



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

---

**ACCOUNTS**

**for the year ended 31 December 1976**

**and**

**REPORT OF THE BOARD OF AUDITORS**

**GENERAL ASSEMBLY**

**OFFICIAL RECORDS: THIRTY-SECOND SESSION**

**SUPPLEMENT No. 7E (A/32/7/Add.5)**

**UNITED NATIONS**





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

---

**ACCOUNTS**

**for the year ended 31 December 1976**

**and**

**REPORT OF THE BOARD OF AUDITORS**

**GENERAL ASSEMBLY**

OFFICIAL RECORDS: THIRTY-SECOND SESSION

SUPPLEMENT No. 7E (A/32/7/Add.5)

**UNITED NATIONS**

New York, 1977

**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

<u>Chapter</u>	<u>Page</u>
Letter of transmittal . . . . .	iv
I. AUDIT OPINION . . . . .	1
II. ACCOUNTS FOR THE YEAR ENDED 31 DECEMBER 1976 . . . . .	3
Statement of basic accounting policies applicable to the voluntary funds administered by the United Nations High Commissioner for Refugees . . . . .	4
Statement I. Balance-sheet as at 31 December 1976 . . . . .	6
Statement II. Income and expenditure in 1976 - all funds . . . . .	7
Schedules to the accounts:	
Schedule 1. Status of governmental contributions as at 31 December 1976 - all funds . . . . .	10
Schedule 2. Status of private contributions as at 31 December 1976 - all funds . . . . .	13
Schedule 3. UNHCR Annual Programme for 1976 - allocations and expenditure . . . . .	14
Schedule 4. Emergency Fund - expenditure in 1976 . . . . .	17
Schedule 5. Trust funds - funds available and expenditure during 1976 . . . . .	18
Schedule 6. Status of prior years' projects - all funds Obligations liquidated/outstanding by country, area and operation . . . . .	22
Schedule 7. Summary of obligations incurred, liquidated and outstanding as at 31 December 1976 - all funds . . . . .	25
Schedule 8. Loans made to or on behalf of refugees . . . . .	27
Schedule 9. Long-Playing Record Scheme - income and expenditure in 1976 . . . . .	28
Schedule 10. Investment of funds as at 31 December 1976 . . . . .	29
III. REPORT OF THE BOARD OF AUDITORS . . . . .	31

LETTER OF TRANSMITTAL

24 June 1977

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 1976. 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 1976.

Accept, Sir, the assurances of my highest consideration.

(Signed) J. J. MACDONELL  
Auditor General of Canada  
and  
Chairman, United Nations Board of Auditors

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

## I. 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 1976. 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 1976.

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

(Signed) A. MARTINEZ ZULETA  
Controller General of Colombia

(Signed) AHENKORA OSEI  
Auditor General of Ghana

24 June 1977





II. ACCOUNTS FOR THE YEAR ENDED 31 DECEMBER 1976

Statement of basic accounting policies applicable to the  
voluntary funds administered by the United Nations High  
Commissioner for Refugees 1/

1. The accounts are maintained in accordance with the Financial Rules for voluntary funds administered by the High Commissioner for Refugees promulgated in 1974 (A/AC.96/503 of 31 July 1974). The accounts 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 administered by the High Commissioner cover the calendar year.
3. The assets and liabilities, the income and expenditure are recorded 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 United Nations rates of exchange prevailing at the time of the transaction. At the year end, cash, investments and unpaid pledges are converted at the applicable United Nations rates of exchange.
5. Exchange differences and income from investments are debited/credited to the appropriate source of 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.

---

Notes:

- (a) Firm pledges for 1977 announced in 1976 by Governments for a total of \$US 10,189,781 are not recorded in the accounts as at 31 December 1976.
- (b) Agreements signed or Letters of Instruction issued prior to 31 December 1976 for projects commencing in 1977 amount to \$US 3,209,586.
- (c) The presentation of the Indo-China programme takes into account the two distinct budgets, the first covering 1974 and up to June 1975, the second covering July 1975 to December 1976.

---

1/ Key: - nil;  
.. amount less than \$1,000.

8. Non-expendable property purchased out of the 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 the investment policies of the United Nations and a report on such investments is included in the annual accounts.

Balance-sheet as at 31 December 1976  
(In thousands of United States dollars)

STATEMENT I

		1975	1976
1975	Assets		
204	Cash		2 243
27 762	Short-term investments including interest accrued	12 565	25 768
	Accounts receivable		
7 854	Governmental contributions pledged	329	29 656
2	Private donations pledged	44	64
118	Due from implementing agencies		71
71	Due from United Nations agencies		212
127	Other receivables	441	100
		14 825	30 103
8 172			
11 563	Loans made to or on behalf of refugees	1 500	11 676
24	Long-term receivable from implementing agency	500	24
	<u>Less: Contingency provision for loans and long-term receivables</u>	200	(11 702)
		134	
		449	
		18 530	
		21 313	
			-
			58 134
			58 134
	Liabilities and reserves		
	Liabilities		
	Obligations for projects Due to United Nations agencies	28 113	385
	Letters of credit 1977 contributions received in advance	3 359	88
	Other payables	78	78
		32 023	
	Reserves/balances		
	Working Capital and Guarantee Fund	1 500	
	Emergency Fund	500	
	Reserve for fund-raising initiatives	200	
	Annual Programme	3 504	
	Long-Playing Record Scheme	359	
	Trust funds	20 048	
		26 111	
			58 134
			58 134

Statement II and schedules 1 to 10 are an integral part of the accounts.

Certified:

(Signed) P. M. MOUSALLI  
Director of Administration

Office of the United Nations High Commissioner for Refugees

Approved:

(Signed) Sadruddin Aga Khan  
United Nations High Commissioner for Refugees

Income and expenditure in 1976 a/ - all funds  
(In thousands of United States dollars)

STATEMENT II

	Annual Programme		Working Capital and Guarantee Fund	Emergency Fund	Long-Playing Record Scheme b/	Trust Funds			Total
	1976	Prior years				Refugee Education Account	Special operations	Other trust funds	
Reserves/balances as at 1 January 1976	-	134	1 500	500	649	130	16 736	1 664	21 313
<u>Income</u>									
Contributions	13 756	376	-	710	-	940	59 294	12 645	87 721
Governmental	585	61	-	99	-	24	834	1 632	3 235
Private									
Other income	1 701	-	-	-	-	-	(9)	33	1 725
Interest, exchange differences, bank charges	57	-	478	-	81	-	-	71	687
Loan repayments and others									
Adjustments on prior years' income/obligations	-	(8)	-	-	-	-	(904)	(9)	(921)
Adjustment of contributions	-	300	-	12	-	70	1 859	126	2 367
Cancellations of obligations	-	565	-	1	-	18	295	22	901
Refunds by implementing agencies	-	-	-	(1)	-	-	-	-	(1)
Write-offs	-	(3)	-	-	-	(11)	-	(40)	(54)
Others									
<u>Total income</u>	16 099	1 291	578	821	81	1 041	61 369	14 480	95 660
<u>Transfers between funds/reserves</u>	1 308	(1 425)	(478)	972	(63)	549	(216)	(647)	-
<u>Total funds available</u>	17 407	-	1 500	2 293	667	1 720	77 889	15 497	116 973
<u>Expenditure</u>									
Obligations incurred for:									
Operations	11 687	-	-	1 736	-	1 592	59 107	10 421	84 543
Programme support and administration	2 216	-	-	57	108	-	3 322	616	6 319
<u>Total expenditure</u>	13 903	-	-	1 793	108	1 592	62 429	11 037	90 862
Reserves/balances at 31 December 1976	3 504	-	1 500	500	559	128	15 460	4 460	26 111

a/ In cash and kind.

b/ And reserve for fund-raising initiatives.

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

Income and expenditure in 1976 a/ - special operations  
(In thousands of United States dollars)

Annex to statement II

	South Sudan Operation	Subcontinent repatriation	Cyprus operation	Indo-China Programme 1974-75 1975-76	Emergency relief operation in Viet Nam	Guinea-Bissau operation	Mozambique operation	Indo-China resettlement repatriation	Indo-Chinese in Thailand	Special action in Lebanon	Angola operation	Total special operations
Balance as at 1 January 1976	377	387	1 567	237	5 709	1 308	1 349	1 599	3 296	-	200	16 736
<u>Income</u>												
Contributions												
Governmental	-	-	34 407	-	5 469	730	2 415	2 844	5 352	1 402	6 655	59 294
Private	-	-	28	-	266	-	189	6	27	296	6	834
Other income	-	-	(63)	-	(38)	-	36	(5)	72	(1)	(10)	(9)
Interest, exchange difference, bank charges												
Adjustments on prior years' income/obligations	(5)	-	(12)	-	(515)	-	-	(2)	(370)	-	-	(904)
Adjustment of contributions	52	19	779	23	420	55	28	81	385	-	-	1 859
Cancellations of obligations	1	..	255	-	2	5	-	32	-	-	-	295
Refunds by implementing agencies	48	19	35 394	23	(77)	790	2 668	2 956	5 466	1 697	6 651	61 369
<u>Total income</u>	(200)	-	-	(40)	(599)	(174)	-	..	208	158	-	(216)
<u>Transfers</u>	225	406	36 961	220	31	1 924	4 017	4 555	8 970	1 855	6 851	77 889
<u>Total funds available</u>												
Obligations incurred for 1976:												
Operations	116	34	29 867	220	1	1 676	1 463	3 273	7 451	919	3 282	59 107
Programme support and administration	66	-	483	-	30	167	369	593	470	67	311	3 322
<u>Total expenditure</u>	182	34	30 350	220	31	1 843	1 832	3 866	7 921	986	3 593	62 429
Balance as at 31 December 1976	43	372	6 611	-	-	81	2 185	689	1 049	869	3 258	15 460

a/ In cash and kind.

SCHEDULES TO THE ACCOUNTS

Status of governmental contributions as at 31 December 1976 - all funds

(In United States dollars)

Contributor	Annual programs		Emergency Fund/ Education Account	Cyprus operation	Indo-China programs	Guinea-Bissau/ Mozambique operation	Indo-China resettlement repatriation	Indo-Chinese in Thailand	Special action in Lebanon	Angola operation	Other trust funds	Total
	1976	Prior years										
Algeria	8 470											8 470
Argentina	25 000											25 000
Australia	162 160			65 330 b/								227 490
Austria	42 278											42 278
Belgium	3 456											3 456
Burkina Faso	253 165			248 230 b/						406 406 b/		1 280 075
Burma		900			500							1 000
Canada		1 905			3 080 202	151 515		98 079 a/				1 905
Cuba	10 000							150 000				10 000
Czechoslovakia	4 000 a/											4 000
Dominican Republic	2 279				37 915 b/							2 279
Denmark	1 044 746		28 222		407 805 b/				178 641		695 407	4 281 746
Egypt	7 667			732 b/							34 071	10 000
Finland	245 625											245 625
France	555 000				26 008	26 008						578 000
Germany, Federal Republic of	1 050 651		100 000 d/		26 008						20 000	1 276 659
Ghana	5 930			131 250 b/	250 000		416 189					1 000 000
Greece	20 000			669 700 b/								2 768 640
Hong Kong	5 000 a/											5 000
India	395											395
Indonesia	8 500											8 500
Iran	11 564 b/					4 945 b/b/						16 509
Iraq	2 000											2 000
Ireland	10 000											10 000
Italy	11 864 a/											11 864
Japan	26 775											26 775
Kenya	37 572 a/										2 475	40 047
Laos	10 000	37 572 a/										47 572
Lebanon	550										1 000	1 550
Malaysia	70 000				158 334	847 458 a/						1 075 792
Maldives	882											882
Mexico	9 999					9 999						19 998
Monrovia	10 001 a/											10 001
Myanmar	2 000 a/											2 000
Nepal	5 000											5 000
Niger	20 000											20 000
Nigeria	8 163											8 163
Romania	6 737											6 737
Senegal	2 000 a/											2 000
Sierra Leone	5 000											5 000
Sri Lanka	20 000											20 000
Switzerland	8 163											8 163
Tanzania	6 737											6 737
Togo	2 000											2 000
Tunisia	2 000											2 000
Turkey	11 864 a/											11 864
Uganda	26 775											26 775
United Kingdom	37 572 a/											37 572
USA	10 000			5 000								15 000
Yemen	1 000			1 b/								2 000
Zambia	550											550
Zimbabwe	70 000				158 334	847 458 a/						1 075 792
Zaire	882											882
Zimbabwe	9 999					9 999						19 998
Zimbabwe	10 001 a/											10 001
Zimbabwe	2 000 a/											2 000
Zimbabwe	5 000											5 000
Zimbabwe	20 000											20 000
Zimbabwe	8 163											8 163
Zimbabwe	6 737											6 737
Zimbabwe	2 000											2 000
Zimbabwe	5 000											5 000
Zimbabwe	20 000											20 000
Zimbabwe	8 163											8 163
Zimbabwe	6 737											6 737



Schedule 1 (continued)

Contributor	Annual programs		Emergency Food/ Education Account	Cyprus operation	Indo-China programs	Guinea-Bissau/ Mozambique operation	Indo-China resettlement repatriation	Indo-Chinese in Thailand	Special action in Lebanon	Angola operation	Other trust funds	Total
	1976	Prior years										
Madagascar	1 082	1 111										2 193
Malawi	353 a/	333										686
Malaysia	1 500											1 500
Malta	570 a/											570
Malta, Sovereign Order of					2 024		5 000 a/	5 000 a/				2 024
Mauritius	833											15 833
Mexico	10 000											10 000
Mozambique	225											225
Namibia	9 295											9 295
Norocco	2 367											2 367
Spain	3 851 955	15 000			1 160 000						241 970	5 987 491
Netherlands								154 695 b/			64 770 a/ 195 798	
New Zealand	75 500											289 999
Niger	1 121											1 121
Nigeria	6 902 a/		681 941		181 220						5 000	11 908
Norway	1 157 888		572 522 a/		9 885					567 122	328 231 89 968	5 578 792
Oman	4 000 a/											13 885
Pakistan	2 505 a/											2 505
Poland	1 284 a/											12 285
Portugal	1 750 a/											1 284
Philippines	5 000				7 000 a/					12 285 a/	1 000 a/	5 000
Portugal	7 000											7 000
Qatar	2 098									50 000		16 000
Rwanda	8 000											8 000
Saudi Arabia	6 000 a/	10 070										16 070
Senegal												90 000
Socialist Republic of Viet Nam	7 245				10 000 a/							17 245
Sweden	1 021 558									1 094 762	1 785 714 a/	9 289 053
Switzerland	637 262									1 457 500 b/	1 818 149	
Syrian Arab Republic	7 500											7 500
Thailand												1 292 577
Togo												7 500
Trinidad and Tobago	1 500	5 086										5 086
Turkey	7 000											7 000
Turkey	4 762											1 500
Uganda	5 000											7 000
United Arab Emirates												15 690
United Kingdom of Great Britain and Northern Ireland	88 508 a/ 613 461										1 324	10 000
Ireland	3 310											3 310
United Republic of Cameroon	1 368 000	300 000	300 000 d/									41 133 000
United Republic of Tanzania												1 108 530
United States of America												1 268
Venezuela	1 000											3 310
Yemen	15 000 a/											15 000
Yugoslavia	4 975											7 000
Zambia												15 690
Zambia												10 000
Sibtotal	13 756 468	376 634	710 165 872 522 d/	31 157 438	5 488 683	1 690 303 29 945 g/	2 844 231	5 351 559	301 992	6 614 813	8 849 527	78 085 878

Contributor	Annual programme		Emergency Fund/ Education Account	Cyprus operation	Indo-China programme	Guinea-Bissau/ Mozambique operation	Indo-China resettlement repatriation	Indo-Chinese in Thailand	Special action in Lebanon	Assala operation	Other trust funds	Total
	1976	Prior years										
<b>Multilateral contributions</b>												
United Nations Trust Fund for Lebanon									700 000 g/ 400 000			1 100 000
United Nations Trust Fund for South Africa											100 000	100 000
United Nations Fund for Namibia											246	246
United Nations Educational and Training Programme for Southern Africa			67 121 g/			725 000 g/ 700 000 g/g/					942 100 g/ 2 367 100	67 121 2 367 100
World Food Programme				3 250 000 g/							2 752 957 g/	6 002 957
European Economic Community									1 100 000		3 795 305	9 637 424
Subtotal			67 121 g/	3 250 000		725 000 725 000			1 100 000		3 795 305	9 637 424
Total contributions	13 756 468	376 634	1 049 806	34 407 438	5 428 685	3 145 248	2 844 231	5 351 559	1 401 592	6 654 813	12 644 850	87 721 302

a/ Pledged but not paid as at 31 December 1976

205 593	37 572		24 700 000	22 000	1 462 458	5 000	109 059	700 000	424 866	1 072 648	29 535 136
---------	--------	--	------------	--------	-----------	-------	---------	---------	---------	-----------	------------

Contributions pledged in previous years but not paid as at 31 December 1976	1974	1975	1976
Benin	250		
Central African Empire	5 000		
Ecuador	1 000		
India	11 364		
Iraq	11 864		
Kenya	1 000		
Kuwait	3 000		
Malta	1 037		
Nigeria	6 928		
Pakistan	2 778		
Philippines	1 222		
United Republic of Tanzania	1 500		
Venezuela	3 797		
Belgium	10 000		
Ethiopia			
Mauritania			
Syrian Arab Republic			
Total governmental pledges not paid as at 31 December 1976			

Contributions/pledges not paid as at 31 December 1976	1974	1975	1976
Algeria	6 590		
India	1 215		
Togo	122		
Gabon	151		
Belgium			
United Kingdom of Great Britain and Northern Ireland			
Iran			
Indonesia			
Egypt			
Japan			
Belgium			
United States of America			
Total cancellations/reductions of prior years' pledges			

b/ Contributions in kind.

c/ Not including \$65,432 received as income under the Long-Playing Record Scheme.

d/ Refugee Education Account.

e/ South Sudan operation.

f/ Emergency relief operation in the Socialist Republic of Viet Nam.

g/ Guinea-Bissau operation.

Status of private contributions as at 31 December 1976 - all funds

Donor	Annual programme		Emergency Fund/ Education Account	Cyprus operation	Indo-China programme	Mozambique/ Angola operation	Indo-China resettlement repatriation	Indo-Chinese in Thailand	Special action in Lebanon	Other trust funds	Total
	1976	Prior years									
Aeroflot, USSR	74 534	8 965	8 964 c/							20 000 b/	20 000
Australian Care for Refugees (Australia)										90 000	90 000
Brot für die Welt, Federal Republic of Germany										14 420	14 420
Calouste Gulbenkian Foundation, Portugal					10 824					85 612	10 824
Caritas, Austria					5 175		5 280			17 096	65 612
British Council of Churches										204 498	10 495
COBSO, New Zealand	17 096 s/									574 237	17 096
Danish Refugee Council										6 066	778 895
Das Diakonische Werk, Federal Republic of Germany										14 557	6 066
Finnish Refugee Council				14 557						10 000	14 557
Fred Olsen Lines, Norway										2 000	10 000
Friendship, United Kingdom of Great Britain and Northern Ireland										10 000	2 000
Howard Karashevian Commemorative Corp., United States of America					150 000	136 975				10 204	147 177
Jainishan Memorial Program, United States of America										150 000	150 000
Jachsern World Federation, Switzerland										9 297	14 644
Kaiserin, Federal Republic of Germany			14 644 c/	9 297	72 464 b/	26 769			95 602	72 464	9 297
Mato Music Festival, Federal Republic of Germany										19 882 b/	72 464
Mestiz, Switzerland										23 551	19 882
Norwegian Labour Movement										212 439	408 159
Norwegian Refugee Council	189 753									75 752 b/	189 753
OTRAF, United Kingdom of Great Britain and Northern Ireland		21 423	8 850		27 523	25 000 b/g/		27 523		226 366	212 439
Queen Anne-Marie Appeal, United States of America		10 000 s/	90 000	3 889					125 099	119 048	3 889
Ridda Barren, Sweden	250 156	20 000								24 495	877 313
Sudan Aid, Sudan	36 644 s/									100 000	29 403
World Council of Churches, Switzerland	4 908									20 810	101 800
Miscellaneous	1 800	288	77 c/	100	15 769		322				147 671
	10 285										
<b>Total</b>	585 116	60 676	98 850 23 685 c/	27 843	281 775	188 742 6 566 g/	5 602	27 523	296 453	1 651 673	3 294 504
	53 680	10 000									63 680

s/ Pledged but not paid as at 31 December 1976  
 b/ Donations in kind.  
 c/ Education Account.  
 g/ Angola operation.  
 Note: Reduction of prior years' contributions 1974  
 Olympic Airlines, Greece

## UNHCR Annual Programme for 1976

Allocations and expenditure

(In United States dollars)

Projects by country/area	Allocations approved by the Executive Committee	Adjustments from Programme Reserve/transfers between allocations	Expenditure	Unused balances of allocations
<u>Algeria, Morocco, Tunisia</u>				
Local settlement	35 000		32 106	2 894
Supplementary aid	35 000	5 512	38 801	1 711
<u>Argentina</u>				
Local settlement	170 000		102 056	67 944
Resettlement	300 000	100 000	400 000	
Legal assistance	40 000	(15 000)	22 678	2 322
Counselling	55 000		53 012	1 988
Supplementary aid	2 200 000	360 000	2 560 000	
Programme support and administration	59 000	22 000	80 541	459
<u>Australia</u>				
Programme support and administration	60 000	4 269	64 269	
<u>Austria</u>				
Local settlement	100 000		100 000	
<u>Botswana</u>				
Local settlement	12 000		8 000	4 000
Counselling	9 000		6 605	2 395
Supplementary aid	30 000	9 227	30 846	8 381
<u>Burundi</u>				
Local settlement	75 000		75 000	
Multipurpose assistance	50 000	11 000	56 973	4 027
Counselling	36 311		21 544	14 767
<u>Central African Empire</u>				
Multipurpose assistance	42 000	8 737	50 737	
<u>Chile</u>				
Local settlement	20 000		9 686	10 314
Resettlement	320 000	285 000	605 000	
Counselling	8 500	1 400	9 360	540
Supplementary aid	40 000	10 000	48 932	1 068
Programme support and administration	35 000		32 123	2 877
<u>Egypt</u>				
Local settlement	175 000	(19 000)	155 607	393
Counselling	22 000		18 515	3 485
Supplementary aid	30 000	10 000	39 946	54
<u>Ethiopia</u>				
Local settlement	412 000		400 572	11 428
Supplementary aid	35 000	17 530	51 969	561
<u>France</u>				
Local settlement	50 000	15 000	65 000	
<u>Germany, Federal Republic of</u>				
Local settlement	20 000		20 000	
Legal assistance	50 000		40 801	9 199
<u>Greece</u>				
Local settlement	106 792		100 476	6 316
Adjustment of annuities	173 208		173 208	
Supplementary aid	11 000	6 500	17 500	
<u>Italy</u>				
Local settlement	57 000	10 000	67 000	
Adjustment of annuities	37 000		37 000	
Supplementary aid	20 000	18 000	37 808	192

Projects by country/area	Allocations approved by the Executive Committee	Adjustments from Programme Reserve/transfers between allocations	Expenditure	Unused balances of allocations
<u>Kenya</u>				
Local settlement	50 000		29 000	21 000
Counselling	20 000		15 299	4 701
Supplementary aid	18 000		16 901	1 099
<u>Latin America</u>				
Local settlement	180 000	(50 000)	125 379	4 621
Resettlement	55 000	(35 000)	20 000	
Legal assistance	10 000		7 890	2 110
Counselling	15 000		13 607	1 393
Supplementary aid	72 000	8 000	69 597	10 403
Programme support and administration	57 000	(30 000)	17 705	9 295
<u>Lesotho</u>				
Local settlement	5 000		1 060	3 940
<u>Middle East</u>				
Local settlement	115 000	(15 000)	100 000	
Counselling	17 000	(5 000)	12 000	
Supplementary aid	77 000		77 000	
Programme support and administration	84 000		75 802	8 198
<u>Mozambique</u>				
Local settlement	500 000		500 000	
<u>Peru</u>				
Local settlement	8 000		8 000	
Resettlement	200 000	(170 000)	30 000	
Legal assistance	6 000		6 000	
Counselling	6 000		6 000	
Supplementary aid	330 000	(40 000)	290 000	
Programme support and administration	74 000	2 000	75 477	523
<u>Portugal</u>				
Local settlement	10 000	(6 900)	3 100	
Counselling	10 000		10 000	
Supplementary aid	42 000	70 000	112 000	
Legal assistance	5 000	(5 000)		
<u>Rwanda</u>				
Local settlement	30 000	(14 283)	15 485	232
Multipurpose assistance	15 000	5 000	18 097	1 903
<u>Senegal</u>				
Multipurpose assistance	26 000		23 500	2 500
<u>Spain</u>				
Local settlement	85 000		85 000	
Counselling	43 000	1 661	44 661	
Supplementary aid	33 000	4 500	37 493	7
<u>Sudan</u>				
Local settlement	397 636		29 836	367 800 a/
Counselling	21 203	(1)	14 723	6 479
Supplementary aid	50 000	12 515	62 497	18
Programme support and administration	28 000		14 155	13 845
<u>Swaziland</u>				
Local settlement	3 000			3 000
<u>Turkey</u>				
Adjustment of annuities	17 000		14 142	2 858
Resettlement	5 000		1 693	3 307
<u>Uganda</u>				
Local settlement	10 000		6 719	3 281
Repatriation	3 000		751	2 249
Supplementary aid	10 000	3 000	12 926	74

Projects by country/area	Allocations approved by the Executive Committee	Adjustments from Programme Reserve/transfers between allocations	Expenditure	Unused balances of allocations
<u>United Arab Emirates</u>				
Local settlement	136 000	(30 000)	10 000	96 000 <u>a/</u>
Supplementary aid	10 000		10 000	
<u>United Republic of Tanzania</u>				
Ulyankulu settlement	1 075 000		1 075 000	
Katumba settlement	1 025 000	92 000	1 117 000	
Individual refugees	10 000		1 257	8 743
Counselling	15 000		5 208	9 792
Supplementary aid	30 000		18 305	11 695
Programme support and administration	16 000			16 000
<u>West Africa</u>				
Multipurpose assistance	44 000	13 200	57 200	
<u>Zaire</u>				
Local settlement	500 000	(15 820)	483 714	466
Multipurpose assistance	50 000	(5 000)	36 223	8 777
Emergency assistance		100 000	100 000	
<u>Zambia</u>				
Local settlement	275 633	72 269	347 902	
Multipurpose assistance	75 000		47 198	27 802
<u>Over-all allocations</u>				
Local settlement	120 000	(28 000)	83 553	8 447
Resettlement	507 000	289 183	725 485	70 698
Repatriation	75 000	(26 000)	43 347	5 653
Legal assistance	103 000	(23 000)	77 494	2 506
Counselling	175 000	(65 661)	100 262	9 077
Treatment and rehabilitation of the handicapped	30 000	(10 000)	20 000	
Supplementary aid	90 000	(35 012)	50 390	4 598
Programme support and administration	2 134 000	(243 269)	1 856 538	34 193
<u>Programme Reserve</u>	681 717	(680 557)		1 160
<b>TOTAL</b>	<b>14 851 000</b>	<b>-</b>	<b>13 903 242</b>	<b>947 758 <u>a/</u></b>

a/ Includes allocations amounting to \$463,800 (Sudan \$367,800 and the United Arab Emirates \$96,000) carried forward to 1977 in accordance with the decision of the Executive Committee (A/AC.96/534).

Emergency Fund

Expenditure in 1976

(In United States dollars)

<u>Projects by country</u>	<u>Expenditure</u>
<u>Algeria</u>	
Assistance to refugees from Western Sahara	500 000
<u>Angola</u>	
Repatriation and rehabilitation of displaced persons	500 000
<u>Botswana</u>	
Assistance to South African refugees	50 000
<u>Comoros</u>	
Reception of persons arriving from Mayotte	50 000
<u>Ethiopia</u>	
Assistance to Sudanese refugees	253 619
Programme support and administration	51 400
<u>Gabon</u>	
Assistance to refugees from Equatorial Guinea	50 000
<u>Lesotho</u>	
Assistance to South African refugees	11 534
<u>Mozambique</u>	
Assistance to refugees from Southern Rhodesia	75 000
<u>Sudan</u>	
Assistance to Ethiopian refugees	217 000
<u>Swaziland</u>	
Assistance to South African refugees	29 112
Programme support and administration	5 600
<u>Total expenditure</u>	<u>1 793 265</u>

Trust fundsFunds available and expenditure during 1976(In United States dollars)

<u>Projects by country/area</u>	<u>Total funds available</u>	<u>Expenditure in 1976</u>	<u>Balance as at 31 December 1976</u>
<b>I. <u>Refugee Education Account</u></b>			
Algeria	6 300	6 300	
Burundi	33 694	33 694	
Egypt	130 721	130 721	
Ethiopia	3 407	3 407	
Ghana	24 229	24 229	
Ivory Coast	574	574	
Kenya	69 475	67 818	1 657
Latin America	34 642	34 642	
Middle East	12 954	12 954	
Nigeria	67 121	63 226	3 895
Rwanda	52 489	52 489	
Senegal	19 287	19 287	
Sudan	332 361	332 361	
Uganda	50 132	50 000	132
United Republic of Cameroon	14 400	14 400	
United Republic of Tanzania	357 978	350 468	7 510
Zaire	147 080	147 080	
Zambia	210 653	210 653	
Various/unallocated	152 274	38 000	114 274
<b>Total Refugee Education Account</b>	<b>1 719 771</b>	<b>1 592 303</b>	<b>127 468</b>
<b>II. <u>Other trust funds</u></b>			
<u>Afghanistan</u>			
Emergency assistance	15 000	15 000	
<u>Algeria</u>			
Assistance to refugees from Western Sahara	3 538 379	1 878 427 a/ 473 284	1 186 668
Purchase of medical equipment and medicines	22 523	22 523	
<u>Belgium</u>			
Local settlement of refugees from Chile	418 599	225 750	192 849
<u>Botswana</u>			
Resettlement of Namibians	15 000	15 000	
Supplementary aid to Namibians	77 658	30 000	47 658
<u>Cape Verde</u>			
Dress-making co-operative	18 116		18 116
<u>Egypt</u>			
Assistance to Armenian refugees	12 000	12 000	
<u>Germany, Federal Republic of</u>			
Care and maintenance of persons displaced from the Middle East	117 684	51 190	66 494
<u>Greece</u>			
Assistance to stranded refugees and displaced persons from Lebanon	1 106 175	1 106 175	
Administrative and programme support	9 600	9 600	
Medical care and nursing assistance	14 420	14 420	
Library and meeting place for the Assyrian community	3 850		3 850



Projects by country/area	Total funds available	Expenditure in 1976	Balance as at 31 December 1976
<u>Iran</u>			
Transportation costs for resettlement of persons displaced from the Middle East	21 716	21 716	
<u>Ireland</u>			
Local settlement of refugees from Chile	3 000	3 000	
<u>Kenya</u>			
Purchase of a vehicle for transportation of refugees	11 550	11 550	
<u>Lao People's Democratic Republic</u>			
Purchase of family kits	100 000	100 000	
Assistance in basic resettlement	83 612	83 612	
<u>Latin America</u>			
Transportation of refugees from Latin America for resettlement in Belgium	10 000	10 000	
<u>Middle East</u>			
Old People's Home in Aleppo	5 435	5 435	
Emergency assistance in Yemen	4 150	4 150	
Resettlement of refugees from East Africa	99 941	99 941	
<u>Socialist Republic of Viet Nam</u>			
Assistance to needy students	10 000	10 000	
Procurement of rice	99 728	99 728	
Food and transportation charges	2 664 337	2 664 337 <u>a/</u>	
<u>Thailand</u>			
Transportation costs from the Socialist Republic of Viet Nam to Bangkok	28 539	28 539	
Simple transfer to the International Committee of the Red Cross	500 000	500 000	
<u>Uganda</u>			
Assistance to needy Namibian refugee students	3 384	2 897	487
<u>United Republic of Tanzania</u>			
Construction and equipment of Tunduru Secondary School	1 785 714	1 785 714	
<u>Zaire</u>			
Food and transportation charges for Angolan refugees in Zaire	662 957	662 957 <u>a/</u>	451
Assistance to Namibian refugees	451		
<u>Zambia</u>			
Assistance to Namibian refugee students	1 567	1 400	167
Supplementary aid	778	622	156
<u>Various countries/projects</u>			
Assistance to refugees from South Africa	100 000	100 000	
Assistance to Southern Rhodesians	20 000	20 000	
Assistance to individual cases in Europe	3 925	3 925	
Support to the Conference on Problems of Protection of Refugees	2 016	2 016	
Support to the United Nations Conference on Territorial Asylum	300 000	300 000	
Support to the Assets Records Unit for Asians from Uganda	95 675	95 675	
Contributions towards costs of eligibility procedure	35 131	35 131	
Support to the assistance of persons displaced from the Middle East	32 316	32 316	
Support to the Public Information Fund	72 550	71 250	1 300
Junior Professional Officers	739 925	373 741	366 184
Indemnification Fund	170 683	35 255	135 428
Miscellaneous	18 915	18 915	
<u>Other trust funds - not yet committed</u>	2 440 499		2 440 499
<u>Total - other trust funds</u>	15 497 498	11 037 191	4 460 307

Projects by operation	Cash	Kind	Total
<b>III. Special operations</b>			
<u>South Sudan operation</u>			
Health	47 945		47 945
Education	68 000		68 000
Programme support and administration	65 749		65 749
<b>Total</b>	<b>181 694</b>	<b>-</b>	<b>181 694</b>
<u>Subcontinent repatriation</u>			
Repatriation	34 450	-	34 450
<u>Cyprus operation</u>			
Agriculture	549 038		549 038
Vehicles/transport facilities	112 574	14 557	127 131
Education	388 093		388 093
Food	5 050 000	4 711 726	9 761 726
Health	1 495 398		1 495 398
Shelter	15 410 183		15 410 183
Multipurpose assistance	144 732		144 732
Various assistance	1 991 140	20	1 991 160
Programme support and administration	483 056		483 056
<b>Total</b>	<b>25 624 214</b>	<b>4 726 303</b>	<b>30 350 517</b>
<u>Indo-China programme 1974-1975</u>			
Vocational training centre	220 000	-	220 000
<u>Indo-China programme 1975-1976</u>			
Movement of displaced persons	440 000		440 000
Food	425 412	657 805	1 083 217
Health	1 899 776	37 915	1 937 691
Agriculture	3 750 800		3 750 800
Construction materials	2 000 824		2 000 824
Shelter materials	400 000		400 000
Materials for production of handcarts	400 000		400 000
Fishing equipment	720 000	72 464	792 464
Programme support and administration	766 135	766 135	
<b>Total</b>	<b>10 802 947</b>	<b>768 184</b>	<b>11 571 131</b>
<u>Emergency relief operation in Viet Nam</u>			
Transportation	420		420
Programme support and administration	30 143		30 143
<b>Total</b>	<b>30 563</b>	<b>-</b>	<b>30 563</b>
<u>Guinea-Bissau operation</u>			
Agriculture	14 969		14 969
Food and inland transport	62 500	703 297	765 797
Health	720 721	26 648	747 369
Repatriation	96 651		96 651
Supply of transportation equipment	39 513		39 513
Various assistance	11 550		11 550
Programme support and administration	166 828		166 828
<b>Total</b>	<b>1 112 732</b>	<b>729 945</b>	<b>1 842 677</b>
<u>Mozambique operation</u>			
Transportation	1 982		1 982
Food		725 000	725 000
Health	250 000		250 000
Repatriation	444 535		444 535
Supplementary aid	41 400		41 400
Programme support and administration	368 676		368 676
<b>Total</b>	<b>1 106 593</b>	<b>725 000</b>	<b>1 831 593</b>

Projects by operation	Cash	Kind	Total
<b><u>Indo-China resettlement and repatriation</u></b>			
Care and maintenance pending repatriation or resettlement	512 013		512 013
Transportation	2 513 446		2 513 446
Local settlement	175 697		175 697
Education	20 000		20 000
Repatriation	50 000		50 000
Counselling	1 459		1 459
Programme support and administration	592 795		592 795
<b>Total</b>	<b>3 865 410</b>	<b>-</b>	<b>3 865 410</b>
<b><u>Indo-Chinese in Thailand</u></b>			
Food		154 639	154 639
Resettlement	600 000		600 000
Multipurpose assistance	6 695 782		6 695 782
Programme support and administration	470 463		470 463
<b>Total</b>	<b>7 766 245</b>	<b>154 639</b>	<b>7 920 884</b>
<b><u>Special action in Lebanon</u></b>			
Blankets	502 367	75 752	578 119
Health	200 000		200 000
Transport of goods	141 017		141 017
Programme support and administration	67 249		67 249
<b>Total</b>	<b>910 633</b>	<b>75 752</b>	<b>986 385</b>
<b><u>Angola operation</u></b>			
Agriculture	250 000		250 000
Blankets	20 000	6 566	26 566
Food		2 004 286	2 004 286
Domestic utensils	10 000		10 000
Purchase of vehicle	991 434		991 434
Programme support and administration	311 394		311 394
<b>Total</b>	<b>1 582 828</b>	<b>2 010 852</b>	<b>3 593 680</b> b/
<b><u>TOTAL - all special operations</u></b>	<b>53 238 309</b>	<b>9 190 675</b>	<b>62 428 984</b>

a/ Expenditure in kind.

b/ Not including obligations amounting to \$500,000 financed from the Emergency Fund.

Status of prior years' projects - all fundsObligations liquidated/outstanding by country, area and operation(In United States dollars)

<u>Country/area/operation and source of funds</u>	<u>Unliquidated obligations as at 1 January 1976</u>	<u>Disbursed during 1976</u>	<u>Cancelled during 1976</u>	<u>Outstanding at 31 December 1976</u>
<u>Africa</u>				
Annual programme - prior years :	27 125	3 342	23 783	
<u>Australia</u>				
Annual programme - prior years	27 727	27 727		
<u>Belgium</u>				
Other trust funds	65 832	37 336	21 430	7 066
<u>Benin</u>				
Annual programme - prior years	2 537		2 537	
<u>Botswana</u>				
Annual programme - prior years	965		965	
Other trust funds	42	42		
<u>Burundi</u>				
Annual programme - prior years	40 298	39 612	686	
Education Account	22 000	20 079	1 921	
<u>Cape Verde</u>				
Other trust funds	158 527	66 082	807	91 638
<u>Chad</u>				
Annual programme - prior years	920		920	
<u>Chile</u>				
Annual programme - prior years	70 191	70 191		
<u>Congo</u>				
Annual programme - prior years	1 242	1 242		
<u>Egypt</u>				
Annual programme - prior years	7 696	3 415	4 281	
Other trust funds	5 892	5 892		
<u>Ethiopia</u>				
Annual programme - prior years	66 850	62 422	4 428	
Other trust funds	2 462	2 462		
Education Account	11 220	10 073		1 147
<u>Far East</u>				
Annual programme - prior years	374		374	
<u>Gabon</u>				
Annual programme - prior years	3 553		3 553	
<u>Gambia</u>				
Annual programme - prior years	500		500	
<u>Germany, Federal Republic of</u>				
Annual programme - prior years	3 040	3 015	25	
<u>Ghana</u>				
Annual programme - prior years	3 618	170	3 448	
<u>Greece</u>				
Annual programme - prior years	122 082	22 935	339	98 808
<u>Guinea-Bissau</u>				
Other trust funds	80 000	67 200		12 800

Country/area/operation and source of funds	Unliquidated obligations as at 1 January 1976	Disbursed during 1976	Cancelled during 1976	Outstanding at 31 December 1976
<u>India</u>				
Annual programme - prior years	4 806		4 806	
<u>Ivory Coast</u>				
Education Account	33 818	33 000	818	
<u>Kenya</u>				
Annual programme - prior years	5 965	5 953	12	
Other trust funds	786	786		
Education Account	647	477	170	
<u>Latin America</u>				
Annual programme - prior years	32 583	27 613	4 970	
Education Account	5 102	(1 201)	6 303	
<u>Liberia</u>				
Annual programme - prior years	2 123	806	1 317	
<u>Mali</u>				
Annual Programme - prior years	529		529	
<u>Middle East</u>				
Annual programme - prior years	55 537	38 187	17 350	
Education Account	30 734	5 387	25 347	
<u>Mozambique</u>				
Emergency Fund	567 592	565 225	920	1 447
<u>Niger</u>				
Annual programme - prior years	42		42	
<u>Nigeria</u>				
Annual programme - prior years	22		22	
<u>Rwanda</u>				
Annual programme - prior years	44 632	44 632		
Education Account	5 279	3 946	1 333	
<u>Senegal</u>				
Annual programme - prior years	781	613	168	
Education Account	29 714	28 277	1 437	
<u>Sierra Leone</u>				
Annual programme - prior years	1 932		1 932	
<u>South-East Asia</u>				
Annual programme - prior years	460		460	
<u>Spain</u>				
Annual programme - prior years	2 454	1 955	499	
<u>Sudan</u>				
Annual programme - prior years	1 058 875	342 737	5 595	710 543
Emergency Fund	10 967		10 967	
Other trust funds	101	101		
Education Account	22 567	22 567		
<u>Swaziland</u>				
Other trust funds	(1 746)	(1 746)		
<u>Switzerland</u>				
Annual programme - prior years	50 000	21 863	11 744	16 393
<u>Togo</u>				
Annual programme - prior years	5 344	2 030	2 975	339

Country/area/operation and source of funds	Unliquidated obligations as at 1 January 1976	Disbursed during 1976	Cancelled during 1976	Outstanding at 31 December 1976
<u>Turkey</u>				
Annual programme - prior years	15 910	15 910		
Other trust funds	3 978	3 978		
<u>Uganda</u>				
Annual programme - prior years	791 592	163 232	60 718	567 642
Other trust funds	2 000	2 000		
Education Account	58	8	50	
<u>United Arab Emirates</u>				
Annual programme - prior years	275 000	200 000	75 000	
<u>United Republic of Cameroon</u>				
Annual programme - prior years	3 068	3 068		
<u>United Republic of Tanzania</u>				
Annual programme - prior years	100 000	100 000		
Other trust funds	121 740	4 178		117 562
Education Account	15 100	5 669	9 431	
<u>Upper Volta</u>				
Annual programme - prior years	500	146	354	
<u>Yemen</u>				
Other trust funds	8 000	8 000		
<u>Zaire</u>				
Annual programme - prior years	267 417	264 517	2 900	
Emergency Fund	300 000	300 000		
Other trust funds	2 093	2 093		
Education Account	98 615	84 751	13 864	
<u>Zambia</u>				
Other trust funds	3 826	3 826		
Education Account	81 900	80 000	1 900	
<u>South Sudan operation</u>	426 080	360 188	51 886	14 006
<u>Subcontinent repatriation</u>	218 909	95 146	18 787	104 976
<u>Cyprus operation</u>	2 852 998	1 663 460	779 006	410 532
<u>Indo-China programme</u>	613 938	503 757	41 112	69 069
<u>Emergency relief operation in Viet Nam</u>	335 035	(95 234)	420 269	10 000
<u>Guinea-Bissau operation</u>	507 071	429 984	54 317	22 770
<u>Mozambique operation</u>	832 512	770 159	28 324	34 029
<u>Indo-China resettlement repatriation</u>	712 625	496 461	80 710	135 454
<u>Indo-Chinese in Thailand</u>	1 016 018	629 563	384 515	1 940
<u>Over-all allocations and miscellaneous projects</u>				
Annual programme - prior years	105 490	42 458	63 032	
Other trust funds	144 942	37 265	103 849	3 828
Education Account	12 678	5 032	7 646	
<b>TOTAL (a)</b>	<b>12 565 432</b>	<b>7 766 060</b>	<b>2 367 383</b>	<b>2 431 989</b>

Summary of obligations incurred, liquidated and outstanding as at 31 December 1976 - all funds

(In United States dollars)

	Annual programme				Trust funds				Total
	Programme 1976	Programmes prior years	Emergency fund	Long-playing record scheme	Education account	Special operations <sup>b/</sup>	Other trust funds		
<u>Outstanding as at 1 January 1976</u>	-	3 203 780	878 559	-	369 432	7 515 186	598 475	12 565 432	
<u>Incurred in 1976</u>	13 903 242	-	1 793 265	108 238	1 592 303	62 428 984	11 037 191	90 863 223	
<u>Total</u>	13 903 242	3 203 780	2 671 824	108 238	1 961 735	69 944 170	11 635 666	103 428 655	
<u>Liquidated in 1976</u>									
By payment	12 031 922	1 509 791	2 361 101	108 238	1 160 419	47 030 229	8 746 369	72 948 069	
By cancellation	-	300 264	11 887	-	70 220	1 858 926	126 086	2 367 383	
<u>Total</u>	12 031 922	1 810 055	2 372 988	108 238	1 230 639	48 889 155	8 872 455	75 315 452	
<u>Outstanding as at 31 December 1976</u>									
Current year's obligations	1 871 320	-	297 389	-	729 949	20 252 239	2 530 317	25 681 214	
Prior years' obligations <sup>a/</sup>	-	1 393 725	1 447	-	1 147	802 776	232 894	2 431 989	
<u>Total outstanding</u>	1 871 320	1 393 725	298 836	-	731 096	21 055 015	2 763 211	28 113 203	
<u>a/ Chronological breakdown of outstanding balances as at 31 December 1976</u>									
1971		226 337	-	-	-	-	1 685	228 322	
1972		334 283	-	-	-	-	-	334 283	
1973		105 005	-	-	-	74 006	-	179 011	
1974		419 580	-	-	-	47 614	-	467 194	
1975		308 220	1 447	-	1 147	681 156	231 209	1 223 179	
Total		1 393 725	1 447	-	1 147	802 776	232 894	2 431 989	

b/ For breakdown by operation, see annex to schedule 7.

Summary of obligations incurred, liquidated and unliquidated as at 31 December 1976 - Special operations  
(In United States dollars)

	Subcontinent repatriation	Cyprus operation	Indo-China programmes		Emergency relief operation in Viet Nam	Guinea-Bissau operation	Mozambique operation	Indo-China resettlement repatriation	Indo-Chinese in Thailand	Special action in Lebanon	Angola operation	Total
			1974-75	1975-76								
<u>Outstanding as at 1 January 1976</u>	426 080	2 852 998	553 513	60 425	335 035	507 071	832 512	712 625	1 016 018	-	-	7 515 186
<u>Incurred in 1976</u>	181 694	30 350 517	220 000	11 571 131	30 563	1 842 677	1 831 593	3 865 410	7 920 884	986 385	3 593 680	62 428 984
<u>Total</u>	607 774	33 203 515	773 513	11 631 556	365 598	2 349 748	2 664 105	4 578 035	8 936 902	986 385	3 593 680	69 944 170
<u>Liquidated in 1976</u>												
By payment	473 739	129 596	16 941 737	634 401	8 670 554	(64 671)	1 893 375	2 233 944	8 541 286	980 860	2 525 803	47 030 229
By cancellation	51 886	18 787	779 006	23 476	17 636 420	269	54 317	28 324	384 515	-	-	1 858 926
<u>Total</u>	525 625	148 383	17 720 743	657 877	8 688 190	355 598	1 947 692	2 262 268	8 925 801	980 860	2 525 803	48 889 155
<u>Outstanding as at 31 December 1976</u>												
Current year's obligations	68 143	-	15 072 240	46 567	2 943 366	-	379 286	367 808	292 266	9 161	5 525 1 067 877	20 252 239
Prior years' obligations s/	14 006	104 976	410 532	69 069	10 000	22 770	34 029	135 454	1 940	-	-	802 776
<u>Total outstanding</u>	82 149	104 976	15 482 772	115 636	2 943 366	10 000	402 056	401 837	11 101	5 525 1 067 877	21 055 015	
<u>s/ Chronological breakdown of outstanding balances as at 31 December 1976</u>												
1973	14 006	60 000	-	-	-	-	-	-	-	-	-	74 006
1974	-	44 976	2 638	-	-	-	-	-	-	-	-	47 614
1975	-	-	407 894	69 069	10 000	22 770	34 029	135 454	1 940	-	-	681 156
<u>Total</u>	14 006	104 976	410 532	69 069	10 000	22 770	34 029	135 454	1 940	-	-	802 776



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

Schedule 8

	For the year 1976	Cumulative to 31 December 1976
<u>Total loans made</u>	10 200	16 322 951
<u>Adjustments</u>		
Unused funds refunded by implementing agencies		(817 068)
Exchange differences	634 899	4 082 399
	<u>645 099</u>	19 588 282
<u>Liquidations</u>		
Repayments	482 043 <sup>a/</sup>	6 410 790
Conversion into grants	1 445	278 154
Write-offs	2 977	382 989
Agencies' collecting fees and charges	<u>17 058</u>	<u>183 736</u>
		(7 255 669)
<u>Total loans outstanding as at 31 December 1976</u>		<u>12 332 613</u>
Of which refundable upon receipt to:		
Calouste Gulbenkian Foundation		(38 502)
Norwegian Refugee Council		(51 147)
Implementing agencies for collecting fees		<u>(565 126)</u>
<u>Total loans refundable to UNHCR at 31 December 1976</u>		<u>11 677 838 <sup>b/</sup></u>

a/ Of which due to:

UNHCR	478 201
Norwegian Refugee Council	1 382
Calouste Gulbenkian Foundation	<u>2 460</u>
	<u>482 043</u>

b/ Breakdown by source of funds:

Annual programme for 1976	1 680
Annual programmes for 1963-1975	95 682
Major aid programmes	11 575 058
Trust funds	<u>5 418</u>
	<u>11 677 838</u>

Long-Playing Record Scheme a/Income and expenditure in 1976(In United States dollars)

	Long-Playing Record Scheme	Reserve for fund- raising initiatives
<u>Balance as at 1 January 1976</u>	<u>448 926</u>	<u>200 000</u>
<u>Income</u>		
Income from sales	77 538	
Cancellation of obligation	2 538	
Refund of administrative cost	1 064	
Write-off	<u>(58)</u>	
TOTAL	81 082	
<u>Transfers</u>		
Assistance to refugees from Chile	<u>(63 432)</u>	
<u>Total funds available</u>	<u>466 576</u>	
<u>Expenditure</u>		
Programme support and administration		(108 238) b/
Replenishment to Reserve for fund- raising initiatives	<u>(108 238)</u>	<u>108 238</u>
<u>Balance as at 31 December 1976</u>	<u>358 338</u>	<u>200 000</u>

a/ And reserve for fund-raising initiatives.

b/ Breakdown of expenditure as follows:	Staff costs	89 522
	General expenses	16 552
	Other fund-raising initiatives	<u>2 164</u>
		<u>108 238</u>

Investment of funds as at 31 December 1976

<u>Notice deposit accounts</u>	<u>Period</u>	<u>Rate (percentage per annum)</u>	<u>Maturity</u>	<u>Amount</u>	<u>Accrued interest</u>
Citibank, Geneva	2 days	4 3/4	-	2 370 000	17 433
<u>Deposit accounts</u>					
Deutsche Bank, Frankfurt	1 month	4 7/16	10 Jan. 1977	1 000 000	2 589
Canadian Imperial Bank of Commerce, London	6 months	6 3/8	20 Jan. 1977	1 000 000	29 042
Svenska Handelsbanken, Stockholm	6 months	6 3/8	26 Jan. 1977	1 000 000	27 979
Nordic Bank Limited, London	3 months	9	31 Jan. 1977	1 027 478	15 926
Bankers Trust Company, London	2 months	4 11/16	10 Feb. 1977	1 000 000	2 734
The Mitsubishi Bank Limited, London	6 months	6 1/4	16 Feb. 1977	1 000 000	23 785
Moscow Narodny Bank Limited, London	9 months	7 1/16	22 Feb. 1977	1 000 000	43 944
Banque Worms, Paris	2 months	5 1/16	22 Feb. 1977	1 000 000	1 266
Société Générale de Banque S.A., Brussels	6 months	6 1/8	16 Mar. 1977	1 000 000	18 035
The Mitsui Bank Limited, London	3 months	5 1/16	16 Mar. 1977	1 000 000	2 109
Canadian Imperial Bank of Commerce, London	8 months	6 9/16	21 Mar. 1977	1 000 000	29 896
Bankers Trust Company, London	3 months	5 1/16	21 Mar. 1977	1 000 000	1 547
Nordic Bank Limited, London	3 months	5	24 Mar. 1977	1 000 000	972
Moscow Narodny Bank Limited, London	9 months	7 1/16	12 Apr. 1977	1 000 000	34 528
Banque Worms, Paris	7 months	6 3/16	18 Apr. 1977	1 000 000	18 239
Banque Nationale de Paris, Paris	4 months	5 1/8	22 Apr. 1977	1 000 000	1 281
The Mitsui Bank Limited, London	4 months	5 1/4	22 Apr. 1977	1 000 000	1 312
Société Générale de Banque S.A., Brussels	5 months	5 1/8	13 May 1977	1 000 000	2 562
Nordic Bank Limited, London	5 months	5 3/16	24 May 1977	1 000 000	1 009
Canadian Imperial Bank of Commerce, London	12 months	7 3/16	23 May 1977	1 000 000	44 722
Nordic Bank Limited, London	10 months	6 9/16	13 June 1977	1 000 000	25 703
Bankers Trust Company, London	9 months	6 3/16	16 June 1977	1 000 000	18 219
Svenska Handelsbanken, Stockholm	11 months	6 11/16	18 July 1977	1 000 000	25 450
				23 027 478	372 829
<u>Balance of funds invested</u>				<u>25 397 478</u>	<u>390 262</u>

Cash and investments: 1972 to 1976  
(In thousands of United States dollars)

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

<sup>a/</sup> The amount of 1,701,000 dollars shown in statement II under "other income" is made up as follows:

Interest earned	\$US 1 839 981
Exchange difference and bank charges	(\$US 139 097)
	<u>\$US 1 700 884</u>

### III. REPORT OF THE BOARD OF AUDITORS

1. The Board of Auditors has audited the accounts of the voluntary funds administered by the United Nations High Commissioner for Refugees in accordance with paragraph 22 of the statute of the Office of the High Commissioner for Refugees.

2. The examination was made 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.

#### Shift to systems-based auditing

3. In 1976-1977, the Board of Auditors began the implementation of a uniform systems-based audit approach that includes:

(a) Identifying strengths and weaknesses in the financial systems so that the Board can more effectively direct the scope and approach of the audit examination and the nature, extent and timing of detailed audit tests; and

(b) Reporting weaknesses in the system to the Administration with appropriate recommendations for corrective action.

#### Scope of examination

4. The examination concentrated mainly on financial systems at UNHCR headquarters in Geneva and work was primarily directed towards the Division of Administration and Management. In the course of the review, certain officials of the Assistance Division and the Regional Sections were interviewed on matters of particular interest. Audit teams visited field offices in Cyprus and Angola, where the findings corroborated those at headquarters.

5. The review consisted primarily of fact-finding interviews with key officials and staff, followed by more detailed investigation and analysis where appropriate. Financial manuals, position descriptions, organization charts and other supporting documentation were reviewed as required.

6. The significant comments listed below have been reviewed with senior executives of UNHCR, who have stated that the recommendations are valuable. They are presently examining how best to apply them. The Administration is also assessing the effect of their implementation on the organization, as well as the need for additional staff resources.

7. The basic systems of financial control in UNHCR focus on the following:

(a) Allocation of resources;

- (b) Timely processing of transactions;
- (c) Maintenance of accounting records for assistance projects;
- (d) Approval of expenditures; and
- (e) Production of required management information.

8. Authority has been decentralized to field operations and the implementing division. However, control has at the same time remained at headquarters, mainly with the Assistance and Protection Divisions, the Chiefs of Bureaux and the Division of Administration and Finance.

9. The Office of the High Commissioner is aware of the need for sound financial control and has developed a number of control procedures for this purpose. Therefore, our observations are intended to assist management in considering and implementing further improvements.

#### Organization of the financial function

10. Responsibility for the system of financial management and control rests with the High Commissioner. In practice, however, the chief financial officer is the Director of Administration and Management, who reports to the High Commissioner.

11. Because of the importance of financial considerations in the management of the activities of UNHCR, the role of the financial function merits continuing evaluation to ensure proper direction and guidance in financial policies, systems and procedures.

12. There are 49 field offices and correspondents, mainly in Africa, South-East Asia and Latin America. Important financial decisions are made in all of these areas and financial controls are exercised by staff who are often not financially trained. The functional relationship between the chief financial officer and administrative staff in and out of headquarters needs to be strengthened to ensure that financial rules and regulations are understood, that the systems of internal control are effective and that the performance of all officers performing financial tasks are properly monitored.

13. In order for management to be satisfied that funds are expended for the purposes intended, as economically and efficiently as is possible, and that assets are properly safeguarded, financial management and control procedures must be maintained for all funds regardless of their source. The Division of Administration and Management does not have the authority to prescribe systems of financial management and control over the assistance projects, the bulk of expenditures, nor does it have the means to monitor their performance or to ensure that corrective action is taken when required. It would appear desirable and timely to review and improve these procedures.

14. The duties and responsibilities of the Division of Administration and Management should be expanded to include all aspects of financial management and control and the Director should have the authority to prescribe, implement and monitor policies and procedures which would maintain the accountability of all participants in the financial system.

## Budgetary control

15. Activities of UNHCR are funded from two sources: appropriations from the regular budget of the United Nations and voluntary contributions. Appropriations are used solely for financing administrative and programme support costs at headquarters and in the Branch Offices. A portion of the voluntary funds is used to supplement the administrative and programme support costs, although most of these monies are channelled to assistance programmes benefiting refugees and displaced persons. These are mostly implemented through operational partners (for example, Governments/agencies).

16. The assistance programmes of UNHCR fall into three categories:

(a) The "Annual Programme", amounting to approximately \$15 million per year, provides assistance for permanent or semi-permanent refugee problems;

(b) Trust funds, amounting to approximately \$3.5 million per year, are established for specific purposes, that is, the Education Account;

(c) Special operations, amounting to approximately \$60 million in 1976, result from special appeals for contributions and are used mainly to aid displaced persons.

17. The Budget and Management Section of the Administration and Management Division is responsible for preparing and monitoring resources used for administrative and programme support costs regardless of the source of funding.

18. The field office, in conjunction with the implementing agency, submits project proposals for the annual programme. The budget information varies according to the complexities of the project. A detailed review is conducted by the Assistance Division to obtain maximum justification for each project. Because of difficulties in obtaining the co-operation of Governments or agencies, detailed analyses of requirements are sometimes difficult or impossible to obtain, in which case management relies on field office judgement or past experience. The Assistance Division monitors performance of projects under the annual programme.

19. The Assistance Division also has responsibility for implementation of special operations projects. Because of this emergency nature and the inability to predict costs, these projects do not form part of the Annual Programme.

20. When a need arises, the project is planned and costed, based on information obtained from the field or the implementing agency and on statistics and experience gained by the Assistance Division from previous special operations.

21. There can be a wide range of data supporting a budget proposal, depending on the co-operation and capabilities of the working partners and the urgency of the operation. Nevertheless, the budget proposal becomes the basis for future performance evaluation as well as the justification for appeals to donor countries. In no case are funds expended until there are firm commitments by countries for contributions.

22. At present, responsibility for both execution and performance monitoring of assistance projects rests with the Assistance Division. The latter is of

course necessary, but it does not, in our opinion, provide a suitable degree of financial control. A separate independent review is required on a test basis.

23. In order to provide improved financial control over assistance projects, UNHCR should review its present system of monitoring performance in order to:

(a) Clearly define the operational monitoring responsibilities of the Assistance Division and establish criteria for measurement of performance; and

(b) Extend the monitoring responsibilities to a unit independent from the implementing divisions and reporting to the High Commissioner, so as to provide:

(i) A measure of accountability for project expenditures; and

(ii) An evaluation of economy and efficiency of projects.

#### Control of expenditures - assistance projects

24. Difficulties exist in obtaining valid certification of assistance projects expenditures from certain Governments or agencies and therefore there is need to rely on financial control.

25. It is essential that good financial management and control practices for projects be the responsibility of the senior financial officer - in this case the Director of Administration and Management. These practices should be reinforced by writing into project agreements certain basic requirements. It should be incumbent upon the Director of Administration and Management to establish means whereby UNHCR can be assured that funds allotted have been expended for the purposes intended. Specifically, he should ensure that all projects are subject to an audit by Internal Audit Service or, where this is not feasible, that all source documentation on projects be submitted by the implementing agency so that a post audit can be conducted by UNHCR financial staff in relation to the implementing instrument. Where neither of these conditions can be met (that is, where national Governments or political considerations make them impossible), the Director of Administration and Management should be required to approve the closing of the project file after having satisfied himself that the only available accounting is acceptable and stating the reasons why the audit could not be conducted.

26. In order to improve financial control over project expenditures financed from voluntary funds, the Director of Administration and Management should give final approval to all project costs before final settlement and/or closure of the project after he has assured himself of the following:

(a) Project expenditures have been audited by Internal Audit Services and their opinion given; or

(b) Sources documentation has been submitted by the implementing agency and post-audited by Finance and Control.

If the above conditions have not been met, the reasons should be fully disclosed, accepted by the Director of Administration and communicated to the High Commissioner.



## Internal audit

27. Internal audit of UNHCR is performed by the staff of the Internal Audit Service (IAS), Geneva Office. Audits are essentially transaction-based with the bulk of the audit effort directed to projects administered by field representatives and other international implementing agencies. No systems-based auditing has been undertaken and the audits of areas such as payroll and regular budget expenditure have been minimal.

28. Refugee assistance projects represent the largest area of expenditure and for this reason the only official audit reports seem to be those resulting from project audits. These are directed to the Director or Deputy Director of Assistance. Generally, response to these reports is slow. Audits are also performed on some 40 to 50 Branch Offices, which monitor projects administered by implementing agencies and which are to some degree themselves responsible for disbursing funds under refugee projects.

29. There appears to be little awareness by UNHCR of what the internal audit function is doing and what it is intended to do. This has probably come about since there is minimal, if any, involvement by UNHCR in the establishment of the annual audit plan, which sets out the scope and depth of coverage by the internal audit. In addition, audit reports are addressed to a position (that is, Director of Assistance), which is responsible for the area under audit and, therefore, for processing whatever queries may be raised by the audit comments on individual transactions. The potential impact of audit findings on basic systems, policies and procedures can only be fully perceived, however, if those findings are subjected to scrutiny at a wider management level than the one immediately involved. The existing reporting relationship is too narrow and this may also account for the slow response to internal audit reports.

30. The UNHCR operations are considerably decentralized and, as such, it is imperative for management to be able to rely on the services performed by internal audit. This valuable management tool must be effective and therefore it is essential that management provide guidance and direction in the establishment of the audit plan.

31. UNHCR should establish an audit committee of senior executives to assess the scope of the internal audit, review all audit reports and effect implementation of recommendations.

## Acknowledgement

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

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

(Signed) A. MARTINEZ ZULETA  
Controller General of Colombia

(Signed) Ahenkora OSEI  
Auditor General of Ghana

---

## كيفية الحصول على منشورات الأمم المتحدة

يمكن الحصول على منشورات الأمم المتحدة من المكتبات ودور التوزيع في جميع أنحاء العالم. استلم منها من المكتبة التي تتعامل معها أو اكتب إلى: الأمم المتحدة، قسم البيع في نيويورك أو في جنيف.

### 如何购取联合国出版物

联合国出版物在全世界各地的书店和经营处均有发售。请向书店询问或写信到纽约或日内瓦的联合国销售组。

### HOW TO OBTAIN UNITED NATIONS PUBLICATIONS

United Nations publications may be obtained from bookstores and distributors throughout the world. Consult your bookstore or write to: United Nations, Sales Section, New York or Geneva.

### COMMENT SE PROCURER LES PUBLICATIONS DES NATIONS UNIES

Les publications des Nations Unies sont en vente dans les librairies et les agences dépositaires du monde entier. Informez-vous auprès de votre libraire ou adressez-vous à : Nations Unies, Section des ventes, New York ou Genève.

### КАК ПОЛУЧИТЬ ИЗДАНИЯ ОРГАНИЗАЦИИ ОБЪЕДИНЕННЫХ НАЦИЙ

Издания Организации Объединенных Наций можно купить в книжных магазинах и агентствах во всех районах мира. Наводите справки об изданиях в вашем книжном магазине или пишите по адресу: Организация Объединенных Наций, Секция по продаже изданий, Нью-Йорк или Женева.

### COMO CONSEGUIR PUBLICACIONES DE LAS NACIONES UNIDAS

Las publicaciones de las Naciones Unidas están en venta en librerías y casas distribuidoras en todas partes del mundo. Consulte a su librero o diríjase a: Naciones Unidas, Sección de Ventas, Nueva York o Ginebra.

---