

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

ACCOUNTS

for the year ended 31 December 1978

and

REPORT OF THE BOARD OF AUDITORS

GENERAL ASSEMBLY

OFFICIAL RECORDS: THIRTY-FOURTH SESSION

SUPPLEMENT No. 5E (A/34/5/Add.5)



UNITED NATIONS

New York, 1979

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.

CONTENTS

	<i>Page</i>
LETTER OF TRANSMITTAL	iv
I. STATEMENT OF BASIC ACCOUNTING POLICIES APPLICABLE TO THE VOLUNTARY FUNDS ADMINISTERED BY THE UNITED NATIONS HIGH COMMISSIONER FOR REFUGEES	1
II. AUDIT OPINION	2
III. ACCOUNTS FOR THE YEAR ENDED 31 DECEMBER 1978	3
<i>Statement I.</i> Balance-sheet as at 31 December 1978	5
<i>Statement II.</i> Income and expenditure from 1 January to 31 December 1978—All funds	6
Annex to statement II—Other special programmes ..	7
SCHEDULES TO THE ACCOUNTS:	
Schedule 1. Status of governmental contributions as at 31 December 1978—All funds	10
Schedule 2. Status of private contributions as at 31 December 1978—All funds	18
Schedule 3. UNHCR general programmes—Annual programme for 1978: allocations and expenditure	24
Schedule 4. UNHCR general programmes—Emergency Fund: expenditure in 1978	31
Schedule 5. UNHCR special programmes:	
I. Refugee Education Account: funds available and expenditure in 1978	31
II. Long-playing Record Scheme and reserve for fund-raising initiatives: income and expenditure in 1978	32
III. Other special programmes: funds available and expenditure in 1978	32
Schedule 6. Status of prior year's projects—All funds: obligations liquidated/outstanding by country/area/operation	37
Schedule 7. Status of obligations as at 31 December 1978—All funds	41
Annex to schedule 7—Other special programmes	42
Schedule 8. Loans made to or on behalf of refugees	44
Schedule 9. Investment of funds as at 31 December 1978	44
Annex to schedule 9—Cash and investments: 1975-1978	46
IV. REPORT OF THE BOARD OF AUDITORS	47

LETTER OF TRANSMITTAL

19 June 1979

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 1978. 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 1978.

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, N.Y.

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 (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 the voluntary funds cover the calendar year.

3. Financial transactions are recorded in the accounts on an accrual basis. Thus, all firm pledges (except pledges announced in 1978 for the 1979 general programmes) are recorded as income in 1978 even if they concern programmes whose budgetary period extends into 1979, and therefore may only be obligated in 1979. Likewise, the term "expenditure" designates total obligations incurred up to 31 December 1978 whether liquidated or not. Agreements or letters of instruction signed prior to 31 December 1978 but for projects commencing in 1979 are not included in the 1978 expenditure.

4. The accounts of UNHCR are maintained in United States dollars. Transactions in other currencies are converted into United States dollars at United Nations operational rates of exchange prevailing at the time of the transaction. At year-end, cash, invest-

ments 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 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.

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 1978. 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 were in accordance with the Financial Regulations and legislative authority, and present fairly the financial position as at 31 December 1978.

(Signed) Ahenkora OSEI
Auditor General of Ghana

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

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

15 June 1979

III. ACCOUNTS FOR THE YEAR ENDED 31 DECEMBER 1978

Income and expenditure from 1 January to 31 December 1978^a—All funds
(In thousands of United States dollars)

	Working Capital and Guarantee Fund		General programmes		Special programmes			Total
	1978	Prior years	Annual programme	Emergency Fund	Refugee Education Account	Long-playing Record Scheme ^b	Other special programmes	
Balances/reserves at 1 January 1978	—	3 196	—	500	328	566	21 988	28 078
Income								
Contributions								
Governmental	42 493	167	957		772		101 485	145 874
Private	1 468	248	—		33		7 709	9 458
Other income								
Interest, exchange differences, bank charges ..	3 669							
Loan repayments and others	2	22				18	79	3 748
Adjustments on prior year's income/obligations							15	641
Adjustments of contributions		(59)					(2 813)	(2 872)
Cancellations of obligations		477	9		139	1	4 463	5 089
Refunds by implementing agencies		270	34		31		203	538
Others		(2)			(1)		(67)	(70)
TOTAL INCOME	584	1 123	1 000		974	19	111 074	162 406
Transfer between funds/reserves	(584)	(4 319)	899		756	1	(1 497)	—
TOTAL FUNDS AVAILABLE	1 500	—	2 399		2 058	586	131 565	190 484
Expenditure								
Obligations incurred for:								
Operations	33 281		1 854		1 887		85 609	122 631
Programme support and administration ..	5 307		45				6 698	12 050
TOTAL EXPENDITURE	38 588		1 899		1 887		92 307	134 681
Reserves/balances available for obligation in 1979	1 500		500		171	586	39 258	55 803

^a In cash and kind. ^b And reserve for fund-raising initiatives. ^c For breakdown by programmes, see annex to statement II.

Income and expenditure from 1 January to 31 December 1978^a—Other special programmes
(In thousands of United States dollars)

	Cyprus operation	Indo-China programme	Displaced persons from Indo-China in Thailand and elsewhere	Angola/Guinea-Bissau/Mozambique operations	Special action in Lebanon	Trust Fund for Sahrawis	Trust Fund for Southern Africans	Humanitarian Assistance Horn of Africa	Humanitarian Assistance Bangladesh/Burma	Rehabilitation and repatriation of Zairian refugees	Other trust funds	Total
Balances/reserves at 1 January 1978 ..	2 583	1 313	2 048	824	388	602	8 706	—	—	—	5 524	21 988
Income												
Contributions												
Governmental	16 066	645	39 608	12	2 989	944	5 733	13 187	7 018	6 299	8 984	101 485
Private	647	213	97	12	282	1 152	178	1 224	—	3 904	7 709
Other income												
Interest, exchange differences, bank charges	10	(2)	(25)	(11)	3	21	(44)	(14)	(6)	146	1	79
Loan repayments and others	6	4	1	—	—	—	—	—	—	—	4	15
Adjustments on prior years' income/obligations												
Adjustments of contributions	(1 547)	—	—	(324)	—	(942)	—	—	—	—	—	(2 813)
Cancellations of obligations	1 672	706	41	555	2	943	90	—	—	—	454	4 463
Refunds by implementing agencies ..	43	6	49	9	3	1	10	—	—	—	82	203
Others	—	—	—	—	—	—	—	—	—	—	(67)	(67)
TOTAL INCOME	16 250	2 006	39 887	338	3 009	1 249	6 941	13 351	8 236	6 445	13 362	111 074
Transfer between funds/reserves												
TOTAL FUNDS AVAILABLE	18 833	3 319	41 935	1 162	3 397	1 851	15 647	13 351	8 236	6 445	17 389	131 565
Expenditure												
Obligations incurred for:												
Operations	13 423	1 641	31 607	679	3 193	592	10 511	8 013	3 234	2 129	10 587	85 609
Programme support and administration	687	660	1 981	386	62	77	356	435	560	368	1 126	6 698
TOTAL EXPENDITURE	14 110	2 301	33 588	1 065	3 255	669	10 867	8 448	3 794	2 497	11 713	92 307
Balances available for obligation in 1979	4 723	1 018	8 347	97	142	1 182	4 780	4 903	4 442	3 948	5 676	39 258

^a In cash and kind.

SCHEDULES TO THE ACCOUNTS

Status of governmental contributions

(In United

Country	General programmes					
	Annual programme		Emergency Fund	Refugee Education Account	Cyprus operation	Indo-China programme
	1978	Prior years				
Algeria	22 000	22 895				
Argentina	20 000					
Argentina	5 000 ^a					
Australia	922 828					
Australia						
Austria	50 000					
Bahamas	3 456				1 000 ^a	
Bangladesh	1 000					
Barbados	1 000 ^a					
Belgium	307 692					
Belgium						
Belgium	162 340 ^b					
Bhutan						
Botswana	1 087	} ^a				
Botswana	362					
Brazil	25 000 ^a	} ^a				
Brazil	12 500 ^b					
Burundi	1 675					
Canada	1 509 446					
Chile	12 000					
Cyprus	3 077	2 550				
Denmark	4 221 183		500 000			
Denmark						
Egypt	4 286					
Finland	394 830					
France	521 250					
Gambia	293					
Germany, Federal Republic of	1 855 482	70 383	98 441			
Germany, Federal Republic of	240 385 ^b					
Ghana	5 220					
Greece	40 000					
Holy See	10 000					
Iceland	16 000					
India	12 195 ^a					
Indonesia	3 000					
Iran	39 682					
Iraq	12 192	12 192				
Ireland						
Israel	15 000					
Italy	59 524 ^a					
Ivory Coast	3 864 ^a					

as at 31 December 1978—All funds

(States dollars)

<i>Special programmes</i>								
<i>Displaced persons from Indo-China in Thailand and elsewhere</i>	<i>Special action in Lebanon</i>	<i>Trust Fund for Sahrawis</i>	<i>Trust Fund for Southern Africans</i>	<i>Humanitarian assistance Horn of Africa</i>	<i>Humanitarian assistance Bangladesh/Burma</i>	<i>Rehabilitation and repatriation of Zairian refugees</i>	<i>Other trust funds</i>	<i>Total</i>
								44 895
								25 000
1 500 242								
3 409 091 ^a							94 492 ^a	5 926 653
16 416							7 458	73 874
								4 456
								1 000
								1 000
			166 667				135 304	
266 667 ^a						666 667 ^a	266 667 ^a	
							164 550 ^b	2 136 554
					36 585 ^b			36 585
								1 449
							12 500 ^{b c}	50 000
								1 675
652 575			245 000					2 407 021
								12 000
520			496					6 643
748 223				370 474	799 361		1 389 617	
							677 ^a	8 029 535
								4 286
							3 685	398 515
				107 527				628 777
								293
1 759 511			708 035	946 706	863 641		132 177	
200 000 ^a				48 780 ^b	84 226 ^b		89 750 ^b	7 097 517
	5 000			10 000				5 220
				10 000				55 000
				5 000				20 000
								21 000
			4 000					16 195
								3 000
			50 000					89 682
								24 384
				19 305				19 305
								15 000
								59 524
								3 864

Status of governmental contributions as at
(In United

Country	General programmes					
	Annual programme		Emergency Fund	Refugee Education Account	Cyprus operation	Indo-China programme
	1978	Prior years				
Japan	81 658					
Japan						
Kenya	903					
Kuwait	20 000 ^a					
Lao People's Democratic Republic	2 000					
Liberia	10 000					
Libyan Arab Jamahiriya	20 000 ^a					
Liechtenstein	17 903					
Luxembourg	9 210		4 683			
Madagascar	1 136 ^a					
Malaysia	1 500 ^a					
Malta	1 138 ^a					
Mauritius	1 667 ^a					
Mexico	10 000					
Monaco	616					
Netherlands	5 302 651					
Netherlands						
Netherlands	434 782 ^b					
New Zealand	80 658					
Nigeria	32 000 ^a					
Norway	3 031 261	50 374		772 201		
Norway	386 100 ^b					
Oman	6 000					
Pakistan	2 505 ^a					
Panama	500	359 ^a				
Papua New Guinea	2 736					
Philippines	1 000					
Philippines	1 250 ^a					
Portugal		5 000				
Qatar	10 000					
Republic of Korea	5 000				10 000	
San Marino	1 000					
Saudi Arabia	8 000					
Senegal	6 000 ^a					
Sierra Leone	2 804 ^a					
Spain						
Sudan	6 042 ^a					
Suriname						
Sweden	4 227 320		300 000			645 161
Sweden	1 923 077 ^a					
Switzerland	(942 605)		53 763			
Switzerland	(174 136) ^b					
Syrian Arab Republic	1 000 ^a					

31 December 1978—All funds (continued)

States dollars)

Special programmes

<i>Displaced persons from Indo-China in Thailand and elsewhere</i>	<i>Special action in Lebanon</i>	<i>Trust Fund for Sahrawis</i>	<i>Trust Fund for Southern Africans</i>	<i>Humanitarian assistance Horn of Africa</i>	<i>Humanitarian assistance Bangladesh/Burma</i>	<i>Rehabilitation and repatriation refugees of Zairian</i>	<i>Other trust funds</i>	<i>Total</i>
7 734 234					1 244 444			
2 500 000 ^a								11 560 336
								903
								20 000
								2 000
					1 500 ^a			11 500
								20 000
				9 974	5 000			32 877
								13 893
								1 136
								1 500
								1 138
								1 667
								10 000
								616
669 643		6 039	519 643	446 428			376 071	
480 769 ^a		50 327 ^a					76 452 ^a	
		105 923 ^b						8 468 728
			12 026					92 684
1 745 761		187 000	934 579	641 026		74 703		32 000
								7 823 005
								6 000
								2 505
								859
								2 736
								2 250
								5 000
								10 000
								15 000
								1 000
			292 398					300 398
								6 000
		943 662 ^a						2 804
								943 662
						7 300		13 342
		4 000						4 000
442 478			1 075 269	645 161		1 153 167		
339 367 ^a								
302 944			32 258	259 067	212 022			10 751 000
						173 078		
						140 364 ^b	554 514 ^b	2 844 751
								1 000

Country	General programmes					
	Annual programme		Emergency Fund	Refugee Education Account	Cyprus operation	Indo-China programme
	1978	Prior years				
Thailand	8 500					
Togo	4 545 ^a					
Trinidad and Tobago	2 070					
Tunisia	3 000 ^a	2 950				
Uganda	8 838					
United Arab Emirates	10 000					
United Kingdom of Great Britain and Northern Ireland	3 181 555					
United Kingdom of Great Britain and Northern Ireland	1 174 168 ^a				978 474 ^a	
United Kingdom of Great Britain and Northern Ireland	273 530 ^b					
United Republic of Cameroon	1 409 ^a					
United Republic of Tanzania	5 215					
United States of America	7 457 000				76 981	
United States of America	2 371 942 ^a				14 915 000 ^a	
United States of America	680 500 ^b				85 000 ^{a b}	
Venezuela	5 000					
Yugoslavia	20 000					
Zambia	4 820					
Zaire						
Subtotal	42 493 099	166 703	956 887	772 201	16 066 455	645 161
<i>Multilateral contributions</i>						
European Economic Community						
United Nations Trust Fund for South Africa						
Subtotal						
TOTAL	42 493 099	166 703	956 887	772 201	16 066 455	645 161
^a Pledged as at 31 December 1978 but:						
Not paid	5 682 128	359			15 894 474	
Not delivered					85 000	
Contributions pledged in previous years but not paid as at 31 December 1978:						
Congo	1976	4 000				
India	1977	11 765				
Ivory Coast	1977	3 512				
Kenya	1975	1 000				
Malta	1976	970				
Mauritania	1977	4 132				
Niger	1977	1 033				
Panama	1977	500				

(foot-notes continued on following pages)

31 December 1978—All funds (continued)

States dollars)

<i>Special programmes</i>								
<i>Displaced persons from Indo-China in Thailand and elsewhere</i>	<i>Special action in Lebanon</i>	<i>Trust Fund for Sahrawis</i>	<i>Trust Fund for Southern Africans</i>	<i>Humanitarian assistance Horn of Africa</i>	<i>Humanitarian assistance Bangladesh/Burma</i>	<i>Rehabilitation and repatriation of Zairian refugees</i>	<i>Other trust funds</i>	<i>Total</i>
								8 500
								4 545
								2 070
								5 950
			12 752				225 596	247 186
								10 000
2 029 512	484 496		525 000	1 447 876	1 389 957		4 826	
880 626 ^a								
				110 105 ^b	88 317 ^b		205 285 ^b	12 773 727
								1 409
								5 215
13 500 000	2 500 000			2 923 000	500 000	250 000	275 000	
			1 853 058 ^a					
								47 387 481
								5 000
				95 000 ^b				115 000
								4 820
							253 165	253 165
<u>39 178 579</u>	<u>2 989 496</u>	<u>943 662</u>	<u>3 950 555</u>	<u>9 196 729</u>	<u>6 957 668</u>	<u>1 057 031</u>	<u>5 676 034</u>	<u>131 050 260</u>
429 000 ^{a b}			330 533	1 061 002	60 198	1 305 020	1 338 893	
			1 451 667 ^a	2 928 998 ^a		3 936 740 ^a	1 782 027 ^{a b}	14 624 078
							200 000	200 000
429 000 ^b			1 782 200	3 990 000	60 198	5 241 760	3 320 920	14 824 078
<u>39 607 579</u>	<u>2 989 496</u>	<u>943 662</u>	<u>5 732 755</u>	<u>13 186 729</u>	<u>7 017 866</u>	<u>6 298 791</u>	<u>8 996 954</u>	<u>145 874 338</u>
8 076 520		943 662	3 355 052	2 928 998	1 500	4 603 407	438 288	41 924 388
429 000							1 782 027	2 296 927

Status of governmental contributions as at
(In United

Country	General programmes					
	Annual programme		Emergency Fund	Refugee Education Account	Cyprus operation	Indo-China programme
	1978	Prior years				
<i>foot-notes (continued)</i>						
Philippines	1975-1976	3 250				
Senegal	1976-1977	12 198				
Syrian Arab Republic	1977	1 000				
United Republic of Cameroon	1976	400				
Zaire	1977	3 500				
Philippines	1977				2 000	
European Economic Community	1977				3 241 975	
Germany, Federal Republic of	1977					200 000
Qatar	1976					7 000
Philippines	1976					
United States of America	1977					
Ghana	1976					
Sweden	1976					
Yugoslavia	1977					

Total governmental/multilateral pledges not paid or delivered as at 31 December 1978

Note:

(i) *Cancellations/reductions of prior years' pledges*

Benin	1974	250				
Central African Empire	1974	5 000				
Ecuador	1974	1 000				
Iraq	1974	11 864				
Kuwait	1974	3 000				
Mauritius	1977	14 004				
Nigeria	1977	1 350				
Pakistan	1973	2 778				
Pakistan	1974	2 222				
Venezuela	1974	10 000				
Zambia	1977	309				
Mauritania	1974				2 000	
Syrian Arab Republic	1974				5 068	
Belgium	1976					
World Food Programme	1976					
European Economic Community	1977					1 540 000 ^b

(ii) *Specific contributions refunded*

Denmark						
Finland						
Netherlands						
Norway						
Sweden						

Total adjustment of contributions

^b Donations in kind.

^c Contributions for Angola operation.

1 December 1978—All funds (continued)

(in thousands of dollars)

<i>Special programmes</i>								
<i>Displaced persons from Indo-China in Thailand and elsewhere</i>	<i>Special action in Lebanon</i>	<i>Trust Fund for Sahrawis</i>	<i>Trust Fund for Southern Africans</i>	<i>Humanitarian assistance Horn of Africa</i>	<i>Humanitarian assistance Bangladesh/Burma</i>	<i>Rehabilitation and repatriation of Zairian refugees</i>	<i>Other trust funds</i>	<i>Total</i>
								47 260
								3 243 975
								207 000
		250						250
			4 820 000					4 820 000
						10 000		
						824 176		
						2 000		836 176
								<u>53 375 076</u>
								51 777
								7 068
						324 146 ^{bc}	324 146	942 100
942 100 ^b								<u>1 540 000</u>
								<u>2 865 091</u>
						17 260		
						2 490		
						24 708		
						4 610		
						18 228		67 296
								<u>2 932 387</u>

Donor	General programmes					
	Annual programme		Emergency Fund	Refugee Education Account	Cyprus operation	Indo-China programme
	1978	Prior years				
Africare, Zambia						
American Committee on Africa, United States of America						
American Friends Service Committee ..						
American Protestant Church, Belgium .						
Arhus Hospital, Denmark						
Austcare, Australia	125 261	38 636				
Baptist Mission, Zambia						
British Red Cross, United Kingdom ...	6 733 ^b					
Brot für die Welt, Germany, Federal Republic of						50 000
Brot für die Welt, Germany, Federal Republic of						
Brot für die Welt, Germany, Federal Republic of	30 068 ^b					
Caritas, Belgium						
Caritas, Belgium						
Caritas, Germany, Federal Republic of .	169 111 ^b					
Christian Aid, United Kingdom	9 690					
Christian Aid, United Kingdom	9 294 ^b					
Corso, New Zealand	5 230	8 000		10 027		5 230
Danish Refugee Council						
Danish Students Committee						
Das Diakonische Werk, Germany, Federal Republic of	40 647 ^b					
Direct Relief Foundation, United States of America						
Emergency Relief for Zimbabwean Families, United States of America						
Entraide Protestante, Switzerland				2 253		
Europe Third World Association, Belgium						
Frien Barnet Hospital, United Kingdom						
Friends Service Council, United Kingdom						
Groupe de Travail Afrique australe ...						
Help the Aged, United Kingdom						
Holland Committee	13 682 ^b					
"Hungry Child", Yugoslavia	30 349 ^b	1 440 ^b		58		
Interflug, German Democratic Republic .						32 683 ^b
International Committee of the Red Cross (ICRC)						
International Confederation of Free Trade Unions (ICFTU)						

at 31 December 1978—All funds

(States dollars)

<i>Special programmes</i>								
<i>Displaced persons from Indo-China in Thailand and elsewhere</i>	<i>Special action in Lebanon</i>	<i>Trust Fund for Sahrawis</i>	<i>Trust Fund for Southern Africans</i>	<i>Humanitarian assistance Horn of Africa</i>	<i>Humanitarian assistance Bangladesh/Burma</i>	<i>Rehabilitation and repatriation of Zairian refugees</i>	<i>Other trust funds</i>	<i>Total</i>
			2 008					2 008
			20 453 ^b					20 453
			73 857 ^b 11 008 ^{a b}					84 865
1 122								1 122
			4 200 ^b					4 200
							14 773	178 670
							4 564	4 564
								6 733
							4 245	
							350 000 ^{a b}	
					300 000 ^b		2 282 927 ^b	3 017 240
							106 060 ^{a b}	
							196 970 ^b	303 030
				30 298 ^b			262 795	462 204
				4 682	60 283		5 484	
			9 141 ^b					98 574
10 000	12 000				3 046			53 533
			25 143				9 791	34 934
			250 000 ^b					250 000
		97 561						138 208
			27 000					27 000
			145 000 ^{a b}					145 000
								2 253
							6 656	6 656
			439 ^b					439
			5 871 ^b					5 871
			5 959 ^b					5 959
			16 047 ^{a b}	7 752 ^b			1 937 ^{a b}	25 736
			4 599 ^b					18 281
		20 000 ^b	14 000 ^b					65 847
								32 683
			100 595 ^b					100 595
1 000								1 000

Donor	General programmes					
	Annual programme		Emergency Fund	Refugee Education Account	Cyprus operation	Indo-China programme
	1978	Prior years				
International University Exchange Fund (IUEF), Switzerland						
Japanese Red Cross						
Japan Shipbuilding Foundation		200 000				
Jinishian Memorial Program, United States of America						
Kämpfendes Africa, Switzerland						
Karagheusian, Miss L.						
Lutheran World Federation, Germany, Federal Republic of						
Medical Aid Committee, United States of America						
Medico International, Germany, Federal Republic of	166 866 ^b					
Misereor, Germany, Federal Republic of						125 335
Mouvement Chrétien, Switzerland						
Namibian Support Committee, United Kingdom	5 574 ^b					
North Atlantic Treaty Organization (NATO) Music Festival, Germany, Federal Republic of				21 053		
Netherlands Committee	265 500					400 000
Netherlands Committee	300 000 ^a					
Norwegian Refugee Council	38 457					
Norwegian Refugee Council						
Ockenden Venture, United Kingdom ..						
Otto Benecke Stiftung						
Oxfam, United Kingdom	22 547					34 247
Oxfam, United Kingdom						
Oxfam, United Kingdom	4 829 ^b					
Rädda Barnen, Sweden	135 443					
Rädda Barnen, Sweden	20 000 ^a					
Rädda Barnen, Sweden	40 611 ^b					
Save the Children Fund, United Kingdom	18 702 ^b					
Secours Populaire, France						
Sudan Aid, Sudan						
Sudan Council of Churches						
Swiss Red Cross						
Terre des Hommes, Switzerland						
Trust for Education, United States of America						
United Nations Association, Canada ..						
War-on-Want, United Kingdom						
World Council of Churches, Switzerland						

December 1978—All funds (continued)

States dollars)

Special programmes

<i>Displaced persons from Indo-China in Thailand and elsewhere</i>	<i>Special action in Lebanon</i>	<i>Trust Fund for Sahrawis</i>	<i>Trust Fund for Southern Africans</i>	<i>Humanitarian assistance Horn of Africa</i>	<i>Humanitarian assistance Bangladesh/Burma</i>	<i>Rehabilitation and repatriation of Zairian refugees</i>	<i>Other trust funds</i>		
			10 567 ^b				10 202		10 202
					500 000				10 567
									700 000
			15 337 ^b				10 000		10 000
							2 000		15 337
									2 000
			60 000 ^b				80 000 ^c		140 000
			12 737 ^b						12 737
			8 572 ^b						175 438
									125 335
			13 494 ^b						13 494
									5 574
									21 053
124 069							7 271		
	99 010								1 096 840
							89 710		
2 027 ^b							102 661 ^b		329 838
									2 027
							1 060		1 060
56 132					18 282		11 598		
			111 003 ^b	53 585 ^b	53 411 ^b		60 601 ^b		
			92 300 ^{a b}						518 535
	65 000			81 719	100 000		113 636		
									556 409
							18 702		37 404
			36 082 ^b						36 082
							93 809		93 809
							25 028		25 028
							17 004 ^{b c}		17 004
			8 458 ^b						8 458
							5 000		5 000
1 709									1 709
			22 963 ^b						22 963
					186 000				186 000

Donor	General programmes					Cyprus operation	Indo-China programme
	Annual programme		Emergency Fund	Refugee Education Account			
	1978	Prior years					
Zimbabwe African National Union (ZANU), United Kingdom							
ZIMA, United Kingdom							
Zimbabwe Hilfsaktion, Germany, Federal Republic of							
Miscellaneous	9 395					66	
TOTAL	1 467 989	248 076	—	33 391	66	647 495	

^a Pledged as at 31 December 1978 but:

Not paid	320 000	—	—	—	—	—
Not delivered	—	—	—	—	—	—

Contributions pledged in previous years but not paid as at 31 December 1978:

Netherlands Committee	1977	90 000				
Rädda Barnen	1977	14 260	20 000	37 000		

Total private pledges not paid or delivered as at 31 December 1978

Note: Reduction of prior year's contributions

Rädda Barnen		7 418				
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^b Donation in kind.

^c Contribution for Angola operation.

December 1978—All funds (continued)

States dollars)

<i>Special programmes</i>								
<i>Displaced persons from Indo-China in Thailand and elsewhere</i>	<i>Special action in Lebanon</i>	<i>Trust Fund for Sahrawis</i>	<i>Trust Fund for Southern Africans</i>	<i>Humanitarian assistance Horn of Africa</i>	<i>Humanitarian assistance Bangladesh/Burma</i>	<i>Rehabilitation and repatriation of Zairian refugees</i>	<i>Other trust funds</i>	
			15 799 ^b					15 799
			2 002 ^b					2 002
			27 365 ^b					27 365
16 723	54		190		2 961		106 110	135 499
<u>212 782</u>	<u>12 054</u>	<u>281 571</u>	<u>1 152 189</u>	<u>178 036</u>	<u>1 223 983</u>	<u>—</u>	<u>4 000 594</u>	<u>9 458 226</u>
—	—	—	—	—	—	—	—	320 000
—	—	—	264 355	—	—	—	457 997	722 352
								90 000
								71 260
								<u>1 203 612</u>
								<u>7 418</u>

UNHCR general programmes—Annual programme for 1978: allocations and expenditure
(In United States dollars)

<i>Projects by country/area</i>	<i>Appropriations by Executive Committee</i>	<i>Allocations from Programme Reserve/transfers between appropriations</i>	<i>Expenditure</i>	<i>Unobligated balances</i>
<i>Algeria, Morocco, Tunisia</i>				
Local integration	30 000	3 827	28 360	5 467
Supplementary aid	40 000	3 097	24 448	18 649
<i>Angola</i>				
Local integration	4 000 000	(1 493 223)	2 410 029	96 748
Multipurpose assistance	450 000	532 000	981 792	208
Supplementary aid	—	5 000	951	4 049
Programme support and administration	161 000	(6 000)	154 971	29
<i>Argentina</i>				
Counselling	90 000	50 000	138 960	1 040
Legal assistance	50 000	—	50 000	—
Local integration	500 000	(274 900)	212 553	12 547
Lower secondary education	8 000	—	7 651	349
Resettlement	400 000	190 500	588 420	2 080
Supplementary aid	1 750 000	120 000	1 841 378	28 622
Voluntary repatriation	—	46 685	46 685	—
Programme support and administration	329 000	81 800	410 717	83
<i>Australia, New Zealand</i>				
Programme support and administration	76 000	6 500	82 405	95
<i>Austria</i>				
Counselling	—	6 100	6 100	—
Legal assistance	12 300	361	12 661	—
Local integration	75 000	1 800	76 800	—
Resettlement	—	1 000	685	315
Supplementary aid	—	3 600	3 594	6
<i>Belgium</i>				
Counselling	—	5 700	5 700	—
Legal assistance	—	4 773	4 773	—
Supplementary aid	—	1 000	686	314
<i>Benin</i>				
Multipurpose assistance	1 000	—	377	623
<i>Botswana</i>				
Counselling	17 000	—	14 935	2 065
Local integration	1 985 000	—	1 968 837	16 163
Supplementary aid	270 000	9 000	249 524	29 476
Educational assistance	30 000	—	30 000	—
Programme support and administration	54 000	10 100	64 059	41
<i>Burundi</i>				
Counselling	40 000	—	23 588	16 412
Legal assistance	10 000	—	—	10 000
Local integration	65 000	—	65 000	—
Lower secondary education	20 000	3 141	23 141	—
Multipurpose assistance	45 000	12 300	57 293	7

UNHCR general programmes—Annual programme for 1978: allocations and expenditure (continued)
(In United States dollars)

<i>Projects by country/area</i>	<i>Appropriations by Executive Committee</i>	<i>Allocations from Programme Reserve/transfers between appropriations</i>	<i>Expenditure</i>	<i>Unobligated balances</i>
<i>Canada</i>				
Supplementary aid	—	250	89	161
<i>Central African Empire</i>				
Multipurpose assistance	3 000	3 000	6 000	—
<i>Chad</i>				
Multipurpose assistance	1 500	—	1 500	—
<i>Chile</i>				
Counselling	10 000	—	10 000	—
Legal assistance	10 000	—	10 000	—
Local integration	10 000	—	9 080	920
Resettlement	180 000	90 000	270 000	—
Supplementary aid	25 000	—	25 000	—
Programme support and administration	61 000	4 800	65 783	17
<i>Congo</i>				
Multipurpose assistance	8 000	2 650	10 423	227
<i>Djibouti</i>				
Counselling	—	20 000	20 000	—
Local integration	786 000	65 940	851 940	—
Programme support and administration	114 000	—	113 789	211
<i>Egypt</i>				
Counselling	20 000	15 000	35 000	—
Local integration	85 000	—	85 000	—
Lower secondary education	48 000	—	48 000	—
Resettlement	15 000	2 626	17 626	—
Supplementary aid	30 000	10 000	40 000	—
<i>Ethiopia</i>				
Counselling	—	12 536	12 536	—
Local integration	313 000	(46 515)	5 313	261 172 ^a
Supplementary aid	40 000	—	33 685	6 315
Voluntary repatriation	—	5 617	4 201	1 416
<i>France</i>				
Multipurpose assistance	17 000	—	16 981	19
Local integration	72 000	—	72 000	—
Voluntary repatriation	—	80 000	80 000	—
<i>Gabon</i>				
Legal assistance	5 000	—	5 000	—
Local integration	150 000	—	—	150 000
Multipurpose assistance	3 000	—	2 877	123
Programme support and administration	104 000	(8 000)	94 674	1 326
<i>Gambia</i>				
Multipurpose assistance	1 300	1 700	3 000	—
<i>Germany, Federal Republic of</i>				
Counselling	45 320	(17 200)	27 262	858
Legal assistance	57 450	—	57 450	—

UNHCR general programmes—Annual programme for 1978: allocations and expenditure (continued)
(In United States dollars)

<i>Projects by country/area</i>	<i>Appropriations by Executive Committee</i>	<i>Allocations from Programme Reserve/transfers between appropriations</i>	<i>Expenditure</i>	<i>Unobligated balances</i>
Local integration	20 000	369	20 369	—
Resettlement	25 000	—	24 500	500
Supplementary aid	—	5 000	4 627	373
<i>Ghana</i>				
Counselling	33 715	—	33 715	—
Lower secondary education	25 000	4 500	29 500	—
Multipurpose assistance	15 000	20 000	35 000	—
<i>Greece</i>				
Counselling	18 000	4 852	22 716	136
Legal assistance	—	1 000	1 000	—
Local integration	206 000	847	195 348	11 499
Resettlement	—	51 100	51 100	—
Supplementary aid	20 000	4 000	24 000	—
<i>Hong Kong</i>				
Resettlement	—	107 527	107 527	—
<i>Italy</i>				
Legal assistance	—	3 000	3 000	—
Local integration	131 500	(19 300)	112 200	—
Resettlement	50 000	—	44 663	5 337
Supplementary aid	84 000	36 500	118 350	2 150
<i>Ivory Coast</i>				
Multipurpose assistance	8 000	4 000	12 000	—
<i>Kenya</i>				
Counselling	65 000	(12 000)	41 783	11 217
Local integration	508 000	(62 705)	431 743	13 552
Lower secondary education	105 000	45 000	150 000	—
Resettlement	—	5 000	5 000	—
Supplementary aid	520 000	81 705	601 705	—
Voluntary repatriation	—	2 000	2 000	—
Programme support and administration	64 000	23 100	87 047	53
<i>Latin America (other countries)</i>				
Counselling	40 000	15 825	47 976	7 849
Legal assistance	25 000	14 700	27 788	11 912
Local integration	178 000	9 420	182 773	4 647
Lower secondary education	10 420	—	9 960	460
Resettlement	105 100	52 823	152 623	5 300
Supplementary aid	312 500	95 000	406 842	658
Multipurpose assistance	580 000	—	580 000	—
Voluntary repatriation	—	18 500	18 500	—
Programme support and administration	138 000	1 400	139 333	67
<i>Lebanon</i>				
Counselling	8 000	—	8 000	—
Local integration	70 000	(26 649)	14 277	29 074
Lower secondary education	13 000	—	13 000	—

UNHCR general programmes—Annual programme for 1978: allocations and expenditure (continued)
(In United States dollars)

<i>Projects by country/area</i>	<i>Appropriations by Executive Committee</i>	<i>Allocations from Programme Reserve/transfers between appropriations</i>	<i>Expenditure</i>	<i>Unobligated balances</i>
Resettlement	10 000	—	6 675	3 325
Supplementary aid	60 000	(30 000)	4 950	25 050
Programme support and administration	104 000	(27 800)	74 692	1 508
<i>Lesotho</i>				
Counselling	11 000	—	2 478	8 522
Local integration	4 000	—	—	4 000
Supplementary aid	52 000	—	47 788	4 212
Programme support and administration	70 000	(7 500)	57 975	4 525
<i>Liberia</i>				
Multipurpose assistance	11 011	15 435	26 446	—
<i>Malaysia</i>				
Local integration	1 000 000	(500 000)	500 000	—
Supplementary aid	—	2 000	—	2 000
Programme support and administration	52 000	—	49 672	2 328
<i>Mali</i>				
Multipurpose assistance	1 000	—	733	267
<i>Middle East (other countries)</i>				
Counselling	10 000	—	5 000	5 000
Local integration	20 000	(10 000)	10 000	—
Lower secondary education	2 000	—	2 000	—
Resettlement	20 000	—	10 000	10 000
Supplementary aid	65 000	—	50 000	15 000
<i>Mozambique</i>				
Local integration	3 060 000	213 283	3 254 772	18 511
Supplementary aid	16 000	—	11 690	4 310
Programme support and administration	74 000	(25 900)	48 052	48
<i>Netherlands</i>				
Supplementary aid	—	250	49	201
<i>Niger</i>				
Multipurpose assistance	4 000	1 000	5 000	—
<i>Nigeria</i>				
Counselling	38 000	4 173	42 173	—
Lower secondary education	70 000	16 000	86 000	—
Multipurpose assistance	10 000	6 000	16 000	—
<i>Peru</i>				
Counselling	4 000	—	4 000	—
Legal assistance	5 000	—	2 200	2 800
Local integration	5 000	—	5 000	—
Lower secondary education	5 000	(400)	4 000	600
Resettlement	80 000	(18 000)	61 250	750
Supplementary aid	120 000	(15 000)	92 824	12 176
Programme support and administration	61 000	11 000	64 437	7 563
<i>Portugal</i>				
Counselling	7 000	—	7 000	—
Legal assistance	1 000	—	1 000	—

UNHCR general programmes—Annual programme for 1978: allocations and expenditure (continued)
(In United States dollars)

Projects by country/area	Appropriations by Executive Committee	Allocations from Programme Reserve/transfers between appropriations	Expenditure	Unobligated balances
Local integration	80 000	20 000	99 997	3
Multipurpose assistance	200 000	—	200 000	—
Supplementary aid	112 000	6 500	118 500	—
Voluntary repatriation	10 000	(10 000)	—	—
Programme support and administration	60 000	(8 900)	47 510	3 590
<i>Romania</i>				
Local integration	200 000	—	200 000	—
Programme support and administration	5 000	(5 000)	—	—
<i>Rwanda</i>				
Local integration	—	5 787	5 787	—
Lower secondary education	21 000	—	21 000	—
Multipurpose assistance	15 000	—	12 320	2 680
<i>Senegal</i>				
Multipurpose assistance	28 000	—	24 178	3 822
Programme support and administration	57 000	(3 400)	53 519	81
<i>Sierra Leone</i>				
Lower secondary education	34 370	14 000	48 000	370
Multipurpose assistance	3 000	3 270	6 270	—
<i>Somalia</i>				
Supplementary aid	—	1 000	16	984
<i>Southern Africa</i>				
Multipurpose assistance	25 000	(21 791)	—	3 209
<i>Spain</i>				
Counselling	60 000	14 580	74 580	—
Local integration	170 000	30 000	200 000	—
Resettlement	16 000	—	15 556	444
Supplementary aid	45 000	33 700	78 619	81
Programme support and administration	19 000	(8 500)	10 411	89
<i>Sudan</i>				
Counselling	14 000	—	9 469	4 531
Local integration	1 882 000	(68 000)	1 813 999	1
Lower secondary education	440 000	40 000	480 000	—
Multipurpose assistance	30 000	(10 000)	20 000	—
Supplementary aid	100 000	39 214	139 214	—
Voluntary repatriation	—	55 000	55 000	—
Programme support and administration	56 000	8 600	64 532	68
<i>Swaziland</i>				
Counselling	12 000	—	8 763	3 237
Local integration	51 000	(51 000)	—	—
Supplementary aid	35 000	—	18 271	16 729
Programme support and administration	60 000	3 000	60 050	2 950
<i>Switzerland</i>				
Counselling	—	42 889	42 889	—

UNHCR general programmes—Annual programme for 1978: allocations and expenditure (continued)
(In United States dollars)

<i>Projects by country/area</i>	<i>Appropriations by Executive Committee</i>	<i>Allocations from Programme Reserve/transfers between appropriations</i>	<i>Expenditure</i>	<i>Unobligated balances</i>
Supplementary aid	—	22 110	22 110	—
<i>Thailand</i>				
Supplementary aid	—	5 000	4 355	645
<i>Togo</i>				
Multipurpose assistance	4 000	—	4 000	—
<i>Turkey</i>				
Local integration	19 691	—	19 688	3
Resettlement	15 000	—	15 000	—
Supplementary aid	—	1 000	1 000	—
<i>Uganda</i>				
Counselling	—	3 000	1 533	1 467
Local integration	4 000	5 853	9 853	—
Lower secondary education	32 000	20 000	51 947	53
Resettlement	—	2 000	1 196	804
Supplementary aid	14 000	5 000	18 957	43
Voluntary repatriation	—	1 000	—	1 000
<i>United Arab Emirates</i>				
Local integration	46 000	(21 000)	16 000	9 000
Lower secondary education	9 000	—	9 000	—
Supplementary aid	15 000	—	4 000	11 000
<i>United Kingdom of Great Britain and Northern Ireland</i>				
Counselling	—	39 961	39 961	—
Legal assistance	—	40 000	40 000	—
<i>United Republic of Cameroon</i>				
Lower secondary education	18 000	2 500	18 500	2 000
Multipurpose assistance	40 000	(20 000)	20 000	—
<i>United Republic of Tanzania</i>				
Counselling	12 000	—	8 235	3 765
Legal assistance	—	2 500	2 468	32
Local integration	2 817 718	—	2 804 378	13 340
Lower secondary education	80 000	—	80 000	—
Multipurpose assistance	100 000	(38 000)	61 422	578
Resettlement	—	6 000	1 751	4 249
Supplementary aid	20 000	—	20 000	—
Voluntary repatriation	—	318	318	—
<i>Upper Volta</i>				
Multipurpose assistance	3 000	—	172	2 828
<i>Viet Nam</i>				
Multipurpose assistance	450 000	—	450 000	—
<i>West African countries</i>				
Multipurpose assistance	7 000	5 000	10 472	1 528

UNHCR general programmes—Annual programme for 1978: allocations and expenditure (continued)
(In United States dollars)

<i>Projects by country/area</i>	<i>Appropriations by Executive Committee</i>	<i>Allocations from Programme Reserve/transfers between appropriations</i>	<i>Expenditure</i>	<i>Unobligated balances</i>
<i>Yemen</i>				
Programme support and administration	20 000	(15 000)	4 726	274
<i>Yugoslavia</i>				
Local integration	200 000	—	200 000	—
Supplementary aid	7 000	7 000	14 000	—
Programme support and administration	7 000	(200)	5 831	969
<i>Zaire</i>				
Local integration	3 630 000	1 395 283	5 006 017	19 266
Lower secondary education	60 000	—	49 300	10 700
Multipurpose assistance	45 000	4 300	49 300	—
<i>Zambia</i>				
Counselling	12 000	—	9 331	2 669
Local integration	250 000	4 261	249 994	4 267
Lower secondary education	9 000	5 000	14 000	—
Multipurpose assistance	1 430 000	26 300	1 366 857	89 443
Voluntary repatriation	—	1 200	850	350
<i>Over-all allocations</i>				
Counselling	120 000	(119 186)	—	814
Rehabilitation of the handicapped	35 000	—	35 000	—
Legal assistance	130 000	(51 273)	75 000	3 727
Local integration	37 000	(12 568)	7 000	17 432
Resettlement	400 000	(177 050)	221 534	1 416
Voluntary repatriation	185 000	(70 703)	112 500	1 797
Supplementary aid	67 000	(46 210)	14 000	6 790
Programme support and administration	3 353 000	199 900	3 552 646	254
Programme Reserve	1 053 105	(1 051 865)	—	1 240
TOTAL	39 750 000	—	38 587 755	1 162 245

* Allocation to be carried forward into 1979 in accordance with the decision of the Executive Committee (A/AC.96/553).

UNHCR general programmes—Emergency Fund: expenditure in 1978
(In United States dollars)

<i>Projects by country</i>	<i>Expenditures</i>
<i>Honduras</i>	
Assistance to refugees from Nicaragua	150 000
<i>Papua New Guinea</i>	
Assistance to refugees	100 000
<i>Somalia</i>	
Assistance to refugees from the Ogaden region	309 217
Purchase of trucks	143 500
<i>United Republic of Cameroon</i>	
Assistance to refugees from Equatorial Guinea	155 122
Programme support and administration	44 878
<i>Viet Nam</i>	
Assistance to refugees from Democratic Kampuchea	300 000
<i>Yemen Arab Republic</i>	
Assistance to refugees from Democratic Yemen	100 000
<i>Zaire</i>	
Assistance to refugees from Angola	500 000
<i>Zambia</i>	
Assistance to newly-arrived Zairians	96 500
TOTAL	1 899 217

SCHEDULE 5

UNHCR special programmes:

I. Refugee Education Account: funds available and expenditure in 1978
(In United States dollars)

<i>Projects by country/area</i>	<i>Total funds available</i>	<i>Expenditure</i>			<i>Unobligated balances as at 31 December 1978</i>
		<i>Cash</i>	<i>Kind</i>	<i>Total</i>	
Algeria	7 000	5 767	—	5 767	1 233
Burundi	38 081	38 081	—	38 081	—
Egypt	52 605	52 605	—	52 605	—
Ethiopia	14 115	14 115	—	14 115	—
Kenya	416 019	416 019	—	416 019	—
Latin America	64 760	61 140	—	61 140	3 620
Middle East	30 000	30 000	—	30 000	—
Nigeria	40 000	40 000	—	40 000	—
Rwanda	83 060	83 060	—	83 060	—
Senegal	105 200	105 200	—	105 200	—
Sudan	257 006	257 006	—	257 006	—
Uganda	40 712	40 712	—	40 712	—
United Republic of Tanzania	296 686	296 686	—	296 686	—
Zaire	137 400	137 400	—	137 400	—
Zambia	265 000	265 000	—	265 000	—
Various countries	44 000	44 000	—	44 000	—
Reserve/unallocated balances	166 433	—	—	—	166 433
TOTAL	2 058 077	1 886 791	—	1 886 791	171 286

II. Long-playing Record Scheme and reserve for fund-raising initiatives: income and expenditure in 1978

(In United States dollars)

	Long-playing Record Scheme	Reserve for fund-raising initiatives
Balance as at 1 January 1978	366 272	200 000
<i>Income in 1978</i>		
Net income from sales	17 343	
Cancellation of obligation	1 105	
Refund from trust funds	1 685	20 133
Balance as at 31 December 1978	<u>386 405</u>	<u>200 000</u>

III. Other special programmes: funds available and expenditure in 1978

(In United States dollars)

Projects by operation	Total funds available	Expenditure			Unobligated balance as at 31 December 1978
		Cash	Kind	Total	
1. <i>Cyprus operation</i>	18 833 226				
Agriculture		461 566	—	461 566	
Communication equipment		38 023	—	38 023	
Education		860 391	—	860 391	
Health		1 359 500	—	1 359 500	
Multipurpose assistance		119 845	—	119 845	
Shelter		9 286 511	—	9 286 511	
Supplementary aid		1 272 233	—	1 272 233	
Transportation		24 500	—	24 500	
Programme support and administration		687 430	—	687 430	
Uncommitted balance					4 723 227
	<u>TOTAL</u>	<u>14 109 999</u>	<u>—</u>	<u>14 109 999</u>	<u>4 723 227</u>
2. <i>Indo-China programme</i>	3 319 121				
Agriculture		1 088 264	—	1 088 264	
Clothing		145 014	—	145 014	
Local integration		5 099	—	5 099	
Health		370 000	—	370 000	
Transportation		—	32 683	32 683	
Programme support and administration		660 082	—	660 082	
Uncommitted balance					1 017 979
	<u>TOTAL</u>	<u>2 268 459</u>	<u>32 683</u>	<u>2 301 142</u>	<u>1 017 979</u>
3. <i>Displaced persons from Indo-China in Thailand and elsewhere</i>	41 935 069				
Clothing		—	2 027	2 027	
Counselling		4 939	—	4 939	
Food		—	429 000	429 000	
Local integration		64 516	—	64 516	
Multipurpose assistance		25 565 908	—	25 565 908	

III. Other special programmes: funds available and expenditure in 1978 (continued)

(In United States dollars)

Projects by operation	Total funds available	Expenditure			Unobligated balance as at 31 December 1978
		Cash	Kind	Total	
Resettlement		5 541 250	—	5 541 250	
Programme support and administration		1 980 787	—	1 980 787	
Uncommitted balance					8 346 642
TOTAL	41 935 069	33 157 400	431 027	33 588 427	8 346 642
4. <i>Guinea-Bissau operation</i>	11 561				
Health		6 020	—	6 020	
Transportation		1 480	—	1 480	
Uncommitted balance					4 061
TOTAL	11 561	7 500	—	7 500	4 061
5. <i>Mozambique operation</i>	398 923				
Emergency assistance		30 000	—	30 000	
Health		287 562	—	287 562	
Programme support and administration		48 000	—	48 000	
Uncommitted balance					33 361
TOTAL	398 923	365 562	—	365 562	33 361
6. <i>Angola operation</i>	752 168				
Agriculture		80 000	—	80 000	
Emergency assistance		6 500	—	6 500	
Health		—	12 500	12 500	
Multipurpose assistance		10 000	17 004	27 004	
Voluntary repatriation		228 000	—	228 000	
Programme support and administration		338 500	—	338 500	
Uncommitted balance					59 664
	752 168	663 000	29 504	692 504	59 664
7. <i>Special action in Lebanon</i>	3 396 716				
Emergency assistance		200 000	—	200 000	
Local integration		580 000	—	580 000	
Multipurpose assistance		3 389	—	3 389	
Shelter		2 410 000	—	2 410 000	
Programme support and administration		61 568	—	61 568	
Uncommitted balance					141 759
TOTAL	3 396 716	3 254 957	—	3 254 957	141 759
8. <i>Trust Fund for Sahrawis</i>	1 850 740				
Food		321 561	20 000	341 561	
Multipurpose assistance		250 508	—	250 508	
Programme support and administration		77 106	—	77 106	
Uncommitted balance					1 181 565
TOTAL	1 850 740	649 175	20 000	669 175	1 181 565

III. Other special programmes: funds available and expenditure in 1978 (continued)

(In United States dollars)

Projects by operation	Total funds available	Expenditure			Unobligated balance as at 31 December 1978
		Cash	Kind	Total	
9. Trust Fund for Southern Africans	15 647 270				
Blankets		—	90 828	90 828	
Clothing		—	557 107	557 107	
Counselling		51 504	—	51 504	
Domestic equipment		—	13 092	13 092	
Education		6 020 330	17 599	6 037 929	
Food		—	100 595	100 595	
Health		—	129 137	129 137	
Local integration		2 801 277	—	2 801 277	
Multipurpose assistance		—	303 815	303 815	
Shelter		—	4 599	4 599	
Supplementary aid		7 403	—	7 403	
Transportation		399 266	—	399 266	
Vehicles		—	14 000	14 000	
Programme support and administration		356 259	—	356 259	
Uncommitted balance					4 780 459
TOTAL	15 647 270	9 636 039	1 230 772	10 866 811	4 780 459
10. Humanitarian assistance, Horn of Africa	13 350 974				
Agriculture		849 000	—	849 000	
Blankets		870 000	—	870 000	
Clothing		340 000	—	340 000	
Counselling		113 000	—	113 000	
Domestic equipment		737 500	—	737 500	
Education		343 118	—	343 118	
Emergency assistance		20 000	171 442	191 442	
Food		1 474 000	30 298	1 504 298	
Health		410 000	—	410 000	
Local integration		308 345	—	308 345	
Multipurpose assistance		—	95 000	95 000	
Shelter		491 250	—	491 250	
Supplementary aid		20 000	—	20 000	
Transportation		600 000	48 780	648 780	
Vehicles		1 091 246	—	1 091 246	
Programme support and administration		434 703	—	434 703	
Uncommitted balance					4 903 292
TOTAL	13 350 974	8 102 162	345 520	8 447 682	4 903 292
11. Humanitarian assistance, Bangladesh/ Burma	8 235 960				
Blankets		750 000	—	750 000	
Emergency assistance		460 000	—	460 000	
Food		96 000	336 585	432 585	
Health		277 500	84 226	361 726	

III. Other special programmes: funds available and expenditure in 1978 (continued)

(In United States dollars)

Projects by operation	Total funds available	Expenditure			Unobligated balance as at 31 December 1978
		Cash	Kind	Total	
Multipurpose assistance		400 000	53 411	453 411	
Shelter		287 947	—	287 947	
Vehicles		400 000	88 317	488 317	
Programme support and administration		559 548	—	559 548	
Uncommitted balance					4 442 426
TOTAL	8 235 960	3 230 995	562 539	3 793 534	4 442 426
12. <i>Rehabilitation and repatriation of Zairian refugees</i>	6 444 716				
Agriculture		472 317	—	472 317	
Domestic equipment		115 000	—	115 000	
Emergency assistance		300 000	—	300 000	
Health		25 000	—	25 000	
Multipurpose assistance			140 364	140 364	
Transportation		351 613	—	351 613	
Vehicles		700 000	—	700 000	
Voluntary repatriation		25 000	—	25 000	
Programme support and administration		367 840	—	367 840	
Uncommitted balance					3 947 582
TOTAL	6 444 716	2 356 770	140 364	2 497 134	3 947 582
13. <i>Other trust funds</i>					
<i>Angola</i>					
Local integration	1 060	1 060	—	1 060	—
Multipurpose assistance	15 957	—	15 957	15 957	—
<i>Belgium</i>					
Local integration	466 674	289 287	—	289 287	177 387
Contribution towards cost of eligibility procedures	63 027	63 027	—	63 027	—
<i>Egypt</i>					
Local integration	12 171	12 000	—	12 000	171
<i>Kenya</i>					
Legal assistance	50 000	50 000	—	50 000	—
<i>Lao People's Democratic Republic</i>					
Assistance to displaced persons	3 841 425	221 425	3 620 000	3 841 425	—
<i>Latin America</i>					
Supplementary aid	4 245	4 245	—	4 245	—
<i>Middle East</i>					
Multipurpose assistance	5 607	5 607	—	5 607	—
Resettlement	49 791	45 000	—	45 000	4 791
<i>Netherlands</i>					
Programme support and administration	9 172	9 172	—	9 172	—
<i>Portugal</i>					
Local integration	200 000	200 000	—	200 000	—

III. Other special programmes: funds available and expenditure in 1978 (continued)

(In United States dollars)

Projects by operation	Total funds available	Expenditure			Unobligated balance as at 31 December 1978
		Cash	Kind	Total	
<i>Sudan</i>					
Assistance to refugees	603 034	310 437	197 513	507 950	95 084
Counselling	150 510	38 908	—	38 908	111 602
<i>Thailand</i>					
Educational assistance	20 000	20 000	—	20 000	—
<i>United Kingdom of Great Britain and Northern Ireland</i>					
Educational assistance	5 136	5 136	—	5 136	—
<i>United Republic of Tanzania</i>					
Public information	7 000	7 000	—	7 000	—
<i>Viet Nam</i>					
Assistance to refugees	1 940 992	—	1 940 992	1 940 992	—
<i>Zaire</i>					
Assistance to refugees	1 067 880	—	1 067 880	1 067 880	—
Local integration	253 164	253 164	—	253 164	—
Multipurpose assistance	662 535	250 000	412 535	662 535	—
<i>Zambia</i>					
Agriculture	4 564	4 564	—	4 564	—
Local integration	64 103	64 103	—	64 103	—
<i>Various countries</i>					
Public information activities	67 812	67 812	—	67 812	—
Junior professional officers	1 318 008	728 758	—	728 758	589 250
Compensation funds for Asians from Uganda	887 777	887 777	—	887 777	—
Assets records unit for Asians from Uganda	119 600	119 600	—	119 600	—
Training programme	250 000	29 973	—	29 973	220 027
Assistance to refugees from Indo-China	101 068	79 639	—	79 639	21 429
Support to the Arusha Conference	50 000	50 000	—	50 000	—
Assistance to refugees from South Africa	200 000	200 000	—	200 000	—
Repatriation of non-Bengalis from Bangladesh to Pakistan	454 794	250 000	—	250 000	204 794
Indemnification fund	80 115	—	—	—	80 115
Programme support and administration	261 850	173 101	—	173 101	88 749
Miscellaneous	93 627	17 301	—	17 301	76 326
Other trust funds not yet committed ..	4 006 312	—	—	—	4 006 312
TOTAL	17 389 010	4 458 096	7 254 877	11 712 973	5 676 037

**Status of prior year's projects—All funds: obligations
liquidated/outstanding by country/area/operation**

(In United States dollars)

<i>Source of funds Country/area/operation</i>	<i>Unliquidated obligations as at 1 January 1978</i>	<i>Payments during 1978</i>	<i>Cancelled during 1978</i>	<i>Unliquidated as at 31 December 1978</i>
<i>General programmes</i>				
<i>Annual programme</i>				
Angola	895 820	640 482	1 478	253 860
Argentina	21 988	14 324	7 664	—
Australia	15 500	11 483	4 017	—
Benin	650	200	450	—
Burundi	11 688	10 627	1 061	—
Chad	778	—	778	—
Chile	37 047	36 994	53	—
Congo	533	167	366	—
Costa Rica	22 060	21 689	371	—
Djibouti	117 226	104 195	288	12 743
Egypt	66 165	50 024	16 141	—
Ethiopia	549 839	151 094	1 219	397 526
France	2 444	344	—	2 100
Gabon	78 414	76 157	2 168	89
Gambia	44	—	44	—
Germany, Federal Republic of ..	12 925	8 796	4 129	—
Ghana	34 664	21 407	13 257	—
Greece	86 871	44 426	42 445	—
Hong Kong	55 685	35 835	19 850	—
Kenya	133 929	120 422	—	13 507
Latin America ..	47 411	44 464	1 405	1 542
Liberia	814	814	—	—
Malaysia	200 317	200 270	47	—
Mali	601	—	601	—
Middle East	61 855	41 611	20 244	—
Morocco	94	—	94	—
Mozambique	404 734	371 686	5 611	27 437
Niger	1 059	836	223	—
Nigeria	38 441	30 256	8 185	—
Peru	12 541	8 628	3 613	300
Portugal	34 647	32 455	2 192	—
Rwanda	11 491	4 255	7 236	—
Sierra Leone	27 253	56	27 197	—
Southern Africa .	3 281	2 104	1 177	—
Spain	4 325	3 714	611	—
Sudan	1 108 950	408 955	16 202	683 793
Swaziland	1 000	—	—	1 000
Togo	1 476	462	1 014	—
Turkey	374	299	75	—

**Status of prior year's projects—All funds: obligations
liquidated/outstanding by country/area/operation (continued)**

(In United States dollars)

<i>Source of funds Country/area/operation</i>	<i>Unliquidated obligations as at 1 January 1978</i>	<i>Payments during 1978</i>	<i>Cancelled during 1978</i>	<i>Unliquidated as at 31 December 1978</i>
Uganda	303 498	10 102	14 816	278 580
United Arab Emirates	133 088	7 500	96 000	29 588
United Kingdom of Great Britain and Northern Ireland	14 808	13 076	—	1 732
United Republic of Cameroon	15 703	14 400	1 303	—
United Republic of Tanzania	328 556	220 039	30 000	78 517
Upper Volta	415	99	316	—
West Africa	260	63	197	—
Yemen	23 631	22 388	1 243	—
Yugoslavia	5 105	—	5 105	—
Zaire	628 753	585 817	42 936	—
Zambia	287 835	273 028	14 807	—
Over-all alloca- tions	223 582	164 512	59 070	—
SUBTOTAL	6 070 168	3 810 555	477 299	1 782 314
<i>Emergency Fund</i>				
Angola	524 084	464 193	—	59 891
Botswana	11 051	—	—	11 051
Sudan	26 008	26 008	—	—
Zambia	97 770	88 815	8 955	—
SUBTOTAL	658 913	579 016	8 955	70 942
<i>Special programmes</i>				
<i>Education account</i>				
Burundi	16 565	16 091	474	—
Egypt	86 201	19 162	—	67 039
Ethiopia	11 445	3 572	7 873	—
Ghana	3 674	—	3 674	—
Kenya	78 246	74 096	—	4 150
Latin America ..	1 015	—	—	1 015
Middle East	31 309	19 431	—	11 878
Nigeria	33 631	8 178	25 453	—
Rwanda	51 749	32 026	19 723	—
Senegal	57 523	54 396	3 127	—
Sudan	120 937	76 853	44 084	—
Uganda	1 917	1 917	—	—
United Republic of Cameroon	591	123	86	382

Obligations liquidated/outstanding by country/area/operation (continued)
(In United States dollars)

<i>Source of funds Country/area/operation</i>	<i>Unliquidated obligations as at 1 January 1978</i>	<i>Payments during 1978</i>	<i>Cancelled during 1978</i>	<i>Unliquidated as at 31 December 1978</i>
United Republic of Tanzania	259 082	57 189	—	201 893
Zaire	106 214	92 605	13 609	—
Zambia	24 068	1 810	20 708	1 550
Over-all alloca- tions	24 907	5 396	—	19 511
SUBTOTAL	909 074	462 845	138 811	307 418
<i>Long-playing Record Scheme</i>	<i>1 640</i>	<i>535</i>	<i>1 105</i>	<i>—</i>
<i>Other special programmes</i>				
<i>Cyprus operation</i>	<i>20 868 737</i>	<i>12 571 352</i>	<i>1 671 552</i>	<i>6 625 833</i>
<i>Indo-China programme</i>	<i>3 941 768</i>	<i>2 238 882</i>	<i>706 213</i>	<i>996 673</i>
<i>Displaced persons from Indo-China in Thai- land and elsewhere .</i>	<i>2 556 229</i>	<i>2 365 818</i>	<i>41 079</i>	<i>149 332</i>
<i>Angola operation</i>	<i>9 460 984</i>	<i>8 894 044</i>	<i>528 618</i>	<i>38 322</i>
<i>Guinea-Bissau opera- tion</i>	<i>245 100</i>	<i>6 366</i>	<i>175</i>	<i>238 559</i>
<i>Mozambique operation</i>	<i>850 065</i>	<i>648 347</i>	<i>26 537</i>	<i>175 181</i>
<i>Special action in Leb- anon</i>	<i>84 500</i>	<i>42 016</i>	<i>1 513</i>	<i>40 971</i>
<i>Trust Fund for Sah- rawis</i>	<i>22 163</i>	<i>(927 911)</i>	<i>943 418</i>	<i>6 656</i>
<i>Trust Fund for South- ern Africans</i>	<i>1 152 480</i>	<i>939 839</i>	<i>90 171</i>	<i>122 470</i>
<i>Other trust funds</i>				
<i>Argentina</i>	<i>72 460</i>	<i>54 114</i>	<i>—</i>	<i>18 336</i>
<i>Bangladesh</i>	<i>104 986</i>	<i>17 399</i>	<i>82 578</i>	<i>5 009</i>
<i>Belgium</i>	<i>194 284</i>	<i>144 086</i>	<i>25 227</i>	<i>24 971</i>
<i>Botswana</i>	<i>28 477</i>	<i>15 032</i>	<i>13 043</i>	<i>402</i>
<i>Cape Verde</i>	<i>16 741</i>	<i>—</i>	<i>—</i>	<i>16 741</i>
<i>Comoros</i>	<i>15</i>	<i>—</i>	<i>15</i>	<i>—</i>
<i>Djibouti</i>	<i>1 057</i>	<i>1 054</i>	<i>3</i>	<i>—</i>
<i>Egypt</i>	<i>10 733</i>	<i>8 812</i>	<i>—</i>	<i>1 921</i>
<i>Ethiopia</i>	<i>28 249</i>	<i>28 249</i>	<i>—</i>	<i>—</i>
<i>Germany, Federal Republic of</i>	<i>26 092</i>	<i>—</i>	<i>26 092</i>	<i>—</i>
<i>Guinea-Bissau</i>	<i>12 800</i>	<i>—</i>	<i>—</i>	<i>12 800</i>
<i>Iran</i>	<i>24 932</i>	<i>20 485</i>	<i>4 447</i>	<i>—</i>
<i>Kenya</i>	<i>1 249</i>	<i>—</i>	<i>—</i>	<i>1 249</i>
<i>Lao People's Dem- ocratic Repub- lic</i>	<i>144 522</i>	<i>144 522</i>	<i>—</i>	<i>—</i>
<i>Latin America</i>	<i>448</i>	<i>—</i>	<i>448</i>	<i>—</i>

Obligations liquidated/outstanding by country/area/operation (continued)
(In United States dollars)

<i>Source of funds Country/area/operation</i>	<i>Unliquidated obligations as at 1 January 1978</i>	<i>Payments during 1978</i>	<i>Cancelled during 1978</i>	<i>Unliquidated as at 31 December 1978</i>
Middle East	4 723	4 723	—	—
Sudan	10 797	797	—	10 000
United Republic of Tanzania	1 685 714	402 659	—	1 283 055
Zaire	1 046 500	1 046 500	—	—
Headquarters and various	326 850	25 123	301 727	—
SUBTOTAL	42 923 645	28 692 308	4 462 856	9 768 481
TOTAL	50 563 440	33 545 259	5 089 026	11 929 155

Status of obligations as at 31 December 1978—All funds
(In United States dollars)

	General programmes			Special programmes				Total
	Annual programme		Emergency Fund	Refugee Education Account	Long-playing Record Scheme	Other special programmes ^b		
	1978	Prior years						
<i>Unliquidated as at 1 January 1978</i>	—	6 070 168	658 913	909 074	1 640	42 923 645	50 563 440	
<i>Incurred in 1978</i>	38 587 755	—	1 899 217	1 886 791	—	92 307 400	134 681 163	
TOTAL	38 587 755	6 070 168	2 558 130	2 795 865	1 640	135 231 045	185 244 603	
<i>Liquidated in 1978</i>								
By payments	28 331 289	3 810 555	2 283 874	1 352 086	535	82 098 703	177 877 042	
By cancellations	—	477 299	8 955	138 811	1 105	4 462 856	5 089 026	
TOTAL	28 331 289	4 287 854	2 292 829	1 490 897	1 640	86 561 559	122 966 068	
<i>Unliquidated as at 31 December 1978</i>								
Current year's obligations	10 256 466	—	194 359	997 550	—	38 901 005	50 349 380	
Prior years' obligations ^a	—	1 782 314	70 942	307 418	—	9 768 481	11 929 155	
TOTAL OUTSTANDING	10 256 466	1 782 314	265 301	1 304 968	—	48 669 486	62 278 535	
Of which: In cash	10 256 466	1 782 314	265 301	1 304 968	—	42 494 132	56 103 181	
In kind	—	—	—	—	—	6 175 354	6 175 354	
^a Chronological breakdown of balances outstanding as at 31 December 1978:	1972	52 952					52 952	
	1973	55 769				10 000	65 769	
	1974	185 032				5 230	190 262	
	1975	141 808				82 950	224 758	
	1976	232 864	14 594	204 532		1 797 621	2 249 611	
	1977	1 113 889	56 348	102 886		7 872 680	9 145 803	
Total	Total	1 782 314	70 942	307 418	—	9 768 481	11 929 155	

^b For breakdown, see annex to schedule 7.

Status of obligations as at 31 December

(In United

	Cyprus operation	Indo-China programme	Displaced persons from Indo-China in Thailand and elsewhere	Angola/ Guinea-Bissau/ Mozambique operations	Special action in Lebanon
<i>Unliquidated as at 1 January</i>					
1978	20 868 737	3 941 768	2 556 229	10 556 149	84 500
<i>Incurred in 1978</i>	14 109 999	2 301 142	33 588 427	1 065 566	3 254 957
TOTAL	34 978 736	6 242 910	36 144 656	11 621 715	3 339 457
<i>Liquidated in 1978</i>					
By payments	14 654 274	3 450 792	26 581 346	10 572 296	1 817 438
By cancellations	1 671 552	706 213	41 079	555 330	1 513
TOTAL	16 325 826	4 157 005	26 622 425	11 127 626	1 818 951
<i>Unliquidated as at 31 December 1978</i>					
Current year's obligations ..	12 027 077	1 089 232	9 372 899	42 027	1 479 535
Prior years' obligations ^a ..	6 625 833	996 673	149 332	452 062	40 971
TOTAL OUTSTANDING	18 652 910	2 085 905	9 522 231	494 089	1 520 506
Of which: In cash	15 410 935	2 085 905	9 093 231	494 089	1 520 506
In kind	3 241 975	—	429 000	—	—

^a Chronological breakdown of balances outstanding as at 31 December 1978:

1973					
1974	220				
1975	4 101	9 828	23 531	22 770	
1976	27 511	249 002	17 500	215 007	
1977	6 594 001	737 843	108 301	214 285	40 971
Total	6 625 833	996 673	149 332	452 062	40 971

1978—Other special programmes

(States dollars)

<i>Trust Fund for Sahrawis</i>	<i>Trust Fund for Southern Africans</i>	<i>Humanitarian assistance Horn of Africa</i>	<i>Humanitarian assistance Bangladesh/Burma</i>	<i>Rehabilitation and repatriation of Zairian refugees</i>	<i>Other trust funds</i>	<i>Total</i>
22 163	1 152 480	—	—	—	3 741 619	42 923 645
669 175	10 866 811	8 447 682	3 793 534	2 497 134	11 712 973	92 307 400
<u>691 338</u>	<u>12 019 291</u>	<u>8 447 682</u>	<u>3 793 534</u>	<u>2 497 134</u>	<u>15 454 592</u>	<u>135 231 045</u>
(610 151)	5 147 445	5 194 762	3 297 984	1 814 377	10 178 140	82 098 703
943 418	90 171	—	—	—	453 580	4 462 856
<u>333 267</u>	<u>5 237 616</u>	<u>5 194 762</u>	<u>3 297 984</u>	<u>1 814 377</u>	<u>10 631 720</u>	<u>86 561 559</u>
351 415	6 659 205	3 252 920	495 550	682 757	3 448 388	38 901 005
6 656	122 470	—	—	—	1 374 484	9 768 481
<u>358 071</u>	<u>6 781 675</u>	<u>3 252 920</u>	<u>495 550</u>	<u>682 757</u>	<u>4 822 872</u>	<u>48 669 486</u>
<u>358 071</u>	<u>6 517 320</u>	<u>3 252 920</u>	<u>495 550</u>	<u>682 757</u>	<u>2 582 848</u>	<u>42 494 132</u>
—	264 355	—	—	—	2 240 024	6 175 354
					10 000	10 000
					5 010	5 230
					22 720	82 950
6 656	122 470				1 288 601	1 797 621
					48 153	7 872 680
<u>6 656</u>	<u>122 470</u>				<u>1 374 484</u>	<u>9 768 481</u>

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

	<i>For the year 1978</i>	<i>Cumulative to 31 December 1978</i>
Total loans made	30 388	16 355 452
Adjustments		
Unused funds refunded by im- plementing agencies		(817 068)
Exchange differences	1 592 828	6 368 396
	<u>1 623 216</u>	<u>21 906 780</u>
Liquidations		
Repayments	588 521 ^a	7 507 278
Conversion into grants	40 593	705 041
Agencies' collecting fees and charges	11 516	213 023
		<u>(8 425 342)</u>
Total loans outstanding as at 31 December 1978		13 481 438
Of which refundable upon re- ceipt to:		
Calouste Gulbenkian Foundation		(36 004)
Norwegian Refugee Council		(58 613)
Implementing agencies for collecting fees ...		(667 841)
		<u>12 718 980^b</u>
Total loans refundable to UNHCR as at 31 December 1978		
^a Of which due to:		
UNHCR	584 337	
Norwegian Refugee Council	1 724	
C. Gulbenkian Foundation	2 460	
	<u>588 521</u>	
^b Breakdown by source of funds:		
Annual programmes for 1963-1977	126 948	
Major aid programmes	12 586 624	
Trust funds	5 408	
	<u>12 718 980</u>	

Investment of funds as at 31 December 1978

	<i>Period</i>	<i>Rate (percentage per annum)</i>	<i>Maturity</i>	<i>Amount</i>	<i>Accrued interest</i>
Notice deposit accounts (United States dollars)					
Citibank N.A., Zurich	2 days	8 1/2	—	3 750 000	26 687
Deposit accounts (United States dollars)					
Canadian Imperial Bank of Commerce, London	7 days	14 1/16	3 Jan. 1979	1 000 000	1 562
Algemene Bank Nederland, Amsterdam	7 days	14	3 Jan. 1979	1 000 000	1 556
Chemical Bank, London	7 days	14 1/4	3 Jan. 1979	1 000 000	1 583
Algemene Bank Nederland, Amsterdam	9 months	7 13/16	10 Jan. 1979	1 000 000	57 509

Investment of funds as at 31 December 1978 (continued)

	Period	Rate (percentage per annum)	Maturity	Amount	Accrued interest
Banque Worms, Paris	6 months	9	12 Jan. 1979	1 000 000	43 000
Nordic Bank Ltd., London	12 months	8	16. Jan. 1979	1 000 000	77 556
Bankers Trust Company, London	3 months	10 1/8	23 Jan. 1979	1 000 000	19 406
Barclays Bank International Ltd., London	6 months	9 1/8	26 Jan. 1979	1 000 000	40 049
Nordic Bank Ltd., London	12 months	7 13/16	29 Jan. 1979	1 000 000	73 351
Banque Scandinave en Suisse, Geneva ..	6 months	9 1/16	31 Jan. 1979	1 000 000	38 516
Moscow Narodny Bank Ltd., London ..	9 months	8 1/8	5 Feb. 1979	1 000 000	54 392
Citibank N.A., London	10 months	7 13/16	7 Feb. 1979	1 000 000	58 160
Canadian Imperial Bank of Commerce, London	9 months	8 1/8	12 Feb. 1979	1 000 000	52 587
Barclays Bank International Ltd., London	6 months	8 5/8	19 Feb. 1979	1 000 000	32 583
Svenska Handelsbanken, Stockholm ...	6 months	9 1/8	23 Feb. 1979	1 000 000	32 951
Banque Nationale de Paris, Paris	3 months	11 3/16	26 Feb. 1979	1 000 000	11 498
Svenska Handelsbanken, Stockholm ...	12 months	8 1/16	28 Feb. 1979	1 000 000	68 531
Banque Nationale de Paris, Paris	2 months	11 1/4	28 Feb. 1979	1 000 000	625
Canadian Imperial Bank of Commerce, London	2 months	11 1/4	28 Feb. 1979	1 000 000	625
Banque Scandinave en Suisse, Geneva ..	10 months	8 1/16	5 Mar. 1979	1 000 000	53 974
Deutsche Bank AG, Frankfurt	6 months	9 3/16	7 Mar. 1979	1 000 000	29 349
Société de Banque Suisse, Geneva	3 months	11 1/2	8 Mar. 1979	1 000 000	7 028
Algemene Bank Nederland, Amsterdam	9 months	8 5/8	9 Mar. 1979	1 000 000	49 114
Chemical Bank, London	10 months	8 3/16	12 Mar. 1979	1 000 000	52 991
Société de Banque Suisse, Geneva	6 months	9 1/8	12 Mar. 1979	1 000 000	27 375
Irving Trust Company, London	12 months	7 11/16	22 Mar. 1979	1 000 000	60 646
Banque Worms, Paris	3 months	12 5/16	27 Mar. 1979	1 000 000	1 368
Société de Banque Suisse, Geneva	11 months	8 1/16	4 Apr. 1979	1 000 000	52 854
The Tokai Bank Ltd., London	11 months	8 1/4	12 Apr. 1979	1 000 000	53 396
The Tokai Bank Ltd., London	9 months	9 1/8	12 Apr. 1979	1 000 000	43 597
Banque Scandinave en Suisse, Geneva ..	6 months	10 1/4	20 Apr. 1979	1 000 000	20 500
Svenska Handelsbanken, Stockholm ...	6 months	10 7/16	23 Apr. 1979	1 000 000	20 005
Canadian Imperial Bank of Commerce, London	11 months	8 5/16	23 Apr. 1979	1 000 000	51 260
The Tokai Bank Ltd., London	6 months	10 7/16	23 Apr. 1979	1 000 000	20 005
The Mitsui Bank Ltd., London	11 months	8 11/16	2 May 1979	1 000 000	51 160
The Mitsui Bank Ltd., London	12 months	8 3/8	14 May 1979	1 000 000	54 205
Mitsubishi Bank (Europe) SA, Brussels	9 months	9 3/16	23 May 1979	1 000 000	33 177
Nordic Bank Ltd., London	12 months	8 3/8	23 May 1979	1 000 000	51 646
Banque Nationale de Paris, Paris	6 months	11 9/16	25 May 1979	1 000 000	11 884
Nordic Bank Ltd., London	12 months	8 11/16	4 June 1979	1 000 000	51 160
Irving Trust Company, London	9 months	9 1/4	7 June 1979	1 000 000	29 549
Irving Trust Company, London	6 months	11 7/8	8 June 1979	1 000 000	7 587
The Mitsui Bank Ltd., London	12 months	8 7/8	18 June 1979	1 000 000	48 812
The Mitsubishi Bank Ltd., London	6 months	12 5/8	27 June 1979	1 000 000	1 403
Banque Scandinave en Suisse, Geneva ..	6 months	12 11/16	29 June 1979	1 000 000	705
Société Générale de Banque SA, Brus- sels	6 months	12 5/16	29 June 1979	2 000 000	1 396
Société Générale de Banque SA, Brus- sels	12 months	9 3/16	17 July 1979	1 000 000	42 620
Banque Worms, Paris	9 months	10 1/4	20 July 1979	1 000 000	20 500
Deutsche Bank AG, Frankfurt	9 months	10 7/16	23 July 1979	1 000 000	20 005
Mitsubishi Bank (Europe) SA, Brussels	12 months	9 1/4	23 Aug. 1979	1 000 000	33 403

Investment of funds as at 31 December 1978 (continued)

	Period	Rate (percentage per annum)	Maturity	Amount	Accrued interest
Barclays Bank International Ltd., London	12 months	9 3/16	31 Aug. 1979	1 000 000	31 135
Deutsche Bank AG, Frankfurt	12 months	9 1/8	12 Sept. 1979	1 000 000	27 882
Banque Worms, Paris	9 months	12 1/8	28 Sept. 1979	1 000 000	674
				<u>54 000 000</u>	<u>1 728 405</u>
BALANCE OF FUNDS INVESTED				<u>57 750 000</u>	<u>1 755 092</u>

ANNEX TO SCHEDULE 9

Cash and investments: 1975-1978
(In thousands of United States dollars)

	1975	1976	1977	1978
<i>Cash and investments as at 31 December:</i>				
Current accounts	125	575	1 142	2 644
48-hour accounts	1 850	2 370	2 200	3 750
Deposit accounts	25 317	23 027	32 000	54 000
TOTAL AS AT 31 DECEMBER	<u>27 292</u>	<u>25 972</u>	<u>35 342</u>	<u>60 394^a</u>
<i>Average in hand during year:</i>				
In current accounts	963	1 048	1 813	3 481
Invested (48-hour and deposit accounts)	19 342	24 886	30 381	46 947
TOTAL	<u>20 305</u>	<u>25 934</u>	<u>32 194</u>	<u>50 428</u>
Percentage of total invested	95%	96%	94%	93%
<i>Interest earned</i>	1 448	1 840	1 824	3 854 ^b
<i>Average rate of interest:</i>				
On average total cash and investments	7.13%	7.09%	5.67%	7.64%
On average invested funds	7.49%	7.39%	6.00%	8.21%

^a Cash	\$US 8 977 109
Invested funds	\$US 57 750 000
Less cash in transit	\$US (6 333 460)
	<u>\$US 60 393 649</u>

^b The amount of \$US 3 748 000 shown on statement II under "Other income" is made up as follows:

Interest earned	\$US 3 854 000
Exchange difference and bank charges.....	\$US (106 000)
	<u>\$US 3 748 000</u>

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 1978.

2. The examination was conducted in accordance with article XII of the Financial Regulations and Rules of the United Nations and the annex thereto and with the common auditing standards adopted by the Panel of External Auditors of the United Nations, the Specialized Agencies and the International Atomic Energy Agency. The examination was conducted at the UNHCR headquarters at Geneva and at the field offices in Bangladesh, Senegal and Thailand.

3. The normal practice of the Board of Auditors of reporting the results of specific audits was continued during the year under review, with the result that a number of management letters containing detailed audit observations were issued to the Administration. This practice has helped in developing a continuous dialogue with the Administration and is consistent with the Board's new audit approach of applying systems based auditing to all the organizations in the United Nations system for which it has audit responsibility.

4. 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 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, and the following are the most significant matters arising from our 1978 audit examination. These matters have been discussed with the Administration whose responses are referred to as appropriate.

Procurement system

5. During 1977, we carried out a review of the newly established Procurement Unit for assistance projects and our observations and recommendations thereon are included in the 1977 Report of the Board of Auditors. We followed up on this review during our 1978 examination and the Internal Audit Division conducted an audit of this area in February 1979. These examinations revealed that savings could be achieved if the procurement function and related activities were more effectively co-ordinated. Internal controls should also be improved. Particular emphasis should be placed on:

(a) The introduction of an annual procurement plan and the early communication and co-ordination of the requirements of the Regional Sections in order to make it possible to negotiate for bulk purchases and thereby achieve savings. At the present time, the Procurement Unit is not being given sufficient notice

of approved procurement projects, and thus it is unable to initiate and complete purchase orders on a timely basis, and to take advantage of bulk purchases of similar items.

(b) The design and introduction of a standard requisition form, and the establishment of procedures for its use and processing. No form is in use at present, with the result that requests are made in memorandum form and frequently do not contain complete information.

(c) The implementation of formal purchase order forms, as we recommended in our 1977 Report.

(d) The development of a system for the proper communication by the field of receipt of purchases, including the introduction of a standard receipting report form. Where confirmation does take place it is usually by cable and generally incomplete.

6. The Administration agreed with our recommendations and informed us that it is in the process of preparing a Manual of Procurement Procedures which will deal with these shortcomings. Moreover, it has already initiated action to obtain confirmations from the field for the receipt of purchases.

Outstanding loans

7. UNHCR provides funds to implementing agencies to be passed on to refugees in the form of loans. Collection of loan repayments is also entrusted to the implementing agencies. The balance in the UNHCR loan accounts at 31 December 1978 amounted to \$13 million.

8. Our examination revealed that the loan accounts had not been reconciled with the agencies; further investigation showed that certain agencies maintain inadequate accounting records of individual loans, and in many cases, loans had to be converted to grants or written off due to inadequate collection procedures.

9. To ensure the reliability of loan accounts, timely collection of loan repayments and to minimize the incidence of write offs, we have recommended to UNHCR that:

(a) Procedures should be established to ensure that agencies submit reports on the status of loans on a regular basis;

(b) Loan accounts should be periodically reconciled with those maintained by the agencies;

(c) Improved follow-up procedures for loan repayments should be instituted.

The Administration agreed with our recommendations and has since taken action to confirm the loan account balances with the agencies.

Financial reporting of programme expenditure

10. Our review of the financial reporting of programme expenditures revealed instances of delays by

implementing agencies in submitting certified final financial statements and narrative reports as required by the relative project agreements. For example, at the time of our review and nine months after completion of one humanitarian aid programme for which UNHCR provided the sum of \$12.35 million, the implementing agency had not submitted the stipulated financial statements and narrative reports. In the circumstances we could not satisfy ourselves that the objectives of the programme had been achieved, that the amount had been used solely for the purposes for which it was provided and that any unused balances had duly been refunded to UNHCR.

11. Furthermore, we were concerned that UNHCR itself was not in a position to monitor activities of this magnitude and recommended that follow-up procedures should be strengthened to ensure that financial reporting of programme expenditures is made by implementing agencies on a more timely basis.

12. The Administration informed us that some of the delays in submission of the certified final financial statements and narrative reports were caused by circumstances beyond the control of the implementing agencies, but that pressure would continue to be brought to bear on the defaulting agencies for their early submission of the reports.

Control of equipment and machinery

13. UNHCR expects implementing agencies to which non-expendable properties purchased with voluntary funds have been entrusted to exercise adequate controls to ensure their custody, use and maintenance.

14. However, our review of inventory control procedures and the internal audit examination indicated that there is a need for UNHCR to develop and clearly define a policy on ownership, use of equipment and

machinery produced with voluntary funds, and to embody relevant provisions in future implementing instruments.

15. In order to improve UNHCR control over equipment and machinery, we recommended that all future UNHCR agreements which contain an equipment component should provide clear details concerning ownership, insurance coverage, disposal of the equipment upon completion of the project, inventory and reporting requirements, and proper identification of the equipment.

16. The Administration has endorsed the need for a more clearly defined policy on these items and has indicated that it will incorporate appropriate provisions in future agreements.

Comments on matters dealt with in the 1977 report

17. With the exception of the procurement system upon which we have commented in this report, the Administration has either provided satisfactory explanations or taken appropriate action on the matters raised in the 1977 report.

Acknowledgement

18. 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) Osman Ghani KHAN

Comptroller and Auditor General of Bangladesh

15 June 1979

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