



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

ACCOUNTS

for the year ended 31 December 1970

and

REPORT OF THE BOARD OF AUDITORS

GENERAL ASSEMBLY

OFFICIAL RECORDS: TWENTY-SIXTH SESSION

SUPPLEMENT No. 7E (A/8407/Add.5)

UNITED NATIONS

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UNITED NATIONS

New York, 1971

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.

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LETTER OF TRANSMITTAL

18 June 1971

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 1970. These statements 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 Voluntary Funds administered by the United Nations High Commissioner for Refugees for the year 1970.

Accept, Sir, the assurances of my highest consideration.

(Signed) A.I. Osmany
Chairman
Board of Auditors

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

A. ACCOUNTS FOR THE YEAR 1970

Balance sheet at 31 December 1970
(In US dollars)

	1969	1970	1969	1970
ASSETS			LIABILITIES	
Cash and deposits			Obligations for projects (schedule 2 and section C, para. 3)	5,506,095
Current accounts	419,929	222,434	United Nations clearing account	97,167
48 hours' accounts	340,000	480,000	Outstanding United Nations interoffice accounts	18,335
Deposit accounts	6,280,000	6,906,306	Funds held in trust	15,351
	<u>7,039,929</u>		Contributions for following year received in advance	10,907
Accounts receivable - short term			Miscellaneous accounts payable	23,735
Governmental contributions pledged (schedule 3)	224,744	262,547	Special Trust Fund balances	
Funds held to the order of the High Commissioner	98,450	74,451	Indemnification Fund	210,652
Interest accrued	318,749	381,776	Refugee Education Fund	237,297
Indemnification payments refundable	84,906	183,119	Other special trust funds	19,746
Unspent balances of projects receivable from implementing agencies	38,390	26,146	RESERVES	
Due from sale of long-playing records	93,655	27,658	Contingency reserves	
Miscellaneous	6,051	21,227	For loans made to or on behalf of refugees	10,997,046
	<u>864,945</u>		For accounts receivable from implementing agencies	19,628
	11,753,457	11,535,145	Special reserves	
Accounts receivable - long term			Funds Set Aside	1,500,000
Loans made to or on behalf of refugees (schedule 1)	(127,515)	(126,568)	Emergency Fund	500,000
Less amounts refundable upon receipt to:	(421,661)	(411,531)	Reserve for fund-raising initiatives	200,000
Contributors of funds loaned		10,997,046	1969 allocations committed in 1970	2,200,000
Implementing agencies for collecting fees			SURPLUS	
Implementing agencies	20,781	19,628	Programme for current year	86,370
	<u>11,225,062</u>		Long-playing records account	300,009
	19,129,936	19,602,338		<u>19,602,338</u>

The notes to financial statements are an integral part of the statements.

CERTIFIED

(Signed) J. HEIDLER
Director of Administration
Office of the United Nations High Commissioner
for Refugees

APPROVED

(Signed) Sadruddin AGA KHAN
United Nations High Commissioner for Refugees

AUDIT CERTIFICATE

The statement of the balance-sheet of the voluntary funds administered by the United Nations High Commissioner for Refugees for the financial year ended 31 December 1970 has been examined in accordance with our directions. We have obtained all the information and explanations that we have required, and we certify, as a result of the audit, that, in our opinion, the financial statement is correct.

(Signed) A.I. OSMANY
Comptroller and Auditor-General
of Pakistan

A.M. HENDERSON
Auditor-General
of Canada

J.E. ESCALLON O.
Controller-General
of Colombia

18 June 1971

Income and expenditure in 1970
(In US dollars)

	Programme for 1970	Prior Years' Programme	Funds Set Aside	Emergency Fund	S p e c i a l T r u s t F u n d s				Long-playing Records Account	TOTAL
					Indemnifi- cation Fund	Refugee Education Account	Others			
<u>SURPLUS (DEFICIT) AND BALANCES AT 1 JANUARY 1970</u>		<u>22,126</u>	<u>1,500,000</u>	<u>500,000</u>	<u>112,945</u>	<u>(284,074)</u>	<u>46,969</u>		<u>323,327</u>	<u>2,221,293</u>
<u>INCOME</u>										
Contributions										
Governmental contributions (schedule 3)	4,613,432	26,373				674,788				5,997,240
Private donations (schedule 4)	22,347	40,807		8,287		162,174				533,486
Other income										
Repayments of loans				352,127						352,127
Refund of indemnification payments					417,876					417,876
Interest earned	709,672									709,672
Net proceeds from sales									416,079	416,079
Miscellaneous	16,426				39,180					55,606
Adjustments on prior years' income or projects										
Cancellation of obligations		286,058		144		44,009				332,536
Refunds by implementing agencies		157,061		8,055		1,936				167,052
<u>TOTAL INCOME</u>	<u>5,561,877</u>	<u>510,299</u>		<u>368,613</u>	<u>457,056</u>	<u>882,907</u>	<u>784,843</u>		<u>416,079</u>	<u>8,981,674</u>
<u>TRANSFERS</u>										
Part of accumulated loans repayments (section C, para. 4)			(163,547)	163,547						
Prior years' surplus	89,306	(89,306)								
Adjustments on prior years' projects	279,572	(443,119)	163,547						(358,121)	
Allocations (schedule 8)	33,039									
<u>TOTAL FUNDS AVAILABLE</u>	<u>5,963,794</u>	<u>-</u>	<u>1,500,000</u>	<u>1,032,160</u>	<u>570,001</u>	<u>598,833</u>	<u>1,156,894</u>		<u>381,285</u>	<u>11,202,967</u>
<u>EXPENDITURE</u>										
Obligations incurred in 1970 (schedules 5, 6 and 7)	5,340,236			532,160		361,536	1,137,148			7,371,080
Grant-in-aid to the United Nations budget	536,208									536,208
Payments to refugees					301,602					301,602
Write-offs	48									48
Administrative expenses					57,747					57,747
Ex gratia payments (section C, para. 5)	932									932
Replenishment of reserve for fund-raising initiatives (schedule 8)										
Reserved for payment to UNRWA										
<u>TOTAL EXPENDITURE</u>	<u>5,877,424</u>	<u>-</u>	<u>-</u>	<u>532,160</u>	<u>359,349</u>	<u>361,536</u>	<u>1,137,148</u>		<u>40,276</u>	<u>40,276</u>
<u>SURPLUS AND BALANCES AT 31 DECEMBER 1970</u>	<u>86,370</u>	<u>-</u>	<u>1,500,000</u>	<u>500,000</u>	<u>210,652</u>	<u>237,297</u>	<u>19,746</u>		<u>300,009</u>	<u>2,854,074</u>

The notes to financial statements are an integral part of the statements.

CERTIFIED

J. HEIDLER
Director of Administration
Office of the United Nations High Commissioner for Refugees

APPROVED

Sadrudin AGA KHAN
United Nations High Commissioner for Refugees

AUDIT CERTIFICATE

The statement of income and expenditure of the voluntary funds administered by the United Nations High Commissioner for Refugees for the financial year ended 31 December 1970 has been examined in accordance with our directions. We have obtained all the information and explanations that we have required, and we certify, as a result of the audit, that, in our opinion, the financial statement is correct.

(Signed) A.I. OSMANY
Comptroller and Auditor-General
of Pakistan

A.M. HENDERSON
Auditor-General
of Canada

J.E. ESCALLON O.
Controller-General
of Colombia

SCHEDULES TO THE ACCOUNTS

Schedule 1

Loan operations
(In US dollars)

	<u>For the year ended</u> <u>31 December 1970</u>	<u>Cumulative to</u> <u>31 December 1970</u>	
<u>Loans made to or on behalf of refugees</u>			
Amount paid out	164,985	16,256,079	
Adjustments			
Unused loan funds surrendered or due by implementing agencies		(742,233)	
Exchange rate difference	<u>(122)</u>	<u>473,891</u>	
	<u>164,863</u>		15,987,737
<u>Liquidations</u>			
Repayments	352,488 a/	3,768,981	
Conversion of loans into grants	3,905	244,652	
Write-offs	16,090	350,870	
Agencies' collecting fees and other charges	<u>11,908</u>	<u>88,089</u>	
	<u>384,391</u>		(4,452,592)
<u>Loans outstanding at 31 December 1970</u>			11,535,145 b/
<u>Less: refundable upon receipt to:</u>			
- Calouste Gulbenkian Foundation		87,224	
- Norwegian Refugee Council		39,344	
- Implementing agencies for collecting fees		<u>411,531</u>	
			<u>(538,099)</u>
<u>Net repayments receivable at 31 December 1970</u>			<u>10,997,046</u>

a/ Breakdown of repayments:

UNHCR	352,127
Norwegian Refugee Council	947
Adjustment to previous year's account	<u>(586)</u>
	<u>352,488</u>

b/ Breakdown of loans outstanding at 31 December 1970:

Programme for 1970	6,142
Programmes for 1963-1969	49,028
Major aid programmes	11,304,955
Special trust funds	174,975
Emergency Fund	<u>45</u>
	<u>11,535,145</u>

Obligations incurred: liquidated and outstanding as at 31 December 1970

	<u>Programme for 1970</u>	<u>Programmes for 1963-1969</u>	<u>Major aid programmes</u>	<u>Emergency Fund</u>	<u>Special trust funds</u>		
					<u>Education Account</u>	<u>Others</u>	<u>Total</u>
<u>Unliquidated obligations at 1 January 1970</u>		3,243,749 ^{a/}	718,587	83,618	798,037	311,118	5,155,109
<u>Obligations incurred during 1970</u>	5,876,444 ^{b/}			532,160	361,536	1,137,148	7,907,288
	5,876,444	3,243,749	718,587	615,778	1,159,573	1,448,266	13,062,397
<u>Liquidated during 1970</u>							
By payments	3,906,476	1,453,267	264,531	462,804	611,320	665,368	7,363,766
By cancellation of prior years' obligations		283,243	2,814	144	44,009	2,326	332,536
	3,906,476	1,736,510	267,345	462,948	655,329	667,694	7,696,302
<u>Obligations outstanding at 31 December 1970</u>	1,969,968	1,507,239	451,242	152,830	504,244	780,572	5,366,095
<u>Consisting of:</u>							
Prior years' obligations		1,507,239	451,242	29,000	381,243	163,617	2,532,341
Current year's obligations	1,969,968			123,830	123,001	616,955	2,833,754

a/ Including the 1969 allocations reserved for commitment in 1970 (\$597,375).

b/ Including the grant-in-aid to the United Nations budget (\$536,208).

Governmental contributions paid or pledged in 1970
(In US dollars)

<u>Country</u>	<u>Programme for 1970</u>	<u>Programme for 1969</u>	<u>Special Trust Funds</u>		<u>Total</u>
			<u>Education Account</u>	<u>Others</u>	
Algeria	6,943				6,943
Argentina	12,000				12,000
Australia	194,425				194,425
Austria	30,000				30,000
Bahamas	2,992				2,992
Belgium	100,000				100,000
	100,000 <u>a/</u>				200,000
Botswana	1,000 <u>a/</u>				1,000
Brazil	2,000				2,000
Burundi	1,000				1,000
Cameroon	360 <u>a/</u>				360
Canada	386,473				386,473
Central African Republic	1,442				1,442
China	7,500 <u>a/</u>				7,500
Cyprus	480				480
Denmark	253,333		213,333	393,151	859,817
Dubai	2,070				2,070
Ecuador	1,000 <u>a/</u>				1,000
Ethiopia	3,000 <u>a/</u>				3,000
Federal Republic of Germany	409,836				409,836
Finland	65,000				65,000
France	389,842				389,842
Gabon	1,216	1,079			2,295
Gambia	240				240
Ghana	4,615				4,615
Greece	13,000				13,000
	1,000 <u>a/</u>				14,000
Holy See	2,500				2,500
Iceland	5,743				5,743
India	10,000				10,000
Iran	8,000				8,000
Iraq	9,722	5,000			14,722
Ireland	10,000				10,000
Israel	7,500				7,500
Italy	20,000 <u>a/</u>	20,000 <u>a/</u>			40,000
Ivory Coast	2,700				2,700
Japan	30,000				30,000
Kenya	1,000 <u>a/</u>				1,000
Kuwait	3,000 <u>a/</u>				3,000
Lebanon	2,000				2,000
Liberia	5,000 <u>a/</u>				5,000
Libya	5,000 <u>a/</u>				5,000
Liechtenstein	3,472				3,472

Special Trust Funds

<u>Country</u>	<u>Programme for 1970</u>	<u>Programme for 1969</u>	<u>Education Account</u>	<u>Others</u>	<u>Total</u>
Luxembourg	4,000.				4,000
Madagascar	834	294			1,128
Malawi	360 <u>a/</u>				360
Malaysia	1,000				1,000
Malta	1,000				1,000
Order of Malta	2,000				2,000
Mauritius	1,000				1,000
Monaco	180				180
Morocco	10,000				10,000
Nepal	2,272				2,272
Netherlands	180,278			278	180,556
Nigeria	5,600				5,600
Norway	273,415		62,338	31,335	367,088
Pakistan	2,500 <u>a/</u>				2,500
Panama	500				500
People's Republic of the Congo	1,000 <u>a/</u>				1,000
Philippines	1,250				1,250
Portugal	4,000 <u>a/</u>				4,000
Republic of Viet-Nam	1,000				1,000
Saudi Arabia	8,000 <u>a/</u>				8,000
Senegal	3,597 <u>a/</u>				3,597
Sierra Leone	2,308				2,308
Southern Yemen	480				480
Sudan	3,159				3,159
Sweden	400,000		399,117	155,883	955,000
Switzerland	185,185				185,185
Togo	1,439				1,439
Trinidad and Tobago	1,500				1,500
Tunisia	2,500				2,500
Turkey	3,000				3,000
Uganda	5,000 <u>a/</u>				5,000
United Arab Republic	6,900				6,900
United Kingdom of Great Britain and Northern Ireland	359,971				359,971
United Republic of Tanzania	3,500				3,500
United States of America	1,000,000				1,000,000
Yugoslavia	10,000 <u>a/</u>				10,000
Zambia	2,800				2,800
	4,607,932 <u>b/</u>	26,373	674,788	580,647	5,889,740

<u>Country</u>	<u>Programme for 1970</u>	<u>Programme for 1969</u>	<u>Special Trust Funds</u>		<u>Total</u>
			<u>Education Account</u>	<u>Others</u>	
<u>Multilateral contributions</u>					
UNDP	5,500 <u>a/</u>			50,000 <u>a/</u>	55,500
United Nations Trust Fund for South Africa				52,000	52,000
	4,613,432	26,373	674,788	682,647	5,997,240

a/ Pledged but not paid at 31 December 1970:

187,817	20,000	50,000	257,817
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Contributions pledged in previous years not paid at 31 December 1970:

Niger (1967)	250	
Colombia (1968)	1,000	
Dominican Republic (1968)	1,000	
Italy (1968)	1,480	
Khmer Republic (1969)	<u>1,000</u>	<u>4,730</u>

Total governmental pledges not paid at 31 December 1970:	<u>262,547</u>
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b/ In addition, the following pledges for 1970 were announced by
28 February 1971:

Khmer Republic	1,000
New Zealand	<u>22,400</u>
	<u>23,400</u>

Private donations received in 1970

(In US dollars)

Donor	Programme for 1970	Programmes 1968-1969	Special Trust Funds			Total
			Education Account	Others	Emergency Fund	
Ahlen and Akerlunds Färlags, Sweden			1,938			1,938
Australian Care for Refugees (AUSTCARE)	50,403	12,601				63,004
British Council of Churches	147,313	11,915				159,228
New Zealand Council of Organizations for Relief Service Overseas, Inc. (CORSO)		6,675				6,675
Danish Refugee Council			132,500	6,268		138,768
Ecole internationale de Genève			1,389			1,389
Calouste Gulbenkian Foundation, Portugal				22,666		22,666
Howard Karagheusian Commemorative Corporation, United States of America				30,334		30,334
Jinshian Memorial Program, United States of America				6,000		6,000
Legacies	21,786		385			22,171
Miscellaneous donations	1,763		2,255	2,571		6,589
NATO Music Festival			4,098			4,098
Norwegian Refugee Council		9,616	4,868	19,401		33,885
OXFAM, United Kingdom of Great Britain and Northern Ireland				5,760	8,287	14,047
Sale of Picasso poster				619		619
Rädda Barnen, Sweden			14,741	3,416		18,157
Tibetan Refugee Aid Society, Canada				2,500		2,500
United Nations Refugee Fund in Canada	1,082					1,082
Zonta International				336		336
	222,347	40,807	162,174	99,871	8,287	533,486

UNHCR programme for 1970Allocations and expenditure by area and purpose(In US dollars)

Purpose of allocation	Allocations approved by Executive Committee	Allocations made from programme reserve and adjustments between allocations	Expenditure	Unused balances of allocations
1. <u>Austria</u>				
Local settlement	30,000	10,000	40,000	
Legal assistance	5,600		5,600	
2. <u>Botswana</u>				
Rural settlement in Etsha	47,000		42,248	4,752
3. <u>Central African Republic</u>				
Rural settlement at M'boki	200,000	50,000	250,000	
4. <u>Congo (Democratic Republic of)</u>				
Rural settlement in Province Orientale	260,000	30,000	290,000	
5. <u>Ethiopia</u>				
Rural settlement in Gambela	649,500	36,300	685,800	
Administrative expenses (sub-office Gambela)		58,000	58,000	
6. <u>Far East</u>				
Contribution to administrative expenses of joint ICEM/UNHCR Office in Hong Kong	25,000		25,000	
Care and maintenance of refugees in transit	20,000		20,000	
7. <u>Federal Republic of Germany</u>				
Local settlement	10,000		10,000	
Legal assistance	37,000	160	37,101	59
8. <u>France</u>				
Local settlement	25,000		25,000	
9. <u>Greece</u>				
Local settlement	50,000	(30,000)		20,000
Counselling	22,000	3,900	25,664	236

Purpose of allocation	Allocations approved by Executive Committee	Allocations made from programme reserve and adjustments between allocations	Expenditure	Unused balances of allocations
10. <u>India</u>				
Rehabilitation scheme	100,000		100,000	
Agricultural settlement in Mahendragarh	100,000		100,000	
Local settlement	50,000		50,000	
Health facilities	30,000		30,000	
Vocational training	20,000		20,000	
11. <u>Italy</u>				
Local settlement	30,000		30,000	
Legal assistance	2,500		2,500	
12. <u>Latin America</u>				
Local settlement	185,000	30,000	215,000	
Counselling	25,000		19,556	5,444
Resettlement	67,000		67,000	
Legal assistance	13,000		9,430	3,570
Supplementary aid	6,000		6,000	
13. <u>Macau</u>				
Revolving Loan Fund	15,000		15,000	
Home for single girls	30,000		30,000	
Home for aged and invalid men	30,000	20,000	50,000	
Home for blind people	25,000		25,000	
Day nursery	15,000		15,000	
14. <u>Middle East</u>				
Local settlement	43,000	(5,000)	23,232	14,768
Counselling	5,800		5,800	
Supplementary aid	8,000	5,000	12,987	13
15. <u>Nepal</u>				
Local settlement in the North	20,000		20,000	
Local settlement in Lumbini	10,000	(10,000)		
Primary education	10,000		10,000	
Medical care	4,500	5,000	9,500	
Counselling	4,500		4,500	
16. <u>Senegal</u>				
Rural settlement in Casamance	170,000	500	170,500	
Construction of schools		54,000	54,000	

Purpose of allocation	Allocations approved by Executive Committee	Allocations made from programme reserve and adjustments between allocations	Expenditure	Unused balances of allocations
17. <u>Spain</u>				
Local settlement	65,000		65,000	
Counselling	22,000		20,186	1,814
Emergency assistance	36,000	25,550	61,425	125
18. <u>Sudan</u>				
Rural settlement at Qala en Nahal	420,000		420,000	
19. <u>Trucial States</u>				
Local settlement	10,000		10,000	
20. <u>Uganda</u>				
Rural settlement at Kahunge, Kyaka, Kyangwali, Nakivale, Oruchinga, Rwamwanja	760,000	14,426	774,426	
Rural settlements at Ibuga, Nakapiripirit, Onigo, Agago, Acolpii	165,000		165,000	
21. <u>United Arab Republic</u>				
Local settlement	10,000	9,000	19,000	
Counselling	3,000	400	3,180	220
Primary education	5,000		5,000	
Supplementary aid	25,000	(9,000)	13,432	2,568
22. <u>United Republic of Tanzania</u>				
Rural settlement at Lundo	62,500		62,500	
Rural settlement at Muhukuru	55,800		55,800	
Rural settlement at Rutamba	71,500		71,500	
Rural settlement at Mputa	243,500		243,500	
Rural settlement at Mwesi	20,000	15,000	35,000	
Rural settlement at Pangale	4,700		4,700	
23. <u>West Africa</u>				
Multipurpose projects	100,000		89,900	10,100

Purpose of allocation	Allocations approved by Executive Committee	Allocations made from programme reserve and adjustments between allocations	Expenditure	Unused balances of allocations
24. <u>Zambia</u>				
Rural settlement at Mayukwayukwa	34,000	13,300	47,300	
Rural settlement in the Western Province	100,000		100,000	
Rural settlement at Nyimba	28,000			28,000
25. <u>Over-all allocations</u>				
Local settlement	60,000		43,767	16,233
Resettlement	270,000	16,500	269,749	16,751
Repatriation	25,000	14,000	30,805	8,195
Legal assistance	13,000		9,878	3,122
Supplementary aid	45,000	45,000	83,309	6,691
Public Information Fund		26,461	26,461	
26. <u>Reserve</u>	450,000	(439,705)		10,295
27. <u>Grant-in-aid</u>	525,000	11,208	536,208	
<u>Total</u>	<u>6,029,400</u>	<u>-</u>	<u>5,876,444</u>	<u>152,956</u>

Emergency fund
Allocations and expenditure in 1970
(In US dollars)

Purpose of allocation	Amount allocated	Expenditure during 1970	Balances cancelled at 31 December 1970
<u>Central African Republic</u>			
Assistance to refugees from Sudan	32,000	31,385	615
Assistance to refugees from Tchad	7,200	7,200	
<u>Ethiopia</u>			
Emergency feeding of Sudanese refugees	20,000	20,000	
<u>Jordan</u>			
Assistance to refugees victims of 1970 events	5,000	5,000	
<u>Khmer Republic</u>			
Assistance to destitute refugee groups	50,000	50,000	
<u>Macau</u>			
Assistance to fire victims	5,000	5,000	
<u>Republic of Viet-Nam</u>			
Assistance to destitute refugee groups	50,000	50,000	
Administrative expenses (UNHCR office)	17,000	17,000	
<u>Senegal</u>			
Assistance to refugees from Portuguese Guinea	111,000	111,000	
<u>Sudan</u>			
Assistance to refugees from Ethiopia	150,000	150,000	
<u>Turkey</u>			
Assistance to refugee victims of the earthquake	5,000	5,000	
<u>United Republic of Tanzania</u>			
Assistance to Mozambiquan refugees at Matekwe	45,775	45,775	
Assistance to Congolese refugees at Pangale	34,800	34,800	
<u>Total</u>	<u>532,775</u>	<u>532,160</u>	<u>615</u>

Special trust fundsFunds available and expenditure during 1970
by area and purpose

(In US dollars)

Area and purpose	Total funds available	Expenditure during 1970	Balances at 31 December 1970
I. REFUGEE EDUCATION ACCOUNT			
1. <u>Burundi</u>			
Post-primary education	17,000	17,000	
Books for refugee children	1,389	1,389	
2. <u>Canada</u>			
Scholarship	3,092	3,092	
3. <u>Central African Republic</u>			
Construction of a secondary school at M'boki	11,000	11,000	
Assistance to refugee students at the secondary school in M'boki	7,144	7,144	
Scholarships	7,296		7,296
4. <u>Congo (Democratic Republic of)</u>			
Scholarships	13,000	13,000	
5. <u>Ethiopia</u>			
School fees and ancillary cost for 50 refugees	6,045	6,045	
6. <u>India</u>			
Technical training courses for 20 refugees in Tokio	9,000	9,000	
7. <u>Kenya</u>			
Promotion of Secondary Education Scholarship	27,350 650	27,350 650	
Technical training for refugee students (two projects)	18,538 580	18,538 580	
8. <u>Latin America</u>			
Educational assistance	9,000	9,000	
9. <u>Liberia</u>			
Scholarships	26,545	26,545	

Area and purpose	Total funds available	Expenditure during 1970	Balances at 31 December 1970
10. <u>Macau</u> Equipment for a mechanic and electronic course Establishment of Commercial School facilities St. Mark's secondary school	10,000 20,000 43,000	10,000 20,000 43,000	
11. <u>Middle East</u> Assistance for post-primary education	5,885	5,885	
12. <u>Nepal</u> Educational assistance	745		745
13. <u>Senegal</u> Literacy courses at Simbandi Balante	2,338	2,338	
14. <u>Sudan</u> Arabic language courses for refugees	2,943	2,943	
15. <u>Uganda</u> Scholarships Promotion of secondary and higher education Extension of St. Peter's refugee students hostel Fees for three refugee students Scholarships Kahunge training centre	22,500 10,000 5,322 450 14,741 4,868	22,500 10,000 5,322 450 14,741	4,868
16. <u>United Republic of Tanzania</u> Secondary education and vocational training	12,087	12,087	
17. <u>Zambia</u> Agricultural Training Centre at Mkushi Educational assistance	26,645 5,292	26,645 5,292	
18. <u>Miscellaneous and unspecified</u> Educational measures for individual refugees in various countries Unspecified	30,000 224,388	30,000	224,388
<u>Total, Refugee Education Account</u>	<u>598,833</u>	<u>361,536</u>	<u>237,297</u>

Area and purpose	Total funds available	Expenditure during 1970	Balances at 31 December 1970
II. OTHER SPECIAL TRUST FUNDS			
1. <u>Algeria</u> Care and maintenance of refugees in transit Aged refugees Relief operation	2,483 480 2,434	2,483	480 2,434
2. <u>Central African Republic</u> Provision of blankets Rural settlement at M'boki	8,118 50,000	8,118 50,000	
3. <u>Ethiopia</u> Vaccination against cholera OAU Bureau for Education and Placement of African Refugees	1,209 18,799	1,209 18,799	
4. <u>France</u> Assistance to refugee artists	2,619	2,619	
5. <u>Greece</u> Assistance to individual refugees in camps Reconstruction works in Fridtjof Nansen Home, Salonica Housing for Assyrian refugees	329 6,666 3,500	329 6,666	3,500
6. <u>Hong Kong</u> Settlement of "Old Believers" Establishment of refugee fishermen	8,296 10,000	8,296 10,000	
7. <u>India</u> Assistance to refugees	882	882	
8. <u>Italy</u> Assistance to refugees Annuities for refugees in Capua	2,165 1,920	2,165 1,920	
9. <u>Middle East</u> Grant to vocational training school, Gaza Construction of community centre and workshops, Lebanon	8,890 51,000	8,890 43,000	8,000
10. <u>Nepal</u> Maintenance of dispensary, Rasua	2,500	2,500	

Area and purpose	Total funds available	Expenditure during 1970	Balances at 31 December 1970
11. <u>Netherlands</u> Scholarships	11,111	11,111	
12. <u>Senegal</u> Assistance to refugees Fishing project in Casamance	3,805 18,804	3,805 18,804	
13. <u>Sudan</u> Emergency feeding Water supply for Qala en Nahal settlement	5,760 450,000	5,760 450,000	
14. <u>Uganda</u> Banana suckers for the settlement in Nakivale Grant to Makerere University, Kampala	5,883 3,416	5,883 3,416	
15. <u>United Arab Republic</u> Local settlement of aged and stateless Armenians	8,000	8,000	
16. <u>United Republic of Tanzania</u> Assistance to the Mozambique Institute, Dar es Salaam	66,484	66,484	
17. <u>West Africa</u> Repatriation of Nigerian children from the Ivory Coast and Gabon Individual repatriation of Nigerian children	276,667 8,591	276,667 8,591	
18. <u>Various countries</u> Transportation of refugees by ICEM Assistance to refugees from South Africa in African countries Study of support to UNHCR programmes in the United States of America Promotion of fund-raising in Austria, the Federal Republic of Germany and Scandinavia Promotion of legal protection in Africa and Asia Miscellaneous	20,000 52,000 27,173 6,500 5,000 5,410	20,000 52,000 27,173 6,500 5,000 78	5,332
<u>Total, other special trust funds</u>	<u>1,156,894</u>	<u>1,137,148</u>	<u>19,746</u>

Long-playing records account
Allocations and expenditure
(In US dollars)

ALLOCATIONS

<u>To Programme for 1970</u>		33,039
<u>To Special Trust Funds</u>		
Care and maintenance of refugees in transit in Algeria	2,484	
Study of support for UNHCR in the United States of America	27,173	
Scholarships for refugees in the Netherlands	11,111	
Assistance to refugees in Senegal	3,805	
Water supply for Qala en Nahal settlement, the Sudan	250,000	
Promotion of fund-raising in Austria, the Federal Republic of Germany and Scandinavia	6,500	
Promotion of legal protection in Africa and Asia	5,000	
Assistance to refugee artists in France	2,000	
Vaccination against cholera in Ethiopia	1,209	
Provision of blankets for refugees in the Central African Republic	8,118	
Establishment of refugee fishermen in Hong Kong	<u>10,000</u>	
	327,400	
<u>Less:</u> Cancellation of unused balance of 1969 allocation for fund-raising campaign in the United Kingdom of Great Britain and Northern Ireland	<u>2,318</u>	358,121

EXPENDITURE

Reserved for payment to UNRWA	41,000 a/	
Replenishment of reserve for fund-raising initiatives	<u>40,276 b/</u>	<u>81,276</u>
		<u>439,397</u>

a/ Ten per cent of the net proceeds from the sale of the long-playing record "World Star Festival" to date.

b/ This replenishment brought up to its ceiling of \$200,000 the reserve for fund-raising initiatives, which was used in 1970 to cover the cost to UNHCR of producing and selling the record "World Star Festival", of preparing the fourth UNHCR record and of other fund-raising initiatives, as follows:

Salaries	33,172
Travel	2,709
General expenses	3,825
Other fund-raising initiatives	<u>570</u>
	<u>40,276</u>

Income and expenditure of the indemnification funds
in 1970 and cumulative
(In US dollars)

	<u>For the year ended</u> <u>31 December 1970</u>	<u>Cumulative to</u> <u>31 December 1970</u>
<u>Balance at 1 January 1970</u>	112,945	
<u>Income</u>		
Received from the Government of the Federal Republic of Germany	-	11,596,785
Interest earned	-	1,629,562
Exchange rate differences	<u>39,180</u>	<u>286,344</u>
	152,125	13,512,691
<u>Refund of payments to refugees</u>	<u>417,876</u>	<u>2,260,906</u>
<u>Total funds available</u>	<u>570,001</u>	<u>15,773,597</u>
<u>Expenditure</u>		
Payments to refugees	301,602	15,177,780
Write-offs	-	122,568
Administrative expenses	<u>57,747</u>	<u>262,597</u>
<u>Total expenditure</u>	<u>359,349</u>	<u>15,562,945</u>
<u>Balance at 31 December 1970</u>	<u>210,652</u> a/	<u>210,652</u>

a/ Represented by: Cash 27,533
Accounts receivable 183,119
210,652

B. REPORT OF THE BOARD OF AUDITORS TO THE GENERAL ASSEMBLY
ON THE ACCOUNTS AND FINANCIAL STATEMENTS OF THE
VOLUNTARY FUNDS ADMINISTERED BY THE UNITED NATIONS HIGH
COMMISSIONER FOR REFUGEES FOR THE YEAR ENDED
31 DECEMBER 1970

1. The Board of Auditors, established under General Assembly resolution 74 (I), is required to audit the accounts of the United Nations, including all trust and special accounts, in accordance with United Nations Financial Regulations 12.1-12.5 and the annex to these regulations, as well as in accordance with paragraph 22 of the Statute of the Office of the United Nations High Commissioner for Refugees and article XII of the Financial Rules for Voluntary Funds (A/AC.96/316) promulgated by the High Commissioner.

2. The United Nations High Commissioner submitted the following financial statements for audit together with other supporting detailed analysis and schedules:

Statement I.	Balance-sheet as at 31 December 1970.
Statement II.	Income and expenditure in 1970.
Schedule 1.	Loan operations.
Schedule 2.	Obligations incurred, liquidated and outstanding as at 31 December 1970.
Schedule 3.	Governmental contributions paid or pledged in 1970.
Schedule 4.	Private donations received in 1970.
Schedule 5.	UNHCR Programme for 1970 - allocations and expenditure by area and object.
Schedule 6.	Emergency Fund - allocations and expenditure in 1970 by object.
Schedule 7.	Special trust funds - funds available and expenditure during 1970 by area and purpose.
Schedule 8.	Long-playing Records Account - allocations and expenditure.
Schedule 9.	Income and expenditure of the indemnification funds in 1970 and cumulative.

Scope of the audit

3. The responsibilities of the Board of Auditors are governed by the principles set out in the annex to the United Nations Financial Regulations, referred to in article XII, regulation 12.1, thereof, which reads as follows:

"1. The Board of Auditors shall perform an audit of the accounts of the United Nations, including all trust and special accounts, as it may deem necessary in order to certify:

(a) That the financial statements are in accord with the books and records of the Organization;

(b) That the financial transactions reflected in the statements have been in accordance with the Rules and Regulations, the budgetary provisions, and other applicable directives;

(c) That the securities and moneys on deposit and on hand have been verified by certificate received direct from the Organization's depositories or by actual count."

4. The examination of the accounts and financial statements has included a review of the accounting procedures and system of internal control, test of the transactions and accuracy of the accounting records and other supporting evidence, information and explanations to the extent considered necessary in the circumstances.

5. Following its examination, the Board of Auditors transmitted a long-form report containing its findings and recommendations to the Secretary-General of the United Nations and the United Nations High Commissioner for Refugees. In submitting this long-form report to the Secretary-General and the High Commissioner, the Board of Auditors proposed, and they agreed, that distribution of this report should be solely at their direction and copies are accordingly made available by the Secretary of the Board only upon receipt of that direction.

6. The Board of Auditors, in consultation with the Advisory Committee on Administrative and Budgetary Questions, decided in 1970 to discontinue the carrying out of its examination of the management and administration of the Office of the United Nations High Commissioner for Refugees. As a result of this decision, the Board did not continue its examination, which was undertaken in these areas in 1968 and 1969. However, it is understood that the United Nations Administrative Management Service will take into consideration the Board's comments and recommendations contained in its report when the manpower survey is conducted later this year.

Special reserves

7. With regard to operations of the Funds Set Aside (\$1,500,000) and the Emergency Fund (\$500,000), the Board is of the opinion that more positive clarification is needed between General Assembly resolution 1166 (XII) establishing the Emergency Fund and the action taken by the Executive Committee of the United Nations High Commissioner for Refugees establishing the Funds Set Aside and defining its purposes. The Board therefore recommends that appropriate

revisions be made to these authorizations with a view to clarifying the authorizations, sources, purposes and utilization of these reserves and their interrelationship.

Loan situation in Greece

8. The history of the loan situation in Greece and its related problems was set out in the Board of Auditors report on the 1968 financial statements. ^{1/} The following table shows the changes that have taken place with respect to the mortgage agreements since that time:

	<u>1970</u>	<u>1969</u>	<u>1968</u>
	\$	\$	\$
Amount loaned by UNHCR	3,085,736	2,929,379	2,550,000
Number of units occupied	2,916	2,866	2,813
Number of mortgages (bonds) issued	1,570	1,260	1,164
Number of provisional bonds issued	1,235	1,397	1,367

9. The Internal Audit Service continued its audit programme during the year including a review of loan repayments. They reported that they were able to reasonably satisfy themselves that repayments received from individual refugees were distributed in accordance with the terms of the project agreements and that the periodic repayments being made by the Governments were correct.

10. Last year the Board reported that 50 per cent of the repayments due at 31 December 1969 were in arrears and it has not been able to ascertain the arrears situation as at 31 December 1970 as the required reports have not been received by the Office of the United Nations High Commissioner for Refugees. The Board understands that the difficulties involved in obtaining these reports are under discussion with the appropriate authorities concerned. In the absence of such reports, it is extremely difficult for the Office to effectively monitor these activities.

Administrative expenses

11. The administrative costs of the Office of the High Commissioner for 1970, amounting to \$4,269,341, were provided for under the regular budget of the United Nations (section 18), in accordance with paragraph 20 of the statute of the Office of the United Nations High Commissioner for Refugees. The administrative costs have been partially offset since 1965 by a grant-in-aid made from voluntary funds. This grant-in-aid, which had its inception in 1965, on the recommendation of the Advisory Committee on Administrative and Budgetary Questions, is in the amount of 10 per cent of the High Commissioner's programme commitments for the prior year. It amounted to \$536,208 in 1970.

^{1/} Official Records of the General Assembly, Twenty-fourth Session, Supplement No. 7 E (A/7607/Add.5 and Corr.1), section B, paras. 10-17.

Acknowledgement

12. The Board of Auditors records its appreciation for the co-operation and assistance extended by the High Commissioner, the Directors and staff of his Office, during the course of the work.

(Signed) A.I. OSMANY
Comptroller and Auditor-
General of Pakistan

A.M. HENDERSON
Auditor-General of
Canada

J.E. ESCALLON O.
Controller-General
of Colombia

18 June 1971

C. NOTES TO FINANCIAL STATEMENTS

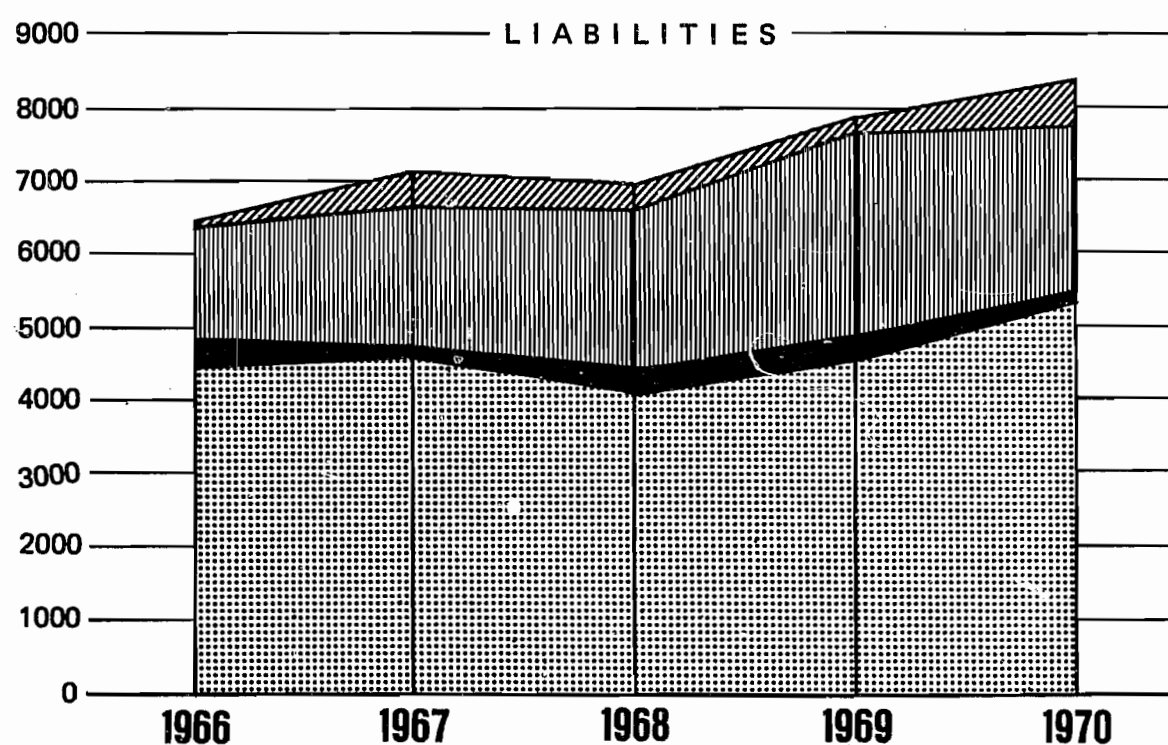
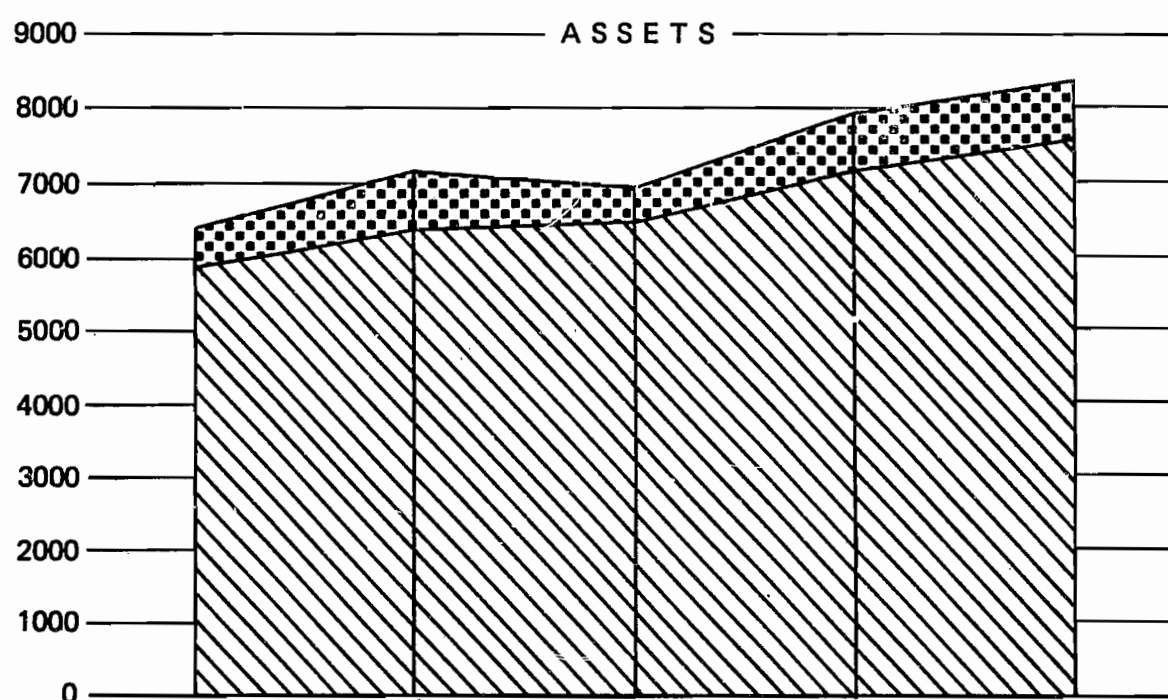
1. Firm pledges for 1971 received from Governments in a total of \$2,343,519 are not recorded in the accounts at 31 December 1970.
2. Agreements were signed or Letters of Instruction were issued prior to 31 December 1970 committing 1971 funds in an amount of \$1,663,884. These commitments are not recorded in the accounts.
3. Obligations for projects include \$200,000 obligated on the basis of a Letter of Instruction to the UNHCR Representative in India for the local settlement project in Mainpat. This project is now to be implemented by the Government of India and an appropriate agreement is in the process of finalization. However, it is unlikely that the actual implementation could start before autumn 1971.
4. At its twenty-first session, the Executive Committee was informed by the High Commissioner (A/AC.96/437, para. 6) that the total allocations from the Emergency Fund in 1970 might well exceed its total income, leaving a gap which at that time was anticipated at \$40,000. The High Commissioner proposed to cover any such gap from the repayments of loans accumulated in the Funds Set Aside, which totalled \$1,043,774. This proposal was duly noted by the Executive Committee. Following a major emergency in the Sudan, for which an allocation of \$150,000 had to be made late in 1970, the actual gap amounted to \$163,547. This amount was therefore transferred from the Funds Set Aside to bring the Emergency Fund to its ceiling of \$500,000, and the Funds Set Aside in turn were replenished from adjustments on prior years' projects.
5. The ex-gratia payment of \$932 represents expenditure incurred in consequence of the tragic event of 19 November 1970 in Addis Ababa in which a staff member of UNHCR, Miss Marie-Louise Bertschinger, lost her life in the line of duty.

D. FINANCIAL STATISTICS FOR THE PERIOD 1966-1970

Chart 1

ASSETS AND LIABILITIES OF UNHCR ^{a/} AT YEAR END, 1966 to 1970
(In thousands of US dollars)

	1966	1967	1968	1969	1970
Cash and Investments	5.876	6.387	6.427	7.011	7.582
Accounts receivable	523	743	499	801	813
Obligations for projects	4.489	4.593	4.060	4.558	5.366
Other liabilities	387	181	320	349	185
Reserves ^{b/}	1.458	1.950	2.182	2.797	2.200
Surplus and balances	65	406	364	108	644



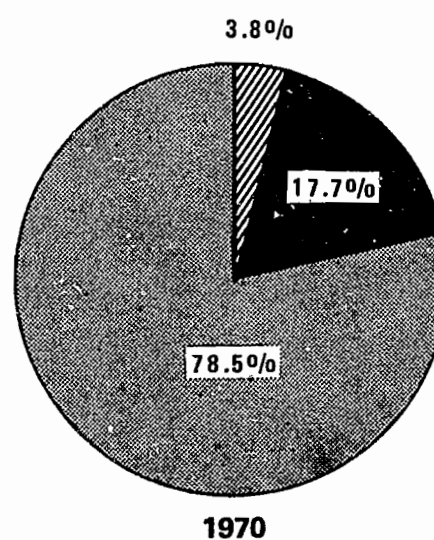
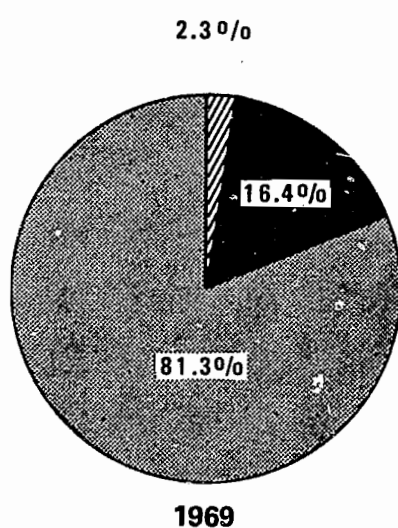
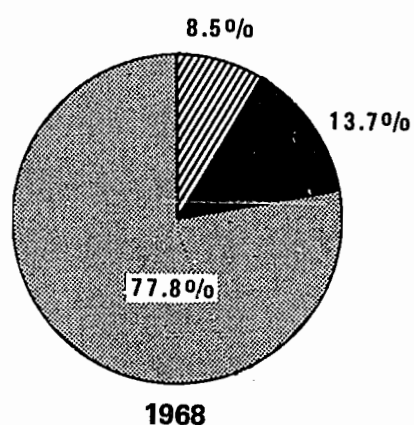
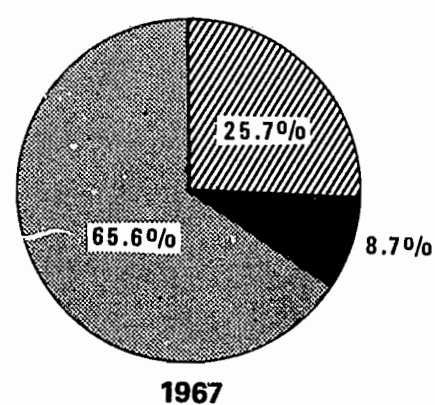
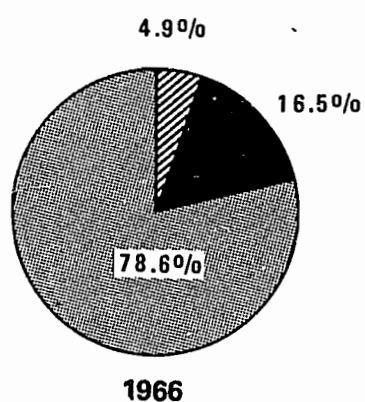
^{a/} Excluding loans made to or on behalf of refugees, and indemnification funds.

^{b/} Includes the Emergency Fund, the Funds Set Aside and the Reserve for special fund raising initiatives.

Chart 2

FINANCING OF UNHCR ANNUAL PROGRAMMES, 1966 to 1970
(In thousands of US dollars)

	1966	1967	1968	1969	1970
Total expenditure ^{a/}	3964	4678	4558	5277	5877
Financed by					
Governmental contributions	3119	3069	3545	4289	4613
Private donations	195	1203	390	124	222
Other income ^{b/}	650	406	623	864	1042








^{a/} Including the grant-in-aid to the United Nations Budget.

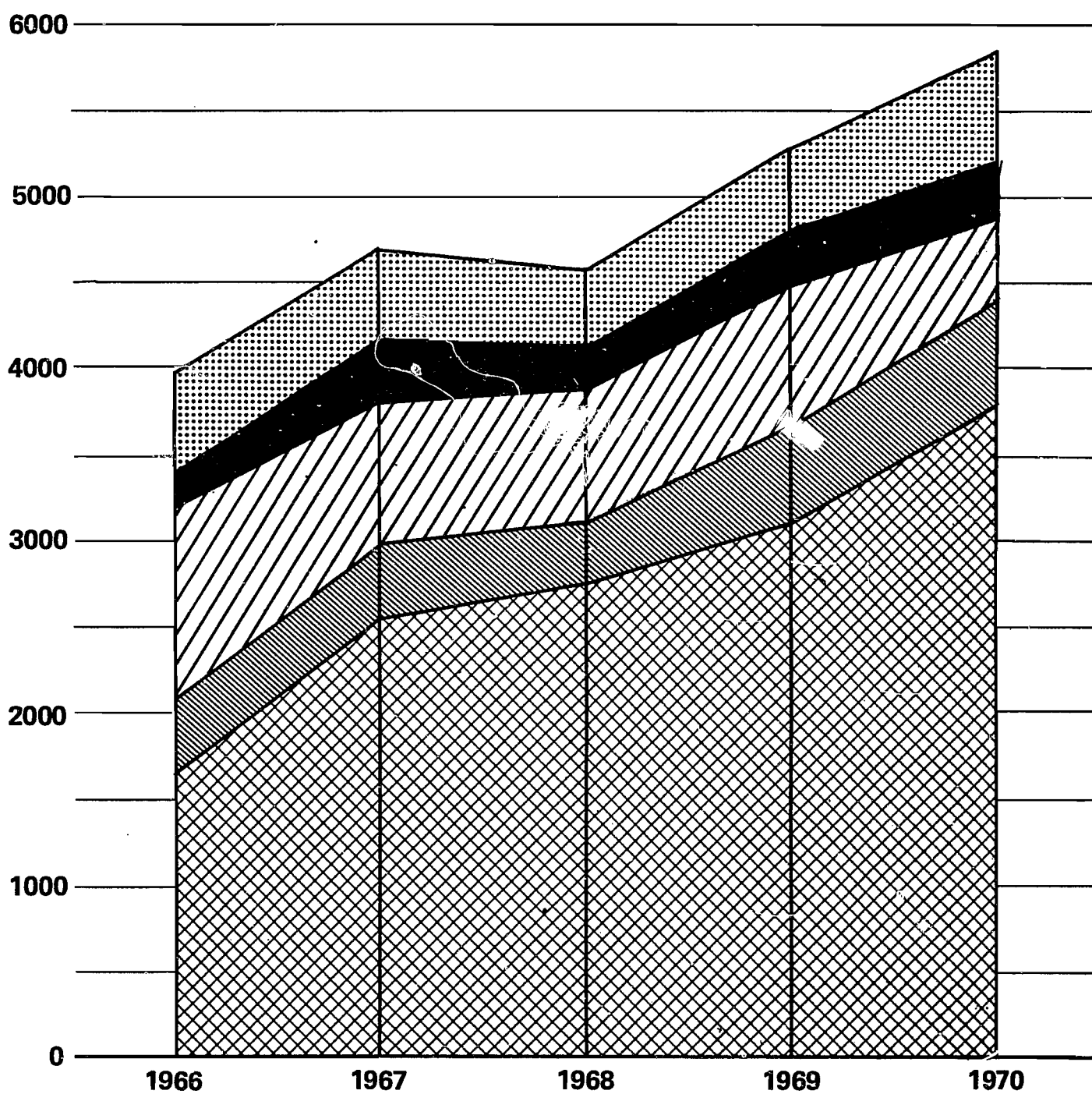
^{b/} Including interest from investments.

Chart 3

UNHCR ANNUAL PROGRAMMES: EXPENDITURE BY AREA, 1966 to 1970

(In thousands of US dollars)

		1966	1967	1968	1969	1970
	AFRICA	1651	2544	2730	3089	3794
	ASIA	424	430	332	531	593
	EUROPE	1098	801	763	803	465
	LATIN AMERICA	192	351	241	303	318
	Various areas <i>a/</i>	599	552	492	551	707
	TOTAL	3964	4678	4558	5277	5877



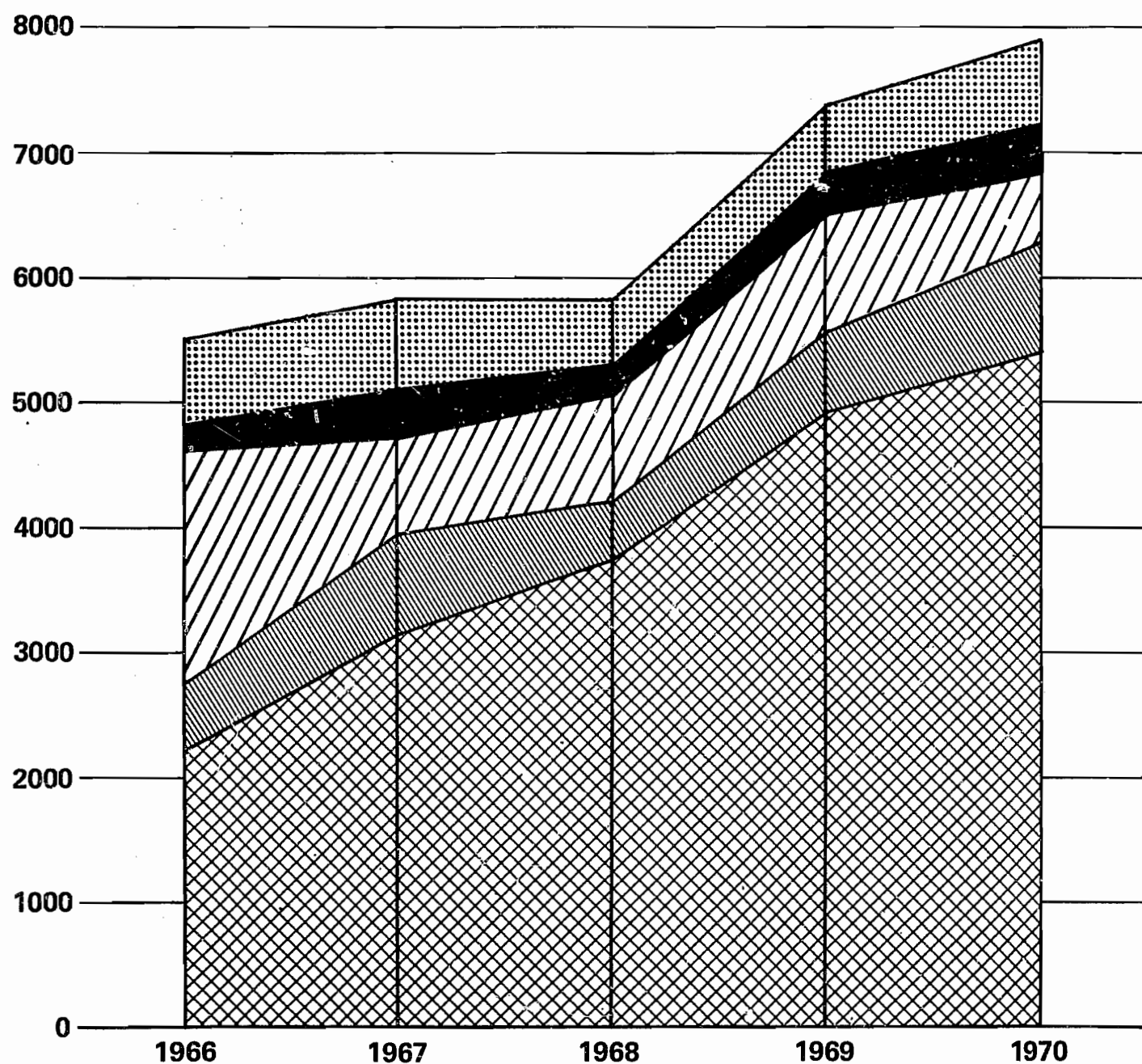
a/ Including the grant-in-aid to the United Nations budget.

Chart 4

TOTAL UNHCR EXPENDITURE BY AREA a/, 1966 to 1970

(In thousands of US dollars)

	1966	1967	1968	1969	1970
AFRICA	2201	3135	3723	4922	5398
ASIA	641	844	460	641	894
EUROPE	1807	831	830	946	517
LATIN AMERICA	192	366	241	303	357
Various areas <u>b/</u>	658	667	552	572	741
TOTAL	5499	5843	5806	7384	7907



a/ Excluding indemnification funds.

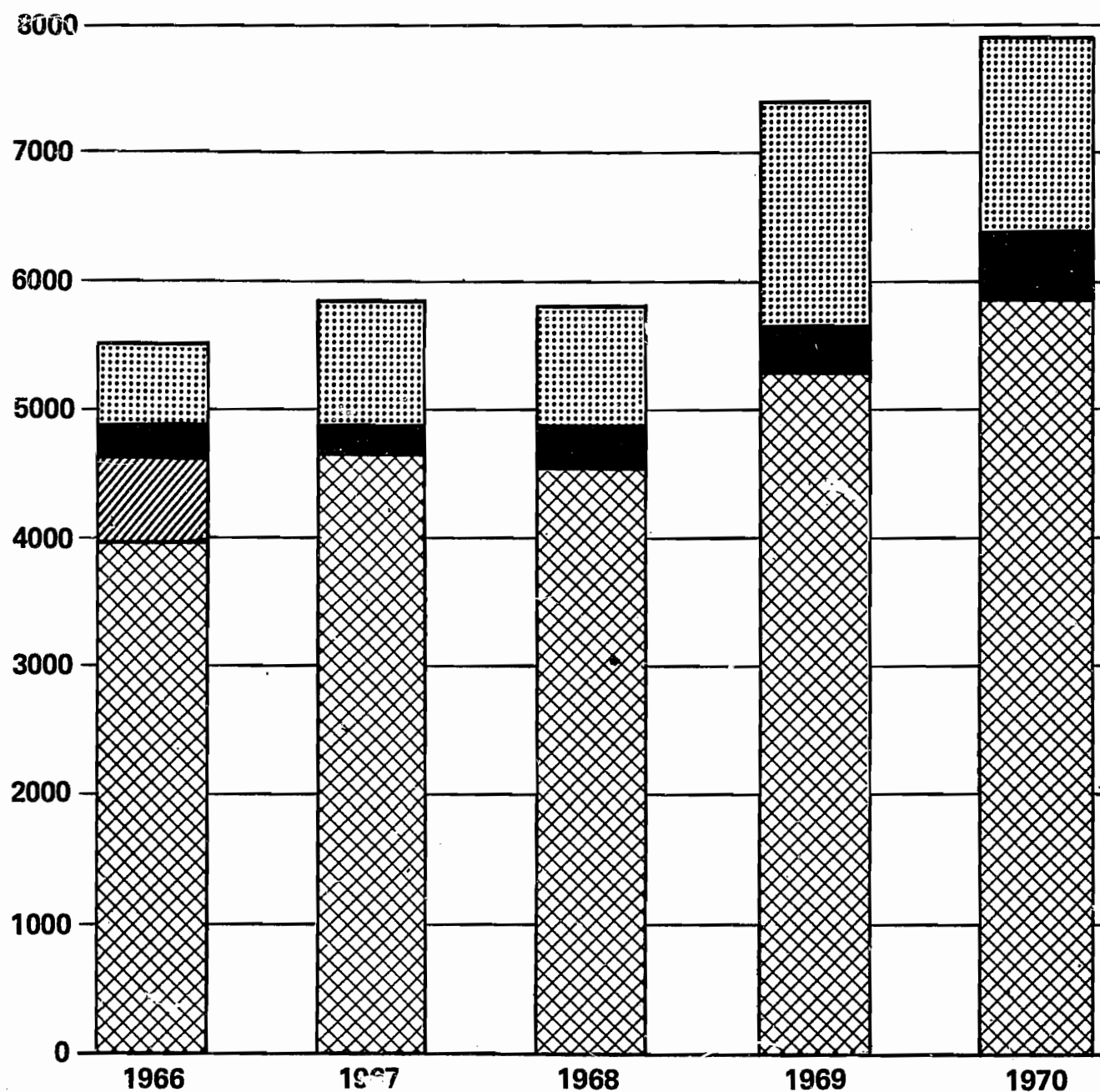
b/ Including the grant-in-aid to the United Nations budget.

Chart 5

TOTAL UNHCR EXPENDITURE BY PROGRAMME OR FUND ^{a/}, 1966 to 1970

(In thousands of United States dollars)

	1966	1967	1968	1969	1970
Annual programmes ^{b/}	3964	4678	4558	5277	5877
Major Aid Programmes	677	—	—	—	—
Emergency Fund	246	207	322	365	532
Special trust funds	612	958	926	1742	1498
Total	5499	5843	5806	7384	7907



^{a/} Excluding indemnification funds.

^{b/} Including the grant-in-aid to the United Nations budget.

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