

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

**AUDITED FINANCIAL STATEMENTS
for the year ended 31 December 1979**

and

REPORT OF THE BOARD OF AUDITORS

GENERAL ASSEMBLY

OFFICIAL RECORDS: THIRTY-FIFTH SESSION

SUPPLEMENT No. 5E (A/35/5/Add.5)



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UNITED NATIONS

New York, 1980

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/15 August 1978/

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LETTER OF TRANSMITTAL

12 June 1980

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 as at 31 December 1979. These statements have been examined and include the audit opinion of the Board of Auditors.

In addition to the above, I have the honour to present the report of the Board with respect to the accounts of the voluntary funds administered by the United Nations High Commissioner for Refugees for the year 1979.

Accept, Sir, the assurances of my highest consideration.

(Signed) J. J. MACDONELL
Auditor General of Canada
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, the Board of Auditors has audited the accounts of the voluntary funds administered by the United Nations High Commissioner for Refugees (UNHCR) for the year ended 31 December 1979.
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 the UNHCR headquarters at Geneva and at a number of offices in the field.
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. This practice once again helped in maintaining a continuous dialogue with the Administration and is consistent with the Board's approach of applying systems-based auditing to all the organizations in the United Nations system for which the Board has audit responsibility.
4. The Board of Auditors has noted with appreciation the expeditious manner in which the Administration has dealt with the matters brought to its attention and the continued efforts being made to improve the financial management and control system of UNHCR. Our observations are intended to assist the Administration in considering and implementing further improvements. The following are the most significant matters arising from our 1979 audit examination. We have discussed these matters with the Administration whose responses are referred to as appropriate.

Project implementation

5. During the year, we examined project documents at UNHCR headquarters and at certain offices away from headquarters. We also visited a number of projects in the field. Our examination disclosed some serious shortcomings in project implementation. The following are some examples:

Supplies for refugees

6. In March 1979, UNHCR signed an agreement with an implementing agency to provide care and maintenance for a certain group of refugees. Under this agreement, some \$14 million of UNHCR funds were spent by the agency during the year on the provision of food supplies for refugee camps. We noted that the agency did not sign any written contracts with the food suppliers. Orders for supplies were placed by the agency without reference to UNHCR and without proper

ongoing assessment of deliveries, storage facilities and refugee needs. As a result, supplies were stockpiled far in excess of requirements. A substantial number of supplies were also stored in delivery barges for lack of accommodation on land. Some of these supplies could not last to the time they would be needed for consumption. Furthermore, a survey conducted by the implementing agency later in the year in one of the refugee camps, revealed that a considerable number of supplies had deteriorated. Many of the items supplied were also not in usable condition at the time of delivery to the camp.

7. Our physical check of certain relief items at the warehouse of another implementing agency also disclosed substantial shortages in the relief items said to have been delivered. We also noted that the weight of some of the relief items was also less than had been indicated.

8. To improve the administration of contracts, we recommended that there should always be written agreements for supplies involving substantial sums of money. We also recommended that procedures for monitoring project implementation should be strengthened to ensure that shortcomings in project delivery are promptly identified and corrective action taken.

Lack of co-ordination in procurement function

9. UNHCR established a project involving \$1.7 million for provision of humanitarian assistance to refugees in a certain country. Our review disclosed that due to lack of co-ordination, both the Procurement Unit of UNHCR headquarters and the branch office in that country purchased maize under this project for planting by the refugees. The branch office did not obtain the approval of the headquarters Committee on Contracts before making the purchase, as required by the administrative instructions. There was also no indication that the maize purchased by the branch office was distributed and planted by the refugees. Furthermore, the maize purchased by headquarters was not delivered to the refugees for planting but was stored in the warehouse of the supplier. A food shortage was declared in the area covered by the project about the time the maize would have been harvested had it been planted. Subsequently, proposals were made to distribute the maize purchased by the headquarters to other project areas, as the planting season in the country concerned had passed. We did not, however, find any evidence indicating that the distribution had taken place.

10. We were concerned about the lack of co-ordination in procurement function which apparently resulted in purchases being made in excess of requirements. We were also concerned that the purpose for which the purchases were made was not achieved.

11. Accordingly, we recommended that steps should be taken to ensure closer co-ordination between UNHCR headquarters and the field offices in the procurement function. We also recommended that adequate monitoring of project implementation should be undertaken in order to ensure timely delivery of projects.

Evaluation of business ventures

12. Our review indicated that although feasibility studies were conducted by an implementing agency to determine the viability of business ventures to be

undertaken by refugees in a certain country with funds provided by UNHCR, no monitoring of the progress of the ventures was undertaken after the businesses had been established. As a result, it was difficult to determine the performance of the business ventures.

13. We recommended that UNHCR should request periodic evaluation reports from the implementing agency to enable UNHCR to monitor the performance of business ventures and take corrective measures, where necessary.

14. The Administration has concurred with our recommendations and has informed us that action has been initiated to implement the recommendations.

Project accountability

Inadequate financial records

15. UNHCR designated a certain local organization as the implementing agency for a number of projects which were established to provide counselling services, education and supplementary aid to refugees, and to facilitate the local integration of refugees.

16. Our examination of the accounting records and the accounting system which the agency established for the projects revealed serious weaknesses which led us to conclude that complete reliance could not be placed on the records and the accounting system. Neither cash receipt books nor ledger accounts were maintained for funds received from UNHCR and other donors. Consequently, funds provided by the respective donors for the various projects could not be readily ascertained and substantiated. The 1978 monthly bank reconciliation statements prepared by the agency also disclosed a list of paid cheques totalling \$24,734 which appeared in bank statements but were neither reflected in the pay sheets nor supported by payment vouchers. UNHCR has referred this matter to the police for investigation. Furthermore, we noted a number of instances where payment vouchers were not supported by receipts or invoices.

17. To improve upon the financial management and control system of the implementing agency, we recommended that UNHCR with the assistance of the Internal Audit Division should ensure that proper and adequate accounting records were kept by the agency, and effective and adequate control systems established.

18. The Administration has informed us that the financial administration of the projects has since been withdrawn from the agency and entrusted to two other implementing agencies. The Administration also indicated that they will ensure that adequate accounting records and effective control systems are established by the agencies.

Delays in submission of reports

19. Project agreements require implementing agencies to submit to UNHCR quarterly financial and narrative reports, and where applicable, final financial statements on projects for whose implementation they were responsible.

20. Our examination revealed a number of instances where implementing agencies failed to comply with these requirements. We noted, for example, that final

financial statements as well as narrative reports had not been submitted on seven projects which had been completed since December 1976 and on one project terminated as far back as December 1973.

21. To improve the monitoring of project expenditure and facilitate timely closure of projects, we recommended that UNHCR should strengthen its follow-up procedures to ensure that implementing agencies submit financial and narrative reports promptly.

22. The Administration agreed with our recommendation and has initiated action to implement it.

Internal audit

23. The escalation of refugee situations in the world in recent years has resulted in substantial increases in UNHCR assistance activities. Our review disclosed that project expenditures of the voluntary funds increased from \$90.8 million in 1976 to \$270 million in 1979. Taking account of the most recent developments, UNHCR envisages that some \$500 million will be required in 1980 to meet the needs of refugees and displaced persons.

24. In recent years, both the internal and external audits carried out had revealed weaknesses in internal control and deficiencies in project implementation, some of which gave cause for concern. In some cases, however, the deficiencies appeared to have been the result of persistent pressures and the urgency which refugee situations had had to be dealt with by UNHCR.

25. Geneva's section of the United Nations Internal Audit Division is responsible for the internal audit of a number of United Nations organizations, including UNHCR headquarters and its field offices. The Division has been unable to provide the audit coverage sufficient to meet the needs of UNHCR. Accordingly, deficiencies in the systems of internal control and in project implementation have not been identified and reported promptly to UNHCR for remedial action.

26. To improve the system of internal control and the monitoring of project implementation, we recommended that the internal audit coverage should be strengthened to enable the auditors to pay more visits to, and carry out more comprehensive audits of UNHCR activities. To this end, UNHCR may have to devote more resources to the internal audit function.

27. The Administration agrees that with the continued growth of UNHCR assistance activities, adequate audit coverage, particularly with regard to project implementation, assumes increased importance. The Administration has also indicated that they will, in close consultation with the United Nations Internal Audit Division, take action on our recommendations.

Control of revenue

Long-playing record scheme

28. In January 1976, UNHCR entered into an agreement with a recording corporation to compile a long-playing album for sale in order to raise funds for the benefit of refugees in the world. The agreement, inter alia, stipulated that the corporation

would pay all net profits to UNHCR "semi-annually, within (90) days after the end of each calendar half-year period". Net profits were defined in the agreement as "gross sums received by the Corporation from such sales, less all direct costs customarily charged in connexion therewith, such profits in no event to be less than the sum of one (\$1.00) dollar per album sold". The agreement also stipulated that UNHCR was eligible for tax and customs refunds and that such refunds, if granted, should be paid in full to UNHCR.

29. Our examination of the long-playing album accounts disclosed that the corporation did not comply with the financial clauses of the agreement. Despite persistent pressure from UNHCR, the corporation did not make payments regularly and promptly. Furthermore, the corporation paid only one dollar (\$1.00) on each album sold but did not provide UNHCR with the necessary information to enable UNHCR to determine whether the corporation should have paid more than \$1.00 on each album. The corporation also failed to report whether there were any refunds of taxes and customs duties.

30. We noted with appreciation the efforts made by the Administration to ensure full compliance with the agreement by the corporation. We noted, however, that the agreement was not comprehensive because it did not provide for the submission of financial statements nor did it specify the contents and form in which such statements should be submitted by the corporation.

31. Accordingly, we recommended that standard clauses on financial reporting should be developed and incorporated in future agreements. These should specify, inter alia, the form and contents of financial statements which should be submitted to UNHCR.

32. The Administration has agreed to incorporate such standard clauses in future agreements.

Comments on matters dealt with in the 1978 report

33. The Administration has either provided satisfactory explanations or taken appropriate action on matters raised in the 1978 report. 1/

Acknowledgement

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

(Signed) J.J. MACDONNELL
Auditor General of Canada

(Signed) Ahenkora OSEI
Auditor General of Ghana

(Signed) Osman Ghani KHAN
Comptroller and Auditor General
of Bangladesh

1/ Official Records of the General Assembly, Thirty-fourth Session,
Supplement No. 5E (A/34/5/Add.5), sect. IV.

II. AUDIT OPINION

We have examined the following appended financial statements, numbered I and II, properly identified, and relevant schedules of the voluntary funds administered by the United Nations High Commissioner for Refugees for the year ended 31 December 1979. 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 statements properly reflect the recorded financial transactions for the year, which transactions were in accordance with the Financial Regulations and Legislative Authority, and present fairly the financial position as at 31 December 1979.

(Signed) J. J. MACDONELL
Auditor General of Canada

(Signed) Ahenkora OSEI
Auditor General of Ghana

(Signed) Osman Ghani KHAN
Comptroller and Auditor General
of Bangladesh

June 1980

III. ACCOUNTS FOR THE YEAR ENDED 31 DECEMBER 1979

STATEMENT I

BALANCE SHEET AS AT 31 DECEMBER 1972
(in thousands of United States dollars)

Statement II and schedules 1 to 9 are an integral part of the accounts.

Certified

(Signed) F. J. HOMANN-HERZBERG
Director of Administration and Management
Office of the United Nations High Commissioner
for Refugees

Approved

Signed Pou HARTLING
United Nations High Commissioner for Refugees

STATEMENT II

INCOME AND EXPENDITURE FROM 1 JANUARY TO 31 DECEMBER 1979 a/ - ALL FUNDS
 (in thousands of United States dollars)

	Working Capital and Guarantee Fund	GENERAL PROGRAMMES			SPECIAL PROGRAMMES			TOTAL	
		Annual Programme		Emergency Fund	Refugee Education Account	Long-playing Record Scheme b/ Programmes c/	Other Special Programmes		
		1979	Prior years						
Balances/Reserves at 1 January 1979	1 500	-	13 788	500	171	586	39 258	55 803	
<u>Income</u>									
Contributions									
Governmental	-	170 721	80	310	3 896	-	139 911	314 918	
Private	-	9 819	-	10	4	-	7 753	17 586	
Other income									
Interest, exchange differences, bank charges	-	10 516	-	-	-	-	3	10 519	
Loan repayments and others	612	31	150	-	-	86	(1)	878	
Adjustments on prior years' income/obligations									
Adjustments of contributions	-	-	(8)	-	-	-	(867)	(875)	
Cancellations of obligations	-	-	925	17	123	-	5 472	6 537	
Refunds by implementing agencies	-	-	527	5	4	-	317	853	
Others	-	-	(16)	-	(6)	-	(175)	(197)	
Total income	612	191 087	1 658	342	4 021	86	152 413	350 219	
Transfer between Funds/Reserves	7 888	6 989	(15 046)	1 354	-	(1 185)	-	-	
Total funds available	10 000	198 076	400	2 196	4 192	672	190 486	406 022	
<u>Expenditure</u>									
Obligations incurred for:									
Operations	-	148 136	400	1 592	2 361	-	98 416	250 905	
Programme support and administration	-	12 091	-	104	-	-	6 895	19 090	
Total expenditure	-	160 227	400	1 696	2 361	-	105 311	269 995	
Reserves/Balances available for obligation in 1980	10 000	37 849	-	500	1 831	672	85 175	136 027	

a/ In cash and kind.

b/ And reserve for fund-raising initiatives.

c/ For breakdown by programme, see annex to statement II.

INCOME AND EXPENDITURE FROM 1 JANUARY TO 31 DECEMBER 1979 e/- OTHER SPECIAL PROGRAMMES
 (In thousands of United States dollars)

Note: ... = amount less than \$1,000

	Cyprus operation	Special action in Lebanon	Indo-China programme	Processing centres in Thailand and elsewhere	Trust Fund for South East Asia	Humanitarian assistance, non-Bengalis from Bangladesh/Burma	Ordinary departure from Pakistan	Repatriation of Vietnamese	Trust Fund for Southern Africa	Humanitarian assistance, and repatriation of Zairian refugees	Trust Fund for Horn of Africa	Humanitarian assistance to Uganda	Other trust funds	Total
Balances/reserves as at 1 January 1979	4 723	142	1 018	8 347	-	-	1 442	205	-	4 780	4 903	3 948	-	6 750
Income														59 258
Contributions														
Governmental	155	20	151	3 407	38 159	37 262	2 631	550	1 500	3 922	1 121	113	6 375	3 949
Private	-	109	500	77	-	628	1 447	-	-	1 510	16	77	..	-
Other income														5 389
Interest, exchange differences, bank charges	-	-	-	-	-	-	-	-	-	-	-	-	-	3
Loan repayments and others	3	-	-	-	-	-	-	-	-	-	-	-	-	(4) (1)
Adjustments of prior years' incomes/obligations	-	-	-	-	-	-	-	-	-	-	-	-	-	(59) (867)
Adjustments of contributions	2 057	17	153	2 211	-	-	149	85	-	(868)	-	39	-	5 472
Cancellations of obligations	6	-	100	-	-	-	5	-	-	174	510	-	-	88
Refunds by implementing agencies	-	-	-	-	-	-	-	-	-	119	1	-	-	(175) (175)
Others	-	-	-	-	-	-	-	-	-	-	-	-	-	42 757
Total income	2 221	146	804	5 795	38 459	37 890	4 230	635	1 500	5 922	2 116	640	5 949	2 259
Transfer between funds/reserves	-	-	(1 900)	-	-	-	-	-	-	(785)	-	-	-	1 500 (1 185)
Total funds available	6 944	288	1 822	12 212	38 459	37 890	8 672	840	1 500	5 922	6 111	5 943	10 498	2 259
Expenditure														50 007
Obligations incurred for:														
Operations	5 608	106	1 042	4 153	22 016	18 279	5 147	493	460	1 335	2 999	4 559	7 613	2 545
Programme support and administration	780	9	-	569	-	45	1 109	-	170	30	-	273	1 235	250
Total expenditure	6 388	115	1 042	22 016	18 284	6 256	493	630	1 365	2 999	4 812	8 846	2 795	1 881
Balances available for obligation in 1980	556	173	780	16 143	19 566	2 416	347	870	2 557	3 112	731	1 592	754	21 380

e/- In cash and kind.

SCHEDULES TO THE ACCOUNTS

Schedule 1
STATUS OF GOVERNMENTAL CONTRIBUTIONS AS AT 31 DECEMBER 1979 - ALL FUNDS
(In United States dollars)

GENERAL PROGRAMMES		SPECIAL PROGRAMMES							
Governments	1979	Prior years	Cyprus operation	Indo-Chinese programme	Displaced persons from Indo-China in Thailand and elsewhere	Repatriation of non-Bengalis to Pakistan	Humanitarian assistance to Horn of Africa	Humanitarian assistance to Uganda	Other trust funds
Algeria	24 200								
Argentina	27 500								
Australia	917 901	1 000	1 000						
" Australia	217 573 b/								
Austria	55 000								
" Austria	75 188 b/								
Bahamas	3 456								
Belgium	371 632								
Brazil	50 000 b/								
Burundi	1 675								
Canada	3 724 662								
Chile	40 000								
China	973 141								
Colombia	3 881								
Denmark	6 048 037								
Egypt	4 286 b/								
Ethiopia	5 000								
Finland	561 292								
France	650 159 b/								
Germany, Federal Republic of	9 714 164								
"	"	"	"	"					
Ghana	20 000								
Greece	45 000								
Haiti	12 500								
Holy See	15 000								
Iceland	12 422								
India	41 564								
Iran	90 000 b/								
Iraq	111 819								
Ireland	554 390								
Israel	15 000								
Italy	201 473	2 205							
Japan	1 939 704 b/								
"	31 600 000								
Kenya	963								
Kuwait	40 000								
Lao People's Democratic Republic	2 000								
Lebanon	2 000 b/								
Liberia	5 000								
Libyan Arab Jamahiriya	10 000 b/								
Liechtenstein	12 016								
Luxembourg	10 612								
Madagascar	1 220 b/								
Malawi	1 500								
Malaysia	10 000								
Malta	1 157	1 034							
Mauritius	2 000								
Mexico	20 000								
Monaco	654								
Morocco	10 000 b/								
Netherlands	11 341 958								
New Zealand	296 364								
Niger	1 220 b/								

GENERAL PROGRAMMES											SPECIAL PROGRAMMES										
Annual programme and Emergency Fund		Refugee Education Account		Displaced persons from Indo-China in The land and elsewhere		Trust Fund for Kampuchea		Repartition of non- Bengalis to Pakistan		Humanitarian assistance, to Nicaragua		Humanitarian assistance, Horn of Africa		Humanitarian assistance, Uganda		Humanitarian assistance, Zairian refugees		Trust Fund for Equatorial Guinea		Other trust funds	
Government	years	Prior	Cyprus operation	Indo-China programme	Processing centres in South East Asia	Humanitarian assistance/ Bangladesh/ Barma	Ordinary departure from Viet Nam	Trust Fund for Southern Africans	Rehabilitation and repatriation of Zairian refugees	Trust Fund for Equatorial Guinea	Total										
Norway	1979	4 441 388	880 000	2 000 000	401 784	207 985	55 000	39 807	9 221 9/	8 365 185											
Oman	"	6 000 b/	" 505	" 500	" 250 a/	" 600	261 690	5 000 g/	10 101 8/b/	6 000											
Pakistan	"	"	"	"	"	"	"	"	"	12 606											
Panama	"	"	"	"	"	"	"	"	"	261 690											
New Guinea	"	"	"	"	"	"	"	"	"	261 690											
Philippines	"	"	"	"	"	"	"	"	"	261 690											
Portugal	"	"	"	"	"	"	"	"	"	261 690											
Qatar	"	"	"	"	"	"	"	"	"	261 690											
Republic of Korea	"	"	"	"	"	"	"	"	"	261 690											
Samoa	"	"	"	"	"	"	"	"	"	261 690											
San Marino	"	"	"	"	"	"	"	"	"	261 690											
Saudi Arabia	"	"	"	"	"	"	"	"	"	261 690											
Senegal ¹	"	"	"	"	"	"	"	"	"	261 690											
Somalia	"	"	"	"	"	"	"	"	"	261 690											
South Africa	"	"	"	"	"	"	"	"	"	261 690											
Spain	"	"	"	"	"	"	"	"	"	261 690											
Sudan	"	"	"	"	"	"	"	"	"	261 690											
Sweden	"	"	"	"	"	"	"	"	"	261 690											
Switzerland	"	"	"	"	"	"	"	"	"	261 690											
Thailand	"	"	"	"	"	"	"	"	"	261 690											
Togo	"	"	"	"	"	"	"	"	"	261 690											
Tunisia and Togo, O.	"	"	"	"	"	"	"	"	"	261 690											
Turkmen	"	"	"	"	"	"	"	"	"	261 690											
Turkey	"	"	"	"	"	"	"	"	"	261 690											
Uruguay & N. Ireland & Great Britain and Northern Ireland	"	"	"	"	"	"	"	"	"	261 690											
Urgugu Republic of Paraguay	"	"	"	"	"	"	"	"	"	261 690											
United States of America	"	"	"	"	"	"	"	"	"	261 690											
Venezuela	"	"	"	"	"	"	"	"	"	261 690											
Yemen	"	"	"	"	"	"	"	"	"	261 690											
Yugoslavia	"	"	"	"	"	"	"	"	"	261 690											
Zambia	"	"	"	"	"	"	"	"	"	261 690											
Subtotal	141 356 720	4 441 386	3 036 000	154 707	150 177	3 407 138	3 456 016	27 434 753	2 631 82	550 000	3 971 017	159 016	-	6 251 94	3 549 452	2 256 620	112 420	6 375 402	3 546 452	2 256 620	112 420
Inter-governmental:																					
European Economic Community:	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"
Commission	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"
European Economic Community:	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"
International Trust Fund for South Africa	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"
TOTAL	171 032 344	79 746	3 036 000	154 707	150 177	3 407 138	3 456 016	27 434 753	2 631 82	550 000	3 971 017	159 016	-	6 251 94	3 549 452	2 256 620	112 420	6 375 402	3 546 452	2 256 620	112 420

SPECIAL PROCESSES

STATUS OF PRIVATE CONTRIBUTIONS AS AT 31 DECEMBER 1979 - ALL FUNDS
(In United States dollars)

(In United States dollars)

GENERAL PROGRAMMES		SPECIAL PROGRAMMES					
Donor	Annual programme and Emergency Fund	Special action in Lebanon	Displaced persons from Indo-China in Thailand and elsewhere	Trust Fund for Kampuchean	Humanitarian assistance, Horn of Africa	Humanitarian assistance, Bangladesh/Burma	Humanitarian assistance, to Uganda
Réida Barren, Sweden	554 885		90 000		9 230		1 400 398
" "	746 483 b/ 45 977			45 155 b/			99 662
Redda Barn, Norway	59 602 b/						45 977
Mr. G. de Rothschild, France							34 9
Save the Children Fund, United Kingdom							12 890
Secours Catholique, France	7 143						86 207
Societe Internationale, Belgium	86 207						31 250
Social Democratic Party, Germany, Federal Republic of	31 250						10 500
Solidarity Evening for Zimbabweans, United States of America	10 500 b/						
" "							22 500
Southern Africa Support Project, United States of America	" "						230 415
Star Publications							85 660
Sudan Aid, Sudan	10 070 b/		500 000 b/				25 136
Sudan Council of Churches, Sudan							500 000
Swiss Red Cross, Switzerland							13 515
The Africa Fund, United States of America							25 000
The First Church of Christ, United States of America	25 000						10 427
United Church of Christ, United States of America							53 127
Young Men's Christian Association (YMCA)							60 000
Zimbabwe African National Union (ZANU), United Kingdom							52 127
Zimbabwe Halifaktion, Germany, Federal Republic of							
" "	154 072 b/ 2 000 b/	4 186	1 844	33 271	28 846 b/b/	3 000	1 359
Miscellaneous	" "						18 180
TOTAL	9 829 368	4 186 109 407 500 000	76 844 1 447 000	627 597 1 509 987	16 408	76 554 427	279 785
a/ Pledged but not paid or delivered as at as at 31 December 1979	2 404 355	-	-	-	349 157	-	27 566 465
b/ Donations pledged in previous years but not paid as at 31 December 1979						20 349	643 569 3 418 010
Emergency Relief for Zimbabweans							145 000 b/
Netherlands Committee "Refugee Campaign '76"	1978	90 000					90 000
Oxfam, United Kingdom	1978	14 260	7 000				31 683
Réida Barren, Sweden	1977						21 260
Total private pledges not paid or delivered as at 31 December 1979	2 509 195	7 000	-	-	525 840	-	643 569 3 705 953
NOTE: Cancellation/Reductions of prior years' pledges Oxfam, United Kingdom							705 b/
b/ Donations in kind.							
c/ Emergency Fund.							

UNHCR GENERAL PROGRAMMESAnnual programme for 1979Allocations and expenditure

(in United States dollars)

Projects by country/area	Appropriations by Executive Committee	Allocations from Programme Reserve/ transfers between appropriations/ overall allocations	Expenditure	Unobligated balances
<u>Algeria, Morocco, Tunisia</u>				
Local integration	35 000	13 500	36 594	11 906
Supplementary aid	43 000	2 152	33 456	11 696
<u>Angola</u>				
Local integration	1 500 000	(50 000)	1 100 600	349 400
Multipurpose assistance	1 500 000	-	1 500 000	-
Supplementary aid	-	1 000	1 000	-
Programme support and administration	293 700	30 703	324 403	-
<u>Argentina</u>				
Counselling	140 000	137 220	277 220	-
Legal assistance	75 000	18 000	93 000	-
Local integration	400 000	-	388 500	11 500
Lower secondary education	6 000	-	6 000	-
Resettlement	250 000	(10 000)	237 587	2 413
Supplementary aid	1 100 000	100 000	1 181 882	18 118
Voluntary repatriation	-	269 036	269 036	-
Programme support and administration	426 300	20 890	447 190	-
<u>Australia, New Zealand</u>				
Programme support and administration	123 900	-	123 900	-
<u>Austria</u>				
Counselling	6 800	-	6 000	800
Legal assistance	13 650	2 105	15 755	-
Local integration	100 000	27 250	127 250	-
Resettlement	-	616	616	-
Supplementary aid	-	2 951	2 951	-
<u>Belgium</u>				
Counselling	-	5 700	5 700	-
Legal assistance	-	25 641	25 641	-
Supplementary aid	-	864	864	-
<u>Benin</u>				
Multipurpose assistance	1 500	-	1 500	-
<u>Botswana</u>				
Counselling	28 500	-	24 750	3 750
Local integration	4 156 218	16 623	3 622 729	550 112
Lower secondary education	50 000	-	49 083	917
Resettlement	5 000	-	1 000	4 000
Supplementary aid	320 000	8 577	315 664	12 913
Programme support and administration	68 100	(3)	68 097	-

Projects by country/area	Appropriations by Executive Committee	Allocations from Programme Reserve/ transfers between appropriations/ overall allocations	Expenditure	Unobligated balances
Burundi				
Counselling	25 000	2 836	27 836	-
Legal assistance	5 000	-	-	5 000
Local integration	75 000	-	75 000	-
Lower secondary education	20 000	-	19 629	371
Multipurpose assistance	50 000	15 700	65 700	-
Canada				
Supplementary aid	-	604	604	-
Programme support and administration	100 800	(36 606)	64 194	-
Central African Republic				
Multipurpose assistance	9 850	-	8 850	1 000
Chad				
Multipurpose assistance	1 500	-	1 500	-
Chile				
Counselling	10 000	1 100	11 100	-
Legal assistance	12 000	-	12 000	-
Local integration	20 000	10 000	30 000	-
Resettlement	100 000	20 000	120 000	-
Supplementary aid	22 152	-	22 152	-
Programme support and administration	77 600	(2 820)	74 780	-
China				
Local integration	6 160 000	-	6 160 000	-
Programme support and administration	84 000	(44 161)	39 839	-
Congo				
Multipurpose assistance	15 000	5 000	16 500	3 500
Cyprus				
Supplementary aid	-	951	951	-
Djibouti				
Legal assistance	-	25 000	25 000	-
Local integration	866 000	280 000	1 141 677	4 323
Programme support and administration	171 000	30 746	201 746	-
Egypt				
Counselling	34 100	1 698	35 798	-
Local integration	115 000	25 000	140 000	-
Lower secondary education	260 000	-	260 000	-
Resettlement	17 000	10 000	27 000	-
Supplementary aid	45 000	45 000	90 000	-
Ethiopia				
Counselling	-	11 000	11 000	-
Local integration	105 000	-	2 000	103 000
Lower secondary education	4 000	-	2 900	1 100
Supplementary aid	40 000	10 000	50 000	-
Voluntary repatriation	-	7 500	7 500	-
France				
Local integration	192 000	-	192 000	-
Multipurpose assistance	17 000	-	17 000	-
Voluntary repatriation	-	44 108	44 108	-
Programme support and administration	29 000	(3)	28 997	-

Projects by country/area	Appropriations by Executive Committee	Allocations from Programme Reserve/ transfers between appropriations/ overall allocations	Expenditure	Unobligated balances
Gabon				
Legal assistance	10 000	-	-	10 000
Local integration	100 000	(100 000)	-	-
Multipurpose assistance	6 000	7 000	10 343	2 657
Programme support and administration	105 000	(768)	104 232	-
Gambia				
Lower secondary education	-	21 098	21 098	-
Multipurpose assistance	500	410	910	-
Germany, Federal Republic of				
Counselling	50 000	-	38 541	11 459
Legal assistance	70 000	-	63 835	6 165
Local integration	25 000	-	25 000	-
Resettlement	29 000	-	28 673	327
Supplementary aid	-	3 397	3 397	-
Programme support and administration	38 300	(87)	38 213	-
Ghana				
Counselling	37 000	-	37 000	-
Lower secondary education	25 000	72 500	72 500	25 000
Multipurpose assistance	35 000	10 000	45 000	-
Greece				
Counselling	30 000	-	29 997	3
Local integration	195 000	-	172 562	22 438
Resettlement	-	800	800	-
Supplementary aid	40 000	-	39 500	500
Hong Kong				
Legal assistance	-	15 740	15 740	-
Resettlement	-	331 412	331 412	-
Supplementary aid	9 560 000	(481 500)	8 071 000	1 007 500
Programme support and administration	274 300	(2)	274 298	-
Indonesia				
Supplementary aid	19 111 000	(471 259)	16 361 000	2 278 741
Programme support and administration	146 700	40 360	187 060	-
Italy				
Counselling	-	2 633	2 633	-
Legal assistance	-	5 000	5 000	-
Local integration	153 000	(33 107)	76 980	42 913
Resettlement	35 000	-	33 430	1 570
Supplementary aid	210 000	25 000	234 365	635
Ivory Coast				
Lower secondary education	48 000	-	48 000	-
Multipurpose assistance	12 000	3 233	15 233	-
Japan				
Supplementary aid	1 124 000	400 000	1 399 403	124 597
Programme support and administration	148 700	(19 323)	129 377	-
Kenya				
Counselling	75 000	-	63 173	11 827
Local integration - rural settlement	700 000	-	23 815	676 185 a/
- other	210 000	1 891	181 789	30 102
Lower secondary education	301 000	-	301 000	-

Projects by country/area	Appropriations by Executive Committee	Allocations from Programme Reserve/ transfers between appropriations/ overall allocations	Expenditure	Unobligated balances
Kenya (continued)				
Resettlement	-	2 877	2 877	-
Supplementary aid	550 000	68 500	595 452	23 048
Voluntary repatriation	-	9 447	9 447	-
Programme support and administration	85 600	(320)	85 280	-
Latin America (other countries)				
<u>Northern Latin American countries</u>				
Counselling	10 000	-	10 000	-
Legal assistance	12 000	-	12 000	-
Local integration	120 943	-	120 943	-
Lower secondary education	6 000	-	6 000	-
Resettlement	8 500	5 000	13 500	-
Supplementary aid	85 000	18 500	103 500	-
Multipurpose assistance	1 916 000	(135 650)	1 346 171	434 179
Voluntary repatriation	-	45 000	45 000	-
Programme support and administration	230 400	(1 288)	229 112	-
<u>Southern Latin American countries</u>				
Counselling	23 000	4 820	26 420	1 400
Legal assistance	6 000	-	4 104	1 896
Local integration	92 000	(10 000)	81 944	56
Lower secondary education	2 000	-	400	1 600
Resettlement	80 000	19 300	97 800	1 500
Supplementary aid	341 000	3 750	344 750	-
<u>Western Latin American countries</u>				
Counselling	28 700	7 000	35 675	25
Legal assistance	9 350	-	8 925	425
Local integration	50 000	-	37 000	13 000
Lower secondary education	6 800	-	5 950	850
Supplementary aid	48 500	-	42 800	5 700
Voluntary repatriation	-	5 000	5 000	-
<u>Lebanon</u>				
Counselling	12 000	-	8 000	4 000
Local integration	40 000	-	20 000	20 000
Lower secondary education	20 000	-	20 000	-
Resettlement	15 000	-	5 000	10 000
Supplementary aid	30 000	-	20 000	10 000
Programme support and administration	137 300	(8 965)	128 335	-
<u>Lesotho</u>				
Counselling	27 000	-	27 000	-
Local integration	205 000	-	202 000	3 000
Resettlement	6 000	-	6 000	-
Supplementary aid	180 000	-	167 652	12 348
Programme support and administration	52 000	(190)	51 810	-
<u>Liberia</u>				
Multipurpose assistance	15 000	16 000	31 000	-
<u>Macao</u>				
Supplementary aid	1 851 000	25 500	1 536 696	339 804

Projects by country/area	Appropriations by Executive Committee	Allocations from Programme Reserve/ transfers between appropriations/ overall allocations	Expenditure	Unobligated balances
<u>Malaysia</u>				
Local integration	1 000 000	-	-	1 000 000 a/
Supplementary aid	28 242 000	(5 805 000)	21 205 487	1 231 513
Programme support and administration	642 000	(19)	641 981	-
<u>Mali</u>				
Multipurpose assistance	2 000	-	2 000	-
<u>Mozambique</u>				
Local integration	4 400 000	-	4 400 000	-
Supplementary aid	19 000	-	19 000	-
Voluntary repatriation	-	11 000	11 000	-
Programme support and administration	140 800	13 852	153 487	1 165
<u>Netherlands</u>				
Supplementary aid	-	10	10	-
Programme support and administration	24 500	1 797	26 297	-
<u>Niger</u>				
Multipurpose assistance	5 000	2 200	7 200	-
<u>Nigeria</u>				
Counselling	100 000	-	100 000	-
Lower secondary education	52 000	289 290	341 290	-
Multipurpose assistance	20 000	25 000	45 000	-
<u>Other countries in Asia</u>				
Resettlement	4 350 000	1 900 000	6 153 495	96 505
Supplementary aid	300 000	641 100	941 100	-
<u>Pakistan</u>				
Multipurpose assistance	3 910 000	-	3 910 000	-
Programme support and administration	153 000	(115 920)	37 080	-
<u>Papua New Guinea</u>				
Local integration	200 000	-	-	200 000 a/
<u>Peru</u>				
Counselling	3 000	-	3 000	-
Legal assistance	4 000	-	2 400	1 600
Local integration	3 000	-	-	3 000
Lower secondary education	2 000	1 000	2 250	750
Resettlement	30 000	(10 000)	15 000	5 000
Supplementary aid	85 000	-	65 787	19 213
Programme support and administration	74 600	25 340	99 940	-
<u>Philippines</u>				
Counselling	-	6 469	6 469	-
Supplementary aid	1 750 000	275 095	1 994 738	30 357
Programme support and administration	84 800	15 504	100 304	-
<u>Portugal</u>				
Counselling	8 000	-	8 000	-
Legal assistance	6 000	-	3 898	2 102
Local integration	60 000	-	58 019	1 981
Multipurpose assistance	800 000	-	800 000	-
Supplementary aid	80 000	-	80 000	-
Voluntary repatriation	30 000	11 000	39 547	1 453
Programme support and administration	61 100	6	61 106	-
<u>Republic of Korea</u>				
Supplementary aid	40 000	40 000	80 000	-

Projects by country/area	Appropriations by Executive Committee	Allocations from Programme Reserve/ transfers between appropriations/ overall allocations	Expenditure	Unobligated balances
<u>Romania</u>				
Local integration	100 000	-	100 000	-
<u>Rwanda</u>				
Lower secondary education	23 500	2 587	26 087	-
Multipurpose assistance	15 000	33 850	48 850	-
<u>Senegal</u>				
Multipurpose assistance	25 000	15 000	39 346	654
Programme support and administration	145 700	32 947	178 647	-
<u>Sierra Leone</u>				
Lower secondary education	14 000	66 324	80 324	-
Multipurpose assistance	6 500	4 500	11 000	-
<u>Singapore</u>				
Supplementary aid	1 010 000	-	500 000	510 000
Programme support and administration	27 600	6 309	33 909	-
<u>Somalia</u>				
Local integration	2 100 000	-	2 066 046	33 954
Multipurpose assistance	2 300 000	-	2 299 850	150
Supplementary aid	-	19 000	19 000	-
Programme support and administration	228 100	(50 180)	177 920	-
<u>Spain</u>				
Counselling	77 000	40 000	104 909	12 091
Legal assistance	5 000	7 500	12 500	-
Local integration	400 000	50 000	450 000	-
Resettlement	20 000	321	20 321	-
Supplementary aid	165 000	119 200	280 244	3 956
Programme support and administration	191 700	(29 471)	162 229	-
<u>Sudan</u>				
Counselling	62 000	14 000	68 289	7 711
Legal assistance	80 570	-	80 570	-
Local integration	1 138 000	151 537	1 268 313	21 224
Lower secondary education	958 000	-	957 838	162
Multipurpose assistance	406 430	-	406 430	-
Supplementary aid	130 000	50 000	180 000	-
Voluntary repatriation	60 000	(50 000)	-	10 000
Programme support and administration	167 600	61 458	229 058	-
<u>Swaziland</u>				
Counselling	24 000	2 300	26 300	-
Local integration	206 000	-	6 000	200 000 a/
Lower secondary education	196 471	1 899	198 370	-
Resettlement	12 000	(1 899)	4 000	6 101
Supplementary aid	111 000	-	86 860	24 140
Programme support and administration	79 800	(1 239)	78 561	-
<u>Switzerland</u>				
Counselling	-	54 002	54 002	-
Supplementary aid	-	42 000	42 000	-

Projects by country/area	Appropriations by Executive Committee	Allocations from Programme Reserve/ transfers between appropriations/ overall allocations	Expenditure	Unobligated balances
<u>Thailand</u>				
Resettlement	6 850 000	(1 900 000)	4 600 000	350 000
Supplementary aid	18 965 000	4 035 000	21 139 588	1 860 412
Programme support and administration	415 400	(5)	415 395	-
<u>Togo</u>				
Multipurpose assistance	6 000	2 000	8 000	-
<u>Turkey</u>				
Local integration	27 687	210	27 631	266
Resettlement	15 000	-	15 000	-
Supplementary aid	-	2 475	2 475	-
<u>Uganda</u>				
Counselling	-	32 000	32 000	-
Local integration	109 000	1 005 130	1 113 988	142
Lower secondary education	56 000	52 432	108 432	-
Resettlement	-	1 791	1 791	-
Supplementary aid	15 000	5 130	18 258	1 872
Voluntary repatriation	-	82	82	-
<u>United Kingdom</u>				
Counselling	46 589	13 461	60 050	-
Legal assistance	-	9 205	9 205	-
Programme support and administration	74 500	(7)	74 493	-
<u>United Republic of Cameroon</u>				
Local integration	50 000	(50 000)	-	-
Lower secondary education	-	140 000	140 000	-
Multipurpose assistance	50 000	6 500	56 500	-
Programme support and administration	39 000	24 004	63 004	-
<u>United Republic of Tanzania</u>				
Counselling	12 000	-	10 076	1 924
Legal assistance	5 000	-	-	5 000
Local integration	3 360 000	8 000	3 366 250	1 750
Lower secondary education	100 000	-	60 000	40 000
Multipurpose assistance	100 000	60 000	160 000	-
Resettlement	-	2 000	2 000	-
Supplementary aid	20 000	14 800	34 800	-
Voluntary repatriation	-	10 500	10 500	-
<u>United States of America</u>				
Programme support and administration	-	23 127	23 127	-
<u>Upper Volta</u>				
Multipurpose assistance	3 500	-	3 500	-
<u>Viet Nam</u>				
Local integration	3 500 000	-	2 195 000	1 305 000
Resettlement	200 000	-	200 000	-
Programme support and administration	214 500	97 320	311 820	-
<u>West African countries</u>				
Multipurpose assistance	15 000	(10 000)	-	5 000

Projects by country/area	Appropriations by Executive Committee	Allocations from Programme Reserve/ transfers between appropriations/ overall allocations	Expenditure	Unobligated balances
<u>Western Asia</u>				
Counselling	6 000	-	-	6 000
Local integration	40 000	50 000	90 000	-
Lower secondary education	25 000	-	25 000	-
Resettlement	23 000	-	10 000	13 000
Supplementary aid	50 000	-	30 000	20 000
<u>Yemen</u>				
Multipurpose assistance	300 000	(50 000)	-	250 000 <u>a/</u>
<u>Yugoslavia</u>				
Supplementary aid	-	113 300	113 300	-
Programme support and administration	38 600	-	38 600	-
<u>Zaire</u>				
Local integration	6 081 700	(980 000)	4 800 175	301 525
Lower secondary education	49 300	1 500	50 800	-
Multipurpose assistance	60 000	-	60 000	-
Voluntary repatriation	-	1 078 000	1 070 212	7 788
Programme support and administration	35 000	(3)	34 997	-
<u>Zambia</u>				
Counselling	15 400	-	15 400	-
Local integration	260 000	4 267	254 267	10 000
Lower secondary education	152 000	-	64 500	87 500
Multipurpose assistance	6 410 000	(30 000)	5 223 001	1 156 999
Voluntary repatriation	-	20 000	20 000	-
Programme support and administration	7 200	(6)	7 194	-
<u>Education of Southern African refugees</u>				
Lower secondary education	1 200 000	(520 022)	679 978	-
<u>Over-all allocations</u>				
Counselling	135 000	(109 304)	-	25 696
Rehabilitation of the handicapped	35 000	75 000	110 000	-
Legal assistance	200 000	(24 586)	175 000	414
Local integration	100 000	(95 250)	4 000	750
Resettlement	486 000	960 504	1 182 069	264 435
Voluntary repatriation	480 000	(114 674)	337 000	28 326
Supplementary aid	140 000	(110 552)	20 000	9 448
Programme support and administration	6 453 800	108 282	6 541 252	20 830
<u>Programme Reserve</u>	2 925 790	(2 925 467)	-	323
<u>Total</u>	175 658 000	-	160 227 549	15 430 451
of which - cash			158 633 067	
- kind			1 594 482	

^{a/} Allocation to be carried forward into 1980 in accordance with the decision of the Executive Committee (A/AC.96/564).

UNHCR GENERAL PROGRAMMESEmergency FundExpenditure in 1979

(in United States dollars)

Projects by countryExpenditureCentral African Republic

Assistance to refugees from Chad 83 000

Dominican Republic

Reconstruction of houses for Haitian refugees 20 000

Kenya

Assistance to refugees from Uganda 66 000

Pakistan

Assistance to refugees from Afghanistan 190 000

Sudan

Assistance to refugees from Ethiopia 315 138

Assistance to newly-arrived refugees from Uganda 291 756

Programme support and administration 76 171

Swaziland

Assistance to newly-arrived refugees from South Africa 104 000

Uganda

Emergency assistance 300 000

Zaire

Assistance to newly-arrived refugees from Uganda 221 500

Programme support and administration 28 254

Total

1 695 819

UNHCR SPECIAL PROGRAMMES

I. REFUGEE EDUCATION ACCOUNT

Funds available and expenditure in 1979
 (in United States dollars)

Projects by country/area	Total funds available	Expenditure			Unobligated balances at 31.12.1979
		Cash	Kind	Total	
Algeria	7 850	4 388	-	4 388	3 462
Burundi	43 350	32 162	-	32 162	11 188
Djibouti	17 800	17 800	-	17 800	-
Egypt	381 690	381 690	-	381 690	-
Ethiopia	15 400	14 000	-	14 000	1 400
Kenya	451 514	451 514	-	451 514	-
Latin America	82 900	77 069	-	77 069	5 831
Middle East	40 000	40 000	-	40 000	-
Nigeria	142 200	142 200	-	142 200	-
Rwanda	123 370	123 370	-	123 370	-
Senegal	167 782	167 782	-	167 782	-
Sierra Leone	10 600	10 600	-	10 600	-
Sudan	231 619	231 619	-	231 619	-
Uganda	81 661	81 661	-	81 661	-
United Republic of Tanzania	270 185	270 185	-	270 185	-
Zaire	139 614	139 614	-	139 614	-
Zambia	68 609	68 609	-	68 609	-
Various countries	107 000	107 000	-	107 000	-
Reserve/unobligated balances	1 808 640	-	-	-	1 808 640
Total	4 191 784	2 361 263	-	2 361 263	1 830 521

II. Long-playing Record Scheme and reserve for fund-raising initiatives

Income and Expenditure in 1979
 (in United States dollars)

	Long-playing Record Scheme	Reserve for fund-raising initiatives
Balance as at 1 Jan. 1979	386 405	200 000
Income in 1979		
Net income from sales	85 842	
Balance as at 31 Dec. 1979	472 247	200 000

UNHCR SPECIAL PROGRAMMESIII. Other special programmesFunds available and expenditure during 1979
(in United States dollars)

Projects by operation	Total funds available	Expenditure			Unobligated balance at 31.12.1979
		Cash	Kind	Total	
1. Cyprus operation	6 944 015				
Agriculture	393 548	-		393 548	
Education	23 500	-		23 500	
Health	154 029	85 000		239 029	
Multipurpose assistance	141 157	-		141 157	
Shelter	4 784 420	-		4 784 420	
Supplementary aid	25 983	-		25 983	
Programme support and administration	780 754	-		780 754	
					555 624
Total	6 944 015	6 303 391	85 000	6 388 391	555 624
2. Special action in Lebanon	288 291				
Food	-		10 140		10 140
Local integration	94 159	-		94 159	
Transportation	2 000	-		2 000	
Programme support and administration	8 550	-		8 550	
					173 442
Total	288 291	104 709	10 140	114 849	173 442
3. Indo-China programme	1 821 894				
Agriculture	212 234	-		212 234	
Local integration	155 777	-		155 777	
Health	-	500 000		500 000	
Transportation	174 471	-		174 471	
					779 412
Total	1 821 894	542 482	500 000	1 042 482	779 412
4. Displaced persons from Indo-China in Thailand and elsewhere	12 241 277				
Multipurpose assistance	4 150 901	-		4 150 901	
Resettlement	201 800	-		201 800	
Programme support and administration	569 003	-		569 003	
					7 319 573
Total	12 241 277	4 921 704	-	4 921 704	7 319 573
5. Processing centres in South-East Asia	38 458 826				
Multipurpose assistance	21 961 967		53 922	22 015 889	
					16 442 937
Total	38 458 826	21 961 967	53 922	22 015 889	16 442 937
6. Trust Fund for Kampuchea	37 889 720				
Multipurpose assistance	17 741 094		87 843	17 828 937	
Shelter	-		450 000	450 000	
Programme support and administration	44 666	-		44 666	
					19 566 117
Total	37 889 720	17 785 760	537 843	18 323 603	19 566 117

Projects by operation	Total funds available	Expenditure			Unobligated balance at 31.12.1979
		Cash	Kind	Total	
<u>7. Humanitarian assistance, Bangladesh/Burma</u>	8 672 619				
Agriculture	619 000	-	619 000		
Blankets	266 388	-	266 388		
Education	65 000	-	65 000		
Emergency assistance	34 314	-	34 314		
Food	162 983	301 136	464 119		
Health	1 128 061	-	1 128 061		
Multipurpose assistance	741 433	-	741 433		
Shelter	705 000	-	705 000		
Transportation	1 123 280	-	1 123 280		
Programme support and administration	1 109 429	-	1 109 429		
				2 416 595	
Total	8 672 619	5 954 888	301 136	6 256 024	2 416 595
<u>8. Repatriation of non-Bengalis to Pakistan</u>	839 794				
Voluntary repatriation	493 285	-	493 285		346 509
Total	839 794	493 285	-	493 285	346 509
<u>9. Orderly departure from Viet Nam</u>	1 500 000				
Resettlement	460 000	-	460 000		
Programme support and administration	169 996	-	169 996		
				870 004	
Total	1 500 000	629 996	-	629 996	870 004
<u>10. Humanitarian assistance to Nicaragua</u>	3 921 817				
Agriculture	-	234 962	234 962		
Health	100 000	-	100 000		
Multipurpose assistance	1 000 000	-	1 000 000		
Programme support and administration	29 618	-	29 618		
				2 557 237	
Total	3 921 817	1 129 618	234 962	1 364 580	2 557 237
<u>11. Trust Fund for Southern Africans</u>	6 111 554				
Blankets	-	1 533	1 533		
Clothing	-	165 936	165 936		
Domestic equipment	-	10 553	10 553		
Education	152 578	-	152 578		
Food	3 846	1 052 000	1 055 846		
Health	7 303	391 111	398 414		
Local integration	75 743	-	75 743		
Multipurpose assistance	53 810	828 016	881 826		
Resettlement	35 000	-	35 000		
Shelter	-	4 664	4 664		
Transportation	20 000	-	20 000		
Vehicles	-	7 000	7 000		
Voluntary repatriation	189 957	-	189 957		
				3 112 504	
Total	6 111 554	538 237	2 460 813	2 999 050	3 112 504

Projects by operation	Total funds available	Expenditure			Unobligated balance at 31.12.1979
		Cash	Kind	Total	
12. Humanitarian assistance, Horn of Africa	5 543 680				
Agriculture	801 202	-		801 202	
Blankets	212 205	-		212 205	
Clothing	340 000	-		340 000	
Counselling	52 000	-		52 000	
Domestic equipment	775 016	-		775 016	
Education	84 817	-		84 817	
Food	73 412	-		73 412	
Health	160 352	-		160 352	
Local integration	715 169	-		715 169	
Multipurpose assistance	25 000	-		25 000	
Shelter	603 167	-		603 167	
Supplementary aid	13 825	-		13 825	
Transportation	456 000	-		456 000	
Vehicles	226 809	-		226 809	
Programme support and administration	272 686	-		272 686	
					732 020
Total	5 543 680	4 811 660	-	4 811 660	732 020
13. Rehabilitation and repatriation of Zairian refugees	10 437 481				
Agriculture	425 900	-		425 900	
Blankets	495 000	-		495 000	
Clothing	320 000	-		320 000	
Domestic equipment	578 000	-		578 000	
Emergency assistance	400 000	-		400 000	
Food	2 160 000	371 145		2 531 145	
Health	475 000	15 493		490 493	
Multipurpose assistance	525 000	20 349		545 349	
Shelter	140 000	-		140 000	
Transportation	1 376 990	-		1 376 990	
Vehicles	310 000	-		310 000	
Programme support and administration	1 233 500	-		1 233 500	
					1 591 104
Total	10 437 481	8 439 390	406 987	8 846 377	1 591 104
14. Humanitarian assistance to Uganda	3 548 879				
Emergency assistance	1 700 000	-		1 700 000	
Multipurpose assistance	159 995	-		159 995	
Transportation	81 000	-		81 000	
Vehicles	335 000	-		335 000	
Voluntary repatriation	269 000	-		269 000	
Programme support and administration	249 709	-		249 709	
					754 175
Total	3 548 879	2 794 704	-	2 794 704	754 175
15. Trust Fund for Equatorial Guinea	2 258 620				
Counselling	700	-		700	
Food	258 620	-		258 620	
Multipurpose assistance	1 600 000	-		1 600 000	
Programme support and administration	22 022	-		22 022	
					377 278
Total	2 258 620	1 881 342	-	1 881 342	377 278

Projects by operation	Total funds available	Expenditure			Unutilized balance at 31.12.1979
		Cash	Kind	Total	
16. Other trust funds					
<u>Algeria</u>	1 210 030				
Health		-	22 500	22 500	
Transportation		5 000	-	5 000	1 182 530
<u>Angola</u>	3 340 927				
Agriculture		307 000	-	307 000	
Blankets		80 000	-	80 000	
Clothing		100 000	-	100 000	
Domestic equipment		340 000	-	340 000	
Education		9 000	-	9 000	
Food		100 000	-	100 000	
Local integration		50 000	-	50 000	
Multipurpose assistance		89 500	-	89 500	
Shelter		235 000	-	235 000	
Vehicles		400 000	-	400 000	
Programme support and administration (Angola operation)		41 762	-	41 762	1 588 665
<u>Argentina</u>	56 049				
Local integration		56 049	-	56 049	
<u>Belgium</u>	3 981 475				
Local integration		117 959	-	117 959	
Multipurpose assistance		3 725 726	-	3 725 726	
Programme support and administration		65 434	-	65 434	72 356
<u>Djibouti</u>	352 655				
Food		-	225 729	225 729	
Local integration		6 926	-	6 926	
Multipurpose assistance		-	120 000	120 000	
<u>Egypt</u>	16 293				
Local integration		16 015	-	16 015	278
<u>France</u>	93 023				
Programme support and administration		67 783	-	67 783	25 240
<u>Greece</u>	11 310				
Local integration		7 460	-	7 460	3 850
<u>Hong Kong</u>	87 010				
Multipurpose assistance		84 400	-	84 400	2 610
<u>Indonesia</u>	307 000				
Food		-	54 000	54 000	
Resettlement		253 000	-	253 000	
<u>Kenya</u>	17 600				
Food		-	17 600	17 600	
<u>Lao People's Democratic Republic</u>	4 565 666				
Food		545 816	3 135 000	3 680 816	
Health		202 000	-	202 000	
Multipurpose assistance		169 522	-	169 522	
Transportation		70 469	-	70 469	
Programme support and administration		91 465	-	91 465	351 394
<u>Latin America</u>					
<u>Southern Latin American countries</u>	15 789				
Supplementary aid		15 789	-	15 789	
<u>Lesotho</u>	100 000				
Education		100 000	-	100 000	

Projects by operation	Total funds available	Expenditure			Unobligated balance at 31.12.1979
		Cash	Kind	Total	
16. Other trust funds (continued)					
<u>Malaysia</u>	2 598 872				
Multipurpose assistance		2 504 504	-	2 504 504	94 368
<u>Mozambique</u>	47 755				
Local integration		6 359	-	6 359	
Programme support and administration (Mozambique operation)		32 960	-	32 960	
					8 436
<u>Other countries in Asia</u>	150 000				
Food		-	150 000.	150 000	
<u>Pakistan</u>	335 713				
Food		335 713	-	335 713	
<u>Rwanda</u>	75 800				
Emergency assistance		60 000	-	60 000	
Multipurpose assistance		-	15 800	15 800	
<u>Somalia</u>	960 133				
Blankets		-	2 070	2 070	
Clothing		-	8 000	8 000	
Food		543 478	168 000	711 478	
Health		-	5 700	5 700	
Multipurpose assistance		-	137 561	137 561	
Shelter		-	25 880	25 880	
Transportation		-	69 444	69 444	
<u>Sudan</u>	1 124 051				
Blankets		-	22 915	22 915	
Counselling		84 643	-	84 643	
Emergency assistance		130 000	-	130 000	
Health		-	16 800	16 800	
Multipurpose assistance		152 349	101 832	254 181	
					615 512
<u>Syrian Arab Republic</u>	8 721				
Local integration		8 721	-	8 721	
<u>Thailand</u>	1 037 536				
Education		37 536	-	37 536	
Multipurpose assistance		1 000 000	-	1 000 000	
<u>United Republic of Tanzania</u>	39 534				
Resettlement		39 534	-	39 534	
<u>United States of America</u>	45 000				
Programme support and administration		45 000	-	45 000	
<u>Viet Nam</u>	2 144 131				
Food		86 705	1 867 010	1 953 715	
Health		24 906	-	24 906	
Multipurpose assistance		6 656	-	6 656	
Programme support and administration		41 980	-	41 980	
					116 874
<u>Zaire</u>	836 042				
Clothing		-	75 000	75 000	
Food		229 885	351 984	581 869	
Health		-	67 568	67 568	
Multipurpose assistance		-	104 738	104 738	
Vehicles		-	6 415	6 415	
					452
<u>Zambia</u>	213 507				
Education		210 000	-	210 000	3 507

Projects by operation	Total funds available	Expenditure			Unobligated balance at 31.12.1979
		Cash	Kind	Total	
<u>Various countries</u>					
Junior professional officers	2 174 666	1 253 965	-	1 253 965	920 701
Compensation funds for Asians from Uganda	231 783	231 783	-	231 783	
Activities International Year of the Child	282 719	264 143	-	264 143	18 576
Legal assistance	142 061	90 000	-	90 000	52 061
Local integration	16 246	16 246	-	16 246	
Multipurpose assistance	60 000	50 000	-	50 000	10 000
Supplementary aid	76 326	14 751	-	14 751	61 575
Assistance to refugees from South Africa	251 000	250 328	-	250 328	672
Programme support and administration	789 857	550 101	-	550 101	239 756
Other trust funds not yet obligated	22 211 175	-	-	-	22 211 175
Total	50 007 455	15 655 321	6 771 546	22 426 867	27 580 588

STATUS OF PRIOR YEARS' PROJECTS - ALL FUNDS

Obligations liquidated/outstanding by country/area/operation

(in United States dollars)

Source of funds/ country/area/operation	Unliquidated obligations at 1.1.1979	Payments during 1979	Cancelled during 1979	Unliquidated at 31.12.1979
General programmes				
Annual programme				
Angola	1 473 152	529 356	276 385	667 411
Argentina	122 471	115 635	6 836	-
Australia	40 192	33 004	7 188	-
Botswana	441 121	404 429	30 692	6 000
Burundi	54 327	49 215	3 124	1 988
Chad	1 257	94	1 163	-
Chile	92 843	90 579	2 264	-
Djibouti	33 569	8 979	24 590	-
Egypt	53 422	26 717	26 705	-
Ethiopia	659 019	632 695	2 934	23 390
France	2 101	-	2 101	-
Gabon	7 493	6 068	1 425	-
Gambia	168	(158)	326	-
Germany, Federal Republic of	14 118	11 203	2 915	-
Ghana	37 168	18 961	13 709	4 498
Greece	7 107	5 315	1 792	-
Italy	65 920	22 464	43 456	-
Kenya	234 884	153 373	6 601	74 910
Latin America	350 392	327 900	15 907	6 585
Lebanon	15 761	3 461	12 300	-
Lesotho	8 544	3 448	5 096	-
Malaysia	500 428	250 393	35	250 000
Middle East	40 303	348	38 555	1 400
Mozambique	831 184	737 705	637	92 842
Niger	565	-	565	-
Nigeria	59 144	47 102	12 042	-
Peru	13 282	3 704	9 578	-
Portugal	8 321	8 088	233	-
Rwanda	18 896	13 910	-	4 986
Sierra Leone	316	125	-	191
Spain	115 188	110 166	5 022	-
Sudan	2 517 509	1 536 292	170 499	810 718
Swaziland	4 405	166	4 239	-
Togo	3 000	400	2 600	-
Turkey	5 145	-	5 145	-
Uganda	281 327	1 904	842	278 581
United Arab Emirates	46 588	7 500	8 000	31 088
United Kingdom	21 660	19 466	2 194	-
United Republic of Cameroon	12 543	11 270	1 273	-
United Republic of Tanzania	604 085	535 960	59	68 066
Viet Nam	204 240	139 852	-	64 388
Yugoslavia	204 762	204 004	758	-
Zaire	2 256 536	2 179 934	76 602	-
Zambia	502 596	239 440	11 306	251 850
Over-all allocations	471 728	191 882	87 425	192 421
Subtotal	12 438 780 a/	8 682 349	925 118	2 831 313

Source of funds/ country/area/operation	Unliquidated obligations at 1.1.1979	Payments during 1979	Cancelled during 1979	Unliquidated at 31.12.1979
Emergency Fund				
Angola	59 891	14 594	-	45 297
Botswana	11 051	5 427	5 624	-
Somalia	677	-	677	-
United Republic of Cameroon	90 241	82 114	-	8 127
Viet Nam	412	412	-	-
Yemen Arab Republic	56 080	49 373	-	6 707
Zaire	9 147	-	9 147	-
Zambia	37 802	36 609	1 193	-
Subtotal	265 301	188 529	16 641	60 131
Special programmes				
Education account				
Burundi	28 447	17 882	782	9 783
Egypt	111 965	34 535	28 509	48 921
Ethiopia	11 584	4 520	-	7 064
Kenya	215 623	127 736	-	87 887
Latin America	11 725	430	-	11 295
Nigeria	31 716	31 716	-	-
Rwanda	46 870	36 147	-	10 723
Senegal	80 014	80 014	-	-
Sudan	154 460	132 394	22 066	-
Uganda	1 702	1 633	69	-
United Republic of Cameroon	382	382	-	-
United Republic of Tanzania	274 716	266 155	-	8 561
Western Asia	35 110	12 827	22 283	-
Zaire	106 922	94 866	-	12 056
Zambia	151 834	116 093	29 360	6 381
Over-all allocations	41 898	9 596	19 511	12 791
Subtotal	1 304 968	966 926	122 580	215 462
Other special programmes				
<u>Cyprus operation</u>	18 652 910	14 958 164	2 056 684	1 638 062
<u>Special action in Lebanon</u>	1 520 506	1 453 961	17 243	49 302
<u>Indo-China programme</u>	2 085 905	810 173	153 137	1 122 595
<u>Displaced persons from Indo-China in Thailand and elsewhere</u>	9 522 231	6 735 386	2 211 173	575 672
<u>Humanitarian assistance Bangladesh/Burma</u>	495 550	206 279	148 514	140 757
<u>Repatriation of non-Bengalis to Pakistan</u>	250 000	100 019	85 000	64 981
<u>Trust Fund for Southern Africans</u>	6 781 675	1 898 915	173 617	4 709 143
<u>Horn of Africa</u>	3 252 920	1 866 451	510 517	875 952
<u>Humanitarian assistance, rehabilitation and repatriation of Zairian Refugees</u>	682 757	616 984	37 944	27 829
<u>Angola operation</u>	77 557	49 068	42	28 447
<u>Guinea-Bissau operation</u>	239 570	482	25 857	213 231
<u>Mozambique operation</u>	176 962	128 053	125	48 784
<u>Trust Fund for Sahrawis</u>	358 071	352 106	5 965	-

Schedule 6 (continued)

Source of funds/ country/area/operation	Unliquidated obligations at 1.1.1979	Payments during 1979	Cancelled during 1979	Unliquidated at 31.12.1979
<u>Other trust funds</u>				
Argentina	18 335	18 335	-	-
Bangladesh	5 010	-	5 010	-
Belgium	269 051	145 269	189	123 593
Botswana	9 923	8 821	1 102	-
Cape Verde	16 741	-	-	16 741
Egypt	4 464	5 511	(1 047)	-
Ethiopia	2 625	3 762	(1 137)	-
Guinea-Bissau	12 800	-	-	12 800
Kenya	3 779	436	-	3 343
Lao People's Democratic Republic	2 270 525	2 268 864	1 661	-
Lesotho	22 000	2 548	(11 229)	30 681
Mozambique	3 103	164	2 939	-
Sudan	29 281	14 340	10 000	4 941
Swaziland	91	91	-	-
Uganda	1 539	61	1 478	-
United Republic of Tanzania	1 305 474	220 830	1 589	1 083 055
Zaire	188 987	188 987	(751)	751
Zambia	86 699	83 971	2 728	-
Headquarters and various	322 445	286 057	33 803	2 585
Subtotal	48 669 486	32 424 088	5 472 153	10 773 245
Total	62 678 535 a/	42 261 892	6 536 492	13 880 151

a/ Including obligations of \$400,000 incurred in 1979 against 1978 Executive Committee allocations (Ethiopia, local settlement \$250,000, over-all allocations, voluntary repatriation \$150,000).

STATUS OF OBLIGATIONS AS AT 31 DECEMBER 1979 - ALL FUNDS

(in United States dollars)

Schedule 7

GENERAL PROGRAMMES				SPECIAL PROGRAMMES			
Annual programme	Prior years	Emergency Fund	Refugee Education Account	Other special programmes	a/	Total	
1979							
-	12 038 780	265 301	1 304 968	48 669 486		62 278 535	
160 227 549	400 000	1 695 819	2 361 263	105 310 803		269 995 434	
Total	160 227 549	12 438 780	1 961 120	3 666 231	153 980 289	332 273 969	
<u>Unliquidated at 1.1.1979</u>							
Incurred in 1979							
Total	119 771 009	8 682 349	1 560 281	1 887 450	87 331 555	219 232 644	
Liquidated in 1979							
by payments/deliveries							
by cancellations							
Total	119 771 009	9 607 467	1 576 922	2 010 030	92 803 708	225 769 136	
<u>Unliquidated at 31.12.1979</u>							
Current year's obligations							
Prior years' obligations b/							
Total outstanding	40 456 540	2 831 313	384 198	1 656 201	61 176 581	106 504 833	
Of which - cash							
- kind							
Total	39 511 540	2 831 313	384 198	1 656 201	56 995 800	101 379 052	
a/ For breakdown see annex to schedule 7.							
b/ Chronological breakdown of balances outstanding at 31.12.1979							
1972	52 952	-	-	-	-	52 952	
1973	55 769	-	-	-	-	55 769	
1974	185 032	-	-	-	-	220	185 252
1975	66 078	-	-	-	-	34 156	100 234
1976	18 402	-	-	4 150	1 422 641	1 445 193	
1977	144 423	45 297	51 829	682 453	924 002		
1978	2 158 657	14 834	159 483	8 633 775	10 966 749		
Total	2 681 313	60 131	215 462	10 773 245	13 730 151		

STATE OF OBLIGATIONS AS AT 31 DECEMBER 1972 - OTHER SPECIAL PROGRAMMES
 (In United States dollars)

Annex to schedule I

	Displaced persons from Indo-China in Thailand and elsewhere	Indo-China programme	Processing centres in South-East Asia	Humanitarian assistance to Kampuchea	Repatriation of non-Bengali deportees from Bangladesh/ Burma	Orderly departure from Pakistan	Humanitarian assistance from Viet Nam to Nicaragua	Trust Fund for Southern Africans	Humanitarian assistance, rehabilitation and repatriation of Zairian refugees	Humanitarian assistance to Uganda	Trust Fund for Zaire	Other trust funds	Total
Unliquidated as at 1 January 1972	18 632 910	1 520 506	2 085 905	9 522 231	-	495 550	250 000	6781 675	3 252 920	682 757	-	5 425 032	48 669 466
Incurved in 1972	6 368 391	114 819	1 012 426	4 921 704	22 015 889	18 323 603	6 256 024	463 285	629 956	1 364 580	2 999 050	4 811 660	22 426 867
Total	25 041 301	1 635 355	3 128 387	16 443 395	22 015 889	18 323 603	6 751 574	743 285	629 956	1 364 580	9 529 134	1 881 342	27 861 889
Liquidated in 1972													
By payments/deliveries	20 984 800	1 566 109	1 937 657	11 942 358	2 426 859	7 343 357	5 601 621	568 809	190 983	1 355 161	4 008 276	5 309 659	1 178 222
By cancellations	2 056 684	17 213	153 137	2 211 173	-	148 514	85 000	-	-	173 617	510 517	37 914	-
Total	23 041 484	1 583 352	1 690 794	13 753 511	2 136 859	7 343 357	5 750 135	633 869	190 983	1 355 161	4 181 895	5 820 146	1 178 749
Unliquidated at 31 December 1972													
Current year's obligations	361 755	2 701	314 936	114 752	19 579 030	10 980 246	860 682	24 455	439 013	9 419	889 687	1 368 482	2 345 109
Prior years' obligations ^{a/}	1 638 062	49 302	1 122 555	575 672	-	-	140 757	64 981	-	-	4 709 183	875 592	27 869
Total outstanding	1 999 817	52 003	1 437 593	690 124	19 579 030	10 980 246	1 003 439	89 476	439 013	9 419	5 598 890	2 214 434	2 372 918
Of which:													
In cash	1 914 817	52 003	1 437 593	261 124	19 525 108	10 980 246	1 001 439	89 476	439 013	9 419	4 637 869	2 214 434	2 352 629
In kind	85 000	-	-	429 000	53 922	-	-	-	-	960 941	-	20 349	-
b/ Chronological breakdown of balances outstanding at 31 December 1972													
1972	-	-	-	-	-	-	-	-	-	-	-	-	-
1973	-	-	-	-	-	-	-	-	-	-	-	-	-
1974	220	-	-	-	-	-	-	-	-	-	-	-	220
1975	4 101	-	-	17 295	-	-	-	-	-	-	-	-	34 156
1976	27 005	-	98 101	-	-	-	-	-	-	-	-	-	1 297 555
1977	222 190	39 421	500 913	1 448	-	-	-	-	52 955	-	-	-	12 800
1978	1 368 546	9 881	723 561	566 969	-	-	-	4 656 188	875 592	27 869	-	-	65 526
Total	1 638 062	19 302	1 122 595	575 672	-	-	-	4 709 183	875 592	27 869	-	1 297 555	1 422 641

b/ Chronological breakdown of balances outstanding at 31 December 1972

1972	-	-	-	-	-	-	-	-	-	-	-	-	-
1973	-	-	-	-	-	-	-	-	-	-	-	-	-
1974	220	-	-	-	-	-	-	-	-	-	-	-	220
1975	4 101	-	-	17 295	-	-	-	-	-	-	-	-	34 156
1976	27 005	-	98 101	-	-	-	-	-	-	-	-	-	1 297 555
1977	222 190	39 421	500 913	1 448	-	-	-	-	52 955	-	-	-	12 800
1978	1 368 546	9 881	723 561	566 969	-	-	-	4 656 188	875 592	27 869	-	-	65 526
Total	1 638 062	19 302	1 122 595	575 672	-	-	-	4 709 183	875 592	27 869	-	1 297 555	1 422 641

LOANS MADE TO OR ON BEHALF OF REFUGEES
 (in United States dollars)

	For the year 1979	Cumulative to 31 December 1979
Total loans made	5 403	16 360 856
Adjustments		
Unused funds refunded by implementing agencies		(817 068)
Exchange differences	<u>1 175 600</u>	<u>7 543 996</u>
	1 181 003	23 087 784
Liquidations		
Rewpayments	613 795 a/	8 121 073
Conversions into grants/write-offs	26 846	731 887
Agencies' collecting fees and charges	34 027	247 050
		(9 100 010)
Total loans outstanding at 31 Dec. 1979		13 987 774
Of which refundable upon receipt to:		
Calouste Gulbenkian Foundation		(35 524)
Norwegian Refugee Council		(62 687)
Implementing agencies for collecting fees		(699 169)
Total loans refundable to UNHCR at 31 Dec. 1979		13 190 394 b/
a/ Of which due to:		
UNHCR	611 933	
Norwegian Refugee Council	<u>1 862</u>	
	<u>613 795</u>	
b/ Breakdown by source of funds:		
Annual programmes for 1963-1979	131 391	
Major aid programmes	13 053 625	
Trust funds	<u>5 378</u>	
	<u>13 190 394</u>	

INVESTMENT OF FUNDS AS AT 31 DECEMBER 1979

<u>Banks</u>	<u>Period</u>	<u>Rate (percentage per annum)</u>	<u>Maturity</u>	<u>Amount (United States dollars)</u>	<u>Accrued interest</u>
<u>Notice deposit accounts</u>					
<u>Japanese yen</u>					
Tokai Bank, London Yen 440 000 000	7 days	7		1 760 000	-
<u>United States dollars</u>					
Banque Worms, Paris	2 days	13 1/4		1 000 000	7 361
Citibank, Zurich	2 days	13 1/2		1 800 000	55 715
Deutsche Bank, Frankfurt	2 days	14		2 000 000	24 322
				6 560 000	
<u>Deposit accounts</u>					
<u>Pound sterling</u>					
Lloyds Bank International, London £2 500 000	7 days	16 3/4	4 Jan. 1980	5 482 456	7 548
<u>United States dollars</u>					
Banque Scandinave en Suisse, Geneva	7 days	15 1/4	3 Jan. 1980	2 000 000	3 389
Irving Trust Company, London	7 days	15	3 Jan. 1980	2 000 000	4 794
Nordic Bank, London	7 days	15 1/4	3 Jan. 1980	2 000 000	3 389
Citibank, London	7 days	15	4 Jan. 1980	7 000 000	8 750
Algemene Bank Nederland, Amsterdam	9 months	10 5/16	10 Jan. 1980	2 000 000	151 823
Daiichi Kangyo Bank, London	4 months	12 13/16	14 Jan. 1980	2 000 000	78 299
Mitsubishi Bank (Europe), Brussels	4 months	12 13/16	14 Jan. 1980	1 000 000	39 149
Société de Banque Suisse, Geneva	9 months	10 5/8	14 Jan. 1980	2 000 000	152 292
Chase Manhattan Bank, Paris	2 months	14 3/4	16 Jan. 1980	4 000 000	73 750
Commerzbank, Frankfurt	2 months	14 7/8	16 Jan. 1980	3 000 000	55 781
Chemical Bank, Zurich	1 month	14 15/16	17 Jan. 1980	4 000 000	23 236
Irving Trust Company, London	1 month	15	17 Jan. 1980	4 000 000	23 333
Tokai Bank, London	9 months	10 9/16	23 Jan. 1980	2 000 000	147 875
Deutsche Bank, Frankfurt	6 months	11 1/16	24 Jan. 1980	2 000 000	98 333
Svenska Handelsbanken, Stockholm	6 months	11 1/8	24 Jan. 1980	1 000 000	49 444
Amsterdam Rotterdam Bank, Amsterdam	4 months	12 1/2	31 Jan. 1980	4 000 000	130 555
Société Générale de Banque, Brussels	4 months	12 15/32	31 Jan. 1980	2 000 000	65 115
Banque de Paris et des Pays-Bas, Geneva	6 months	11 1/8	7 Feb. 1980	1 000 000	45 118
Banque Worms, Paris	6 months	11 1/16	7 Feb. 1980	1 000 000	44 865
Mitsubishi Bank, London	6 months	11 1/32	7 Feb. 1980	1 000 000	44 738
Moscow Narodny Bank, London	6 months	11 1/8	7 Feb. 1980	1 000 000	45 118
Barclays Bank International, London	9 months	11	8 Feb. 1980	2 000 000	144 833
Royal Bank of Canada, London	9 months	11	8 Feb. 1980	1 000 000	72 417
Canadian Imperial Bank of Commerce, London	3 months	15 1/2	11 Feb. 1980	4 000 000	89 556
Mitsui Bank, Brussels	3 months	15 9/16	11 Feb. 1980	2 000 000	44 958
Chase Manhattan Bank, Paris	3 months	15 3/4	13 Feb. 1980	4 000 000	84 000

<u>Banks</u>	<u>Period</u>	<u>Rate (percentage per annum)</u>	<u>Maturity</u>	<u>Amount (United States dollars)</u>	<u>Accrued interest</u>
<u>Deposit accounts (continued)</u>					
<u>United States dollars (continued)</u>					
Commerzbank, Frankfurt	3 months	15 3/4	13 Feb. 1980	1 000 000	21 000
Daiichi Kangyo Bank, London	5 months	12 13/16	13 Feb. 1980	1 000 000	39 149
Mitsubishi Bank, London	3 months	15 23/32	13 Feb. 1980	1 000 000	20 958
International Westminster Bank, London	5 months	12 15/16	20 Feb. 1980	3 000 000	109 969
Moscow Narodny Bank, London	5 months	13	20 Feb. 1980	1 000 000	36 833
Royal Bank of Canada, London	10 months	10 9/16	25 Feb. 1980	1 000 000	73 937
Barclays Bank International, London	5 months	12 5/8	29 Feb. 1980	1 000 000	32 965
Royal Bank of Canada, London	5 months	12 5/8	29 Feb. 1980	2 000 000	65 931
Banque de Paris et des Pays-Bas, Geneva	12 months	11 1/8	5 Mar. 1980	2 000 000	186 035
Bank of Tokyo, London	6 months	12 9/16	7 Mar. 1980	3 000 000	120 391
Banque Scandinave en Suisse, Geneva	6 months	12 9/16	7 Mar. 1980	4 000 000	160 521
Mitsui Bank, London	6 months	12 9/16	7 Mar. 1980	4 000 000	160 521
Nordic Bank, London	6 months	12 1/2	7 Mar. 1980	2 000 000	79 861
Tokai Bank, London	6 months	12 1/2	7 Mar. 1980	3 000 000	119 792
Deutsche Bank, Frankfurt	3 months	15	17 Mar. 1980	3 000 000	17 500
Svenska Handelsbanken, Stockholm	3 months	15 1/16	17 Mar. 1980	3 000 000	17 573
Banque de Paris et des Pays-Bas, Geneva	6 months	13	20 Mar. 1980	2 000 000	73 667
Mitsui Bank, London	9 months	10 5/16	20 Mar. 1980	1 000 000	55 573
Banque Worms, Paris	4 months	14 3/16	7 Apr. 1980	2 000 000	18 917
Banca Nazionale del Lavoro, London	4 months	14	8 Apr. 1980	1 000 000	9 333
Banque Scandinave en Suisse, Geneva	4 months	14 1/8	8 Apr. 1980	1 000 000	9 417
Société de Banque Suisse, Geneva	4 months	14 1/16	8 Apr. 1980	3 000 000	28 125
Société de Banque Suisse, Geneva	4 months	14 15/16	17 Apr. 1980	3 000 000	17 427
Banque Worms, Paris	9 months	10 7/8	24 Apr. 1980	1 000 000	48 333
Commerzbank, Frankfurt	9 months	10 7/8	24 Apr. 1980	1 000 000	48 333
Banca Nazionale del Lavoro, London	12 months	10 5/8	28 Apr. 1980	1 000 000	73 194
Irving Trust Company, London	8 months	12 7/16	12 May 1980	1 000 000	38 349
Bankers Trust Company, London	8 months	12 13/16	20 May 1980	2 000 000	72 604
Barclays Bank International, London	6 months	13 9/16	29 May 1980	4 000 000	46 715
Mitsubishi Bank (Europe), Brussels	6 months	13 5/8	29 May 1980	1 000 000	11 733
International Westminster Bank, London	6 months	13 9/16	29 May 1980	2 000 000	23 358
Daiichi Kangyo Bank, London	6 months	13 5/8	30 May 1980	3 000 000	35 198
Banque de Paris et des Pays-Bas, Geneva	9 months	12 1/16	9 June 1980	1 000 000	38 533
Barclays Bank International, London	9 months	12	9 June 1980	1 000 000	38 333
Commerzbank, Frankfurt	9 months	12 1/16	9 June 1980	2 000 000	77 066
Nordic Bank, London	9 months	12 1/16	9 June 1980	1 000 000	38 533
Bankers Trust Company, London	6 months	14 5/8	17 June 1980	4 000 000	22 750
				141 482 456	3 008 283

CASH AND INVESTMENTS: 1976-1979
 (In thousands of United States dollars)

	<u>1976</u>	<u>1977</u>	<u>1978</u>	<u>1979</u>
<u>Cash and investments as at 31 December:</u>				
Current accounts	575	1 142	2 644	5 729
48-hour accounts	2 370	2 200	3 750	6 560
Deposit accounts	23 027	32 000	54 000	141 482
	<u>25 972</u>	<u>35 342</u>	<u>60 394</u>	<u>153 771</u>
	<u><u>25 972</u></u>	<u><u>35 342</u></u>	<u><u>60 394</u></u>	<u><u>153 771</u></u>
<u>Average in hand during year:</u>				
In current accounts	1 048	1 813	3 481	7 520
Invested (48-hour and deposit accounts)	24 886	30 381	46 947	96 214
	<u>25 934</u>	<u>32 194</u>	<u>50 428</u>	<u>103 734</u>
	<u><u>25 934</u></u>	<u><u>32 194</u></u>	<u><u>50 428</u></u>	<u><u>103 734</u></u>
Percentage of total invested	96%	94%	93%	93%
<u>Interest earned</u>	1 840	1 824	3 854	11 172 a/
<u>Average rate of interest</u>				
On average total cash and investments	7.09%	5.6%	7.64%	10.77%
On average invested funds	7.39%	6.00%	8.21%	11.61%

a/ The amount of \$10 519 000 shown in statement II under "Other income" is made up as follows:

Interest earned	\$11 172 000
Exchange difference and bank charges	\$ (653 000)
	<u><u>\$10 519 000</u></u>
	<u><u><u>\$10 519 000</u></u></u>

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

1. The accounts of the voluntary funds administered by the United Nations High Commissioner for Refugees (UNHCR) are maintained in accordance with the Financial Rules for voluntary funds administered by the High Commissioner for Refugees promulgated in 1974 (document A/AC.96/503/Rev.1). They are submitted to the United Nations Board of Auditors and the Executive Committee of the High Commissioner's Programme.
2. The accounts of the voluntary funds cover the calendar year.
3. Financial transactions are recorded in the accounts on an accrual basis. Thus, all firm pledges (except pledges announced in 1979 for the 1980 general programmes) are recorded as income in 1979 even if they concern programmes whose budgetary period extends into 1980, and therefore may only be obligated in 1980. Likewise, the term "expenditure" designates total obligations incurred up to 31 December 1979 whether liquidated or not. Agreements or letters of instruction signed prior to 31 December 1979 but for projects commencing in 1980 are not included in the 1979 expenditure.
4. The accounts of UNHCR are maintained in United States dollars. Transactions in other currencies are converted into United States dollars at United Nations operational rates of exchange prevailing at the time of the transaction. At year-end, cash, investments and unpaid pledges are converted at the applicable United Nations rates of exchange.
5. Exchange differences and income from investments are debited/credited to the appropriate funds in accordance with the Financial Rules.
6. Funds at the disposal of the High Commissioner for purposes falling outside the annual programme are recorded as trust funds, reserves or special accounts as may be appropriate in accordance with the Financial Rules.
7. The write-off of losses of cash, property or the book value of accounts receivable, including the conversion of loans into grants, are governed by financial rule 10.6. A statement of all amounts written off is submitted to the Board of Auditors with the annual accounts.
8. Non-expendable property purchased out of UNHCR voluntary funds and the ownership of which is vested in UNHCR are charged as expenditure to the appropriate budget accounts in the year of acquisition, they are not included in the balance sheet but are recorded in separate inventories.
9. Short-term investments of moneys not immediately required are made in accordance with financial rule 9.1 and a report on such investments is included in the annual accounts.

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