

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

**AUDITED FINANCIAL STATEMENTS
for the year ended 31 December 1986
and
REPORT OF THE BOARD OF AUDITORS**

GENERAL ASSEMBLY

OFFICIAL RECORDS: FORTY-SECOND SESSION

SUPPLEMENT No. 5E (A/42/5/Add.5)



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NOTE

Symbols of United Nations documents are composed of capital letters combined with figures. Mention of such a symbol indicates a reference to a United Nations document.

(16 July 1987)

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LETTERS OF TRANSMITTAL

23 March 1987

Sir,

Pursuant to the Financial Rules for Voluntary Funds administered by my Office, I have the honour to submit the accounts for the year 1986, certified as correct and approved in accordance with paragraph 11.4 of these Rules.

Also enclosed is a statement of ex gratia payments and a statement of amounts written off during 1986 in accordance with paragraphs 10.5 and 10.6 of the above-mentioned Rules.

Accept, Sir, the assurance of my highest consideration.

(Signed) Jean-Pierre HOCHE
United Nations High Commissioner for Refugees

The Chairman of the Board of Auditors
United Nations
New York, N.Y.

22 June 1987

Sir,

I have the honour to transmit to you the financial statements of the voluntary funds administered by the United Nations High Commissioner for Refugees for the financial period ended 31 December 1986, which were submitted by the High Commissioner. These statements have been examined and include the audit opinion of the Board of Auditors.

In addition, I have the honour to present the report of the Board of Auditors with respect to the above accounts.

Accept, Sir, the assurances of my highest consideration.

(Signed) R. T. NELSON
Auditor General of Ghana
and Chairman of the
United Nations Board of Auditors

The President of the General Assembly
of the United Nations
New York, N.Y.

I. REPORT OF THE BOARD OF AUDITORS

Introduction

1. As required by paragraph 22 of the statute of the Office of the United Nations High Commissioner for Refugees (UNHCR), the Board of Auditors has audited the accounts of the voluntary funds administered by the United Nations High Commissioner for Refugees for the year ended 31 December 1986.
2. The examination was conducted in accordance with article XII of the Financial Regulations of the United Nations and the annex thereto and with the common auditing standards adopted by the Panel of External Auditors of the United Nations, the specialized agencies and the International Atomic Energy Agency. The examination was conducted at UNHCR headquarters at Geneva and at UNHCR field offices in Indonesia, Italy and Pakistan.
3. During the year under review, the Board of Auditors continued its normal practice of reporting the results of specific audits and issuing management letters containing detailed audit observations to the Administration, and this practice once again helped in maintaining a continuous dialogue with the Administration. However, comments on the audit of a field office are not reflected in the present report owing to an operational delay.
4. In our previous reports, particularly those for 1984 ^{1/} and 1985, ^{2/} the Board of Auditors commented on a number of internal control weaknesses regarding UNHCR activities. The deficiencies were most pronounced in the areas of programme and project implementation, control, monitoring and evaluation, procurement and cash management. The apparent commonality of these deficiencies over the years suggested that although the Administration was continuing its efforts to improve the operational and financial management and control system of UNHCR, there was a need for further enhancement of the effectiveness and efficiency of the operations and administration of the organization.
5. In this context, the Board noted with appreciation the more positive and calculated actions of UNHCR in response to our previous recommendations, as shown by the improvement initiatives and measures taken since the beginning of 1986. We also took note of the particular appreciation expressed by the Executive Committee at its thirty-seventh (1986) session regarding the positive response of UNHCR to the Board's recommendations. ^{3/} The Board recognized the long-term nature of those measures, but felt that the decrease in the number of internal control weaknesses reported for 1986 was indicative of the success of corrective efforts made by the Administration. Our current recommendations are intended to assist the Administration in considering and implementing further improvements.

^{1/} Official Records of the General Assembly, Fortieth Session, Supplement No. 5E (A/40/5/Add.5), sect. I.

^{2/} Ibid., Forty-first Session, Supplement No. 5E (A/41/5/Add.5), sect. I.

^{3/} Ibid., Supplement No. 12A (A/41/12/Add.1), paras. 97-107.

6. The following are the most significant matters arising from our 1986 audit examination. We have discussed these matters with the Administration, whose responses are referred to as appropriate.

Summary of recommendations

7. We recommend that the following corrective actions, presented in order of priority, be taken:

(a) On the basis of our general review of the efforts made and measures taken by the Administration to make UNHCR more responsive to its tasks, certain aspects of the reforms should also be addressed, including priority attention to programme and project evaluation, implementation priorities for the corrective measures and funding sources for future aspects of reforms and measures;

(b) In the area of project activities, the following matters should be considered in the delivery and distribution of food aid items:

- (i) Means and channels of delivery and distribution of these items;
- (ii) Security in the country of delivery;
- (iii) Conformity with trade and custom regulations of the country of delivery of relief items;
- (iv) Appropriate and requisite inland transport facilities;
- (v) Shipping documents on goods, including shipping certificates on the condition of consignments;

(c) The Evaluation Unit, particularly its staffing, should be strengthened to enable it to meet the increasing need for evaluation of programmes;

(d) The reporting of the distribution of food aid to UNHCR headquarters and of losses of these items to the local Property Survey Board should be done on a timely basis;

(e) Liaison between the field offices and implementing agencies should be strengthened to improve, inter alia:

- (i) The submission of project inventories reports;
- (ii) The monitoring of project equipment and other items by implementing agencies;
- (iii) The submission of self-evaluation reports and financial statements by implementing agencies;

(f) With regard to cash management, complete accounting records should be submitted regularly by field offices for control review purposes, and appropriate measures should be instituted to strengthen security for cash and value forms;

(g) Regarding the procurement system, procedures established by the Contracts Committee of UNHCR for reporting on direct purchasing of vehicles from manufacturers should be followed;

(n) Physical inventories should be taken of equipment and other property items at UNHCR headquarters, and these items should be properly reported on inventory lists.

Summary of findings

8. We noted with appreciation that the Administration had begun restructuring the Office to make it more responsive to its tasks. However, the review showed that certain aspects of the reforms and measures should also be addressed.

9. Our examination of project activities disclosed problems relating to the provision and co-ordination of the delivery and distribution of food aid items. Those problems resulted in the spoilage or loss of large quantities of food aid items, particularly in 1985 and early 1986.

10. We observed that in view of the current increasing need for evaluation of programmes, the Office's existing system would not be adequate to the task.

11. Some field offices did not submit timely reports on the survey and distribution of food items and, as a result, headquarters was unable to request reimbursement of food aid distribution costs from a donor for a considerable period of time. Similarly, losses of food items were not promptly reported to the local Property Survey Board.

12. Our examination also disclosed that the inventory of project equipment and other items by implementing agencies was incomplete, which diminished the effectiveness of UNHCR monitoring of the condition and use of those items.

13. Our review of project activities at selected field offices also showed that some implementing agencies had been late in submitting self-evaluation reports and financial statements to the branch offices concerned.

14. With regard to cash management, we noted the lack of adequate accounting of transactions by a branch office to UNHCR headquarters and ineffective custodial control over and security arrangements for cash and value forms.

15. Our audit of the procurement system revealed that reporting to the Contracts Committee of UNHCR on direct purchasing of vehicles from manufacturers was delayed.

16. We observed that there had been a number of vehicle accidents, that physical inventories of equipment at UNHCR headquarters had not been taken and that property items had not been properly recorded.

Organization

Restructuring of UNHCR

17. Our review of the organizational structure of UNHCR indicated that as part of internal control measures aimed at more efficient, economic and effective operations, the Administration, with the aid of consultants, had begun restructuring the Office to make it more responsive to its tasks and to reverse the pattern of adverse external review comments on various aspects of UNHCR activities. This reorganization was made necessary by the dramatic change in the nature, urgency and magnitude of UNHCR assistance over the past decade, without any corresponding change in the Office's structure to enable it to carry out effectively its increasingly complex responsibilities.

18. In this regard, we noted, inter alia, that in response to the need to bring the staff closer to the field and the refugees and to ensure interaction between the legal and operational facets of the Office's work, five regional bureaux had been established under the direct responsibility of the High Commissioner, with full authority to manage all programmes and projects, which ensured that refugee activities would reflect the protection and assistance aspects of the UNHCR mandate. The Division of Refugee Law and Doctrine was made responsible for ensuring uniformity in the Office's international protection role.

19. Similarly, the support services (in the programming, technical, budgeting, supplies, personnel and other areas) had been reorganized and strengthened with specialists in logistics, sanitation and other fields. Those services assisted the regional bureaux in formulating, developing and controlling projects in order to reinforce needs assessment, budgeting, monitoring and reporting.

20. We observed that the restructuring exercise had also involved the following activities:

(a) A review of systems and procedures to provide the Office with the working tools to enable the new structure to function effectively; in particular, staff members took part in the review through various working groups;

(b) The establishment of the Financial and Management Information System Section, responsible for providing comprehensive management information for planning, budgetary control and performance monitoring at both headquarters and the field offices, with the aim of enhancing management efficiency and control and consequently providing more cost-effective refugee assistance;

(c) Realization of the importance of and the need for a comprehensive computerized financial and management information system to process the data with greater speed and accuracy, which would significantly improve the use of staff resources both at headquarters and in the field;

(d) The development of a comprehensive training programme for all staff members to assist in the effective harnessing of the organization's human resources, which was considered a sine qua non in order to achieve the objectives of the new organizational structure and meet its needs;

(e) As an interim arrangement, the formation of mobile training teams to visit certain field offices to address internal control weaknesses identified by both the Administration and external review bodies, particularly external audit.

21. The Board reiterates its appreciation of the administrative and other initiatives taken by the Administration. However, since the main aim of the restructuring and other efforts is to ensure, inter alia, efficient and effective management of programmes and projects, and in view of the long-term aspect of the reforms and measures, we are of the view that the following matters need to be addressed:

(a) Priority attention to other operational aspects of programmes and projects, such as programme and project evaluation, as current efforts progress;

(b) Implementation priorities for reforms and measures;

(c) Funding sources for future aspects of the reforms and measures.

22. The Administration concurred with our view and recommendation.

Project activities

23. We selected 86 projects, with an estimated total budget of \$165,661,135, for examination at UNHCR headquarters on the basis of factors such as type of programmes, dollar value, geographic regions and countries with significant programmes, and past experience.

24. The audit disclosed certain operational weaknesses relating to the provision and co-ordination of the delivery and distribution of various food items, which were the main objectives of projects under the general framework of supplementary assistance. As a result of those weaknesses, the achievement of the project objectives was adversely affected quantitatively and qualitatively.

25. Those cases involved spoilage of relief food items, losses through theft and problems and delays associated with marine and inland transportation. Significant examples of these and other matters are provided below.

Spoilage of food aid

26. In one project, 6,570 tons of wheat flour donated to UNHCR by the World Food Programme were earmarked for sale through the appropriate office of the host Government, and the proceeds, estimated at \$1,285,698, were to be used for the refugee assistance programme in the host country. Our examination showed that although 4,285 tons were found to be of marketable quality, the remaining 2,285 tons were thought to have spoiled and, after a laboratory analysis, were declared unfit for human consumption. This resulted in a loss of about \$368,227 to UNHCR.

27. Since food spoilage of this kind impairs the organization's delivery of refugee assistance programmes, we recommended that an efficient means of delivery and distribution of such consignments should be found so that project objectives would be effectively achieved.

28. The Administration attributed the spoilage to the short shelf-life of the wheat flour and the slow pace at which the agent transported the goods from port, due mainly to the insufficient number of vehicles at its disposal.

29. In this respect, we were of the view that further investigation was needed to determine the underlying causes of the spoilage and to establish responsibility for the losses involved.

30. The Administration subsequently informed us that in response to our recommendation, the branch office had reviewed the matter with the responsible Ministry of the Government, and the outcome suggested that there was insufficient evidence to absolve that Government of responsibility for the spoilage.

31. The Administration elaborated, inter alia, on the agreed delivery arrangements for the food items under the relevant letter of agreement between that Government and UNHCR, and indicated that UNHCR would, if it considered it politically feasible, refer the matter once more to the Ministry, on the basis of certain points raised, for a settlement.

Looting and spoilage of relief items

32. The objective of a particular project was to provide 100 tons of butter oil and 1,000 tons of maize, with a total value of \$506,000, as food aid under a special relief and rehabilitation programme in a particular country. However, in January 1986, following an uprising in that country, the butter oil, valued at \$300,000, was stolen. The audit disclosed that UNHCR had been aware of the unfavourable security situation prior to the shipment of the items. In addition, as a result of a significant delay in distributing the maize, which had arrived in March 1986, it was declared almost spoilt and unfit for human consumption by the appropriate authority of the host country in May 1986. Moreover, UNHCR continued to incur storage charges until about 900 tons of the spoilt maize were finally disposed of six months later.

33. Records indicated that the consignment of maize was not accompanied by the supplier's certification as to its condition and, as a result, the Administration could not issue the appropriate take-over certificate to the supplier in line with the donor's requirement.

34. We made the following recommendations to the Administration:

(a) As far as possible, relief items may be diverted to other needy areas when it is clear that the security situation in a particular country jeopardizes safe storage and distribution in that country;

(b) UNHCR field offices should ensure that appropriate take-over certificates are issued on delivery of relief items.

35. The Administration agreed with our recommendation that UNHCR field offices should issue appropriate take-over certificates on delivery of relief items.

36. On the issue of security, the Administration explained the circumstances under which security at a destination might deteriorate, noting that once the tender was closed within the mobilization process, any change of tender conditions at UNHCR request could have financial consequences for the Office. Moreover, in this

specific case, the vessels were already en route; no alternative destination could be identified; and additional all-risk insurance was taken out to cover the goods as soon as they became the responsibility of UNHCR in the warehouse. Unfortunately, loss due to civil strife apparently could not be covered by insurance.

37. The Administration assured us, however, that it would be ready to divert shipments whenever our security conditions deteriorated, but that diversion might concern routing rather than destination since the security situation in a particular country was not a good reason for not delivering food to refugees there.

Problems pertaining to the unloading of food aid in a country

38. Similarly, the objective of two projects was to provide food aid in the form of 2,000 tons and 8,000 tons of wheat, valued at \$375,000 and \$1,598,028 respectively, to refugees in a particular country. Our review of records pertaining to these projects indicated that the first consignment (2,000 tons) was not allowed to be unloaded because it was declared spoilt after a delay of about three weeks in port. The second consignment (8,000 tons) also encountered similar delivery problems before it could be unloaded. As a result of the delays, the shipowners submitted bills for DM 321,967 and \$147,427 to UNHCR.

39. In our opinion, this situation could have been averted if the Administration had arranged to obtain in advance the necessary travel and customs documents for the importation of such food items into the host country. Since such situations could adversely affect smooth implementation of programmes and projects, and in view of the financial and other repercussions, we recommended that in future the Administration should endeavour to obtain in advance the basic documents required for the importation of relief items into a particular host country before the items were shipped to that country.

40. The Administration informed us that, as a result of its representations to the shipowners, they had agreed to reduce their claims from DM 321,967 to DM 200,000 and from \$147,427 to \$50,000 respectively, and that the second claim would be shared equally between UNHCR and the supplier of the cargo. The Administration subsequently stated that UNHCR was currently discussing with the donor the possibility of obtaining reimbursement of the amount paid for the second claim.

Delays in the unloading of food aid

41. In another project, donations of 8,000 tons of maize flour and 4,073 tons of wheat flour, valued at \$2,200,000, were to be delivered to two ports in the same country. Our review of the relevant project records revealed that owing to a delay of about a month in unloading the consignment of wheat flour, the shipping company had demanded from UNHCR a demurrage payment of \$280,000 because UNHCR had been unable to comply with the harbour authorities' conditions for clearing the goods from the quay. However, a UNHCR fact-finding mission to that country reported that the delay experienced by the vessel had been due to heavy congestion in the port and the priority given to certain vessels by the port authorities, circumstances that were entirely beyond the control of UNHCR.

42. We again expressed concern regarding the adverse effect on programme deliveries created by such circumstances and the financial liabilities incurred by

the organization. Moreover, those problems involved the Administration in costly and time-consuming legal and administrative issues.

43. We recommended that in the area of external affairs policy, UNHCR should seek to strengthen its relations with particular Governments with regard to the unloading of food aid in their ports. In the mean time, for financial and other reasons, it might be beneficial for UNHCR to stunt the shipping company's legal proceedings with UNHCR, for which a writ of summons had already been served on the Office.

44. The Administration acknowledged our observations and recommendations and stated that in that particular case, it had requested the national refugee commissioner and other government agencies to intervene on its behalf. However, the necessary steps were being taken to ensure that UNHCR would not be taken unawares in the future. The Administration further stated that in view of the cost involved in legal proceedings of that nature and the Office's favourable legal position in the matter, it would make an effort to negotiate at all stages for acceptable terms.

Evaluation of programmes and projects

45. We noted that with the dramatic growth in the UNHCR activities, which had led to an increase in its budgetary allocations from about \$10 million in 1975 to \$534 million in 1985, the Administration had felt the need for and established in 1981 an internal review system consisting of two complementary types of evaluation: self-evaluation and in-depth evaluation.

46. Our review indicated that although self-evaluation, which was carried out by project managers and implementing agencies, had not been as effective as in-depth evaluation because of professional constraints, it served as a very useful basis for reporting to donor Governments, inter alia, on the extent to which project objectives had been achieved, the extent to which the projects had helped to improve the lives of refugees and the lessons learned, as well as for future planning.

47. We observed, however, that the main impact of evaluation of UNHCR programmes had been made by in-depth evaluations, which, though fewer in number, were more rigorously carried out by professional evaluation officers, whose conclusions and recommendations helped significantly to set the direction of programmes and projects, improve services to refugees and, in some cases, bring about a substantial reduction in programme costs. For example, as a result of an in-depth evaluation of UNHCR emergency preparedness and response in a particular country, a number of measures for improving the emergency preparedness and response of UNHCR were proposed. These measures included the development of an emergency training programme that incorporated many of the lessons learned from the evaluation, new staffing procedures that greatly facilitated emergency staffing, and major changes in material and food management. Similarly, as a result of two other evaluations conducted in different countries, measures were taken to reduce significantly accommodation costs for transit refugees by the use of apartments rather than hotels.

48. We were encouraged by the fact that in order to ensure the integration of the evaluation system into the UNHCR decision-making process, the Administration had established an Evaluation Committee chaired by the Deputy High Commissioner to

review evaluation reports and to ensure better follow-up. However, we observed that current staffing was not adequate to perform the required evaluation work effectively.

49. In view of the growth of UNHCR activities and the increasing demands by members of the Executive Committee, donors and especially the General Assembly, that more attention should be paid to programme evaluation, we felt that there was a need for the Administration to strengthen the Evaluation Unit, particularly its staffing, to enable UNHCR to carry out its responsibility to provide its governing body and Governments with required reports more effectively and on a timely basis.

50. The Administration informed us that it concurred with our observations and recommendation on the value of in-depth evaluations and the need to increase the staff resources assigned to that function in order to ensure that major operations were systematically evaluated as directed by the High Commissioner. As part of its strategy to improve programme management, the Administration has recently taken steps in this direction by establishing an additional post in the Evaluation Unit. In order to assess whether this strengthening is adequate, the Unit's staffing will again be reviewed at year-end and a decision will be made regarding the need to redeploy additional staff to the function.

Submission of survey and distribution reports

51. Our review showed that as a result of significant delays by field offices in submitting survey and distribution reports on food aid received, UNHCR headquarters could not send requests to a donor for reimbursement of the costs of inland transportation incurred by the Office. We noted, for example, that three field offices were between 30 and 235 days late in submitting six out of eight distribution reports on food aid received in 1985.

52. Consequently, as at February 1987 the most recent request for reimbursement had been made in May 1985 (for \$54,075 in respect of food aid delivered in 1983). However, a compilation of distribution figures up to the end of 1985 showed that UNHCR was entitled to reimbursements of \$3.8 million and \$264,000 from a donor.

53. We urged the Administration to strengthen its monitoring of the submission of distribution reports by field offices to ensure the timely request and receipt of reimbursements for inland transportation costs.

54. The Administration agreed with our observation that field offices must speed up survey and distribution reports on food aid. It informed us that UNHCR was sponsoring a warehouse improvement plan, which included the expediting of receiving reports as a major component. The Supplies and Food Aid Service also intended to continue strengthening its shipping and insurance unit in order to address the problem.

55. Furthermore, with regard to the comments in paragraph 52 above, the Administration subsequently informed us that five requests for reimbursement totalling \$4.3 million had been submitted to the donor and that \$438,627 had already been received.

Reporting of food losses

56. Our audit of the records maintained by the local Property Survey Board showed that not all losses of food aid had been reported to the Board. We noted that between January 1985 and December 1986, three out of nine cases of food losses had not been reported to the Board. Two of the three cases involved 375 tons of food aid and one was estimated at \$1.3 million in value. We attributed this omission in the monitoring function to weakness in communication between UNHCR headquarters and field offices.

57. We urged the Administration to ensure that field offices promptly reported any food loss to the Property Survey Board so that appropriate investigative action and corrective measures could be taken. Meantime, documentation of all outstanding losses should be requested from the field offices as soon as practicable.

58. The Administration indicated that although it was very anxious to improve communication between field offices and headquarters so as to ensure prompt reporting of those losses, its main desire was to minimize them. To that end, measures had been taken to improve the co-ordinating and monitoring function with a view to minimizing the food aid problems.

59. The Administration subsequently made the following comments:

"Indeed three out of nine cases were not submitted for decision to the Property Survey Board (PSB). These were rather complex, not only because of the volume and the value of the food consignments involved. Further clarification was needed to come to final conclusions.

"a) Regarding the Corn Soya Milk in a country, in addition to the information provided above, the total loss recorded was 25.2mt at equivalent to 2.7 percent of the consignment. In spite of the relatively low percentage this case will now be submitted to the Property Survey Board.

"b) Similarly, the case which occurred in 1985 in another country still needed further clarification. An Administrative Board of Inquiry comprising a senior UNHCR staff member and the Internal Audit Division, Geneva, went to that country and established the facts as far as possible. The Board was requested to determine

- whether established financial instructions, rules and procedures were being followed;
- whether UNHCR would have a claim against implementing partners or other third parties who could be held responsible for the losses incurred;
- any recommendations or remedial action to be taken.

The report of the Board has been submitted to the High Commissioner and action is being taken. Around \$13,000 have been recovered so far. It is expected that the PSB file will be completed soon.

"c) The most important losses occurred in a third country where the UNHCR warehouse was looted twice during the insecure period mid-1985/early

1986. In spite of the situation it was not appropriate for UNHCR to interrupt assistance activities in that country completely in order to avoid the considerable risks. The incidents in that country led to an administrative follow-up which will to the extent possible prevent future losses in that country as well as in other countries. The PSB submission is being prepared.

"As a matter of principle, UNHCR will make every effort to ensure that any food losses are brought to the attention of the Property Survey Board. These efforts will include improved communication between field offices and headquarters. Besides these efforts, UNHCR will however concentrate on the task of avoiding completely or at least minimizing food losses to the extent possible. The revitalized Supplies and Food Aid Section will have to play an important role in this respect."

Project inventory

60. Our examination of selected projects revealed that in most cases, implementing agencies did not submit copies of project inventories to UNHCR as required under the inventory clause of their agreements with the Office. Moreover, in cases where a project inventory was submitted, the information provided was not complete enough to serve the desired purpose.

61. We stressed the need for the timely submission of project inventories by implementing agencies to enable UNHCR to keep track of all non-expendable items purchased with its funds and to ensure that the items were disposed of in the manner provided for in project agreements. We also suggested that UNHCR field offices should be charged with the responsibility of assisting implementing agencies to prepare comprehensive project inventories and monitoring the submission of copies to UNHCR in accordance with the existing standard inventory clause.

62. The Administration agreed with our observation and recommendation and provided us with a comprehensive statement regarding measures that it had already initiated in an effort to find the most appropriate and lasting solutions to problems associated with non-expendable project items. In addition, it stated that it was studying the various aspects of project inventories within the framework of the ongoing process of refinement and consolidation of new work methods, procedures and systems, such as the Financial and Management Information System, with a view to adjusting the general rules regarding the ownership of non-expendable project items during and after the life of a project.

Monitoring of projects at field offices

63. Our audit of project activities at two of the selected field offices disclosed certain operational and financial weaknesses. These were communicated to the Administration together with recommendations for appropriate action.

64. The Board noted with particular concern the considerable delay in the submission of eight self-evaluation reports and six financial statements by implementing agencies to the two branch offices. For example, final reports on six projects implemented in 1986 were to be submitted by 1 March 1987 but had not been received at the branch office concerned by the end of March 1987. Similarly, as of the same date, another implementing agency in another country had not submitted self-evaluation reports on two projects, 26 and 13 months after their completion.

65. The Administration shared our concern regarding the submission of those reports by the deadlines set in the letters of instructions and promised to follow up on the above cases.

66. The Administration subsequently informed us, inter alia, that the six outstanding financial statements had been submitted by the implementing agencies after follow-up action by the UNHCR branch office. It also stated that it had received six out of the eight self-evaluation reports.

Cash management

Lack of adequate accounting to headquarters and ineffective custodial control over cash and value forms

67. Our review of cash management showed that a branch office was remiss in the complete and timely submission of accounts of its financial transactions as required in chapter IX, section 12.6.1, of the UNHCR Manual. The following financial and accounting records were not submitted to headquarters for review and accounting purposes: (a) bank statements and reconciliation statements for one month and six months respectively in respect of the non-resident local currency bank account; and (b) bank statements and reconciliation statements in respect of the resident local currency account for 11 months of 1986. Moreover, discrepancies reported by headquarters in the monthly accounts of the branch office were not promptly cleared up by that office.

68. In addition, in June 1986, the branch office reported to headquarters the loss of 20 cheques for an imprest account, 131 cheques for the non-resident local currency bank account, cash of 366 units of the local currency and travellers cheques worth \$3,500.

69. We are of the view that delays in the submission of accounting records to headquarters diminish the effectiveness of internal control over cash management. Moreover, a delay in the submission of such records for control reviews could be an indication of fraud. Similarly, the loss of value forms and cash points to a lack of adequate security arrangements for assets.

70. We recommended that the Administration should take steps to ensure that accounting records were submitted on a timely basis and that security arrangements for the custody of value forms and cash were strengthened.

71. The Administration indicated that these serious findings were of particular concern to UNHCR and that although the quality of bank services and the security situation in some countries where UNHCR operated were to a large extent beyond its control, co-ordinated and rigorous action should have been taken earlier.

72. The Administration also explained that the branch office had had major difficulties in obtaining relevant statements from the bank concerned and that that was the reason why timely bank reconciliations had not been possible in 1986. Furthermore, it stated that as a result of new banking arrangements that it had made, all bank statements had finally been received by the branch office, which would enable that office to prepare the bank reconciliation. With regard to the thefts, the Administration stated that a considerable number of security measures

had been taken by the branch office in order to prevent, to the extent possible, such incidents in the future.

Procurement system

Direct purchasing of vehicles from manufacturers

73. By a July 1986 decision, the Contracts Committee of UNHCR authorized the Supplies and Food Aid Services (SFAS) to purchase standard field vehicles described in the Inter-Agency Procurement Services Unit Field Motor Vehicles Standards catalogue directly from manufacturers at the agreed United Nations prices, without prior approval by the Committee. However, the Committee requested that SFAS should provide it with a monthly summary of purchases covered by that authorization and that relevant purchase orders should be signed by the Secretary of the Committee.

74. We noted that between the time the Committee approved the above procurement procedure and December 1986, SFAS had purchased six land rovers and 81 Toyota vehicles valued at \$1,015,528 but that, although the Secretary of the Committee had signed the purchase orders, monthly summaries of the purchases had not been submitted to the Committee, contrary to the requirement of the approved procedure.

75. We drew the Administration's attention to this omission and cautioned that non-compliance with the procurement procedure approved by the Contracts Committee weakened the effectiveness of the established reporting procedures within the procurement system. We therefore advised that the procedure should be duly followed in order to strengthen internal control within the system. We added that the monthly summaries of purchases would also provide the Committee with a basis for future decisions on procurement practices. The Administration agreed with our observation and subsequently informed us that UNHCR had complied fully with the recommendation.

Non-expendable property

Vehicle accidents

76. Our review of vehicle accident records covering the period from January to November 1986 disclosed 40 accident cases involving total repair costs of about \$39,000. We considered that those accidents unduly increased the operating costs of vehicles and hindered smooth programme implementation.

77. In response to our concern, the Administration informed us that the repairs had cost over \$1,000 in 10 cases, between \$300 and \$1,000 in six cases and under \$300 in 14 cases. Furthermore, in 10 cases responsibility for the accidents had been established and reimbursement of the cost of repairs had been obtained.

78. The Administration also stated that all such accidents were of great concern to UNHCR and that it had therefore instituted certain reporting and recovery procedures in that area.

Physical inventory

79. Our examination of the status of inventory revealed that physical inventories of equipment and other property at headquarters were not taken. Furthermore, the locations of certain items, needed to facilitate control over custody of valuable items, were not indicated on the inventory list.

80. We recommended that arrangements should be devised to enable physical inventories to be taken of all non-expendable property in line with United Nations financial rule 110.26 and to strengthen control over valuable items. The Administration agreed with our observation on the importance of control over valuable items and subsequently indicated that the basis for tighter control already existed and that our recommendations were being implemented.

Ex-gratia payments

81. In accordance with UNHCR financial rule 10.5, the Administration informed the Board that ex gratia payments of \$555, \$862.50 and \$886.81 had been made during the financial year 1986.

Write-off of losses of cash and property

82. In accordance with UNHCR financial rule 10.6, the Board of Auditors was informed of losses of cash and property written off during 1986. There were three cases of theft of cash totalling \$1,803 and the loss of non-expendable property valued at \$72,240 in field offices.

Cases of fraud or presumptive fraud

83. The Administration informed us of three cases of fraud or presumptive fraud, which it had reported to the Controller of the United Nations during the year. However, it indicated that subsequent investigations had shown that in two of the cases, there was no proof that fraud had been committed. It nevertheless considered them instances of gross mismanagement and non-compliance with established procedures and administrative instructions regarding the payment of subsistence allowances to refugees, in one case, and the use of UNHCR aircraft and the distribution of food aid, in the other. The Administration has taken the necessary follow-up action.

Comments on matters dealt with in the 1985 report

84. As mentioned above, the Administration has initiated measures to improve internal control of the Office's administrative and financial systems. These efforts address, inter alia, most of the issues raised in the Board's report for 1985 4/ and previous reports.

4/ See note 2.

85. The measures include a major restructuring of UNHCR, improvement in the financial and management systems and procedures, and computerization of the financial and management information system. Another initiative, designed to improve managerial skills and performance, is the preparation of a comprehensive training programme for UNHCR. We hope to follow up on the effects of these measures in our future reviews.

Acknowledgement

86. The Board of Auditors wishes to express its appreciation for the co-operation and assistance extended by the High Commissioner, his officers and their staff.

(Signed) R. T. NELSON
Auditor General of Ghana

(Signed) André CHANDERNAGOR
Senior President,
Audit Office of France

(Signed) Eufemio C. DOMINGO
Chairman, Commission on Audit,
the Philippines

II. AUDIT OPINION

We have examined the following appended financial statements, numbered I to III, properly identified, and relevant schedules of the voluntary funds administered by the United Nations High Commissioner for Refugees for the financial period ended 31 December 1986. Our examination included a general review of the accounting procedures and such tests of the accounting records and other supporting evidence as we considered necessary in the circumstances. As a result of our examination, we are of the opinion that the financial statement present fairly the financial position of the organization as at the end of the period and the results of its operations for the period then ended. The financial statements were prepared in accordance with the stated accounting principles, which were applied on a basis consistent with that of the preceding financial period, and the transactions were in accordance with the Financial Regulations and legislative authority.

(Signed) R. T. NELSON
Auditor General of Ghana

(Signed) André CHANDERNAGOR
Senior President,
Audit Office of France

(Signed) Eufemio C. DOMINGO
Chairman, Commission on Audit,
the Philippines

19 June 1987

III. ACCOUNTS FOR THE YEAR ENDED 31 DECEMBER 1986

UNITED NATIONS HIGH COMMISSIONER FOR REFUGEES

Balance sheet as at 31 December 1986

(Thousands of United States dollars)

1965	1980	1985	1986
ASSETS			
1 900	Cash - in hand and at banks	4 185	
692	- in transit	6 800	
2 046			10 985
104 300	Short-term investments	81 095	
	<u>Accounts receivable</u>		
93 317	Governmental and other preogres	127 217	
2 195	Private preogres	1 903	
361	Accrued interest	226	
2 444	Due from United Nations Office		
1 024	at Geneva	443	
746	Due from implementing agencies	503	
100 087	Other receivables	769	
			131 061
	<u>Loans and long-term receivables</u>		
5 979	Loans to or on behalf of refugees	6 782	
18	Long-term receivables	21	
5 997		6 803	
(5 997)	Less: Contingency for loans and long-term receivables	(6 803)	
372	Deferred expenditure		572
207 407	TOTAL ASSETS		223 713
LIABILITIES			
	Obligations for projects	124 525	135 922
	Letters of credit	4 968	2 394
	Due to UNDP	14	627
	Advance contributions for 1987	1 475	49
	Other payables	941	809
		131 923	139 801
	<u>Working Capital and Guarantee Fund</u>		
		10 000	10 000
	<u>General programmes</u>		
	Annual programme	21 218	20 060
	Emergency fund	4 000	4 000
		25 218	24 060
	<u>Special accounts</u>		
	Education account	1 491	492
	Revolving Fund for Staff Housing	176	610
		1 667	
	<u>Special programmes</u>		
		38 559	48 750
207 407	TOTAL LIABILITIES	207 407	223 713

signed, vletter DRINKUP

Signed, Jean-Pierre Dujin

United Nations High Commissioner for Refugees

STATEMENT II

Income and expenditure for the year 1980 a/ - All items

(Thousands of United States dollars)

	Working Capital and Guarantee Fund	General programmes Annual programme	Emergency loans	Refugee education accounts	Special accounts revolving fund for staff housing programmes	Special programmes	Total
GRANTS/RESERVES AT 1 JANUARY 1980	20 000	44 410	5 000	1 492	210	30 397	102 509
INCOME							
Contributions							
Governmental		444 300	304	4 190		225 800	674 594
Intergovernmental		8 030	30			94 979	102 939
Private		4 004				3 000	7 004
UNICEF/World Bank project in Pakistan						4 150	4 150
Other income							
Interest, charges and exchange differences		6 333					6 333
Loan and other repayments	644	830			404	270	2 148
Cancellations of obligations		11 332	202	2 370		3 302	15 206
Refunds from agencies and adjustments		2 603		70		442	3 115
Adjustments of contributions		(2 111)				(1 341)	(3 452)
Write-offs and refunds to donors		(2)	(114)			(107)	(126)
TOTAL INCOME	644	470 973	502	4 460	404	207 300	674 643
TRANSFERS BETWEEN FUNDS/RESERVES	(644)	(400)	2 032		4 000	(2 742)	
TOTAL FUNDS AVAILABLE	10 000	477 573	1 416	5 732	4 000	204 558	592 878
EXPENDITURE							
Obligations incurred in:							
Operations		430 477	2 424	3 439		147 493	583 833
Programme support and administration		41 300				7 224	48 524
Other expenditure							
TOTAL EXPENDITURE		477 000	3 424	3 439	710	154 717	646 580
GRANTS/RESERVES AT 31 DECEMBER 1980	10 000	20 000	4 000	492	610	40 700	85 402

a/ Li: cash and kind.

b/ For breakdown of programme, see annex to statement I.

ANNEX TO STATEMENT 11

Income and expenditure for the year 1986 a/ - Special programmes

(Thousands of United States dollars)

	Emergency relief assistance to persons of concern and returnees in				Total	Rehabilitation of returnees to Ethiopia	Total to be carried forward
	Ethiopia	Somalia	Western Sudan	Eastern Sudan			
BALANCES/RESERVES AT 1 JANUARY 1986	1 630	-	234	1 366	3 230	584	3 814
INCOME							
Contributions							
Governmental	7 731	14 267	4 504	19 094	45 596	749	46 345
Intergovernmental	2 940	7 001	781	4 169	14 891		14 891
Private	804	985	445	113	2 027		2 027
Other income							
Interest, charges and exchange differences							
Loan and other repayments							
Cancellations of obligations	18				18		18
Refunds from agencies and adjustments	1				1		1
Adjustments of contributions							
Write-offs and refunds to donors	(311)	(78)		(57)	(106)		(106)
TOTAL INCOME	11 463	22 175	5 410	23 319	62 367	749	63 116
TRANSFERS BETWEEN FUNDS/RESERVES							
	(966)	491	1 300	83	908	(333)	575
TOTAL FUNDS AVAILABLE	12 127	22 666	6 944	24 768	66 505	1 000	67 505
EXPENDITURE							
Obligations incurred for:							
Operations	8 788	22 405	5 214	22 086	58 493	1 000	59 493
Programme support and administration	513		109	98	720		720
TOTAL EXPENDITURE	9 301	22 405	5 323	22 186	59 215	1 000	60 215
BALANCES/RESERVES AT 31 DECEMBER 1986	2 826	261	1 621	2 582	7 290		7 290

a/ in cash and kind.

ANNEX TO STATEMENT II (CONCLUDED)

	Total brought forward	Orderly departure from Viet Nam	South-East Asia anti-piracy programme	Ugandan returnees from southern Sudan	Cyprus operation	Other trust funds	Total
BALANCES/RESERVES AT 1 JANUARY 1986	3 814	1 446	401	-	2 918	30 220	36 599
INCOME							
Contributions							
Governmental	46 345	1 769	2 581	8 552	10 000	46 633	115 860
Intergovernmental	14 891			470		27 618	42 979
Private	2 027			314		1 476	3 817
UNHCR/World Bank project in Pakistan						2 156	2 156
Other income							
Interest, charges and exchange differences							
Loan and other repayments	18	12			228	276	276
Cancellations of obligations	1	54			63	5 303	5 561
Refunds from agencies and adjustments						124	242
Adjustments of contributions	(106)					(2 734)	(2 734)
Write-offs and refunds to donors						(711)	(877)
TOTAL INCOME	63 116	1 835	2 581	9 336	10 291	80 141	167 300
TRANSFERS BETWEEN FUNDS/RESERVES							
	575		78	98		(3 493)	(2 742)
TOTAL FUNDS AVAILABLE	67 505	3 081	3 060	9 434	13 209	106 868	203 157
EXPENDITURE							
Obligations incurred for:							
Operations	59 495	1 505	3 051	7 570	2 856	74 816	147 293
Programme support and administration	720	429			431	5 534	7 114
TOTAL EXPENDITURE	60 215	1 934	3 051	7 570	3 287	76 350	154 407
BALANCES/RESERVES AT 31 DECEMBER 1986	7 290	1 147	9	1 864	9 922	26 526	48 750

STATEMENT III

STATUS OF OBLIGATIONS AS AT 31 DECEMBER 1980 - ALL FUNDS

(Thousands of United States dollars)

Fund	Current year		Prior years			
	Incurrd in 1980	Payments and deliveries Outstand	Unliquidated as at 1 January 1980	Payments and deliveries Cancellations	Outstanding	Total Outstanding
GENERAL PROGRAMMES						
Annual programme Emergency fund	277 800 3 214	239 341 1 780	38 524 1 434	24 363 994	11 332 102	48 412 1 434
Total, General programmes	281 079	241 121	39 958	25 357	11 434	49 846
SPECIAL ACCOUNT						
Education account	5 239	2 203	3 036	2 206	1 370	3 337
SPECIAL PROGRAMMES						
Emergency relief assistance in:						
Ethiopia	9 301	7 761	1 540	1 803	18	1 542
Somalia	22 405	16 940	6 889	4 568	302	7 278
Western Sudan	5 323	3 891	3 039	1 240	96	3 349
eastern Sudan	22 186	17 180	9 825	5 209	4 372	7 079
Total, Emergency relief	59 215	45 772	21 196	12 820	4 900	29 239
Rehabilitation of returnees to Ethiopia	1 000	424	346			546
Orderly departure from Viet Nam	1 934	1 822	282	407	12	447
South-East Asia anti-piracy programme	3 051	3 051				
Ugandan returnees from southern Sudan	7 570	4 212	3 359			3 359
Cyprus operation	3 287	2 304	903	4 337	428	8 063
Other trust funds	78 330	37 738	38 334	23 300	2 333	53 113
Total, Special programmes	134 407	94 900	89 999	41 090	5 304	84 789
GRAND TOTAL	440 725	338 310	124 245	72 853	18 365	135 922

SCHEDULE 1

Status of contributions as at 31 December 1986 - All funds

(United States dollars)

Fund	Cash		Kind		Total
	Outstanding pledges	Paid	Outstanding pledges	Delivered	
Annual programme	43 929 532	208 713 144	2 849 699	395 151	255 887 526
Emergency fund	300 000	293 889			593 889
Education account	36 232	2 758 278			2 794 510
Emergency relief assistance in					
Ethiopia	799 313	9 192 326	253 750	1 230 241	11 475 630
Somalia	1 869 802	11 437 977	1 983 755	6 962 555	22 254 089
eastern Sudan	380 400	18 212 970	1 918 429	2 863 661	23 375 460
western Sudan		5 151 333		258 227	5 409 560
Rehabilitation of returnees to Ethiopia		373 522	374 813		748 335
Orderly departure from Viet Nam		1 768 611			1 768 611
South-East Asia anti-piracy programme		2 581 092			2 581 092
Ugandan returnees from southern Sudan	455 565	4 699 844	2 852 813	1 327 904	9 336 126
Cyprus operation	10 000 000				10 000 000
Other trust funds	4 052 930	22 151 047	27 467 973	22 055 430	75 727 380
Total a/	61 823 774	287 334 033	37 701 232	35 093 169	421 952 208

a/ In addition to the contributions received in 1986, \$US 111,111 has been received from the Government of the Netherlands and \$US 2,345,000 has been received from the European Economic Community for the World Bank project in Pakistan.

SCHEDULE 1 (continued)

Donor type/fund	Cash		Kind		Total
	Outstanding pledges	Paid	Outstanding pledges	Delivered	
Governmental					
Annual programme	40 348 997	201 812 148		307 112	242 568 257
Emergency fund	270 000	293 889			563 889
Education account	36 232	2 758 278			2 794 510
Emergency relief assistance in					
Ethiopia	122 513	7 181 285		427 613	7 731 411
Somalia	231 486	10 692 260	654 059	2 689 687	14 267 492
eastern Sudan		14 333 650	1 902 648	2 857 751	19 094 049
western Sudan		4 279 587		224 358	4 503 945
Rehabilitation of returnees to Ethiopia		373 134	374 813		747 947
Orderly departure from Viet Nam		1 768 611			1 768 611
South-East Asia anti-piracy programme		2 580 315			2 580 315
Ugandan returnees from southern Sudan	207 754	4 435 376	2 580 813	1 327 904	8 551 847
Cyprus operation	10 000 000				10 000 000
Other trust funds	929 801	20 855 500	10 269 529	14 578 902	46 633 732
Total governmental	52 246 783	271 364 033	15 781 862	22 413 327	361 806 005
Intergovernmental					
Annual programme	3 354 139	2 506 479	2 795 139		8 655 757
Emergency fund	30 000				30 000
Emergency relief assistance in					
Ethiopia	676 800	1 454 041	253 750	555 858	2 940 449
Somalia	1 638 316	124 000	1 277 355	3 961 475	7 001 146
eastern Sudan	380 400	3 788 480			4 168 880
western Sudan		780 643			780 643
Ugandan returnees from southern Sudan	247 811	222 555			470 366
Other trust funds	3 123 129	461 550	16 694 555	7 338 508	27 617 742
Total intergovernmental	9 450 595	9 337 748	21 020 799	11 855 841	51 664 983
Non-governmental/private					
Annual programme	126 396	4 394 517	54 560	88 039	4 663 512
Emergency relief assistance in					
Ethiopia		557 000		246 770	803 770
Somalia		621 717	52 341	311 393	985 451
eastern Sudan		90 840	15 781	5 910	112 531
western Sudan		91 103		33 869	124 972
Rehabilitation of returnees to Ethiopia		388			388
South-East Asia anti-piracy programme		777			777
Ugandan returnees from southern Sudan		41 913	272 000		313 913
Other trust funds		833 997	503 889	138 020	1 475 906
Total non-governmental/private	126 396	6 632 252	898 571	824 001	8 481 220
Grand total	61 823 774	287 334 033	37 701 232	35 093 169	421 952 208

SCHEDULE 1 (continued)

Donor/Lund	Cash		Kind		Total
	Outstanding pledges	Paid	Outstanding pledges	Delivered	
GOVERNMENTAL					
<u>Algeria</u>					
Annual programme		50 000			50 000
<u>Argentina</u>					
Annual programme		130 765			130 765
<u>Australia</u>					
Annual programme		4 742 655			4 742 655
Emergency relief assistance in					
Ethiopia		330 935			330 935
Somalia		774 074			774 074
South-East Asia anti-piracy programme		137 500			137 500
Other trust funds		206 030	521 449		727 459
Subtotal		6 191 194	521 449		6 712 643
<u>Austria</u>					
Annual programme		142 895			142 895
Emergency relief assistance in					
Ethiopia	122 513			427 613	550 126
Other trust funds			604 463		604 463
Subtotal	122 513	142 895	604 463	427 613	1 297 484
<u>Banarues</u>					
Annual programme		4 500			4 500
<u>Bahrain</u>					
Emergency relief assistance in Somalia		100 000			100 000
<u>Belgium</u>					
Annual programme	57 143	468 889			526 032
Emergency relief assistance in					
eastern Sudan		10 243			10 243
Other trust funds		162 494		35 050	197 544
Subtotal	57 143	641 626		35 050	733 819
<u>Botswana</u>					
Annual programme	5 495				5 495
<u>Brazil</u>					
Annual programme		15 000			15 000
<u>Brunei Darussalam</u>					
Annual programme		20 000			20 000
<u>Burundi</u>					
Annual programme	806				806
<u>Cameroon</u>					
Annual programme	19 757	8 510			28 267

SCHEDULE 1 (continued)

Donor/fund	Cash		Kind		Total
	Outstanding pledges	Paid	Outstanding pledges	Delivered	
<u>Canada</u>					
Annual programme		11 140 424			11 140 424
Education account	36 232				36 232
Emergency relief assistance in					
Ethiopia		362 863			362 863
Somalia		289 855			289 855
eastern Sudan		904 532			904 532
western Sudan		296 645			296 645
South-East Asia anti-piracy programme		54 745			54 745
Ugandan returnees from southern Sudan		144 928			144 928
Other trust funds		93 812			93 812
Subtotal	36 232	13 287 804			13 324 036
<u>Central African Republic</u>					
Annual programme		1 087			1 087
<u>Chile</u>					
Annual programme		20 000			20 000
<u>China</u>					
Annual programme		250 000	156 450		406 450
<u>Colombia</u>					
Annual programme		19 523			19 523
<u>Côte d'Ivoire</u>					
Annual programme		5 859			5 859
<u>Cyprus</u>					
Annual programme		4 817			4 817
Emergency relief assistance in					
Ethiopia		2 000			2 000
Subtotal		6 817			6 817
<u>Denmark</u>					
Annual programme		14 069 541			14 069 541
Emergency relief assistance in					
Ethiopia		400 000			400 000
Somalia		700 000			700 000
eastern Sudan		900 000			900 000
western Sudan		500 000			500 000
Orderly departure from Viet Nam		266 666			266 666
South-East Asia anti-piracy programme		121 655			121 655
Other trust funds		1 668 060	50 000		1 718 060
Subtotal		18 625 922	50 000		18 675 922
<u>Djibouti</u>					
Annual programme	1 000				1 000
<u>Dominican Republic</u>					
Annual programme		541			541
<u>Ecuador</u>					
Annual programme		5 000			5 000
<u>Egypt</u>					
Annual programme	4 444				4 444
<u>El Salvador</u>					
Annual programme		2 000			2 000

SCHEDULE 1 (continued)

Donor/Fund	Cash		Kind		Total
	Outstanding pledges	Paid	Outstanding pledges	Delivered	
<u>Finland</u>					
Annual programme	2 079 824	1 891 045			1 970 870
Emergency relief assistance in Ethiopia		285 032			285 032
Orderly departure from Viet Nam		91 712			91 712
Ugandan returnees from southern Sudan	207 754				207 754
Other trust funds		86 421			86 421
Subtotal	2 287 578	2 354 211			4 641 789
<u>France</u>					
Annual programme	136 987	1 667 090			1 804 077
Emergency relief assistance in Somalia	121 766			57 078	178 844
eastern Sudan			584 000		584 000
Other trust funds	31 652	240 000	401 500		673 152
Subtotal	290 412	1 907 090	985 500	57 078	3 440 080
<u>Germany, Federal Republic of</u>					
Annual programme		12 162 120			12 162 120
Emergency relief assistance in Ethiopia		816 939			816 939
Somalia		2 526 545		254 292	2 780 844
eastern Sudan		1 420 000			1 420 000
western Sudan		321 888			321 888
Orderly departure from Viet Nam		280 435			280 435
South-East Asia anti-piracy programme		270 270			270 270
Ugandan returnees from southern Sudan		739 787		83 423	823 210
Other trust funds	695	10 133 710	637 922	11 417 071	22 189 445
Subtotal	695	28 671 734	637 922	11 754 793	41 085 151
<u>Greece</u>					
Annual programme		119 578			119 578
<u>Guatemala</u>					
Annual programme		345			345
<u>Holy See</u>					
Annual programme		2 500			2 500
<u>Iceland</u>					
Annual programme		31 500			31 500
<u>India</u>					
Annual programme		16 667			16 667
<u>Indonesia</u>					
Annual programme		36 500			36 500
<u>Iran (Islamic Republic of)</u>					
Annual programme		44 000			44 000
<u>Ireland</u>					
Annual programme		383 413			383 413
Emergency relief assistance in Somalia	109 720	124 010			233 730
Subtotal	109 720	505 423			615 143

SCHEDULE 1 (continued)

Donor/ Fund	Cash		Kind		Total
	Outstanding pledges	Paid	Outstanding pledges	Delivered	
<u>Italy</u>					
Annual programme		3 047 174			3 047 174
Emergency relief assistance in					
Somalia			654 059	2 156 127	2 810 186
eastern Sudan			1 318 648	2 847 751	4 166 399
western Sudan				224 358	224 358
South-East Asia anti-piracy programme		50 000			50 000
Ugandan returnees from southern Sudan			838 018	1 244 481	2 082 499
Other trust funds	100 000	433 566	7 603 849	1 997 641	10 135 056
Subtotal	100 000	3 530 740	10 414 574	8 470 358	23 515 672
<u>Japan</u>					
Annual programme	13 125 000	37 390 546			50 515 546
Emergency relief assistance in					
Ethiopia		1 562 500			1 562 500
western Sudan		1 200 000			1 200 000
Orderly departure from Viet Nam		312 500			312 500
South-East Asia anti-piracy programme		484 848			484 848
Ugandan returnees from southern Sudan		625 000			625 000
Other trust funds		1 251 253			1 251 253
Subtotal	13 125 000	42 826 647			55 951 647
<u>Kuwait</u>					
Annual programme		40 000			40 000
<u>Lao People's Democratic Republic</u>					
Annual programme		6 000			6 000
<u>Liechtenstein</u>					
Annual programme		19 139			19 139
Emergency relief assistance in					
Somalia		21 474			21 474
western Sudan		10 152			10 152
Ugandan returnees from southern Sudan		5 917			5 917
Subtotal		56 682			56 682
<u>Luxembourg</u>					
Annual programme	357 143	23 810			38 953
<u>Madagascar</u>					
Annual programme		663			663
<u>Malawi</u>					
Annual programme		5 947			5 947
<u>Malaysia</u>					
Annual programme		20 000			20 000
<u>Malta</u>					
Annual programme		1 054			1 054
<u>Mauritius</u>					
Annual programme	1 500				1 500
<u>Mexico</u>					
Annual programme	13 200	46 800			60 000
<u>Monaco</u>					
Annual programme		1 652			1 652

SCHEDULE 1 (continued)

Donor/fund	Cash		Kind		Total
	Outstanding pledges	Paid	Outstanding pl. ges	Delivered	
<u>Morocco</u>					
Annual programme	10 626				10 626
<u>Norway</u>					
Annual programme		11 784			11 784
<u>Netherlands</u>					
Annual programme	120 000	10 765 075			10 885 075
Emergency fund		288 889			288 889
Education account		250 000			250 000
Emergency relief assistance in					
Ethiopia		242 763			242 763
Somalia		242 764			242 764
eastern Sudan		242 764			242 764
South-East Asia anti-piracy programme		118 636			118 636
Ugandan returnees from southern Sudan		755 555			755 555
Other trust funds	15 000	538 722			553 722
Subtotal	135 000	13 445 168			13 580 168
<u>New Zealand</u>					
Annual programme		251 061			251 061
Emergency relief assistance in					
Ethiopia		26 265			26 265
Ugandan returnees from southern Sudan		18 385			18 385
Subtotal		295 711			295 711
<u>Niger</u>					
Annual programme		532			532
<u>Norway</u>					
Annual programme		11 960 366			11 960 366
Education account		2 508 278			2 508 278
Emergency relief assistance in					
Somalia		647 224			647 224
eastern Sudan		517 738			517 738
Orderly departure from Viet Nam		197 368			197 368
South-East Asia anti-piracy programme		132 450			132 450
Ugandan returnees from southern Sudan		397 351			397 351
Other trust funds		35 200	28 005		63 205
Subtotal		16 395 975	28 005		16 423 980
<u>Oman</u>					
Annual programme	6 000				6 000
<u>Pakistan</u>					
Annual programme		3 593			3 593
<u>Papua New Guinea</u>					
Annual programme		5 585			5 585
<u>Philippines</u>					
Annual programme		8 473			8 473
<u>Portugal</u>					
Annual programme		100 000			100 000
<u>Republic of Korea</u>					
Annual programme	9 333				9 333
<u>Rwanda</u>					
Annual programme		11 677			11 677

SCHEDULE 1 (continued)

Donor/Fund	Cash		KANA		Total
	Outstanding pledges	Paid	Outstanding pledges	Delivered	
<u>San Marino</u>					
Annual programme		3 807			3 807
<u>Saudi Arabia</u>					
Annual programme		10 000			10 000
<u>Spain</u>					
Annual programme		271 288			271 288
Other trust funds	62 439	220 013			282 452
Subtotal	62 439	491 301			553 740
<u>Sri Lanka</u>					
Annual programme		2 000			2 000
<u>Sweden</u>					
Annual programme		10 087 957			10 087 957
Emergency relief assistance in					
Somalia		977 654			977 654
eastern Sudan		488 827			488 827
western Sudan		349 162			349 162
Ugandan returnees from southern Sudan			1 151 079		1 151 079
Other trust funds		3 116 643			3 116 643
Subtotal		15 020 243	1 151 079		16 171 322
<u>Switzerland</u>					
Annual programme	108 000	6 657 732		150 862	6 916 594
Emergency relief assistance in					
Ethiopia		651 988			651 988
Somalia		905 796			905 796
eastern Sudan		414 502		10 000	424 502
western Sudan		701 740			701 740
South-East Asia anti-piracy programme		105 263			105 263
Ugandan returnees from southern Sudan		303 030	591 716		894 746
Other trust funds	72 248	1 718 946	422 354	1 103 524	2 617 072
Subtotal	180 248	10 589 997	1 014 070	1 264 386	13 217 701
<u>Thailand</u>					
Annual programme		15 000			15 000
<u>Trinidad and Tobago</u>					
Annual programme		2 073			2 073
<u>Tunisia</u>					
Annual programme	4 776	13 848			18 624
<u>United Kingdom of Great Britain and Northern Ireland</u>					
Annual programme	18 463	20 681 615			20 700 078
Emergency relief assistance in					
Somalia		1 839 864		222 183	2 062 047
eastern Sudan		735 044			735 044
Rehabilitation of returnees to Ethiopia		373 134	374 813		747 947
Orderly departure from Viet Nam		69 930			69 930
South-East Asia anti-piracy programme		104 948			104 948
Ugandan returnees from southern Sudan		795 423			795 423
Other trust funds		74 963			74 963
Subtotal	18 463	24 674 921	374 813	222 183	25 290 380
<u>United Republic of Tanzania</u>					
Annual programme		2 000			2 000

SCHEDULE 1 (continued)

Donor/fund	Cash		Kind		Total
	Outstanding pledges	Paid	Outstanding pledges	Delivered	
<u>United States of America</u>					
Annual programme	24 368 000	52 793 222			77 161 222
Emergency fund	270 000	5 000			275 000
Emergency relief assistance in					
Ethiopia		2 500 000			2 500 000
Somalia		1 545 000			1 545 000
eastern Sudan		8 700 000			8 700 000
western Sudan		900 000			900 000
Orderly departure from Viet Nam		550 000			550 000
South-East Asia anti-piracy programme		1 000 000			1 000 000
Ugandan returnees from southern Sudan		650 000			650 000
Cyprus operation	10 000 000				10 000 000
Other trust funds	647 760	1 575 647		25 616	2 249 023
Subtotal	35 485 760	70 418 847		25 616	105 930 223
<u>Uruguay</u>					
Annual programme		2 000			2 000
<u>Venezuela</u>					
Annual programme		20 000			20 000
<u>Viet Nam</u>					
Annual programme		1 000			1 000
<u>Yugoslavia</u>					
Annual programme		54 133			54 133
<u>Zaire</u>					
Annual programme	1 500				1 500
<u>Zambia</u>					
Annual programme		413			413
<u>Zimbabwe</u>					
Annual programme		16 364			16 364
TOTAL, GOVERNMENTAL	<u>52 246 783</u>	<u>271 364 033</u>	<u>15 781 862</u>	<u>22 413 327</u>	<u>361 806 005</u>
INTERGOVERNMENTAL					
<u>European Economic Community</u>					
Annual programme	2 956 139	2 103 947	2 795 139		7 855 225
Emergency fund	30 000				30 000
Emergency relief assistance in					
Ethiopia	676 800	1 454 041	253 750	555 858	2 940 449
Somalia	1 638 316	124 000	1 277 355	3 961 475	7 001 146
eastern Sudan	380 400	3 788 480			4 168 880
western Sudan		780 643			780 643
Ugandan returnees from southern Sudan	247 811	222 555			470 366
Other trust funds	3 123 129	383 050	16 694 555	7 338 508	27 539 242
Subtotal	9 052 595	8 856 716	21 020 799	11 855 841	50 785 951
<u>Food and Agriculture Organization of the United Nations</u>					
Other trust funds		12 000			12 000
<u>OPEC Fund</u>					
Annual programme	200 000				200 000
<u>Organization of African Unity</u>					
Annual programme		26 688			26 688

SCHEDULE 1 (continued)

Donor/Fund	Cash		Kind		Total
	Outstanding pledges	Paid	Outstanding pledges	Delivered	
<u>United Nations Educational, Scientific and Cultural Organization</u> Other trust funds		8 000			8 000
<u>United Nations African Emergency Fund</u> Annual programme	198 000	178 000			376 000
<u>United Nations Fund for Population Activities</u> Other trust funds		39 500			39 500
<u>United Nations Trust Fund for Southern Africans</u> Annual programme		175 000			175 000
<u>United Nations Voluntary Fund for Victims of Torture</u> Annual programme		24 844			24 844
Other trust funds		19 000			19 000
Subtotal		41 844			41 844
TOTAL, INTERGOVERNMENTAL	<u>9 450 595</u>	<u>9 337 748</u>	<u>21 040 799</u>	<u>11 855 841</u>	<u>51 664 983</u>
NON-GOVERNMENTAL/PRIVATE					
<u>Anonymous</u> Other trust funds		60 606			60 606
<u>Austcare, Australia</u> Annual programme		99 630			99 630
Other trust funds		53 571			53 571
Subtotal		153 201			153 201
<u>Balsan Foundation, Italy</u> Annual programme		297 619			297 619
<u>Bishop Tutu Refugee Fund, United States of America</u> Annual programme		4 000			4 000
<u>Mrs. A. D. Capen, United States of America</u> Annual programme		15 000			15 000
<u>CARITAS, Federal Republic of Germany</u> Emergency relief assistance in Somalia				49 879	49 879
Western Sudan				33 869	33 869
Subtotal				83 748	83 748
<u>CARITAS, Somalia</u> Emergency relief assistance in Somalia			44 888		44 888
<u>Charles Jourdan International</u> Other trust funds		16 575			16 575
<u>Churitsu Koren, Japan</u> Annual programme		16 443			16 443

SCHEDULE 1 (continued)

Donor/fund	Cash		Kind		Total
	Outstanding pledges	Paid	Outstanding pledges	Delivered	
<u>Committee for Africa Relief Campaign, Japan</u> Emergency relief assistance in Somalia		5 780			5 780
<u>Committee for Solidarity of Indochinese Refugees</u> Annual programme		9 594			9 594
<u>Danish Red Cross</u> Annual programme		200 000			200 000
<u>Danish Refugee Council</u> Annual programme		124 500			124 500
Other trust funds			79 733		79 733
Subtotal		224 500	79 733		304 233
<u>Das Diakonische Werk-BfW, Federal Republic of Germany</u> Emergency relief assistance in Somalia			7 453	59 338	66 791
Eastern Sudan		50 420	15 781		66 201
Other trust funds			9 106		9 106
Subtotal		50 420	22 239	59 338	132 087
<u>Idorf International</u> Other trust funds		10 989			10 989
<u>Deutsche Stiftung</u> Annual programme		9 756			9 756
<u>Diakonia, Sweden</u> Other trust funds		44 414			44 414
<u>Diem Xue Musical Centre, United States of America</u> Annual programme		3 699			3 699
<u>Digital Equipment Corporation</u> Other trust funds		16 575			16 575
<u>Enfants du monde, Switzerland</u> Annual programme		71 449			71 449
<u>Ethiopian Orthodox Church Development</u> Annual programme		4 831			4 831
<u>Federation of Electric Power Workers Union, Japan</u> Annual programme		2 720			2 720
<u>Finnish Refugee Council</u> Annual programme	51 020	90 109			141 129
<u>Ford Foundation, United States of America</u> Annual programme		190 955			190 955
<u>Germanaid Baden</u> Other trust funds			9 620		9 620

SCHEDULE 1 (continued)

Donor/fund	Cash		Kind		Total
	Outstanding pledges	Paid	Outstanding pledges	Delivered	
<u>Hatauto Hato, Japan</u>					
Annual programme		12 121			12 121
<u>His Serene Highness Prince Rainier</u>					
Other trust funds		5 970			5 970
<u>Humedica, Federal Republic of Germany</u>					
Other trust funds				10 446	10 446
<u>Japan Relief Clothing Centre</u>					
Other trust funds			20 512		20 512
<u>Japan Times</u>					
Emergency relief assistance in Eastern Sudan		30 348			30 348
<u>Japan Sotoshu Relief Committee</u>					
Other trust funds				47 222	47 222
<u>Japan Council of World Federalism</u>					
Annual programme		31 250			31 250
<u>Jidouha Koren, Nissan Group, Japan</u>					
Other trust funds			12 856		12 856
<u>Linishian Memorial Program, United States of America</u>					
Other trust funds		18 000			18 000
<u>Kokuuui Soroptimist, Japan</u>					
Annual programme		13 594			13 594
<u>Kwan Wong Tan and Fong, Hong Kong</u>					
Annual programme		18 992			18 992
<u>Lloyds Bank, Switzerland</u>					
Other trust funds		15 152			15 152
<u>Mainichi Broadcasting System, Japan</u>					
Emergency relief assistance in Eastern Sudan		10 000			10 000
<u>Mainichi Shimbun, Japan</u>					
Other trust funds		5 747			5 747
<u>Miscellaneous</u>					
Annual programme		144 311			144 311
Emergency relief assistance in Somalia		3 629			3 629
Eastern Sudan		72			72
South-East Asia anti-piracy programme		777			777
Ugandan returnees from Southern Sudan		73			73
Other trust funds		29 285		2 469	31 754
Subtotal		178 147		2 469	180 616
<u>Misereor, Federal Republic of Germany</u>					
Annual programme	30 000				30 000
Other trust funds		23 697			23 697
Subtotal	30 000	23 697			53 697

SCHEDULE 1 (continued)

Donor/fund	Cash		Kind		Total
	Outstanding pledges	Paid	Outstanding pledges	Delivered	
<u>Nestlé, Switzerland</u>					
Other trust funds		5 076			5 076
<u>New Zealand Catholic Commission</u>					
Other trust funds		1 580			1 580
<u>Norwegian Refugee Council</u>					
Annual programme			54 560	87 300	141 860
Other trust funds		4 068			4 068
Subtotal		4 068	54 560	87 300	145 928
<u>Orma, Italy</u>					
Other trust funds		3 534			3 534
<u>Oxiam, United Kingdom</u>					
Other trust funds		54 849			54 849
<u>Patek Philippe, Switzerland</u>					
Other trust funds		10 989			10 989
<u>Philip Morris, Switzerland</u>					
Other trust funds		25 000			25 000
<u>Rädda Barnen, Sweden</u>					
Annual programme		100 196			100 196
Other trust funds		69 976	145 159	74 678	289 813
Subtotal		170 172	145 159	74 678	390 009
<u>Rank Xerox, Switzerland</u>					
Other trust funds		14 793			14 793
<u>Redd Barna, Norway</u>					
Annual programme		44 177			44 177
<u>Refugee Charity Pro Wrestling Organizing Committee, Japan</u>					
Annual programme		25 641			25 641
<u>Rissho Kosei-Kai, Japan</u>					
Emergency relief assistance in Somalia		100 000			100 000
Other trust funds			64 499		64 499
Subtotal		100 000	64 499		164 499
<u>Saint Timothy's Anglican Church, Japan</u>					
Annual programme		3 077			3 077
<u>Saudi Arabian Red Crescent</u>					
Emergency relief assistance in Somalia				172 080	172 080
<u>Social Democratic Women, Sweden</u>					
Annual programme		2 930			2 930
<u>Soka Gakkai, Japan</u>					
Annual programme		352 820			352 820
Emergency relief assistance in Somalia		192 308			192 308
Other trust funds		89 758			89 758
Subtotal		634 886			634 886

SCHEDULE 1 (continued)

Donor/fund	Cash		Kind		Total
	Outstanding pledges	Paid	Outstanding pledges	Delivered	
<u>Soroptimist International of the Americas, Japan</u>					
Annual programme		11 387			11 387
<u>Stichting Vluchteling, Netherlands</u>					
Annual programme	45 376	1 486 660			1 532 036
Emergency relief assistance in Western Sudan		21 739			21 739
Ugandan returnees from southern Sudan		41 841			41 841
Other trust funds		33 378			33 378
Subtotal	45 376	1 583 618			1 628 994
<u>Swiss Life</u>					
Other trust funds		18 182			18 182
<u>Télévision Suisse Romande</u>					
Annual programme		737 571			737 571
<u>Terre des hommes, Switzerland</u>					
Annual programme				739	739
Emergency relief assistance in eastern Sudan				5 910	5 910
Subtotal				6 649	6 649
<u>Tree of Life, Japan</u>					
Annual programme		183 201			183 201
<u>Twenty-four Hour Television Charity, Japan</u>					
Other trust funds			51 524		51 524
<u>United Nations Association, Japan</u>					
Annual programme		30 446			30 446
<u>United Nations Association, United Kingdom</u>					
Annual programme		38 529			38 529
Rehabilitation of returnees to Ethiopia		388			388
Subtotal		38 917			38 917
<u>UNHCR staff</u>					
Annual programme		9 581			9 581
<u>United States Artists for Africa</u>					
Emergency relief assistance in Somalia		320 000			320 000
Ugandan returnees from southern Sudan			272 000		272 000
Other trust funds			110 880		110 880
Subtotal		320 000	382 880		702 880
<u>World Concern, Somalia</u>					
Emergency relief assistance in Somalia				30 096	30 096
<u>World University Service, Canada</u>					
Emergency relief assistance in Ethiopia		557 000		246 770	803 770
<u>World Vision International</u>					
Other trust funds		210 000		3 205	213 205

SCHEDULE 1 (concluded)

Donor/Lund	Cash		Kind		Total
	Outstanding pledges	Paid	Outstanding pledges	Delivered	
<u>Yokohama City, Japan</u>					
Annual programme		7 000			7 000
<u>Zen Koren, Japan</u>					
Emergency relief assistance in western Sudan		69 364			69 364
TOTAL NON-GOVERNMENTAL/PRIVATE	<u>126 396</u>	<u>6 632 252</u>	<u>898 571</u>	<u>824 001</u>	<u>8 481 220</u>
GRAND TOTAL	<u>61 823 774</u>	<u>287 334 033</u>	<u>37 701 232</u>	<u>35 093 169</u>	<u>421 952 208</u>

SCHEDULE 2

Status of prior years' outstanding contributions as at 31 December 1986

(United States dollars)

Donor/fund	Year	Cash	Kind	Total
GOVERNMENTAL				
<u>Australia</u>				
Annual programme	1982	27 686		27 686
Other trust funds	1984		252 565	252 565
Subtotal		27 686	252 565	280 251
<u>Barbados</u>				
Annual programme	1985	500		500
<u>Belgium</u>				
Orderly departure from Viet Nam	1985	39 216		39 216
Other trust funds	1985		1 664 731	1 664 731
Subtotal		39 216	1 664 731	1 703 947
<u>Botswana</u>				
Annual programme	1984	1 351		1 351
Annual programme	1985	976		976
Subtotal		2 327		2 327
<u>Burkina Faso</u>				
Annual programme	1982	1 211		1 211
<u>China</u>				
Other trust funds	1985		46 522	46 522
<u>Costa Rica</u>				
Annual programme	1985	5 000		5 000
<u>Denmark</u>				
Other trust funds	1985		30 000	30 000
<u>Djibouti</u>				
Annual programme	1985	1 000		1 000

SCHEDULE 2 (continued)

Donor/Fund	Year	Cash	Kind	Total
<u>Finland</u>				
Other trust funds	1984		154 576	154 576
<u>France</u>				
Other trust funds	1985		684 375	684 375
<u>Italy</u>				
Other trust funds	1985		1 571 428	1 571 428
<u>Jamaica</u>				
Annual programme	1984	550		550
<u>Lebanon</u>				
Annual programme	1982	10 000		10 000
<u>Madagascar</u>				
Annual programme	1984	809		809
Annual programme	1985	801		801
Subtotal		1 610		1 610
<u>Mali</u>				
Annual programme	1985	13 055		13 055
<u>Morocco</u>				
Annual programme	1983	10 000		10 000
Annual programme	1984	1 124		1 124
Subtotal		11 124		11 124
<u>Netherlands</u>				
Other trust funds	1984	18 000		18 000
Other trust funds	1985		70 423	70 423
Subtotal		18 000	70 423	88 423
<u>Nicaragua</u>				
Annual programme	1982	1 000		1 000

SCHEDULE 2 (continued)

Donor/fund	Year	Cash	Kind	Total
<u>Norway</u>				
Other trust funds	1985		13 253	13 253
<u>Oman</u>				
Annual programme	1985	6 000		6 000
<u>Panama</u>				
Annual programme	1982	500		500
<u>Saudi Arabia</u>				
Other trust funds	1985		342 908	342 908
<u>Senegal</u>				
Annual programme	1982	3 000		3 000
Annual programme	1983	3 000		3 000
Annual programme	1984	3 000		3 000
Annual programme	1985	3 000		3 000
Subtotal		12 000		12 000
<u>Sierra Leone</u>				
Annual programme	1985	566		566
<u>Somalia</u>				
Annual programme	1985	598		598
<u>Spain</u>				
Other trust funds	1985	28 249	255 000	283 249
<u>Sudan</u>				
Annual programme	1982	2 308		2 308
Annual programme	1983	2 344		2 344
Annual programme	1984	2 404		2 404
Annual programme	1985	5 000		5 000
Subtotal		12 056		12 056
<u>Swaziland</u>				
Annual programme	1984	282		282

SCHEDULE 2 (continued)

Donor/fund	Year	Cash	Kind	Total
<u>Sweden</u>				
Other trust funds	1985		888 889	888 889
<u>Switzerland</u>				
Other trust funds	1984		16 502	16 502
Other trust funds	1985		1 789 107	1 789 107
Subtotal			1 805 609	1 805 609
<u>Syrian Arab Republic</u>				
Annual programme	1983	1 000		1 000
Annual programme	1984	1 000		1 000
Subtotal		2 000		2 000
<u>Togo</u>				
Annual programme	1984	1 064		1 064
<u>Turkey</u>				
Annual programme	1984	10 000		10 000
<u>Uganda</u>				
Annual programme	1983	1 021		1 021
<u>United States of America</u>				
Cyprus operation	1985	6 500 000		6 500 000
<u>Zaire</u>				
Annual programme	1982	20 000		20 000
Annual programme	1984	1 500		1 500
Subtotal		21 500		21 500
TOTAL GOVERNMENTAL		<u>6 728 115</u>	<u>7 780 279</u>	<u>14 508 394</u>

SCHEDULE 2 (continued)

Donor/fund	Year	Cash	Kind	Total
INTERGOVERNMENTAL				
<u>European Economic Community</u>				
Annual programme	1983	321 657		321 657
Annual programme	1984	1 004 842		1 004 842
Annual programme	1985	2 115 464		2 115 464
Emergency relief assistance in Somalia and the Sudan	1984	370 000	8 569	378 569
Emergency relief assistance in Somalia and the Sudan	1985	1 407 000	1 171 500	2 578 500
Other trust funds	1983	914 762		914 762
Other trust funds	1984	906 194	1 230 150	2 136 344
Other trust funds	1985	2 696 222	2 062 250	4 758 472
TOTAL INTERGOVERNMENTAL		<u>9 736 141</u>	<u>4 472 469</u>	<u>14 208 610</u>
NON-GOVERNMENTAL/PRIVATE				
<u>African National Congress, Federal Republic of Germany</u>				
Trust Fund for Southern Africans	1983		32 033	32 033
Trust Fund for Southern Africans	1984		113 515	113 515
Subtotal			145 548	145 548
<u>African National Congress, United Kingdom</u>				
Trust Fund for Southern Africans	1982	5 172		5 172
Trust Fund for Southern Africans	1983		17 555	17 555
Subtotal			22 727	22 727
<u>CARITAS, Federal Republic of Germany</u>				
Other trust funds	1985		38 123	38 123
<u>CARITAS, Somalia</u>				
Other trust funds	1985		21 558	21 558
<u>Central Council of Workers and Farmers, Japan</u>				
Other trust funds	1985		92 128	92 128

SCHEDULE 2 (concluded)

Donor/fund	Year	Cash	Kind	Total
<u>Danish Refugee Council</u>				
Other trust funds	1985		52 272	52 272
<u>Das Diakonische Werk, Federal</u>				
<u>Republic of Germany</u>				
Other trust funds	1985		21 653	21 653
<u>Germanaid, Baden</u>				
Other trust funds	1985		72 817	72 817
<u>Japan Relief Clothing Centre</u>				
Other trust funds	1985		18 130	18 130
<u>Mainichi Broadcasting System, Japan</u>				
Other trust funds	1985		52 371	52 371
<u>Norwegian Refugee Council</u>				
Annual programme	1984	54 742		54 742
Annual programme	1985	39 735		39 735
Subtotal		94 477		94 477
<u>Rädda Barnen, Sweden</u>				
Other trust funds	1985		65 341	65 341
<u>Stichting Vluchteling, Netherlands</u>				
Annual programme	1984	76 956		76 956
<u>Twenty-four Hour Television Charity,</u>				
<u>Japan</u>				
Other trust funds	1985		12 143	12 143
<u>United States Artists for Africa</u>				
Other trust funds	1985		91 845	91 845
TOTAL NON-GOVERNMENTAL/PRIVATE		<u>171 433</u>	<u>706 656</u>	<u>878 089</u>
GRAND TOTAL		<u>16 635 689</u>	<u>12 959 404</u>	<u>29 595 093</u>

SCHEDULE J

UNHCR GENERAL PROGRAMME: - ANNUAL PROGRAMME FOR 1986

Appropriations and expenditure

(United States dollars)

Projects by region and country or area	Executive Committee appropri- ations	Transfers from between			Expenditure	Unobligated balance
		Programme reserve	Overall allocations	Appropri- ations		
AFRICA						
Algeria						
Local settlement	15 000	5 800			20 800	
Multi-purpose assistance	3 586 000	82 300		8 400	3 676 200	
Supplementary aid	20 000	5 000			21 876	3 124
Programme support and administration	361 000			(8 400)	343 593	9 207
Subtotal	3 982 000	92 800			4 062 469	12 331
Angola						
Local settlement	50 000				50 000	
Multi-purpose assistance	3 098 250	68 281			2 123 908	1 042 623
Repatriation	15 000				15 000	
Supplementary aid	25 000				10 000	15 000
Programme support and administration	475 000			(61 877)	394 818	18 305
Subtotal	3 663 250	68 281		(61 877)	2 593 726	1 075 928
Benin						
Local settlement	100 000	100 000			200 000	
Multi-purpose assistance	105 000	219 685			319 685	5 000
Subtotal	205 000	319 685			519 685	5 000
Botswana						
Counselling	117 000				104 529	12 471
Lower secondary education	235 00				167 213	67 787
Local settlement	651 000			40 999	634 809	57 190
Resettlement	9 000				6 668	2 332
Repatriation	25 000				9 000	16 000
Supplementary aid	70 000				41 177	28 823
Programme support and administration	90 000			6 591	96 591	
Subtotal	1 197 000			47 590	1 059 987	184 603
Burkina Faso						
Multi-purpose assistance	70 000	1 310			57 306	14 004
Subtotal	70 000	1 310			57 306	14 004
Burundi						
Counselling	110 000			10 900	120 900	
Lower secondary education	131 800				124 394	7 406
Local settlement	368 200				313 661	54 539
Repatriation	57 600				57 600	
Supplementary aid	60 000				50 000	10 000
Programme support and administration	77 000			3 586	80 586	
Subtotal	804 600			14 486	747 061	71 725
Cameroon						
Counselling	19 700	2 000			21 700	
Lower secondary education	265 791				265 791	
Local settlement	1 369 400	120 300			1 445 581	44 119
Multi-purpose assistance	25 000	9 661			34 661	
Programme support and administration	337 000			2 642	339 642	
Subtotal	2 016 891	131 961		2 642	2 107 374	44 119

Schedule J (continued)

Projects by region and country or area	Executive Committee appropri- ations	Transfers from between			Expense	Unobligated balance
		Programme reserve	Overall allocations	Appropri- ations		
<u>Central African Republic</u>						
Counselling	20 000				20 000	
Lower secondary education	97 400	11 300			68 544	40 156
Local settlement	1 459 000	255 900		17 863	1 730 734	2 029
Multi-purpose assistance	181 000	33 500		179	217 679	
Repatriation			1 020 975		1 020 975	
Programme support and administration	330 000				327 946	2 054
Subtotal	2 090 400	300 700	1 020 975	18 042	3 385 878	44 239
<u>Chad</u>						
Supplementary aid			146		146	
Subtotal			146		146	
<u>Congo</u>						
Counselling			40 164		40 164	
Lower secondary education	50 000				49 773	227
Local settlement	50 000				27 339	22 661
Multi-purpose assistance	200 000	30 000			229 908	92
Subtotal	300 000	30 000	40 164		347 184	22 980
<u>Côte d'Ivoire</u>						
Counselling	119 100	18 500			137 577	23
Multi-purpose assistance	80 000				80 000	
Subtotal	199 100	18 500			217 577	23
<u>Djibouti</u>						
Counselling	423 000			3 960	426 960	
Lower secondary education	13 000				12 572	28
Handicapped	20 000				18 325	1 675
Legal assistance	40 000				40 000	
Multi-purpose assistance	1 596 700	2 400		32 372	1 595 578	35 894
Repatriation	10 000	128 900			138 900	
Supplementary aid	85 000				85 000	
Programme support and administration	462 000			(2 642)	454 364	4 994
Subtotal	2 649 700	131 300		33 690	2 772 099	42 591
<u>Egypt</u>						
Counselling	262 000			3 188	265 188	
Lower secondary education	376 000				180 145	195 855
Local settlement	457 000				189 219	267 781
Resettlement	198 000				141 012	56 988
Supplementary aid	60 000				41 216	18 784
Programme support and administration	155 000			(3 188)	146 391	5 421
Subtotal	1 508 000				963 171	544 829
<u>Equatorial Guinea</u>						
Supplementary aid			1 983		1 983	
Subtotal			1 983		1 983	

Projects by region and country or area	Executive Committee appropri- ations	Transfers from between			Expenditure	Unobligated balance
		Programme reserve	Overall allocations	Appropri- ations		
Ethiopia						
Counselling	159 000				153 483	5 517
Lower secondary education	90 600				90 580	20
Local settlement	10 241 200			(40 140)	7 516 915	2 684 145
Resettlement	123 000			40 140	163 140	
Repatriation	18 300				10 000	8 300
Supplementary aid	300 000				300 000	
Programme support and administration	432 000			61 677	493 877	
Subtotal	11 364 100			61 177	8 727 995	2 697 982
Gabon						
Lower secondary education	8 000					8 000
Multi-purpose assistance	3 000				3 000	
Subtotal	11 000				3 000	8 000
Ghana						
Counselling	38 000			17 040	55 040	
Lower secondary education	97 212	27 053			105 224	19 041
Multi-purpose assistance	50 000				36 667	13 333
Subtotal	185 053	27 053		17 040	196 931	32 374
Kenya						
Counselling	383 000				348 484	34 516
Lower secondary education	356 00				345 427	10 573
Handicapped	80 000				80 000	
Local settlement	470 000	8 400			419 391	59 009
Resettlement	5 000	320			5 320	
Repatriation	50 000				45 555	45
Supplementary aid	600 000				599 998	2
Programme support and administration	315 000			10 939	325 939	
Subtotal	2 259 000	8 720		10 939	2 174 114	104 545
Lesotho						
Counselling	73 000				56 475	16 524
Lower secondary education	17 600				8 842	8 758
Local settlement	148 800				65 950	82 850
Resettlement	50 000				50 000	
Supplementary aid	35 000				24 842	10 158
Programme support and administration	150 000			(6 591)	142 715	694
Subtotal	474 400			(6 591)	348 825	118 914
Liberia						
Counselling	152 000				134 709	17 291
Lower secondary education	49 100				49 070	30
Multi-purpose assistance	70 000				70 000	
Subtotal	271 100				253 779	17 321
Malawi						
Multi-purpose assistance	220 000				209 650	10 350
Subtotal	220 000				209 650	10 350
Morocco						
Local settlement	30 000				17 519	12 481
Supplementary aid	15 000				14 716	284
Programme support and administration	51 000			(4 140)	46 025	815
Subtotal	96 000			(4 140)	78 260	13 600

SCHEDULE 1 (continued)

Projects by region and country or area	Executive Committee appropri- ations	Transfers from between			Expenditure	Unobligated balance
		Programme reserve	Overall allocations	Appropri- ations		
Mozambique						
Legal assistance			5 000		5 000	
Local settlement	5 000				5 000	
Multi-purpose assistance	200 000				30 000	170 000
Resettlement	25 000				7 608	17 392
Repatriation	2 000				2 000	
Supplementary aid	110 000				60 000	50 000
Programme support and administration	200 000			58 128	258 128	
Subtotal	542 000		5 000	58 128	367 736	237 392
Niger						
Multi-purpose assistance	3 000				2 000	1 000
Subtotal	3 000				2 000	1 000
Nigeria						
Counselling	361 000			(78 763)	175 109	107 148
Lower secondary education	300 000				175 752	124 248
Local settlement	50 000				50 000	
Multi-purpose assistance	60 000	20 000			67 500	12 500
Programme support and administration	23 000			(10 128)	10 446	2 426
Subtotal	794 000	20 000		(88 891)	478 807	246 302
Rwanda						
Counselling	60 000				35 000	25 000
Lower secondary education	95 000				95 000	
Local settlement	366 500	16 325			344 547	38 798
Multi-purpose assistance	152 000				151 493	507
Repatriation	5 000				2 000	3 000
Supplementary aid	30 000				25 000	5 000
Programme support and administration	104 000			(3 586)	99 471	943
Subtotal	812 500	16 325		(3 586)	752 511	73 248
Senegal						
Counselling	264 100				249 498	14 602
Local settlement	40 000	107			39 652	455
Multi-purpose assistance	80 000	3 000			83 000	
Resettlement	209 000				180 345	28 655
Programme support and administration	481 000			(48 000)	432 833	167
Subtotal	1 074 100	3 107		(48 000)	585 328	43 879
Sierra Leone						
Counselling	75 000				57 723	17 277
Lower secondary education	300 000	96 015			186 602	209 413
Multi-purpose assistance	17 000				17 000	
Subtotal	392 000	96 015			261 325	226 690
Togo						
Counselling	141 000			22 479	161 493	1 986
Handicapped	79 000				28 924	50 076
Local settlement	3 567 000			(58 861)	2 834 671	673 468
Multi-purpose assistance	13 746 000				13 099 125	646 875
Repatriation			187 802		187 802	
Supplementary aid	42 000				30 000	12 000
Programme support and administration	1 180 000			133 543	1 313 543	
Subtotal	14 755 000		187 802	97 161	17 655 558	1 384 405

SCHEDULE 3 (continued)

Projects by region and country or area	Executive Committee appropri- ations	Transfers from between			Unobligated balance
		Programme reserve	Overall allocations	Appropri- ations	
Sudan					
Counselling	520 900	8 746		(22 479)	439 654
Lower secondary education	1 749 800				1 723 726
Legal assistance	136 800				64 750
Local settlement	35 818 700	145 874			15 666 034
Resettlement	82 500				42 385
Repatriation	333 800	278 998			310 223
Supplementary aid	116 100				90 000
Programme support and administration	1 652 000			(439 182)	1 403 485
Subtotal	21 410 600	433 598		(261 661)	19 740 257
Swaziland					
Counselling	50 000			14 311	64 311
Lower secondary education	99 000				66 013
Local settlement	309 000	360 313			645 784
Resettlement	6 000				2 030
Supplementary aid	57 000				42 000
Programme support and administration	174 000			16 700	190 700
Subtotal	695 000	360 313		31 011	1 010 808
Togo					
Local settlement		15 480			15 480
Multi-purpose assistance	210 000				188 973
Subtotal	210 000	15 480			204 453
Tunisia					
Local settlement	23 000				20 195
Supplementary aid	17 070				7 615
Programme support and administration	51 000				50 103
Subtotal	91 000				77 913
Uganda					
Counselling	134 000				118 201
Lower secondary education	100 000				100 000
Local settlement	1 634 000	37 000			1 030 353
Supplementary aid	75 000				75 000
Programme support and administration	416 000				406 310
Subtotal	2 359 000	37 000			1 729 866
United Republic of Tanzania					
Counselling	156 100				137 830
Lower secondary education	539 700				505 880
Handicapped	23 000				83 000
Local settlement	3 543 800				3 396 927
Multi-purpose assistance	613 700	95 612			620 120
Resettlement	10 000	10 000			14 125
Repatriation	5 000				4 538
Supplementary aid	155 000				154 302
Programme support and administration	364 000				353 544
Subtotal	5 470 300	105 612			5 270 466
West Africa					
Handicapped			50 000		50 000
Multi-purpose assistance	5 000	10 000			15 000
Repatriation			25 000		25 000
Subtotal	5 000	10 000	75 000		90 000

SCHEDULE 3 (continued)

Projects by region and country or area	Executive Committee appropri- ations	Transfers from between			Expenditure	Unobligated balance
		Programme reserve	Overall allocations	Appropri- ations		
<u>Gambia</u>						
Counselling	441 300				211 013	10 287
Lower secondary education	137 000	9 284			106 672	39 616
Handicapped	18 000				17 891	109
Local settlement	4 048 400	781 781			4 719 336	110 645
Resettlement	10 000				6 000	4 000
Repatriation	498 000				409 410	28 790
Supplementary aid	100 000				100 000	
Programme support and administration	488 000			78 000	566 000	
Subtotal	5 540 500	791 065		78 000	6 196 122	193 447
<u>Gambia</u>						
Counselling	194 000				184 204	9 796
Lower secondary education	80 200				80 200	
Handicapped			22 516		22 516	
Legal assistance	25 800	100 000			100 000	25 800
Local settlement	861 300				797 841	63 459
Multi-purpose assistance	434 100				434 100	
Resettlement	5 000				5 000	
Repatriation	100 000				100 000	
Supplementary aid	180 000				155 000	25 000
Programme support and administration	158 000			17 "	175 929	
Subtotal	2 038 400	100 000	22 516	17 929	2 054 790	124 055
<u>Zimbabwe</u>						
Lower secondary education	15 000				15 000	
Local settlement	1 325 100				712 284	612 816
Supplementary aid	35 000				35 000	
Programme support and administration	105 000			(17 929)	80 623	6 448
Subtotal	1 480 100			(17 929)	842 907	619 264
<u>Global Allocation, Pan-African Conference</u>	242 000			(49 000)	138 438	54 562
Subtotal	242 000			(49 000)	138 438	54 562
TOTAL, AFRICA	95 461 253	1 119 349	1 353 586	(53 140)	88 667 786	11 193 262
<u>AMERICAS</u>						
<u>Argentina</u>						
Counselling	463 000				451 060	11 940
Lower secondary education	42 000				39 246	2 754
Legal assistance	78 000				44 377	33 623
Local settlement	550 000				440 000	110 000
Resettlement	60 000				45 519	14 481
Repatriation	20 000				9 144	10 856
Supplementary aid	450 000				343 540	106 460
Programme support and administration	215 000			(49 314)	156 645	9 041
Subtotal	1 878 000			(49 314)	1 529 531	299 155

SCHEDULE J (continued)

Projects by region and country or area	Executive Committee appropri- ations	Transfers from between			Unobligated balance
		Programme reserve	Overall allocations	Appropri- ations expenditure	
<u>Canada</u>					
Legal assistance	61 100	1 300		62 400	
Resettlement	60 000			60 000	
Repatriation	30 000			29 600	400
Supplementary aid	6 000	1 240		7 240	
Programme support and administration	194 000			189 946	4 054
Subtotal	351 100	2 540		349 186	4 454
<u>Costa Rica</u>					
Counselling	333 000		17 810	342 869	7 941
Lower secondary education	95 000			94 377	623
Handicapped	49 900		2 184	50 826	1 258
Legal assistance	70 000			61 992	8 008
Local settlement	3 645 700		(413 245)	2 380 451	852 004
Multi-purpose assistance	3 455 500		393 251	3 793 986	54 765
Repatriation	169 070			85 500	83 500
Supplementary aid	46 300			45 761	539
Programme support and administration	528 000		(28 781)	491 018	8 201
Subtotal	8 392 400		(28 781)	7 346 780	1 016 839
<u>Honduras</u>					
Counselling	119 000			118 992	8
Lower secondary education	91 000			91 000	
Handicapped	30 000			30 000	
Legal assistance	603 000			515 175	87 825
Local settlement	3 833 000	360 640	(196 494)	3 997 146	
Multi-purpose assistance	7 434 200	2 767	200 000	7 543 663	93 304
Repatriation	150 000	221 234		371 234	
Supplementary aid	10 000			9 939	61
Programme support and administration	437 000		(105 000)	331 043	957
Subtotal	12 707 200	584 641	(101 494)	13 008 192	182 155
<u>Mexico</u>					
Counselling	215 000			205 748	9 252
Lower secondary education	60 000			38 256	21 744
Handicapped	22 800		29 155	48 355	3 600
Legal assistance	101 000	20 000		107 484	13 516
Local settlement	5 305 000			5 127 806	177 194
Multi-purpose assistance	2 836 000		(25 208)	2 449 047	361 745
Resettlement	25 300			14 530	10 770
Repatriation	316 000			244 000	72 000
Supplementary aid	260 500			174 780	85 720
Programme support and administration	489 000		14 331	503 331	
Subtotal	9 630 600	20 000	29 155	(10 877)	8 913 337
<u>Nicaragua</u>					
Lower secondary education	50 000	207		50 207	
Legal assistance	26 000			18 697	7 303
Local settlement	447 500			292 808	154 692
Multi-purpose assistance	142 000			76 543	65 457
Repatriation	80 000			74 469	5 531
Supplementary aid	5 000			400	4 600
Programme support and administration	38 000		14 450	52 450	
Subtotal	788 500	207		14 450	565 574

SCHEDULE 3 (continued)

Projects by region and country or area	Executive Committee appropri- ations	Transfers from between			Expenditure	Unobligated balance
		Programme reserve	Overall allocations	Appropri- ations		
Northern Latin America						
Counselling	96 400	2 000			94 969	3 431
Lower secondary education	65 500	3 000			44 713	23 787
Handicapped			11 600		11 600	
Legal assistance	55 600				45 200	10 400
Local settlement	1 100 800	37 000		21 702	951 677	207 823
Resettlement	30 000				12 000	18 000
Repatriation	214 000	109 000			322 750	250
Supplementary aid	235 700	29 972			261 677	3 993
Programme support and administration	61 000			(39 338)	20 704	958
Subtotal	1 859 000	180 972	11 600	(17 638)	1 765 290	268 646
North-western South America						
Counselling	91 800				72 747	19 053
Lower secondary education	26 800				21 000	5 800
Legal assistance	29 200				20 831	8 369
Local settlement	146 200				73 266	72 934
Resettlement	25 000				9 000	6 000
Repatriation	40 000	10 000			50 000	
Supplementary aid	75 900				37 956	37 944
Subtotal	424 900	10 000			284 800	150 100
Peru						
Counselling	19 200				19 200	
Lower secondary education	2 700				2 200	500
Legal assistance	5 800				5 800	
Local settlement	50 000				40 000	10 000
Supplementary aid	20 000	2 500			22 500	
Programme support and administration	120 000				109 480	10 520
Subtotal	217 700	2 500			199 180	21 020
Southern Latin America						
Counselling	127 000				119 800	7 200
Legal assistance	29 000				22 000	7 000
Local settlement	295 000				277 991	17 009
Resettlement	217 000				122 500	94 500
Repatriation	15 000				3 666	11 334
Supplementary aid	95 000				77 700	17 300
Programme support and administration	311 000			49 314	331 013	29 301
Subtotal	1 089 000			49 314	954 670	183 644
United States of America						
Legal assistance	70 300				70 300	
Resettlement	25 000				25 000	
Programme support and administration	874 000			(220 000)	649 409	4 591
Subtotal	969 300			(220 000)	744 709	4 591
TOTAL, AMERICAS	38 307 700	800 860	40 755	(364 338)	35 661 249	3 123 728
EUROPE						
Austria						
Counselling	24 000	1 606			25 606	
Legal assistance	59 000	2 413		(15 000)	45 474	939
Local settlement	180 000				180 000	
Resettlement	99 000				89 688	9 312
Supplementary aid	16 600				16 312	288
Subtotal	378 600	4 019		(15 000)	357 080	10 539

SCHEDULE 3 (continued)

Projects by region and country or area	Executive Committee appropri- ations	Transfers from between			Expenditure	Unobligated balance
		Programme reserve	Overall allocations	Appropri- ations		
Belgium						
Counselling	34 700	4 108			38 808	
Handicapped	15 000				15 000	
Legal assistance	159 270				159 270	
Local settlement	10 000				10 000	
Repatriation	6 700	3 500			10 200	
Supplementary aid	25 000				25 000	
Programme support and administration	201 000			(49 261)	208 320	3 419
Subtotal	511 670	7 608		(49 261)	466 598	3 419
France						
Counselling	50 000	3 646			53 646	
Handicapped	27 000	1 156			28 156	
Legal assistance			22 343		22 343	
Local settlement	200 000				168 329	31 671
Repatriation	30 000	7 100			36 666	434
Supplementary aid	20 000				15 000	5 000
Programme support and administration	493 000			(83 419)	401 232	8 349
Subtotal	820 000	11 902	22 343	(83 419)	745 372	45 454
Germany, Federal Republic of						
Counselling	162 000	22 172			184 172	
Handicapped	47 500	5 350			52 850	
Legal assistance	244 000	55 560			299 560	
Supplementary aid			6 000		6 000	
Programme support and administration	352 000			(40 000)	311 811	189
Subtotal	805 500	83 082	6 000	(40 000)	854 393	189
Greece						
Counselling	173 000	970		(18 082)	154 242	1 666
Legal assistance			11 721		11 721	
Local settlement	4 300				4 300	
Multi-purpose assistance	549 000	8 784			557 784	
Resettlement	220 000				203 600	16 400
Supplementary aid	274 000				224 048	49 952
Programme support and administration	71 000			31 413	102 413	
Subtotal	1 291 300	9 754	11 721	13 331	1 258 088	68 018
Ireland						
Supplementary aid	6 000				2 020	3 980
Subtotal	6 000				2 020	3 980
Italy						
Counselling	149 000				149 000	
Legal assistance	68 000				66 935	1 065
Local settlement	170 175	4 201			174 376	
Resettlement	1 003 578				858 162	145 416
Supplementary aid	825 000				815 719	9 281
Programme support and administration	401 000			1 736	402 736	
Subtotal	2 616 753	4 201		1 736	2 466 928	155 762
Netherlands						
Legal assistance			9 011		9 011	
Programme support and administration	38 000			10 267	48 267	
Subtotal	38 000		9 011	10 267	57 278	

SCHEDULE J (continued)

Projects by region and country or area	Executive Committee appropri- ations	Transfers from between			Unobligated balance	
		Programme reserve	Overall allocations	Appropri- ations		
Portugal						
Counselling	30 000			104	30 104	
Handicapped	60 00				59 746	254
Legal assistance			3 921		3 921	
Local settlement	280 000				200 000	80 000
Supplementary aid	84 000				84 000	
Programme support and administration	33 000				31 249	1 751
Subtotal	487 000		3 921	104	409 020	82 005
Spain						
Counselling	194 000			(104)	180 614	13 282
Legal assistance	50 000				49 609	391
Resettlement	30 000				30 000	
Repatriation	18 000				18 000	
Supplementary aid	1 500				960	540
Programme support and administration	96 000				77 027	18 973
Subtotal	389 500			(104)	356 210	33 186
Sweden						
Programme support and administration	106 000			7 961	113 961	
Subtotal	106 000			7 961	113 961	
Switzerland						
Counselling	130 000	7 607			137 607	
Handicapped	8 000				2 247	5 753
Legal assistance	89 400	9 115			98 444	71
Repatriation	3 500	3 030			6 476	54
Supplementary aid	62 000	5 536			67 508	28
Subtotal	292 900	25 288			312 282	5 906
Turkey						
Local settlement	50 000				48 858	1 142
Resettlement	463 000	25 000			482 346	5 654
Supplementary aid	15 000	192			15 192	
Programme support and administration	57 000			32 043	89 043	
Subtotal	585 000	25 192		32 043	635 439	6 796
United Kingdom of Great Britain and Northern Ireland						
Counselling	15 000				10 597	4 403
Legal assistance	106 000				106 000	
Supplementary aid	35 000	10 813			45 626	187
Programme support and administration	202 000			(36 000)	165 352	648
Subtotal	358 000	10 813		(36 000)	327 575	5 238
Yugoslavia						
Resettlement	244 000	8 000		33 082	285 082	
Supplementary aid	2 200 000				2 150 000	50 000
Programme support and administration	102 000			49 261	156 261	
Subtotal	2 546 000	8 000		82 343	2 585 343	50 000
TOTAL, EUROPE	11 231 223	189 859	52 996	(75 999)	10 927 587	470 492

SCHEDULE J (continued)

Projects by region and country or area	Executive Committee appropri- ations	Transfers from between			Expenditure	Unobligated balance
		Programme reserve	Overall allocations	Appropri- ations		
EAST AND SOUTH-EAST ASIA AND OCEANIA						
<u>Australia</u>						
Programme support and administration	322 000			(50 000)	263 466	8 734
Subtotal	322 000			(50 000)	263 466	8 734
<u>Bangladesh</u>						
Supplementary aid			29 005		29 005	
Subtotal			29 005		29 005	
<u>China</u>						
Local settlement	4 000 000	550 000			4 550 000	
Multi-purpose assistance	200 000	2 500			202 500	
Subtotal	4 200 000	552 500			4 752 500	
<u>Hong Kong</u>						
Legal assistance			13 060		13 060	
Local settlement	30 000				15 000	15 000
Multi-purpose assistance	3 650 000	167 990			3 795 451	22 539
Resettlement	305 200				303 345	1 855
Programme support and administration	269 000			(40 000)	227 705	1 295
Subtotal	4 254 200	167 990	13 060	(40 000)	4 354 561	40 689
<u>India</u>						
Counselling	70 000				60 300	9 700
Lower secondary education	65 000				56 646	8 354
Handicapped	33 500				32 500	1 000
Legal assistance	11 000				11 000	
Local settlement	30 000				29 257	743
Multi-purpose assistance	3 834 800				3 633 819	200 981
Programme support and administration	122 000			12 678	134 678	
Subtotal	4 166 300			12 678	3 958 200	220 778
<u>Indonesia</u>						
Multi-purpose assistance	2 081 300				1 752 831	328 469
Resettlement	1 061 700				704 559	357 141
Programme support and administration	327 000			(30 000)	296 175	825
Subtotal	3 470 000			(30 000)	2 753 565	686 435
<u>Japan</u>						
Legal assistance	32 300				32 300	
Multi-purpose assistance	2 418 600				2 300 404	118 196
Programme support and administration	815 000			(20 000)	794 325	685
Subtotal	3 265 900			(20 000)	3 127 019	118 881
<u>Macao</u>						
Multi-purpose assistance	260 000				258 463	1 537
Subtotal	260 000				258 463	1 537

SCHEDULE J (continued)

projects by region and country or area	Executive Committee appropri- ations	Transfers from between			Expenditure	Unobligated balance
		Programme reserve	Overall allocations	Appropri- ations		
Malaysia						
Local settlement	1 100 000	45 000			1 014 830	144 170
Multi-purpose assistance	3 400 000				3 315 367	84 633
Resettlement	510 500				421 926	88 574
Programme support and administration	528 000			(45 000)	480 672	4 328
Subtotal	5 538 500	45 000		(45 000)	5 230 795	297 705
Nepal						
Supplementary aid			13 115		13 115	
Subtotal			13 115		13 115	
Other countries in Asia						
Resettlement	2 416 000				2 172 719	42 281
Subtotal	2 416 000				2 172 719	42 281
Papua New Guinea						
Multi-purpose assistance	2 460 000	304 000		90 070	2 840 533	14 137
Repatriation			50 000		50 000	
Programme support and administration	78 000			47 814	125 814	
Subtotal	2 538 000	304 000	50 000	137 884	3 016 347	14 137
Philippines						
Local settlement				3 151		3 151
Multi-purpose assistance	1 194 000				1 144 877	69 123
Resettlement	6 127 900				5 598 360	529 540
Supplementary aid	209 000				193 864	15 136
Programme support and administration	199 000			76 598	275 598	
Subtotal	7 730 900			3 151	7 195 850	614 399
Republic of Korea						
Multi-purpose assistance	200 000				198 598	1 402
Subtotal	200 000				198 598	1 402
Singapore						
Multi-purpose assistance	350 000	27 451			347 928	29 323
Supplementary aid			9 068		9 068	
Programme support and administration	154 000				115 606	38 394
Subtotal	504 000	27 451	9 068		472 602	67 717
Thailand						
Counselling	174 300			844	165 844	6 300
Handicapped			53 950		53 950	
Legal assistance	159 000				159 000	
Local settlement			70 101		70 101	
Multi-purpose assistance	19 499 200	487 900		(90 114)	19 707 676	188 510
Resettlement	1 639 000	50 000			1 663 788	25 212
Repatriation	170 800				155 541	15 259
Supplementary aid	361 800				299 840	61 960
Programme support and administration	937 000			(156 832)	780 168	22 095
Subtotal	22 941 100	537 900	124 051	(246 902)	23 036 813	319 336

SCHEDULE 3 (continued)

Projects by region and country or area	Executive Committee appropri- ations	Transfers from between			Expenditure	Unobligated balance
		Programme reserve	Overall allocations	Appropri- ations		
<u>Viet Nam</u>						
Local settlement	1 100 000				1 039 197	60 803
Resettlement	145 000				125 000	20 000
Programme support and administration	321 000			19 742	340 742	
Subtotal	1 566 000			19 742	1 504 939	80 803
TOTAL, EAST AND SOUTH-EAST ASIA AND OCEANIA						
	63 173 100	1 634 641	241 450	(185 000)	62 349 357	2 514 834
MIDDLE EAST AND SOUTH-WEST ASIA						
<u>Afghanistan</u>						
Supplementary aid			10 000		10 000	
Subtotal			10 000		10 000	
<u>Cyprus</u>						
Supplementary aid	11 000				9 940	1 060
Subtotal	11 000				9 940	1 060
<u>Iran (Islamic Republic of)</u>						
Local settlement	8 492 600				5 223 489	3 269 111
Supplementary aid	15 000				15 000	
Programme support and administration	324 000			18 140	342 140	
Subtotal	8 831 600			18 140	5 580 629	3 269 111
<u>Lebanon</u>						
Counselling	10 000				7 087	2 913
Lower secondary education	9 000				4 475	4 525
Local settlement	40 000				39 192	808
Resettlement	4 000				1 580	2 420
Supplementary aid	9 000				9 000	
Programme support and administration	197 000				189 833	7 167
Subtotal	269 000				251 167	17 833
<u>Middle East</u>						
Lower secondary education	20 000				20 000	
Local settlement	132 000	45 510			158 044	19 466
Resettlement	11 000				6 000	5 000
Supplementary aid	83 800				82 057	1 743
Subtotal	246 800	45 510			266 101	26 209
<u>Pakistan</u>						
Counselling	152 400		53 318		199 573	6 145
Lower secondary education	35 200				2 400	32 800
Handicapped	256 000				214 141	41 859
Legal assistance	12 000	3 054			15 054	
Multi-purpose assistance	48 735 600	252 347			45 220 017	3 767 930
Resettlement			54 000		38 686	15 314
Supplementary aid	1 572 300				1 130 000	442 300
Programme support and administration	1 391 000			(14 000)	1 376 831	169
Subtotal	52 154 500	255 401	107 318	(14 000)	48 216 702	4 286 517
TOTAL, MIDDLE EAST AND SOUTH-WEST ASIA						
	61 512 900	300 911	117 318	4 140	54 334 539	7 600 730

SCHEDULE 3 (continued)

Projects by region and country or area	Executive Committee appropri- ations	Transfers from Between			Unobligated balance	
		Programme reserve	Overall allocations	Appropri- ations expenditure		
OVERALL ALLOCATIONS						
Various						
Counselling	338 000		(93 482)	(117 950)	119 241	1 327
Lower secondary education	250 000				174 301	75 699
Handicapped	164 700	30 000	(167 221)		20 000	7 479
Legal assistance	881 000		(65 056)	(150 000)	547 350	121 594
Local settlement	722 000	300 000	(73 252)		871 673	77 075
Multi-purpose assistance	9 693 824	(8 297 016)				1 396 808
Resettlement	1 161 000	201 250	(54 000)	(40 000)	1 134 503	133 147
Repatriation	766 000	1 220 000	(1 283 777)	2 607	684 607	20 223
Supplementary aid	220 000	126	(69 317)		159 293	11 536
Staff housing	500 000	500 000				1 000 000
Programme support and administration	21 224 000			979 680	22 196 456	7 224
TOTAL, OVERALL ALLOCATIONS						
	35 940 524	(6 045 620)	(1 606 105)	674 337	25 904 424	2 858 712
TOTAL, ANNUAL PROGRAMME						
	<u>305 626 730</u>				<u>277 864 942</u>	<u>27 761 758</u>

UNHCR GENERAL PROGRAMMES - EMERGENCY FUND

Allocations and expenditure

(United States dollars)

Country	Allocations	Expenditure	Unobligated balance
Ethiopia	1 355 296	1 355 296	-
Honduras	488 522	488 522	-
Malawi	500 000	500 000	-
Zambia	870 040	870 040	-
 TOTAL, EMERGENCY FUND	 <u>3 213 858</u>	 <u>3 213 858</u>	 <u>-</u>

SCHEDULE 4

UNHCR SPECIAL ACCOUNTS

Funds allocated and expenditure in 1986

(United States dollars)

Fund/country or area	Funds allocated	Expenditure	Unobligated Balance as at 31 December 1986
REVOLVING FUND FOR STAFF HOUSING	<u>1 379 528</u>	<u>769 121</u>	<u>610 407</u>
EDUCATION ACCOUNT			
Algeria	43 231	42 218	1 013
Argentina	25 000	23 246	1 754
Bangladesh	20 000	15 000	5 000
Benin	153 455	153 455	
Botswana	53 000	39 792	13 208
Burkina Faso	189 813	189 812	1
Burundi	125 875	118 071	7 804
Cameroon	142 000	142 000	
Central African Republic	375 967	375 967	
Congo	194 625	194 625	
Costa Rica	205 000	108 342	96 658
Côte d'Ivoire	86 866	86 866	
Djibouti	9 800	9 800	
Egypt	579 000	490 370	88 630
Ethiopia	74 666	69 144	5 722
Gabon	47 420	47 414	6
Ghana	40 480	31 851	8 629
India	203 850	195 132	8 718
Italy	286 901	286 901	
Kenya	296 481	296 152	329
Latin America			
Northern Latin America	53 200	53 200	
Southern Latin America	16 500	16 500	
North-western South America	50 000	45 760	4 240
Lesotho	86 708	76 588	10 120
Liberia	143 000	100 000	43 000
Mexico	206 000	139 300	66 700
Middle East	100 000	100 000	
Morocco	13 000	13 000	
Nicaragua	91 500	66 500	25 000
Niger	53 324	39 902	13 422
Nigeria	158 863	98 270	60 593
Pakistan	126 800	123 405	3 395
Papua New Guinea	16 250	16 250	
Peru	9 100	4 400	4 700
Portugal	42 334	42 334	
Rwanda	109 502	109 502	
Senegal	273 361	273 361	
Sierra Leone	36 300	10 405	25 895
Somalia	9 000	9 000	
Sudan	218 000	215 939	2 061
Swaziland	55 000	31 464	23 536

SCHEDULE 4 (concluded)

Fund/country or area	Funds allocated	Expenditure	Unobligated balance as at 31 December 1986
Togo	23 793	23 345	448
Tunisia	54 238	44 143	10 095
Uganda	82 341	81 402	939
United Republic of Tanzania	171 000	150 228	20 772
Zaire	259 282	199 916	59 366
Zambia	40 400	39 208	1 192
Various countries	<u>210 464</u>	<u>200 000</u>	<u>10 464</u>
TOTAL	<u><u>5 862 890</u></u>	<u><u>5 239 480</u></u>	<u><u>623 410</u></u>

SCHEDULE 5

UNHCR SPECIAL PROGRAMMES

Funds available and expenditure in 1986

(United States dollars)

Fund/country or area	Total funds	Expenditure		Unobligated balance as at 31 December 1986
		Cash	Kind	
<u>Emergency relief assistance in:</u>				
<u>Ethiopia</u>	12 127 139			
Emergency assistance		6 544 486		
Food		760 000	1 237 221	
Water			246 770	
Programme support and administration		512 932		
Subtotal	12 127 139	7 817 418	1 483 991	2 825 730
<u>Somalia</u>	22 666 612			
Blankets			260 000	
Domestic appliances			262 388	
Emergency assistance		13 023 293	57 078	
Food		30 000	6 859 069	
Medical assistance		387 260		
Multi-purpose assistance			367 400	
Transportation		18 522	522 375	
Vehicles			378 000	
Water			240 000	
Subtotal	22 666 612	13 459 075	8 946 310	261 227
<u>Eastern Sudan</u>	24 768 102			
Blankets			15 781	
Clothing			691 751	
Domestic appliances			40 000	
Emergency assistance		16 824 314		
Food		482 000	3 802 640	
Medical assistance			5 910	
Transportation			216 000	
Vehicles			10 000	
Programme support and administration		98 000		
Subtotal	24 768 102	17 404 314	4 782 090	2 581 698

SCHEDULE 5 (continued)

Fund/country or area	Total funds	Expenditure		Unobligated balance as at 31 December 1986
		Cash	kind	
<u>Western Sudan</u>	6 943 651			
Blankets			5 236	
Emergency assistance		4 955 235		
Shelter			28 633	
Vehicles			224 358	
Programme support and administration		109 272		
Subtotal	6 943 651	5 064 507	258 227	1 620 917
Total, emergency relief	66 505 504	43 745 314	15 470 618	7 289 572
<u>Rehabilitation of returnees to Ethiopia</u>	999 947			
Local settlement		252 000		
Water		373 134	374 813	
Total	999 947	625 134	374 813	
<u>Orderly departure from Viet Nam</u>	3 081 420			
Resettlement		1 505 138		
Programme support and administration		429 116		
Total	3 081 420	1 934 254		1 147 166
<u>South-East Asia anti-piracy programme</u>	3 059 935			
Multi-purpose assistance		3 051 232		
Total	3 059 935	3 051 232		8 703
<u>Ugandan returnees from southern Sudan</u>	9 433 411			
Agriculture			177 029	
Domestic appliances			167 702	
Emergency assistance		3 389 191		
Food			1 557 768	
Medical assistance			591 716	
Multi-purpose assistance			272 000	
Transportation			263 423	
Water			1 151 079	
Total	9 433 411	3 389 191	4 180 717	1 863 503

SCHEDULE 5 (continued)

Fund/country or area	Total funds	Expenditure		Unobligated balance as at 31 December 1986
		Cash	Kind	
<u>Cyprus operation</u>	13 208 851			
Agriculture		191 709		
Education		575 844		
Medical assistance		140 300		
Multi-purpose assistance		168 750		
Sanitation		12 693		
Shelter		1 279 862		
Supplementary aid		346 610		
Transportation		139 993		
Programme support and administration		431 477		
Total	13 208 851	3 287 238		9 921 613
<u>Other trust funds</u>				
<u>Angola</u>	1 151 761			
Food			441 000	
Subtotal	1 151 761		441 000	710 761
<u>Argentina</u>	19 000			
Handicapped		19 000		
Subtotal	19 000	19 000		
<u>Belgium</u>	659 141			
Local settlement		13 195		
Programme support and administration		58 863		
Subtotal	659 141	72 058		587 083
<u>Cameroon</u>	346 902			
Food			346 902	
Subtotal	346 902		346 902	
<u>Central African Republic</u>	315 680			
Food		300 680		
Subtotal	315 680	300 680		15 000

SCHEDULE 5 (continued)

Fund/country or area	Total funds	Expenditure		Unobligated balance as at 31 December 1986
		Cash	Kind	
<u>Chad</u>	20 000			
Transportation		20 000		
Subtotal	20 000	20 000		
<u>Costa Rica</u>	349 658			
Counselling		4 533		
Food		336 904		
Subtotal	349 658	341 437		8 221
<u>Democratic Kampuchea</u>	1 626 332			
Food			521 429	
Multi-purpose assistance		704 319		
Programme support and administration		114 357		
Subtotal	1 626 332	818 676	521 429	286 227
<u>Djibouti</u>	20 014			
Clothing			6 892	
Food		2 927		
Subtotal	20 014	2 927	6 892	10 195
<u>Dominican Republic</u>	31 659			
Subtotal	31 659			31 659
<u>East Timor</u>	300 000			
Resettlement		300 000		
Subtotal	300 000	300 000		
<u>El Salvador</u>	85 600			
Local settlement		85 600		
Subtotal	85 600	85 600		

SCHEDULE 5 (continued)

Fund/country or area	Total funds	Expenditure		Unobligated balance as at 31 December 1986
		Cash	Kind	
<u>Ethiopia</u>	3 151 195			
Agriculture		228 353		
Clothing			22 181	
Food		452 320	1 578 809	
Transportation		36 082		
Vehicles			12 856	
Subtotal	3 151 195	716 755	1 613 846	820 594
<u>Guatemala</u>	81 263			
Local settlement		80 000		
Subtotal	81 263	80 000		1 263
<u>Guinea</u>	80 000			
Subtotal	80 000			80 000
<u>Honduras</u>	641 371			
Food		480 207	66 000	
Local settlement		83 983		
Subtotal	641 371	564 190	66 000	11 181
<u>Hong Kong</u>	48 252			
Lower secondary education		8 752		
Medical assistance		39 274		
Subtotal	48 252	48 026		226
<u>Indonesia</u>	14 660			
Multi-purpose assistance		14 660		
Subtotal	14 660	14 660		
<u>Iran (Islamic Republic of)</u>	2 929 052			
Food		220 800	2 277 992	
Medical assistance			417 582	
Vehicles		12 678		
Subtotal	2 929 052	233 478	2 695 574	

SCHEDULE 5 (continued)

Fund/country or area	Total funds	Expenditure		Unobligated balance as at 31 December 1986
		Cash	Kind	
<u>Japan</u>	183 129			
Programme support and administration		104 576		
Subtotal	183 129	104 576		78 553
<u>Kenya</u>	79 733			
Lower secondary education			79 733	
Subtotal	79 733		79 733	
<u>Lao People's Democratic Republic</u>	1 111 635			
Multi-purpose assistance		765 629		
Programme support and administration		56 664		
Subtotal	1 111 635	822 293		289 342
<u>Lebanon</u>	12 276			
Medical assistance		12 276		
Subtotal	12 276	12 276		
<u>Malaysia</u>	32 922			
Medical assistance		32 922		
Subtotal	32 922	32 922		
<u>Mexico</u>	375 971			
Food			220 000	
Lower secondary education		35 971		
Subtotal	375 971	35 971	220 000	120 000
<u>Nicaragua</u>	355 009			
Local settlement		292 000		
Subtotal	355 009	292 000		63 009

SCHEDULE 5 (continued)

Fund/country or area	Total funds	Expenditure		Unobligated balance as at 31 December 1986
		Cash	Kind	
<u>Pakistan</u>	28 146 959			
Clothing			39 781	
Counselling			143 678	
Food		1 267 200	24 687 700	
Medical assistance			25 616	
Multi-purpose assistance		33 196		
Transportation		1 808 282		
Programme support and administration		115 763		
Subtotal	28 146 959	3 224 441	24 896 775	25 743
<u>Philippines</u>	585 522			
Food		38 300		
Multi-purpose assistance			47 222	
Resettlement		500 000		
Subtotal	585 522	538 300	47 222	
<u>Rwanda</u>	345 263			
Local settlement		345 263		
Subtotal	345 263	345 263		
<u>Somalia</u>	16 780 557			
Agriculture		363 636		
Blankets			64 499	
Counselling		34 820	76 159	
Food		3 859 550	7 369 488	
Lower secondary education			50 000	
Multi-purpose assistance		35 542	143 976	
Vehicles			137 944	
Water			1 200 253	
Subtotal	16 780 557	4 290 548	9 042 319	3 447 590
<u>Sudan</u>	12 498 337			
Food		298 743	3 482 875	
Local settlement		950 000		
Medical assistance			128 826	
Multi-purpose assistance			2 060 186	
Transportation		3 205 070	27 121	
Vehicles			51 524	
Water			2 073 706	
Subtotal	12 498 337	4 453 813	7 824 238	220 286

SCHEDULE 5 (continued)

Fund/country or area	Total funds	Expenditure		Unobligated balance as at 31 December 1986
		Cash	Kind	
<u>Syrian Arab Republic</u>	79 732			
Domestic appliances		23 923		
Local settlement		7 692		
Medical assistance		47 173		
Subtotal	79 732	78 788		944
<u>Thailand</u>	3 729 721			
Legal assistance		592 949		
Medical assistance		188 803		
Multi-purpose assistance			800	
Supplementary aid		184 277		
Programme support and administration		80 449		
Subtotal	3 729 721	1 046 478	800	2 682 443
<u>Uganda</u>	1 540 222			
Agriculture			231 604	
Domestic appliances			220 427	
Food			410 385	
Local settlement		349 807		
Multi-purpose assistance		189 711		
Vehicles			136 288	
Subtotal	1 540 222	539 518	1 000 704	
<u>United Kingdom of Great Britain and Northern Ireland</u>	73 808			
Legal assistance		28 576		
Public information		20 979		
Subtotal	73 808	49 555		24 253
<u>Uruguay</u>	60 288			
Multi-purpose assistance		60 288		
Subtotal	60 288	60 288		
<u>Zaire</u>	1 682 856			
Food		137 589	1 294 964	
Subtotal	1 682 856	137 589	1 294 964	250 303

SCHEDULE 5 (concluded)

Fund/country or area	Total funds	Expenditure		Unobligated balance as at 31 December 1986
		Cash	Kind	
<u>Zambia</u>	28 005			
Food			28 005	
Subtotal	28 005		28 005	
<u>Zimbabwe</u>	4 140			
Subtotal	4 140			4 140
<u>Headquarters and various</u>	27 290 185			
Junior professional officers		1 937 712		
Counselling		324 414		
Handicapped		80 000		
Legal assistance		130 000		
Lower secondary education		23 000		
Local settlement		490 688		
Multi-purpose assistance		90 000		
Public information		100 000		
Supplementary aid		6 849		
Transportation		20 619		
World Bank project in Pakistan		2 156 111		
Programme support and administration		3 180 309		
Subtotal	27 290 185	8 539 702		18 750 483
Total, other trust funds	106 867 810	28 221 808	50 126 403	28 519 599
Grand total	<u>203 156 878</u>	<u>84 254 171</u>	<u>70 152 551</u>	<u>48 750 156</u>

SCHEDULE 6

Status of prior years' projects as at 31 December 1986 - All funds

Obligations liquidated/outstanding

(United States dollars)

Fund/country or area	Unliquidated obligations as at 1 January 1986	Payments during 1986	Cancellations during 1986	Unliquidated obligations as at 31 December 1986
GENERAL PROGRAMMES				
<u>Annual programmes</u>				
Alghanistan	4 345	193	4 192	
Algeria	1 189 118	1 170 799	15 186	3 133
Angola	1 787 456	1 540 688	50 512	196 256
Argentina	189 077	174 831	6 742	7 504
Australia	15 898	6 208	9 690	
Austria	615	545	70	
Bangladesh	2 859	2 668	191	
Belgium	11 620	8 960	2 660	
Benin	28 192	22 801	5 351	
Botswana	270 528	210 928	1 521	58 079
Burkina Faso	2 742	2 742		
Burundi	1 415 239	548 065	42 967	824 207
Cameroon	169 703	95 645	68 465	5 593
Canada	14 993	4 147	10 846	
Central African Republic	776 233	490 595	285 638	
Chad	769	769		
Congo	46 927	25 598	21 329	
Costa Rica	344 221	100 049	244 172	
Côte d'Ivoire	30 202	13 088	17 114	
Djibouti	328 457	257 307	66 573	4 577
Egypt	507 230	139 535	367 695	
Ethiopia	330 342	210 014	120 328	
France	29 513	14 088	15 425	
Gabon	27 539	9 988		17 551
Germany, Federal Republic of	119 981	50 150	69 831	
Ghana	35 992	32 380	3 612	
Greece	4 685	1 316	3 369	
Honduras	345 215	143 438	195 311	6 466
Hong Kong	465 411	455 940	9 471	
India	5 386	49 177	47 209	
Indonesia	100 352	86 182	14 170	
Iran (Islamic Republic of)	7 870 152	6 056 508	242 619	1 571 025
Italy	40 388	59 794	594	
Jamaica	3 360	1 813		1 547
Japan	321 668	303 289	18 379	
Kenya	328 805	212 636	14 262	101 907
Latin America				
Northern Latin America	1 184 510	620 025	74 584	489 901
Southern Latin America	167 026	101 741	35 285	20 000
North-western South America	76 661	53 566	23 095	
Lebanon	37 175	11 605	25 570	
Lesotho	245 844	165 385	30 809	49 650
Liberia	5 594	4 412	1 182	
Malawi	9 460	1 996	7 464	
Malaysia	587 288	457 003	130 285	
Mexico	498 033	205 707	286 093	6 233
Middle East	146 856	20 992	101 374	24 490
Morocco	1 813	110	1 703	
Mozambique	85 753	8 431	77 322	
Nicaragua	64 100	61 349	2 751	
Niger	549		549	

SCHEDULE h (continued)

Fund/country or area	Unliquidated obligations as at 1 January 1986	Payments during 1986	Cancellations during 1986	Unliquidated obligations as at 31 December 1986
<u>Annual programme (continued)</u>				
Nigeria	208 724	142 673	66 051	
Other countries in Asia	269 890	189 463	80 427	
Pakistan	6 844 752	1 200 260	1 891 361	3 751 131
Papua New Guinea	137 188	91 963	45 225	
Peru	3 647	1 919	1 728	
Philippines	299 026	276 546	22 480	
Portugal	447	400	47	
Republic of Korea	12 117	12 807		
Rwanda	1 473 029	1 001 058	109 914	362 057
Senegal	77 436	72 994	4 442	
Sierra Leone	77 383	74 861	2 522	
Singapore	12 145	9 402	2 743	
Somalia	6 834 003	3 833 312	2 167 609	833 682
Spain	3 679	2 771	908	
Sudan	5 203 789	2 096 563	2 447 583	659 643
Swaziland	213 620	114 690	98 930	
Switzerland	16 668		16 668	
Thailand	1 048 862	922 531	126 331	
Togo	11 414	3 905	7 509	
Tunisia	2 647		2 647	
Turkey	512		512	
Uganda	274 448	115 977	51 085	107 386
United Kingdom of Great Britain and Northern Ireland	13 328	10 328	3 000	
United Republic of Tanzania	1 350 955	1 084 060	104 680	162 215
United States of America	45 832	16 005	29 827	
Viet Nam	277 495	257 575	19 920	
West African countries (others)	16 251	497	15 754	
Yugoslavia	77 672	46 981	30 691	
Zaire	707 711	356 254	140 697	210 760
Zambia	822 326	363 349	289 533	169 44
Zimbabwe	64 218	33 908	30 310	
Overall allocations	2 815 076	1 834 643	737 694	242 739
Total	49 582 395	28 362 851	11 332 368	9 887 176
<u>Emergency Fund</u>				
Benin	100 785	98 788	1 997	
Ethiopia	793 500	793 500		
Lebanon	31 490	31 490		
Zaire	100 000		100 000	
Zambia	70 300	70 300		
Total	1 096 075	994 078	101 997	
<u>SPECIAL ACCOUNTS</u>				
<u>Education Account</u>				
Algeria	9 444	9 018	406	
Bangladesh	24 383	11 000	13 383	
Benin	68 656	68 656		
Botswana	36 696	5 461		31 235
Burkina Faso	127 246	74 672	52 574	
Burundi	75 019	75 000	19	
Cameroon	82 604	77 523	5 081	
Central African Republic	286 995	236 699	50 296	
Congo	150 235	124 983	25 252	

SCHEDULE 6 (continued)

Fund/country or area	Unliquidated obligations as at 1 January 1986	Payments during 1986	Cancellations during 1986	Unliquidated obligations as at 31 December 1986
<u>Education Account (continued)</u>				
Costa Rica	11 327		11 327	
Djibouti	6 606	6 606		
Egypt	878 579	472 193	406 386	
Ethiopia	59 592	50 002	9 590	
Gabon	38 219	20 265	17 954	
India	100 124	54 472	45 652	
Italy	100 562	100 000	562	
Kenya	9 419			9 419
Latin America				
Northern Latin America	81 083	5 735	36 279	39 789
Southern Latin America	1 111		1 111	
North-western South America	19 202	7 802	11 400	
Lesotho	43 119	27 089		16 030
Liberia	49 754	11 491	38 263	
Mexico	139 289	82 551	56 738	
Middle East	142 127	54 254	87 873	
Morocco	11 470	8 124	6 346	
Niger	34 680	18 815	15 865	
Nigeria	134 286	40 094	94 192	
Pakistan	156 520	73 491	19 684	63 345
Portugal	14 727	14 727		
Rwanda	52 210	52 210		
Senegal	166 007	144 768	21 239	
Sierra Leone	16 744	9 899	6 845	
Sudan	239 242	60 524	137 847	40 871
Swaziland	29 613	9 560		20 053
Togo	14 306	9 630	4 676	
Tunisia	105 066	30 904	74 162	
Uganda	26 714	8 047		18 667
United Republic of Tanzania	9 701			9 701
Zaire	139 458	74 135	65 323	
Zambia	9 816	9 040	776	
Overall allocations	140 768	66 446	52 960	21 362
Total	3 846 439	2 205 906	1 370 061	270 472
<u>SPECIAL PROGRAMMES</u>				
<u>Emergency relief assistance in</u>				
Ethiopia	1 622 511	1 603 407	17 898	1 206
Somalia	6 688 503	4 567 569	302 478	1 818 456
Sudan	12 884 677	6 454 985	2 667 952	3 761 740
Subtotal	21 195 691	12 625 961	2 988 328	5 586 402
<u>Ordinary departure from Viet Nam</u>	584 686	407 162	11 866	165 658
<u>Cyprus operation</u>	9 865 349	4 557 126	227 841	5 080 382
<u>Other trust funds</u>				
Angola	1 507 307	462 788	21 647	1 022 872
Central African Republic	786 872	626 007	144 285	16 580
Democratic Kampuchea	300 493	98 973	198 833	2 687
Djibouti	362 319	355 197	7 122	
Ethiopia	7 654 671	4 855 095	66 816	2 732 760
Germany, Federal Republic of	174 511	173 858	653	
Guinea	98 401	17 000	80 000	1 401

SCHEDULE 6 (concluded)

Fund/country or area	Unliquidated obligations as at 1 January 1986	Payments during 1986	Cancellations during 1986	Unliquidated obligations as at 31 December 1986
<u>Other trust funds (continued)</u>				
Honduras	248 761	242 922	5 839	
Iran (Islamic Republic of)	2 614 759	2 614 759		
Japan	142 017	140 346	1 671	
Kenya	43 636			43 636
Lao People's Democratic Republic	772 042	392 225	23 624	356 193
Lebanon	7 637	7 637		
Mexico	43 000			43 000
Mozambique	38 095			38 095
Pakistan	4 581 283	3 958 177	280 197	342 909
Philippines	24 503	22 010		2 493
Rwanda	1 004 238	52 505	12 738	938 995
Somalia	4 544 482	4 003 703	380 728	160 051
Sudan	7 620 835	2 992 376	98 084	4 530 375
Swaziland	152 381			152 381
Syrian Arab Republic	156 724	8 462	461	147 801
Thailand	592 837	309 033	31 239	252 565
Uganda	1 570 717	1 024 509	3 221	542 987
United Republic of Tanzania	168 275			168 275
Viet Nam	223 563	8 993		214 570
Zaire	1 000 488	89 400	603 519	307 569
Zambia	93 750		93 750	
Zimbabwe	825 399	610 437	66 212	148 750
Overall allocations	1 000 184	433 124	212 102	354 958
Subtotal	38 354 180	23 499 536	2 332 741	12 521 903
Total, special programmes	69 999 906	41 089 785	5 560 776	23 349 345
Grand total	124 524 815	72 652 620	18 365 200	33 506 995

SCHEDULE 7

Loans made to or on behalf of refugees

(United States dollars)

	For the year 1986	Cumulative to 31 December 1986
<u>Total loans made</u>		16 362 777
<u>Adjustments</u>		
Unused funds refunded by implementing agencies	-	(817 068)
Exchange differences	<u>1 522 556</u>	<u>4 581 845</u>
		<u>20 127 554</u>
<u>Liquidations</u>		
Repayments	(625 696) a/	(11 680 041)
Write-offs/conversion into grants	(3 199)	(803 591)
Agencies' collection fees and charges	(15 703)	<u>(369 631)</u>
		<u>(12 853 263)</u>
		7 274 291
<u>Total loans outstanding at 31 December 1986</u>		
Of which refundable upon receipt to:		
Norwegian Refugee Council		(44 007)
Implementing agencies for collection fees		<u>(448 679)</u>
<u>Total loans refundable to UNHCR at 31 December 1986</u>		<u>6 781 605 b/</u>

a/ Of which due to:

UNHCR	624 046
Norwegian Refugee Council	<u>1 650</u>
	<u>625 596</u>

b/ Breakdown by source of funds:

Major aid programmes	6 780 671
Trust funds	<u>934</u>
	<u>6 781 605</u>

SCHEDULE 8

Investment of funds as at 31 December 1986

Banks	Period	Rate (percentage per annum)	Maturity	Amount (United States dollars)	Accrued interest
<u>Notice deposit accounts</u>					
Citibank N.A., Zurich	2 days	5 7/8		2 500 000	-
Banque Worms, Paris	2 days	12		2 000 000	1 333
Mitsui Bank, London	2 days	8 5/8		2 000 000	129 150
				<u>6 500 000</u>	<u>130 483</u>
<u>Deposit accounts</u>					
Société de Banque Suisse, Geneva (SWF 1,000,000)	15 days	8	14/01/87	595 238	132
Morgan Grenfell, London	7 days	11 7/8	05/01/87	5 000 000	3 299
Société de Banque Suisse, Geneva	14 days	8	07/01/87	3 000 000	4 067
International Westminster Bank, London	14 days	8	07/01/87	5 000 000	7 778
Bank of China, London	14 days	8	07/01/87	2 000 000	3 111
Credit Lyonnais, Geneva	7 days	11 1/2	07/01/87	2 000 000	-
Deutsche Bank, Frankfurt	7 days	11 1/2	07/01/87	1 000 000	-
Svenska Handelsbanken, Stockholm	1 month	7 1/8	26/01/87	5 000 000	6 927
Privatbanken, Copenhagen	1 month	7 1/8	26/01/87	5 000 000	6 927
Genossenschaftliche Zentralbank, Vienna	1 month	7 1/8	26/01/87	3 000 000	4 156
Istituto Bancario San Paolo, Turin	1 month	7 1/8	26/01/87	5 000 000	6 927
Commonwealth Bank of Australia, London	1 month	7 1/8	26/01/87	3 000 000	4 156
Saudi International Bank, London	1 month	7 1/8	26/01/87	3 000 000	4 156
Bank of Tokyo, London	1 month	7 1/8	26/01/87	5 000 000	6 927
Bank of Montreal, London	1 month	7 1/16	26/01/87	4 000 000	5 493
Mitsubishi Bank, London	1 month	7 1/8	26/01/87	5 000 000	6 927
Banque Belge, London	1 month	7 1/8	26/01/87	2 000 000	2 771
Synodicate Bank, London	1 month	7 1/4	26/01/87	1 000 000	1 410
Banque de Commerce et de Placements, Geneva	2 months	6 7/8	24/02/87	3 000 000	4 010
Banco do Brazil, London	2 months	6 13/16	24/02/87	3 000 000	3 974
Banco Exterior de España, Madrid	2 months	6 5/8	24/02/87	4 000 000	5 153
Deutsche Girozentrale International, Luxembourg	2 months	6 5/8	24/02/87	5 000 000	6 441
				<u>74 595 238</u>	<u>95 342</u>

Cash and investments 1982-1986
(Thousands of United States dollars)

	1982	1983	1984	1985	1986
<u>Cash and investments on 31 December</u>					
Current accounts	5 322	4 535	6 734	1 921	3 875
48-hour accounts	3 600	10 750	19 500	21 300	6 500
Deposit accounts	<u>200 800</u>	<u>189 000</u>	<u>130 000</u>	<u>83 000</u>	<u>74 595</u>
	<u>209 722</u>	<u>204 285</u>	<u>156 234</u>	<u>106 221</u>	<u>84 970</u>
<u>Average in hand during year</u>					
In current accounts	7 583	6 623	8 766	7 141	9 050
Invested (48-hour and deposit accounts)	<u>196 185</u>	<u>185 386</u>	<u>150 343</u>	<u>92 068</u>	<u>84 564</u>
	<u>203 768</u>	<u>192 009</u>	<u>159 109</u>	<u>99 209</u>	<u>93 614</u>
<u>Interest earned</u>					
On current accounts	204	208	136	100	204
On invested funds	<u>28 541</u>	<u>18 470</u>	<u>16 443</u>	<u>7 989</u>	<u>5 980</u>
	<u>28 745</u>	<u>18 678</u>	<u>16 579</u>	<u>8 089</u>	<u>6 184 a/</u>
<u>Average rate of interest earned</u>					
On funds in hand and bank	14.11%	9.73%	10.42%	8.15%	6.61%
On invested funds	14.55%	9.96%	10.94%	8.68%	7.07%

a/ The amount of \$US 8,353 shown in statement 11 under "Other income" is made up as follows:

Interest earned	\$US 6 183 777.84
Exchange differences and banks charges	\$US 2 169 130.90
	\$US 8 352 908.74

IV. SUMMARY OF BASIC ACCOUNTING POLICIES APPLICABLE
TO THE VOLUNTARY FUNDS ADMINISTERED BY THE
UNITED NATIONS HIGH COMMISSIONER FOR REFUGEES

Basis of accounting

1. The UNHCR voluntary funds accounts are maintained in accordance with the Financial Rules for Voluntary Funds administered by the United Nations High Commissioner for Refugees, as promulgated in 1974 and consolidated in document A/AC.96/503/Rev.2 dated 30 June 1981.
2. The accounts of the UNHCR voluntary funds cover the calendar year. They are submitted to the United Nations Board of Auditors and the Executive Committee of the High Commissioner's Programme.
3. Funds at the disposal of the High Commissioner for purposes falling outside the annual programme and emergency fund are recorded as trust funds, reserves or special accounts, as may be appropriate, in accordance with the Financial Rules.
4. The writing off of losses of cash, property or the book value of accounts receivable, including the conversion of loans into grants, is governed by financial rule 10.6. A statement of all amounts written off is submitted to the Board of Auditors with the annual accounts.
5. Financial transactions are recorded in the accounts on an accrual basis. Thus, all firm pledges (except pledges announced in 1986 for the 1987 general programmes) are recorded as income in 1986, even if they concern programmes whose budgetary period extends into 1987 and therefore may be partially obligated in 1986. The term "expenditure" designates total obligations incurred up to 31 December 1986, whether liquidated or not. Agreements or letters of instruction signed prior to 31 December 1986 for projects commencing in 1987 are not included in 1986 expenditure.

Contributions

6. Cash received for pledges is recorded at the United States dollar equivalent calculated at the United Nations operational rate of exchange prevailing on the date of receipt. Unpaid pledges are adjusted to their dollar equivalent calculated at the United Nations operational rate of exchange prevailing on 30 June and 31 December of each year. Pledges outstanding for a period exceeding five years are not shown in the accounts, but are retained in memorandum records.

Translation of currency

7. The accounts of UNHCR are maintained in United States dollars. Transactions in other currencies are translated into United States dollars at the United Nations operational rates of exchange prevailing at the time of the transaction. At year-end, cash, investments and sundry accounts receivable and payable in currencies other than United States dollars are translated at the applicable United Nations rates of exchange. Exchange differences are debited/credited to the General Fund.

Fixed assets

8. Non-expendable property purchased with UNHCR voluntary whose ownership remains vested in UNHCR is charged as expenditure to the appropriate budget accounts in the year of acquisition; it is not included in the balance sheet but is recorded in separate inventories. The book value as at 31 December 1986 of non-expendable property held for administrative purposes was \$16,396,603.56.

Investments

9. Short-term investments of monies not immediately required are made in accordance with financial rule 9.1; a report on such investments is included in the annual accounts (schedule 8). Income from investments is credited to the General Fund, as provided for in financial rule 9.3.

Deferred expenditure

10. Following the Executive Committee's approval of the allocation of funds for 1987, and provided that appropriate income was available, the procurement in 1986 by UNHCR of supplies considered essential to permit projects to begin in early 1987 is recorded in these accounts as deferred expenditure, which, in 1987, will be charged to the appropriate projects.