

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

ACCOUNTS

for the year ended 31 December 1977

and

REPORT OF THE BOARD OF AUDITORS

GENERAL ASSEMBLY

OFFICIAL RECORDS: THIRTY - THIRD SESSION

SUPPLEMENT No. 5E (A/33/5/Add.5)



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UNITED NATIONS

New York, 1978

NOTE

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LETTER OF TRANSMITTAL

26 June 1978

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 1977. 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 1977.

Accept, Sir, the assurances of my highest consideration.

(Signed) Ahenkora OSEI
Auditor General of Ghana
and Chairman of the
United Nations Board of Auditors

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

I. 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 (see documents A/AC.96/503 and 547). 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, for instance, governmental contributions are recorded as income once they have been firmly pledged. Likewise, the term "expenditure" designates total obligations incurred whether liquidated or unliquidated.
4. The accounts of UNHCR are maintained in United States dollars. Transactions in other currencies are converted into United States dollars at the United Nations operational rates of exchange prevailing at the time of the transaction. At year-end, cash, investments and 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.

Notes:

(a) Firm pledges for 1978 announced in 1977 by Governments for a total of \$US 7,954,232 are not recorded in the accounts as at 31 December 1977.

(b) Agreements signed or Letters of Instruction issued prior to 31 December 1977 for projects commencing in 1978 amount to \$US 2,872,263 and are not recorded in the accounts as at 31 December 1977.

(c) Key: - nil
.. amount less than \$1,000

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 1977. 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 1977.

(Signed) Ahenkora OSEI
Auditor General of Ghana

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

(Signed) A. MARTINEZ ZULETA
Controller General of Colombia

23 June 1978

III. ACCOUNTS FOR THE YEAR ENDED 31 DECEMBER 1977

BALANCE SHEET AS AT 31 DECEMBER 1977
(In thousands of United States dollars)

1976	Assets	1977	1976	Liabilities and reserves	1977
2 243	Cash	7 464	28 113	Liabilities	50 563
25 788	Short-term investments including interest accrued	34 822	3 365	Obligations for projects Due to United Nations agencies	81
29 656	Accounts receivable	41 567	3 359	Letters of credit	1 919
64	Governmental contributions pledged	355	88	1978 contributions received in advance	4 145
285	Private donations pledged	112	78	Other payables	186
-	Due from implementing agencies	533	32 023		
100	Due from United Nations agencies	141		Balances/reserves	56 894
	Other receivables		1 500	Working Capital and Guarantee Fund	1 500
30 103		42 686	3 504	General Programmes	3 196
			500	- Annual Programme	500
11 678	Loans made to or on behalf of refugees	11 818	128	- Emergency Fund	328
24	Long-term receivable from implementing agency	24	559	- Refugee Education Account	566
(11, 702)	Less: Contingency provision for loans and long-term receivable	(11 842)	19 920	- Long-playing Record Scheme	566
			26 111	- Other special programmes	21 988
58 134		84 972			28 078
			58 134		84 972

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

Certified

(Signed) P. N. Mousalli
Director of Administration

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 1977 a/ - ALL FUNDS
(In thousands of United States dollars)

	GENERAL PROGRAMMES				SPECIAL PROGRAMMES			
	Working Capital and Guarantee Fund	Annual programme 1977	Prior years	Emergency Fund	Refugee Education Account	Long-playing Record Scheme b/	Other special programmes c/	TOTAL
Balances/reserves as at 1 January 1977	1 500	-	3 504	500	128	559	19 920	26 111
<u>Income</u>								
Contributions								
Governmental	-	18 389	35	642	1 203	-	83 379	103 648
Private	-	1 082	122	102	190	-	3 780	5 276
Other income	-	1 941	-	-	-	-	(35)	1 906
Interest, exchanges, differences, bank charges							(43)	607
Loan repayments and others	506	39	-	-	-	105	-	-
Adjustments on prior years' income/obligations								
Adjustments of contributions	-	-	(1)	-	-	-	(38)	(39)
Cancellations of obligations	-	-	340	39	132	-	990	1 501
Refunds by implementing agencies	-	-	378	2	11	-	116	507
Write-offs	-	-	(1)	(2)	-	-	-	(3)
Others	-	-	(1)	-	-	1	-	-
<u>Total income</u>	506	21 451	872	783	1 536	106	88 149	113 403
<u>Transfer between funds/reserves</u>	(506)	3 595	(3 912)	1 023	244	-	(144)	-
<u>Total funds available</u>	1 500	25 046	464	2 306	1 908	665	107 625	139 514
<u>Expenditure</u>								
Obligations incurred for:								
Operations	-	18 648	464	1 775	1 580	-	80 868	103 335
Programme support and administration	-	3 202	-	31	-	99	4 769	8 101
<u>Total expenditure</u>	-	21 850	464	1 806	1 580	99	85 637	111 436
Balances/reserves as at 31 December 1977	1 500	3 196	-	500	328	566	21 988	28 078

a/ In cash and kind.

b/ And reserve for fund-raising initiatives.

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

INCOME AND EXPENDITURES FROM 1 JANUARY TO 31 DECEMBER 1977 a/ - OTHER SPECIAL PROGRAMMES
(In thousands of United States dollars)

	Cyprus operation	Indo-China programme	Displaced persons from Indo-China in Thailand and elsewhere	Guinea-Bissau operation	Mozambique operation	Special action in Lebanon	Angola operation	Trust Fund for Sabrewis	Trust Fund for Southern Africans	Other trust funds	Total
Balances as at 1 January 1977	6 611	303	1 738	81	2 185	869	3 258	1 187	-	3 688	19 920
Income											
Contributions											
Governmental	37 255	3 625	14 821	8	-	497	9 162	380	10 965	6 568	85 379
Private	-	1 691	121	-	350	139	158	388	557	596	5 780
Other income	15	(22)	(8)	(1)	(7)	(9)	(9)	(1)	(2)	3	(45)
Interest, exchange differences and bank charges	-	-	-	-	-	-	-	-	-	-	(45)
Loan repayments and others	-	-	-	-	-	-	-	-	-	-	(45)
Adjustments on prior years' income/obligations	-	-	(2)	-	-	-	-	(4)	-	(32)	(38)
Adjustments of contributions	327	137	74	1	13	2	179	4	-	253	990
Cancellations of obligations	21	1	2	20	4	1	-	-	-	67	116
Refunds by implementing agencies	-	-	-	-	-	-	-	-	-	-	-
Total income	37 718	5 430	15 008	28	360	636	9 490	767	11 500	7 212	88 149
Transfers between funds	-	-	-	-	(82)	-	5	-	-	(367)	(444)
Total funds available	44 329	5 733	16 746	109	2 463	1 505	12 733	1 954	11 500	10 533	107 625
Expenditure											
Obligations incurred for:											
Operations	41 170	3 725	13 472	19	1 795	977	11 881	1 186	2 549	4 094	80 868
Programme support and administration	576	695	1 226	79	292	140	435	166	245	915	4 769
Total expenditure	41 746	4 420	14 698	98	2 087	1 117	12 316	1 352	2 794	5 009	85 637
Balances as at 31 December 1977	2 583	1 313	2 048	11	376	388	437	602	8 706	5 524	21 988

a/ In cash and kind.

SCHEDULES TO THE ACCOUNTS

STATUS OF GOVERNMENTAL CONTRIBUTIONS AS AT 31 DECEMBER 1977 - ALL FUNDS
(In United States dollars)

Country	General programmes		Special programmes						Trust Fund for Southern Africa	Trust Fund for Saharais	Other trust funds	Total
	Annual programme 1977	Prior years	Emergency Fund	Refugee Education Account	Cyprus operation	Indo-China programme	Displaced persons from Indo-China in Thailand and elsewhere	Special action in Lebanon				
Algeria	20 000	15 000										35 000
Argentina	2 000											2 000
Australia	560 600											560 600
Austria	45 882											45 882
Belgium	3 456											3 456
"	217 778				50 000	200 000						217 778
Bolivia	1 087											1 087
Brazil	10 000	983										10 983
Burma	3 350											3 350
Canada	809 524											809 524
Chile	10 000											10 000
Colombia	4 514											4 514
Costa Rica	1 000											1 000
Cyprus	1 275 864											1 275 864
Denmark	4 285											4 285
Egypt	291 017											291 017
Finland	569 015											569 015
France	1 815											1 815
Germany, Federal Republic of	618 500											618 500
Ghana	1 088 500											1 088 500
Greece	5 311											5 311
Guatemala	30 000											30 000
Haiti	2 500											2 500
Holy See	10 000											10 000
Iceland	11 765											11 765
India	2 000											2 000
Indonesia	10 000											10 000
Iran	10 000											10 000
Ireland	50 884											50 884
Israel	10 000											10 000
Italy	36 723											36 723
Ivory Coast	3 512											3 512
Jamaica	550											550
Japan	80 487											80 487
Kenya	862											862
Kuwait	20 000											20 000
Laos People's Democratic Republic	2 000											2 000
Liberia	5 000											5 000
Libyan Arab Jamahiriya	20 000											20 000
Liechtenstein	9 871											9 871
Luxembourg	1 051											1 051
Madagascar	1 506											1 506
Malaysia	1 972											1 972
Mali	4 112											4 112
Mauritania	15 000											15 000
Mauritius	10 000											10 000
Mexico	200											200
Morocco	9 974											9 974
Norway	2 367											2 367
Poland	2 399 974											2 399 974
Portugal												
Romania												
Saudi Arabia												
Senegal												
Sierra Leone												
Singapore												
Slovakia												
Slovenia												
Spain												
Sweden												
Switzerland												
Taiwan												
Tanzania												
Togo												
Tonga												
Tunisia												
Turkey												
Uganda												
Ukraine												
United Kingdom												
United States												
Uruguay												
Venezuela												
Zambia												
Zimbabwe												

Country	General programs				Special programs				Trust Fund for Southern Africa	Trust Fund for Northern Africa	Other trust funds	Total		
	Annual programs		Emergency Fund	Refugee Resettlement Account	Cyprus operation	Indo-China programs and elsewhere	Displaced persons from Indo-China in Thailand	Special action in Lebanon					Assist/Overseas/Member/operations	Trust Fund for Subways
	1977	Before years												
New Zealand	77 250											77 250		
Niger	1 032											1 032		
Nigeria	30 405											30 405		
Norway	2 292 915		30 000	664 673		188 911	92 290	280 370	1 098 000	785 882		5 903 177		
Oman	6 500											6 500		
Pakistan	2 500											2 500		
Peru	1 284											1 284		
Philippines	2 000											2 000		
Republic of Korea	5 000				2 000	15 000					10 000	29 000		
Romania	8 000											8 000		
Saudi Arabia	6 150											6 150		
Senegal	7 345											7 345		
Sierra Leone	313 805											313 805		
Spain	418 410											418 410		
Sweden	2 716 925											2 716 925		
Switzerland	500 981											500 981		
Taiwan	1 000											1 000		
Thailand	8 000											8 000		
Togo	1 500											1 500		
Tunisia	5 385											5 385		
United Arab Emirates	213 630											213 630		
United Kingdom	1 535 060											1 535 060		
United Republic of Cameroon	300											300		
United Republic of Tanzania	3 405											3 405		
United States of America	1 521 000											1 521 000		
Upper Volta	5 000											5 000		
Venezuela	20 000											20 000		
Yugoslavia	5 128											5 128		
Zambia	3 500											3 500		
Subtotal	18 302 189	34 844	641 470	1 202 908	32 572 877	5 623 286	14 820 601	356 626	791 018	380 699	10 794 944	5 322 069	89 091 142	
Multilateral contributions														
United Nations Trust Fund for Lebanon													99 990	
United Nations Trust Fund for South Africa													170 000	
United Nations Educational and Training Programme for Southern Africa (UNETA)													87 149	
World Food Programme	87 149												87 149	
European Economic Community													3 915 000	
Subtotal	18 390 338	34 844	641 470	1 202 908	37 354 892	5 623 286	14 820 601	496 576	9 169 215	380 699	10 964 944	6 360 369	103 647 915	

(Foot-entries on following page)

General programs

Country	Annual expenses		Emergency Fund	Refugee Resettlement Account	Oryza Indo-China program	Misplaced persons from Indo-China in Thailand and elsewhere	Special programs		Trust Fund for Southern Africa	Other trust funds	Total
	1977	Prior years					Angola/Cambodia/Mozambique operations	Special option in Lebanon			
1/ <u>Malawi</u> had not paid as at 31 December 1977	1,430,609		225,225	200,000	400,000	1,123,596		6,000,000	440,195	24,996,995	
1/ <u>Malawi</u> had not delivered as at 31 December 1977						433,985	8,771,200 ^{d/}	29,000	1,046,900	15,082,600	
Contributions placed in various years										40,019,595	
2/ <u>Malawi</u> had not paid as at 31 December 1977										10,000	
2/ <u>Malawi</u> had not delivered as at 31 December 1977										2,000	
2/ <u>Malawi</u> had not delivered as at 31 December 1977										2,068	
2/ <u>Malawi</u> had not delivered as at 31 December 1977										10,000	
2/ <u>Malawi</u> had not delivered as at 31 December 1977										824,176	
2/ <u>Malawi</u> had not delivered as at 31 December 1977										41,566,991	
2/ <u>Malawi</u> had not delivered as at 31 December 1977										1,110	
2/ <u>Malawi</u> had not delivered as at 31 December 1977										1,865	
2/ <u>Malawi</u> had not delivered as at 31 December 1977										2,646	
2/ <u>Malawi</u> had not delivered as at 31 December 1977										2,641	
2/ <u>Malawi</u> had not delivered as at 31 December 1977										28,835	
2/ <u>Malawi</u> had not delivered as at 31 December 1977										24,476	

Total operational pledges not paid or delivered as at 31 December 1977

Notes: (1) Cancellations/reductions of prior years' pledges

Malawi	1975-76	564
Malawi	1976	25
Malawi	1975	69
United Republic of Tanzania	1974	532
Canada	1976	
Germany, Federal Republic of	1976	

(11) Specific contributions refunded

Finland		1,115
Germany, Federal Republic of		1,760
Netherlands		1,062
Norway		21,598
Total adjustment of contributions		24,535

2/ Contributions in kind

2/ Angola operation

2/ Oryza-Biason operation

2/ Mozambique operation

STATUS OF PRIVATE CONTRIBUTIONS AS OF 31 DECEMBER 1977 - ALL FUNDS
(In United States dollars)

Donor	General Programs			Special Programs						Total		
	Annual programs 1977	Prior years	Emergency Fund	Refugee Relocation Account	Indo-China programs	Displaced persons from Indo-China in Thailand and elsewhere	Special activities in Lebanon	Angola/ Mozambique operations	Trust Fund for Southern Africans		Trust Fund for Subways	Other trust funds
Australian Care for Refugees (AMREF)	61,793	50,000			90,000				9,346			111,788
Caritas, Federal Republic of Germany												50,000
Canadian Care for Children Fund												9,346
Catholic Agency for Overseas Development, United Kingdom	254,396 ^{1/}							78,823 ^{1/}			141,595	1,739
Caritas, Germany, Federal Republic of												801,191
Caritas, Switzerland												54,825
Christian Aid, United Kingdom	2,212			9,450	9,778	8,082						1,739
Clasp of Hamburg	15,355	205	12,000	2,176		8,700						2,112
Comco, New Zealand										295		59,571
Danish Refugee Council												170,999
Das Diakonische Werk, Germany, Federal Republic of												119,789
Evangelische Protestantische, Switzerland												2,176
Finnish Refugee Council												7,413
Fonds d'AICS, Canada												2,871
Kjomet, Norway												8,188
International Committee of the Red Cross	8,000 ^{2/}	35,000		1,488		12,500						12,500
International Fund "Mary Child", Yugoslavia												2,303
Japanese Confederation of Labor (Jumai)	2,303											5,000
Justitia Memorial Fund, Boston												7,456
Katholische Arbeiterbewegung, Germany, Federal Republic of												5,000
Lebanese Women's Federation, Germany, Federal Republic of												7,456
Lebenshilfe, Germany, Federal Republic of												112,613
Mennonite Central Committee "Refugee Campaign"	270,000 ^{3/}				112,613							2,039,977
Mennonite Central Committee, Canada	150,000				1,497,000	50,000						2,941
Northern Alberta Overseas Book Centre, Canada	190,191 ^{4/}											365,913
Norwegian Refugee Council	40,590 ^{5/}											69,997
Norwegian Special Committee	1,264 ^{6/}								69,997			135,607
Oxfam, United Kingdom	14,260 ^{7/}					17,094						82,798
Oxfam, Sweden	57,450											80,006
Salva Dorsa, Sweden	11,980	26,067										24,748
Salva Dorsa, Sweden	11,980	10,745										1,200
Salva Dorsa, Sweden	2,584											2,584
Swedish Council of Churches	7,502											2,584
Vietnamese Fraternal Association, Canada												2,196
Wesleyan, United Kingdom												19,452
World Council of Churches, Switzerland												36,272
Miscellaneous												
TOTAL	2,081,701	122,015	102,000	189,871	1,690,785	121,295	139,494	390,000 ^{1/} 137,690 ^{1/}	308,775	537,271	395,250	5,276,053

2/ Pledged but not paid as of 31 December 1977

3/ Amounts pledged in previous years but not paid as of 31 December 1977

4/ Salva Dorsa

5/ Total

6/ Refund of prior years' contributions

7/ Das Diakonische Werk, Germany, Federal Republic of

8/ Swastikas in kind

9/ Angola operations

10/ Mozambique operations

11,644

321,260

11,644

321,260

4,490

4,490

UNHCR general programmes
Annual programme for 1977
Allocations and expenditure
(In United States dollars)

Projects by country/area	Appropriations by Executive Committee	Allocations from Programme Reserve/ transfers between appropriations	Expenditure	Unobligated balances
<u>Algeria, Morocco, Tunisia</u>				
Local integration	30 000	1 000	29 480	1 520
Supplementary aid	40 000	-	30 310	9 690
<u>Angola</u>				
Multipurpose assistance	300 000	-	300 000	-
Local integration	1 145 000	369 004	1 514 004	-
Programme support and administration	124 000	-	114 087	9 913
<u>Argentina</u>				
Individual refugees	200 000	-	200 000	-
Lower secondary education	6 750	-	6 750	-
Resettlement	560 000	(20 000)	535 886	4 114
Legal assistance	50 000	(12 500)	36 844	656
Counselling	77 000	-	77 000	-
Supplementary aid	2 600 000	(190 000)	2 410 000	-
Programme support and administration	173 000	20 000	190 715	2 285
<u>Australia, New Zealand</u>				
Programme support and administration	69 000	-	68 934	66
<u>Austria</u>				
Local integration	50 000	-	50 000	-
Legal assistance	9 118	-	9 118	-
<u>Botswana</u>				
Local integration	42 000	(38 000)	4 000	-
Counselling	22 000	(15 000)	7 000	-
Supplementary aid	140 000	(24 900)	114 971	129
Programme support and administration	24 000	(16 561)	7 439	-
<u>Burundi</u>				
Individual refugees	65 000	-	65 000	-
Lower secondary education	8 000	800	8 800	-
Multipurpose assistance	45 000	3 000	47 852	148
Legal assistance	5 000	(5 000)	-	-
Counselling	39 578	-	19 126	20 452
<u>Central African Empire</u>				
Multipurpose assistance	2 000	2 000	4 000	-

Projects by country/area	Appropriations by Executive Committee	Allocations from Programme Reserve/ transfers between appropriations	Expenditure	Unobligated balances
<u>Chile</u>				
Local integration	20 000	-	16 050	3 950
Resettlement	300 000	41 000	341 000	-
Legal assistance	15 000	-	7 300	7 700
Counselling	10 000	1 632	10 000	1 632
Supplementary aid	45 000	(1 632)	32 000	11 368
Programme support and administration	56 000	-	55 683	317
<u>Djibouti</u>				
Local integration	417 000	29 200	446 200	-
Programme support and administration	53 000	-	35 646	17 354
<u>Egypt</u>				
Local settlement	135 000	-	120 586	14 414
Lower secondary education	37 000	-	37 000	-
Resettlement	11 000	3 000	13 912	88
Counselling	31 000	-	31 000	-
Supplementary aid	40 000	9 800	49 777	23
<u>Ethiopia</u>				
Local integration	280 456	-	262 431	18 025
Lower secondary education	12 000	(8 300)	2 677	1 023
Supplementary aid	40 000	15 996	53 778	2 218
Programme support and administration	-	18 010	17 730	280
<u>France</u>				
Local integration	70 000	15 900	85 900	-
Supplementary aid	14 000	-	13 986	14
<u>Gabon</u>				
Local integration	50 000	-	50 000	-
Multipurpose assistance	3 000	-	3 000	-
Legal assistance	10 000	-	10 000	-
Programme support and administration	38 000	-	37 554	446
<u>Germany, Federal Republic of</u>				
Local integration	20 000	-	20 000	-
Resettlement	23 500	-	23 334	166
Counselling	22 000	1 410	23 379	31
Legal assistance	50 000	-	50 000	-
<u>Ghana</u>				
Multipurpose assistance	12 000	10 000	22 000	-
<u>Greece</u>				
Local settlement	60 000	-	58 857	1 143
Adjustment of annuities	146 000	-	146 000	-
Counselling	20 600	-	18 476	2 124
Supplementary aid	95 000	143 000	200 142	37 858

Projects by country/area	Appropriations by Executive Committee	Allocations from Programme Reserve/ transfers between appropriations	Expenditure	Unobligated balances
<u>Italy</u>				
Local integration	50 000	15 000	65 000	-
Adjustment of annuities	33 000	-	32 500	500
Resettlement	27 500	-	25 084	2 416
Supplementary aid	60 000	5 000	64 995	5
<u>Kenya</u>				
Local integration	138 000	-	138 000	-
Multipurpose assistance	65 000	(25 000)	40 000	-
Lower secondary education	34 000	12 500	46 500	-
Repatriation	3 000	-	676	2 324
Counselling	22 094	4 213	26 307	-
Supplementary aid	60 000	(5 000)	54 145	855
<u>Latin America (other countries)</u>				
Individual refugees	150 000	-	121 352	28 648
Lower secondary education	2 750	-	730	2 020
Resettlement	60 000	27 000	80 242	6 758
Legal assistance	15 000	-	12 640	2 360
Counselling	17 000	6 429	22 829	600
Supplementary aid	198 000	201 200	397 200	2 000
Programme support and administration	109 000	-	98 316	10 684
<u>Lesotho</u>				
Local integration	4 000	-	2 000	2 000
Counselling	10 000	-	2 872	7 128
Programme support and administration	16 000	(11 310)	4 690	-
<u>Malaysia</u>				
Local integration	200 000	-	200 000	-
Programme support and administration	19 000	-	18 721	279
<u>Middle East and Asia</u>				
Individual refugees	90 000	(8 000)	80 000	2 000
Lower secondary education	7 000	8 000	15 000	-
Resettlement	64 036	(15 000)	49 036	-
Counselling	18 000	-	8 500	9 500
Supplementary aid	125 000	(60 000)	65 000	-
Programme support and administration	91 000	-	81 540	9 460
<u>Mozambique</u>				
Local integration	1 240 000	-	1 235 491	4 509
Supplementary aid	24 000	8 000	25 417	6 583
Programme support and administration	79 000	-	68 178	10 822
<u>Nigeria</u>				
Multipurpose assistance	6 000	2 205	8 205	-

Projects by country/area	Appropriations by Executive Committee	Allocations from Programme Reserve/ transfers between appropriations	Expenditure	Unobligated balances
<u>Peru</u>				
Individual refugees	10 000	(9 000)	-	1 000
Lower secondary education	5 500	4 700	6 038	4 162
Resettlement	50 000	-	50 000	-
Legal assistance	5 000	-	3 286	1 714
Counselling	7 000	-	2 000	5 000
Supplementary aid	250 000	4 000	243 264	10 736
Programme support and administration	83 000	18 000	96 442	4 558
<u>Portugal</u>				
Local integration	10 000	5 526	15 526	-
Legal assistance	5 000	-	-	5 000
Counselling	12 000	-	12 000	-
Supplementary aid	80 000	28 473	108 473	-
Programme support and administration	21 000	-	20 138	862
<u>Rwanda</u>				
Multipurpose assistance	10 000	2 042	12 042	-
Lower secondary education	18 000	-	18 000	-
<u>Senegal</u>				
Multipurpose assistance	13 000	7 500	17 184	3 316
<u>Spain</u>				
Local integration	125 000	(31 426)	90 000	3 574
Resettlement	25 000	-	21 704	3 296
Counselling	52 000	5 700	57 658	42
Supplementary aid	45 000	(12 473)	31 270	1 257
<u>Sudan</u>				
Rural settlement	920 000	1 937	921 937	-
Lower secondary education	270 000	18 000	287 737	263
Counselling	28 760	7 000	32 147	3 613
Supplementary aid	65 000	15 000	80 000	-
Programme support and administration	46 000	-	45 575	425
<u>Swaziland</u>				
Local integration	1 000	-	1 000	-
Programme support and administration	18 000	(10 129)	5 479	2 392
<u>Turkey</u>				
Adjustment of annuities	17 000	-	16 826	174
Resettlement	16 500	-	15 726	774
<u>Uganda</u>				
Individual refugees	4 000	5 000	9 000	-
Lower secondary education	30 000	5 040	35 040	-
Supplementary aid	12 000	-	12 000	-

Projects by country/area	Appropriations by Executive Committee	Allocations from Programme Reserve/ transfers between appropriations	Expenditure	Unobligated balances
<u>United Arab Emirates</u>				
Individual refugees	40 000	-	40 000	-
Lower secondary education	2 000	-	2 000	-
Supplementary aid	10 000	-	10 000	-
<u>United Kingdom of Great Britain and Northern Ireland</u>				
Legal assistance	-	546	546	-
<u>United Republic of Tanzania</u>				
Local integration	2 150 000	25 000	2 166 205	8 795
Multipurpose assistance	30 000	-	30 000	-
Lower secondary education	75 000	480	74 586	894
Counselling	8 000	-	5 690	2 310
Supplementary aid	20 000	-	15 441	4 559
<u>Yugoslavia</u>				
Local integration	200 000	-	200 000	-
<u>Zaire</u>				
Local integration	1 733 488	1 163	1 734 651	-
Lower secondary education	60 000	-	60 000	-
Multipurpose assistance	40 000	7 000	44 515	2 485
<u>Zambia</u>				
Meheba settlement	212 000	3 773	215 773	-
Lower secondary education	162 000	-	138 981	23 019
Multipurpose assistance	591 000	3 333	591 712	2 621
Counselling	8 000	-	6 832	1 168
<u>Other countries in Africa</u>				
Lower secondary education	1 500	-	-	1 500
Multipurpose assistance	78 000	(4 775)	72 225	1 000
Repatriation	10 000	-	-	10 000
<u>Over-all allocations</u>				
Local integration	87 000	(67 000)	16 702	3 298
Resettlement	430 000	(29 700)	382 904	17 396
Repatriation	60 000	-	48 350	11 650
Legal assistance	97 000	-	87 795	9 205
Counselling	105 000	-	95 737	9 263
Rehabilitation of handicapped	35 000	-	20 000	15 000
Supplementary aid	85 000	(32 000)	48 758	4 242
Programme support and administration	2 294 000	(50 000)	2 235 613	8 387
Programme Reserve	440 870	(440 806)	-	64
<u>Total</u>	<u>22 320 000</u>	<u>-</u>	<u>21 850 388</u>	<u>469 612</u>

UNHCR general programmesEmergency FundExpenditure in 1977

(In United States dollars)

<u>Projects by country</u>	<u>Expenditure</u>
<u>Angola</u>	
Assistance to Zairian refugees	500 000
<u>Botswana</u>	
Enlargement of a reception centre	18 949
Construction of an emergency reception centre	399 300
Procurement of vaccines	11 051
<u>Kenya</u>	
Assistance to refugees from Uganda	150 000
Programme support and administration	30 769
<u>Malaysia</u>	
Assistance to refugees from the Philippines	400 000
<u>Portugal</u>	
Assistance to persons of undetermined nationality from Mozambique	100 000
<u>Zambia</u>	
Cost of charter plane for emergency supplies	55 556
Procurement of furniture for an education centre	79 400
Purchase of mobile clinic for Zimbabwean refugees	30 000
Procurement of food for Zimbabwean refugees	30 769
<u>Total</u>	<u>1 805 794</u>

UNHCR special programmesI. Refugee Education AccountFunds available and expenditure in 1977

(In United States dollars)

Projects by country/area	Total funds available	Expenditure			Unobligated balances as at 31 December 1977
		Cash	Kind	Total	
Algeria	4 371	4 371		4 371	-
Burundi	29 625	29 625		29 625	-
Egypt	131 011	131 011		131 011	-
Ethiopia	12 339	12 339		12 339	-
Kenya	195 960	185 112		185 112	10 848
Latin America	37 572	37 572		37 572	-
Liberia	3 660	3 660		3 660	-
Middle East	35 000	35 000		35 000	-
Nigeria	39 520	35 625		35 625	3 895
Rwanda	127 679	127 679		127 679	-
Senegal	117 424	117 424		117 424	-
Sierra Leone	23 900	23 900		23 900	-
Sudan	197 166	197 166		197 166	-
Uganda	28 297	28 297		28 297	-
United Republic of Tanzania	190 719	181 675		181 675	9 044
Zaire	152 042	141 210		141 210	10 832
Zambia	463 683	244 807		244 807	218 876
Various/unallocated	117 889	44 000		44 000	73 889
<u>Total</u>	<u>1 907 857</u>	<u>1 580 473</u>	-	<u>1 580 473</u>	<u>327 384</u>

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

Income and expenditure in 1977

(In United States dollars)

	Long-playing Record Scheme	Reserve for fund-raising initiatives
<u>Balance as at 1 January 1977</u>	358 338	200 000
<u>Income in 1977</u>		
Sales	107 234	
Reduction in account payable	<u>651</u>	107 885
<u>Expenditure in 1977</u>		
Production costs of records	(1 505)	
Programme support and administration		(98 446) a/
Replenishment of reserve for fund-raising initiatives	(98 446)	98 446
<u>Balance as at 31 December 1977</u>	<u>366 272</u>	<u>200 000</u>

a/ Broken down as follows:

Staff costs	61 213
General operating and other expenses	<u>37 233</u>
	<u>98 446</u>

III. Other special programmesFunds available and expenditure in 1977

(In United States dollars)

Project	Total funds available	Expenditure			Unobligated balance as at 31 December 1977
		Cash	Kind	Total	
A. <u>Projects by operation</u>					
1. <u>Cyprus operation</u>					
	44 329 188				
Agriculture		2 007 236	1 700 000	3 707 236	
Education		2 839 157		2 839 157	
Food		3 015 000	4 831 975	7 846 975	
Health		3 510 636		3 510 636	
Shelter		19 671 347		19 671 347	
Multipurpose assistance		199 207		199 207	
Vehicles/transport facilities		415 795		415 795	
Various assistance		2 980 000		2 980 000	
Programme support and administration		575 795		575 795	
Uncommitted balance					2 583 040
Total	44 329 188	35 214 173	6 531 975	41 746 148	2 583 040
2. <u>Indo-China programme 1975-1977</u>					
	5 732 368				
Agriculture		537 790		537 790	
Education		70 000		70 000	
Fishing material		1 415 000		1 415 000	
Food		405 000		405 000	
Health		500 000		500 000	
Local settlement		675 000		675 000	
Multipurpose assistance		60 127		60 127	
Transportation		62 000		62 000	
Programme support and administration		694 683		694 683	
Uncommitted balance					1 312 768
Total	5 732 368	4 419 600		4 419 600	1 312 768
3. <u>Displaced persons from Indo-China in Thailand and elsewhere</u>					
	16 746 091				
Food			443 925	443 925	
Health		48 098	10 000	58 098	
Care and maintenance		1 383 443		1 383 443	
Construction		54 619		54 619	
Counselling		5 189		5 189	
Local settlement		43 181		43 181	
Material assistance		5 359 802		5 359 802	
Multipurpose assistance		2 448 149		2 448 149	
Transportation		3 675 442		3 675 442	
Programme support and administration		1 225 884		1 225 884	
Uncommitted balance					2 048 359
Total	16 746 091	14 243 807	453 925	14 697 732	2 048 359

Project	Total funds available	Expenditure			Unobligated balance as at 31 December 1977
		Cash	Kind	Total	
4. Guinea-Bissau operation	109 272				
Architect's services		19 261		19 261	
Transportation		126		126	
Programme support and administration		78 704		78 704	
Uncommitted balance					11 181
Total	109 272	98 091		98 091	11 181
5. Mozambique operation	2 462 992				
Agriculture		2 500		2 500	
Health		150 000		150 000	
Repatriation		15 151		15 151	
Resettlement		780 000		780 000	
Vehicles		847 458		847 458	
Programme support and administration		292 119		292 119	
Uncommitted balance					375 764
Total	2 462 992	2 087 228		2 087 228	375 764
6. Special action in Lebanon	1 504 948				
Domestic utensils		90 160		90 160	
Local settlement/rehabilitation		185 000		185 000	
Shelter and domestic utensils		551 411		551 411	
Transportation		145 081		145 081	
Various assistance		5 000		5 000	
Programme support and administration		140 305		140 305	
Uncommitted balance					387 991
Total	1 504 948	1 116 957		1 116 957	387 991
7. Angola operation	12 752 667				
Agriculture		645 091		645 091	
Blanket		953 060		953 060	
Clothing		863 172		863 172	
Domestic utensils		412 831		412 831	
Food			8 771 200	8 771 200	
Relief goods			157 658	157 658	
Transportation		5 332	63 063	68 395	
Various assistance		10 000		10 000	
Programme support and administration		434 784		434 784	
Uncommitted balance					436 476
Total	12 752 667	3 324 270	8 991 921	12 316 191	436 476

Project	Total funds available	Expenditure			Unobligated balance as at 31 December 1977
		Cash	Kind	Total	
8. <u>Trust Fund for Sahrawis</u>	1 954 797				
Clothing		33 280	15 801	49 081	
Food		250 000		250 000	
Health		250 000	117 743	367 743	
Multipurpose assistance		200 000		200 000	
Shelter		235 000	54 019	289 019	
Various assistance		30 000		30 000	
Programme support and administration		166 515		166 515	
Uncommitted balance					602 439
Total	1 954 797	1 164 795	187 563	1 352 358	602 439
9. <u>Trust Fund for Southern Africans</u>	11 499 738				
Clothing		85 357	402 739	488 096	
Education		989 786		989 786	
Food			66 111	66 111	
Resettlement		40 000		40 000	
Settlements		287 354		287 354	
Supplementary aid		429 744		429 744	
Training programme		50 000		50 000	
Transportation		197 548		197 548	
Programme support and administration		245 228		245 228	
Uncommitted balance					8 705 871
Total	11 499 738	2 325 017	468 850	2 793 867	8 705 871
B. <u>Projects by country/area</u>					
10. <u>Other trust funds</u>					
<u>Angola</u>					
Assistance to Zairians	12 038		12 038	12 038	
<u>Argentina</u>					
Assistance to refugees	75 000	75 000		75 000	
<u>Australia</u>					
Facilitation of settlement of refugee immigrants	33 113	33 113		33 113	
<u>Belgium</u>					
Local settlement	389 678	236 775		236 775	152 903
Contributions towards costs of eligibility procedures	27 778	27 778		27 778	
<u>Botswana</u>					
Supplementary aid to Namibians	48 029	35 000		35 000	13 029
<u>Cape Verde</u>					
Sewing co-operative	25 570	25 570		25 570	
Construction of accommodation for returnees from Angola	36 787	36 741		36 741	46

Project	Total funds available	Expenditure		Unobligated balance as at 31 December 1977
		Cash	Kind	
<u>Comoros</u>				
Emergency assistance to returnees	818 415	818 415		818 415
<u>Djibouti</u>				
Emergency assistance	245 659	116 035		116 035 129 624
<u>Egypt</u>				
Assistance to Armenians	12 500	12 500		12 500
Old people's home	10 000	10 000		10 000
<u>Ethiopia</u>				
Organization of African Unity Bureau for Education and placement of refugees	28 249	28 249		28 249
<u>Germany, Federal Republic of</u>				
Care and maintenance of displaced persons from the Middle East	96 299	94 707		94 707 1 592
<u>Greece</u>				
Library and meeting place for Assyrian community	3 850			3 850
<u>Guinea-Bissau</u>				
Primary school construction	13 479			13 479
<u>Kenya</u>				
Assistance to Ugandans	455 996			455 996
<u>Leo People's Democratic Republic</u>				
Purchase of rice	141 593	141 593		141 593
Purchase of trucks	55 082	55 082		55 082
<u>Latin America</u>				
Transportation of refugees for resettlement	61 500	61 500		61 500
<u>Lesotho</u>				
Assistance to South African students at the national university	100 000	100 000		100 000
<u>Malaysia</u>				
Malaysian Red Crescent building fund	5 000	5 000		5 000
<u>Mexico</u>				
Assistance to Latin American refugees	20 000	20 000		20 000
<u>Middle East</u>				
Old people's homes	25 660	25 660		25 660
Home for Armenian refugees in Beirut	19 723	19 723		19 723
Programme support	68 157	68 157		68 157

Project	Total funds available	Expenditure			Unobligated balance as at 31 December 1977
		Cash	Kind	Total	
<u>Netherlands</u>					
Contribution towards cost of eligibility procedures	18 545	16 910		16 910	1 635
<u>Romania</u>					
Assistance to refugee victims of the earthquake	10 000	10 000		10 000	
<u>Sudan</u>					
Health education (South Sudan operation)	87 511	42 920		42 920	44 591
Supplementary aid	1 433	1 258		1 258	175
Counselling service	2 573				2 573
<u>Thailand</u>					
Assistance to Vietnamese at Sikhui camp	2 871	2 871		2 871	
<u>Viet Nam</u>					
Assistance to refugees	409 741				409 741
Procurement of food	465 116		465 116	465 116	
<u>Zaire</u>					
Procurement of food	1 371 179		1 371 179	1 371 179	
Assistance to Angolans	250 000	150 000		150 000	100 000
<u>Zambia</u>					
Assistance to the Institute of Namibia	10 000	10 000		10 000	
<u>Various countries</u>					
Assistance to Indo-Chinese refugees through the International Rescue Committee	65 000	65 000		65 000	
Promotion of legal protection	5 000	5 000		5 000	
Assets record unit for Asians from Uganda	135 984	135 984		135 984	
Compensation funds for Asians from Uganda	662 181				662 181
Public Information Fund and support for fund-raising campaign	73 901	73 837		73 837	64
Production of a film on the legal protection	25 000	25 000		25 000	
Junior professional officers	1 040 937	541 160		541 160	499 777
Indemnification fund	94 799	20 180		20 180	74 619
Subcontinent repatriation operation	372 217				372 217
Miscellaneous	14 153	14 153		14 153	
Other trust funds not yet committed	2 585 740				2 585 740
Total	10 533 036	3 160 871	1 848 333	5 009 204	5 523 832

Status of prior years' projects - All fundsObligations liquidated/outstanding by country/area/operation

(In United States dollars)

Source of funds Country/area/operation	Unliquidated obligations as at 1 Jan. 1977	Payments during 1977	Cancelled during 1977	Unliquidated as at 31 Dec. 1977
<u>General programmes</u>				
<u>Annual programme</u>				
Argentina	7 000	6 551	449	
Australia	33 448	33 448		
Benin	2 700	100	2 600	
Burundi	34 403	34 403		
Chad	800	349	451	
Chile	746	610	136	
Congo	1 095	1 095		
Egypt	8 000	7 699	301	
Ethiopia	300 000	22 511		277 489
France	10		10	
Gabon	326	222	104	
Gambia	442		442	
Germany, Federal Republic of	6 728	4 113	2 615	
Ghana	2 754	155	2 599	
Greece	143 804	46 103	19 031	78 670
India	2 000		2 000	
Italy	8 929	(295)	9 224	
Ivory Coast	3 258	(102)	3 360	
Latin America (other countries)	52 100	44 026	8 074	
Liberia	4 453	2 978	1 475	
Mali	631		631	
Mexico	10 083	5 276	4 807	
Middle East	133 951	62 560	71 391	
Morocco	307	307		
Mozambique	224 850	153 851	3 130	67 869
Netherlands	50	50		
Niger	415		415	
Nigeria	546	36	610	
Peru	55 952	816	55 136	
Rwanda	16 573	15 917	656	
Senegal	4 180	73	4 107	
Sierra Leone	2 000	201	1 799	
Spain	1 023	1 023		
Sudan	1 118 252	674 683	19 508	424 061
Switzerland	16 393	16 393		
Togo	1 070	317	753	
Uganda	567 640	198 442	75 868	293 330
United Arab Emirates	96 000			96 000
United Kingdom of Great Britain and Northern Ireland	13 251	8 060	5 191	
United Republic of Cameroon	944		944	
United Republic of Tanzania	417 000	417 000		

Schedule 6 (continued)

Source of funds Country/area/operation	Unliquidated obligations as at 1 Jan. 1977	Payments during 1977	Cancelled during 1977	Unliquidated as at 31 Dec. 1977
Upper Volta	500		500	
Yemen	467	467		
Zaire	153 753	153 742	11	
Zambia	112 267	112 267		
Over-all allocations	167 651	94 769	41 451	31 431
Subtotal	3 728 845 ^{a/}	2 120 216	339 779	1 268 850
Emergency Fund				
Angola	11 766	(48 236)	35 918	24 084
Botswana	50 000	50 000		
Ethiopia	92 719	92 719		
Gabon	50 000	50 000		
Lesotho	11 534	11 534		
Mozambique	1 447	236	1 211	
Sudan	76 698	50 690		26 008
Swaziland	4 672	2 457	2 215	
Subtotal	298 836	209 400	39 344	50 092
Special programmes				
Education Account				
Algeria	1 046		1 046	
Burundi	10 590	10 452	138	
Egypt	48 908	27 851	21 057	
Ethiopia	1 147	(616)	1 763	
Ghana	19 666	15 992		3 674
Ivory Coast	574	558	16	
Kenya	4 150			4 150
Middle East	12 797	9 086	3 711	
Nigeria	40 749	31 397		9 352
Rwanda	22 691	9 366	13 325	
Senegal	3 015	3 015		
Sudan	149 303	76 084	73 219	
Uganda	1 610		1 610	
United Republic of Cameroon	13 688	13 097		591
United Republic of Tanzania	200 000			200 000
Zaire	103 327	98 960	4 367	
Zambia	81 131	81 131		
Over-all allocations	16 704	5 076	11 628	
Subtotal	731 096	381 449	131 880	217 767

Schedule 6 (continued)

Source of funds Country/area/operation	Unliquidated obligations as at 1 Jan. 1977	Payments during 1977	Cancelled during 1977	Unliquidated as at 31 Dec. 1977
<u>Other special programmes</u>				
<u>Cyprus operation</u>	15 482 772	14 912 163	327 117	243 492
<u>Indo-China programme</u>	3 069 002	1 562 795	136 612	1 369 595
<u>Displaced persons from Indo-China in Thailand and elsewhere</u>	438 821	303 650	73 970	61 201
<u>Guinea-Bissau operation</u>	402 055	163 604	674	237 777
<u>Mozambique operation</u>	401 837	367 752	13 671	20 414
<u>Trust Fund for Sahrawis</u>		(4 498)	4 498	
<u>Angola operation</u>	1 067 877	889 024	178 853	
<u>Special action in Lebanon</u>	5 525	3 889	1 636	
<u>Other trust funds</u>				
Belgium	129 007	86 404	19 273	23 330
Botswana	16 062	1 976		14 086
Cape Verde	91 638	2 839	88 799	
Egypt	5 941	5 599	342	
Emergency Relief in Viet Nam	10 000	10 000		
Ethiopia	5 795	(249)	6 044	
Far East	1 907	1 907		
Greece	39 705	39 705		
Guinea-Bissau	12 800			12 800
Kenya	4 831	16	3 567	1 248
Lesotho	577	577		
Middle East	138 988	136 059		2 929
Mozambique	274	3 192	(2 918)	
South Sudan operation	82 149	72 143	6	10 000
Subcontinent operation	104 976	(10)		104 986
Sudan	1 258		1 258	
Swaziland	1 615	1 615		
Thailand	2 730	1 224	1 506	
Uganda	1 254	1 419	(165)	
United Republic of Tanzania	1 906 624	103 821	117 089	1 685 714
Zaire	1 744	258	1 486	
Zambia	12 538	7 184	5 354	
Headquarters and various	377 924	90 346	11 733	275 845
Subtotal	23 818 226	18 764 404	990 405	4 063 417
TOTAL	28 577 003	21 475 469	1 501 408	5 600 126

a/ Including \$US 463,800 incurred in 1977 against 1976 Executive Committee allocations, of which \$US 367,800 was for the Sudan and \$US 96,000 was for the United Arab Emirates.

Schedule 7

STATUS OF OBLIGATIONS AS AT 31 DECEMBER 1977 - ALL FUNDS
(In United States dollars)

	General programmes				Special programmes			
	Annual Programme		Emergency Fund	Refugee Education Account	Long-playing Record Scheme	Other special programmes a/		Total
	1977	Prior years						
<u>Unliquidated as at 1 January 1977</u>	-	3 265 045	298 836	731 596	-	23 818 226	28 113 203	
<u>Incurred in 1977</u>	21 850 388	463 800	1 805 794	1 580 473	98 446	85 637 376	111 436 277	
Total	21 850 388	3 728 845	2 104 630	2 311 569	98 446	109 455 602	139 519 480	
<u>Liquidated in 1977:</u>								
By payments	17 049 070	2 120 216	1 406 373	1 270 615	96 806	65 541 552	87 484 632	
By cancellations	-	339 779	39 344	131 880	-	990 405	1 501 408	
Total	17 049 070	2 459 995	1 445 717	1 402 495	96 806	66 531 957	88 986 040	
<u>Unliquidated as at 31 December 1977</u>								
Current year's obligations	4 801 318	-	608 821	691 307	1 640	38 860 228	44 963 314	
Prior years' obligations b/	-	1 268 850	50 092	217 767	-	4 063 417	5 600 126	
<u>Total outstanding c/</u>	4 801 318	1 268 850	658 913	909 074	1 640	42 923 645	50 563 440	

a/ For breakdown, see annex to schedule 7.

b/ Chronological breakdown of balances outstanding as at 31 December 1977:

1971						1 685	1 685
1972	75 193						75 193
1973	96 439					60 000	156 439
1974	223 032					45 206	268 238
1975	183 598					231 982	415 580
1976	690 588		50 092	217 767		3 724 544	4 682 991
Total	1 268 850	50 092	217 767	4 063 417		5 600 126	

c/ Of which: In cash

In kind

4 801 318	1 268 850	658 913	909 074	1 640	27 841 045	35 480 840
-	-	-	-	-	15 082 600	15 082 600

STATUS OF OBLIGATIONS AS AT 31 DECEMBER 1977 - OTHER SPECIAL PROGRAMMES
(In United States dollars)

	Cyprus operation		Displaced persons from Indo-China in Thailand and elsewhere		Guinea-Bissau operation		Mozambique operation		Special action in Lebanon		Angola operation		Trust Fund for Sahrawis		Trust Fund for Southern Africans		Other trust funds		Total
<u>Unliquidated as at 1 January 1977</u>	15 482 772	3 069 002	438 821	402 056	401 837	5 525	1 067 877	-	-	-	-	-	-	-	-	2 950 336	23 818 226		
<u>Incurred in 1977</u>	41 746 148	4 419 600	14 697 752	98 091	2 087 228	1 116 957	12 316 191	1 352 358	2 793 867	5 009 204	85 637 376								
Total	57 228 920	7 488 602	15 136 573	500 147	2 489 065	1 122 482	13 384 068	1 352 358	2 793 867	7 959 540	109 455 602								
<u>Liquidated in 1977</u>	36 033 066	3 410 221	12 506 353	254 373	1 625 329	1 036 346	3 744 231	1 325 697	1 641 387	3 964 549	65 541 532								
By payments	327 117	136 613	73 971	674	13 671	1 636	178 853	4 498	-	253 372	990 405								
By cancellations	36 360 185	3 546 834	12 580 324	255 047	1 639 000	1 037 982	3 923 084	1 330 195	1 641 387	4 217 921	66 531 957								
Total	20 625 245	2 572 173	2 495 088	7 323	829 651	84 500	9 460 984	22 165	1 152 480	1 610 681	38 860 228								
Current year's obligations	243 492	1 369 595	61 201	237 777	20 414	-	-	-	-	2 130 938	4 063 417								
Prior years' obligations a/	20 868 737	3 941 768	2 556 229	245 100	850 065	84 500	9 460 984	22 165	1 152 480	3 741 619	42 923 645								
Total outstanding b/																			

a/ Chronological breakdown of balances outstanding as at 31 December 1977:

	1971	1975	1974	1975	1976
	1 685	60 000	44 986	12 800	2 011 467
	60 000	45 206	231 982	3 724 544	
	1 685	60 000	44 986	12 800	2 011 467
	220	70 644	22 770	20 414	
	86 494	1 298 951	21 927	215 007	
	156 778	1 298 951	21 927	215 007	
Total	243 492	1 369 595	61 201	237 777	20 414

b/ Of which:

In cash	16 086 762	3 941 768	2 102 304	245 100	850 065	84 500	689 084	22 165	1 123 480	2 695 115	27 841 045
In kind	4 781 975	-	-	-	-	-	8 771 200	-	29 000	1 046 500	15 082 600

Loans made to or on behalf of refugees
(In United States dollars)

	<u>For the year 1977</u>	<u>Cumulative to 31 December 1977</u>
<u>Total loans made</u>	2 112	16 325 064
<u>Adjustments</u>		
Unused funds refunded by implementing agencies		(817 068)
Exchange differences	693 168	<u>4 775 567</u>
	695 280	20 283 563
<u>Liquidations</u>		
Repayments	507 966 ^{a/}	6 918 757
Conversion into grants	3 304	281 458
Write-offs	-	382 989
Agencies' collecting fees and charges	17 770	201 506
		<u>(7 784 710)</u>
<u>Total loans outstanding as at 31 December 1977</u>		12 498 853
Of which refundable upon receipt to:		
Calouste Gulbenkian Foundation		(39 564)
Norwegian Refugee Council		(52 324)
Implementing agencies for collecting fees		<u>(589 235)</u>
<u>Total loans refundable to UNHCR as at 31 December 1977</u>		<u><u>11 817 730^{b/}</u></u>

a/ Of which due to:

UNHCR	506 481
Norwegian Refugee Council	1 485
	<u>507 966</u>

b/ Breakdown by source of funds:

Annual programme for 1977	966
Annual programme for 1963-1976	95 276
Major aid programmes	11 715 985
Trust funds	5 503
	<u>11 817 730</u>

Investment of funds as at 31 December 1977

	Period	Rate (percentage per annum)	Maturity	Amount	Accrued interest
Notice deposit accounts					
Citibank, N.A., Geneva	2 days	6	-	2 200 000	14 868
Deposit accounts					
Société de Banque Suisse, Geneva	2 weeks	7	4 Jan. 1978	1 000 000	1 944
Banque Scandinave en Suisse, Geneva	7 months	6 1/8	16 Jan. 1978	1 000 000	29 132
Bankers Trust Company, London	8 months	6 1/16	23 Jan. 1978	1 000 000	38 156
Banque Worms, Paris	6 months	6 1/8	23 Jan. 1978	1 000 000	27 562
Banque Nationale de Paris	7 months	6 3/16	27 Jan. 1978	1 000 000	32 141
Deutsche Bank AG, Frankfurt	5 months	6 3/8	7 Feb. 1978	1 000 000	20 365
Nordic Bank Limited, London	8 months	6 1/8	16 Feb. 1978	1 000 000	33 687
Svenska Handelsbanken, Stockholm	7 months	6 1/8	21 Feb. 1978	1 000 000	28 243
Mitsubishi Bank (Europe) SA, Brussels	3 months	7 1/16	28 Feb. 1978	1 000 000	6 278
Moscow Narodny Bank Limited, London	7 months	6 13/16	17 Mar. 1978	1 000 000	25 736
Canadian Imperial Bank of Commerce, London	3 months	7 1/8	20 Mar. 1978	1 000 000	2 375
Irving Trust Company, London	8 months	6 1/16	22 Mar. 1978	1 000 000	27 281
Banque Scandinave en Suisse, Geneva	8 months	6 1/8	22 Mar. 1978	1 000 000	27 562
Canadian Imperial Bank of Commerce, London	7 months	6 1/2	3 Apr. 1978	1 000 000	21 667
Société de Banque Suisse, Geneva	7 months	6 1/2	7 Apr. 1978	1 000 000	20 764
Svenska Handelsbanken, Stockholm	9 months	6 3/16	24 Apr. 1978	1 000 000	27 844
Société Générale de Banque SA, Brussels	8 months	6 9/16	2 May 1978	1 000 000	21 875
Société Générale de Banque SA, Brussels	7 months	7 7/16	12 May 1978	1 000 000	16 528
Bankers Trust Company, London	6 months	7 1/2	16 May 1978	1 000 000	9 792
Nordic Bank Limited, London	5 months	7 1/2	30 May 1978	1 000 000	625
The Mitsui Bank Limited, London	8 months	7 5/16	30 May 1978	1 000 000	18 891
The Mitsui Bank Limited, London	9 months	6 5/8	2 June 1978	1 000 000	22 083
The Mitsui Bank Limited, London	9 months	7 1/16	16 June 1978	2 000 000	41 590
Deutsche Bank AG, Frankfurt	9 months	6 13/16	22 June 1978	1 000 000	18 924
Deutsche Bank AG, Frankfurt	6 months	7 5/8	30 June 1978	1 000 000	212
The Tokai Bank Limited, London	9 months	7 1/2	12 July 1978	1 000 000	16 667
Banque Worms, Paris	10 months	7	17 July 1978	1 000 000	20 611
Banque Scandinave en Suisse, Geneva	10 months	7 1/4	31 July 1978	1 000 000	18 729
Irving Trust Company, London	7 months	7 5/8	31 July 1978	1 000 000	212
The Mitsubishi Bank Limited, London	9 months	7 1/2	14 Aug. 1978	1 000 000	9 792
Banque Worms, Paris	12 months	7	22 Sept. 1978	1 000 000	19 444
				32 000 000	606 712
				34 200 000	621 580

Balance of funds invested

Cash and investments: 1972-1977

(In thousands of United States dollars)

Cash and investments as at 31 December:	1972	1973	1974	1975	1976	1977
Current accounts	409	366	141	125	575	1 142
48-hour accounts	790	790	621	1 850	2 370	2 200
Deposit accounts	11 231	11 627	9 179	25 317	23 027	32 000
Total as at 31 December	12 430	12 783	9 941	27 292	25 972	35 342 a/
Average in hand during year:						
In current accounts	324	465	482	963	1 048	1 813
Invested (48-hour and deposit accounts)	9 887	13 525	12 941	19 342	24 886	30 381
Total	10 211	13 990	13 423	20 305	25 934	32 194
Percentage of total invested	97%	97%	96%	95%	96%	94%
Interest earned	598	1 136	1 315	1 448	1 840	1 824 b/
Average rate of interest:						
On average total cash and investments	5.86%	8.12%	9.80%	7.13%	7.09%	5.67%
On average invested funds	6.05%	8.40%	10.16%	7.49%	7.39%	6.00%

a/ Cash	\$US 7,464,551
Invested funds plus accrued interest	\$US 34,821,580
Less cash in transit and accrued interest	(\$US 6,943,468)
	\$US 35,342,663

b/ The amount of \$US 1,941,000 shown in statement II under "Other income" is made up as follows:

Interest earned	\$US 1,824,000
Exchange difference and bank charges	\$US 117,000.

IV. REPORT OF THE BOARD OF AUDITORS

Introduction

1. As required by paragraph 22 of the statute of the Office of the 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 1977.
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 and Specialized Agencies. The examination was conducted at the UNHCR headquarters at Geneva and at the field offices in the Sudan and the United Republic of Tanzania.
3. The Board of Auditors has noted with appreciation the expeditious manner in which the Administration dealt with the matters brought to its notice and the efforts being made to improve upon internal control procedures in UNHCR. Our observations are intended to assist the Administration in considering and implementing further improvements, and the following are the most significant matters arising from our 1977 audit examination. These matters have been discussed with the Administration whose reactions are referred to as appropriate.

Project implementation procedures

4. Our review of project implementation procedures revealed the following short-comings:
 - (a) The contract for supply of equipment for an assistance project in a certain country was awarded by UNHCR but the equipment was found to be unsuitable for that country;
 - (b) Delays in implementation of assistance projects due mainly to changes being made to the original objectives of the projects;
 - (c) Non-compliance with the terms of assistance project agreements by implementing agencies, particularly the provisions relating to maintenance of project accounts, presentation and submission of financial statements and narrative reports.
5. Policies and procedures for project control should be re-examined with a view to minimizing the foregoing deficiencies in project implementation. Moreover, for procurements under assistance programmes, final clearance should always be obtained from the relevant ministry/department of the receiving country, and the Committee on Contracts should review the suitability of equipment in addition to the normal procedure of accepting the lowest bid.
6. The Administration has indicated that every effort is being made to speed up project implementation and to minimize deficiencies.

Procurement procedures of assistance projects

7. The Board was pleased to note the establishment of a Procurement Unit for assistance projects during the year, and the attempts being made to introduce records such as Insurance claims and Inspection of Goods Report (SGS) into the procurement system. Our review of the procurement procedures, however, disclosed the following weaknesses:

(a) Formal purchase order forms are not in use as required by financial rule 110.22;

(b) The procurement status report which has been introduced is not designed to cover such items as short delivery of goods, or claims in respect of insurance and damaged deliveries.

8. A formal purchase order system should be established to provide adequate financial control over procurements with respect to assistance projects; and the procurement status report should also be designed to include all relevant information with respect to individual purchases so as to provide a complete and accurate document for control purposes.

9. The Administration considers that the present system ensures adequate financial control but will review the need for introducing formal UNHCR purchase order forms.

Expenditure control

10. The Secretary-General's bulletin ST/SGB/139 sets out the administrative procedures governing travel on official business and these procedures also apply to UNHCR. Our review of a sample of travels on official business disclosed certain deviations from the procedures outlined in document ST/SGB/139. For example, quarterly travel programmes were not always prepared and travel authorizations were not always submitted with the travel claim, a requirement which is clearly stated on the claim form.

11. Similarly, document ST/AI/232 sets out the administrative procedures governing the hiring of consultants and contractors. Our examination of a sample of payments made to consultants and contractors, however, disclosed instances where the forms relating to the evaluation and certification of services of consultants and contractors were not completed and transmitted to the Accounts Section.

12. The administrative instructions relating to travel on official business and use of outside expertise and professional services should be reviewed to assess their feasibility in controlling expenditures of travel on official business and the use of consultants and contractors since it is evident that they are frequently violated.

13. The Administration has agreed to our recommendation and will review with the United Nations Office at Geneva possible amendments to the administrative instructions.

Comments on matters dealt with in the 1976 report

14. The Board of Auditors is pleased to note that the Administration has taken satisfactory action on all the recommendations made in the 1976 report. 1/

Acknowledgement

15. 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) Ahenkora OSEI
Auditor General of Ghana

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

(Signed) A. MARTINEZ ZULETA
Controller General of Colombia

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