



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

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**ACCOUNTS**

**for the year ended 31 December 1961**

*and*

**REPORT OF THE BOARD OF AUDITORS**

**GENERAL ASSEMBLY**  
OFFICIAL RECORDS : SEVENTEENTH SESSION  
SUPPLEMENT No. 6C (A/5206/Add.3)

**UNITED NATIONS**

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**UNITED NATIONS**

*New York, 1962*

#### NOTE

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**LETTER OF TRANSMITTAL**

May 24, 1962

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 1961, which were submitted by the Secretary-General. These documents have been examined and certified by 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 above mentioned Funds for the year 1961.

Accept, Sir, the assurance of my highest consideration.

*(Signed)* L. GÖTZEN  
*Chairman of the Board of Auditors*

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

## REPORT OF THE BOARD OF AUDITORS ON THE ACCOUNTS OF THE VOLUNTARY FUNDS ADMINISTERED BY THE UNITED NATIONS HIGH COMMISSIONER FOR REFUGEES FOR THE YEAR ENDED 31 DECEMBER 1961

1. The United Nations High Commissioner for Refugees submitted the following financial statements, together with associated schedules, for audit certificates:

- I. Statement of assets and liabilities as at 31 December 1961;
- II. Statement of income, expenditure, surplus and balances for the year ended 31 December 1961;
- III. Schedule 1. Cash and investments as at 31 December 1961;
- IV. Schedule 2. Statement of loan operations;
- V. Schedule 3. Statement of income of the current programme of UNHCR;
- VI. Schedule 4. Statement of expenditure of special fund for Hungarian refugees;
- VII. Schedule 5. Statement of income and expenditure of emergency fund;
- VIII. Schedule 6. Statement of income, expenditure and balances of restricted funds;
- IX. Schedule 7. Statement of income of funds for refugees from Algeria in Morocco and Tunisia;
- X. Schedule 8. Statement of expenditure of funds for refugees from Algeria in Morocco and Tunisia;
- XI. Schedule 9. Statement of income and expenditure of indemnification fund.

2. The administrative expenditure of UNHCR for 1961 was \$US2,234,342. Of this amount a sum of \$682,800 was paid to the United Nations in a global amount as the part of UNHCR office administrative expenditure related to the voluntary funds. The amount of \$682,800 was paid out of the funds mentioned below to the extent noted against each:

	\$
UNHCR programme 1961 .....	612,800
Programme for Refugees from Algeria in Morocco and Tunisia .....	70,000

The other funds were not charged with any part of the administrative expenditure.

3. The assets of all voluntary, restricted and trust funds as at 31 December 1961 totalled \$36,737,276.22. Liabilities totalled \$36,018,577.72. The assets thus exceeded the liabilities by \$718,698.50, a break-down being:

	\$
Current UNHCR programme .....	6,075.86
Emergency Fund .....	412,146.55
Restricted Funds .....	300,476.09
<b>TOTAL</b>	<b>718,698.50</b>

4. *Status of projects.* The following figures show the financial side of the implementation of the projects as at 31 December 1961:

<i>Programme</i> 1	<i>UNHCR's share of obligations</i> 2 \$	<i>Payments made</i> 3 \$	<i>Outstanding obligations</i> 4 \$
Current UNHCR programme (1961) .....	5,857,932.12	1,739,792.80	4,118,139.32
UNREF (1955-1958) .....	16,608,194.51	15,280,060.31	494,625.93
Special Fund for Hungarian Refugees .....	11,317,478.50	10,891,902.09	337,722.02
1959-1960 UNHCR programme .....	15,625,082.16	10,223,189.38	5,193,439.01
Emergency Fund .....	119,000.00	43,960.20	75,000.00
Restricted Funds .....	1,966,263.67	1,433,769.12	529,422.99

*Note:* The differences between the figures in column 2 and those in columns 3 plus 4 are due to amounts cancelled and adjustments.

5. The High Commissioner has submitted the following statistical report showing the situation in respect of financial reporting as at 31 December 1961:

	<i>No. of projects</i>	<i>UNHCR commitments</i> \$
I. Cumulative total of all projects .....	1,734	46,227,162
II. Projects in course of implementation or completed on 31 December 1961 for which final financial statements were not yet due.....	476	17,958,618
III. Projects completed for which final financial statements were due.....	1,258	28,268,544
(a) Projects for which final financial statements have been submitted by implementing bodies .....	1,167	26,501,673
(b) Projects for which final financial statements from the implementing bodies were awaited .....	91	1,766,871

6. Reference is made to paragraph 6 of the last year's report.<sup>1</sup> There has been improvement in accounting and in the follow-up on financial reporting and audit observations. The Board has noted that steps have been taken to improve the situation further.

7. With regard to certain projects in Greece, Italy and France, the contributions made by the UNHCR are in part loans and in part grants. Until payments in such cases are made in full, it is not possible to determine accurately the amount of the loans and the amount of the grants separately. The office of UNHCR has tried to determine, on a tentative basis, the amount of the loans, but these figures may not be entirely correct, and the amounts shown as outstanding loans in the financial statements may have to be adjusted in future years. The Board has therefore qualified its certificate on the financial statements.

8. *Stamp plan.* This plan was initiated in early 1958 by UNHCR in co-operation with UNRWA for a world-wide simultaneous issue of postal stamps on 7 April 1960. Seventy-five postal administrations participated in the plan. The income from the plan is to be distributed between UNHCR and UNRWA at the ration of 75 and 25 per cent respectively.

The stamp plan was originally expected to be closed on 31 May 1961, but this could not be done for various reasons. It is however expected that the plan will be closed very soon. The final accounts relating to this plan will therefore be compiled on its closing, and audited by the Board of Auditors. In the meantime, the figures appearing in the General Ledger have been verified.

9. The Board of Auditors records its appreciation for the assistance rendered to the External Auditors by the United Nations High Commissioner and his staff and by the Internal Audit Service.

*(Signed)* L. GÖTZEN, *Netherlands*

J. M. MURGUETIO, *Colombia*

Ghulam ABBAS, *Pakistan*

24 May 1962

<sup>1</sup> *Official Records of the General Assembly, Sixteenth Session, Supplement No. 6C (A/4781).*

**ACCOUNTS FOR THE YEAR ENDED 31 DECEMBER 1961**



Statement of assets and liabilities

(In millions of dollars)

	ASSETS			
	<i>Cash and investments (Schedule 1)</i>	<i>Accounts receivable (including contributions pledged)</i>	<i>Advance payments against operations</i>	<i>Balance loan outstanding (Schedule 2)</i>
Current UNHCR programme .....	3,549,000.97	987,184.36	—	18,333.00
UNREF .....	489,869.58	5,952.45	—	7,219,290.00
Special Fund for Hungarian Refugees .....	328,732.81	8,989.21	—	2,255,460.00
1959-1960 UNHCR programme .....	5,155,211.47	38,227.54	—	3,135,270.00
Emergency Fund .....	487,146.55	—	—	—
Assistance to Chinese refugees in Hong Kong .....	51,646.89	—	—	—
Transmission of contributions .....	28,003.36	—	—	—
Restricted Funds .....	696,930.76	132,968.32	—	1,660,000.00
Funds for refugees from Algeria in Morocco and Tunisia .....	120,426.55	370,822.93	242,903.89	—
Indemnification Fund .....	11,214,337.61	198,890.25	—	—
	<u>22,121,306.55</u>	<u>1,743,035.06</u>	<u>242,903.89</u>	<u>12,630,030.00</u>

<sup>a</sup> Of which \$1,038,523.36 for approved projects for which agreements are not yet finalized.

<sup>b</sup> Approved projects for which agreements are not yet finalized.

CERTIFIED CORRECT

(Signed) F. P. E. GREEN  
 Director of Administration  
 United Nations High  
 Commissioner for Refugees

AUD

The above statement of assets and liabilities has been examined in accordance with our directions. We hereby certify that the above statement is correct.

24 May 1962

as at 31 December 1961

(dollars)

LIABILITIES					
Totals	Accounts payable	Reserve for unliquidated obligations	Reserve for loans outstanding	Surplus and balances	Totals
4,554,518.66	411,970.15	4,118,139.32 <sup>a</sup>	18,333.33	6,075.86	4,554,518.66
7,715,114.59	1,196.10	494,625.93	7,219,292.56	—	7,715,114.59
2,593,183.56	—	337,722.02	2,255,461.54	—	2,593,183.56
8,328,715.63	—	5,193,439.01	3,135,276.62	—	8,328,715.63
487,146.55	—	75,000.00 <sup>b</sup>	—	412,146.55	487,146.55
51,646.89	—	51,646.89	—	—	51,646.89
28,003.36	—	28,003.36	—	—	28,003.36
831,565.75	—	529,422.99 <sup>c</sup>	1,666.67	300,476.09	831,565.75
734,153.37	—	734,153.37	—	—	734,153.37
11,413,227.86	8,343.75	11,404,884.11 <sup>d</sup>	—	—	11,413,227.86
<u>36,737,276.22</u>	<u>421,510.00</u>	<u>22,967,037.00</u>	<u>12,630,030.72</u>	<u>718,696.50</u>	<u>36,737,276.22</u>

<sup>c</sup> Of which \$81,900.00 for approved projects for which agreements are not yet finalized.

<sup>d</sup> Reserve for claims either in process or anticipated.

APPROVED

(Signed) F. SCHNYDER  
United Nations High  
Commissioner for Refugees

## CERTIFICATE

obtained all the information and explanations required and we certify, as a result of the audit, that, in our opinion,

(Signed) L. GÖTZEN, Netherlands  
J. M. MURGUEITIO, Colombia  
Ghulam ABBAS, Pakistan

## Statement of income, expenditure, surplus and balances for the year ended 31 December 1961

(In US dollars)

	Surpluses and balances		Transfers during 1961	Contributions and other income	Obligations incurred		Surplus and balances as at 31 December 1961
	As at 31 December 1960	Adjustments during 1961			Liquidated by disbursements	Unliquidated	
Current UNHCR programme (Schedule 3)	—	—	1,470,032.52	4,393,975.46	1,739,792.80	4,118,139.32	6,075.86
UNREF	—	353,573.15 <sup>a</sup>	(353,573.15)	—	—	—	—
Special Fund for Hungarian Refugees (Schedule 4)	185,412.26	70,603.88 <sup>b</sup>	(92,202.80) <sup>c</sup>	3,846.16 <sup>d</sup>	3,221.85	164,437.65	—
1959-1960 UNHCR programme	1,025,180.39	(40,801.57) <sup>e</sup>	(984,378.82)	—	—	—	—
Emergency Fund (Schedule 5)	314,905.93	39.80 <sup>f</sup>	—	207,200.82	35,000.00	75,000.00 <sup>g</sup>	412,146.55
Assistance to Chinese Refugees in Hong Kong	—	—	—	197,839.09 <sup>h</sup>	181,741.35	16,097.74 <sup>i</sup>	—
Transmission of contributions	—	25,203.02 <sup>j</sup>	—	230,868.75 <sup>k</sup>	256,071.77	—	—
Restricted Funds (Schedule 6)	202,010.30	7,145.64 <sup>l</sup>	(39,877.75) <sup>m</sup>	545,179.44	136,119.77	277,861.77	300,476.09
Funds for Refugees from Algeria in Morocco and Tunisia (Schedules 7 and 8)	—	—	—	2,178,836.83	1,444,683.46	734,153.37	—
Indemnification Fund (Schedule 9)	5,382,095.41	—	—	6,041,788.70	19,000.00	11,404,884.11 <sup>n</sup>	—
	7,109,604.29	415,763.92	—	13,799,535.25	3,815,631.00	16,790,573.96	718,698.50

<sup>a</sup> Cancellation of obligations \$261,170.94, unused funds \$102,099.20 and change of exchange rate (\$9,696.99).

<sup>b</sup> Cancellation of obligations \$30,572.95 and unused funds \$40,030.93.

<sup>c</sup> Cancellation of obligations \$30,572.95, unused funds \$40,030.93 and surplus of income over expenditure transferred to current UNHCR programme \$21,598.92.

<sup>d</sup> Private donations which increase the total of private donations to this fund to \$730,397.98 and the total income to \$11,223,659.43.

<sup>e</sup> Cancellation of obligations \$70,787.76, unused funds \$102,144.23, cancellation of part of 1960 reserve for outside camps \$22,063.12, change of exchange rate (\$139,261.67), transferred to transmission of contributions (\$25,203.02) and reserve for increase in the camp clearance projects (\$71,331.99).

<sup>f</sup> Cancellation of obligations \$39.80.

<sup>g</sup> Approved projects for which agreements are not yet finalized.

<sup>h</sup> Private donations \$110,034.55 and stamp plan \$87,804.54.

<sup>i</sup> Contributions received but not yet transmitted.

<sup>j</sup> Transferred from 1959-1960 UNHCR programme \$25,203.02.

<sup>k</sup> Private donations \$178,068.41 and stamp plan \$52,800.34.

<sup>l</sup> Cancellation of obligations \$3,414.17, unused funds \$3,979.44, refund of prior years' expenditure \$97.27 and change of exchange rate (\$345.24).

<sup>m</sup> Cancellation of obligations \$1,400.00, unused funds \$2,580.63, part of 1960 surplus \$36,242.36 and change of exchange rate (\$345.24).

<sup>n</sup> Reserve for claims either in process or anticipated.

CERTIFIED CORRECT

(Signed) F. P. E. GREEN

Director of Administration

United Nations High

Commissioner for Refugees

APPROVED

(Signed) F. SCHNYDER

United Nations High

Commissioner for Refugees

## AUDIT CERTIFICATE

The above statement of income, expenditure, surplus and balances has been examined in accordance with our directions. We have obtained all the information and explanations required and we certify, as a result of the audit, that, in our opinion, the above statement is correct.

(Signed) L. GÖTZEN, Netherlands

J. M. MURGUEITTO, Colombia

Ghulam ABBAS, Pakistan

24 May 1962

SCHEDULES

SCHEDULE 1

Cash and investments as at 31 December 1961

	Currency	Amount	\$US equivalent
<i>Cash at banks and on hand</i>			
Amsterdamsche Bank N.V., The Hague	Dutch guilders	88,343.00	24,404.14
Banco di Roma, Rome	Italian lire	6,598,564.00	10,625.71
Bankers Trust Company, New York	US dollars	526.78	526.78
Banque de la Société Générale de Belgique, Brussels	Belgian francs	73,673.00	1,473.46
Banque Ottomane, Ankara	Turkish pounds	122,519.13	13,613.24
Barclays Bank Ltd., London	Pounds sterling	3,000. 0. 0d	8,401.01
Christiana Bank og Kreditkasse, Oslo	Norwegian kroner	70,588.92	9,882.25
Commonwealth Trading Bank of Australia, Sydney	Australian pounds	3,021.10. 3d	6,768.62
Creditanstalt Bankverein, Vienna	Austrian schillings	843,066.04	32,425.62
Credit Lyonnais, Geneva	New French francs	60,007.50	12,246.43
Deutsche Bank A.G., Bonn	Deutsche marks	74,490.95	18,622.74
Deutsche Bundesbank, Frankfurt	Deutsche marks	2,015,114.68	503,778.67
Hentsch & Cie, Geneva	Swiss francs	3,163.50	735.70
Hentsch & Cie, Geneva	Pounds sterling	13,038.11.10d	36,512.43
Ionian Bank Ltd., Athens	Drachmae	253,903.25	8,463.44
Irving Trust Co., New York	US dollars	1,466,974.88	1,466,974.88
Lloyds Bank (Foreign) Ltd., London	Pounds sterling	59,946.14. 5d	167,870.96
Lloyds Bank (Foreign) Ltd., Paris	New French francs	54,002.45	11,020.91
Privatbanken, Copenhagen	Danish kroner	62,122.51	8,994.14
Svenska Handelsbanken, Stockholm	Swedish kroner	75.73	14.64
The Chase Manhattan Bank, New York	US dollars	20,195.27	20,195.27
Union de Banques Suisses, Geneva	Swiss francs	8,231.61	1,914.33
Postal Cheque account, Geneva	Swiss francs	714.20	166.09
Postal Cheque account, Paris	New French francs	18.30	3.73
<i>Cash in transit</i>			
<i>Funds at branch offices and imprest accounts</i>			
<i>Deposits at banks</i>			
Bank of Tokyo—US dollar letters of credit confirmed by Irving Trust	US dollars	4,000,000.00	4,000,000.00
Co. New York at cost	US dollars	368,996.34	368,996.34
Bankers Trust Co. New York	Australian pounds	50,000. 0. 0d	112,007.17
Hentsche & Cie, Geneva	Austrian schillings	1,000,000.00	38,461.54
Hentsche & Cie, Geneva			
			<i>Carried forward</i> 6,998,516.25

SCHEDULE 1 (continued)

	Currency	Amount	Brought forward	\$US equivalent
Hentsche & Cie, Geneva	Italian lire	45,000,000.00	6,998,516.25	72,463.77
Hentsche & Cie, Geneva	Pounds sterling	2,417,000. 0. 0d	6,768,412.20	389,534.88
Hentsche & Cie, Geneva	Swiss francs	1,675,000.00	3,540,000.00	119,791.21
Hentsche & Cie, Geneva	US dollars	3,540,000.00	42,777. 8. 9d	101,185.90
Lloyds Bank (Foreign) Ltd., Geneva	Pounds sterling	42,777. 8. 9d		
The Chase Manhattan Bank, Paris	New French francs	495,810.92		
<i>Securities (at cost)</i>				
1½ Deutsche Bundesbank—Treasury bills	Deutsche marks	16,200,000.00	4,050,000.00	
4½ Banque Hypothécaire Suisse 1957	Swiss francs	300,000.00	69,767.44	
<i>Cash at bank subject to negotiation</i>				
The Chinese People's Bank, Shanghai	Yen Min pi	28,738.20	11,634.90	
			<b>TOTAL</b>	<b>22,121,306.55</b>

SCHEDULE 2

Statement of loan operations  
(In US dollars)

	For year ended 31 December 1961	Cumulative to 31 December 1961
Loans made	1,802,275.09	13,503,966.52
<i>Add:</i>		
Adjustment due to change of rates of exchange	126,762.77	127,768.70
	1,929,037.86	13,631,735.22
<i>Deduct:</i>		
Conversion of loans into grants	40,968.84	75,345.80
Non-recoverable loans written off	5,922.75	112,775.02
Repayments of loans	204,404.71	520,511.58
Unused loan funds surrendered by or due from implementing agencies	118,480.58	229,692.04
Reduction of loans	45,084.77	55,695.86
Agencies administrative expenses	1,646.85	7,684.20
	416,508.50	1,001,704.50
Balances of loans outstanding as at 31 December 1961	1,512,529.36	12,630,030.72

SCHEDULE 3

Current programme of the United Nations High Commissioner for Refugees

Statement of income

(In US dollars)

For the year ended 31 December 1961

	Paid	Pledged	Promised	Total
<b>I. GOVERNMENT CONTRIBUTIONS</b>				
Australia .....	112,000.00			112,000.00
Austria .....	6,000.00			6,000.00
Belgium .....		45,000.00		45,000.00
Cambodia (1960 and 1961) .....	1,142.00			1,142.00
Canada .....	290,000.00			290,000.00
China (Republic of) .....	5,000.00			5,000.00
Cyprus .....			280.00	280.00
Denmark .....	72,390.00			72,390.00
France .....	259,242.00			259,242.00
Germany (Federal Republic of) .....	145,000.00		75,000.00	220,000.00
Ghana .....		3,000.00		3,000.00
Greece .....		9,000.00		9,000.00
Iceland .....	3,644.00	3,750.00		7,394.00
Ireland .....	4,668.00			4,668.00
Israel (1960 and 1961) .....	5,000.00	5,000.00		10,000.00
Italy .....		3,000.00		3,000.00
Korea (Republic of) .....	1,000.00			1,000.00
Liberia .....	2,000.00			2,000.00
Liechtenstein .....	1,163.00			1,163.00
Luxembourg .....		3,000.00		3,000.00
Malaya .....		1,000.00		1,000.00
Monaco .....	2,041.00			2,041.00
Morocco .....	1,979.00			1,979.00
Netherlands .....	146,132.00			146,132.00
New Zealand .....	28,000.00			28,000.00
Norway .....	98,000.00			98,000.00
Portugal .....	1,000.00			1,000.00
South Africa (Republic of) .....	12,500.00			12,500.00
Sweden .....	116,000.00			116,000.00
Switzerland .....	116,279.00			116,279.00
Tunisia .....		2,000.00		2,000.00
Turkey .....	17,667.00			17,667.00
United Kingdom .....	280,000.00			280,000.00
United States of America .....	500,000.00	300,000.00		800,000.00
Viet-Nam .....	2,500.00			2,500.00
Less:				
Promised but not pledged .....			(75,280.00)	(75,280.00)
	<u>2,230,347.00</u>	<u>374,750.00</u>	<u>—</u>	<u>2,605,097.00</u>
<b>II. PRIVATE DONATIONS</b> .....	604,645.91	367,195.92		971,841.83
<b>III. OTHER INCOME:</b>				
Interest on investment and deposits .....	465,240.92			465,240.92
Miscellaneous bank interest .....	12,900.49			12,900.49
Other interest .....	7,043.80			7,043.80
Miscellaneous .....	73.28			73.28
Difference on exchange .....	(26,527.64)			(26,527.64)
Difference on currency revaluation .....	16,734.33			16,734.33
Loss on sale of securities .....	(1,300.50)			1,300.50)
Stamp plan .....	342,871.95			342,871.95
	<u>3,652,029.54</u>	<u>741,945.92</u>	<u>—</u>	<u>4,393,975.46</u>
<b>IV. TRANSFERRED FROM AND TO OTHER PROGRAMMES</b> .....	1,470,032.52			1,470,032.52
	<u>5,122,062.06</u>	<u>741,945.92</u>	<u>—</u>	<u>5,864,007.98</u>

SCHEDULE 4

Special Fund for Hungarian Refugees

Statement of expenditure

(In US dollars)

	Obligations incurred					Unliquidated as at 31 December 1961	Cumulative to 31 December 1961
	Liquidated by disbursements		Total	Adjustments			
	During prior years	During current year					
	Prior year's obligations	Current year's obligations					
Emergency aid in Austria through Austrian Federal Government .....	3,601,096.44		3,601,096.44			3,601,096.44	
Emergency aid in Austria through voluntary agencies and branch office .....	682,881.92		682,881.92			682,881.92	
Emergency aid in Yugoslavia:							
Through Yugoslav Government .....	1,025,247.35		1,025,247.35			1,025,247.35	
Through voluntary agencies .....	50,000.00		50,000.00			50,000.00	
Long-term projects and permanent solutions Programme in Austria .....	4,359,785.77	3,221.85	4,411,740.35	30,164.60	337,722.02	4,779,626.97	
Miscellaneous expenditure for refugees in Austria .....	17,841.63		17,841.63			17,841.63	
Transportation costs for Hungarian refugees from Yugoslavia .....	174,632.06		174,632.06			174,632.06	
Installation grants for Hungarian refugees from Yugoslavia .....	337,597.77		337,597.77			337,597.77	
Miscellaneous expenditure .....	18,545.72		18,545.72	408.35		18,954.07	
Transfer to UNHCR current programmes for administrative expenses .....	435,682.30		435,682.30			435,682.30	
Contributions in kind distributed .....	78,500.00		78,500.00			78,500.00	
	<u>10,781,810.96</u>	<u>48,732.73</u>	<u>10,833,765.54</u>	<u>30,572.95</u>	<u>337,722.02<sup>a</sup></u>	<u>11,202,060.51</u>	
Surplus of income over expenditure to current UNHCR programmes .....						21,598.92	
						<u>11,223,659.43</u>	

<sup>a</sup> In respect of prior years \$173,284.37 and in respect of current year \$164,437.65 of which \$161,937.65 for approved projects for which agreements are not yet finalized (see schedule 4).

SCHEDULED 5

**Emergency Fund**

**Statement of income and expenditure**  
(In US dollars)

	<i>For the year ended 31 December 1961</i>	<i>Cumulative to 31 December 1961</i>	
<i>Income:</i>			
Repayments of loans .....	204,404.71		
Interest on loans .....	2,796.11		
<b>TOTAL</b>	<u>207,200.82</u>		531,106.75
<i>Deduct:</i>			
Cash disbursements .....	35,000.00	44,000.00	
Obligations outstanding .....	75,000.00	75,000.00	
Adjustment: cancellation of prior years' obligations	(39.80)	(39.80)	118,960.20
<b>TOTAL</b>	<u>109,960.20</u>		<u>412,146.55</u>
Balance as at 31 December 1961 .....			<u>412,146.55</u>



SCHEDULE 6

Restricted funds of the High Commissioner for Refugees

Statement of income, expenditure and balances

(In US dollars)

	Balances as at 31 Dec. 1960	Adjustment to balances	Income 1961	Liquidated by disbursements during current year		Outstanding obligations			Balances as at 31 Dec. 1961
				Prior years' obligations	Current year's obligations	Prior years	Current year	Total	
1. European refugees in the Far East . . .	22,402.68	1,496.87		21,422.14		18,030.36	23,591.48	41,621.84	308.07
2. Greece									
(a) Settlement of difficult cases in Greece . . . . .			4,243.47	35,266.66		4,400.00		4,400.00	—
(b) Assistance to individuals in camps in Greece . . . . .	1,760.62				3,572.37				2,431.72
(c) Assistance to Assyrian refugees in Greece . . . . .						67,900.00		67,900.00	—
(d) Extension of Kastri House . . .				15,000.00		2,500.00		2,500.00	—
(e) Transfer of reception centre at Ioannina, Greece . . . . .			15,000.00				15,000.00		—
3. Italy									
(a) Assistance to tubercular and post tubercular . . . . .		486.22	6,604.93	462.39	4,908.35		1,630.31	1,630.31	552.49
(b) Annuities for refugees . . . . .	100,014.10	(0.10)			25,000.00		75,014.00	75,014.00	—
(c) Transfer of Camp San Sabba . .			95,208.28						95,208.28
(d) Medical assistance . . . . .			17,713.36						17,713.36
4. Austria and Germany									
(a) Counselling and follow-up in Austria . . . . .	3,369.23	(3,369.23)	56,006.72						56,006.72
(b) Assistance to refugees in Aus- trian camp . . . . .	7,679.03	(7,679.03)		15,422.30		15,384.62		15,384.62	—
(c) Assistance for post prison re- habilitation . . . . .				10,000.00		17,250.00		17,250.00	—
(d) Vocational training in Germany	29,763.16		236.84						30,000.00

5. France									
(a) Old people's home outside Paris	13,999.72					13,999.72	13,999.72		—
(b) For "villages ouverts" in France	15,000.00		11,500.00						3,500.00
6. Refugees in Yugoslavia	23,940.00		23,940.00						—
7. Supplementary aid in Spain	7,000.84					5,000.00	5,000.00		2,000.84
8. For old-age home in Buenos Aires	60,000.00								60,000.00
9. Assistance to Armenian refugees	158,000.00		24,938.16		78,019.57	158,000.00	236,019.57		—
10. Settlement of specified individual families		751.85		48.15	19,092.00	21,360.67	26.00		19,866.00
11. Transportation of refugees		10,144.92		42,163.45	159,780.66	47,477.45			4,830.92
12. Portion of UNREF surplus		21,434.89	(21,434.89)		13,971.63		39,266.26	39,266.26	—
13. Misc. restricted funds \$5,000 or under		4,689.82	(2,280.10)		17,787.77	4,695.60	8,810.41	626.26	8,057.69
		<u>202,010.30</u>	<u>(32,732.11)</u>		<u>335,412.38</u>	<u>136,119.77</u>	<u>251,561.22</u>	<u>277,861.77</u>	<u>300,476.09</u>

SCHEDULE 7

Funds for refugees from Algeria in Morocco and Tunisia

*Detailed statement of income*

(In US dollars)

For year ended 31 December 1961

	Morocco and Tunisia	Morocco	Tunisia	Total	Cumulative to 31 December 1961
I. CASH INCOME					
1. Governmental contributions					
Bahrein .....					32,203.86
Cambodia .....					714.29
Denmark .....	14,478.00			14,478.00	14,478.00
France .....	510,204.00			510,204.00	1,020,408.04
Germany (Fed. Rep. of) .....	100,000.00			100,000.00	100,000.00
Ghana .....					3,000.00
Greece .....	2,000.00			2,000.00	3,500.00
Holy See .....					1,000.00
Kuwait .....					112,013.44
Laos .....	1,000.00			1,000.00	2,000.00
Liberia .....	2,000.00			2,000.00	4,000.00
Liechtenstein .....					697.67
Monaco .....	1,020.00			1,020.00	1,428.16
Netherlands .....	27,624.00			27,624.00	30,255.58
Norway .....	7,000.00			7,000.00	7,000.00
Qatar .....					84,010.08
Sierra Leone .....	5,600.67			5,600.67	5,600.67
Sweden .....	38,662.00			38,662.00	38,662.00
Switzerland .....	46,511.81			46,511.81	46,511.81
Turkey .....	5,555.00			5,555.00	5,555.00

United Kingdom .....	51,136.01	51,136.01	51,136.01
United States of America .....	500,000.00	500,000.00	1,710,000.00
Venezuela .....	1,500.00	1,500.00	1,500.00
	<u>1,314,291.49</u>	<u>1,314,291.49</u>	<u>3,275,674.61</u>
2. <i>Private donations</i> .....	364,196.12	2,750.00	119,963.32
3. <i>Other income</i>			
Stamp plan .....	331,267.97	331,267.97	331,267.97
Miscellaneous .....	647.00	647.00	647.00
	<u>2,010,402.58</u>	<u>2,750.00</u>	<u>5,320,975.40</u>

## II. CONTRIBUTIONS IN KIND

### 1. *Governmental contributions*

Austria .....	3,023.26	3,023.26	3,023.26
Burma .....			5,530.00
Israel .....			1,506.98
Yugoslavia .....			165,000.00
United States of America .....			183,425.50

2. <i>Private donations</i> .....	42,697.67	42,697.67	276,145.45
	<u>2,013,425.84</u>	<u>2,178,836.83</u>	<u>5,955,606.59</u>

SCHEDULE 8

Fund for Refugees from Algeria in Morocco and Tunisia

Statement of expenditure

(In US dollars)

Obligations incurred

	Liquidated by disbursements			Total	Unliquidated as at 31 December 1961	Cumulative to 31 December 1961
	During prior years	Prior years' obligations	Current year's obligations			
Morocco	1,125,606.06	97,371.23	527,743.59	1,750,720.88	243,655.34	1,994,376.22
Tunisia	1,751,370.55	213,511.66	916,939.87	2,881,822.08	444,777.10	3,326,599.18
Morocco and Tunisia (in kind)	463,375.76	125,534.50		588,910.26	45,720.93	634,631.19
	3,340,352.37	436,417.39	1,444,683.46	5,221,453.22	734,153.37	5,955,606.59

SCHEDULE 9

Indemnification Fund

Statement of income and expenditure

(In US dollars)

	For the year ended 31 December 1961	Cumulative to 31 December 1961
<i>Income</i>		
<i>Governmental contributions:</i>		
Federal Republic of Germany	5,357,142.85	10,714,285.70
Interest on investments	444,359.32	464,610.35
Profit on exchange	17,104.91	21,806.44
Gain on currency revaluation	223,181.62	223,181.62
<b>TOTAL</b>	<b>6,041,788.70</b>	<b>11,423,884.11</b>
<i>Deduct</i>		
Payments to refugees	19,000.00	19,000.00
Obligations for claims either in process or anticipated	11,404,884.11	11,404,884.11
	11,423,884.11	11,423,884.11

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