

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

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**AUDITED FINANCIAL STATEMENTS  
for the year ended 31 December 1980  
and  
REPORT OF THE BOARD OF AUDITORS**

**GENERAL ASSEMBLY**

OFFICIAL RECORDS: THIRTY-SIXTH SESSION

SUPPLEMENT No. 5E (A/36/5/Add.5)



**UNITED NATIONS**

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**UNITED NATIONS**

New York, 1981

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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.**

LETTER OF TRANSMITTAL

15 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 1980. 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 1980.

Accept, Sir, the assurances of my highest consideration.

(Signed) Osman Ghani KHAN  
Comptroller and Auditor General  
of Bangladesh  
and  
Chairman of the United Nations  
Board of Auditors

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

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 1980.
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.
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 considered the most significant matters arising from our 1980 audit examination. We have discussed these matters with the Administration whose responses are referred to as appropriate.

Administrative expenditure

5. Article 20 of the statute of the Office of the United Nations High Commissioner for Refugees stipulates that the administrative expenditures relating to the functioning of that Office shall be borne on the regular budget of the United Nations. However, we have noted that over the years voluntary funds have assumed an ever increasing share of the administrative cost of UNHCR.
6. Accordingly, we recommended that appropriate steps be taken to ensure compliance with article 20 of the statute.

7. The Administration has informed us that discussions have been held with United Nations Headquarters with a view to recommending to the General Assembly a more satisfactory basis for determining the amount of the contribution which should be made from the United Nations regular budget towards administrative cost.

#### Organization of the financial services

8. Our review of various monthly accounts from UNHCR field offices revealed that the control on the administrative expenditure was not assured in a satisfactory way. This lack of control is linked with the organization of the different financial services whereby the expenditures relating to the regular budget or covering administrative expenditure within the voluntary funds budget are transferred to the Finance Division of United Nations Office at Geneva to be checked and to be introduced in the accounting system of the Office. As a result, the UNHCR Budget and Management Section rarely deals with any follow-up on payments and supporting documentation while the United Nations Finance Division is not sufficiently involved with the evolution of the projects and the problems of the field offices.

9. We have recommended that the control function of administrative expenditure should be transferred from the United Nations Finance Division to the UNHCR Budget and Management Section.

10. The Administration has informed us that our observations came at a time when they themselves had reached the conclusion that a more adequate system had to be resorted to. It will, therefore, discuss our recommendations with the Finance Division of the Office with a view to establishing a more adequate system.

#### Implementation of projects

11. Rule 8.8 of the Financial Rules for voluntary funds administered by the High Commissioner states that:

"A letter of instruction may be issued in the following circumstances only:

- (a) when the project is to be implemented totally by UNHCR;
- (b) when for the implementation of the project a number of small sub-contracts have to be concluded between a Representative responsible for the implementation of the project and various local agencies;
- (c) when a Representative has to cope with an urgent situation and must conclude a sub-contract with a local agency without delay."

12. Our examination, however, revealed many instances where, contrary to this financial rule, UNHCR headquarters issued a Letter of Instruction to the Representative to conclude the main contract with the implementing agency.

13. As the final decision in the selection of an implementing agency should remain with headquarters, we have recommended that authority to conclude a contract should only be delegated in the circumstances mentioned in rule 8.8.

14. The Administration agreed with our recommendation and informed us that in order to ensure that the provisions of rule 8.8 are complied with, instructions were being sent to all regional sections of UNHCR requesting them to state on the covering memorandum accompanying draft implementing instruments circulated for clearance with headquarters the reason for issuing a Letter of Instruction rather than an Agreement. Furthermore, the Administration stated that in order to speed up the preparation of Implementing Instruments a glossary of standard clauses for Letters of Instructions and Agreements is being developed and will soon be made available to both field offices and regional sections. Whenever possible, Agreements will also be prepared at headquarters or if Letters of Instruction are deemed necessary the text of a sub-agreement relating to the project will be attached for the guidance of the field office concerned.

#### Procurement system

15. In 1979, both the internal and external audit commented that the Procurement Unit of UNHCR was not sufficiently staffed and that the procurement procedures adopted were not clearly defined. In response, the Administration stated that it was in the process of preparing a manual of procurement procedure which would deal with the shortcomings.

16. Our examination revealed that with the appointment of additional staff members in the Procurement Unit some improvements have been made in the Unit's performance. We found, however, that the UNHCR Manual of Procurement was still in draft form.

17. We recommended that the manual should be issued without further delay.

#### Unliquidated obligations

18. Noting that during 1980 obligations for 35 projects established between 1972 and 1978 had not been liquidated and that some 1979 projects had not even commenced operations by the end of 1980, we expressed concern about the real need for retaining some of the balances or for having initiated some of the projects in the first instance.



19. The Administration has informed us that the liquidation of obligations has always been a matter of concern to UNHCR. Consequently, a series of controls as part of a Project Management System have been introduced which together with periodic reviews have considerably improved the liquidation of obligations. The Administration also expects that the increased use of consultants and expertise from the United Nations system as well as the strengthening of implementing partners through training will result in improving project management and implementation.

Comments on matters dealt with in the 1979 report

20. The Administration has either provided a satisfactory explanation or taken appropriate action on matters raised in the 1979 report 1/ with the exception of:

(a) The strengthening of the internal audit coverage

We noted that during 1980 UNHCR had discussed several proposals with United Nations Headquarters but, apart from agreeing on an expanded field audit programme for 1981, concrete decisions are still awaited. The matter is still under discussion.

(b) Long-playing record scheme

Our examination disclosed that during 1980 the corporation which produced the record still paid only \$1.00 on each album sold irrespective of the net profits made. We also noted that the statements received were incomplete and that no explanation was offered as to why some royalties have been deducted from the amounts due to UNHCR. The Administration informed us that the Regional Representative in New York has been requested to contact the corporation with a view to obtaining complete information on the points raised.

Acknowledgement

21. 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) Osman Ghani KHAN  
Comptroller and Auditor General  
of Bangladesh

(Signed) Hendrik VREBOS  
Senior President of the Court of  
Accounts of Belgium

(Signed) J. B. H. COLEMAN  
Acting Auditor General of Ghana

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1/ Official Records of the General Assembly, Thirty-fifth Session, Supplement No. 5E (A/35/5/Add.5), sect. I.

## 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 1980. 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 1980.

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

(Signed) Hendrik VREBOS  
Senior President of the Court of  
Accounts of Belgium

(Signed) J. B. H. COLEMAN  
Acting Auditor General of Ghana

June 1981

III. ACCOUNTS FOR THE YEAR ENDED 31 DECEMBER 1980

## STATEMENT I

BALANCE SHEET AT 31 DECEMBER 1980  
(in thousands of United States dollars)

	1979	1980	1979	1980
<u>ASSETS</u>				
Cash			106,505	129,969
In hand and bank	5,729	9,972	-	1,614
In transit	4,975	<u>3,615</u>	3,280	14,931
	<u>10,704</u>	13,587	9	<u>2,466</u>
Short-term investments	148,042	148,748	534	416
Total			<u>110,328</u>	<u>149,396</u>
Accounts receivable				
Governmental contributions pledged	77,801	82,356	1,831	621
Private donations pledged	3,706	4,560	85,175	48,609
Accrued interest receivable	3,908	3,868	<u>87,006</u>	
Due from implementing agencies	190	318		
Due from United Nations agencies	1,090	328		
Other receivables	914	<u>940</u>		
Total	<u>87,609</u>	92,370		49,230
Loans made to or on behalf of refugees	13,190		10,000	10,000
Long-term receivable from implementing agency	31	11,371	500	4,000
Less Contingency provision for loans and long-term receivable	(13,221)	28	200	200
		(11,399)	<u>10,700</u>	
Total				14,200
Annual Programme			37,849	41,405
Long-playing record scheme			<u>472</u>	<u>474</u>
			<u>38,321</u>	
Total				41,879
Total	246,355	254,705	246,355	254,705

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

Certified:

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

Approved:

(Signed) Poul HARTLING  
United Nations High Commissioner for Refugees

INCOME AND EXPENDITURE FROM 1 JANUARY TO 31 DECEMBER 1980 <sup>a/</sup> -- ALL FUNDS

(in thousands of United States dollars)

	GENERAL PROGRAMMES				SPECIAL PROGRAMMES			
	Working Capital and Guarantee Fund	Annual Programme		Emergency Fund	Refugee Education Account	Long-playing Record Scheme b/ Programmes c/	Other Special Programmes c/	TOTAL
		1980	Prior years					
Balances/Reserves at 1 January 1980	10,000	-	37,849	500	1,831	672	85,175	136,027
<u>Income</u>								
Contributions Governmental	-	227,657	286	-	986	-	165,373	394,302
Private	-	10,313	-	-	37	-	13,144	23,494
Other income	3	28,449	-	-	-	-	(1)	28,451
Interest, exchange differences, bank charges	721	44	165	-	-	2	28	960
Loan repayments and others	-	-	-	-	-	-	-	-
Adjustments on prior years' income/obligations	-	-	(266)	-	-	-	(3,975)	(4,241)
Adjustments of contributions	-	-	12,718	92	193	-	6,776	19,779
Cancellations of obligations	-	-	1,216	11	17	-	2,327	3,571
Refunds by implementing agencies	-	-	(17)	(18)	(3)	-	(40)	(78)
Others	-	-	-	-	-	-	-	-
<u>Total income</u>	724	266,463	14,102	85	1,230	2	183,632	466,238
Transfer between Funds/Reserves	(724)	54,963	(51,951)	5,279	(89)	-	(7,478)	-
<u>Total funds available</u>	10,000	321,426	-	5,864	2,972	674	261,329	602,265
<u>Expenditure</u>								
Obligations incurred for:								
Operations	-	260,328	-	1,823	2,351	-	202,822	467,324
Programme support and administration	-	19,693	-	41	-	-	9,898	29,632
<u>Total expenditure</u>	-	280,021	-	1,864	2,351	-	212,720	496,956
Balances/Reserves available for obligation in 1981	10,000	41,405	-	4,000	621	674	48,609	105,309

<sup>a/</sup> In cash and kind.<sup>b/</sup> And reserve for fund-raising initiatives.<sup>c/</sup> For breakdown by programmes, see annex to statement II (pp. 10 and 11).

INCOME AND EXPENDITURE FROM 1 JANUARY TO 31 DECEMBER 1980 <sup>a/</sup> - OTHER SPECIAL PROGRAMMES

Annex to  
statement II

(in thousands of United States dollars)

	Displaced Cyprus Operation from Indo- China in Thailand & elsewhere	Processing Centres in South-East Asia	Orderly Departures Viet Nam	Trust Fund for Kampuchean returnees	Humanitarian Assistance in SE Asia	Language Training in SE Asia	Trust Fund for Kampuchean returnees	Humanitarian Assistance for Nicaragua
<u>Balances/Reserves at 1 January 1980</u>	556	7,320	16,443	870	19,566	2,416	-	2,557
<u>Income</u>								
<u>Contributions</u>								
Governmental	15,102	-	3,000	568	36,462	231	3,241	-
Private	-	-	400	-	6,024	13	-	180
<u>Other income</u>								
Interest exchange difference bank charges	-	(1)	(3,000)	-	-	(1)	-	-
Loan repayments and others	66	58	6	4	2,521	708	-	-
<u>Adjustments on prior years' income/obligations</u>	1,219	150	-	-	84	37	-	-
<u>Adjustments of contributions</u>	-	(1)	-	-	-	-	-	-
<u>Cancellations of obligations</u>	-	-	-	-	-	-	-	-
<u>Refunds by implementing agencies</u>	-	-	-	-	-	-	-	-
<u>Others</u>	-	(1)	-	-	-	-	-	-
<u>Total income</u>	16,387	206	406	572	45,091	988	3,241	184
<u>Transfer between Funds/Reserves</u>	(1,171)	(7,526)	-	-	15,019	-	36	92
<u>Total funds available</u>	15,772	-	16,849	1,442	79,676	3,404	3,277	2,833
<u>Expenditure</u>								
<u>Obligations incurred for:</u>								
Operations	14,937	-	14,386	806	70,864	742	3,235	2,737
Programme support and administration	567	-	88	303	465	299	42	96
<u>Total expenditure</u>	15,504	-	14,474	1,109	71,329	1,041	3,277	2,833
<u>Balances/Reserves available for obligation in 1981</u>	268	-	2,375	333	8,347	2,363	-	-

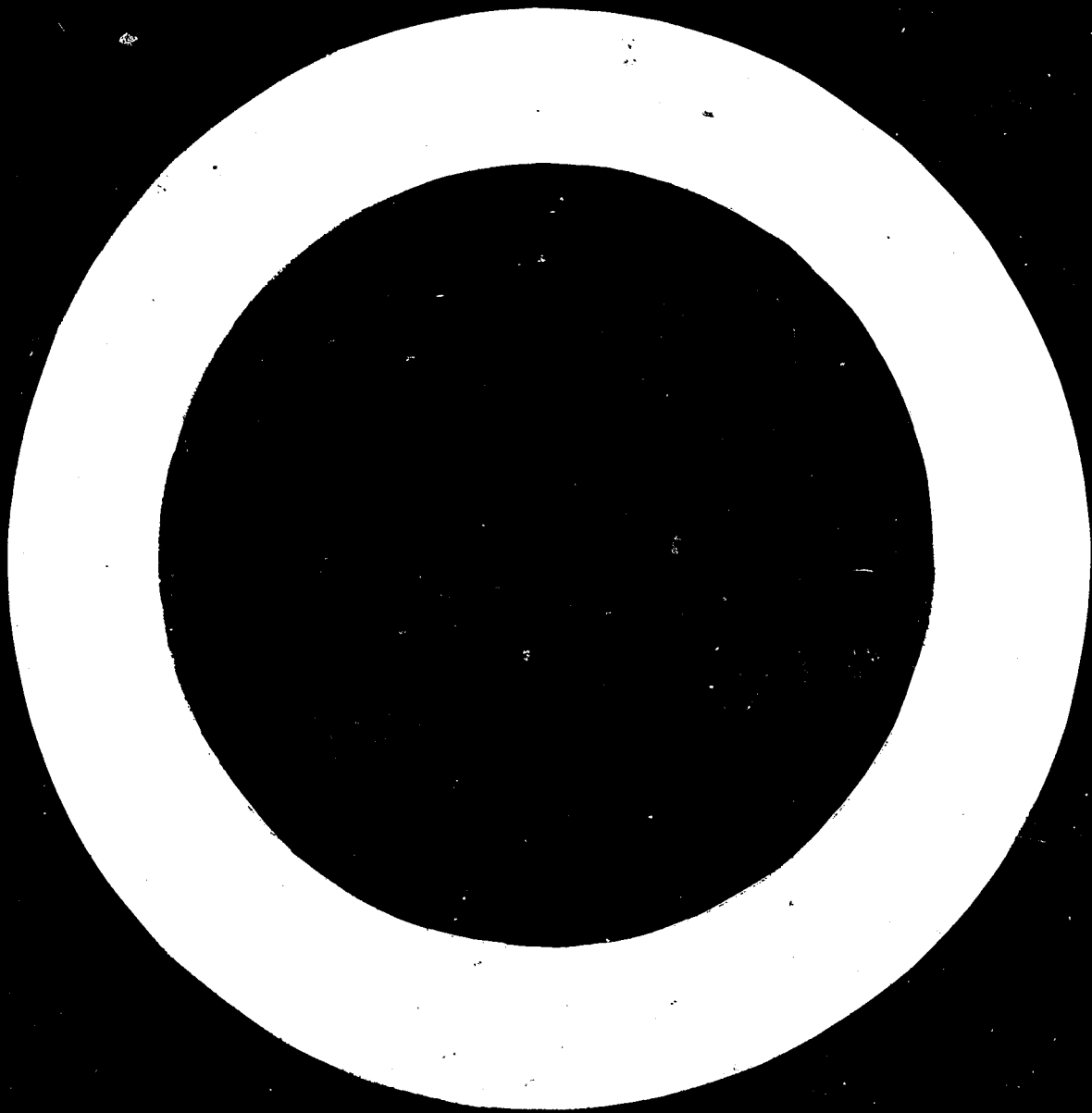
a/ In cash and kind.

INCOME AND EXPENDITURE FROM 1 JANUARY TO 31 DECEMBER 1980 - OTHER SPECIAL PROGRAMMES  
 a/ (in thousands of United States dollars)

Annex to  
 statement II  
 (continued)

	Trust Fund for Southern Africans	Rehabilitation of Zairian refugees	Humanitarian Assistance to Ugandan refugees	Trust Fund for Equatorial Guinea	Trust Fund for Zimbabwe	Humanitarian Assistance for Zimbabwe	Other Trust Funds	Total
<u>Balances/Reserves at 1 January 1980</u>	3,112	1,592	754	378	-	-	29,611	85,175
<u>Income</u>								
Contributions Governmental	683	84	3,496	262	16,170	20,387	55,687	165,373
Private	2,351	-	58	75	329	1,614	2,100	13,144
Other income	-	-	-	-	-	-	(1)	(1)
Interest exchange difference bank charges	-	29	-	-	-	-	(1)	28
Loan repayments and others	-	-	-	-	-	-	-	-
<u>Adjustments on prior years' income/obligations</u>	-	-	-	-	-	-	(973)	(3,975)
Adjustments of contributions	88	716	130	1	-	-	2,474	6,776
Cancellations of obligations	351	163	-	-	-	-	323	2,327
Refunds by implementing agencies	-	-	-	(2)	-	-	(37)	(40)
Others	-	-	-	-	-	-	-	-
<u>Total income</u>	3,473	992	3,684	336	16,499	22,001	59,572	183,632
<u>Transfer between Funds/Reserves</u>	-	(158)	-	(374)	-	250	(13,646)	(7,478)
<u>Total funds available</u>	6,585	2,426	4,438	340	16,499	22,251	75,537	261,329
<u>Expenditure</u>								
Obligations incurred for:								
Operations	3,067	898	2,498	48	15,494	13,793	52,467	202,822
Programme support and administration	-	729	526	217	774	1,106	4,686	9,898
<u>Total expenditure</u>	3,067	1,627	3,024	265	16,268	14,899	57,153	212,720
<u>Balances/Reserves available for obligation in 1981</u>	3,518	799	1,414	75	231	7,352	18,384	48,609

a/ In cash and kind.





SCHEDULES TO THE ACCOUNTS



Governments	GENERAL PROGRAMMES		SPECIAL PROGRAMMES										Total
	Annual programme and Emergency Fund	Prior years	Refugee Education Account	Processing South-East Asia	Cyprus Operation	Orderly Departures	Humanitarian Assistance for Bangladesh/Burma Returnees	Trust Fund for Kampuchean Refugees	Trust Fund for Southern Africa	Humanitarian Assistance for Zimbabwe	Humanitarian Trust Fund for Equatorial Guinea	Trust Fund for Zimbabwe	
Ivory Coast	4,258			3,000,000								2,155,211	4,258
Japan	39,355,631			5,000,000	5,000,000								64,533,621
"	10,000,000 a/			20,979 b/									1,000
Jordan		1,000											206,667
Kuwait	40,000												4,372
Laos People's Democratic Rep.	4,372												20,000
Lebanon	20,000 a/												2,000
Lesotho	2,000												5,000
Liberia	5,000												50,000
Libyan Arab Jamahiriya	50,000												36,746
Liechtenstein	36,746												27,867
Luxembourg	27,867												361
Malawi	361												5,000
Malawi	1,500												6,500
Malaysia	1,209												1,209
Malta													1,485
Mauritius		1,485											729
Mexico	20,000												20,120
Monaco	729												20,120
Morocco	20,120												352,792
Morocco	8,360,325												109,481
Netherlands													20,000
"													729
New Zealand	223,409												20,120
Siberia	62,616												1,340,198
Nigeria	5,003,755		985,915										1,201,923 a/
Norway	145,631 a/												352,792
"	3,113 b/												109,481
"	16,000												2,020,202
Oman													300,422
Pakistan	2,505												350,000 a/
Panama	500												16,000
Peru	1,284												2,568
Philippines	9,000												14,500
Portugal	7,500												7,500
Oster	10,000												10,000
Republic of Korea	5,000												505,000
Saudi Arabia	8,000												8,000
Senegal	3,000 a/												5,000
Singapore	5,000												5,000
Solomon Islands	10,000												15,000
Somalia	2,000 a/												2,000
Sudan	6,000 a/												7,000
Swaziland	1,852												1,852
Sweden	8,404,822												10,156,898
"	385,210 b/												16,000
"													352,505
"													500
Switzerland	2,638,651												2,568
"	124,438 b/												14,500
Thailand	10,000												7,500
Togo	6,726 a/												10,000
Trinidad and Tobago	2,073												505,000
Tunisia	3,450												8,000
													5,000
													2,000
													5,000
													15,000
													10,000
													2,000
													7,000
													1,852
													1,000
													3,527,360
													1,000
													344,828 a/
													962,201 b/
													59,680
													285,380 ab/
													10,171,591
													3,785,035
													10,000
													11,488
													2,073
													3,450

Governments	GENERAL PROGRAMMES		SPECIAL PROGRAMMES										Total
	Annual programme and Emergency Fund	Prior years	Refugee Education Account	Processing South-East Asia Operation	Orderly Departures	Humanitarian Assistance for Bangladesh/Burma	Trust Fund for Kampuchean Returnees	Trust Fund for Southern Africa	Humanitarian Assistance for Equatorial Guinea	Humanitarian Trust Fund for Zimbabwe	Trust Fund for Zimbabwe	Other Trust Funds	
Turkey	2,364												2,364
Uganda	13,210												13,210
United Arab Emirates	1,000,000	90,000											1,090,000
United Kingdom	13,555,691												13,555,691
"	280,870 b/												280,870 b/
"	3,363 s/												3,363 s/
United Republic of Cameroon	4,914												4,914
United States of America	53,033,980												53,033,980
"	12,700,000 s/												12,700,000 s/
"	4,500,125 s/												4,500,125 s/
"	3,192,876 s/												3,192,876 s/
"	2,000 s/												2,000 s/
Uruguay	20,000												20,000
Venezuela	2,491												2,491
Viet Nam	30,000 s/												30,000 s/
Yugoslavia	7,344 s/												7,344 s/
Zambia													
Subtotal	195,259,137	286,179	985,915	3,000,000	29,388,224	10,000,000	6,411,161	283,158	311,147,117	12,671,832	30,568,973		311,147,117
			15,102,000	568,493	1,924,886	56,000	2,681,159						
<u>Intergovernmental</u>													
Asian Standing Committee	26,079,384												26,079,384
European Economic Community	5,885,864 s/												5,885,864 s/
"	752,400 b/												752,400 b/
"													
"													
"													
"													
"													
UNESCO													
UN Trust Fund for Southern Africa													
TOTAL	277,458,485	286,179	985,915	3,000,000	36,462,610	10,000,000	84,000	20,386,552	394,302,197	16,169,451	55,687,019		394,302,197
			15,102,000	568,493	3,240,676	683,000	3,495,659						
s/ Pledged 31.12.1980 but not paid/delivered	36,334,187												36,334,187
b/ Contribution in kind													

Donor	Year	GENERAL PROGRAMMES	SPECIAL PROGRAMMES			Total	
		Annual Programme & Emergency Fund	Processing Centres in SE Asia	Spec. Trust Fund for Kampuchean	Trust Fund for Southern Africa		Other Trust Funds
<b>II - Contributions pledged in previous years but not paid/ delivered at 31.12.1980</b>							
European Economic Community	1979	1,500,000					
Ivory Coast	1977-1978	7,376					
Lebanon	1979	2,000					
Libyan Arab Jamahiriya	1978-1979	60,000					
Mauritania	1977	4,132					
Mauritius	1978	1,657					
Niger	1977-1979	2,253					
Pakistan	1978	2,505					
Panama	1977	859					
Philippines	1978	1,250					
Senegal	1977-1978-1979	21,198					
Sierra Leone	1978	2,804					
Somalia	1979	1,124					
Sudan	1978-1979	12,084					
Switzerland	1979	27,211					
Syrian Arab Republic	1977-1978	2,000					
Tunisia	1979	5,000					
Yugoslavia	1979	20,000					
Zaire	1977	3,500				1,676,963	
Lebanon	1979			4,478			
Malaysia	1979			5,000		9,478	
Pakistan	1979				10,101 b/		
Togo	1979				1,463		
United States	1977-1978				4,236,700	4,248,264	
Libyan Arab Jamahiriya	1979					50,000 c/	
Spain	1978					943,662 d/	
Sweden	1976					824,176	
<b>Total</b>		<b>1,676,963</b>		<b>9,478</b>	<b>4,248,264</b>	<b>1,817,938</b>	<b>7,752,543</b>

**III - Cancellations/reductions of prior years' pledges**

Australia	1979	49,713					49,713
Barbados	1978	1,000					1,000
Belgium	1979					7,209	7,209
Botswana	1978	362					362
Congo	1976	4,000					4,000
Denmark	1979					1,303	1,303
Finland	1979	27,217					27,217
Germany, Federal Republic of	1977					200,000 e/	200,000
Ghana	1976					10,000	10,000
Iran	1979	5,154					5,154
Iran	1979		3,000,000				3,000,000
Japan	1979						1,000
Kenya	1975	1,000					1,500 f/
Liberia	1978					60,000 b/	60,000
Luxembourg	1979						18
Madagascar	1979	18					970
Malta	1976	970					
Mauritius	1979					1,133 g/	1,133
Netherlands	1979					50,000	50,000
Norway	1979					9,220	9,220
Philippines	1976	3,250					3,250
Togo	1976	4,545					4,545
United Republic of Cameroon	1976-1978	461					461
<b>Total</b>		<b>97,690</b>	<b>3,000,000</b>			<b>340,365</b>	<b>3,438,055</b>

b/ Contribution in kind.

c/ Repatriation of non-Bengalis.

d/ Trust Fund for Sahrawis.

e/ Indo-China Programme.

f/ Humanitarian Assistance Bangladesh/Burma.

g/ Displaced persons from Indo-China.

STATUS OF PRIVATE CONTRIBUTIONS AS AT 31 DECEMBER 1980 - ALL FUNDS  
(in United States dollars)

Schedule 2

GENERAL PROGRAMMES		SPECIAL PROGRAMMES							Total			
Donor	Annual programme and Emergency Fund	Refugee Education Account	Processing Centres in South-East Asia	Humanitarian Assistance Bangladesh/Burma	Trust Fund for Kampuchea	Humanitarian Assistance for Nicaragua	Trust Fund for Southern Africa	Trust Fund for Equatorial Guinea	Humanitarian Assistance for Zimbabwe	Trust Fund for Zimbabwe	Other Trust Funds	
<b>1. 1980 Contributions</b>												
African National Council, UK							12,351 b/		25,767 b/		62,069 b/ 75,706 ab/	2,357 25,767
Afrika Komitee, Switzerland												137,775
Aktion Leprehilfe, GFR												23,327
American Committee on Africa, USA			10,532 b/									136,532
" " " " " "			31,521									40,000
American Friends Service Cttee, USA			30,875									31,521
American Jewish Joint Distrib. Cttee			472,928									30,675
Anonymous												101,129
ACWE Humanitas, GFR												62,255
Austcare, Australia	139,327											13,947
Azania Support Movement, UK	282,486											792,486
Brot für die Welt, GFR												118,110
Caritas, Austria												17,521
Caritas Catholica, Belgium	134,057 b/											134,057
Caritas, GFR	129,577											236,647
Caritas, Netherlands	484,737											484,737
Christian Aid, UK												503,918
Corso, New Zealand		5,035			50,000			5,035				503,918
Denish Refugee Council	511,382											511,382
Denish Salvation Army, Denmark												10,526
Das Diakonische Werk, GFR	88,021 b/											107,070
" " " " " "	213,022 ab/											107,070
Deasine et Parrages Emmaus, Switzerland												2,536
Deut. Gezell. Tech. Zusammenarbeit, GFR												8,000
Deutsche Weithungerhilfe, GFR												74,957
Direct Relief Foundation, USA	152,542											8,000
-Eastern District (EDYRCC), Hong Kong	108,345 ab/											64,063
Finnish Refugee Council	40,475											37,252
" " " " " "												47,222
" " " " " "												9,612
Folk til Folk, Denmark												49,496
General Bleucote, Belgium												270,147
German Red Cross, Thailand												18,702
Help the Aged, Canada	6,806											85,557
Help the Aged, UK	6,818											23,226
Holland Committee on South Africa, Netherlands												9,472
24 Hour TV Charity Committee, Thailand												1,529
Hungry Child, Yugoslavia												8,347
Internat. Conf. of Free Trade Unions	11,000											6,896
Internat. Defence & Aid Fund, UK												44,764
Internat. Hilfsfond, GFR												52,386
Internat. University Exchange Fund, Switzerland	8,335											9,472
Internat. Year of the Child, UK												44,764
Islamic Development Bank, Saudi Arabia	1,000,000 ab/											52,386
Japanese Cttee of Free Human Rights	19,036											11,000
Japanese Shipbuilding Foundation	1,000,000											192,941
Jinshian Memorial Program												355,147
												10,283
												68,896
												1,000,000
												19,036
												1,000,000
												17,935

SPECIAL PROGRAMMES

GENERAL PROGRAMMES

Donor	GENERAL PROGRAMMES		SPECIAL PROGRAMMES					Other Trust Funds	Total
	Annual programme and Emergency Fund 1980	Refugee Education Account	Processing Centres in South-East Asia	Humanitarian Assistance for Bangladesh/Burma	Humanitarian Assistance for Nicaragua	Trust Fund for Southern Africa	Trust Fund for Equatorial Guinea		
Kampuchea Africa, Switzerland						13,804 ab/			13,804
Kampuchean Refugee Aids Fund, Malaysia			23,500						23,500
Lions Club, Hannover						44,716 ab/			44,716
Malaysian Buddhist Association, Malaysia	83,621 ab/		29,718						113,339
Memmonite Central Committee, Canada								1,309,873 ab/	1,309,873
Memmonite Central Committee, Zimbabwe	313,333								313,333
Misereor, GFR								8,982 ab/	8,982
Mouvement Anti-Apartheid, Switzerland									31,802 b/
Muslim Support Committee, UK		32,292							32,292
Nato Music Festival, GFR									44,444
National Fed. of Trade Unions, Japan	44,444								44,444
Netherlands Ctee "Refugee Campaign 1976"	2,514,753		400,000						2,914,753
" "	299,595 a/								299,595
" "									180,000
Neimunster School	314,582								314,582
Norwegian Refugee Council									8,621 ab/
Operation Lifeline, Canada	55,436								55,436
ONFAM, UK									68,182 b/
" "									50,000 ab/
Pan African Congress, USA									7,059 ab/
Pan Africanist Congress of Azania, UK	1,376,069								1,376,069
Ridda Barmen, Sweden	15,000 a/								15,000
" "	17,012 b/								17,012
" "									180,000
Red Barnet, Denmark									8,621 ab/
Refuge International, Japan									10,087
Save the Children Fund, UK									19,584
Sheikh Al Fassi	6,250								6,250
Shiseido Social Welfare Foundation	8,888								8,888
Soroptimist International, USA	9,039								9,039
Soroptimist, Japan									9,039
Staatliche Hochschule für Musik, GFR									5,571
Star Publications, Malaysia									294,200
Southern Africa Support Project, USA									6,500 b/
Sudanaid, Sudan									62,500
Terre des Hommes, GFR									62,500
Terre des Hommes, Switzerland	2,222								2,222
Tokyo Chamber of Commerce	7,040								7,040
United Nations Assurance, UK	84,211								84,211
Vietnam Büro E.V., GFR									7,012 ab/
Young Socialists, GFR									57,471 b/
Zimbabwe Hilfsaktion, DRF									42,598 b/
Zimbabwe Project, UK									7,673 ab/
" "									9,606 b/
Zimbabwe Refugee Assn (ZIFA), UK									1,000 b/
Zimbabwe Refugee Assn (ZIFA), UK									5,279 ab/
Zimbabwe Refugee Assn (ZIFA), UK									7,901
Zimbabwe Refugee Assn (ZIFA), UK									31,224 ab/
Zimbabwe Refugee Assn (ZIFA), UK									3,391
Zimbabwe Refugee Assn (ZIFA), UK									184
Zimbabwe Refugee Assn (ZIFA), UK									20,820
Zimbabwe Refugee Assn (ZIFA), UK									1,333 b/
Zimbabwe Refugee Assn (ZIFA), UK									1,086,434
Zimbabwe Refugee Assn (ZIFA), UK									48,000
Zimbabwe Refugee Assn (ZIFA), UK									6,779
Zimbabwe Refugee Assn (ZIFA), UK									6,780
Zimbabwe Refugee Assn (ZIFA), UK									13,559
Zimbabwe Refugee Assn (ZIFA), UK									76,126
Zimbabwe Refugee Assn (ZIFA), UK									2,222
Zimbabwe Refugee Assn (ZIFA), UK									9,897
Zimbabwe Refugee Assn (ZIFA), UK									111,035
Zimbabwe Refugee Assn (ZIFA), UK									7,012
Zimbabwe Refugee Assn (ZIFA), UK									57,471
Zimbabwe Refugee Assn (ZIFA), UK									90,271
Zimbabwe Refugee Assn (ZIFA), UK									40,630
Zimbabwe Refugee Assn (ZIFA), UK									1,086,434
Zimbabwe Refugee Assn (ZIFA), UK									23,494,857
Zimbabwe Refugee Assn (ZIFA), UK									2,099,590
Zimbabwe Refugee Assn (ZIFA), UK									329,131
Zimbabwe Refugee Assn (ZIFA), UK									75,000
Zimbabwe Refugee Assn (ZIFA), UK									233,147
Zimbabwe Refugee Assn (ZIFA), UK									1,562,755
Zimbabwe Refugee Assn (ZIFA), UK									453,590
Zimbabwe Refugee Assn (ZIFA), UK									44,716
Zimbabwe Refugee Assn (ZIFA), UK									233,147
Zimbabwe Refugee Assn (ZIFA), UK									1,562,755
Zimbabwe Refugee Assn (ZIFA), UK									139,769
Zimbabwe Refugee Assn (ZIFA), UK									4,175,112

a/ Fledged but not paid/delivered at 31.12.1980

Donor	Year	GENERAL PROGRAMMES	SPECIAL PROGRAMMES				Total
			Annual pro-gramme and Emergency Fund	Refugee Education Account	Trust Fund for Southern Africa	Repat/Rehab. of Zairian refugees	
<b>II. Contributions pledged in previous years but not paid/delivered at 31.12.1980</b>							
Netherlands Cttee "Refugee Campaign 1976"	1977	90,000				120,000	
Rädda Barnen, Sweden	1979	<u>30,000</u>	<u>7,000</u>			<u>7,000</u>	
Rädda Barnen, Sweden				11,439 b/			
African National Council, UK	1979			24,138 b/			
Christian Aid, UK	1979			13,515 b/			
Committee on Medical Aid, USA	1979			27,967 b/			
Comité Zimbabwe, France	1979			145,000 b/			
Emergency Relief of Zimbabweans	1978			5,714 b/			
Kämpfendes Afrika, Switzerland	1979			<u>9,412 b/</u>			
Miscellaneous	1979				20,349 b/	237,185	
Institut Marini, Switzerland	1979					20,349	
TOTAL			120,000	7,000	237,185	20,349	384,534

**III. Cancellations/reductions of prior years' pledges**

Netherlands Cttee "Refugee Campaign 1976"	1979	157,350				157,350	
Solidarity Evening for Zimbabwe, USA	1979	10,500				10,500	
Brot für die Welt, GFR	1979						
Miscellaneous	1979	62				62	
TOTAL			167,912		635,760 b/	635,760	803,672

b/ Contribution in kind.  
c/ Trust Fund for International Year of the Child.  
d/ Horn of Africa.



## UNHCR GENERAL PROGRAMMES

## Annual programme for 1980

Appropriations and expenditure  
(in United States dollars)

Projects by continent/ country or area	Appropriations by Executive Committee	Allocations from Programme Reserve/ transfers between appropriations/ overall allocations	Expenditure	Unobligated balances
<u>AFRICA</u>				
<u>Algeria, Morocco, Tunisia</u>				
Local settlement/integration	39,000	12,029	50,841	188
Supplementary aid	47,000	16,771	63,771	-
<u>Angola</u>				
Local settlement/integration	1,000,000	-	969,883	30,117
Multipurpose assistance	3,250,000	250,000	3,494,200	5,800
Legal assistance	-	-	-	-
Supplementary aid	-	11,000	11,000	-
Programme support and administration	412,400	-	390,096	22,304
<u>Benin</u>				
Multipurpose assistance	2,500	-	2,500	-
<u>Botswana</u>				
Local settlement/integration	475,000	-	395,983	79,017
Lower secondary education	174,000	-	94,065	79,935
Promotion of resettlement	5,000	-	5,000	-
Counselling	27,000	7,333	34,333	-
Supplementary aid	196,000	16,000	212,000	-
Programme support and administration	77,200	-	76,959	241
<u>Burundi</u>				
Local settlement/integration	75,000	-	69,364	5,636
Multipurpose assistance	87,105	80,200	167,305	-
Lower secondary education	22,000	-	22,000	-
Counselling	30,000	21,000	42,770	8,230
<u>Central African Republic</u>				
Multipurpose assistance	145,000	-	145,000	-
Lower secondary education	19,000	-	19,000	-
Programme support and administration	24,700	-	23,975	725
<u>Chad</u>				
Multipurpose assistance	1,000	-	1,000	-
<u>Congo</u>				
Multipurpose assistance	20,000	10,000	30,000	-
<u>Djibouti</u>				
Local settlement/integration	3,796,000	-	3,623,078	172,922
Lower secondary education	98,000	-	77,000	21,000
Legal assistance	-	22,000	22,000	-
Counselling	194,000	8,400	153,863	48,537
Supplementary aid	35,000	-	35,000	-
Programme support and administration	300,000	-	264,636	35,364
<u>Egypt</u>				
Local settlement/integration	199,000	-	199,000	-
Lower secondary education	303,000	-	303,000	-
Promotion of resettlement	25,000	5,500	30,500	-
Counselling	65,000	12,295	77,295	-
Supplementary aid	103,000	20,000	123,000	-
<u>Ethiopia</u>				
Local settlement/integration	509,000	-	509,000	-
Lower secondary education	3,000	-	1,500	1,500
Voluntary repatriation	-	9,500	9,500	-
Counselling	-	22,051	22,051	-
Supplementary aid	65,000	-	65,000	-

Projects by continent/ country or area	Appropriations by Executive Committee	Allocations from Programme Reserve/ transfers between appropriations/ overall allocations	Expenditure	Unobligated balances
<b>Gabon</b>				
Local settlement/integration	50,000	-	-	50,000
Multipurpose assistance	5,000	-	5,000	-
Legal assistance	5,000	-	-	5,000
Programme support and administration	116,000	-	91,937	24,063
<b>Gambia</b>				
Multipurpose assistance	9,510	-	1,000	8,510
Lower secondary education	33,000	8,510	41,510	-
<b>Ghana</b>				
Multipurpose assistance	42,749	15,000	57,749	-
Lower secondary education	56,000	-	56,000	-
Counselling	37,000	20,900	21,288	36,612
<b>Ivory Coast</b>				
Multipurpose assistance	20,000	-	20,000	-
Lower secondary education	51,300	-	51,300	-
<b>Kenya</b>				
Local settlement/integration	1,022,690	34,521	697,885	359,316
Lower secondary education	420,000	50,000	470,000	-
Promotion of resettlement	-	10,000	10,000	-
Voluntary repatriation	-	5,000	5,000	-
Counselling	115,000	37,000	142,451	9,549
Supplementary aid	400,000	60,000	460,000	-
Programme support and administration	137,700	-	137,648	52
<b>Lesotho</b>				
Local settlement/integration	215,000	38,925	253,925	-
Promotion of resettlement	15,000	-	15,000	-
Counselling	32,700	4,000	36,531	169
Supplementary aid	190,000	1,978	191,978	-
Programme support and administration	70,800	6,391	77,191	-
<b>Liberia</b>				
Multipurpose assistance	19,482	70,000	89,482	-
Counselling	-	12,955	12,955	-
<b>Libyan Arab Jamahiriya</b>				
Supplementary aid	-	2,000	2,000	-
<b>Mali</b>				
Multipurpose assistance	4,000	2,000	6,000	-
<b>Mozambique</b>				
Local settlement/integration	4,756,000	2,121	4,622,121	136,000
Supplementary aid	20,000	-	12,336	7,664
Programme support and administration	188,600	-	169,100	19,500
<b>Niger</b>				
Multipurpose assistance	5,000	-	5,000	-
<b>Nigeria</b>				
Multipurpose assistance	60,000	50,000	110,000	-
Lower secondary education	282,000	-	282,000	-
Legal assistance	-	104,288	104,288	-
Counselling	100,000	11,300	92,027	19,273
<b>Rwanda</b>				
Multipurpose assistance	40,000	10,870	40,870	10,000
Lower secondary education	21,000	-	21,000	-
<b>Senegal</b>				
Multipurpose assistance	45,000	30,000	75,000	-
Counselling	-	15,515	15,515	-
Programme support and administration	271,100	-	269,103	1,997
<b>Sierra Leone</b>				
Multipurpose assistance	15,000	-	15,000	-
Lower secondary education	157,200	-	157,200	-
Counselling	-	24,780	24,780	-
<b>Somalia</b>				
Local settlement/integration	3,235,000	-	3,224,966	10,034
Multipurpose assistance	36,915,000	2,000,000	38,821,342	93,658
Supplementary aid	18,000	13,000	31,000	-
Programme support and administration	605,700	-	602,386	3,314

Projects by continent/ country or area	Appropriations by Executive Committee	Allocations from Programme Reserve/ transfers between appropriations/ overall allocations	Expenditure	Unobligated balances
<u>Sudan</u>				
Local settlement/integration	8,144,600	154,800	8,239,043	60,357
Lower secondary education	1,400,000	12,508	1,412,504	4
Promotion of resettlement	-	12,868	12,868	-
Voluntary repatriation	30,000	45,200	75,180	20
Counselling	163,000	24,353	61,807	125,546
Supplementary aid	270,000	30,000	300,000	-
Programme support and administration	496,300	160,000	654,972	1,328
<u>Swaziland</u>				
Local settlement/integration	535,000 a/	66,710	601,710	-
Lower secondary education	221,000	-	195,837	25,163
Promotion of resettlement	12,000	-	6,000	6,000
Counselling	29,300	2,600	29,504	2,396
Supplementary aid	388,802	-	343,422	45,380
Programme support and administration	83,000	-	69,143	13,857
<u>Togo</u>				
Multipurpose assistance	12,000	-	12,000	-
<u>Uganda</u>				
Local settlement/integration	14,000	13,000	27,000	-
Lower secondary education	115,000	-	115,000	-
Promotion of resettlement	-	4,000	4,000	-
Voluntary repatriation	-	2,000	2,000	-
Counselling	-	64,875	64,875	-
Supplementary aid	32,500	-	32,500	-
<u>United Republic of Cameroon</u>				
Local settlement/integration	100,000	-	-	100,000
Multipurpose assistance	7,303,200	-	7,109,398	193,802
Lower secondary education	179,000	-	179,000	-
Programme support and administration	91,400	-	90,192	1,208
<u>United Republic of Tanzania</u>				
Local settlement/integration	5,389,000	-	5,347,568	41,432
Multipurpose assistance	390,000	-	217,090	172,910
Lower secondary education	118,000	-	118,000	-
Promotion of resettlement	-	2,283	2,283	-
Voluntary repatriation	-	642	642	-
Legal assistance	-	80,000	80,000	-
Counselling	12,000	26,714	38,714	-
Supplementary aid	35,000	16,098	51,098	-
<u>Upper Volta</u>				
Multipurpose assistance	4,000	-	4,000	-
<u>Zaire</u>				
Local settlement/integration	5,898,000	322,300	6,215,564	4,736
Multipurpose assistance	175,000	-	165,000	10,000
Lower secondary education	50,000	600	50,600	-
Programme support and administration	82,000	-	78,285	3,715
<u>Zambia</u>				
Local settlement/integration	615,000	-	610,896	4,104
Multipurpose assistance	2,800,000	-	1,681,053	1,118,947
Lower secondary education	350,000	-	350,000	-
Counselling	20,000	73,400	68,781	24,619
Programme support and administration	18,400	-	18,259	141
<u>Zimbabwe</u>				
Supplementary aid	-	5,000	5,000	-
<u>Other countries of West Africa</u>				
Multipurpose assistance	13,000	-	4,000	9,000
<u>Global Allocation</u>				
Follow-up on Pan-African Conference on Refugees	453,000	-	445,928	7,072
<b>Total (1)</b>	<b>97,668,938</b>	<b>4,285,084</b>	<b>98,676,058</b>	<b>3,277,964</b>

Projects by continent/ country or area	Appropriations by Executive Committee	Allocations from Programme Reserve/ transfers between appropriations/ overall allocations	Expenditure	Unobligated balances
<b>AMERICAS</b>				
<b>Argentina</b>				
Local settlement/integration	1,518,000	207,000	1,724,997	3
Lower secondary education	6,000	-	6,000	-
Promotion of resettlement	120,000	18,200	127,256	10,944
Voluntary repatriation	50,000	(15,000)	35,000	-
Legal assistance	80,000	47,000	95,105	31,895
Counselling	195,000	293,300	371,777	116,523
Supplementary aid	650,000	240,000	889,855	145
Programme support and administration	517,700	-	515,171	2,529
<b>Canada</b>				
Supplementary aid	-	1,000	442	558
Programme support and administration	169,500	-	136,499	33,001
<b>Chile</b>				
Local settlement/integration	25,000	(3,376)	21,624	-
Promotion of resettlement	100,000	17,000	117,000	-
Legal assistance	10,000	2,376	12,376	-
Counselling	10,000	1,000	11,000	-
Supplementary aid	25,000	-	25,000	-
Programme support and administration	116,000	-	106,846	9,154
<b>Peru</b>				
Local settlement/integration	400,000	(250,000)	150,000	-
Lower secondary education	2,000	-	2,000	-
Promotion of resettlement	30,000	-	5,000	25,000
Legal assistance	3,000	-	3,000	-
Counselling	3,000	1,500	4,500	-
Supplementary aid	190,000	(10,000)	180,000	-
Programme support and administration	137,600	23,601	161,201	-
<b>United States of America</b>				
Legal assistance	-	95,480	95,480	-
Programme support and administration	176,900	-	176,770	130
<b>Venezuela</b>				
Treatment & rehabilitation of handicapped	-	14,448	14,448	-
<b>Northern Latin American countries</b>				
Local settlement/integration	209,000	20,000	229,000	-
Multipurpose assistance	1,300,000	663,769	1,963,769	-
Lower secondary education	32,000	-	32,000	-
Promotion of resettlement	14,000	4,000	18,000	-
Voluntary repatriation	64,000	-	64,000	-
Legal assistance	33,000	34,000	67,000	-
Counselling	20,000	3,000	23,000	-
Supplementary aid	603,000	(28,000)	574,949	51
Programme support and administration	254,800	19,764	274,564	-
<b>Southern Latin American countries</b>				
Local settlement/integration	180,000	-	180,000	-
Multipurpose assistance	50,000	-	30,000	20,000
Lower secondary education	2,000	-	2,000	-
Promotion of resettlement	80,000	30,000	110,000	-
Legal assistance	6,000	-	6,000	-
Counselling	48,000	20,000	68,000	-
Supplementary aid	414,000	131,000	545,000	-
<b>Western Latin American countries</b>				
Local settlement/integration	61,000	-	61,000	-
Multipurpose assistance	50,000	(20,000)	30,000	-
Lower secondary education	11,800	-	11,800	-
Legal assistance	14,000	2,200	15,240	960
Counselling	50,300	-	50,100	200
Supplementary aid	67,500	-	67,500	-
<b>Total (2)</b>	<b>8,099,100</b>	<b>1,563,262</b>	<b>9,411,269</b>	<b>251,093</b>

Projects by continent/ country or area	Appropriations by Executive Committee	Allocations from Programme Reserve/ transfers between appropriations/ overall allocations	Expenditure	Unobligated balances
<b>ASIA</b>				
<b>China</b>				
Local settlement/integration	10,110,000	-	10,100,000	10,000
Programme support and administration	229,200	-	187,854	41,346
<b>Hong Kong</b>				
Promotion of resettlement	-	547,534	547,534	-
Legal assistance	-	70,370	703,70	-
Supplementary aid	9,000,000	(636,321)	6,568,191	1,795,488
Programme support and administration	374,900	-	372,139	2,761
<b>India</b>				
Supplementary aid	-	35,000	35,000	-
<b>Indonesia</b>				
Supplementary aid	14,218,000	(939,135)	9,554,713	3,724,152
Programme support and administration	449,400	-	446,546	2,854
<b>Japan</b>				
Supplementary aid	1,750,000	736,321	2,486,320	1
Programme support and administration	221,000	-	193,001	27,999
<b>Korea, Republic of</b>				
Supplementary aid	174,274	-	174,274	-
<b>Lao People's Democratic Republic</b>				
Programme support and administration	74,700	-	74,605	95
<b>Lebanon</b>				
Local settlement/integration	45,000	-	18,000	27,000
Lower secondary education	20,000	-	20,000	-
Promotion of resettlement	15,000	-	7,500	7,500
Legal assistance	-	15,833	15,833	-
Counselling	12,000	-	10,000	2,000
Supplementary aid	35,000	-	12,384	22,616
Programme support and administration	83,100	-	83,093	7
<b>Macau</b>				
Supplementary aid	3,500,000	83,500	3,351,658	231,842
<b>Malaysia</b>				
Local settlement/integration	2,600,000 a/	-	360,000	2,240,000
Supplementary aid	14,000,000	-	12,224,904	1,775,096
Programme support and administration	755,400	31,528	786,928	-
<b>Pakistan</b>				
Multipurpose assistance	53,675,400	824,400	54,247,085	252,715
Programme support and administration	418,000	-	416,513	1,487
<b>Papua New Guinea</b>				
Local settlement	200,000 a/	22,800	222,800	-
<b>Philippines</b>				
Supplementary aid	2,412,000	1,139,135	3,551,135	-
Programme support and administration	97,100	-	83,184	13,916
<b>Singapore</b>				
Supplementary aid	2,460,000	-	2,460,000	-
Programme support and administration	94,100	31,519	125,619	-
<b>Thailand</b>				
Promotion of resettlement	11,750,000	-	9,753,810	1,996,190
Supplementary aid	21,040,000	584,000	21,417,912	206,088
Programme support and administration	575,100	-	571,307	3,793
<b>Viet Nam, Socialist Republic of</b>				
Local settlement	1,755,000 a/	-	1,755,000	-
Promotion of resettlement	1,300,000	-	1,297,071	2,929
Programme support and administration	326,400	47,455	373,855	-
<b>Yemen Arab Republic</b>				
Multipurpose assistance	250,000 a/	-	-	250,000

Projects by continent/ country or area	Appropriations by Executive Committee	Allocations from Programme Reserve/ transfers between appropriations/ overall allocations	Expenditure	Unobligated balances
<b>Western Asia</b>				
Local settlement	40,000	-	35,000	5,000
Lower secondary education	25,000	-	25,000	-
Promotion of resettlement	36,876	-	11,960	24,916
Counselling	12,000	-	-	12,000
Supplementary aid	55,000	-	27,500	27,500
<b>Other countries in Asia</b>				
Local settlement/integration	350,000	-	325,483	24,517
Promotion of resettlement	12,570,000	-	9,787,615	2,782,385
<b>Total (3)</b>	<b>167,108,950</b>	<b>2,593,939</b>	<b>154,188,696</b>	<b>15,514,193</b>
<b>EUROPE</b>				
<b>Austria</b>				
Local settlement/integration	125,000	10,000	135,000	-
Promotion of resettlement	-	2,807	2,807	-
Legal assistance	15,000	-	15,000	-
Counselling	8,000	-	8,000	-
Supplementary aid	-	3,983	3,983	-
<b>Belgium</b>				
Legal assistance	-	56,633	56,633	-
Counselling	-	10,000	10,000	-
Supplementary aid	-	298	298	-
<b>Cyprus</b>				
Local settlement/integration	-	5,760	5,760	-
Supplementary aid	-	4,500	4,500	-
<b>France</b>				
Local settlement/integration	205,000	-	205,000	-
Voluntary repatriation	-	40,000	40,000	-
Supplementary aid	28,000	-	26,629	1,371
Programme support and administration	79,100	64,879	143,979	-
<b>Germany, Federal Republic of</b>				
Local settlement	30,000	-	18,222	11,778
Promotion of resettlement	15,000	12,000	26,986	14
Legal assistance	90,700	-	79,307	11,393
Counselling	60,300	-	56,648	3,652
Supplementary aid	-	2,137	2,137	-
Programme support and administration	126,500	-	126,075	425
<b>Greece</b>				
Local settlement/integration	160,000	4,200	137,147	27,053
Promotion of resettlement	-	700	700	-
Counselling	31,000	5,700	31,400	5,300
Supplementary aid	40,000	-	40,000	-
Programme support and administration	28,600	-	28,420	180
<b>Italy</b>				
Local settlement/integration	153,000	(20,000)	102,392	30,608
Promotion of resettlement	48,000	5,068	49,215	3,853
Legal assistance	-	5,000	5,000	-
Supplementary aid	200,000	82,709	268,887	13,822
Programme support and administration	84,800	-	84,540	260
<b>Netherlands</b>				
Programme support and administration	28,200	-	28,194	6
<b>Portugal</b>				
Local settlement/integration	770,000	7,000	777,000	-
Voluntary repatriation	20,000	-	20,000	-
Legal assistance	7,000	-	7,000	-
Counselling	10,000	4,000	13,825	175
Supplementary aid	290,000	-	290,000	-
Programme support and administration	85,700	8,365	94,065	-

Projects by continent/ country or area	Appropriations by Executive Committee	Allocations from Programme Reserve/ transfers between appropriations/ overall allocations	Expenditure	Unobligated balances
<b>Spain</b>				
Local settlement/integration	660,000	-	660,000	-
Promotion of resettlement	20,000	8,000	28,000	-
Legal assistance	20,000	10,615	30,615	-
Counselling	205,800	57,400	245,577	17,623
Supplementary aid	422,400	-	403,000	19,400
Programme support and administration	279,600	-	272,696	6,904
<b>Switzerland</b>				
Counselling	-	60,535	60,535	-
Supplementary aid	-	44,885	44,885	-
<b>Turkey</b>				
Local settlement/integration	35,000	-	33,489	1,511
Promotion of resettlement	19,000	35,000	54,000	-
Supplementary aid	-	2,999	2,999	-
<b>United Kingdom</b>				
Legal assistance	109,920	2,133	112,045	8
Counselling	57,700	-	-	57,700 b/
Supplementary aid	50,000	314	50,314	-
Programme support and administration	116,200	-	115,351	849
<b>Yugoslavia</b>				
Local settlement/integration	105,000	-	105,000	-
Promotion of resettlement	-	21,994	21,994	-
Legal assistance	-	10,951	10,951	-
Supplementary aid	150,000	146,000	296,000	-
Programme support and administration	52,900	19,394	72,294	-
<b>Total (4)</b>	<b>5,042,420</b>	<b>735,959</b>	<b>5,564,494</b>	<b>213,885</b>
<b>OCEANIA</b>				
<b>Australia</b>				
Local settlement	-	17,045	17,045	-
Programme support and administration	180,800	-	175,776	5,024
<b>Total (5)</b>	<b>180,800</b>	<b>17,045</b>	<b>192,821</b>	<b>5,024</b>
<b>OVERALL ALLOCATIONS</b>				
Local settlement/integration	100,000	(24,926)	19,000	56,074
Promotion of resettlement	700,000	(177,831)	480,945	41,224
Voluntary repatriation	200,000	(27,142)	168,000	4,858
Legal assistance	520,000	(165,554)	202,893	151,553
Counselling	380,000	(181,777)	74,202	124,021
Treatment & rehabilitation of handicapped	85,000	155,552	240,552	-
Supplementary aid	650,000	(235,802)	350,000	64,198
Programme support and administration	11,240,200	(252,897)	10,452,441	534,862
<b>Total (6)</b>	<b>13,875,200</b>	<b>(910,377)</b>	<b>11,988,033</b>	<b>976,790</b>
Programme reserve (7)	8,762,177	(8,284,912)	-	477,265
<b>GRAND TOTAL (1-7)</b>	<b>300,737,585 a/</b>	<b>-</b>	<b>280,021,371</b>	<b>20,716,214</b>
of which - cash			267,611,649	
- kind			12,409,722	

a/ Includes appropriations brought forward from 1979 in accordance with the decision of the Executive Committee (A/AC.96/572), totalling \$3,631,185.

b/ Appropriation to be carried forward into 1981 in accordance with the decision of the Executive Committee (A/AC.96/588).

UNHCR GENERAL PROGRAMMES  
Emergency Fund  
Expenditure in 1980  
(in United States dollars)

<u>Projects by country</u>	<u>Expenditure</u>
<u>Belize</u>	
Assistance to Salvadorean refugees	57,000
<u>Cameroon, United Republic of</u>	
Assistance to Chadian refugees	396,451
Programme support and administration	41,109
<u>Central African Republic</u>	
Assistance to Chadian refugees	280,000
<u>Costa Rica</u>	
Assistance to Salvadorean refugees	340,000
<u>Honduras</u>	
Assistance to Salvadorean refugees	242,500
<u>Nicaragua</u>	
Assistance to Salvadorean refugees	272,000
<u>Sudan</u>	
Assistance to Ugandan refugees	235,000
<u>Total</u>	<u>1,864,060</u> =====



## UNHCR SPECIAL PROGRAMMES

I. Refugee Education Account  
Funds available and expenditure during 1980  
(in United States dollars)

Projects by country/area	Total funds available	Expenditure			Unobligated balances at 31.12.1980
		Cash	Kind	Total	
Algeria	7,234	7,234	-	7,234	-
Burundi	36,000	36,000	-	36,000	-
Djibouti	17,800	17,800	-	17,800	-
Egypt	548,060	548,060	-	548,060	-
Ethiopia	12,000	12,000	-	12,000	-
Gabon	16,000	16,000	-	16,000	-
Kenya	431,850	431,850	-	431,850	-
Latin America	120,114	120,114	-	120,114	-
Middle East	45,000	45,000	-	45,000	-
Nigeria	92,000	62,000	-	62,000	30,000
Rwanda	123,400	123,400	-	123,400	-
Senegal	253,850	145,000	-	145,000	108,850
Sierra Leone	37,800	37,800	-	37,800	-
Sudan	127,670	127,670	-	127,670	-
Uganda	128,200	128,200	-	128,200	-
United Republic of Tanzania	257,100	218,907	-	218,907	38,193
Zaire	145,191	85,191	-	85,191	60,000
Zambia	85,446	59,526	-	59,526	25,920
Various countries	129,000	129,000	-	129,000	-
Reserve/unobligated balances	358,038	-	-	-	358,038
<b>Total</b>	<b>2,971,753</b>	<b>2,350,752</b>	<b>-</b>	<b>2,350,752</b>	<b>621,001</b>

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

Income and expenditure in 1980

(in United States dollars)

	Long-playing Record Scheme	Reserve for fund-raising initiatives
<u>Balance as at 1.1.1980</u>	472,247	200,000
<u>Income in 1980</u>		
Net income from sales	1,527	
<u>Balance as at 31.12.1980</u>	<u>473,774</u>	<u>200,000</u>

## UNHCR SPECIAL PROGRAMMES

III. Other special programmes

Funds available and expenditure during 1980

(in United States dollars)

Programmes	Total funds available	Expenditure			Unobligated balances at 31.12.1980
		Cash	Kind	Total	
<b>1. <u>Cyprus operation</u></b>	<b>15,771,698</b>				
Agriculture		1,693,844	-	1,693,844	
Education		546,165	-	546,165	
Communication equipment		100,000	-	100,000	
Health		4,215,000	-	4,215,000	
Multipurpose assistance		161,360	-	161,360	
Shelter		7,927,760	-	7,927,760	
Supplementary aid		272,831	-	272,831	
Transport		20,000	-	20,000	
Programme support and administration		567,130	-	567,130	267,608
<b>Total</b>	<b>15,771,698</b>	<b>15,504,090</b>	<b>-</b>	<b>15,504,090</b>	<b>267,608</b>
<b>2. <u>Processing Centres in South-East Asia</u></b>	<b>16,849,569</b>				
Multipurpose assistance		14,095,002	-	14,095,002	
Transport		291,864	-	291,864	
Programme support and administration		87,565	-	87,565	2,375,138
<b>Total</b>	<b>16,849,569</b>	<b>14,474,431</b>	<b>-</b>	<b>14,474,431</b>	<b>2,375,138</b>
<b>3. <u>Orderly departures from Viet Nam</u></b>	<b>1,442,160</b>				
Resettlement		805,997	-	805,997	
Programme support and administration		302,941	-	302,941	333,222
<b>Total</b>	<b>1,442,160</b>	<b>1,108,938</b>	<b>-</b>	<b>1,108,938</b>	<b>333,222</b>
<b>4. <u>Trust Fund for Kampuchians</u></b>	<b>79,676,018</b>				
Clothing		-	10,320	10,320	
Domestic equipment		-	2,481	2,481	
Food		-	2,585,557	2,585,557	
Local settlement		4,377,521	-	4,377,521	
Health		-	288,849	288,849	
Multipurpose assistance		62,782,776	280,723	63,063,499	
Shelter		-	2,268	2,268	
Vehicles		11,121	523,226	534,347	
Programme support and administration		464,478	-	464,478	8,346,695
<b>Total</b>	<b>79,676,018</b>	<b>67,635,896</b>	<b>3,693,424</b>	<b>71,329,320</b>	<b>8,346,695</b>

Programmes	Total funds available	Expenditure			Unobligated balances at 31.12.1980
		Cash	Kind	Total	
<b>5. Humanitarian assistance</b>					
<u>Bangladesh/Burma</u>	3,404,524				
Education		390,000	-	390,000	
Food		-	231,000	231,000	
Multipurpose assistance		46,408	-	46,408	
Transport		74,252	-	74,252	
Programme support and administration		299,167	-	299,167	
					2,363,697
<b>Total</b>	<b>3,404,524</b>	<b>809,827</b>	<b>231,000</b>	<b>1,040,827</b>	<b>2,363,697</b>
<b>6. Language training in South-East Asia</b>					
	10,000,000				
Education		6,539,643	310,240	6,849,883	
					3,150,117
<b>Total</b>	<b>10,000,000</b>	<b>6,539,643</b>	<b>310,240</b>	<b>6,849,883</b>	<b>3,150,117</b>
<b>7. Trust Fund for Kampuchean returnees</b>					
	3,277,278				
Multipurpose assistance		3,235,110	-	3,235,110	
Programme support and administration		42,168	-	42,168	
					-
<b>Total</b>	<b>3,277,278</b>	<b>3,277,278</b>	<b>-</b>	<b>3,277,278</b>	<b>-</b>
<b>8. Humanitarian assistance for Nicaragua</b>					
	2,833,218				
Agriculture		1,872,000	-	1,872,000	
Health		865,000	-	865,000	
Programme support and administration		96,218	-	96,218	
					-
<b>Total</b>	<b>2,833,218</b>	<b>2,833,218</b>	<b>-</b>	<b>2,833,218</b>	<b>-</b>
<b>9. Trust Fund for Southern African</b>					
	6,585,173				
Agriculture		-	42,598	42,598	
Blankets		-	97,432	97,432	
Clothing		-	73,538	73,538	
Education		74,010	7,012	81,022	
Food		2,130	677,000	679,130	
Health		928	62,685	63,613	
Multipurpose assistance		-	1,980,399	1,980,399	
Supplementary aid		4,374	-	4,374	
Transport		-	45,000	45,000	
					3,518,067
<b>Total</b>	<b>6,585,173</b>	<b>126,442</b>	<b>2,940,664</b>	<b>3,067,106</b>	<b>3,518,067</b>

Programmes	Total funds available	Expenditure			Unobligated balances at 31.12.1980
		Cash	Kind	Total	
<b>10. <u>Rehabilitation/repatriation of Zairian refugees</u></b>	<b>2,426,291</b>				
Agriculture		1,783	-	1,783	
Domestic equipment		255	-	255	
Food		-	84,000	84,000	
Health		116,883	-	116,883	
Shelter		98,489	-	98,489	
Transport		350,000	-	350,000	
Voluntary repatriation		246,000	-	246,000	
Programme support and administration		729,388	-	729,388	799,493
<b>Total</b>	<b>2,426,291</b>	<b>1,542,798</b>	<b>84,000</b>	<b>1,626,798</b>	<b>799,493</b>
<b>11. <u>Humanitarian assistance to Uganda</u></b>	<b>4,437,462</b>				
Food		-	859,216	859,216	
Multipurpose assistance		55,520	-	55,520	
Vehicles		780,000	-	780,000	
Voluntary repatriation		127,800	-	127,800	
Transport		675,000	-	675,000	
Programme support and administration		526,104	-	526,104	1,413,822
<b>Total</b>	<b>4,437,462</b>	<b>2,164,424</b>	<b>859,216</b>	<b>3,023,640</b>	<b>1,413,822</b>
<b>12. <u>Trust Fund for Equatorial Guinea</u></b>	<b>340,159</b>				
Counselling		48,061	-	48,061	
Programme support and administration		217,098	-	217,098	75,000
<b>Total</b>	<b>340,159</b>	<b>265,159</b>	<b>-</b>	<b>265,159</b>	<b>75,000</b>
<b>13. <u>Trust Fund for Zimbabwe</u></b>	<b>16,498,582</b>				
Clothing		-	92,882	92,882	
Education		-	8,982	8,982	
Food		-	74,161	74,161	
Multipurpose assistance		4,640,000	568,874	5,208,874	
Transport		451,000	-	451,000	
Voluntary repatriation		9,657,619	-	9,657,619	
Programme support and administration		774,200	-	774,200	230,864
<b>Total</b>	<b>16,498,582</b>	<b>15,522,819</b>	<b>744,899</b>	<b>16,267,718</b>	<b>230,864</b>
<b>14. <u>Humanitarian assistance for re-habilitation of returnees within Zimbabwe</u></b>	<b>22,251,365</b>				
Blankets		-	10,526	10,526	
Clothing		-	46,880	46,880	
Food		-	1,092,871	1,092,871	
Multipurpose assistance		11,100,000	1,543,171	12,643,171	
Programme support and administration		1,105,678	-	1,105,678	7,352,239
<b>Total</b>	<b>22,251,365</b>	<b>12,205,678</b>	<b>2,693,448</b>	<b>14,699,126</b>	<b>7,352,239</b>

Programmes	Total funds available	Expenditure			Unobligated balances at 31.12.1980
		Cash	Kind	Total	
<b>15. Other trust funds</b>					
<u>Angola</u>	1,626,536				
Local integration		2,795	-	2,795	
Food		2,900	-	2,900	
					1,620,841
<u>Argentina</u>	48,000				
Local integration		48,000	-	48,000	
					-
<u>Belgium</u>	1,385,834				
Local integration		175,439	-	175,439	
Multipurpose assistance		890,608	-	890,608	
Programme support and administration		68,142	-	68,142	
					251,645
<u>Botswana</u>	77,130				
Supplementary aid		50,243	-	50,243	
					26,887
<u>Burundi</u>	30,000				
Educational assistance		30,000	-	30,000	
					-
<u>Cameroon, United Republic of</u>	2,054,011				
Blankets		-	141,176	141,176	
Emergency assistance		290,880	-	290,880	
Food		-	1,274,573	1,274,573	
Programme support and administration		325,724	-	325,724	
					21,658
<u>China</u>	1,508,562				
Food		-	1,508,562	1,508,562	
					-
<u>Djibouti</u>	488,689				
Education		4,961	-	4,961	
Food		10,965	321,324	332,289	
Health		4,181	1,333	5,514	
Local integration		96,105	-	96,105	
Shelter		-	19,270	19,270	
<u>Humanitarian asst. Horn of Africa</u>					
Supplementary aid		3,350	-	3,350	
Transport		27,200	-	27,200	
					-
<u>Egypt</u>	31,077				
Local integration		19,935	-	19,935	
Supplementary aid		10,864	-	10,864	
					278
<u>Ethiopia</u>	2,232,394				
Multipurpose assistance		1,300,000	-	1,300,000	
Supplementary aid		9,725	-	9,725	
<u>Humanitarian asst. Horn of Africa</u>					
Blankets		100,000	-	100,000	
Clothing		20,000	-	20,000	
Domestic equipment		45,000	-	45,000	
Food		248,669	-	248,669	
Health		50,000	-	50,000	
Multipurpose assistance		10,000	-	10,000	
Transport		269,000	-	269,000	
					180,000
<u>Germany, Federal Republic of</u>	62,947				
Programme support and administration		62,947	-	62,947	

Programmes	Total funds available	Expenditure			Unobligated balances at 31.12.1980
		Cash	Kind	Total	
<u>Hong Kong</u> Multipurpose assistance	2,610	2,610	-	2,610	-
<u>Kenya</u> Educational assistance Supplementary aid	16,136	9,997 5,853	-	9,997 5,853	286
<u>Lao People's Democratic Republic</u> Agriculture Agriculture (Indo-China Programme) Food Multipurpose assistance	4,424,353	1,608,700 250,000 33,000	- - 1,992,140	1,608,700 250,000 1,992,140 33,000	540,513
<u>Lebanon</u> Health (Special action in Lebanon)	228,349	53,000	-	53,000	175,349
<u>Lesotho</u> Supplementary aid	45,000	45,000	-	45,000	-
<u>Macau</u> Vehicles	13,365	13,365	-	13,365	-
<u>Malaysia</u> Blankets Multipurpose assistance	485,925	120,923	12,500 6,995	12,500 127,918	345,507
<u>Mozambique</u> Supplementary aid	15,000	15,000	-	15,000	-
<u>Netherlands</u> Legal assistance	30,000	30,000	-	30,000	-
<u>Pakistan</u> Health Food Multipurpose assistance Programme support and administration	14,675,921	- 2,015,733 - 295,032	20,000 11,720,156 625,000 -	20,000 13,735,889 625,000 295,032	-
<u>Somalia</u> Clothing Food Health Multipurpose assistance Vehicles Programme support and administration <u>Humanitarian asst. Horn of Africa</u> Local integration Vehicles	16,993,223	- 6,250,000 - 400,000 - 601,384 3,000 9,453	8,000 7,742,074 30,811 1,929,338 11,494 -	8,000 13,992,074 30,811 2,329,338 11,494 601,384 3,000 9,453	7,669
<u>Spain</u> Multipurpose assistance Transport	239,234	85,557 151,542	-	85,557 151,542	2,135
<u>Sudan</u> Emergency assistance Counselling Health Local integration Multipurpose assistance Programme support and administration	7,202,400	421,200 112,361 4,551 3,904,200 - 30,060	- - 2,536 - 36,941 -	421,200 112,361 7,087 3,904,200 36,941 30,060	2,690,551

Programmes	Total funds available	Expenditure			Unobligated balances at 31.12.1980
		Cash	Kind	Total	
<u>Syria</u> Local integration	9,278	9,278	-	9,278	-
<u>Swaziland</u> Supplementary aid	31,031	31,031	-	31,031	-
<u>Thailand</u> Education	67,327	55,087	-	55,087	
Food			7,008	7,008	5,232
<u>United Republic of Tanzania</u> Supplementary aid	118,594	25,000	-	25,000	
Resettlement		24,678	-	24,678	
Education (International Year of the Child)		68,896	-	68,896	20
<u>Uganda</u> Supplementary aid	3,582	3,582	-	3,582	-
<u>Viet Nam, Socialist Republic of</u> Health	1,277,454	541	-	541	
Food		-	573,750	573,750	
Programme support and administration		21,419	-	21,419	681,744
<u>Yugoslavia</u> Multipurpose assistance	2,059	2,059	-	2,059	-
<u>Zaire</u> Food	811,477	-	651,023	651,023	
Multipurpose assistance		-	137,775	137,775	
Supplementary aid		5,730	-	5,730	16,949
<u>Zambia</u> Supplementary aid	50,000	50,000	-	50,000	-
<u>Zimbabwe</u> Health	3,583,781	6,770	-	6,770	
Multipurpose assistance		3,577,001	-	3,577,001	10
<u>Various</u> Education	107,910	1,437	-	1,437	106,473
Compensation funds for Asians from Uganda	487,499	487,416	-	487,416	83
Junior Professional Officers	2,351,150	1,671,476	-	1,671,476	679,674
Multipurpose assistance	60,000	60,000	-	60,000	-
Supplementary aid	79,526	17,985	-	17,985	61,541
Programme support & administration	1,811,638	1,610,818	-	1,610,818	200,820
Other trust funds not yet obligated	10,767,905	-	-	-	10,767,905
<b>Total</b>	<b>75,536,907</b>	<b>28,379,358</b>	<b>28,773,779</b>	<b>57,153,137</b>	<b>18,383,770</b>

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 1.1.1980	Payments during 1980	Cancelled during 1980	Unliquidated at 31.12.1980
<u>General Programmes</u>				
<u>Annual programme</u>				
Angola	1,944,887	573,180	368,764	1,002,943
Argentina	98,772	68,844	10,225	19,703
Australia	23,373	22,654	719	-
Benin	861	25	836	-
Botswana	1,921,856	18,165	1,901,016	2,675
Burundi	44,050	11,996	2,214	29,840
Canada	3,853	2,542	1,311	-
Chad	974	102	872	-
Chile	32,500	31,777	723	-
China	3,440,000	3,440,000	-	-
Congo	2,320	1,181	1,139	-
Djibouti	262,288	138,964	10,197	113,127
Egypt	217,828	166,302	11,174	40,352
Ethiopia	34,040	6,694	27,346	-
France	24,506	14,093	10,413	-
Gabon	21,611	15,362	6,249	-
Gambia	21,405	951	82	20,372
Germany, Federal Republic of	5,281	3,444	1,837	-
Ghana	91,948	77,035	4,560	10,353
Greece	6,698	225	6,473	-
Hong Kong	1,474,320	961,305	513,015	-
Indonesia	6,672,006	3,697,554	2,212,192	762,260
Italy	50,000	50,000	-	-
Ivory Coast	40,406	35,018	-	5,388
Japan	1,260	907	353	-
Kenya	115,792	9,026	6,521	100,245
Korea, Republic of	40,000	31,099	8,901	-
<u>Latin America:</u>				
Northern Latin American countries	304,369	195,382	19,715	89,272
Southern Latin American countries	31,320	17,886	-	13,434
Western Latin American countries	8,293	5,889	1,392	1,012
Lebanon	55,868	9,005	46,863	-
Lesotho	393,591	373,854	19,737	-
Liberia	173	173	-	-
Malaysia	478,926	388,002	90,924	-
Mali	1,270	1,270	-	-
Middle East	92,202	28,485	63,717	-
Morocco	223	-	223	-
Mozambique	2,307,079	1,929,077	378,002	-
Niger	1,173	403	770	-
Nigeria	303,206	116,682	-	186,524
Pakistan	19,871	15,699	4,172	-
Peru	14,924	6,551	8,373	-
Philippines	142,769	118,447	24,322	-
Portugal	6,090	4,197	1,493	400
Rwanda	56,572	33,444	9,362	13,766
Senegal	10,075	7,440	2,635	-
Sierra Leone	82,291	47,861	89	34,341
Singapore	13,167	-	13,167	-
Somalia	2,264,023	2,186,702	32,878	44,443
Spain	143,402	119,565	23,837	-
Sudan	1,865,937	806,747	142,540	916,650
Swaziland	98,571	3,443	95,128	-
Thailand	4,207,190	1,044,555	3,162,635	-
Togo	1,830	1,830	-	-
Tunisia	310	-	310	-
Turkey	5,828	-	5,828	-
Uganda	1,429,956	320,191	12,817	1,096,948
United Arab Emirates	31,088	-	31,088	-
United Kingdom	70,028	69,255	773	-
United Republic of Cameroon	110,764	96,220	10,185	4,359
United Republic of Tanzania	477,688	366,998	110,690	-
United States of America	1,700	1,544	156	-
Upper Volta	664	309	355	-
Viet Nam	1,961,520	1,502,625	145,345	313,550
Yugoslavia	30,274	17,331	12,943	-
Zaire	2,351,408	919,116	642,306	789,986
Zambia	2,523,862	658,630	1,432,787	432,445
Other countries in Asia	2,171,674	1,776,198	395,476	-
Overall allocations	2,623,849	1,225,314	667,569	730,966
<b>Subtotal</b>	<b>43,287,853</b>	<b>23,794,765</b>	<b>12,717,734</b>	<b>6,775,354</b>



Emergency Fund

Angola	45,297	-	45,297	-
Central African Republic	83,000	-	3,000	80,000
Dominican Republic	20,000	-	20,000	-
Kenya	5,614	-	-	5,614
Sudan	167,706	64,910	6,585	96,211
Swaziland	31,391	30,347	1,044	-
United Republic of Cameroon	8,127	-	-	8,127
Yemen Arab Republic	6,707	663	6,044	-
Zaire	16,356	5,933	10,423	-
Subtotal	384,198	101,853	92,393	189,952

Special programmesEducation account

Burundi	37,435	22,804	9,783	4,848
Djibouti	11,403	6,468	-	4,935
Egypt	352,887	221,436	48,921	82,530
Ethiopia	20,327	7,011	13,316	-
Kenya	271,479	82,272	4,150	185,057
Latin America:				
Northern Latin American countries	15,725	4,430	1,016	10,279
Southern Latin American countries	1,800	1,800	-	-
Middle East	34,384	12,621	-	21,763
Nigeria	124,518	23,369	-	101,149
Rwanda	87,446	36,966	10,723	39,757
Senegal	126,104	124,978	1,126	-
Sierra Leone	10,600	6,542	-	4,058
Sudan	126,832	81,728	-	45,104
Uganda	73,249	47,296	1,080	24,873
United Republic of Tanzania	144,256	88,611	55,645	-
Zaire	98,790	57,745	11,459	19,586
Zambia	53,870	31,144	22,726	-
Overall allocations	75,096	62,305	12,791	-
Subtotal	1,656,201	919,526	192,736	543,939

Other special programmes

<u>Cyprus operation</u>	1,999,817	1,700,267	65,568	233,982
<u>Special Action in Lebanon</u>	52,003	65	51,938	-
<u>Indo-China programme</u>	1,437,593	401,754	80,498	955,341
<u>Displaced persons from Indo-China in Thailand and elsewhere</u>	690,424	615,202	57,967	17,255
<u>Processing centres in South-East Asia</u>	19,579,030	16,928,489	6,632	2,643,909
<u>Trust Fund for Kampucheans</u>	10,980,247	8,459,581	2,520,666	-
<u>Humanitarian Assistance Bangladesh/Burma</u>	1,001,438	293,505	707,933	-
<u>Repatriation of non-Bengalis to Pakistan</u>	89,476	24,495	64,981	-
<u>Orderly departure Viet Nam</u>	439,013	415,399	3,663	19,951
<u>Trust Fund for Sahrawis</u>	3,512	-	3,512	-
<u>Humanitarian Assistance to Nicaragua</u>	9,419	5,575	3,844	-
<u>Trust Fund for Southern African</u>	5,598,830	2,671,071	88,115	2,839,644
<u>Humanitarian Assistance - Horn of Africa</u>	2,244,434	1,140,827	838,107	265,500
<u>Rehabilitation and repatriation of Zairian refugees</u>	2,372,978	1,588,181	716,617	69,180
<u>Humanitarian Assistance to Uganda</u>	1,615,956	1,033,575	129,977	452,404
<u>Trust Fund for Equatorial Guinea</u>	1,688,306	1,354,785	804	332,717
<u>Angola operation</u>	32,145	2,352	29,793	-
<u>Guinea-Bissau operation</u>	213,231	211,050	2,181	-
<u>Mozambique operation</u>	49,125	48,034	1,091	-
Subtotal	50,096,977	36,894,207	5,373,887	7,828,883

Other Trust Funds

Angola	1,064,485	580,374	7,955	476,156
Belgium	3,465,439	2,395,184	377,713	692,542
Cape Verde	16,741	-	-	16,741
Djibouti	6,926	6,926	-	-
Egypt	7,817	7,817	-	-
Ethiopia	2,046	2,046	-	-
France	349	-	349	-
Guinea Bissau	12,800	12,800	-	-
Kenya	13,152	904	12,248	-
Latin America:				
Southern Latin American countries	3,789	3,789	-	-
Lao People's Democratic Republic	2,040,380	1,857,996	43,655	138,729
Lesotho	80,681	80,681	-	-
Malaysia	1,028,710	999,777	28,933	-
Mozambique	13,291	13,242	49	-
Pakistan	335,713	335,713	-	-
Somalia	327,011	327,011	-	-
Swaziland	5,770	5,770	-	-
Sudan	262,905	118,447	29,037	115,421
Thailand	39,555	34,324	5,231	-
Uganda	319	319	-	-
United Republic of Tanzania	1,103,034	419,979	-	683,055
United States of America	912	462	450	-
Viet Nam	708,185	8,090	700,095	-
Zaire	230,636	229,885	751	-
Zambia	11,551	3,321	8,230	-
Headquarters and various	297,407	88,981	187,423	21,003
	<hr/>			
Subtotal	11,079,604	7,533,838	1,402,119	2,143,647
	<hr/>			
Total	106,504,833	69,244,189	19,778,869	17,481,775
	<hr/>			

STATUS OF OBLIGATIONS AS AT 31 DECEMBER 1980 - ALL FUNDS

Schedule 7

(in thousands of United States dollars)

	GENERAL PROGRAMMES			SPECIAL PROGRAMMES			Total
	Annual Programmes	Emergency Fund	Refugee Education Account	Other special programmes b/	Total		
	1980	Prior years					
<u>Unliquidated at 1.1.1980</u>	-	43,288	384	1,656	61,177	106,505	
<u>Incurred in 1980</u>	280,021	-	1,864	2,351	212,720	496,956	
<u>Total</u>	<u>280,021</u>	<u>43,288</u>	<u>2,248</u>	<u>4,007</u>	<u>273,897</u>	<u>603,461</u>	
<u>Liquidated in 1980</u>	223,258	23,795	1,534	2,028	203,098	453,713	
by payments/deliveries	-	12,718	92	193	6,776	19,779	
by cancellations	-	-	-	-	-	-	
<u>Total</u>	<u>223,258</u>	<u>36,513</u>	<u>1,626</u>	<u>2,221</u>	<u>209,874</u>	<u>473,492</u>	
<u>Unliquidated at 31.12.1980</u>	56,763	-	432	1,242	54,050	112,487	
Current year's obligations	-	6,775	190	544	9,973	17,482	
Prior years' obligations a/	-	-	-	-	-	-	
<u>Total outstanding</u>	<u>56,763</u>	<u>6,775</u>	<u>622</u>	<u>1,786</u>	<u>64,023</u>	<u>129,969</u>	
Of which - cash	51,370	6,775	622	1,786	46,916	107,469	
- kind	5,393	-	-	-	17,107	22,500	

a/ Chronological breakdown of balances outstanding at 31.12.1980

	1972	1973	1974	1975	1976	1977	1978	1979	Total
	53	56	185	66	-	28	713	5,674	
							8		
							182		
							94		
							450		
								544	
								190	
								6,775	
								544	
								9,973	
								17,482	

STATUS OF OBLIGATIONS AS AT 31 DECEMBER 1980 - OTHER SPECIAL PROGRAMMES  
(in thousands of United States dollars)

	Displaced persons from Indo-China in Thailand & elsewhere	Processing Centres in South-East Asia	Orderly departures Viet Nam	Trust Fund for Kampuchean returnees	Humanitarian assistance Bangladesh/Burma	Language training in SE Asia	Trust Fund for Kampuchean returnees	Humanitarian Assistance for Nicaragua
Unliquidated at 1.1.1980	690	19,579	439	30,980	1,001	-	-	9
Incurred in 1980	-	14,474	1,109	71,329	1,041	6,850	3,277	2,833
Total	690	34,053	1,548	82,309	2,042	6,850	3,277	2,842
Liquidated in 1980								
by payments/deliveries	615	27,294	1,023	68,368	929	3,503	724	2,287
by cancellations	58	6	4	2,521	708	-	-	4
Total	673	27,300	1,027	70,889	1,637	3,503	724	2,291
Unliquidated at 31.12.1980								
Current year's obligations	-	4,109	501	11,420	405	3,347	2,553	551
Prior years' obligations a/	17	2,644	20	-	-	-	-	-
Total outstanding	17	6,753	521	11,420	405	3,347	2,553	551
Of which - cash - kind	17	6,753	521	9,541	405	3,037	2,553	551
	-	-	-	1,879	-	310	-	-

a/ Chronological breakdown of balances outstanding at 31.12.1980

1974	
1975	3
1976	22
1977	-
1978	208
1979	1
200	2,644
20	20
234	2,644
Total	20

STATUS OF OBLIGATIONS AS AT 31 DECEMBER 1980 - OTHER SPECIAL PROGRAMMES

(in thousands of United States dollars)

	Trust Fund for Southern African	Rehabilitation & Repatriation of Zairian refugees	Humanitarian Assistance to Uganda	Trust Fund for Equatorial Guinea	Trust Fund for Zimbabwe	Humanitarian Assistance for Zimbabwe	Other Trust Funds	Total
<u>Unliquidated at 1.1.1980</u>	5,599	2,373	1,616	1,688	-	-	15,203	61,177
<u>Incurred in 1980</u>	<u>3,067</u>	<u>1,627</u>	<u>3,024</u>	<u>265</u>	<u>16,268</u>	<u>14,899</u>	<u>57,153</u>	<u>212,720</u>
<u>Total</u>	<u>8,666</u>	<u>4,000</u>	<u>4,640</u>	<u>1,953</u>	<u>16,268</u>	<u>14,899</u>	<u>72,356</u>	<u>273,897</u>
<u>Liquidated in 1980</u>								
by payments/deliveries	5,169	2,842	3,095	1,594	14,933	12,299	42,649	203,098
by cancellations	88	716	130	1	-	-	2,474	6,776
<u>Total</u>	<u>5,257</u>	<u>3,558</u>	<u>3,225</u>	<u>1,595</u>	<u>14,933</u>	<u>12,299</u>	<u>45,123</u>	<u>209,874</u>
<u>Unliquidated at 31.12.1980</u>								
current year's obligations	569	374	963	25	1,335	2,600	23,868	54,050
prior years' obligations a/	<u>2,840</u>	<u>68</u>	<u>452</u>	<u>333</u>	<u>-</u>	<u>-</u>	<u>3,365</u>	<u>9,973</u>
<u>Total outstanding</u>	<u>3,409</u>	<u>442</u>	<u>1,415</u>	<u>358</u>	<u>1,335</u>	<u>2,600</u>	<u>27,233</u>	<u>64,023</u>
<u>Of which - cash</u>	<u>2,708</u>	<u>422</u>	<u>830</u>	<u>358</u>	<u>1,102</u>	<u>197</u>	<u>16,257</u>	<u>46,916</u>
<u>- kind</u>	<u>701</u>	<u>20</u>	<u>585</u>	<u>-</u>	<u>233</u>	<u>2,403</u>	<u>10,976</u>	<u>17,107</u>
<u>a/ Chronological breakdown of balances</u>								
outstanding at 31.12.1980								
1974								20
1975							741	763
1976							252	252
1977							697	3,624
1978	2,719	68	452	333			1,675	5,314
1979	121							
<u>Total</u>	<u>2,840</u>	<u>68</u>	<u>452</u>	<u>333</u>	<u>-</u>	<u>-</u>	<u>3,365</u>	<u>9,973</u>

## LOANS MADE TO OR ON BEHALF OF REFUGEES

(in United States dollars)

	<u>For the year 1980</u>	<u>Cumulative to 31 December 1980</u>
<u>Total loans made</u>	1,921	16,362,777
<u>Adjustments</u>		
Unused funds refunded by implementing agencies	-	(817,068)
Exchange differences	(1,154,035)	<u>6,389,961</u>
	(1,152,114)	21,935,670
<u>Liquidations</u>		
Repayments	728,404 a/	8,849,477
Write offs/conversion into grants	16,904	748,791
Agencies collecting fees and charges	19,899	266,949
		(9,865,217)
<u>Total loans outstanding at 31.12.1980</u>		12,070,453
Of which refundable upon receipt to:		
Calouste Gulbenkian Foundation		(27,253)
Norwegian Refugee Council		(57,160)
Implementing agencies for collecting fees		<u>(614,549)</u>
<u>Total loans refundable to UNHCR at 31.12.1980</u>		<u>11,371,491</u> b/

## a/ Of which due to:

UNHCR	724,060
Norwegian Refugee Council	1,884
Gulbenkian Foundation	2,460
	<u>728,404</u>

## b/ Breakdown by source of funds:

Annual Programmes for 1963-1980	106,609
Major Aid Programmes	11,259,918
Trust Funds	4,964
	<u>11,371,491</u>

## Schedule 9

Cash and Investments 1978 - 1980  
(in thousands of United States dollars)

	<u>1978</u>	<u>1979</u>	<u>1980</u>
<u>Cash and investments on 31 December</u>			
Current accounts	2,644	5,729	9,972
48 hours accounts	3,750	6,560	1,800
Deposit accounts	54,000	141,482	146,948
	<u>60,394</u>	<u>153,771</u>	<u>158,720</u>
<u>Average in hand during year</u>			
In current accounts	3,481	7,520	11,794
Invested (48 hours and deposit accounts)	46,947	96,214	189,457
	<u>50,428</u>	<u>103,734</u>	<u>201,251</u>
Percentage of total invested	93%	93%	94%
<u>Interest earned - total</u>	<u>3,854</u>	<u>11,172</u>	<u>26,575</u> a/
Of which - on current accounts			315
- on invested funds			26,260
<u>Average rate of interest earned</u>			
on average funds in hand and bank	7.64%	10.77%	13.20%
on average invested funds	8.21%	11.61%	13.86%

a/ The amount of US\$ 28,449,000 shown on Statement II under "Other income" is made up as follows:

Interest earned	US\$ 26,575,000
Exchange difference and bank charges	US\$ 1,874,000
	<u>US\$ 28,449,000</u>

## INVESTMENT OF FUNDS AS AT 31 DECEMBER 1980

<u>Banks</u>	<u>Period</u>	<u>Rate (Percentage per annum)</u>	<u>Maturity</u>	<u>Amount (United States dollars)</u>	<u>Accrued Interest (dollars)</u>
<u>Notice deposit account</u>					
Citibank Zürich	2 days	17		<u>1 800 000</u>	-
<u>Deposit accounts</u>					
<u>Pound sterling</u>					
Barclays Bank International, London £1 250 000	6 months	15 1/2	7. 1.1981	2 948 113	221 593
<u>United States dollars</u>					
Bayerische Landesbank, London	1 month	19 5/16	2. 1.1981	1 000 000	15 557
Royal Bank of Canada, Paris	110 days	12 3/16	5. 1.1981	3 000 000	106 641
Crédit Suisse, Geneva	7 days	22 3/4	5. 1.1981	2 000 000	2 528
Svenska Handelsbanken, Stockholm	7 days	22 3/4	5. 1.1981	1 000 000	1 264
Banque Scandinave en Suisse, Geneva	9 days	20	7. 1.1981	2 000 000	2 222
Algemene Bank Nederland, Amsterdam	1 month	20 1/8	12. 1.1981	1 000 000	11 740
Midland Bank International, London	1 month	20 3/16	12. 1.1981	1 000 000	11 776
Moscow Narodny Bank, London	3 months	13 1/4	16. 1.1981	2 000 000	55 944
Bankers Trust Company, London	3 months	13 1/4	16. 1.1981	6 000 000	167 833
Irving Trust Company, London	6 months	9 7/8	19. 1.1981	4 000 000	183 236
Commerzbank, Frankfurt	6 months	9 7/8	19. 1.1981	3 000 000	137 427
Société Générale de Banque, Brussels	6 months	9 7/8	19. 1.1981	4 000 000	183 236
Amsterdam-Rotterdam Bank, Amsterdam	6 months	9 15/16	19. 1.1981	4 000 000	184 396
Banca Nazionale del Lavoro, London	6 months	9 3/8	26. 1.1981	2 000 000	82 812
Banque de Paris et des Pays-Bas, Geneva	6 months	9 3/8	26. 1.1981	3 000 000	124 219
Nordic Bank, London	6 months	9 7/16	26. 1.1981	3 000 000	125 047
Banca Nazionale del Lavoro, London	6 months	9 7/8	30. 1.1981	2 000 000	83 937
Nordic Bank, London	6 months	9 7/8	30. 1.1981	2 000 000	83 937
Genossenschaftliche Zentralbank, Vienna	6 months	9 13/16	30. 1.1981	2 000 000	83 406
Société Générale, Paris	6 months	9 13/16	30. 1.1981	2 000 000	83 406
Manufacturers Hanover Trust Co., London	3 months	15 13/16	9. 2.1981	5 000 000	116 597
Mitsui Bank, London	3 months	15 7/8	9. 2.1981	2 000 000	47 625
European Arab Bank, Brussels	2 months	20	10. 2.1981	1 000 000	11 667
Dai-Ichi Kangyo Bank, London	2 months	20	10. 2.1981	2 000 000	23 333
Société de Banque Suisse, Geneva	2 months	21 3/16	11. 2.1981	2 000 000	22 365
Lloyds Bank International, Geneva	2 months	21 5/16	13. 2.1981	2 000 000	22 497
Mitsubishi Bank, London	3 months	15 7/16	17. 2.1981	2 000 000	40 309
Société Générale, Paris	3 months	15 3/8	17. 2.1981	3 000 000	60 219
Deutsche Girozentrale International, Luxembourg	3 months	15 3/8	17. 2.1981	3 000 000	60 219
Nordic Bank, London	3 months	15 3/8	17. 2.1981	2 000 000	40 146
Tokai Bank, London	3 months	15 7/16	17. 2.1981	4 000 000	80 618
Commerzbank, Frankfurt	6 months	11	18. 2.1981	3 000 000	123 750
Royal Bank of Canada, Paris	6 months	11 1/2	20. 2.1981	5 000 000	212 433
Mitsui Bank, London	3 months	17	25. 2.1981	4 000 000	68 000
Tokai Bank, London	3 months	17	25. 2.1981	4 000 000	68 000
Chase Manhattan Bank, Paris	3 months	17 1/4	26. 2.1981	3 000 000	50 312
Société Générale de Banque, Brussels	6 months	12 15/32	17. 3.1981	3 000 000	109 102
First National Bank of Boston, London	4 months	16 1/16	17. 3.1981	5 000 000	92 049
Chemical Bank, London	4 months	15	17. 3.1981	8 000 000	146 667
Mitsui Bank, London	4 months	15 1/8	17. 3.1981	2 000 000	36 972
Den Norske Creditbank, Luxembourg	4 months	20 9/16	17. 3.1981	2 000 000	15 993
Fuji Bank, London	3 months	20 3/8	17. 3.1981	1 000 000	7 924
Bank of Tokyo, London	3 months	20 9/16	17. 3.1981	2 000 000	15 993
Bayerische Landesbank, London	3 months	20 3/8	17. 3.1981	2 000 000	15 847
Canadian Imperial Bank of Commerce, London	3 months	20 3/8	17. 3.1981	2 000 000	15 847
Crédit Lyonnais, Brussels	3 months	20 3/8	17. 3.1981	3 000 000	23 771
Banque Scandinave en Suisse, Geneva	4 months	16	23. 3.1981	2 000 000	35 556
Mitsubishi Bank, London	6 months	13 1/16	16. 4.1981	3 000 000	82 729
Barclays Bank International, London	4 months	19 5/8	21. 4.1981	1 000 000	7 632
Privatbanken, Copenhagen	6 months	15 3/4	7. 5.1981	4 000 000	94 500
Den Norske Creditbank, Luxembourg	6 months	15 5/8	21. 5.1981	2 000 000	34 722
Banque de Paris et des Pays-Bas, Geneva	6 months	15 11/16	21. 5.1981	2 000 000	30 503
Banque Worms, Paris	6 months	15 5/8	21. 5.1981	1 000 000	17 361
Deutsche Girozentrale International, Luxembourg	1 year	10	31. 7.1981	2 000 000	85 000
				<u>146 948 113</u>	<u>3 868 415</u>

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

1. The UNHCR voluntary funds accounts are maintained in accordance with the Financial Rules for Voluntary Funds administered by the High Commissioner for Refugees promulgated in 1974 (A/AC.96/503/Rev.1). They are to be submitted to the United Nations Board of Auditors and the Executive Committee of the High Commissioner's Programme.
2. The accounts of UNHCR's 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 1980 for the 1981 general programmes) are recorded as income in 1980 even if they concern programmes whose budgetary period extends into 1981, and therefore may only be obligated in 1981. Likewise, the term "expenditure" designates total obligations incurred up to 31 December 1980 whether liquidated or not. Agreements or letters of instruction signed prior to 31 December 1980 but for projects commencing in 1981 are not included in the 1980 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 the 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's 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 monies 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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