,910.35	—
(c) Rwandese and Sudanese refugees in Uganda and Burundi	5,000.00	22.85 ^b
(d) Rwandese and Congolese refugees in Switzerland	590.28	—
(e) Tibetan refugees in Nepal	—	—
(f) Refugee pupils in Zambia	—	—
(g) Unspecified	—	—
TOTAL REFUGEE EDUCATION ACCOUNT	43,066.52	843.54
2. <i>Algeria</i>		
Relief operation	2,999.50	—
3. <i>Austria</i>		
Housing for Hungarian refugees	—	—
4. <i>France</i>		
Assistance to refugee artists	2,314.81	—
5. <i>Germany</i>		
Integration of refugees outside camps	7,500.00	—
Post-prison assistance	—	—
6. <i>Greece</i>		
(a) Assistance to individuals in camps	444.75	—
(b) Housing equipment at Kareas	10,333.33	—
(c) Assistance to ex-United States Escapee Programme cases	1,500.00	—
(d) Aid to refugee students	—	391.12 ^b
(e) Housing for Armenian refugees	—	—
(f) Assistance to Greek ethnic refugees	—	25,000.00 ^c
(g) Housing for Armenian and Assyrian refugees	—	—
7. <i>Yugoslavia</i>		
Equipment of reception centre	10,000.00	—
8. <i>Middle East</i>		
(a) Housing and equipment in Lebanon	46,259.92	—
(b) Medical assistance and supplementary aid to refugees in Cairo	—	—
9. <i>Far East</i>		
(a) Transportation of refugees through ICEM	—	—
(b) Settlement of "old believers"	106,006.72	59,281.00 ^c
(c) Wong Tai Sin Infirmary	—	—
10. <i>Macao</i>		
Assistance to Chinese refugees	46,282.45	—

Trust Funds

and balances at 31 December 1966

(dollars)

Income 1966*	Liquidated by disbursements during current year		Unliquidated obligations		Balances as at 31 December 1966
	Prior years' obligations	Current year's obligations	Prior years	Current year	
34,504.00	11,000.00	23,639.22	—	25,251.36	—
83,584.28	—	84,238.63	—	23,256.00	—
20,536.26	16,728.38	14,118.94	—	11,440.17	—
—	—	548.91	—	—	41.37
5,669.88	—	5,669.88	—	—	—
209.31	—	—	—	—	209.31
15,188.84	—	14,000.00	—	—	1,188.84
159,692.57	27,728.38	142,215.58	—	59,947.53	1,439.52
—	90,000.00	—	79,000.00	—	2,999.50
1,256.93	—	1,256.93	—	—	—
1,206.25	8,590.73	1,201.74	40.08	2,144.32	175.00
—	—	7,500.00	—	—	—
—	1,932.94	—	1,823.43	—	—
72.25	—	316.75	—	—	200.25
—	1,247.53	—	—	10,333.33	—
—	—	1,500.00	—	—	—
—	3,333.88	391.12	—	—	—
2,000.00	—	2,000.00	—	—	—
—	—	25,000.00	—	—	—
—	9,573.41	—	60,954.40	—	—
—	—	10,000.00	—	—	—
—	(661.81)	—	6,629.64	—	46,259.92
—	2,350.62	—	3,405.52	—	—
50,000.00	—	—	—	—	50,000.00
79,008.68	—	165,287.72	—	—	79,008.68
—	—	—	14,412.69	—	—
392.03	—	25,392.03	—	21,282.45	—

Statement of

(In US

Purpose	Balances as at 31 December 1965	Adjustments and transfers during 1966
11. <i>Tibetan refugees</i>		
(a) Farming equipment for refugees in India and medical assistance	—	(42,000.00) ^c
(b) Agricultural project in Nepal	—	—
(c) Held-in-trust for Tibetan refugees	—	—
(d) Supplementary aid	—	—
12. <i>Refugees in Africa</i>		
(a) Governmental contribution transferred to Current Programme.	5,000.00	(5,000.00) ^d
(b) Purchase of food and transport charges	2,800.00	2,800.00 ^e
(c) Repatriation of Congolese refugees	—	4,601.00 ^c
(d) Refugees in Burundi	—	—
(e) Repatriation of Manga Arabs	—	—
(f) Assistance to refugees in Somali Republic	—	—
(g) Assistance to refugees in Tanzania	—	9,000.00 ^c
(h) Rwandese refugees in Mweni, Tanzania	—	—
(i) Blankets for refugees in Zambia	—	—
(j) Assistance to refugees from South Africa in various African countries	—	—
13. <i>Legal protection in Africa and Asia</i>	—	—
14. <i>Special Resettlement Fund</i>	—	20,000.00 ^e
15. <i>Long-playing record scheme (schedule 7)</i>	130,314.40	(78,251.14)
16. <i>Administrative expenses European campaign</i>	—	—
17. <i>Miscellaneous</i>	1,931.04	(307.46) ^e
GRAND TOTAL	416,753.44	(3,641.94) ^f

^aRefund by implementing agency of unused funds in respect of prior years' expenditure.

^bCancellation of prior years' obligations during 1966.

^cAllocations from All Star Festival/International Piano Festival proceeds totalling \$120,682.00 as reported in the first part of schedule 7 under D, less refunds of advances of \$42,000.00 under 11(a) above. The \$42,000 is part of the \$42,250 reported in the first part of schedule 7, under C.

^dContribution received from the Belgian Government in 1965 to be "held in trust" and transferred to current programme 1965 in 1966.

^eBalance of a donation received in 1965 and returned to the donor (\$299.46) and transfer of a balance (\$8.00) to current programme 1965.

income (continued)

(dollars)

Income 1966 ^a	Liquidated by disbursements during current year		Unliquidated obligations		Balances as at 31 December 1966
	Prior years' obligations	Current year's obligations	Prior years	Current year	
42,000.00	15,000.00	—	—	—	—
2,800.00	—	—	—	—	2,800.00
3,074.25	—	—	—	—	3,074.25
—	4,480.54	—	—	—	—
—	—	—	—	—	—
26,378.52	1,800.00	31,978.52	—	—	—
—	—	2,154.37	—	—	2,446.63
30,627.28	—	13,627.28	—	17,000.00	—
7,800.34	6,549.68	908.90	—	6,891.44	—
5,000.00	—	5,000.00	—	—	—
—	—	9,000.00	—	—	—
4,200.00	—	—	—	4,200.00	—
2,240.00	—	2,240.00	—	—	—
15,000.00	—	15,000.00	—	—	—
—	1,866.29	—	6,239.48	—	—
—	16,018.47	20,000.00	850.81	—	—
111,109.26	(5,197.47)	—	165,647.47	—	163,172.52
—	29,862.48	—	135.00	—	—
6,490.87	150.00	7,701.96	—	—	412.49
<u>550,349.23^b</u>	<u>214,625.67</u>	<u>489,672.90</u>	<u>339,138.52</u>	<u>121,799.07</u>	<u>351,988.76</u>

^aOf which: Adjustments (statement II,
section II C).....

\$
1,366.06

Transfers (statement II,
section III).....

(5,008.00)

(3,641.94)

^aNot including adjustments.

^bContributions and other income (statement
II, section II A and B).....

Adjustments (statement II, section II C)...

\$

550,349.23

1,366.06

TOTAL INCOME (statement II, section II)...

551,715.29

SCHEDULE 6

Refugee education account

(In US dollars)

I. INCOME AND EXPENDITURE

A.	Surplus at 31 December 1965		43,066.52
B.	Income		
(a)	Governmental contributions		
	Sweden	135,660.00	135,660.00
(b)	Non-governmental contributions		
	Finnish Committee for Aid to Refugees	2,188.28	
	Norwegian Refugee Council	19,669.88	
	World University Service	1,000.00	
	Miscellaneous	1,174.41	24,032.57
(c)	Adjustments on prior years' projects		
	Cancellation of obligations	22.85	
	Refunds by implementing agencies of unused funds	820.69	843.54
	TOTAL FUNDS AVAILABLE		203,602.63
C.	Expenditure		
	Obligations incurred during 1966 for:		
	Angolan refugees in the Congo	48,890.58	
	Mozambiquan refugees in Tanzania	107,494.63	
	Rwandese and Sudanese refugees	25,559.11	
	Rwandese refugee students in Switzerland	548.91	
	African refugee students	14,000.00	
	Tibetan refugees in Nepal	5,669.88	202,163.11
D.	Surplus at 31 December 1966		1,439.52

II. STATUS OF OBLIGATIONS

Obligations incurred during 1966	202,163.11
Payments made during 1966	142,215.58
Unliquidated obligations as at 31 December 1966	59,947.53

SCHEDULE 7

Long-playing record schemes

I. INCOME FROM THE SCHEMES AND ALLOCATIONS MADE AS AT 31 DECEMBER 1966

(In US dollars)

	<i>All Star Festival</i>	<i>International Piano Festival</i>	<i>Greetings from the Skies</i>	<i>Total</i>
<i>For the year ended 31 December 1966</i>				
A. <i>Unallocated balances at 31 December 1965</i>	35,743.93	94,570.47	—	130,314.40
Adjustment (transfer)	—	(1,869.93)	1,869.93	—
B. <i>Net proceeds to UNHCR during 1966</i> ..	6,724.20	99,737.22	4,647.84	111,109.26
C. <i>Adjustments to prior years' allocations</i>				
Cancellation of prior years' obligations	180.86	—	—	180.86
Refunds of advances made for prior years' projects	42,250.00	—	—	42,250.00
Available for allocations in 1966	84,898.99	192,437.76	6,517.77	283,854.52
D. <i>Allocations made in 1966 (schedule 5)</i> ..	18,981.46	101,700.54	—	120,682.00
E. <i>Unallocated balances at 31 December 1966</i>	65,917.53	90,737.22	6,517.77	163,172.52
<i>Cumulative to 31 December 1966</i>				
A. <i>Net proceeds to UNHCR</i>	1,486,362.09	231,688.06	6,517.77	1,724,567.92
B. <i>Allocations made:</i>				
Current programme 1963	530,000.00	—	—	530,000.00
Current programme 1964	9,953.80	—	—	9,953.80
Current programme 1965	5,113.04	8,288.58	—	13,401.62
Major aid programmes	18,758.53	—	—	18,758.53
Special trust funds ^a	856,619.19	132,662.26	—	989,281.45
	1,420,444.56	140,950.84	—	1,561,395.40
C. <i>Unallocated balances at 31 December 1966</i>	65,917.53	90,737.22	6,517.77	163,172.52

^a Including the allocations shown in schedule 7, section II.

SCHEDULE 7 (continued)

(In US dollars)

II. ALLOCATIONS MADE AND EXPENDITURE INCURRED BY UNHCR FOR THE PROMOTION OF THE SCHEMES

	<i>Promotional expenses for</i>		<i>Reserve for future schemes</i>	<i>Total</i>
	<i>All Star Festival</i>	<i>International Piano Festival</i>		
Allocations set aside from the proceeds of All Star Festival.....	100,000.00	50,000.00	100,000.00	250,000.00
Reduction of allocation in 1965.....	7,238.10	—	—	7,238.10
	92,761.90	50,000.00	100,000.00	242,761.90
Expenditure incurred (1963-1966).....	50,294.35	26,820.08	—	77,114.43
Balance available at 31 December 1966...	42,467.55	23,179.92	100,000.00	165,647.47

III. OPERATION "GREETINGS FROM THE SKIES"

A. <i>Received from airlines</i>	—	186,331.71
B. <i>Charges:</i>		
Cost of records.....	92,400.09	—
Promotional expenditure.....	74,378.31	166,778.40
C. <i>Total profit</i>	—	19,553.31
Two-thirds payable to Inter-Governmental Committee for European Migration.....	—	(13,035.54)
D. <i>Net proceeds to UNHCR</i>	—	6,517.77

B. REPORT OF THE BOARD OF AUDITORS

REPORT OF THE BOARD OF AUDITORS

1. The United Nations High Commissioner for Refugees submitted the following financial statements together with the relevant schedules for audit certification:

- I. Consolidated statement of assets and liabilities as at 31 December 1966;
- II. Income and expenditure for the year ended 31 December 1966 excluding indemnification funds
- III. Income and expenditure of the indemnification funds for the year ended 31 December 1966 including cumulative totals.

2. The administrative expenditure of UNHCR for 1966 was \$3,092,041. Against this a sum of \$351,035 was paid to the United Nations in a global amount as a grant-in-aid of the administrative cost, out of the 1966 major aid programme.

3. The assets of all voluntary funds, emergency and trust funds as at 31 December 1966 totalled \$19,471,567.19. Liabilities totalled \$16,493,224.38. The assets thus exceeded liabilities by \$2,978,342.81, the breakdown being:

	\$
Indemnification fund 1960.....	572,170.77
Supplementary indemnification fund 1966.....	882,500.00
Current programme 1966.....	(286,593.40)
Special trust funds.....	351,988.76
Emergency fund.....	500,000.00
Funds "set aside".....	958,276.68
	<hr/>
	2,978,342.81
	<hr/>

The deficit on the current programme 1966 is guaranteed by funds "set aside" until receipt of private donations pledged toward projects within that programme. The balance available on funds "set aside" at 31 December 1966 is therefore \$671,683.28.

4. The presentation of the financial statements and schedules has been modified with a view to greater clarity and additional information taking into consideration comments made by the external auditors.

5. The Board of Auditors records its appreciation for the co-operation and assistance rendered by the High Commissioner and his staff and by the Internal Audit Service.

(Signed) Roger PELTOT, *Belgium*
Reginaldo MENDOZA, *Colombia*
S. M. RAZA, *Pakistan*

12 June 1967

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