

7E
UNHCR
Audit Report



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

ACCOUNTS

for the year ended 31 December 1968

and

REPORT OF THE BOARD OF AUDITORS

GENERAL ASSEMBLY

OFFICIAL RECORDS : TWENTY-FOURTH SESSION

SUPPLEMENT No. 7E (A/7607/Add.5)

UNITED NATIONS

(38 p.)

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UNITED NATIONS

New York, 1969

NOTE

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LETTER OF TRANSMITTAL

1 July 1969

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 1968.

I have the honour to present the report of the Board which contains the major findings and recommendations with respect to the accounts, financial statements and management.

As approved by the General Assembly, based on the recommendations of the Ad Hoc Committee of Experts, the scope of the audit for the year 1968 has been extended to include an examination of the management and administration of the Office of the UNHCR.

Accept, Sir, the assurances of my highest consideration.

(Signed) S.M. RAZA, S.Pk.,
Chairman of the United Nations
Board of Auditors

The President of the
General Assembly
United Nations
New York

A. ACCOUNTS FOR THE YEAR ENDED 31 DECEMBER 1963

Assets and liabilities
(In US)

	<u>ASSETS</u>		<u>Total</u>
	<u>Indemnification funds</u>	<u>All other funds</u>	
<u>Cash and investments</u>			
Current accounts	78,637.19	518,481.37	
48 hours' accounts	50,000.00	508,046.08	
Deposit accounts	150,000.00	5,400,000.00	
Securities		<u>323.63</u>	
	<u>278,637.19</u>	<u>6,426,851.08</u>	6,705,488.27
<u>Accounts receivable</u>			
Governmental contributions pledged (schedule 3)		123,331.00	
Calouste Gulbenkian Foundation and Netherlands Committee for European Refugee Campaign		74,450.57	
Interest accrued	913.11	215,642.19	
Indemnification payments refundable	56,403.90		
Unspent balances of projects recoverable from implementing agencies		32,282.07	
Long-term accounts receivable from implementing agencies		21,822.93	
Due from UNDP		8,710.39	
Indemnification clearing account		3,176.93	
Miscellaneous		<u>19,240.99</u>	
	<u>57,317.01</u>	<u>498,657.07</u>	555,974.08
<u>Loans made to or on behalf of refugees (schedule 1)</u>			
Loans outstanding		11,417,619.67	
Less: amounts refundable upon receipt to:			
Calouste Gulbenkian Foundation		87,556.65	
Norwegian Refugee Council		41,238.13	
Implementing agencies for collection fees		<u>395,716.70</u>	
		<u>10,893,108.19</u>	10,893,108.19
	<u>335,954.20</u>	<u>17,818,616.34</u>	<u>18,154,510.54</u>

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

CERTIFIED CORRECT

(Signed) J. HEIDLER
Chief, Administration and Finance Division
Office of United Nations High Commissioner for Refugees

AUDIT

The above consolidated statement of assets and liabilities of the voluntary funds 31 December 1968 has been examined in accordance with our directions. We have obtained audit, that, in our opinion, the financial statement is correct.

(Signed) S.M. RAZA, S.Pk.,
Comptroller and Auditor-
General of Pakistan

A.M. HENDERSON,
Auditor-General
of Canada

1 July 1969

as at 31 December 1968

(dollars)

LIABILITIES

	<u>Indemnification funds</u>	<u>All other funds</u>	<u>Total</u>
<u>Obligations for projects (schedule 2)</u>			
Programme for 1968		1,171,508.79	
Programme for 1964-1967		961,571.30	
Major aid programmes		1,361,939.94	
Emergency fund		107,267.74	
Special trust funds		<u>457,716.39</u>	
		<u>4,060,004.16</u>	4,060,004.16
<u>Accounts payable</u>			
United Nations clearing account		25,182.65	
Indemnification clearing account	3,176.93		
Miscellaneous		<u>11,392.36</u>	
	<u>3,176.93</u>	<u>36,575.01</u>	39,751.94
<u>Held in trust</u>			
Contributions for 1969 received in advance		<u>7,627.77</u>	7,627.77
		<u>234,382.00</u>	234,382.00
<u>Contingency reserves</u>			
For loans made to or on behalf of refugees		10,893,108.19	
For long-term accounts receivable from implementing agencies		20,634.93	
For unspent balances of projects recoverable from implementing agencies		11,347.14	
For termination fees to local employees in Greece		8,384.53	
Guarantee for initial production of the third UNHCR record		<u>60,000.00</u>	
		<u>10,993,474.79</u>	10,993,474.79
<u>Reserve for fund-raising initiatives</u>		<u>122,146.09</u>	122,146.09
<u>Surplus and balances (statements II and III)</u>			
Indemnification fund 1960	232,980.69		
Supplementary indemnification fund 1966	99,796.58		
Programme for 1968		145,802.38	
Emergency fund		500,000.00	
Special trust funds		218,604.14	
Funds set aside		<u>1,500,000.00</u>	
	<u>332,777.27</u>	<u>2,364,406.52</u>	<u>2,697,183.79</u>
	<u>335,954.20</u>	<u>17,818,616.34</u>	<u>18,154,570.54</u>

APPROVED

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

CERTIFICATE

administered by the United Nations High Commissioner for Refugees for the financial year ended all the information and explanations that we have required, and we certify, as a result of the

Victor G. RICARDO,
Controller-General
of Colombia

	<u>Income and expenditure indemnification</u>	
		(In US)
	<u>Programme for 1968</u>	<u>Programmes for 1963-1967</u>
A. SURPLUS AND BALANCES AS AT 31 DECEMBER 1967		<u>70,737.35</u>
B. INCOME		
1. <u>Contributions</u>		
Governmental contributions (schedule 3)	3,545,579.00	4,693.00
Private donations (schedule 4)	<u>389,656.99</u>	<u>224,011.39</u>
	3,935,235.99	228,704.39
2. <u>Other income</u>		
Repayment of loans		
Interest earned	415,794.97	
Exchange rate differences and bank charges	(11,439.73)	
Long-playing record schemes		
Miscellaneous	17,563.42	
3. <u>Adjustments on prior years' income</u>		(5,193.00)
4. <u>Adjustments on prior years' projects</u>		
Cancellation of obligations		86,783.90
Refunds by implementing agencies		87,190.32
Additional charges		<u>(401.44)</u>
	<u>4,357,154.65</u>	<u>397,084.17</u>
C. TRANSFERS		
Prior years' surplus and balances	283,305.00	(282,348.74)
Contribution to prior years' programmes	11,900.00	(11,900.00)
Adjustments on prior years' projects	<u>51,186.39</u>	<u>(173,572.78)</u>
Total funds available	4,703,546.04	-
D. EXPENDITURE		
Obligations incurred during 1968 (schedules 5, 6, 7)	4,145,343.66	
Grant-in-aid to the United Nations budget	<u>412,400.00</u>	
E. SURPLUS AND BALANCES AS AT 31 DECEMBER 1968	<u>145,802.38</u>	<u>-</u>

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

CERTIFIED CORRECT

(Signed) J. HEIDLER
Chief, Administration and Finance Division
Office of United Nations High Commissioner for Refugees

AUDIT

The above statement of income and expenditure excluding indemnification funds of the the financial year ended 31 December 1968 has been examined in accordance with our and we certify, as a result of the audit, that, in our opinion, the financial statement is

(Signed) S.M. RAZA, S.Pk.,
Comptroller and Auditor-
General of Pakistan

A.M. HENDERSON,
Auditor-General
of Canada

1 July 1969

in 1968 (excluding
funds)
dollars)

<u>Major aid programmes</u>	<u>Emergency fund</u>	<u>Education account</u>	<u>Special trust funds</u>		<u>TOTAL</u>
			<u>Others</u>	<u>Funds "set aside"</u>	
	<u>500,000.00</u>	<u>195,256.81</u>	<u>139,713.42</u>	<u>1,250,299.36</u>	<u>2,156,006.94</u>
	10,000.00	74,383.00	410,026.34		4,044,681.34
<u>956.26</u>	<u> </u>	<u>78,339.69</u>	<u>237,867.91</u>		<u>930,832.24</u>
956.26	10,000.00	152,722.69	647,894.25		4,975,513.58
	304,233.01			85,243.06	389,476.07
					415,794.97
					(11,439.73)
			5,791.15		5,791.15
					17,563.42
	(10,501.26)		(2,602.39)		(18,296.65)
829.21	13,789.64	2,037.01	1,204.57		104,644.33
47,696.46	4,248.61	341.62	2,698.81		142,175.82
<u>(6,454.48)</u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u>(6,855.92)</u>
43,027.45	321,770.00	155,101.32	654,986.39	85,243.06	6,014,367.04
(956.26)		7,663.20	(7,663.20)		
<u>(42,071.19)</u>	<u> </u>	<u> </u>	<u> </u>	<u>164,457.58</u>	<u> </u>
-	821,770.00	358,021.33	787,036.61	1,500,000.00	8,170,373.98
	321,770.00	291,936.01	634,517.79		5,393,567.46
					412,400.00
<u> </u>	<u>500,000.00</u>	<u>66,085.32</u>	<u>152,518.82</u>	<u>1,500,000.00</u>	<u>2,364,406.52</u>

APPROVED

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

CERTIFICATE

voluntary funds administered by the United Nations High Commissioner for Refugees for directions. We have obtained all the information and explanations that we have required correct.

Victor G. RICARDO,
Controller-General
of Colombia

Income and expenditure of the indemnification funds
in 1968 and cumulative
(In US dollars)

	<u>For the year ended</u> <u>31 December 1968</u>	<u>Cumulative to</u> <u>31 December 1968</u>
A. INDEMNIFICATION FUND 1960		
1. <u>Balance at 31 December 1967</u>	459,357.45	-
2. <u>Income</u>		
Received from the Government of the Federal Republic of Germany	-	10,714,285.70
Interest earned	15,003.82	1,592,820.47
Exchange rate differences	-	238,422.52
	<u>474,361.27</u>	<u>12,545,528.69</u>
3. <u>Adjustment on prior years' expenditure</u>		
Refunds of prior years' payments to refugees	280,921.00	1,483,005.43
	<u>755,282.27</u>	<u>14,028,534.12</u>
4. <u>Expenditure</u>		
Payments to refugees	442,903.14	13,607,126.49
Write-offs	12,200.00	121,228.50
Administrative expenses	<u>67,198.44</u>	<u>67,198.44</u>
5. <u>Balance at 31 December 1968</u>	<u>232,980.69</u>	<u>232,980.69</u>
B. SUPPLEMENTARY INDEMNIFICATION FUND 1966		
1. <u>Balance at 31 December 1967</u>	796,995.08	
2. <u>Income</u>		
Received from the Government of the Federal Republic of Germany	-	882,500.00
Interest earned	12,137.67	33,053.91
Exchange rate differences	1,528.83	4,152.96
	<u>810,661.58</u>	<u>919,706.87</u>
3. <u>Adjustments on prior years' expenditure</u>		
Refund of prior years' payments to refugees	600.00	600.00
	<u>811,261.58</u>	<u>920,306.87</u>
4. <u>Expenditure</u>		
Payments to refugees	711,265.00	752,265.00
Write-offs	200.00	200.00
Administrative expenses	-	68,045.29
5. <u>Balance at 31 December 1968</u>	<u>99,796.58</u>	<u>99,796.58</u>

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

CERTIFIED CORRECT

APPROVED

(Signed) J. HEIDLER
Chief, Administration and Finance Division
Office of United Nations High Commissioner
for Refugees

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

AUDIT CERTIFICATE

The above cumulative statement of income and expenditure of the indemnification funds of the voluntary funds administered by the United Nations High Commissioner for Refugees for the financial year ended 31 December 1968 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) S.M. RAZA, S.Pk.,
Comptroller and Auditor-
General of Pakistan

A.M. HENDERSON,
Auditor-General
of Canada

Victor G. RICARDO,
Controller-General
of Colombia

SCHEDULES TO THE ACCOUNTS

Schedule 1

Loan operations

(In US dollars)

	For the year ended 31 December 1968	Cumulative to 31 December 1968	
<u>Loans made to or on behalf of refugees</u>			
Amount paid out	4,371.49	15,673,930.44	
Adjustments:			
Unused loan funds surrendered or due by implementing agencies	(2,109.47)	(740,733.30)	
Exchange rate differences	<u>(910.46)</u>	<u>173,379.65</u>	
	<u>1,351.56</u>		15,106,576.79
<u>Liquidations</u>			
Repayments	391,691.68 ^{a/}	3,083,251.31	
Conversion of loans into grants	7,828.32	237,640.78	
Write-offs	2,317.42	301,101.08	
Agencies' fees for collection of repayments	<u>11,387.98</u>	<u>66,873.95</u>	
	<u>413,225.40</u>		<u>3,688,957.12</u>
<u>Loans outstanding as at 31 December 1968</u>			<u>11,417,619.67^{b/}</u>
<u>Less:</u>			
Refundable upon receipt to:			
Calouste Gulbenkian Foundation		87,556.65	
Norwegian Refugee Council		41,238.13	
Implementing agencies for collection fees		<u>395,716.70</u>	<u>524,511.48</u>
<u>Net repayments receivable as at 31 December 1968</u>			<u>10,893,108.19</u>

a/ Of which \$389,476.07 was for UNHCR, \$1,268.65 for the Calouste Gulbenkian Foundation and \$946.96 for the Norwegian Refugee Council.

b/ Breakdown of outstanding loans as at 31 December 1968:

Programme for 1968	3,494.05
Programmes for 1963-1967	37,702.21
Major aid programmes	11,178,480.58
Emergency fund	438.17
Special trust funds	<u>197,504.66</u>
	<u>11,417,619.67</u>

Schedule 2

Obligations incurred, liquidated and outstanding as at 31 December 1968
(In US dollars)

	<u>Programme for 1968</u>	<u>Programmes for 1963-1967</u>	<u>Major aid programmes</u>	<u>Emergency fund</u>	<u>Special trust funds</u>			<u>TOTAL</u>
					<u>Education account</u>	<u>Others</u>		
<u>Unliquidated obligations at 1 January 1968</u>		2,178,771.26	1,836,751.91	23,792.64	103,191.60	450,239.80		4,592,747.21
<u>Obligations incurred during 1968</u>	4,557,743.66 ^{a/}			321,770.00	291,936.01	634,517.79		5,805,967.46
<u>Liquidated during 1968</u>	4,557,743.66	2,178,771.26	1,836,751.91	345,562.64	395,127.61	1,084,757.59		10,398,714.67
By payments	3,386,234.87 ^{a/}	1,130,416.06	473,982.76	224,505.26	273,818.78	745,108.45		6,234,066.18
By cancellations of prior years' obligations		86,783.90	829.21	13,789.64	2,037.01	1,204.57		104,644.33
<u>Obligations outstanding at 31 December 1968</u>	1,171,508.79	961,571.30	1,361,939.94 ^{b/}	107,267.74	119,271.82	338,444.57		4,060,004.16
Consisting of:								
Prior years' obligations		961,571.30	1,361,939.94		3,641.38	214,917.37		2,542,069.99
Current year's obligations	1,171,508.79			107,267.74	115,630.44	123,527.20		1,517,934.17

a/ Including the grant-in-aid to United Nations budget (\$412,400).

b/ Includes an amount of \$515,383.42 reserved for a housing project in Greece, the agreement on which is not yet signed.

Governmental contributions paid or pledged during 1968

(In US dollars)

<u>Country</u>	<u>Programme for 1968</u>	<u>Programme for 1967</u>	<u>Emergency fund</u>	<u>Special trust funds</u>		<u>Total</u>
				<u>Education account</u>	<u>Others</u>	
Abu Dhabi	6,269					6,269
Algeria	7,000					7,000
Australia	150,000					150,000
Austria	24,000					24,000
Belgium	180,000				20,000	200,000
Botswana	500					500
Brazil	10,000					10,000
Burundi	-				30,000 ^{c/}	30,000
Cameroon	408					408
Canada	324,074					324,074
Central African Republic	1,300					1,300
China	7,500 ^{a/}					7,500
Colombia	1,000 ^{a/}					1,000
Cyprus	240					240
Dahomey	500					500
Denmark	125,333 80,000 ^{e/}			53,333 ^{e/}	47,843	306,509
Dominican Republic	1,000 ^{a/}					1,000
Dubai	2,075					2,075
Federal Republic of Germany	325,000					325,000
Finland	40,000					40,000
France	389,242				20,000	409,242
Gabon	1,020					1,020
Gambia	240					240
Ghana	3,000 ^{a/}					3,000
Greece	13,000					13,000
Holy See	2,500					2,500
Iceland	2,307 ^{a/}					2,307
India	2,000					2,000
Iran	5,000 ^{a/}					5,000

Schedule 3 (continued)

Country	Programme for 1968	Programme for 1967	Emergency fund	Special trust funds		Total
				Education account	Others	
Iraq	- <u>b/</u>					-
Ireland	7,500					7,500
Israel	7,500 ^{a/}					7,500
Italy	1,520 1,480 ^{a/}					3,000
Ivory Coast	3,060	3,060				6,120
Japan	20,000					20,000
Kenya	1,000 ^{a/}					1,000
Libya	3,000					3,000
Luxembourg	3,000					3,000
Madagascar	2,877					2,877
Malawi	360					360
Malaysia	1,000					1,000
Mauritania	612 ^{a/}					612
Morocco	9,960					9,960
Nepal	2,000					2,000
Netherlands	146,945			(2,107 (1,875 ^{a/}		150,927
New Zealand	22,400 ^{a/}					22,400
Niger	510					510
Nigeria	5,000					5,000
Norway	175,737 32,500 ^{e/}		10,000		11,201.34	229,438.34
Philippines	1,250					1,250
Portugal	2,000 2,000 ^{a/}					4,000
San Marino	1,600					1,600
Saudi Arabia	8,000					8,000
Sudan	2,872					2,872
Sweden	250,000 50,000 ^{a/}			21,050	25,000	346,050
Switzerland	152,778					152,778
Togo	1,633	1,633				3,266
Tunisia	2,500 ^{a/}					2,500

<u>Country</u>	<u>Programme for 1968</u>	<u>Programme for 1967</u>	<u>Emergency fund</u>	<u>Special trust funds</u>		<u>Total</u>
				<u>Education account</u>	<u>Others</u>	
Turkey	5,000					5,000
Uganda	5,000 ^{a/}					5,000
United Arab Republic	- <u>b/</u>					- <u>b/</u>
United Kingdom	287,977					287,977
United Republic of Tanzania	3,500					3,500
United States of America	600,000					600,000
Venezuela	4,000					4,000
Yugoslavia	10,000					10,000
Zambia	<u>2,000</u>					<u>2,000</u>
<u>Subtotal</u>	<u>3,545,579</u>	<u>4,693</u>	<u>10,000</u>	<u>74,383</u>	<u>158,026.34</u>	<u>3,792,681.34</u>
<u>Multilateral contributions</u>						
UNDP					200,000 ^{c/}	200,000
United Nations Trust Fund for South Africa <u>d/</u>					<u>52,000</u>	<u>52,000</u>
<u>Total, governmental contributions</u>	<u>3,545,579</u>	<u>4,693</u>	<u>10,000</u>	<u>74,383</u>	<u>410,026.34</u>	<u>4,044,681.34</u>

a/ Pledged but not paid as at 31 December 1968

112,799	1,875	114,674
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In addition, the following governmental contributions pledged before 1968 were not paid as at 31 December 1968:

Iceland (1967 programme)	2,807
Niger (1967 programme)	250
Nigeria (1966 programme)	<u>5,600</u>

Total governmental contributions pledged, but not paid 123,331

b/ Shown in the 1967 accounts as a contribution for the 1967 programme, but identified in 1968 as a contribution to the 1968 programme and therefore transferred to that programme (see statement II, Iraq \$5,000, United Arab Republic \$6,900).

c/ For zonal development project in Burundi.

d/ Contributions from this source were shown under private donations in previous years.

e/ Special contribution for education and other activities having the character of technical assistance to refugees.

Private donations received during 1968
(In US dollars)

Donor	Programme for 1968	Programmes for 1963-1967	Major aid programmes	Special trust funds		Total
				Education account	Others	
Anonymous				400.00	11,074.68	11,474.68
Aid to European refugees, United Kingdom					1,324.81	1,324.81
Australian Committee for Aid to Refugees	15,681.00	15,681.00				31,362.00
Belgian Committee for Refugee Campaign	47,996.16	57,200.00		240.00		57,200.00
British Council of Churches						48,236.16
New Zealand Council of Organizations for Relief Service Overseas (CORSO)	11,166.05	39,509.41				50,675.46
Danish Refugee Council		32,017.62				32,017.62
European Co-ordinating Committee of the Anti-Leprosy Associations (ELEP), Belgium					4,000.00	4,000.00
Finnish Refugee Council					5,000.00	5,000.00
German Committee for Refugee Campaign		39,600.00			47,900.00	87,500.00
Help the Aged, United Kingdom					2,399.81	2,399.81
Howard Karagheusian Corporation					2,000.00	2,000.00
Individuell Människojälp, Sweden	14,446.84				27,450.00	27,450.00
Legacies	6,283.51		678.48	3,851.41	5,369.41	14,446.84
Miscellaneous		3.36				16,186.17
NATO Music Festival, Federal Republic of Germany				15,000.00		15,000.00
Netherlands Committee for Refugee Campaign					91,788.35 ^{a/}	91,788.35
Norwegian Refugee Council	50,000.00	40,000.00		15,000.00	3,800.34	108,800.34
Nottingham Council, United Kingdom				959.92		959.92
Ecumenical Programme for Emergency Action in Africa, World Council of Churches	20,000.00				6,173.92	26,173.92
Oxford Committee for Famine Relief, United Kingdom (OXFAM)						
Picasso posters (proceeds from)					55,003.60	55,003.60
Rädda Barnen, Sweden	216,210.70			14,442.25	1,792.99	1,792.99
Soroptomist International Association			277.78	1,236.11		230,652.95
United Nations Association in Canada	925.93					1,513.89
United Nations Refugee Fund in Canada	6,946.80					925.93
						6,946.80
<u>Total private donations</u>	389,656.99	224,011.39	956.26	78,339.69	237,867.91	930,832.24

^{a/} Including \$64,010.57 held to the order of the High Commissioner for project RF/IS/IND.1/68 which is in the course of implementation.

UNHCR Programme for 1968

Allocations and expenditure by area and object
(In US dollars)

<u>Object of allocation</u>	<u>Allocations approved by Executive Committee</u>	<u>Allocations made from programme reserve and adjustments between allocations a/</u>	<u>Expenditure</u>	<u>Unused balances of allocations</u>
1. AUSTRIA				
Local settlement	60,000.00		60,000.00	
Legal assistance	6,000.00		6,000.00	
Supplementary aid	1,500.00	765.27	2,265.27	
2. BURUNDI				
Open fund for local settlement	30,000.00		30,000.00	
Primary schools at Mugeru (Rwandese refugees)	160,000.00		160,000.00	
3. CENTRAL AFRICAN REPUBLIC				
Rural settlement in:				
M'boki (Sudanese refugees)	600,000.00		600,000.00	
Ouadda-Djallé and Djémah (Sudanese refugees)	10,000.00		10,000.00	
Open fund for permanent solutions	10,000.00		10,000.00	
4. CONGO (DEMOCRATIC REPUBLIC OF)				
Rural settlement in Province orientale (Sudanese refugees)	350,000.00	(100,000.00)	250,000.00	
Open fund for permanent solutions	50,000.00	(22,246.00)	27,754.00	
5. FEDERAL REPUBLIC OF GERMANY				
Local settlement	12,000.00		12,000.00	
Legal assistance	39,000.00	(6.70)	38,993.30	
Supplementary aid	1,000.00		1,000.00	
6. FRANCE				
Local settlement	70,000.00		70,000.00	
Supplementary aid	1,000.00	(16.89)	983.11	
7. GREECE				
Local settlement	25,000.00		25,000.00	
Legal assistance	3,000.00	(2,038.33)	961.67	
Counselling	33,000.00	2,213.48	35,213.48	
Supplementary aid	6,000.00	1,000.00	7,000.00	
8. HONG KONG				
Administrative expenditure ^{b/}	30,000.00		30,000.00	
Care and maintenance	25,000.00		25,000.00	
9. INDIA				
Medical care for Tibetan refugees	12,000.00		12,000.00	
Accommodation for aged Tibetan refugees		91,788.35	91,788.35	
Supplementary aid		7,000.00	7,000.00	
10. ITALY				
Local settlement	50,000.00		50,000.00	
Counselling	10,000.00		10,000.00	
Legal assistance	8,200.00	(779.34)	7,420.66	
Supplementary aid	4,000.00	1,987.57	5,987.57	

<u>Object of allocation</u>	<u>Allocations approved by Executive Committee</u>	<u>Allocations made from programme reserve and adjustments between allocations a/</u>	<u>Expenditure</u>	<u>Unused balances of allocations</u>
11. LATIN AMERICA				
Local settlement	180,000.00	(12,000.00)	168,000.00	
Resettlement	40,000.00	10,186.73	50,186.73	
Counselling	8,000.00	522.82	8,522.82	
Legal assistance	13,000.00	(3,072.77)	9,927.23	
Supplementary aid	5,000.00	(33.78)	4,966.22	
12. MIDDLE EAST				
Local settlement	40,500.00		40,500.00	
Counselling	5,500.00		5,500.00	
Supplementary aid	7,000.00	2,500.00	9,500.00	
13. MOROCCO				
Local settlement	20,000.00	(16,000.00)	4,000.00	
14. NEPAL				
Housing for Tibetan refugees in Kathmandu	49,500.00	2,500.00	52,000.00	
Individual permanent solutions	8,000.00		8,000.00	
Counselling	4,500.00	(1,111.66)	3,388.34	
Medical care	3,000.00		3,000.00	
Supplement to rural settlement at Pokhara Lake		3,500.00	3,500.00	
15. SENEGAL				
Rural settlement in Casamance (refugees from Portuguese Guinea)	102,000.00	10,000.00	112,000.00	
Counselling	13,000.00		13,000.00	
16. SPAIN				
Local settlement	65,000.00		65,000.00	
Counselling	17,000.00	.29	17,000.29	
Supplementary aid	30,000.00	5,000.00	35,000.00	
17. SUDAN				
Rural settlement in Kassala Province (refugees from Ethiopia)	300,000.00	50,000.00	350,000.00	
Administrative expenses ^{c/}	48,000.00		9,048.88	38,951.12
18. SWITZERLAND				
Counselling		5,208.33	5,208.33	
19. TRUCIAL STATES				
Local settlement (Zanzibari refugees)	10,000.00		10,000.00	
20. UGANDA				
Rural settlement in: Kyangwali, Nakivale, Oruchinga-Rwanwaya, Kahunge, Onigo (Rwandese refugees)	240,000.00	48,694.67	288,694.67	
Kyaka (Rwandese and Congolese refugees)	80,000.00	(3,351.54)	76,648.46	
Nakapiripirit (Sudanese refugees)	32,250.00	(9.10)	32,240.90	
Ibuga (Sudanese refugees)	15,650.00	43,114.70	58,764.70	
Agago (Sudanese refugees)	12,100.00	(83.19)	12,016.81	
Open fund for permanent solutions	10,000.00	(8,700.00)	1,300.00	
Agricultural experts in various settlements		9,000.00	9,000.00	
Administrative expenses ^{c/}	12,000.00	(2,351.32)	2,343.46	7,305.22

<u>Object of allocation</u>	<u>Allocations approved by Executive Committee</u>	<u>Allocations made from programme reserve and adjustments between allocations a/</u>	<u>Expenditure</u>	<u>Unused balances of allocations</u>
21. UNITED ARAB REPUBLIC				
Local settlement	84,000.00		84,000.00	
Counselling	2,000.00	536.89	2,536.89	
Supplementary aid	5,000.00	1,402.29	6,402.29	
22. UNITED REPUBLIC OF TANZANIA				
Rural settlements in:				
Rutamba (Mozambican refugees)	45,600.00		45,600.00	
Lundo (" ")	47,150.00	60,245.00	107,395.00	
Muhukuru (" ")	124,000.00		124,000.00	
Pangale (Congolese and Malawian refugees)	6,900.00		6,900.00	
Mwesi (Rwandese refugees)		32,700.00	32,700.00	
Open fund for permanent solutions	20,000.00	(2,130.53)	17,869.47	
23. YUGOSLAVIA				
Local settlement	200,000.00	900.00	200,900.00	
24. ZAMBIA				
Rural settlements in:				
Nyimba (Mozambican refugees)	19,000.00	20,630.00	39,630.00	
Lwatembo (Angolan refugees)	33,250.00	31,930.62	65,180.62	
Mayukwayukwa (Angolan refugees)	53,000.00	43,325.96	96,325.96	
Open fund for permanent solutions	6,000.00	(974.16)	5,025.84	
25. OVER-ALL ALLOCATIONS				
Local settlement	35,000.00	(8,433.15)	26,566.85	
Resettlement	160,000.00	18,442.03	178,442.03	
Repatriation	40,000.00	(22,647.55)	17,352.45	
Legal assistance	13,000.00	(5,380.54)	7,619.46	
Supplementary aid	20,000.00	6,271.55	26,271.55	
26. RESERVE	300,000.00	(300,000.00)		
	<u>4,191,600.00</u>	<u>-</u>	<u>4,145,343.66</u>	<u>46,256.34</u>
27. GRANT-IN-AID	440,000.00		412,400.00	27,600.00
	<u>4,631,600.00</u>	<u>-</u>	<u>4,557,743.66</u>	<u>73,856.34</u>

a/ Adjustments between allocations total \$211,366.55.

b/ UNHCR contribution to the administrative expenses of the joint office of UNHCR and the Inter-Governmental Committee for European Migration at Hong Kong.

c/ Allocations for administrative expenses which were not foreseen in the regular UNHCR budget (section 18 of the United Nations budget for 1968).

Emergency FundAllocations and expenditure in 1968 by object(In US dollars)

<u>Object of allocation</u>	<u>Allocation made</u>	<u>Expenditure during 1968</u>	<u>Unused balances as at 31 December 1968</u>
AUSTRIA			
Czechoslovak refugees	50,000	50,000	-
BOTSWANA			
Angolan refugees	79,000	79,000	-
SUDAN			
Congolese refugees	30,000	30,000	-
UGANDA			
Sudanese refugees	19,000	19,000	-
UNITED REPUBLIC OF TANZANIA			
Mozambican refugees	114,770	114,770	-
ZAMBIA			
Angolan refugees	<u>29,000</u>	<u>29,000</u>	<u>-</u>
	<u>321,770</u>	<u>321,770</u>	<u>-</u>

Special Trust FundsFunds available and expenditure during 1968
by area and purpose

(In US dollars)

<u>Area and purpose</u>	<u>Total funds available</u>	<u>Expenditure during 1968</u>	<u>Balances as at 31 December 1968</u>
I. REFUGEE EDUCATION ACCOUNT			
1. <u>Burundi</u>			
Rwandese refugees - post-primary education	11,000.00	11,000.00	-
St. Albert Secondary School - purchase of school books	2,083.33	2,083.33	-
2. <u>Central African Republic</u>			
Sudanese refugees - scholarships	25,600.00	22,561.71	3,038.29
Sudanese refugees - supplement for construction of a secondary school	9,000.00	9,000.00	-
3. <u>Congo</u>			
Rwandese and Sudanese refugees - scholarships	12,500.00	12,500.00	-
4. <u>India</u>			
Tibetan refugee students - travel cost	9,000.00	-	9,000.00
Tibetan refugee students - scholarships	745.23	-	745.23
5. <u>Kenya</u>			
Rwandese and Sudanese refugees - scholarships	55,024.16	55,024.16	-
6. <u>Middle East</u>			
Zanzibari refugees (in Dubai) - vocational training in Lebanon	10,400.00	10,400.00	-
African refugees - secondary and vocational training in the United Arab Republic	40,000.00	40,000.00	-
7. <u>Uganda</u>			
Rwandese and Sudanese refugees - scholarships, connected travel and vocational training	62,459.70	31,484.74	30,974.96
8. <u>United Republic of Tanzania</u>			
Mozambican refugees - primary education facilities	13,566.00	13,566.00	-
Secondary education of fourteen refugee students	3,216.00	3,216.00	-
9. <u>Zambia</u>			
Agricultural training centre, Mkushi	74,480.00	74,480.00	-
Malawi refugees - scholarships	5,260.15	5,260.15	-
Charlotte Loewenthal Memorial project - stipends	959.92	959.92	-
10. <u>Miscellaneous and unspecified</u>	<u>22,726.84</u>	<u>400.00</u>	<u>22,326.84</u>
Total, education account	358,021.33	291,936.01	66,085.32
II. OTHER SPECIAL TRUST FUNDS			
1. <u>Algeria</u>			
Relief operation	2,434.11	-	2,434.11
2. <u>Belgium</u>			
Assistance to individual refugees	1,324.81	1,324.81	-
St. Nicholas Old Age Home	3,180.00	3,180.00	-
3. <u>Burundi</u>			
Zonal development project (preliminary operations)	285,003.60	285,003.60	-

Schedule 7 (continued)

<u>Area and purpose</u>	<u>Total funds available</u>	<u>Expenditure during 1968</u>	<u>Balances as at 31 December 1968</u>
II. OTHER SPECIAL TRUST FUNDS (continued)			
4. <u>Central African Republic</u> Leprosy at M'boki	4,000.00	-	4,000.00
5. <u>Ethiopia</u> Bureau of Education and Placement	84,044.34	84,044.34	-
6. <u>France</u> Assistance to refugee artists	1,836.30	1,761.30	75.00
7. <u>Greece</u> Assistance to individuals in camps Princess Nicholas Home, Athens Nansen Home, Salonica Old People's Home, Rentis	373.34 1,161.17 3,166.67 1,550.00	373.34 1,161.17 3,166.67 1,550.00	- - - -
8. <u>Hong Kong</u> Resettlement of "Old Believers" Housing of fishermen in Hang Hau Village	8,296.40 47,900.00	- -	8,296.40 47,900.00
9. <u>India</u> International Tibetan fund Assistance to aged and infirm Tibetan refugees Transportation cost of Tibetan refugees by the Inter-Governmental Committee for European Migration	16,144.68 91,788.35 8,911.00	16,028.94 91,788.35 8,911.00	115.74 - -
10. <u>Middle East</u> Old People's Home, Aleppo Legal counselling in the United Arab Republic Aged Armenian refugees in the United Arab Republic	1,000.00 1,931.92 2,000.00	1,000.00 1,931.92 2,000.00	- - -
11. <u>Morocco</u> Assistance to refugees at SOMEK	5,976.09	5,976.09	-
12. <u>Uganda</u> Inland transport of donated clothing	6,173.92	6,173.92	-
13. <u>Zambia</u> For library at secondary school, Mkushi Sports equipment for Angolan refugees	2,800.34 240.00	2,800.34 240.00	- -
14. <u>Various countries</u> Transportation of refugees through Inter- Governmental Committee for European Migration Assistance to refugees from South Africa in African countries Long-playing record scheme <u>a/</u> Miscellaneous Total, other special trust funds	60,000.00 52,000.00 84,651.27 9,148.30 787,036.61	60,000.00 52,000.00 - 4,102.00 634,517.79	- - 84,651.27 5,046.30 152,518.82
GRAND TOTAL	<u>1,145,057.94</u>	<u>926,453.80</u>	<u>218,604.14</u>

		\$
<u>a/</u> Balance available on 1 January 1968	.	87,501.15
Income in 1968: Proceeds from sales	5,791.15	
Adjustments	<u>1,450.16</u>	<u>7,241.31</u>
Total available		94,742.46
Allocations: For Tibetan refugee students - travel cost (item I (4) above)	9,000.00	
For St. Nicolas Old Age Home, Belgium (item II (2) above)	780.19	
For transportation cost of Tibetan refugees by ICEM (item II (9) above)	<u>311.00</u>	<u>10,091.19</u>
Balance on 31 December 1968		<u>84,651.27</u>

B. REPORT OF THE BOARD OF AUDITORS

B. REPORT OF THE BOARD OF AUDITORS TO THE GENERAL ASSEMBLY ON THE ACCOUNTS, FINANCIAL STATEMENTS, AND MANAGEMENT OF THE VOLUNTARY FUNDS ADMINISTERED BY THE UNITED NATIONS HIGH COMMISSIONER FOR REFUGEES FOR THE YEAR ENDED 31 DECEMBER 1968

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 the United Nations Financial Regulations 12.1 and 12.5 and the annex to these regulations, as well as in accordance with paragraph 22 of the Statute of the United Nations High Commissioner for Refugees and article XII of the Financial Rules for Voluntary Funds (A/AC.96/3) promulgated by the High Commissioner.

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

- Statement I. Assets and liabilities as at 31 December 1968
- Statement II. Income and expenditure in 1968 (excluding indemnification funds)
- Statement III. Income and expenditure of the indemnification funds in 1968 and cumulative
- Schedule 1. Loan operations
- Schedule 2. Obligations incurred, liquidated and outstanding as at 31 December 1968
- Schedule 3. Governmental contributions paid or pledged during 1968
- Schedule 4. Private donations received during 1968
- Schedule 5. UNHCR Programme for 1968. Allocations and expenditure by area and object
- Schedule 6. Emergency Fund. Allocations and expenditure in 1968 by object
- Schedule 7. Special trust funds. Funds available and expenditure during 1968 by area and purpose.

Scope of 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 and 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.

Management and administration

5. In addition to the audit of the accounts and financial statements of the Office, the scope of the examination by the Board was extended during the year to include a degree of management or operational auditing in management and administrative areas. In undertaking this, the Board has noted that the extension of its work into this area has thereby conformed with the wishes of the General Assembly when it approved the general implementation of the recommendations of the Ad Hoc Committee of Experts to Examine the Finances of the United Nations and the Specialized Agencies.

6. Management audit may be defined as the continuous systematic examination, analysis and appraisal of all factors concerned with the operation and administration of an organizational unit and is a logical and far-ranging extension of the financial audit, which is of necessity a critical analysis of the past financial activities of an organization. Management audit, on the other hand, is designed to be a constructive assessment of future alternatives available to an organization, that is to say, alternatives based on an analysis of stated objectives, past management activities and current problems.

7. Following completion of its examination, the Board of Auditors transmitted a report containing its findings and recommendations to the Secretary-General and the High Commissioner. In submitting the foregoing report to the Secretary-General, the Board of Auditors has proposed and the Secretary-General has agreed that distribution of the report should be solely at his direction and copies are accordingly made available from the Secretary of the Board only upon receipt of that direction.

8. The recommendations have been discussed and reviewed with the High Commissioner and he has assured us that the fullest consideration will be given to implementing the various recommendations as may be appropriate within the framework of the United Nations.

9. The recommendations are that:

(a) With regard to the objectives and policies:

- (i) UNHCR be established as a permanent office subject to periodic review by the General Assembly;
- (ii) A reassessment be made of the geographic and operational activities.

(b) With regard to the organization of the Office:

- (i) Consideration be given to restructuring the Operations Division;
- (ii) Future consideration be given to separating the more practical legal activities from the Legal Division and making the Operations Division responsible for these.

(c) A productivity measurement system be introduced which would record the efforts of each professional staff member at headquarters and branch offices and thus provide valuable data in analysing workloads, maximizing the utilization of resources and supporting decisions regarding organization changes. It would also provide factual information for any future "desk-top analysis" requested by the Advisory Committee on Administrative and Budgetary Questions.

Loan situation in Greece

10. Since 1955, UNHCR has entered into a number of agreements with the Government of Greece, as the implementing agency, for the construction in that country of accommodation for refugees. Of the total cost of these buildings, 55 per cent is in the form of a loan to the refugees and the balance as a grant. In addition, professional establishment assistance has been provided on a similar basis. While the proportion borne by UNHCR has varied, through negotiation, from agreement to agreement, UNHCR has been participating to the extent of about 62 per cent in both the loan and the grant portions.

11. Mortgage agreements (bonds) are entered into between the loan recipients and the Greek Government. It was not until 1963 that the Greek Government acquired the necessary legislative authority to enter into these mortgage agreements, or bonds, with the refugees. At this time, the Government set up a special committee to gather the costs and allocate them to the individual units in order to set the value of these bonds. To 31 December 1968, 1,164 bonds were issued to a value of \$1,198,000 representing 47 per cent of the amount loaned on the 2,813 units occupied.

12. In addition, 1,367 provisional bonds were issued to 31 December 1968, pending completion of projects and establishment of final costs, in order that collections could start as soon as a unit was occupied. This leaves 282 units for which neither final nor provisional bonds have been issued.

13. In accordance with the agreements, the Greek Government has been collecting interest at the rate of 2 per cent a year on the total value of the loans

outstanding. The agreements foresee that this amount will be used mainly to cover administration and maintenance costs of those apartment buildings.

14. The Board of Auditors reported last year to the General Assembly that an agreement between the two parties establishing the disposition of the interest collected was in the final stages of negotiation. Although the High Commissioner for Refugees has signed this agreement, the Greek Government still has not done so.

15. It was also noted by the Board of Auditors at this time that arrangements for the establishment of an allocation rate were in the final stages of negotiation. Uniform allocation rates have now been agreed to. This means that instead of the High Commissioner's share of bond repayments being allocated out of the total received, at rates varying around 62 per cent, a standard allocation rate of 61.7 per cent is to be used for payments received under these agreements with a final adjustment to be made when all repayments under the bond have been paid.

16. Although the amounts turned over to UNHCR are identified as to project agreement, they are not identified as to bond as required by the agreements.

17. The Internal Audit Service has not been successful in auditing the revenue in the form of the loan repayments, because the issuance of bonds is not current and the Greek Government is not providing detailed reports on an individual loan basis. Loan repayments are collected by local Greek tax offices, hence the details are probably only available in those field offices. We have been informed that, as a result of previous experience, UNHCR is reluctant to insist on a complete accounting and audit until the projects have been completed and all bonds issued.

Administrative expenses

18. The administrative costs for 1968 amounting to \$3,941,225 for the Office of the High Commissioner 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, is in the amount of 10 per cent of the High Commissioner's programme commitments for the prior year. It amounted to \$412,400 in 1968.

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

(Signed) A.M. RAZA, S.Pk.,
Comptroller and Auditor-General of Pakistan

A.M. HENDERSON,
Auditor-General of Canada

Victor G. RICARDO,
Controller-General of Colombia

C. NOTES TO FINANCIAL STATEMENTS

NOTES TO FINANCIAL STATEMENTS

Statement of assets and liabilities

1. Firm pledges had been received from Governments for 1969 totalling \$1,191,000 and are not recorded in the accounts at 31 December 1968.
2. Agreements have been signed or letters of instruction have been issued prior to 31 December 1968 committing 1969 funds in the amount of \$1,880,000 and not recorded in the accounts.
3. Obligations for payments include \$1,078,000 for which agreements had not been entered into with implementing agencies at the year end. Of this amount, \$563,000 had been obligated on the basis of letters of instruction for the implementation of projects by Branch Offices. The remaining \$515,000 has been noted on schedule 2 of the financial statements.

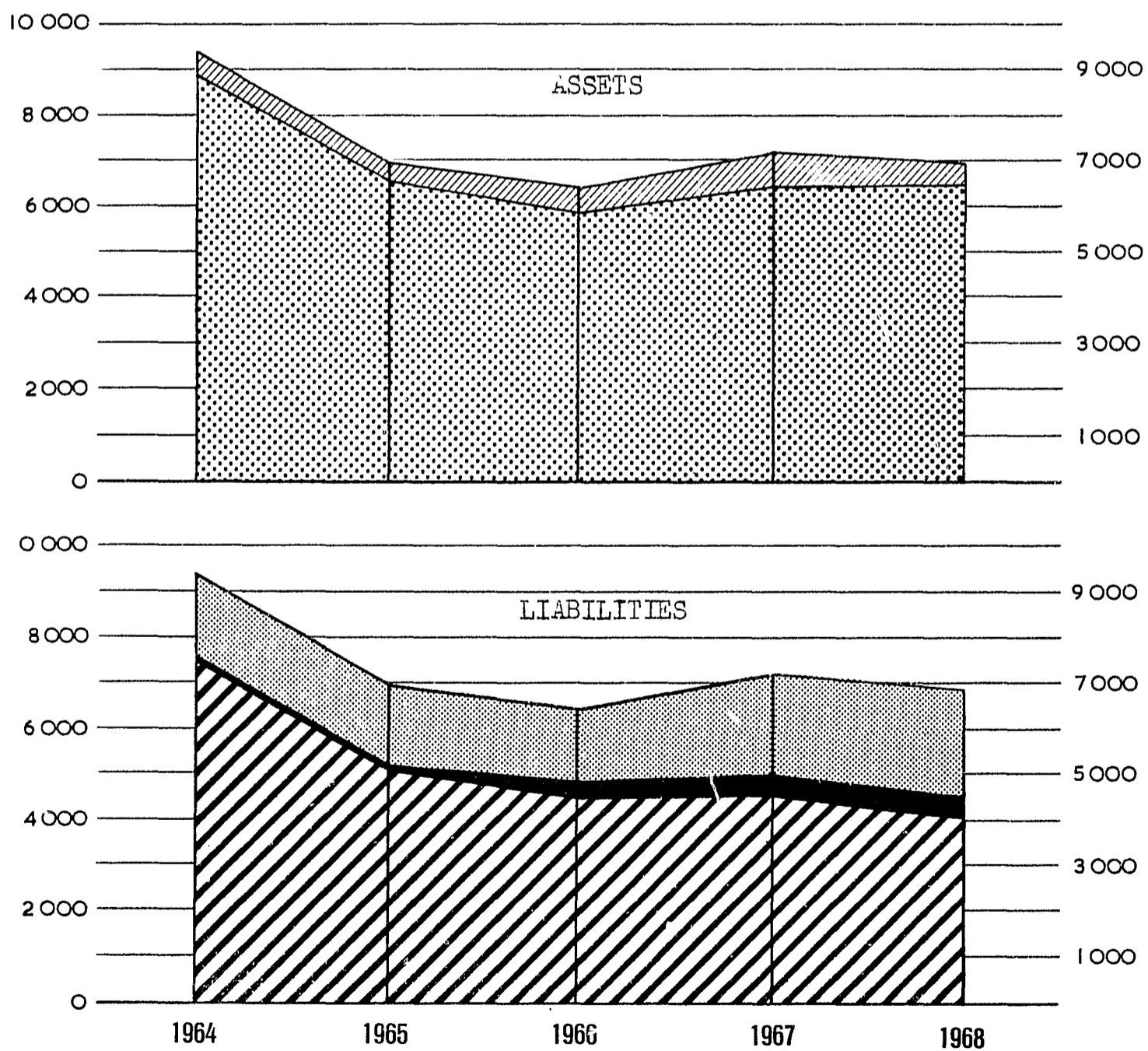
Statement of income and expenditure of the indemnification funds

4. Write offs of accounts receivable include amounts of \$10,810 in 1968 and \$106,936 (1967), which were claims for refunds from the Bundesverwaltungsamt, Cologne, previously regarded as accounts receivable, but which proved not to be fully established.

D. STATISTICAL INFORMATION

Chart 1
 ASSETS AND LIABILITIES OF UNHCR^{a/} AT YEAR END, 1964 to 1968
 (In thousands of US dollars)

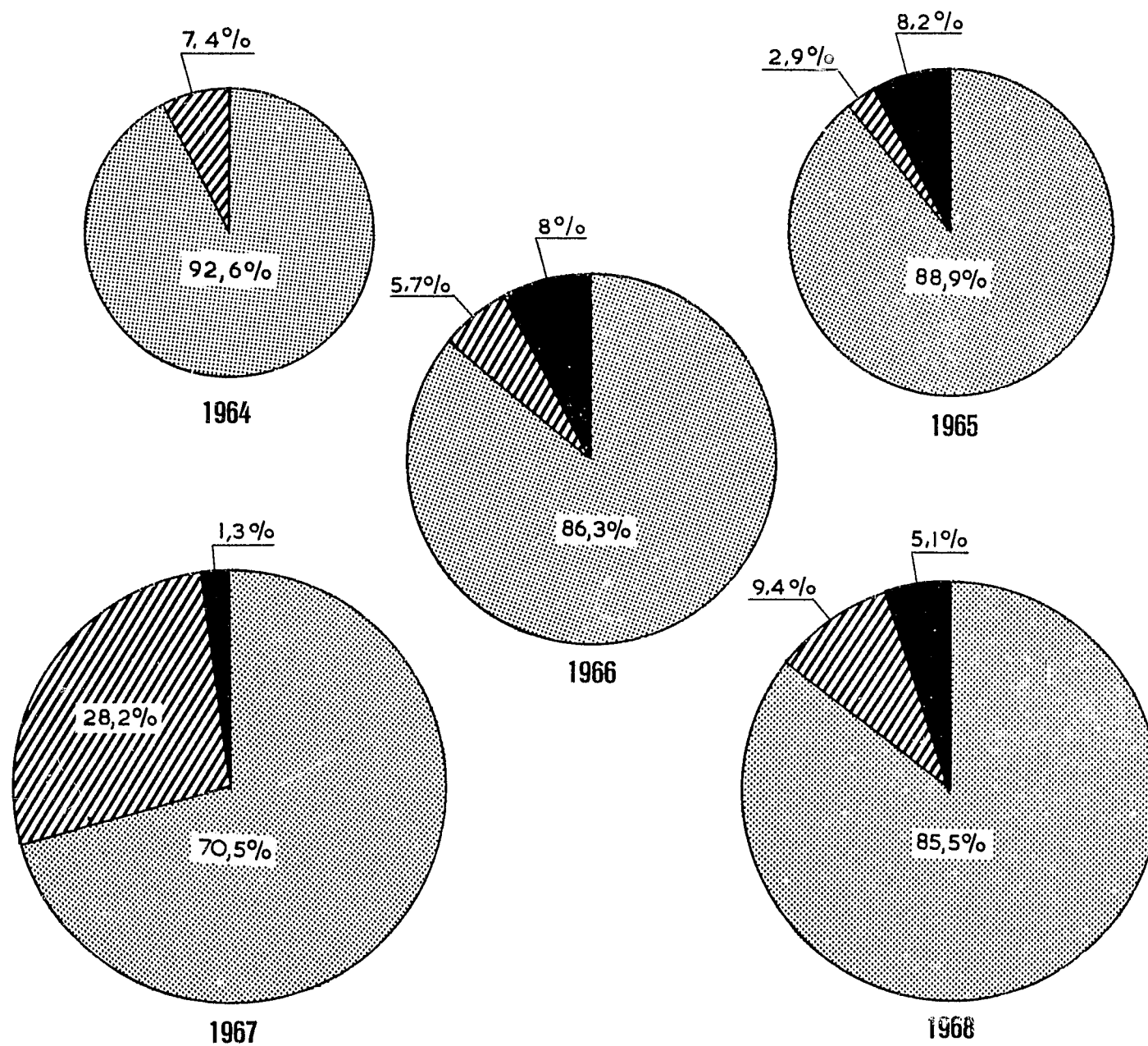
	1964	1965	1966	1967	1968
Cash and investments	8,902	6,585	5,876	6,387	6,427
Accounts receivable	565	375	523	743	499
Obligations for projects	7,567	5,118	4,489	4,593	4,060
Other liabilities	106	103	386	381	501
Surplus and balances	1,794	1,740	1,524	2,156	2,365



a/ Excluding loans made to or on behalf of refugees and indemnification funds.

Chart 2
 FINANCING OF UNHCR ANNUAL PROGRAMMES, 1964 to 1968
 (In thousands of US dollars)

	1964	1965	1966	1967	1968
Total expenditure ^{a/}	2,848	3,227	3,613	4,352	4,145
Financed by					
Governmental contributions	2 638	2 869	3 119	3 070	3 545
Private donations	210	95	207	1 226	390
Other income ^{b/}		263	287	56	210



a/ Excluding grants-in-aid.

b/ Excluding interest from investments.

Chart 3
 UNHCR ANNUAL PROGRAMMES BY AREA, 1964 to 1968
 (In thousands of US dollars)

	1964	1965	1966	1967	1968
AFRICA	1,422	1,664	1,651	2,544	2,730
ASIA	112	284	424	430	332
EUROPE	810	790	1,098	801	763
LATIN AMERICA	414	285	192	351	241
Various areas	90	204	248	226	79
Total	2,848	3,227	3,613	4,352	4,145

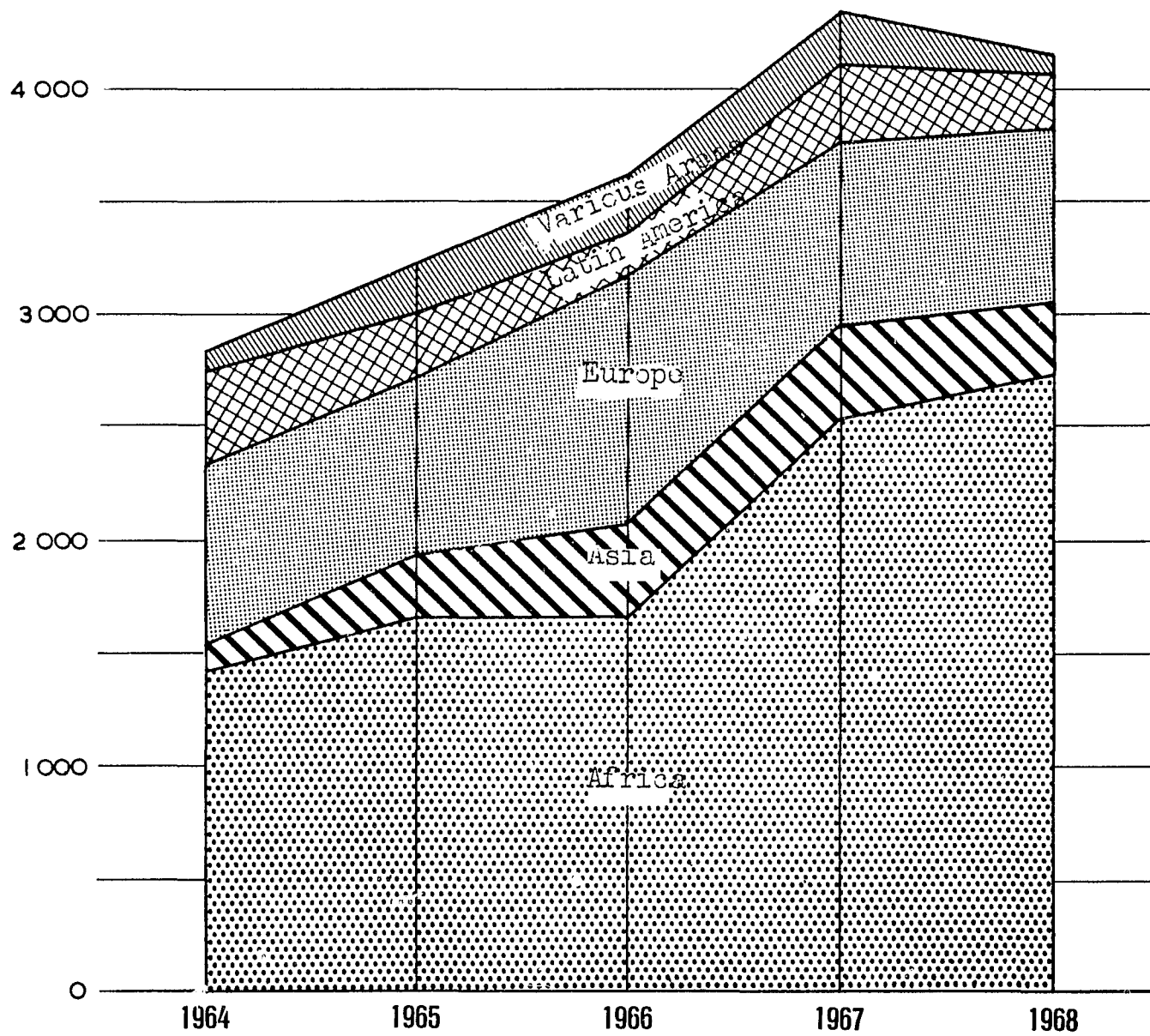
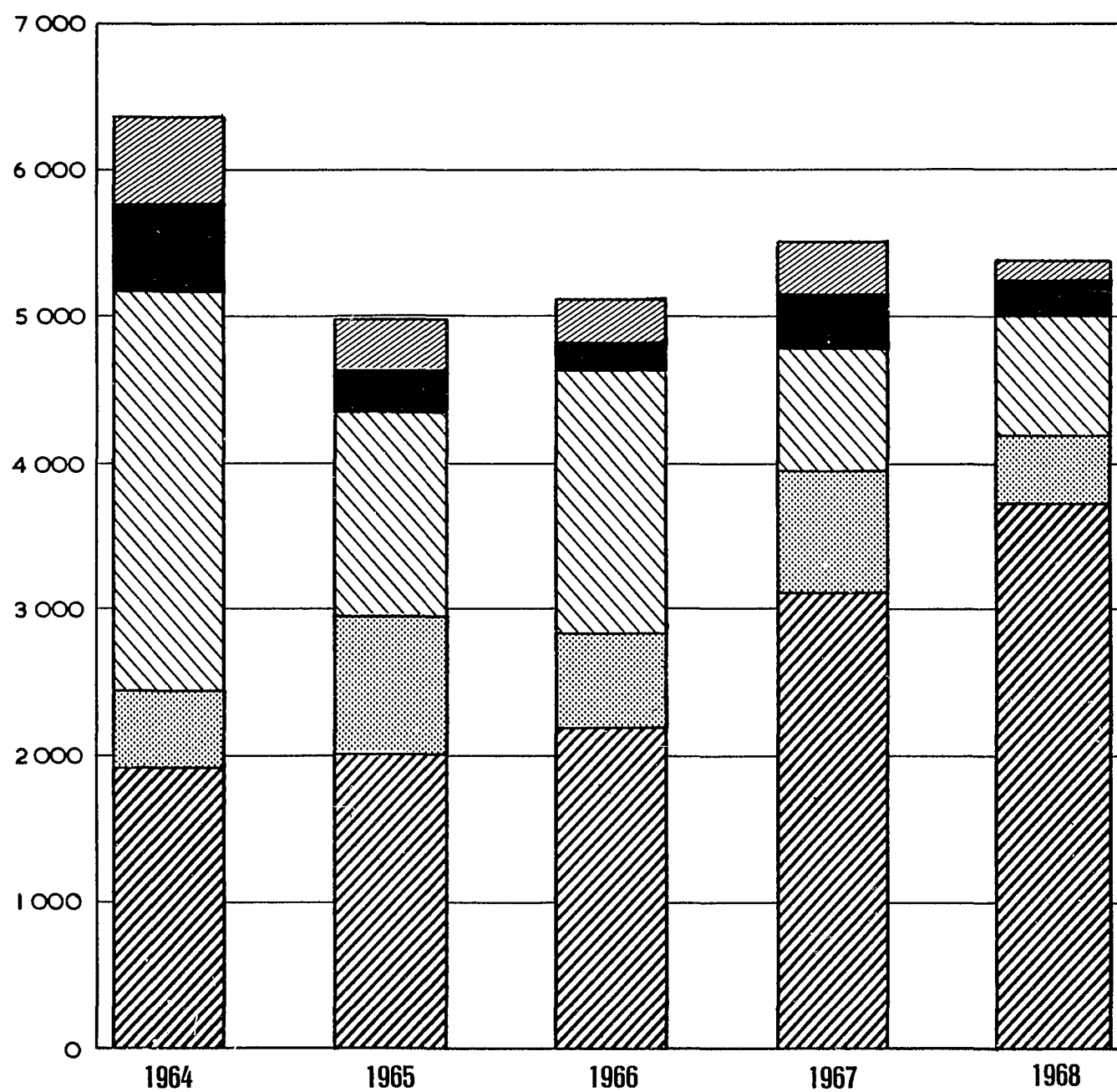


Chart 4
 TOTAL UNHCR EXPENDITURE BY AREA,^{a/} 1964 to 1968
 (In thousands of US dollars)

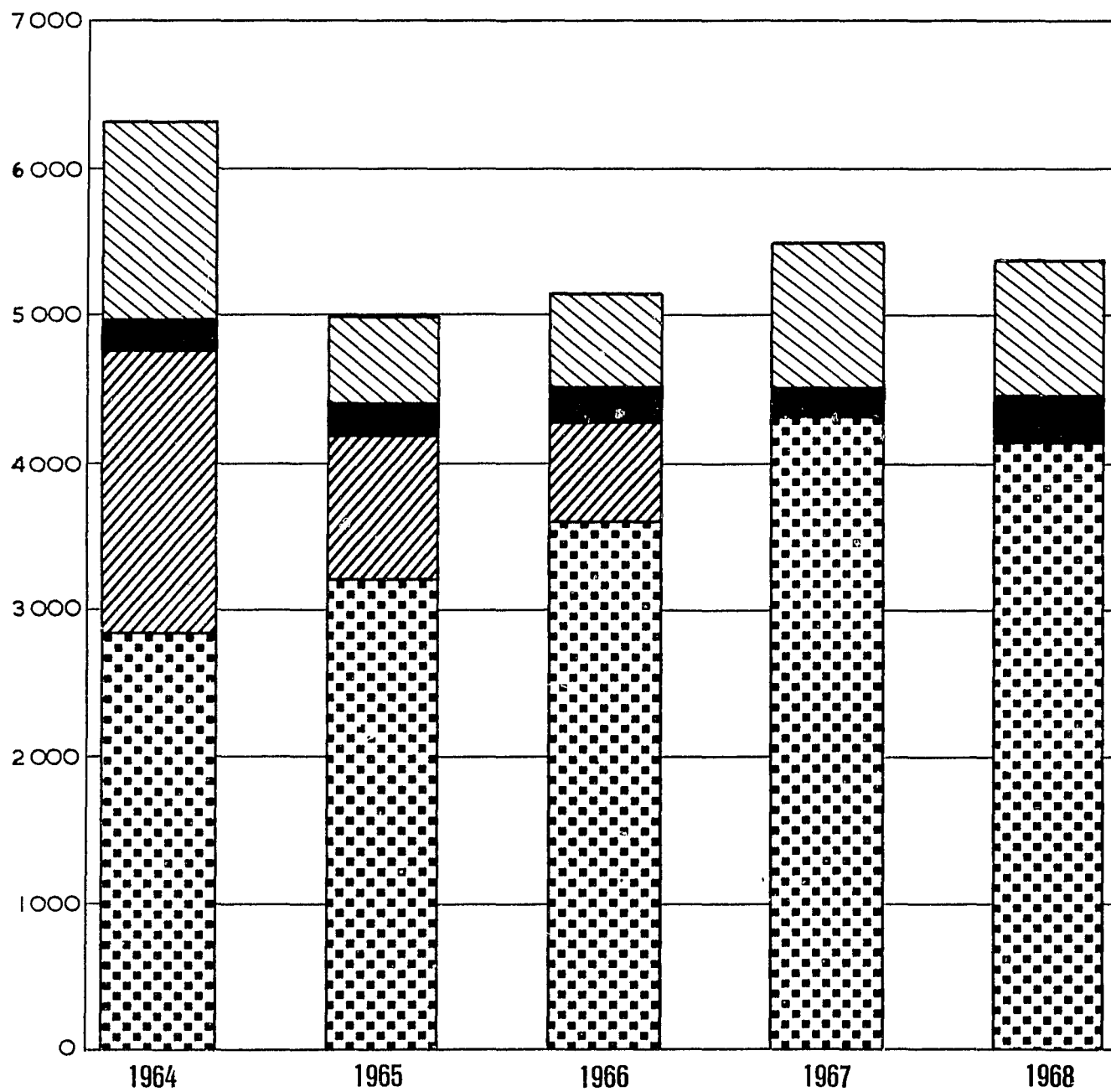
	1964	1965	1966	1967	1968
AFRICA	1,904	2,042	2,201	3,135	3,723
ASIA	521	931	641	844	460
EUROPE	2,752	1,381	1,807	831	830
LATIN AMERICA	588	285	192	366	241
Various areas	600	343	307	340	140
Total all areas	6,365	4,982	5,148	5,516	5,394



^{a/} Excluding indemnification funds.

Chart 5
 TOTAL UNHCR EXPENDITURE BY PROGRAMME OR FUND, ^{a/} 1964 to 1968
 (In thousands of US dollars)

	1964	1965	1966	1967	1968
Annual programmes	2 848	3 227	3 613	4 352	4 145
Major aid programmes	1,926	987	677	—	—
Emergency fund	225	210	246	206	322
Special trust funds	1,366	558	612	958	927
Total	6,365	4,982	5,148	5,516	5,394



^{a/} Excluding indemnification funds.

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