

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

**AUDITED FINANCIAL STATEMENTS
for the year ended 31 December 1988
and
REPORT OF THE BOARD OF AUDITORS**

GENERAL ASSEMBLY

OFFICIAL RECORDS: FORTY-FOURTH SESSION

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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.

[20 July 1989]

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LETTERS OF TRANSMITTAL

3 March 1989

Sir,

Pursuant to the Financial Rules for Voluntary Funds administered by my Office, I have the honour to submit the accounts for the year 1988, certified as correct and approved in accordance with paragraph 11.4 of these Rules.

Accept, Sir, the assurance of my highest consideration.

(Signed) Jean-Pierre HOCHE

The Chairman of the Board of Auditors,
United Nations,
New York, N.Y.

22 June 1989

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 for the financial period ended 31 December 1988, which were submitted by the High Commissioner. These statements have been examined and include the audit opinion of the Board of Auditors.

In addition, I have the honour to present the report of the Board of Auditors with respect to the above accounts.

Accept, Sir, the assurances of my highest consideration.

(Signed) Eufemio C. DOMINGO
Chairman, Commission on Audit,
the Philippines
and Chairman of the
United Nations Board of Auditors

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

I. REPORT OF THE BOARD OF AUDITORS

Introduction

1. As required by paragraph 22 of the statute of the Office of the United Nations High Commissioner for Refugees (UNHCR), the Board of Auditors has audited the accounts of the voluntary funds administered by the United Nations High Commissioner for Refugees for the year ended 31 December 1988.
2. The examination was conducted in accordance with article XII of the Financial Regulations of the United Nations and the annex thereto and with the common auditing standards adopted by the Panel of External Auditors of the United Nations, the specialized agencies and the International Atomic Energy Agency. The examination was conducted at UNHCR headquarters at Geneva and at UNHCR field offices in the United Kingdom of Great Britain and Northern Ireland, Uganda and Cameroon.
3. During the year under review, the Board of Auditors continued its normal practice of reporting the results of specific audits and issuing management letters containing detailed audit observations to the Administration, and this practice once again helped in maintaining a continuous dialogue with the Administration.
4. The Board noted with appreciation the Administration's positive efforts at improving operational and financial management systems of UNHCR, particularly those relating to the elimination of recurring deficiencies frequently highlighted in audit reports. However, project implementation and the procurement system, including monitoring of non-expendable property, require further improvement to enhance programme delivery.
5. Our recommendations are intended to assist the Administration in considering and implementing further improvements. The following are considered the most significant matters arising from our 1988 audit examination. We have discussed these matters with the Administration, whose responses are referred to as appropriate. The present report is divided into two parts, covering the audit of financial statements and management issues, respectively.

Summary of recommendations

6. We recommend that the following corrective actions, presented in order of priority, be taken:
 - (a) In view of the flexibility in the due dates of some outstanding pledges, a review of the present accounting policy regarding the validity date of outstanding pledges should be considered (see para. 21);
 - (b) Action should be taken to correct the current recording of an outstanding contribution of \$6,015,582 so that the accounts will portray the true position of the outstanding receivable and the appropriate action initiated towards its eventual collection (see para. 25);

(c) Agreements with donors should always be reviewed for consistency with UNHCR regulations prior to their acceptance (see para. 34);

(d) Reviews of outstanding unliquidated obligations should continue to be made on a more regular basis to disencumber further the balances on funds that could be released, where appropriate, for the implementation of other projects (see para. 40);

(e) Effective measures should be introduced to facilitate the flow of financial information between UNHCR and its executing agencies to assure further improvement in the control of project funds (see para. 46);

(f) Noting that agreements with implementing agencies provide for periodic project monitoring reports, the timely submission of such reports, as well as a more intensive oversight process to protect the credibility of UNHCR, should be reinforced since both factors are considered paramount in accelerating the flow of funds from donors (see para. 53);

(g) The development and conclusion of a comprehensive formal standard agreement between UNHCR and host countries should be undertaken to enhance further the management of UNHCR assistance and protection programmes (see para. 57);

(h) Measures should be taken to review causes of late implementation of projects with a view to minimizing delays to ensure further improvement in project delivery (see para. 63);

(i) Field offices are to be reminded, on a regular basis, to submit loss/damage reports and other relevant documentation promptly and on a timely basis to facilitate processing and filing of insurance claims within due dates (see para. 66);

(j) With regard to procurement, the following measures aimed at further improving the purchasing function are required:

- (i) Local needs, as outlined in mission reports and other reports, should be taken into consideration in procuring specific items for field offices (see para. 70);
- (ii) In future, various units in charge of the procurement function should maintain liaison with the Technical Support Services for expert advice prior to the acquisition of technical supplies to ensure quality control (see para. 74);
- (iii) Competition in procurement should be encouraged to improve further the quality of supplies and provide a greater latitude of choice at lower costs (see para. 80);
- (iv) An advance procurement system should be established to identify emergency and special needs, to develop specifications and design, and to stock items in reasonable quantities to satisfy emergency requirements (see para. 80);
- (k) Existing procedures for the operation of the zero dollar imprest account should be strengthened as follows (see para. 90):

(i) Monthly drawing limits in addition to existing limits should be determined on a case-by-case basis;

(ii) Instructions should be issued to the branch offices to limit withdrawals only to immediate needs;

(l) Donors may be requested to provide bank instructions when contributions are remitted by bank transfer to enable UNHCR independently to identify remittances and confirm that funds are credited at due dates (see para. 93);

(m) UNHCR should intensify its efforts to extend fund-raising activities to non-traditional sources in order to broaden its income base (see para. 96);

(n) UNHCR should persist in its efforts to ensure prompt recording, effective monitoring and safe custody of non-expendable property, especially that held in the field offices (see paras. 101, 104 and 108).

Summary of findings

7. Paragraph 6 of the summary of basic accounting policies of UNHCR (see sect. IV of the accounts of UNHCR below) states that pledges outstanding for a period exceeding five years are not shown in the accounts, but are retained in memorandum records. On the contrary, we noted that pledges amounting to \$321,657 overdue for more than five years were incorporated in the accounts.

8. We observed that outstanding contributions totalling \$6,015,582 were recorded against three donors that had already settled their pledges to UNHCR. We further noted that the amount is owed by a country to UNHCR in respect of counterpart funds for the delivery of wheat-flour by the donors.

9. Our examination of unpaid pledges indicated that two pledges totalling \$5,249,242 were recorded as income by the Fund Raising Service, although the funds were paid to an organization other than UNHCR. Similarly, UNHCR accepted a contribution whose clause was inconsistent with the financial regulations of voluntary funds.

10. We noted with appreciation the gradual reductions in the status of unliquidated obligations for the past three years owing, largely, to regular reviews. However, a more timely flow of information would render the reviews even more effective.

11. Our review of project expenditures at headquarters and a branch office disclosed delays by implementing agencies in meeting reporting requirements, which impaired the effectiveness of expenditure monitoring and resulted in overspent allotments.

12. UNHCR requested an audit examination, which disclosed gross financial mismanagement of a project by an implementing agency.

13. Some UNHCR field offices are operating on the basis of informal arrangements, i.e., exchange of letters with host countries, in cases of emergencies. Efforts are being made to regularize these arrangements.

14. Our review of the procurement system revealed that appreciable efforts were made to ensure economical and efficient utilization of resources. Internal control was quite adequate, although some shortcomings, such as the acquisition of goods without seeking expert advice and non-competitive bidding, were noted.

15. With regard to cash management, our review showed that opportunities exist to improve custodial controls over mail remittances and the zero dollar account.

16. Our examination of pledges and contributions records indicated a decline in contributions from non-governmental sources, while such fund-raising activities have not received adequate emphasis.

17. Delays in reflecting non-expendable property in some field office inventories persisted; and pilferage contributed to the loss of a number of items.

Part I. Financial statements

Financial reporting

Review of accounting policy on outstanding overdue receivables

18. Our review of the balance sheet as at 31 December 1988 disclosed a balance of \$US 175,752,000 as a receivable, which included overdue pledges totalling \$US 404,512. We further noted that, of these pledges, \$321,657 was overdue for more than five years.

19. In this connection, paragraph 6 of the summary of basic accounting policies of UNHCR states that pledges outstanding for a period exceeding five years are not shown in the accounts, but are retained in memorandum records. On the contrary, we noted that the pledges amounting to \$321,657 overdue for more than five years were incorporated in the accounts.

20. We noted that the overdue pledges were "in kind" contributions due from a major donor, which would be paid in 1989. We also observed that positive measures, in the form of appeals and reminders, have been sent by the Fund Raising Service to debtor Governments and private organizations, requesting settlement of delinquent receivables.

21. Long outstanding receivables unduly deflate the organization's assets and result in starvation of funds. It was therefore recommended that additional measures should be put in place to improve further the collection mechanism for receivables, particularly the overdue amount of \$US 404,512 shown in paragraph 18 above. Furthermore, in view of the flexibility in the due dates of some outstanding receivables, we recommended that a review of the present accounting policy regarding the validity of outstanding pledges should be considered.

22. The Administration noted our observations and concurred with our recommendations and indicated its willingness to review the policy on accounts receivable and seek to improve the situation. It further explained that the donor honours "in kind" pledges only on receipt of adequate reports on the purchase and distribution of supplies and that, in respect of the outstanding \$404,512, reports have been submitted and payments for the overdue contribution of \$321,657 have been received since our audit.

Recording of outstanding contributions

23. Outstanding contributions totalling \$6,015,582 were recorded against three donors as follows:

<u>Year</u>	<u>Amount</u> \$
1987	866 667
1988	3 066 000
1987	<u>2 082 915</u>
Total	<u>6 015 582</u>

24. Our review indicated that these amounts, although recorded against the donors, were owed by a country to UNHCR in respect of counterpart funds for the delivery of wheat-flour by the donors. The proceeds were intended to finance UNHCR projects in the recipient country. UNHCR signed separate agreements with the donors and the recipient country for the delivery and payment of wheat-flour, respectively. Examination of contribution records disclosed the following:

(a) The donors fulfilled fully their bilateral agreements with UNHCR in supplying wheat-flour to the recipient country through UNHCR as pledged;

(b) UNHCR agreements with the country did not make provision for settlement of a dispute, putting UNHCR at risk in the event of a dispute;

(c) The shipment and payment for the wheat-flour could have been guaranteed through irrevocable letters of credit.

25. It was recommended that:

(a) Such a transaction should in future be more carefully planned and negotiated to ensure the implementation of the agreed terms;

(b) The recipient country should be portrayed as a debtor and the donors credited so that the status will depict a true and fair view of the receivable;

(c) Collection efforts should continue to be made for the recovery of the total amount from the beneficiary;

26. The Administration accepted our recommendations, but noted that the upward trend of exchange rates made the fulfilment of the terms of the agreement difficult for the beneficiary. Given the complex contractual arrangements made for these contributions, legal clarifications would be needed and had been sought in order to have a sound basis for adjusting the current recording.

Acceptance of contributions with unfavourable clauses

27. During our review of contribution-related arrangements between UNHCR and donors, we noted the need to formulate reporting requirements for contributions that appear to be unique and in conflict with voluntary funds regulations, as described below.

(a) Contribution for an income-generating project in a host country

28. The Financial Rules for Voluntary Funds prescribe that pledges are recorded as income on the basis of a written commitment by a prospective donor to pay a monetary contribution to UNHCR.

29. Our review of records of unpaid pledges at the Fund Raising Service indicated that two pledges totalling \$5,249,242 were recorded as income, although the funds were paid to an organization other than UNHCR. We further noted that the pledges were not recorded by the contribution unit of the treasury, as it was not considered a normal contribution. Such a situation causes discrepancies between treasury contribution records and the records of the Fund Raising Service.

30. It is also stated in section IV (a) of the Memorandum of Understanding that all funds provided by donors for the project will be transferred to a trust fund account to be opened by the recipient organization which will administer the funds.

(b) Supply for refugees in a host country

31. According to the Financial Rules for Voluntary Funds, all funds received shall be deposited in an official UNHCR bank account and, unless otherwise directed by the Executive Committee, income from investment shall be credited to the General Fund.

32. On the contrary, UNHCR is required under section 3 (2) of the arrangement pertaining to this project to "open a separate account for the project showing all deposits and expenditure; any interest accruing from the deposited special purpose contribution shall be calculated in accordance with the financial regulations, rules and directives of UNHCR and shall be credited to the separate accounts".

33. Although UNHCR accepted the contribution, income from investment was not credited to a separate account as required under section 3 (2) of the agreement. Compliance with this clause would have been inconsistent with UNHCR regulations on the management of voluntary funds.

34. Since signed agreements are binding and enforceable, we recommended that agreements with donors should be reviewed for consistency with UNHCR regulations unless otherwise exempted, prior to signing. We further recommended that recording of contributions by both the contributions unit of treasury and the records unit of the Fund Raising Service should be done on the same basis to enhance the credibility of financial information.

35. The Administration, in its response to our observations and recommendations, explained that the pledges were recorded by the Fund Raising Service as a contribution to UNHCR in the listing supplied to the donor as a reporting requirement. Also, in order to avoid showing the two contributions as unpaid pledges from a past year, they were cancelled on 16 March 1989.

36. The Administration agreed with our second recommendation and indicated that it is presently negotiating with the donor for a reformulation of agreements already signed, to reach a compromise between their requirements for reporting on interest and the requirements of UNHCR to follow the financial regulations for voluntary funds.

Outstanding unliquidated obligations

37. It is stated in chapter 5, sections 5.2.2 and 5.2.3, of the UNHCR Manual that an obligation may be liquidated only during the duration of the project, i.e., between the starting date and the liquidation date for obligations. After the termination date, any amount not required to discharge outstanding liability is cancelled and reverts to the fund from which it has been allocated. The time-limits can be extended only by a duly established amendment of the implementing instrument.

38. Our review of the status of unliquidated obligations indicated a total unliquidated balance of \$16,250,139 as at 31 December 1988, consisting of \$2,461,834 for annual programmes and \$13,788,305 for other special programmes. We further noted appreciable reductions in the status of outstanding obligations for the past three years as shown below, owing to regular reviews and follow-ups:

<u>Year</u>	<u>Amount</u> \$
1986	33 505 993
1987	17 259 026
1988	16 250 139

39. We noted also that, generally, projects were implemented from 1 January to 31 December of each year and the analyses of project expenditures were to be submitted one month after the final date of liquidation of obligations, a condition which most implementing agencies failed to meet.

40. We urged the Administration to continue to keep the balance of unliquidated obligations under regular review as done in the recent past. Additionally, in view of the fact that a majority of implementing partners are unable to submit financial reports within the one-month limit, we recommended that a more feasible reporting schedule should be introduced.

41. The Administration fully concurred with our observations and recommendations.

Budgetary control

Excess expenditures on projects

42. UNHCR implementing instructions direct that the disbursement of funds on its behalf by implementing agents should be dependent on the ability of UNHCR to make funds available to the agency. The implementing instructions further make the submission of periodic financial reports a pre-condition for replenishment of funds to implementing agencies.

43. In our view at headquarters of field project activities, we observed inadequate expenditure control in respect of 24 instances where funds obligated between August and December 1988 were overspent by a total of \$349,205.35.

44. Furthermore, during our audit visit to a country, we noted that the branch office incurred excess expenditures amounting to \$43,199.46 for the year ended 1987. In addition, delays in the submission of allotment control sheets were noted.

45. The Administration explained that implementing agencies sometimes faced financial situations that called for immediate release of funds over and above the obligated amount, while the inability of implementing partners in meeting reporting requirements also contributed immensely to overspent allotments. Moreover, implementing partners faced with the need to provide urgent care and maintenance overspend with the full knowledge that if UNHCR should fail to reimburse, they would have to bear the costs from their own resources.

46. We recommended that swift action should be taken to revise obligations to match inevitable disbursements at all times. Additionally we recommended that established procedures for project administration outline in the UNHCR Manual should be duly followed so that UNHCR funds are disbursed in accordance with its established procedures to assure economy.

47. The Administration, in agreeing with our recommendation, explained that, in most cases, overexpenditure does not reflect inadequate control, but rather the difficulty of coping with a substantial amount of paper work with limited staff resources. It also assured us that the ongoing efforts by the Financial Management Information Service will provide faster information to assist in decision-making.

48. It explained further that the laxity in expenditure control at the field office was due to the ill health and sudden death of the official responsible for keeping the relevant financial records. A follow-up made since confirmed a satisfactory situation. The improvement was also facilitated by the computerisation of the allotment control within the Field Office Accounts System introduced at the end of 1988.

Part II. Management issues

Project activities

49. We examined at headquarters 82 projects with an estimated total budget of \$145,157,277 based on factors, including type of programme, dollar value, geographic regions and countries with significant programmes and previous audit coverage. Our examination disclosed in some instances internal control and operational weaknesses in project management, which adversely affected the achievement of desired project objectives. Significant examples of these and other matters are provided below.

Financial mismanagement of a project by an implementing agency

50. A project was established to assist between 150 and 200 newly arrived refugees in a host country to become self-supporting through various schemes leading to the establishment of their own successful small business enterprises. An amount of \$58,400 was obligated in 1988, out of which a total of \$58,290.80 was disbursed.

51. Our review of the relevant records disclosed that, as a result of alleged financial malpractices by the implementing agency, an internal audit inquiry was carried out in January 1989 into this project activity, followed by a Technical Support Services review that disclosed the following shortcomings:

- (a) Project records were either in arrears or unsatisfactorily kept;
- (b) Misapplication of project funds;
- (c) Variation of budget items beyond the 10 per cent flexibility limit;
- (d) Indiscriminate granting of loans without instituting measures for their recovery.

52. We noted that the programme co-ordinator was dismissed by his employers and that UNHCR has since abrogated the contract with the executing agency. The root cause of the mismanagement lay in the failure of the agency to take full responsibility for the project by instituting adequate financial controls and in the lack of supervision.

53. Since agreements with implementing agencies provide for periodic project monitoring reports, the timely submission of such reports, as well as a more intensive oversight process to protect the credibility of UNHCR, should be reinforced as both factors are considered paramount in accelerating the flow of funds from donors.

54. The Administration fully agreed with our observations and recommendation. It further stated that, following the discovery by its branch office of the poor performance of the implementing agency, immediate action was taken by UNHCR, including the non-renewal of the contract with the agency in January 1989. The staff member responsible for the programme had attended a management workshop held in March 1989 to improve further his skill in project management and to enable him closely to monitor project implementation.

Status of UNHCR field offices

55. Our review indicated that over 40 field offices have been established and are operating without formal branch office agreements concluded between UNHCR and the host countries: 60 per cent of them have been operating on informal arrangements, i.e., exchanges of letters, while 40 per cent existed in a legal vacuum. We further observed that even some of the existing agreements contain a few technical errors that require prompt rectification.

56. We were informed that the Organization and Management Section, in co-operation with other United Nations bodies, is currently developing a model standard field office agreement and it is also in the process of reviewing all existing agreements.

57. We considered that the conclusion of a well-developed agreement with host countries would further enhance the management of UNHCR assistance and protection programmes. It will also result in the improvement of co-operation between UNHCR operating partners and host Governments.

58. The Administration concurred with our observations and indicated that corrective measures were being taken to improve the present situation and that a comprehensive draft model standard field office agreement would be finalized within 1989. The Administration explained further that the current situation had arisen because many field offices were initially established in haste and on a temporary basis in order to respond rapidly to refugee emergencies.

59. Under such conditions, time was usually inadequate for the negotiating and signing of a formal branch office agreement with the host country. Thus, the resort to informal or ad hoc arrangements, pending the establishment of the status of the field office, if indeed the field office in question were to be maintained for a great length of time. The present situation is also due to the protracted procedures and other requirements for the conclusion of a formal agreement.

Delays in signing sub-agreements

60. The Board of Auditors noted in its previous report ^{1/} that there were delays in the signing of letters of instructions and sub-agreements, with consequent late implementation of projects, and recommended positive measures to enhance further the management of project activities.

61. In this connection, we observed in our current review that there was significant improvement in the signing of letters of instructions. Out of a sample of 40, we noted only four instances of delays. This improvement, however, did not reflect on the execution of sub-agreements. In this regard, we noted 22 delays out of the 40, ranging from 4 to 10 months, resulting in the late commencement of projects.

62. We were informed that UNHCR implementing agreements were not always readily accepted by implementing agents, thus causing delays. Also, adverse political situations in some of the countries where the programmes were implemented further precipitated delays. Such delays, although generally compensated for by clearer definition of responsibilities and smooth project implementation, hamper early execution of desired programmes, resulting in increased project costs arising from global inflation.

63. We recommended that remedial measures should be taken to review causes of late implementation of projects with a view to instituting remedial action to minimize delays and ensure further improvement in programme delivery.

64. The Administration appreciated our observations and recommendation, but explained, inter alia, that project submissions sometimes require further elaboration from the implementing partner before funds can be committed, resulting in delays. Matters that require elaboration range from delayed evaluation and acceptance of sites, implementation arrangements, including selection and acceptance of implementing partners, to reappraisal of the impact of a project as originally approved by the Executive Committee. It was further stated that the system has since been so streamlined that the majority of letters of instructions and sub-agreements were finalized by 31 January 1989.

Delays in the submission of loss/damage reports to facilitate the filing of insurance claims

65. Our review of the status of insurance claims (computer print-out generated at headquarters) on various shipments disclosed that the submission of loss/damage reports in respect of 20 outstanding claims from field offices showed delays

^{1/} Official Records of the General Assembly, Forty-third Session, Supplement No.5E (A/43/5/Add.5), sect. I.

ranging from 3 to 10 months. As a result of these delays, headquarters could not determine the value of actual loss/damage to be served on the insurance company, although damage/loss had been established.

66. In view of the fact that the claims elapse after one year, UNHCR stands to gain if insurance receivables, however small, are promptly processed and effectively collected in order to avoid financial losses to the organization. During the year under review, four claims involving a rather paltry sum of \$US 2,084 became time-barred and a loss to the organization. We recommended that field offices should be reminded to submit all loss/damage reports and other relevant documentation on a timely basis to ensure prompt processing and filing of insurance claims within due dates.

67. The Administration fully endorsed our recommendation and submitted that field offices would continue to be reminded of the importance of early submissions of all required documentation for filing of insurance claims.

Procurement

68. Compared with the previous year, we noted determined efforts being made by the Administration to ensure economical and efficient utilization of resources. Except for the lapses mentioned below, internal control over procurement was quite adequate.

(a) Purchasing a vehicle contrary to advice

69. Our review of contract documents disclosed that, contrary to advice expressed in mission reports, one Volvo N10 general cargo truck was purchased at a cost of \$US 69,929.32 for the use by refugees in a host country. In this connection, we found that various mission reports had recommended the purchase of a DAF instead. This advice was based on the availability in the host country of workshop facilities and the training programme for drivers and mechanics offered by DAF personnel.

70. Mission reports portray the actual conditions existing in a particular area with reference to suitability of equipment to local needs. In the circumstances, the interest of UNHCR and the refugees would be better served if purchases were made with due regard to advice contained in such reports. We therefore recommended that factors such as local conditions and mission reports should be taken into consideration when purchases are made for field offices.

71. The Administration fully agreed with the recommendation and stated that mission reports, giving first-hand assessments of local needs, are useful tools in determining the appropriate items to procure for different programmes.

(b) Purchase without seeking expert advice

72. We observed from the examination of contract documents that 10,000 pieces of canvas tarpaulins purchased from a vendor at a cost of \$US 137,000 were acquired without pre-award assessment of the suitability and durability of the material. In this regard, we noted that Technical Support Services had expressed concern that canvas material does not store well and rots more quickly than polysheet, which is much cheaper and more durable.

73. As a result of constraints in modifying the order as well as the urgency to resolve an emergency situation within a limited time frame, the materials were procured as approved by the Committee on Contracts. Prompt action was, however, taken to forestall any possible deterioration by communicating appropriate storage requirements to the branch office in the host country.

74. We recommended that, in the future, the Supplies and Food Aid Services and the bureaux and field offices should maintain liaison with the Technical Support Services in the acquisition of technical supplies in order to enhance quality control and ensure cost-effectiveness.

75. The Administration agreed with our recommendation and outlined measures instituted to ensure further improvement in the quality of services being provided by the Technical Support Services. For example, for certain procurements, endorsement by the Technical Support Services is required prior to the submission to the Committee on Contracts. Funds have also been allocated to the Supplies and Food Aid Services in 1989 for the use of technical experts that are not available in-house, for the determination of specifications for highly technical items and for those instances where laboratory analysis will be required.

(c) Restrictive procurement practices

76. A total of 1,500 rolls of Monarflex-reinforced polyethylene tarpaulins were purchased for a host country at a cost of \$US 265,961.04. Also, 12 units of complete NPL shelter for UNHCR staff in the same country were acquired at a cost of \$US 135,059.06 without competitive bidding, even though competition was feasible.

77. Our review indicated that the following reasons were offered as a justification for the non-competitive purchase of the polyethylene tarpaulins:

(a) The company in co-ordination with Technical Support Services had developed a stronger and more heat-resistant plastic sheeting which was not available on the market;

(b) The Supplies and Food Aid Services believed that the sole source supplier could provide the item at the cheapest cost because of its low prices in previous supplies;

(c) The urgency of the request in view of the fact that the refugees did not have any form of shelter and the rainy season was near.

78. We were of the view that, although the supplier custom-made the tarpaulins, the specification data was formulated by the Technical Support Services and could have been sent to other suppliers to bid. The reasonableness of the price could have been reliably determined in the crucible of competition. Furthermore, UNHCR has been in the region for quite some time and should be conversant with the rainfall pattern to be able to plan well ahead for the rainy season. The interest of UNHCR is not well-served when urgency is caused by lack of adequate procurement planning and restrictive purchasing practices.

79. As regards the purchase of the 12 units of NPL shelter, competition was precluded because the shelter was considered as a proprietary item. On the contrary, we noted that the Technical Support Services had designed the emergency shelter; therefore, it could not be regarded as a proprietary item to be solely produced by the supplier in this case.

80. We recommended that UNHCR should encourage competition in procurement to improve further the quality of supplies and provide a greater latitude of choice which will result in lower costs. In order to improve further the procurement function, it was also recommended that an advance procurement system should be established, inter alia, to:

- (a) Identify emergency and special needs;
- (b) Develop specifications and design;
- (c) Conduct market search for competitive sources;
- (d) Stock items in reasonable quantities where appropriate.

81. The Administration stated that, with regard to the purchase of polythylene tarpaulins, our recommendation has already been implemented. It explained that, in a purchase in early 1989 of the same item, several manufacturers making plastic sheetings were invited to offer these particular tarpaulins. Three companies that submitted offers included the company in question whose offer was, incidentally, the lowest.

82. As regards the purchase of the NPL emergency shelter, the Administration agreed that the material could not be considered a proprietary item since it was developed by the Technical Support Services. Any interested manufacturer was therefore free to use the design to produce the shelter. But the Administration stated, once again, that other companies approached with the design had made demands that UNHCR did not find convenient to meet.

83. The Administration reacted positively to our recommendation of keeping a stock of certain items for emergency use because such stocks would allow UNHCR to respond to emergencies in a much better way in the future, and it stated that it was examining the implications.

Cash management

Remittance by mail

84. We observed that cheque and cash remittances were immediately recorded and turned over to the cashier. However, opportunities existed to improve on the system of documentation and custody of cheques, as described below:

- (a) Indication of time of receipt of cheque or cash and time collected by cashier, in addition to dates, will enhance monitoring potential delays;
- (b) Cheques should be classified according to currencies so that the listing could be totalled and agreed to by the cashier;
- (c) Cheque and cash remittances arriving late during the day when the banks have closed, were kept in a cabinet till the following day; such cheques and cash would be safer in a strong box or safe.

85. It was recommended that:

(a) Cheque and cash remittances should be adequately safeguarded in a strong box until turned over to the cashier;

(b) Time of receipt of remittances and collection of same by the cashier should be documented in the cheque control ledger;

(c) Remittances should be classified by currencies, totalled in the cheque control ledger and agreed to by the cashier.

86. Our recommendations were accepted by the Administration.

Zero dollar imprest account

87. Under this system, arrangements exist with local banks, in 21 countries where UNHCR operates, to accept a dollar cheque for immediate credit in the local currency.

88. Project imprest holders are supplied with a pre-numbered series of cheques drawn on the headquarters bank account, Citibank Geneva. We noted with satisfaction that this system promotes prompt replenishment of field accounts and accelerates project implementation. Again, it provides, generally, the flexibility needed for field offices to operate with small or even no headquarters cash balance.

89. Our review indicated further room for strengthening operational procedures. In this regard, we found the absence of daily and monthly drawing limits in 18 branch offices out of 21, and a lack of instructions to the branch offices to withdraw funds only when needed for disbursements. The 18 branch offices in question were controlled by "each cheque" drawing limits, without limits fixed for the day and month. Withdrawals were therefore not kept within authorized daily or monthly ceilings and could result in excess cash in hand.

90. In order to maintain a minimal balance of headquarters funds in the field, and to improve further the cash management at both headquarters and in the field, we recommended that:

(a) Monthly drawing limits in addition to existing limits should be determined on a case-by-case basis;

(b) Instructions should be issued to the branch offices to limit withdrawals only to immediate needs.

91. The Administration accepted our recommendations and emphasized that an overall review has now been undertaken of the ceilings in relation to expenditure patterns and that the updated monthly ceilings will be notified to the representatives accordingly.

Monitoring of bank transfers

92. Approximately 90 per cent of total donor contributions of \$350 million was received by bank-to-bank transfers. However, donors were not required to provide a copy of bank instructions to UNHCR to enable the Treasury to verify independently the value dates and readily ascertain the source and nature of remittances. As a

result, the Treasury had no effective means of verifying value dates and there was no guarantee that transfers were credited at due dates.

93. We recommended that donors should be requested by the Fund Raising Section to furnish copies of bank instructions to the Treasury of UNHCR whenever contributions are remitted by bank transfer.

94. The Administration agreed in principle to our recommendation and assured us that the Fund Raising Services will take every opportunity to request the co-operation of the donor countries in this respect. It explained further that some delegations of major donor Governments at Geneva are, indeed, advising UNHCR through the Fund Raising Services, or directly to the Treasury, of the forthcoming contributions, and the approximate date of payment so that the Treasury may be put on the alert.

Pledges and contributions

Expanding UNHCR income base

95. Our review of pledges and contributions data revealed the need to request funds from non-traditional sources to expand the income base of UNHCR. In this regard, we recognize the need to open démarche and intensify efforts in the following areas:

(a) Although steps have been taken in the past to solicit contributions world wide, some countries have no contribution record with UNHCR, while others have not regularly contributed to UNHCR programmes. The Fund Raising Service has not been perceived to solicit contributions actively from non-traditional sources. In the spirit of international solidarity and burden-sharing, increased efforts should be directed in that area;

(b) Contributions from non-governmental organizations appeared to be on the decline as shown below:

<u>Year</u>	<u>General programmes</u>	<u>Special programmes</u>	<u>Total</u>
	(United States dollars)		
1985	3 120 481	13 325 580	16 446 061
1986	4 289 735	3 996 186	8 285 921
1987	6 191 973	1 512 623	7 704 596
1988	4 787 970	2 042 553	6 830 523

It would be beneficial to intensify efforts in this direction and extend fund-raising approaches to the private sector in order to improve further the financial participation of non-governmental organizations in UNHCR programmes;

(c) Under section IV of article IV of the Financial Regulations for Voluntary Funds, revenue-producing activities are encouraged. However, revenue-related efforts in this direction are inadequate and require intensification.

96. In order to broaden the income base of UNHCR, we recommended that the Fund Raising Service should accelerate its income collection effort: in the above areas, in addition to formulating a revenue-producing action plan to derive extra income.

97. The Administration was in agreement with our recommendation and stated further that, since early 1989, it has employed a fund-raising officer for non-traditional sources to identify new sources of funding. The Fund Raising Service also explained that it has for some time now been discussing with the Administration the possibility of a separate budget for revenue producing activities

Non-expendable property

Delays in the submission of field offices' inventory

98. Delays persisted in the submission of field office inventories. In this respect, 19 locations out of 146 failed to submit inventories, in spite of reminders by the Inventory Control Unit. Although the situation was an improvement on the previous year's performance, we recommended further improvements to facilitate reconciliation with the inventory records at headquarters and permit differences to be investigated in good time.

99. The Administration accepted our recommendation and stated that it will continue to monitor closely inventory management controls world wide and offer appropriate training to staff where needed.

Non-expendable property items not on inventory

100. Our examination of inventory records disclosed that 10 non-expendable items, consisting of office equipment, a generator and vehicles, were not recorded on the inventory of some branch offices. The existence of such items come to the notice of the Property Survey Board only when the field offices notify it to seek permission to sell, or when there is report of accident. This situation would suggest a lack of periodic stock-taking. Under the circumstances, theft or pilferage would go undetected.

101. To ensure that the assets of UNHCR are adequately protected, it was recommended that field offices should be regularly reminded to adhere to the prescribed inventory procedures under United Nations financial rule 110.25.

102. The Administration shared our concern and regretted the lapse, stating that it will continue to stress in earnest the need to ensure that all non-expendable items are reflected on inventory by the submission of appropriate form (PT 107) as required by regulations.

Missing property items

103. Generally, improvements in inventory controls resulted in the reduction of cases of pilferage during the year. Thirty-five cases of pilferage with a total of 68 items, involving an amount of \$65,620, were noted compared with 50 cases, consisting of 142 items, valued at \$197,491 in 1987. Some of the losses and missing items were attributed to unrecorded third-party loans or transfers between offices and thefts at field offices.

104. We recommended that the Administration should continue to remind branch offices of the need to institute adequate measures to safeguard UNHCR property and to control adequately the loaning and transfers of non-expendable property between sub-offices as stipulated in United Nations financial rule 110.29.

105. The Administration shared our concern and stated that UNHCR will continue the efforts undertaken in the past to overcome security risks that exist in a number of countries where UNHCR operates.

Physical count of store items at a warehouse

106. We conducted a physical count of non-expendable property at a warehouse in a branch office and noted a number of missing items. We observed that the losses, amounting to \$11,580, which occurred between April and May 1988, were detected by the logistics officer of the branch office. Responsibility for the loss could not be determined.

107. We, however, observed during our spot visit to the warehouse that, although some effort has since been made to improve security, certain weaknesses existed in operational arrangements: (a) the warehouse was being shared by three agencies; and (b) there was evidence of delays in transporting stores to project sites or settlement centres.

108. We recommended that the branch office should take up the matter with UNHCR headquarters to secure a warehouse that could be used exclusively by UNHCR in order to minimize the high incidence of theft. We also recommended that negotiable items should be consigned direct to the respective project sites or settlement centres.

109. The Administration agreed to our recommendations. But, as no other adequate warehouse could be found at a reasonable cost, the branch office proposed, and UNHCR agreed, that the part of the warehouse used by UNHCR should be physically separated by walls from the area used by others. The matter has been taken up with the warehouse owner and the audit recommendation is being implemented. As to the transportation of items to project sites, the Administration stated that direct transportation was being undertaken whenever possible.

Ex-gratia payments

110. In accordance with UNHCR financial rule 10.5, the Administration informed the Board of Auditors that ex gratia payments of \$10,419.46 and \$1,325 were made during the financial year 1988.

Write-off of losses of cash and property

111. In accordance with UNHCR financial rule 10.6, the Board of Auditors was informed of the amounts written off during 1988. In three cases, cash amounting to \$US 789.32 was written off. A total of \$US 197,986.35 concerned the write-offs of obsolete property.

Comments on matters dealt with in the 1987 report

112. As mentioned in the preceding paragraphs, the Administration has taken specific steps aimed at eliminating recurring deficiencies brought to its notice by the Board, in addition to positive measures introduced to improve internal control of administrative and financial systems. We hope to evaluate, in our future reviews, the efficacy of the measures recently introduced.

Acknowledgement

113. The Board of Auditors wishes to express its appreciation for the co-operation and assistance extended to the auditors by the High Commissioner, his officers and their staff.

(Signed) Eufemio C. DOMINGO
Chairman, Commission on Audit of
the Philippines

(Signed) André CHANDERNAGOR
Senior President, Court of
Accounts of France
(Cour des Comptes)

(Signed) J. K. GHANSAH
Acting Auditor-General of Ghana

II. AUDIT OPINION

We have examined the following appended financial statements, numbered I to III, properly identified, and relevant schedules of the voluntary funds administered by the United Nations High Commissioner for Refugees for the financial period ended 31 December 1988. Our examination included a general review of the accounting procedures and such tests of the accounting records and other supporting evidence as we considered necessary in the circumstances.

As a result of our examination, we are of the opinion that the financial statements present fairly the financial position of the organization as at the end of the period and the results of its operations for the period then ended.

The financial statements were prepared in accordance with the stated accounting principles, which were applied on a basis consistent with that of the preceding financial period. The transactions were in accordance with the financial regulations and legislative authority.

(Signed) Eufemio C. DOMINGO
Chairman, Commission on Audit of
the Philippines

(Signed) André CHANDERNAGOR
Senior President, Court of
Accounts of France
(Cour des Comptes)

(Signed) J. K. GHANSAH
Acting Auditor-General of Ghana

III. ACCOUNTS FOR THE YEAR ENDED 31 DECEMBER 1988

STATEMENT I

UNITED NATIONS HIGH COMMISSIONER FOR REFUGEES

Balance sheet as at 31 December 1988

(Thousands of United States dollars)

1987		1988		1987		1988	
ASSETS				LIABILITIES			
5 355	Cash - in hand and at banks	13 814		177 668	Obligations for projects	157 075	
3 840	- in transit	1 357	15 171	342	Letters of credit	5 380	
<u>9 195</u>				2 767	Due to UNDP	0	
124 055	Short-term investments	55 222		1 732	Advance contributions for 1988	239	
				<u>964</u>	Other payables	<u>1 635</u>	
				123 473		164 329	
	<u>Accounts receivable</u>			10 000	<u>Working capital and Guarantee Fund</u>	10 000	
85 326	Governmental and other pledges	164 353			<u>General programmes</u>		
1 209	Private pledges	947		21 860	Annual programme	48	
190	Accrued interest	85		<u>4 000</u>	Emergency Fund	<u>0</u>	
47	Due from United Nations Office			25 860		48	
	at Geneva	5 579					
0	Due from UNDP	73					
439	Due from implementing agencies	3 991					
<u>1 164</u>	Other receivables	<u>724</u>	175 752				
88 375					<u>Special accounts</u>		
	<u>Loans and long-term receivables</u>			1 115	Education account	2 671	
7 793	Loans to/on behalf of refugees	3 160		<u>374</u>	Revolving Fund for Staff Housing	<u>364</u>	
25	Long-term receivables	23		1 489		3 035	
<u>7 818</u>		3 183					
	Less: Contingency for loans and						
<u>(7 818)</u>	long-term receivables	<u>(3 183)</u>					
				60 803	<u>Special programmes</u>	68 733	
221 625	TOTAL ASSETS	246 145		221 625	TOTAL LIABILITIES	246 145	

Certified:

Approved:

(Signed) Dieter DRERUP
 Head, Financial and Administrative Service
 Office of the United Nations High
 Commissioner for Refugees

(Signed) Jean-Pierre HOCHE
 United Nations High Commissioner
 for Refugees

STATEMENT II

Income and expenditure as at 31 December 1988 - All funds, cash and kind

(Thousands of United States dollars)

	Working capital and Guarantee Fund	General programmes		Special accounts		Special programmes	Total
		Annual programme	Emergency Fund	Refugee education account	Revolving Fund for Staff Housing		
BALANCES/RESERVES AS AT 1 JANUARY 1988	<u>10 000</u>	<u>21 860</u>	<u>4 000</u>	<u>1 115</u>	<u>374</u>	<u>60 803</u>	<u>98 152</u>
INCOME							
<u>Contributions</u>							
Governmental		315 457	13	5 773		107 026	428 269
Intergovernmental		6 617		10		40 961	47 588
Non-governmental/private		4 792	39	7		1 990	6 828
UNHCR/World Bank project, Pakistan						3 695	3 695
<u>Other income</u>							
Interest, charges and exchange differences		4 995					4 995
Loan repayments and others	248	4 036	1		294	612	5 191
Cancellations of obligations		18 539	220	574	34	7 735	27 102
Refunds from agencies and adjustments		5 909	98	79	(14)	2 311	8 383
Adjustments of contributions		(256)				(1 691)	(1 947)
Write-offs and refunds to donors		(824)				(155)	(979)
TOTAL INCOME	<u>248</u>	<u>359 265</u>	<u>371</u>	<u>6 443</u>	<u>314</u>	<u>162 484</u>	<u>529 125</u>
TRANSFERS BETWEEN FUNDS/RESERVES	<u>(248)</u>	<u>3 615</u>	<u>5 572</u>		<u>300</u>	<u>(9 239)</u>	
TOTAL FUNDS AVAILABLE	<u>10 000</u>	<u>384 740</u>	<u>9 943</u>	<u>7 558</u>	<u>988</u>	<u>214 048</u>	<u>627 277</u>
EXPENDITURE							
<u>Obligations incurred for:</u>							
Operations		328 927	9 943	4 887		137 486	481 243
Programme support and administration		55 765				7 829	63 594
Other expenditure					624		624
TOTAL EXPENDITURE		<u>384 692</u>	<u>9 943</u>	<u>4 887</u>	<u>624</u>	<u>145 315</u>	<u>545 461</u>
BALANCES/RESERVES AS AT 31 DECEMBER 1988	<u>10 000</u>	<u>48</u>	<u>0</u>	<u>2 671</u>	<u>364</u>	<u>68 733</u>	<u>81 816</u>

Special programmes

(Thousands of United States dollars)

	Afghan Repatriation Programme	Mozambican returnees	Ethiopian returnees	Guatemalan returnees	Nicaraguan returnees
BALANCES/RESERVES AS AT 1 JANUARY 1988	<u>-</u>	<u>41</u>	<u>7 068</u>	<u>497</u>	<u>425</u>
INCOME					
<u>Contributions</u>					
Governmental	22 984	2 931	349		214
Intergovernmental	3 593				
Non-governmental/private		52		1 533	3 593
<u>Other income</u>					
Interest, charges and exchange differences					
Loan repayments and others					
Cancellations of obligations		24	1 054		15
Refunds from agencies and adjustments					4
Adjustments of contributions					
Write-offs and refunds to donors					(14)
TOTAL INCOME	<u>26 577</u>	<u>3 007</u>	<u>1 403</u>	<u>1 533</u>	<u>3 812</u>
TRANSFERS BETWEEN FUNDS/RESERVES					
			(2 737)	258	826
TOTAL FUNDS AVAILABLE	<u>26 577</u>	<u>3 048</u>	<u>5 734</u>	<u>2 288</u>	<u>5 063</u>
EXPENDITURE					
<u>Obligations incurred for:</u>					
Operations	11 929	2 901	4 390	954	3 255
Programme support and administration			636		
TOTAL EXPENDITURE	<u>11 929</u>	<u>2 901</u>	<u>5 026</u>	<u>954</u>	<u>3 255</u>
BALANCES/RESERVES AS AT 31 DECEMBER 1988	<u>14 648</u>	<u>147</u>	<u>708</u>	<u>1 334</u>	<u>1 808</u>

ANNEX TO STATEMENT II (concluded)

	Cyprus operation	Orderly departure from Viet Nam	South-East Asia anti-piracy programme	Ugandan returnees from the Sudan	Other trust funds	Total special programmes
BALANCES/RESERVES AS AT 1 JANUARY 1988	<u>14 181</u>	<u>794</u>	<u>171</u>	<u>1 509</u>	<u>36 117</u>	<u>60 803</u>
INCOME						
<u>Contributions</u>						
Governmental	10 000	1 193	2 380	1 968	65 007	107 026
Intergovernmental					32 242	40 961
Non-governmental/private					1 938	1 990
UNHCR/World Bank project, Pakistan					3 695	3 695
<u>Other income</u>						
Interest, charges and exchange differences						
Loan repayments and others				21	591	612
Cancellations of obligations	78	932		51	5 581	7 735
Refunds from agencies and adjustments	1 884			38	385	2 311
Adjustments of contributions					(1 677)	(1 691)
Write-offs and refunds to donors					(155)	(155)
TOTAL INCOME	<u>11 962</u>	<u>2 125</u>	<u>2 380</u>	<u>2 078</u>	<u>107 607</u>	<u>162 484</u>
TRANSFERS BETWEEN FUNDS/RESERVES				12	(7 598)	(9 239)
TOTAL FUNDS AVAILABLE	<u>26 143</u>	<u>2 919</u>	<u>2 551</u>	<u>3 599</u>	<u>136 126</u>	<u>214 048</u>
EXPENDITURE						
<u>Obligations incurred for:</u>						
Operations	15 078	1 396	2 551	3 557	91 475	137 486
Programme support and administration	337	318			6 538	7 829
TOTAL EXPENDITURE	<u>15 415</u>	<u>1 714</u>	<u>2 551</u>	<u>3 557</u>	<u>98 013</u>	<u>145 315</u>
BALANCES/RESERVES AS AT 31 DECEMBER 1988	<u>10 728</u>	<u>1 205</u>	<u>0</u>	<u>42</u>	<u>38 113</u>	<u>68 733</u>

STATEMENT III

Status of obligations as at 31 December 1988

(Thousands of United States dollars)

	Current year			Prior years				Total outstanding
	Incurring in 1988	Payments/ deliveries	Outstanding	Unliquidated as at 1 January 1988	Payments/ deliveries	Cancellations	Outstanding	
GENERAL PROGRAMMES								
Annual programme	384 692	326 878	57 814	59 092	38 375	18 539	2 178	59 992
Emergency Fund	9 943	5 259	4 684	3 351	2 847	220	284	4 968
Total, general programmes	<u>394 635</u>	<u>332 137</u>	<u>62 498</u>	<u>62 443</u>	<u>41 222</u>	<u>18 759</u>	<u>2 462</u>	<u>64 969</u>
SPECIAL ACCOUNT								
Education account	<u>4 887</u>	<u>2 047</u>	<u>2 840</u>	<u>3 204</u>	<u>2 230</u>	<u>574</u>	<u>400</u>	<u>3 240</u>
SPECIAL PROGRAMMES								
Afghan Repatriation Programme	11 929	8 023	3 906					3 906
Mozambican returnees	2 901	1 662	1 239	1 128	1 047	24	57	1 296
Ethiopian returnees	5 026	3 840	1 186	1 378	323	1 055		1 186
Guatemalan returnees	954	851	103	128	128			103
Nicaraguan returnees	3 255	937	2 318	1 068	1 042	15	11	2 329
Cyprus operation	15 415	11 540	3 875	2 815	2 594	78	143	4 018
Orderly departure from Viet Nam	1 714	1 613	101	1 063	131	932		101
South-East Asia anti-piracy programme	2 551	2 100	451					451
Ugandan returnees from the Sudan	3 557	2 851	706	2 426	1 687	51	688	1 394
Other trust funds	98 013	36 411	61 602	42 015	23 946	5 580	12 489	74 091
Total, Special programmes	<u>145 315</u>	<u>69 828</u>	<u>75 487</u>	<u>52 021</u>	<u>30 898</u>	<u>7 735</u>	<u>13 388</u>	<u>88 875</u>
GRAND TOTAL	<u><u>544 837</u></u>	<u><u>404 012</u></u>	<u><u>140 825</u></u>	<u><u>117 668</u></u>	<u><u>74 350</u></u>	<u><u>27 068</u></u>	<u><u>16 250</u></u>	<u><u>157 075</u></u>

SCHEDULE 1

Status of contributions as at 31 December 1988 - All funds

(United States dollars)

Fund	Cash		Kind		Total
	Outstanding pledges	Paid	Outstanding pledges	Delivered	
Annual programme	51 854 396	272 264 627	2 447 423	300 000	326 866 446
Emergency fund		51 776			51 776
Education account		5 789 411			5 789 411
Afghan Repatriation Programme	5 161 579	21 415 063			26 576 642
Displaced Mozambicans, Malawi		287 770	716 906	350 000	1 354 676
Mozambican returnees		2 060 863	36 041	51 965	2 148 869
Ethiopian returnees		349 291			349 291
Guatemalan returnees	1 497 006	35 990			1 532 996
Nicaraguan returnees	3 592 814	214 285			3 807 099
Cyprus operation	9 000 000		1 000 000		10 000 000
Orderly departure from Viet Nam	327 869	865 588			1 193 457
South-East Asia anti-piracy programme		2 380 194			2 380 194
Ugandan returnees from the Sudan		1 968 335			1 968 335
Other trust funds	14 558 660	32 160 529	43 096 087	8 849 547	98 664 823
GRAND TOTAL, a/	85 992 324	339 843 722	47 296 457	9 551 512	482 684 015

a/ In addition to these contributions, \$US 834,948 have been received from the Government of Canada and \$US 2,859,660 from the European Economic Community, and the total amount of \$US 3,694,608 has been immediately transferred to the World Bank responsible for the administration and implementation of the Income-Generating Project for Refugee Areas in Pakistan.

SCHEDULE 1 (continued)

Fund by donor type	Cash		Kind		Total
	Outstanding pledges	Paid	Outstanding pledges	Delivered	
GOVERNMENTAL					
Annual programme	48 395 241	264 761 198	2 300 813		315 457 252
Emergency fund		13 245			13 245
Education account		5 772 911			5 772 911
Afghan Repatriation Programme	1 568 765	21 415 063			22 983 828
Displaced Mozambicans, Malawi		287 770	716 906		1 004 676
Mozambican returnees		2 060 863			2 060 863
Ethiopian returnees		349 291			349 291
Nicaraguan returnees		214 285			214 285
Cyprus operation	9 000 000		1 000 000		10 000 000
Orderly departure from Viet Nam	327 869	865 588			1 193 457
South-East Asia anti-piracy programme		2 380 194			2 380 194
Ugandan returnees from the Sudan		1 968 335			1 968 335
Other trust funds	4 396 991	26 531 989	27 650 692	6 291 362	64 871 035
TOTAL, GOVERNMENTAL	63 688 867	326 620 732	31 668 411	6 291 362	428 269 372
INTERGOVERNMENTAL					
Annual programme	3 312 491	3 004 267		300 000	6 616 758
Education account		10 000			10 000
Afghan Repatriation Programme	3 592 814				3 592 814
Guatemalan returnees	1 497 006	35 990			1 532 996
Nicaraguan returnees	3 592 814				3 592 814
Other trust funds	10 149 210	4 736 614	15 135 236	2 221 200	32 242 260
TOTAL, INTERGOVERNMENTAL	22 144 335	7 786 871	15 135 236	2 521 200	47 587 642
NON-GOVERNMENTAL/PRIVATE					
Annual programme	146 664	4 499 162	146 610		4 792 436
Emergency Fund		38 531			38 531
Education account		6 500			6 500
Displaced Mozambicans, Malawi				350 000	350 000
Mozambican returnees			36 041	51 965	88 006
Other trust funds	12 458	891 926	310 159	336 985	1 551 528
TOTAL, NON-GOVERNMENTAL/PRIVATE	159 122	5 436 119	492 810	738 950	6 827 001
GRAND TOTAL	85 992 324	339 843 722	47 296 457	9 551 512	482 684 015

SCHEDULE 1 (continued)

Fund by donor	Cash		Kind		Total
	Outstanding pledges	Paid	Outstanding pledges	Delivered	
GOVERNMENTAL					
<u>Algeria</u>					
Annual programme	50 000				50 000
<u>Argentina</u>					
Annual programme		6 621			6 621
<u>Australia</u>					
Annual programme		4 894 738			4 894 738
South-East Asia anti-piracy programme		165 414			165 414
Ugandan returnees from the Sudan		165 289			165 289
Other trust funds		215 430			215 430
Subtotal		5 440 871			5 440 871
<u>Austria</u>					
Annual programme		195 470			195 470
<u>Bangladesh</u>					
Annual programme	5 000				5 000
<u>Barbados</u>					
Annual programme		1 000			1 000
<u>Belgium</u>					
Other trust funds		257 302	1 177 285		1 434 587
<u>Bermuda</u>					
Annual programme		10 000			10 000
<u>Brazil</u>					
Annual programme		15 000			15 000
<u>Brunei Darussalam</u>					
Annual programme		10 000			10 000

SCHEDULE 1 (continued)

Fund by donor	Cash		Kind		Total
	Outstanding pledges	Paid	Outstanding pledges	Delivered	
Canada					
Annual programme		17 455 894			17 455 894
Afghan Repatriation Programme		698 099			698 099
Mozambican returnees		417 237			417 237
Ugandan returnees from the Sudan		416 667			416 667
Other trust funds	125 343	991 760			1 117 103
Subtotal	125 343	19 979 657			20 105 000
Chile					
Annual programme	20 000	20 000			40 000
China					
Annual programme	250 000				250 000
Colombia					
Annual programme		18 060			18 060
Costa Rica					
Annual programme	2 344	23 977			26 321
Cyprus					
Annual programme		5 837			5 837
Denmark					
Annual programme		20 378 519			20 378 519
Orderly departure from Viet Nam		312 500			312 500
South-East Asia anti-piracy programme		153 846			153 846
Other trust funds		3 377 980		17 870	3 395 850
Subtotal		24 222 845		17 870	24 240 715
Ecuador					
Annual programme		12 708			12 708
Egypt					
Annual programme		1 000			1 000
El Salvador					
Annual programme		1 000			1 000

SCHEDULE 1 (continued)

Fund by donor	Cash		Kind		Total
	Outstanding pledges	Paid	Outstanding pledges	Delivered	
Ethiopia					
Annual programme		9 662			9 662
Finland					
Annual programme		7 863 372	177 675		8 041 047
Afghan Repatriation Programme		1 540 611			1 540 611
Mozambican returnees		124 753			124 753
Ethiopian returnees		187 129			187 129
Orderly departure from Viet Nam		174 654			174 654
South-East Asia anti-piracy programme		67 619			67 619
Other trust funds		419 002	117 647		546 649
Subtotal		10 387 140	295 322		10 682 462
France					
Annual programme	85 324	2 186 529			2 271 853
Afghan Repatriation Programme	906 513				906 513
Other trust funds	937 006	412 039	146 293		1 495 338
Subtotal	1 928 843	2 598 568	146 293		4 673 704
Germany, Federal Republic of					
Annual programme	1 806 000	18 288 187			20 094 187
Afghan Repatriation Programme		2 325 581			2 325 581
Mozambican returnees		269 114			269 114
Ethiopian returnees		162 162			162 162
Orderly departure from Viet Nam		162 162			162 162
South-East Asia anti-piracy programme		284 091			284 091
Other trust funds	1 260 000	8 194 485	3 500 000	1 617 178	14 571 663
Subtotal	3 066 000	29 685 782	3 500 000	1 617 178	37 868 960
Greece					
Annual programme		130 000			130 000
Guyana					
Annual programme		3 333			3 333

SCHEDULE 1 (continued)

Fund by donor	Cash		Kind		Total
	Outstanding pledges	Paid	Outstanding pledges	Delivered	
<u>Holy See</u> Annual programme		2 500			2 500
<u>Iceland</u> Annual programme		33 500			33 500
<u>India</u> Annual programme		15 444			15 444
<u>Indonesia</u> Annual programme		4 000			4 000
<u>Ireland</u> Annual programme		136 298			136 298
Afghan Repatriation Programme		95 004			95 004
Subtotal		231 302			231 302
<u>Israel</u> Annual programme		20 000			20 000
<u>Italy</u> Annual programme	7 873 929	6 699 016	1 364 286		15 937 231
Displaced Mozambicans, Malawi			716 906		716 906
Other trust funds	1 083 268	695 742	13 147 284	329 670	15 255 964
Subtotal	8 957 197	7 394 758	15 228 476	329 670	31 910 101
<u>Japan</u> Annual programme	12 067 066	39 054 660			51 121 726
Afghan Repatriation Programme		3 200 000			3 200 000
Mozambican returnees		787 402			787 402
Orderly departure from Viet Nam	327 869				327 869
South-East Asia anti-piracy programme		371 885			371 885
Other trust funds		2 108 748			2 108 748
Subtotal	12 394 935	45 522 695			57 917 630

SCHEDULE 1 (continued)

Fund by donor	Cash		Kind		Total
	Outstanding pledges	Paid	Outstanding pledges	Delivered	
<u>Kenya</u> Annual programme		438			438
<u>Kuwait</u> Annual programme		50 000			50 000
<u>Laos People's Democratic Republic</u> Annual programme	6 000				6 000
<u>Lichtenstein</u> Annual programme		57 004			57 004
Emergency Fund		13 245			13 245
Orderly departure from Viet Nam		7 194			7 194
Ugandan returnees from the Sudan		13 245			13 245
Other trust funds		14 815			14 815
Subtotal		105 503			105 503
<u>Luxembourg</u> Annual programme	281 690	58 291			339 981
<u>Madagascar</u> Annual programme		338			338
<u>Malaysia</u> Annual programme		20 000			20 000
<u>Malta</u> Annual programme		1 827			1 827
<u>Mauritius</u> Annual programme		1 433			1 433
<u>Mexico</u> Annual programme	60 000	2 151			62 151
<u>Monaco</u> Annual programme		2 933			2 933

SCHEDULE 1 (continued)

Fund by donor	Cash		Kind		Total
	Outstanding pledges	Paid	Outstanding pledges	Delivered	
Morocco					
Annual programme		20 000			20 000
Netherlands					
Annual programme		12 519 180			12 519 180
Nicaraguan returnees		214 285			214 285
Ugandan returnees from the Sudan		373 134			373 134
Other trust funds		1 181 090			1 181 090
Subtotal		14 287 689			14 287 689
New Zealand					
Annual programme		298 256			298 256
Other trust funds		16 651			16 651
Subtotal		314 907			314 907
Nicaragua					
Annual programme	833	9 167			10 000
Nigeria					
Annual programme		170 035			170 035
Norway					
Annual programme	148 644	9 719 533	147 532		10 015 709
Education account		2 772 911			2 772 911
Afghan Repatriation Programme		692 844			692 844
Mozambican returnees		318 472			318 472
Orderly departure from Viet Nam		79 618			79 618
South-East Asia anti-piracy programme		159 236			159 236
Other trust funds		1 280 038	1 189 545	176 644	2 646 227
Subtotal	148 644	15 022 652	1 337 077	176 644	16 685 017
Pakistan					
Annual programme		5 079			5 079

SCHEDULE 1 (continued)

Fund by donor	Cash		Kind		Total
	Outstanding pledges	Paid	Outstanding pledges	Delivered	
Portugal					
Annual programme		100 000			100 000
Other trust funds		49 225			49 225
Subtotal		149 225			149 225
Republic of Korea					
Annual programme		20 000			20 000
Rwanda					
Annual programme		11 454			11 454
Saudi Arabia					
Annual programme		10 000			10 000
Other trust funds			5 250 000	3 450 000	8 700 000
Subtotal		10 000	5 250 000	3 450 000	8 710 000
Somalia					
Annual programme	1 176				1 176
Spain					
Annual programme		529 794			529 794
Other trust funds	197 309	206 606			403 915
Subtotal	197 309	736 400			933 709
Sri Lanka					
Annual programme		2 000			2 000
Sweden					
Annual programme	500 000	19 671 099			20 171 099
Education account		3 000 000			3 000 000
Other trust funds	250 000	3 848 390			4 098 390
Subtotal	750 000	26 519 489			27 269 489

SCHEDULE 1 (continued)

Fund by donor	Cash		Kind		Total
	Outstanding pledges	Paid	Outstanding pledges	Delivered	
Switzerland					
Annual programme	4 002 984	5 967 595	611 320		10 581 899
Afghan Repatriation Programme	662 252	316 456			978 708
Displaced Mozambicans, Malawi		287 770			287 770
Mozambican returnees		143 885			143 885
South-East Asia anti-piracy programme		139 860			139 860
Other trust funds	425 861	1 119 268	684 138	700 000	2 929 267
Subtotal	5 091 097	7 974 834	1 295 458	700 000	15 061 389
Syrian Arab Republic					
Annual programme	1 000				1 000
Thailand					
Annual programme		15 000			15 000
Tunisia					
Annual programme		5 100			5 100
Turkey					
Annual programme		68 736			68 736
United Kingdom of Great Britain and Northern Ireland					
Annual programme		20 648 270			20 648 270
Afghan Repatriation Programme		12 546 468			12 546 468
Orderly departure from Viet Nam		84 460			84 460
South-East Asia anti-piracy programme		118 243			118 243
Other trust funds		1 498 418	2 438 500		3 936 918
Subtotal		34 895 859	2 438 500		37 334 359
United Republic of Tanzania					
Annual programme		2 062			2 062

SCHEDULE 1 (continued)

Fund by donor	Cash		Kind		Total
	Outstanding pledges	Paid	Outstanding pledges	Delivered	
United States of America					
Annual programme	21 177 807	77 226 136			98 403 943
Cyprus operation	9 000 000		1 000 000		10 000 000
Orderly departure from Viet Nam		45 000			45 000
South-East Asia anti-piracy programme		920 000			920 000
Ugandan returnees from the Sudan		1 000 000			1 000 000
Other trust funds	118 205	635 000			753 205
Subtotal	30 296 012	79 826 136	1 000 000		111 122 148
Uruguay					
Annual programme		5 000			5 000
Venezuela					
Annual programme		20 000			20 000
Viet Nam					
Annual programme		2 000			2 000
Yemen					
Annual programme		18 037			18 037
Yugoslavia					
Annual programme		30 000			30 000
Zaire					
Annual programme	1 500	10 000			11 500
Zambia					
Annual programme		763			763
Zimbabwe					
Annual programme	20 106				20 106
TOTAL, GOVERNMENTAL	63 688 867	326 620 732	31 668 411	6 291 362	428 269 372

SCHEDULE 1 (continued)

Fund by donor	Cash		Kind		Total
	Outstanding pledges	Paid	Outstanding pledges	Delivered	
INTERGOVERNMENTAL					
AGFUND					
Other trust funds	600 000				600 000
European Economic Community					
Annual programme	3 312 491	2 804 267			6 116 758
Afghan Repatriation Programme	3 592 814				3 592 814
Guatemalan returnees	1 497 006	35 990			1 532 996
Nicaraguan returnees	3 592 814				3 592 814
Other trust funds	9 378 248	4 718 420	15 135 236	2 221 200	31 453 104
Subtotal	21 373 373	7 558 677	15 135 236	2 221 200	46 288 486
The OPEC Fund					
Other trust funds	140 000				140 000
Office of the United Nations Disaster Relief Co-ordinator					
Annual programme				300 000	300 000
United Nations Population Fund					
Other trust funds	30 962	18 194			49 156
United Nations Trust Fund for Southern Africans					
Annual programme		200 000			200 000
United Nations Educational, Scientific and Cultural Organization					
Education account		10 000			10 000
TOTAL, INTERGOVERNMENTAL	22 144 335	7 786 871	15 135 236	2 521 200	47 587 642
NON-GOVERNMENTAL/PRIVATE					
Aichi Toyota Rodo, Kumiai					
Annual programme		4 566			4 566

SCHEDULE 1 (continued)

Fund by donor	Cash		Kind		Total
	Outstanding pledges	Paid	Outstanding pledges	Delivered	
<u>Aid to the Church in Need,</u> <u>Germany, Federal Republic of</u> Other trust funds		15 000			15 000
<u>Alternatief Adoptieplan,</u> <u>Netherlands</u> Annual programme		13 947			13 947
<u>Arbeit, Samar Bund, Germany,</u> <u>Federal Republic of</u> Other trust funds				3 293	3 293
<u>Austcare, Australia</u> Annual programme		86 957			86 957
Education account		6 500			6 500
Subtotal		93 457			93 457
<u>Band Aid, United Kingdom</u> Other trust funds		246 377			246 377
<u>Barbara Hendricks Engstrom</u> Annual programme		4 266			4 266
<u>Bishop Tutu Refugee Fund,</u> <u>United States of America</u> Annual programme		6 000			6 000
<u>CARITAS, Germany, Federal</u> <u>Republic of</u> Mozambican returnees				21 011	21 011
Other trust funds				38 518	38 518
Subtotal				59 529	59 529
<u>Catholic Relief Services,</u> <u>United States of America</u> Displaced Mozambicans, Malawi				350 000	350 000
<u>Club Feminin d'Etudes, Cameroon</u> Annual programme		526			526

SCHEDULE 1 (continued)

Fund by donor	Cash		Kind		Total
	Outstanding pledges	Paid	Outstanding pledges	Delivered	
<u>Club International Université, Paul Valéry, France</u>					
Annual programme		3 096			3 096
<u>Daeniker Stiftung, Switzerland</u>					
Annual programme		43 165			43 165
<u>Das Diakonische werk-BFDW, Germany, Federal Republic of</u>					
Mozambican returnees				30 954	30 954
Other trust funds				95 509	95 509
Subtotal				126 463	126 463
<u>Deutsche Stiftung</u>					
Annual programme	28 249	56 040			84 289
Emergency fund		27 647			27 647
Subtotal	28 249	83 687			111 936
<u>Farah Pahlavi</u>					
Annual programme		16 645			16 645
<u>Federation of Electric Power Workers Union, Japan</u>					
Annual programme		7 820			7 820
<u>Feed My People, United States of America</u>					
Other trust funds				19 800	19 800
<u>Fiat, Italy</u>					
Annual programme			3 000		3 000
<u>Finnish Refugee Council</u>					
Annual programme		121 355			121 355
<u>Ford Foundation, United States of America</u>					
Annual programme	37 400				37 400

SCHEDULE 1 (continued)

Fund by donor	Cash		Kind		Total
	Outstanding pledges	Paid	Outstanding pledges	Delivered	
<u>Foundation of France</u> Annual programme		24 193			24 193
<u>Fuji Optical Service, Japan</u> Other trust funds				54 303	54 303
<u>General Agreement on Tariffs and Trade</u> Annual programme		6 252			6 252
<u>FRG, Germany, Federal Republic of</u> Annual programme		15 000			15 000
<u>Ingrid Macnussen, Sweden</u> Annual programme		4 216			4 216
<u>International Development and Refugee Foundation, Canada</u> Annual programme		50 631			50 631
<u>International Development Research Centre, Canada</u> Other trust funds	12 458	55 556			68 014
<u>Japan Broadcast Corporation</u> Other trust funds		30 000			30 000
<u>Japan Council of World Federalism</u> Annual programme		46 154			46 154
<u>Japan Relief Clothing Centre</u> Annual programme		5 258			5 258
Mozambican returnees			36 041		36 041
Other trust funds			10 834	107 041	117 875
Subtotal		5 258	46 875	107 041	159 174

SCHEDULE 1 (continued)

Fund by donor	Cash		Kind		Total
	Outstanding pledges	Paid	Outstanding pledges	Delivered	
<hr/>					
<u>Japan Telecommunications Workers Union</u>					
Annual programme		8 000			8 000
<hr/>					
<u>Japan Times</u>					
Annual programme		32 000			32 000
<hr/>					
<u>Jinshian Memorial Program, United States of America</u>					
Other trust funds		18 000			18 000
<hr/>					
<u>Kwan Wong Tan and Fong, Hong Kong</u>					
Annual programme		41 400			41 400
<hr/>					
<u>Loosco Foundation, Netherlands</u>					
Annual programme		3 333			3 333
<hr/>					
<u>Mainichi Shimbun, Japan</u>					
Annual programme		25 179			25 179
<hr/>					
<u>Miscellaneous</u>					
Annual programme		227 072			227 072
Emergency Fund		566			566
Other trust funds		35 486			35 486
<hr/>					
Subtotal		263 124			263 124
<hr/>					
<u>Mr. Kasahara, Japan</u>					
Annual programme		4 724			4 724
<hr/>					
<u>Mrs. M. Vettovaglia, Switzerland</u>					
Annual programme		2 326			2 326
Emergency fund		2 318			2 318
<hr/>					
Subtotal		4 644			4 644
<hr/>					
<u>MVN Comité d'organisation, France</u>					
Annual programme		17 422			17 422
<hr/>					

SCHEDULE 1 (continued)

Fund by donor	Cash		Kind		Total
	Outstanding pledges	Paid	Outstanding pledges	Delivered	
<hr/>					
<u>NATO Music Festival</u>					
Annual programme		16 043			16 043
<hr/>					
<u>Norwegian Refugee Council</u>					
Annual programme	51 509	60 145	143 610		255 264
<hr/>					
<u>Organizing Committee of Classic Charity, Japan</u>					
Annual programme		14 996			14 996
<hr/>					
<u>Oriental Press Group, Hong Kong</u>					
Annual programme		12 837			12 837
<hr/>					
<u>Oxfam, United Kingdom</u>					
Annual programme		3 158			3 158
<hr/>					
<u>Prince Abdul Aziz, Saudi Arabia</u>					
Annual programme		66 667			66 667
<hr/>					
<u>Radda Barnen, Sweden</u>					
Other trust funds		142 479	299 325		441 804
<hr/>					
<u>Redd Barna, Norway</u>					
Annual programme		461 372			461 372
<hr/>					
<u>Rissho Kosei-Kai, Japan</u>					
Annual programme		90 000			90 000
Other trust funds		150 200			150 200
<hr/>					
Subtotal		240 200			240 200
<hr/>					
<u>Sheikh al Juraisy, Saudi Arabia</u>					
Annual programme		13 333			13 333
<hr/>					
<u>Société générale de surveillance, Switzerland</u>					
Annual programme		300 000			300 000
<hr/>					

SCHEDULE 1 (continued)

Fund by donor	Cash		Kind		Total
	Outstanding pledges	Paid	Outstanding pledges	Delivered	
<hr/>					
<u>Soka Gakkai, Japan</u>					
Annual programme		461 539			461 539
Other trust funds		193 846			193 846
<hr/>					
Subtotal		655 385			655 385
<hr/>					
<u>Scroptimist International of the Americas, Japan</u>					
Annual programme		73 143			73 143
<hr/>					
<u>Stichting Vluchteling, Netherlands</u>					
Annual programme	29 506	1 467 679			1 497 185
<hr/>					
<u>Swedish Red Cross</u>					
Annual programme		180 535			180 535
<hr/>					
<u>Tenrikyo Saitama, Japan</u>					
Annual programme		14 620			14 620
<hr/>					
<u>Tomiharu Isamu, Japan</u>					
Annual programme		7 692			7 692
<hr/>					
<u>Toyota Motor Corporation, Japan</u>					
Other trust funds				18 521	18 521
<hr/>					
<u>Tree of Life, Japan</u>					
Annual programme		267 604			267 604
<hr/>					
<u>United Nations African Mothers</u>					
Annual programme		7 000			7 000
<hr/>					
<u>United Nations Association, United Kingdom</u>					
Annual programme		17 422			17 422
<hr/>					
<u>United Nations Association, United States of America</u>					
Annual programme		1 483			1 483
<hr/>					

SCHEDULE 1 (concluded)

Fund by donor	Cash		Kind		Total
	Outstanding pledges	Paid	Outstanding pledges	Delivered	
<u>United Nations Association,</u>					
<u>Japan</u>					
Annual programme		19 471			19 471
<u>United States Support Committee</u>					
Annual programme		5 000			5 000
<u>We Love Asia Tomono Kai, Japan</u>					
Emergency fund		8 000			8 000
<u>World Association for Orphans,</u>					
<u>France</u>					
Other trust funds		4 982			4 982
<u>ZDF-TV Fund-Raising Campaign,</u>					
<u>Federal Republic of Germany</u>					
Annual programme		59 880			59 880
TOTAL, NON-GOVERNMENTAL/ PRIVATE	159 122	5 436 119	492 810	738 950	6 827 001
GRAND TOTAL	85 992 324	339 843 722	47 296 457	9 551 512	482 684 015

SCHEDULE 2

Status of prior years' outstanding contributions
as at 31 December 1988

(United States dollars)

Donor	Year	Cash	Kind	Total
GOVERNMENTAL				
Bangladesh				
Annual programme	1987	5 000		5 000
Belgium				
Orderly departure from Viet Nam	1985	39 216		39 216
Botswana				
Annual programme	1984	1 351		1 351
Annual programme	1985	976		976
Annual programme	1986	5 495		5 495
Subtotal		7 822		7 822
Burundi				
Annual programme	1986	806		806
Cameroon				
Annual programme	1986	19 757		19 757
China				
Other trust funds	1987		148 248	148 248
Costa Rica				
Annual programme	1985	5 000		5 000
Djibouti				
Annual programme	1985	1 000		1 000
Finland				
Other trust funds	1984		154 576	154 576

SCHEDULE 2 (continued)

Donor	Year	Cash	Kind	Total
France				
Annual programme	1986	15 221		15 221
Other trust funds	1986	31 659		31 659
Subtotal		46 880		46 880
Germany, Federal Republic of				
Annual programme	1987	1 101 024		1 101 024
Italy				
Annual programme	1987	57 599	70 000	127 599
Ethiopian returnees	1987	196 670		196 670
Ugandan returnees from the Sudan	1986		167 702	167 702
Other trust funds	1986		3 466 394	3 466 394
Other trust funds	1987		43 208	43 208
Subtotal		254 269	3 747 304	4 001 573
Lao People's Democratic Republic				
Annual programme	1987	6 000		6 000
Madagascar				
Annual programme	1984	809		809
Mali				
Annual programme	1985	13 055		13 055
Morocco				
Annual programme	1984	1 124		1 124
Netherlands				
Other trust funds	1985		70 423	70 423
Norway				
Other trust funds	1985		13 253	13 253

SCHEDULE 2 (continued)

Donor	Year	Cash	Kind	Total
<u>Oman</u>				
Annual programme	1985	6 000		6 000
Annual programme	1986	6 000		6 000
Subtotal		12 000		12 000
<u>Senegal</u>				
Annual programme	1984	3 000		3 000
Annual programme	1985	3 000		3 000
Subtotal		6 000		6 000
<u>Sierra Leone</u>				
Annual programme	1985	566		566
<u>Somalia</u>				
Annual programme	1985	598		598
Annual programme	1987	1 515		1 515
Subtotal		2 113		2 113
<u>Spain</u>				
Other trust funds	1985		148 750	148 750
<u>Sudan</u>				
Annual programme	1984	2 404		2 404
Annual programme	1985	5 000		5 000
Subtotal		7 404		7 404
<u>Swaziland</u>				
Annual programme	1984	282		282
<u>Sweden</u>				
Other trust funds	1985		888 889	888 889

SCHEDULE 2 (continued)

Donor	Year	Cash	Kind	Total
Switzerland				
Other trust funds	1987	126 492	3 125	129 617
Syrian Arab Republic				
Annual programme	1984	1 000		1 000
Togo				
Annual programme	1984	1 064		1 064
Turkey				
Annual programme	1984	10 000		10 000
United Kingdom of Great Britain and Northern Ireland				
Annual programme	1987	2 082 916		2 082 916
United States of America				
Cyprus operation	1987	4 000 000		4 000 000
Zaire				
Annual programme	1984	1 500		1 500
Annual programme	1986	1 500		1 500
Subtotal		3 000		3 000
TOTAL, GOVERNMENTAL		<u>7 754 599</u>	<u>5 174 568</u>	<u>12 929 167</u>
INTERGOVERNMENTAL				
AGFUND				
Annual programme	1967	155 000		155 000

SCHEDULE 2 (continued)

Donor	Year	Cash	Kind	Total
<u>European Economic Community</u>				
Annual programme	1983	321 657		321 657
Annual programme	1984	991 442		991 442
Annual programme	1985	530 678		530 678
Annual programme	1986	215 300		215 300
Annual programme	1987	502 551		502 551
Emergency fund	1986	30 000		30 000
Ethiopian returnees	1987	46 228		46 228
Guatemalan returnees	1987	40 600		40 600
Ugandan returnees from the Sudan	1987	1 662 439		1 662 439
Other trust funds	1983	914 762		914 762
Other trust funds	1984	1 266 594		1 266 594
Other trust funds	1985	4 070 161		4 070 161
Other trust funds	1986	4 180 329		4 180 329
Other trust funds	1987	2 542 638	1 309 020	3 851 658
Subtotal		17 315 379	1 309 020	18 624 399
<u>United Nations Educational, Scientific and Cultural Organisation</u>				
Other trust funds	1987	8 000		8 000
TOTAL, INTERGOVERNMENTAL		<u>17 478 379</u>	<u>1 309 020</u>	<u>18 787 399</u>
NON-GOVERNMENTAL/PRIVATE				
<u>Danish Refugee Council</u>				
Other trust funds	1985		43 636	43 636
Other trust funds	1986		79 733	79 733
Subtotal			123 369	123 369
<u>Miserfor, Germany, Federal Republic of</u>				
Annual programme	1987	40 000		40 000
<u>Norwegian Refugee Council</u>				
Annual programme	1985	39 735		39 735

SCHEDULE 2 (concluded)

Donor	Year	Cash	Kind	Total
<u>Radda Barnen, Sweden</u>				
Other trust funds	1987		79 739	79 739
<u>Swedish Red Cross</u>				
Annual programme	1987	344		344
<u>24-Hour TV Charity, Japan</u>				
Other trust funds	1985		12 143	12 143
TOTAL, NON-GOVERNMENTAL/PRIVATE		<u>80 079</u>	<u>215 251</u>	<u>295 330</u>
GRAND TOTAL		<u>25 313 057</u>	<u>6 698 839</u>	<u>32 011 896</u>

SCHEDULE 3

UNHCR GENERAL PROGRAMMES - ANNUAL PROGRAMME FOR 1988

Appropriations and expenditure

(United States dollars)

Project by region and country	Executive Committee appropriations	Transfers from/between			Unobligated balance	
		Programme reserve	Overall allocations	Appropriations Expenditure		
AFRICA						
Algeria						
Local settlement	21 000			10 200	29 566	1 634
Multi-purpose assistance	3 627 000			11 397	3 500 173	138 224
Supplementary aid	18 000			-8 000	10 000	
Programme support and administration	221 000			14 424	235 424	
Subtotal	3 887 000			28 021	3 775 163	139 858
Angola						
Local settlement	102 000			92 000	193 300	700
Multi-purpose assistance	3 127 000			-270 654	2 812 000	44 346
Repatriation	187 893				160 000	27 893
Supplementary aid	10 000			5 000	14 702	298
Programme support and administration	485 000			39 627	524 627	
Subtotal	3 911 893			-134 027	3 704 629	73 237
Benin						
Counselling	135 790	2 500			133 550	4 740
Local settlement	100 000			-9 000	75 000	16 000
Subtotal	235 790	2 500		-9 000	208 550	20 740
Botswana						
Counselling	176 000			-66 474	106 370	3 156
Lower secondary education	422 000				298 517	123 483
Local settlement	393 500	3 043			363 402	33 141
Resettlement	15 000				13 217	1 783
Repatriation	97 000			36 985	126 824	7 161
Supplementary aid	50 000				36 678	13 332
Programme support and administration	202 000			-1 704	198 432	1 864
Subtotal	1 355 500	3 043		-31 193	1 143 440	183 910
Burkina Faso						
Counselling	57 000			8 500	63 500	2 000
Burundi						
Counselling	78 000			30 762	108 762	
Lower secondary education	109 641				100 952	8 689
Local settlement	131 000				90 000	41 000
Repatriation	4 000				3 389	611
Supplementary aid	50 000				49 948	52
Programme support and administration	85 000			19 212	104 212	
Subtotal	457 641			49 974	457 263	50 352
Cameroon						
Counselling	36 000				33 852	2 148
Lower secondary education	251 000				251 000	
Local settlement	651 000	31 500		24 236	697 891	8 845
Multi-purpose assistance	35 000	13 037		9 000	57 037	
Repatriation			237 000		237 000	
Programme support and administration	491 000			-43 349	447 252	399
Subtotal	1 464 000	44 537	237 000	-10 113	1 724 032	11 392

SCHEDULE 3 (continued)

Project by region and country	Executive Committee appropriations	Transfers from/between			Unobligated balance
		Programme reserve	Overall allocations	Appropriations Expenditure	
Central African Republic					
Counselling	98 000			86 318	11 682
Lower secondary education	28 000			20 750	7 250
Local settlement	71 000			11 476	82 476
Multi-purpose assistance	226 000	6 500		193 637	38 863
Repatriation	138 000	35 000		173 000	
Programme support and administration	310 000			66 814	376 814
Subtotal	871 000	41 500		78 290	932 995
Congo					
Counselling	43 100			43 100	
Lower secondary education	83 000			83 000	
Local settlement	60 000			60 000	
Multi-purpose assistance	245 000	34 769		279 769	
Subtotal	431 100	34 769		465 869	
Côte d'Ivoire					
Counselling	202 500			200 000	2 500
Djibouti					
Counselling	399 000			-3 508	395 437
Lower secondary education	10 000				10 000
Handicapped	18 000				18 000
Legal assistance	33 000				33 000
Multi-purpose assistance	932 000	90 121		21 808	1 017 180
Repatriation	40 000			57 349	97 349
Supplementary aid	50 000			15 000	62 999
Programme support and administration	255 000			43 349	298 349
Subtotal	1 737 000	90 121		133 998	1 932 314
Egypt					
Counselling	142 000			4 629	146 629
Lower secondary education	100 000				100 000
Local settlement	71 000				61 702
Resettlement	73 500			-4 629	67 653
Supplementary aid	21 500			-2 732	11 766
Programme support and administration	107 000			11 998	118 998
Subtotal	515 000			9 266	506 748
Ethiopia					
Counselling	214 100			39 350	253 371
Lower secondary education	142 000				141 937
Local settlement	45 296 000			-288 584	43 976 107
Resettlement	28 000			2 343	30 343
Repatriation	3 000				3 000
Supplementary aid	330 000				329 756
Programme support and administration	850 000			1 704	851 704
Subtotal	46 863 100			-245 187	45 586 218
Gabon					
Multi-purpose assistance	30 000	22 500			52 500
Ghana					
Counselling	70 000				52 281
Lower secondary education	77 000	3 039		-2 000	69 074
Subtotal	147 000	3 039		-2 000	121 355

SCHEDULE 3 (continued)

Project by region and country	Executive Committee appropriations	Transfers from/between		Expenditure	Unobligated balance	
		Programme reserve	Overall allocations			
Kenya						
Counselling	487 900			-21 200	448 024	18 676
Lower secondary education	393 000	1 470		6 200	400 670	
Handicapped	240 000	12 500		1 000	251 500	
Local settlement	545 360	251 500			796 860	
Resettlement	128 000			53 289	180 878	411
Repatriation	20 000	2 500			22 500	
Supplementary aid	230 000			6 000	235 712	288
Programme support and administration	443 000			85 580	528 580	
Subtotal	2 487 260	267 970		128 9	2 864 724	19 375
Lesotho						
Counselling	86 000				51 517	34 483
Lower secondary education	12 000				7 587	4 413
Local settlement	106 000				96 137	9 863
Resettlement	10 000				4 973	5 027
Supplementary aid	26 000				13 576	12 424
Programme support and administration	175 000			2 799	177 799	
Subtotal	415 000			2 799	351 589	66 210
Liberia						
Counselling	218 000				197 678	20 322
Lower secondary education	40 000				40 000	
Subtotal	258 000				237 678	20 322
Malawi						
Multi-purpose assistance	22 815 000			-1 134 751	21 680 249	
Repatriation			50 000		50 000	
Subtotal	22 815 000		50 000	-1 134 751	21 730 249	
Morocco						
Local settlement	10 000				16 422	1 578
Supplementary aid	16 000				14 815	1 185
Programme support and administration	85 000				73 553	11 447
Subtotal	119 000				104 790	14 210
Mozambique						
Legal assistance			10 000		10 000	
Resettlement	10 000				9 841	159
Supplementary aid	114 005				63 915	50 090
Programme support and administration	217 000			-35 799	180 894	307
Subtotal	341 005		10 000	-35 799	264 650	50 556
Nigeria						
Counselling	150 000				126 057	23 943
Lower secondary education	84 000			13 000	83 450	13 550
Local settlement	50 000	17 100			60 000	7 100
Programme support and administration	17 000				14 377	2 623
Subtotal	301 000	17 100		13 000	283 884	47 216
Rwanda						
Counselling	78 000				78 000	
Lower secondary education	114 950				114 499	451
Local settlement	363 625	30 000		110 967	497 584	7 008
Multi-purpose assistance	3 651 000			-367 000	1 578 831	1 705 169
Repatriation	2 000			367 000	205 000	164 000
Supplementary aid	119 426			1 909	119 409	1 926
Programme support and administration	156 000			-15 007	140 489	504
Subtotal	4 485 001	30 000		97 869	2 733 812	1 879 058

SCHEDULE 3 (continued)

Project by region and country	Executive Committee appropriations	Transfers from/between			Unobligated balance	
		Programme reserve	Overall allocations	Appropriations Expenditure		
Senegal						
Counselling	443 000			-47 850	358 374	36 776
Resettlement	291 000			-43 289	230 748	16 963
Programme support and administration	604 000			43 977	647 977	
Subtotal	1 338 000			-47 162	1 237 099	53 739
Sierra Leone						
Counselling	129 000			-28 786	100 156	58
Lower secondary education	77 000			-11 000	66 000	
Subtotal	206 000			-39 786	166 156	58
Somalia						
Counselling	225 000			86 638	307 920	3 718
Lower secondary education	70 000				70 000	
Handicapped	223 000				189 573	33 427
Local settlement	2 248 000			5 492	1 818 986	434 506
Multi-purpose assistance	24 603 550			-1 021 869	19 568 506	4 013 175
Repatriation	468 000			48 261	461 581	54 660
Supplementary aid	44 000				44 000	
Programme support and administration	1 657 000			312 099	1 969 099	
Subtotal	29 538 550			-569 379	24 429 665	4 539 506
Sudan						
Counselling	698 000			-132 441	542 283	23 276
Lower secondary education	2 388 000				2 381 256	6 744
Legal assistance	157 000				108 464	48 536
Local settlement	25 134 000			-2 203 525	20 942 202	1 988 273
Multi-purpose assistance	9 545 000				9 049 222	495 778
Resettlement	298 000			18 851	311 851	5 000
Repatriation	800 000				796 970	3 030
Supplementary aid	104 000				84 000	20 000
Programme support and administration	2 251 000			63 500	2 314 500	
Subtotal	41 375 000			-2 253 615	36 530 748	2 590 637
Swaziland						
Counselling	86 000		20 215	2 623	108 838	
Lower secondary education	153 500				146 673	6 827
Local settlement	1 247 500				1 152 305	95 195
Resettlement	4 500				4 500	
Supplementary aid	36 000	10 000			44 603	1 197
Programme support and administration	186 000			15 007	201 007	
Subtotal	1 713 500	10 000	20 215	17 630	1 658 126	103 219
Togo						
Counselling	72 000				67 800	4 200
Lower secondary education	9 500				8 850	650
Subtotal	81 500				76 650	4 850
Tunisia						
Local settlement	34 000			-6 344	26 169	1 487
Supplementary aid	12 000	4 000		6 344	22 344	
Programme support and administration	58 000			14 584	72 584	
Subtotal	104 000	4 000		14 584	121 097	1 487
Uganda						
Counselling	319 000	697		-22 799	267 474	29 424
Lower secondary education	145 000				140 045	4 955
Local settlement	2 104 400				1 543 067	561 333
Supplementary aid	8 385				8 354	31
Programme support and administration	875 000			-8 167	863 001	3 832
Subtotal	3 451 785	697		-30 966	2 821 941	599 575

SCHEDULE 3 (continued)

Project by region and country	Executive Committee appropriations	Transfers from/between			Unobligated balance	
		Programme reserve	Overall allocations	Appropriations Expenditure		
United Republic of Tanzania						
Counselling	110 000			28 786	129 149	9 637
Lower secondary education	150 000	4 298		-33 000	73 980	47 318
Handicapped	70 000				69 800	200
Legal assistance			93 889		93 889	
Local settlement	840 000	109 344		-76 000	726 047	147 297
Multi-purpose assistance	1 016 215			714 300	1 671 156	59 359
Resettlement	9 000				8 300	700
Repatriation	3 000				3 000	
Supplementary aid	115 000	52 000		33 000	200 000	
Programme support and administration	387 000			65 167	452 167	
Subtotal	2 700 215	165 642	93 889	732 253	3 427 488	264 511
West Africa						
Lower secondary education	75 500				74 730	770
Handicapped	70 154				63 153	7 001
Multi-purpose assistance	1 190 700				1 045 396	145 304
Resettlement			14 800		14 800	
Repatriation	25 000	20 000			45 000	
Subtotal	1 361 354	20 000	14 800		1 243 079	153 075
Zaire						
Counselling	251 869			26 799	276 519	2 149
Lower secondary education	114 800				113 096	1 704
Local settlement	3 912 500			117 887	3 931 123	99 264
Resettlement	135 000			3 038	127 614	10 424
Repatriation	79 000			21 728	97 070	3 658
Supplementary aid	250 000			3 296	251 296	2 000
Programme support and administration	713 000			71 540	784 540	
Subtotal	5 456 169			244 288	5 581 258	119 199
Zambia						
Counselling	269 000				232 344	36 656
Lower secondary education	104 000				79 000	25 000
Handicapped	26 300				24 000	2 300
Legal assistance	40 000	846			21 370	19 476
Local settlement	3 316 000	39 550		-133 564	3 069 192	152 794
Multi-purpose assistance	297 000	22 000			293 100	25 900
Resettlement	12 000			1 100	9 379	3 721
Repatriation	136 000	12 600			145 900	2 700
Supplementary aid	68 000			7 200	58 200	17 000
Programme support and administration	225 000			53 724	278 724	
Subtotal	4 493 300	74 996		-71 540	4 211 209	285 547
Zimbabwe						
Lower secondary education	20 000				8 706	11 294
Local settlement	3 190 300			-214 352	2 148 025	827 923
Repatriation			25 000		25 000	
Supplementary aid	40 000			57 000	96 000	1 000
Programme support and administration	201 000			-24 000	176 006	994
Subtotal	3 451 300		25 000	-181 352	2 453 737	841 211
Pan-African Conference						
Global allocation	173 000				145 085	27 915
TOTAL	188 830 463	832 414	450 904	-3 236 529	173 549 390	13 327 962
EAST AND SOUTH-EAST ASIA AND OCEANIA						
Australia						
Legal assistance			61 301		61 301	
Programme support and administration	333 000			48 210	381 210	
Subtotal	333 000		61 301	48 210	442 511	

SCHEDULE 3 (continued)

Project by region and country	Executive Committee appropriations	Transfers from/between			Expenditure	Unobligated balance
		Programme reserve	Overall allocations	Appropriations		
Bangladesh						
Supplementary aid			42 248		42 248	
China						
Local settlement	3 600 000				3 600 000	
Multi-purpose assistance	200 000				200 000	
Subtotal	3 800 000				3 800 000	
Hong Kong						
Counselling	61 000	65 000		17 499	136 500	6 999
Legal assistance	12 900	29 080			23 308	18 672
Local settlement			102 833		102 833	
Multi-purpose assistance	10 417 427			-581 738	7 626 069	2 209 620
Resettlement	403 000				255 671	147 329
Repatriation			19 497		19 497	
Programme support and administration	277 000			24 441	301 441	
Subtotal	11 171 327	94 080	122 330	-539 798	8 465 319	2 382 620
India						
Counselling	112 000				99 507	12 493
Lower secondary education	46 000				40 365	5 635
Handicapped	32 000				32 000	
Legal assistance	12 000				4 301	7 699
Local settlement	61 000				56 502	4 498
Multi-purpose assistance	3 801 000			14 793	3 490 172	325 621
Repatriation			1 230		1 230	
Programme support and administration	179 000			44 339	233 339	
Subtotal	4 243 000		1 230	59 132	3 947 416	355 946
Indonesia						
Multi-purpose assistance	1 200 000				1 200 000	
Resettlement	437 520				437 520	
Supplementary aid			40 000		40 000	
Programme support and administration	240 000			-57 267	178 299	4 434
Subtotal	1 877 520		40 000	-57 267	1 855 819	4 434
Japan						
Legal assistance	60 800				28 262	32 538
Multi-purpose assistance	1 897 000			200 000	1 990 906	106 094
Programme support and administration	1 133 000			-198 692	919 332	14 976
Subtotal	3 090 800			1 308	2 938 500	153 608
Macau						
Multi-purpose assistance	130 000	22 095			152 095	
Malaysia						
Local settlement	247 000			-138 916	86 998	21 086
Multi-purpose assistance	5 410 000			-79 237	4 938 642	392 121
Resettlement	450 000				428 528	21 472
Supplementary aid			31 131		31 131	
Programme support and administration	374 000			-40 282	333 718	
Subtotal	6 481 000		31 131	-258 435	5 819 017	434 679
Nepal						
Supplementary aid			68 780		68 780	
Other countries, Asia						
Resettlement	2 145 000	131 698			2 133 884	142 814

SCHEDULE 3 (continued)

Project by region and country	Executive Committee appropriations	Transfers from/between			Expenditure	Unobligated balance
		Programme reserve	Overall allocations	Appropriations		
Papua New Guinea						
Multi-purpose assistance	2 175 000			48 448	2 124 814	98 634
Repatriation	80 000			-19 000	40 000	21 000
Supplementary aid	30 000				22 000	8 000
Programme support and administration	208 000			88 179	296 179	
Subtotal	2 493 000			117 627	2 482 993	127 634
Philippines						
Local settlement	95 000				85 422	9 578
Multi-purpose assistance	758 000	89 726		134 308	982 034	
Resettlement	4 947 000			399 155	5 038 451	307 704
Supplementary aid	268 000				267 626	374
Programme support and administration	197 000			25 101	222 101	
Subtotal	6 265 000	89 726		558 564	6 595 634	317 656
Republic of Korea						
Multi-purpose assistance	137 000			2 500	124 661	14 839
Singapore						
Multi-purpose assistance	273 800	16 750		19 946	288 062	22 434
Supplementary aid			32 000		32 000	
Programme support and administration	127 000			17 035	144 035	
Subtotal	400 800	16 750	32 000	36 981	464 097	22 434
Thailand						
Counselling	220 300			26 593	241 164	5 729
Handicapped	55 500				55 127	373
Legal assistance	137 000			-110	101 976	34 914
Multi-purpose assistance	19 061 600			-46 593	18 474 578	540 429
Resettlement	2 231 900	6 883		-14 793	1 989 890	234 100
Repatriation	165 500			110	165 610	
Supplementary aid	405 000				403 833	1 167
Programme support and administration	845 000			108 594	953 594	
Subtotal	23 121 800	6 883		73 801	22 385 772	816 712
Viet Nam						
Local settlement	976 000	21 750			990 000	7 750
Resettlement	40 000	62 000			102 000	
Programme support and administration	367 000			20 658	387 658	
Subtotal	1 383 000	83 750		20 658	1 479 658	7 750
TOTAL	67 072 247	444 982	399 020	63 281	63 198 404	4 781 126
EUROPE						
Austria						
Counselling	21 300			710	21 725	285
Legal assistance	36 927				31 219	5 708
Local settlement	114 000			-12 299	57 104	44 597
Resettlement	208 000			-25 280	147 830	34 890
Supplementary aid	21 200				19 462	1 738
Programme support and administration	28 000			-23 966	4 024	
Subtotal	429 427			-60 835	281 374	87 218
Belgium						
Counselling	14 300			630	14 735	195
Legal assistance			11 468		11 468	
Local settlement	27 000			2 000	29 000	
Supplementary aid	10 000			-630	9 370	
Programme support and administration	406 000			-60 166	342 001	3 833
Subtotal	457 300		11 468	-58 166	406 574	4 028

SCHEDULE 3 (continued)

Project by region and country	Executive Committee appropriations	Transfers from/between		Expenditure	Unobligated balance
		Programme reserve	Overall allocations		
France					
Counselling	65 000			102 407	
Legal assistance	49 650			46 150	3 500
Local settlement	107 740			78 750	
Repatriation	15 500			8 055	4 445
Supplementary aid	9 150			8 500	650
Programme support and administration	576 000			546 032	
Subtotal	823 040			789 894	8 595
Germany, Federal Republic of					
Counselling	182 300			183 000	6 300
Legal assistance	353 900			335 000	18 900
Supplementary aid			7 000	7 000	
Programme support and administration	532 000			347 096	1 725
Subtotal	1 068 200		7 000	872 096	26 925
Greece					
Counselling	271 000			250 913	11 421
Legal assistance	125 000			128 580	
Local settlement	49 650	3 580		49 638	12
Resettlement	161 500			156 125	5 375
Supplementary aid	1 500 000	204 000		1 704 000	
Programme support and administration	147 000			122 095	464
Subtotal	2 254 150	207 580		2 411 351	17 272
Ireland					
Legal assistance			2 000	2 000	
Supplementary aid	34 000			33 686	314
Subtotal	34 000		2 000	35 686	314
Italy					
Counselling	205 500			214 573	2 601
Legal assistance	123 000			122 489	511
Local settlement	180 000	81 780		259 529	2 251
Resettlement	950 000	63 461		1 013 461	
Supplementary aid	809 100			808 982	118
Programme support and administration	667 000			490 102	2 237
Subtotal	2 934 600	145 241		2 909 136	7 718
Malta					
Supplementary aid			29 000	29 000	
Netherlands					
Legal assistance			29 989	29 989	
Programme support and administration	68 000			64 346	3 654
Subtotal	68 000		29 989	94 335	3 654
Portugal					
Counselling	45 000			70 280	
Handicapped	43 000			42 326	1 456
Legal assistance	9 000			8 011	989
Local settlement	150 000	50 100		200 100	
Supplementary aid	120 000	24 700		141 360	3 340
Programme support and administration	119 000			115 329	3 671
Subtotal	486 000	74 800		577 406	9 456

SCHEDULE 3 (continued)

Project by region and country	Executive Committee appropriations	Transfers from/between			Unobligated balance	
		Programme reserve	Overall allocations	Appropriations Expenditure		
Spain						
Counselling	102 000			8 966	110 601	365
Legal assistance	101 500			-2 800	97 575	1 125
Resettlement	38 000				37 400	600
Repatriation	5 000			2 500	7 359	141
Supplementary aid			4 971		4 971	
Programme support and administration	152 000			-10 682	141 318	
Subtotal	398 500		4 971	-2 016	399 224	2 231
Sweden						
Legal assistance	171 000			24 298	195 298	
Programme support and administration	228 000			-48 210	178 118	1 672
Subtotal	399 000			-23 912	375 416	1 672
Switzerland						
Counselling	212 500				210 239	2 261
Legal assistance	258 000			6 650	264 435	215
Repatriation	4 500				4 300	200
Supplementary aid	71 000				70 203	797
Subtotal	546 000			6 650	549 177	3 473
Turkey						
Counselling	67 700				52 775	14 925
Legal assistance	402 000			24 707	426 707	
Local settlement	25 000				23 536	1 464
Resettlement	2 768 000			6 821	2 565 507	209 314
Supplementary aid	900 000	359 656		-21 341	1 238 315	
Programme support and administration	152 000			-8 455	143 545	
Subtotal	4 314 700	359 656		1 732	4 450 385	225 703
United Kingdom of Great Britain and Northern Ireland						
Legal assistance	296 000			-3 610	284 988	7 402
Repatriation	50 000				50 000	
Supplementary aid	32 000				32 000	
Programme support and administration	352 000				351 814	186
Subtotal	730 000			-3 610	718 802	7 588
Yugoslavia						
Resettlement	271 000	14 600		14 520	297 063	3 057
Supplementary aid	1 900 000			-11 674	1 700 000	188 326
Programme support and administration	139 000			-17 635	121 365	
Subtotal	2 310 000	14 600		-14 789	2 118 428	191 383
TOTAL	17 252 917	801 877	84 428	-525 708	17 016 284	597 230
AMERICAS						
Argentina						
Counselling	354 600			32 892	367 890	19 602
Lower secondary education	33 400				32 949	451
Handicapped	13 000				13 000	
Legal assistance	45 000			-32 892		12 108
Local settlement	270 000			-15 000	255 000	
Resettlement	41 000	11 023			47 023	5 000
Repatriation	30 000			15 000	44 890	110
Supplementary aid	270 000				265 185	4 815
Programme support and administration	78 000				67 004	10 996
Subtotal	1 135 000	11 023			1 092 941	53 082

SCHEDULE 3 (continued)

Project by region and country	Executive Committee appropriations	Transfers from/between			Unobligated balance
		Programme reserve	Overall allocations	Appropriations Expenditure	
Canada					
Legal assistance	75 000	50 000		113 960	11 040
Resettlement	73 000			63 542	2 808
Repatriation	50 000			14 000	36 000
Supplementary aid	5 000			4 731	269
Programme support and administration	152 000			-18 840	133 160
Subtotal	355 000	50 000		-25 490	329 393
Costa Rica					
Counselling	176 000			166 185	9 815
Lower secondary education	110 000			101 994	8 006
Legal assistance	133 000	12 300		145 300	
Local settlement	1 572 000			1 590 707	7 267
Multi-purpose assistance	3 618 000	97 380		3 582 461	106 945
Repatriation	83 000			83 000	
Programme support and administration	533 000			286 348	819 348
Subtotal	6 225 000	109 680		286 348	6 488 995
Honduras					
Lower secondary education	86 820			86 820	
Handicapped	27 500			20 000	7 500
Legal assistance	946 000			882 249	1 220
Local settlement	3 114 400			-204 615	2 888 013
Multi-purpose assistance	7 962 000	477 400		217 716	8 551 102
Repatriation	600 000	42 181		212 250	854 431
Supplementary aid	15 000			14 805	195
Programme support and administration	559 000			56 253	615 253
Subtotal	13 310 720	519 581		219 073	13 912 673
Latin America - North Western					
Lower secondary education	11 425			7 965	3 460
Local settlement	240 500			206 428	28 022
Resettlement	6 000	9 293		11 293	4 000
Repatriation	45 000			6 050	51 050
Programme support and administration	60 000			-4 645	52 093
Subtotal	362 925	9 293		-4 645	328 829
Latin America - Northern					
Lower secondary education	60 000			30 380	29 620
Handicapped	5 000			4 984	16
Local settlement	1 040 100	1 823		61 180	1 102 202
Multi-purpose assistance	373 000	43 500		37 000	419 146
Resettlement	9 000			9 000	
Repatriation	190 000	3 750		-2 000	172 595
Programme support and administration	175 000			-137 351	36 486
Subtotal	1 852 100	49 073		-41 171	1 774 793
Latin America - Southern					
Local settlement	342 000	760		315 105	27 595
Resettlement	149 000	987		143 987	6 000
Repatriation	16 000			14 671	1 329
Supplementary aid	67 000			49 384	17 616
Programme support and administration	290 000			60 166	335 942
Subtotal	864 000	1 687		60 166	859 089

SCHEDULE 3 (continued)

Project by region and country	Executive Committee appropriations	Transfers from/between			Unobligated balance	
		Programme reserve	Overall allocations	Appropriations Expenditure		
Mexico						
Counselling	728 000			3 160	206 897	24 263
Lower secondary education	51 000				51 000	
Handicapped	6 000	270		1 840	7 898	212
Legal assistance	224 000			39 830	263 830	
Local settlement	3 814 000	35 552		-30 000	3 762 059	57 493
Multi-purpose assistance	2 096 000	349 588		-30 083	2 410 444	5 061
Resettlement	18 000	4 000			19 486	2 514
Repatriation	310 000	7 256			317 049	207
Supplementary aid	136 000	40 000		5 000	181 000	
Programme support and administration	483 000			127 351	610 351	
Subtotal	7 366 000	436 666		117 098	7 830 014	89 750
Nicaragua						
Lower secondary education	36 000				35 980	20
Local settlement	261 000				261 000	
Multi-purpose assistance	40 000			-20 000	19 978	22
Repatriation	93 000			20 000	113 000	
Programme support and administration	19 000			14 645	33 645	
Subtotal	449 000			14 645	463 603	42
United States of America						
Legal assistance	143 000			-49 005	70 246	23 749
Resettlement	342 000			-48 261	240 391	53 348
Programme support and administration	965 000			-299 733	665 267	
Subtotal	1 450 000			-396 999	975 904	77 097
TOTAL	33 369 745	1 187 003		229 025	34 056 234	729 539
MIDDLE EAST AND SOUTH-WEST ASIA						
Afghanistan						
Supplementary aid			100 000		100 000	
Cyprus						
Supplementary aid	70 000	15 000			81 363	3 637
Iran (Islamic Republic of)						
Local settlement	17 373 950			1 520 784	17 009 039	1 885 695
Supplementary aid	150 000				150 000	
Programme support and administration	486 000			3 999	489 999	
Subtotal	18 009 950			1 524 783	17 649 038	1 885 695
Lebanon						
Counselling	8 300				8 270	30
Lower secondary education	3 500				3 500	
Local settlement	26 000	2 400			26 750	1 650
Resettlement	4 000	1 550			5 550	
Supplementary aid	8 000	1 500			9 000	500
Programme support and administration	144 000			209 758	353 758	
Subtotal	193 800	5 450		209 758	406 828	2 180
Libyan Arab Jamahiriya						
Supplementary aid			10 000		10 000	
Middle East						
Lower secondary education	22 000				8 923	13 077
Local settlement	343 500			3 411	251 959	94 952
Resettlement	56 000	48 614		1 106	105 412	308
Supplementary aid	39 000	7 500		12 985	59 431	54
Programme support and administration	93 000			-41 006	51 976	18
Subtotal	553 500	56 114		-23 504	477 701	108 409

SCHEDULE 3 (continued)

Project by region and country	Executive Committee appropriations	Transfers from/between			Unobligated balance
		Programme reserve	Overall allocations	Appropriations Expenditure	
Pakistan					
Counselling	312 000			284 440	27 560
Handicapped	295 700			303 681	319
Legal assistance	11 000			7 915	3 085
Multi-purpose assistance	42 198 755			-192 034	2 455 755
Resettlement	142 000			7 336	
Supplementary aid	1 356 000			-8 300	153 700
Programme support and administration	1 777 000			1 684 691	92 309
Subtotal	46 092 455			-184 698	2 732 728
TOTAL	64 919 705	76 564	110 000	1 526 339	4 732 649
OVERALL ALLOCATIONS					
Overall allocations					
Counselling	298 000		-20 215	-60 185	97 600
Lower secondary education	100 000			100 000	
Handicapped	70 000			65 000	5 000
Legal assistance	1 530 600		-208 647	20 474	158 953
Local settlement	1 001 000		-102 833	8 696	304 267
Multi-purpose assistance	390 000			390 000	
Programme reserve	4 182 433	-3 991 550			190 883
Resettlement	1 227 752	150 000	-14 800	31 015	292
Repatriation	773 500	53 710	-332 727		122 773
Supplementary aid	511 000	145 000	-365 130		22 171
Staff housing		300 000			300 000
Programme support and administration	28 533 000			1 943 592	3
TOTAL	38 617 285	-3 342 840	-1 044 352	1 943 592	1 201 942
TOTAL, ANNUAL PROGRAMME	<u>410 062 362</u>			<u>384 691 914</u>	<u>25 370 448</u>

SCHEDULE 3 (concluded)

Expenditure under the emergency fund
as at 31 December 1988

(United States dollars)

Angola	132 000
Bangladesh	85 851
China	200 000
Ethiopia	4 000 000
Iran (Islamic Republic of)	3 986 610
Rwanda	1 000 000
Uganda	195 020
Zimbabwe	343 583

TOTAL, EMERGENCY FUND	<u>9 943 064</u>
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SCHEDULE 4

UNHCR SPECIAL ACCOUNTS

Funds allocated and expenditure in 1988

(United States dollars)

Fund by country	Funds allocated	Expenditure	Unobligated balance 31 December 1988
REVOLVING FUND FOR STAFF HOUSING	987 968	623 670	364 298
EDUCATION ACCOUNT			
Algeria	41 600	39 130	2 470
Argentina	25 000	24 244	756
Bangladesh	15 000	9 900	5 100
Benin	130 300	120 902	9 398
Botswana	75 923	71 800	4 123
Burkina Faso	241 100	224 002	17 098
Burundi	149 755	134 671	15 084
Cameroon	279 752	260 639	19 113
Central African Republic	140 000	87 477	52 523
Congo	285 661	260 610	25 051
Costa Rica	87 000	75 933	11 067
Côte d'Ivoire	103 200	73 190	30 010
Djibouti	22 867	22 867	
Egypt	308 518	308 518	
Ethiopia	68 700	68 661	39
Gabon	84 730	78 189	6 531
Ghana	32 000	31 161	839
India	117 000	107 080	9 920
Italy	287 800	143 900	143 900
Kenya	319 900	319 890	10
Latin America			
Latin America - North-western	30 280	27 270	3 010
Latin America - Northern	79 285	48 884	30 401
Latin America - Southern	35 100	33 100	2 000
Lesotho	115 392	100 680	14 712
Liberia	119 139	119 139	
Mexico	134 771	134 771	
Middle East	145 000	114 641	30 359
Morocco	30 173	30 173	
Mozambique	5 000	4 400	600
Nicaragua	70 000	69 240	760
Niger	44 000	43 340	660

SCHEDULE 4 (concluded)

Fund by country	Funds allocated	Expenditure	Unobligated balance 31 December 1987
Nigeria	33 550	33 550	
Overall allocations	287 732	100 000	187 732
Pakistan	116 800	99 583	17 217
Papua New Guinea	21 250	15 000	6 250
Portugal	64 000	59 000	5 000
Rwanda	273 276	273 276	
Senegal	310 000	268 903	41 097
Sierra Leone	8 600		8 600
Somalia	4 600	2 414	2 186
Sudan	228 250	225 387	2 863
Swasiland	43 000	38 920	4 080
Togo	52 300	52 300	
Tunisia	32 500	31 895	605
Uganda	91 000	40 316	50 684
United Republic of Tanzania	190 491	166 320	24 171
Zaire	313 637	234 687	78 950
Zambia	69 011	56 658	12 353
Total	<u>5 763 943</u>	<u>4 886 621</u>	<u>877 322</u>

SCHEDULE 5

UNHCR SPECIAL PROGRAMMES

Funds available and expenditure in 1988

(United States dollars)

Fund by country	Total funds	Expenditure		Unobligated balance 31 December 1988
		Cash	Kind	
AFGHAN REPATRIATION PROGRAMME				
<u>Iran (Islamic Republic of)</u>				
Subtotal	2 188 771			2 188 771
<u>Overall allocations</u>				
Repatriation		11 072 034		
Subtotal	22 054 324	11 072 034		10 982 290
<u>Pakistan</u>				
Repatriation		857 035		
Subtotal	2 333 547	857 035		1 476 512
Total	26 576 642	11 929 069		14 647 573
MOZAMBICAN RETURNEES				
<u>Mozambique</u>				
Emergency assistance		2 849 176		
Shelter			51 965	
Total	3 047 916	2 849 176	51 965	146 775

SCHEDULE 5 (continued)

Fund by country	Total funds	Expenditure		Unobligated balance 31 December 1988
		Cash	Kind	
ETHIOPIAN RETURNEES				
Ethiopia				
Emergency assistance		4 328 834		
Transportation		61 000		
Programme support and administration		635 824		
Total	5 733 607	5 025 658		707 949
GUATEMALAN RETURNEES				
Guatemala				
Local settlement		953 958		
Total	2 288 217	953 958		1 334 259
NICARAGUAN RETURNEES				
Nicaragua				
Local settlement		3 255 132		
Total	5 062 978	3 255 132		1 807 846

SCHEDULE 5 (continued)

Fund by country	Total funds	Expenditure		Unobligated Balance 31 December 1988
		Cash	Kind	
CYPRUS OPERATION				
<u>Cyprus</u>				
Agriculture		29 842		
Lower secondary education		14 364		
Multipurpose assistance		14 033 697		
Medical assistance			1 000 000	
Programme support and administration		336 563		
Total	26 142 928	14 414 466	1 000 000	10 728 462
ORDERLY DEPARTURE FROM VIET NAM				
<u>Viet Nam</u>				
Resettlement		1 395 900		
Programme support and administration		318 084		
Total	2 919 503	1 713 984		1 205 519
SOUTH-EAST ASIA ANTI-PIRACY PROGRAMME				
<u>Thailand</u>				
Multi-purpose assistance		2 551 021		
Total	2 551 021	2 551 021		

SCHEDULE 5 (continued)

Fund by country	Total funds	Expenditure		Unobligated balance 31 December 1988
		Cash	Kind	
UGANDAN RETURNEES FROM THE SUDAN				
Uganda				
Emergency assistance		3 556 664		
Total	3 598 747	3 556 664		42 083
OTHER TRUST FUNDS				
Algeria				
Food			915 751	
Subtotal	926 852		915 751	11 101
Angola				
Emergency assistance		58 993		
Subtotal	1 134 222	58 993		1 075 229
Argentina				
Subtotal	7 829			7 829
Bangladesh				
Repatriation		21 024		
Subtotal	75 000	21 024		53 976

SCHEDULE 5 (continued)

Fund by country	Total funds	Expenditure		Unobligated balance 31 December 1988
		Cash	Kind	
<u>Belgium</u>				
Local settlement		8 925		
Programme support and administration		48 871		
Subtotal	658 121	57 796		600 325
<u>Botswana</u>				
Lower secondary education		479 591		
Subtotal	479 591	479 591		
<u>Burundi</u>				
Local settlement		1 211 111		
Medical assistance		50 000		
Subtotal	1 561 195	1 261 111		300 084
<u>Cameroon</u>				
Food		11 058		
Subtotal	11 058	11 058		
<u>Central African Republic</u>				
Clothing			10 834	
Subtotal	90 493		10 834	79 659

SCHEDULE 5 (continued)

Fund by country	Total funds	Expenditure		Unobligated balance 31 December 1988
		Cash	Kind	
Costa Rica				
Food			39 900	
Subtotal	50 096		39 900	10 196
Democratic Kampuchea				
Multi-purpose assistance		445 170		
Programme support and administration		147 049		
Subtotal	1 132 137	592 219		539 918
Djibouti				
Clothing			8 762	
Subtotal	17 761		8 762	8 999
Dominican Republic				
Subtotal	15 336			15 336
Egypt				
Local settlement		17 804		
Subtotal	36 092	17 804		18 288

SCHEDULE 5 (continued)

Fund by country	Total funds	Expenditure		Unobligated balance 31 December 1988
		Cash	Kind	
El Salvador				
Local settlement		419 904		
Subtotal	476 613	419 904		56 709
Ethiopia				
Blankets			73 559	
Clothing			45 697	
Food		5 100 920	15 033 434	
Shelter			96 161	
Transportation		105 881		
Vehicles			18 521	
Subtotal	20 783 441	5 206 301	15 267 372	309 268
France				
Public information		247 849		
Programme support and administration		22 997		
Subtotal	279 378	270 846		8 532
Guyana				
Subtotal	18 698			18 698
Haiti				
Local settlement		149 845		
Subtotal	150 000	149 845		155

SCHEDULE 5 (continued)

Fund by country	Total funds	Expenditure		Unobligated balance 31 December 1988
		Cash	Kind	
Honduras				
Agriculture		257 193		
Food		271 081	132 500	
Subtotal	1 552 805	528 274	132 500	892 031
Hong Kong				
Legal assistance		276 801		
Medical assistance		49 021		
Subtotal	329 253	325 822		3 431
Iran, Islamic Republic of				
Food		738 500	366 300	
Subtotal	1 104 800	738 500	366 300	
Iraq				
Subtotal	26 500			26 500
Japan				
Subtotal	172 003			172 003

SCHEDULE 5 (continued)

Fund by country	Total funds	Expenditure		Unobligated balance 31 December 1988
		Cash	Kind	
<u>Lao People's Democratic Republic</u>				
Food		283 200		
Multi-purpose assistance		465 923		
Programme support and administration		34 056		
Subtotal	862 097	783 179		78 918
<u>Lebanon</u>				
Local settlement		910		
Subtotal	600 910	910		600 000
<u>Lesotho</u>				
Local settlement		101 718		
Subtotal	104 660	101 718		2 942
<u>Malawi</u>				
Blankets			350 000	
Food		6 694 320	7 558 603	
Vehicles		485 447	716 906	
Programme support and administration		166 498		
Subtotal	16 868 785	7 346 265	8 625 509	897 011

SCHEDULE 5 (continued)

Fund by country	Total funds	Expenditure		Unobligated balance 31 December 1988
		Cash	Kind	
Mexico				
Subtotal	61 390			61 390
Mozambique				
Clothing			36 041	
Subtotal	36 041		36 041	
Namibia				
Repatriation		1 041 698		
Subtotal	1 200 000	1 041 698		158 302
Overall allocations				
Counselling		277 042		
Lower secondary education		24 854		
Junior professional		3 468 885		
Local settlement		1 554 468		
Multi-purpose assistance		12 985		
Public information		562 818		
Supplementary aid		300 000		
Transportation		115 696		
Programme support and administration		2 577 777		
World Bank project in Pakistan		3 694 607		
Subtotal	31 359 906	12 589 132		18 770 774

SCHEDULE 5 (continued)

Fund by country	Total funds	Expenditure		Unobligated balance 31 December 1988
		Cash	Kind	
<u>Pakistan</u>				
Counselling		74 564	299 325	
Domestic appliances			3 450 000	
Food			5 842 779	
Income-generating activities		226 235		
Multi-purpose assistance		35 746		
Subtotal	10 029 245	336 545	9 592 104	100 596
<u>Papua New Guinea</u>				
Clothing			9 316	
Subtotal	9 316		9 316	
<u>Philippines</u>				
Multi-purpose assistance		15 000		
Subtotal	18 107	15 000		3 107
<u>Rwanda</u>				
Subtotal	455 939			455 939
<u>Somalia</u>				
Agriculture		297 508		
Lower secondary education			17 870	
Food		537 000	11 010 250	
Subtotal	14 380 366	834 508	11 028 120	2 517 738

SCHEDULE 5 (continued)

Fund by country	Total funds	Expenditure		Unobligated balance 31 December 1988
		Cash	Kind	
Spain				
Subtotal	46 448			46 448
Sri Lanka				
Emergency assistance Shelter		6 360 261	107 914	
Subtotal	7 247 126	6 360 261	107 914	778 951
Sudan				
Clothing			18 282	
Food			518 644	
Local settlement		2 045 973		
Subtotal	7 277 741	2 045 973	536 926	4 694 842
Swaziland				
Food			2 197 873	
Subtotal	2 197 873		2 197 873	
Thailand				
Food			3 380 198	
Legal assistance		1 019 256		
Medical assistance		176 827	54 303	
Supplementary aid		236 220		
Programme support and administration		72 333		
Subtotal	6 161 666	1 504 636	3 434 501	1 222 529

SCHEDULE 5 (continued)

Fund by country	Total funds	Expenditure		Unobligated balance 31 December 1988
		Cash	Kind	
Turkey				
Subtotal	2 000 000			2 000 000
Uganda				
Subtotal	346 000			346 000
United Kingdom of Great Britain and Northern Ireland				
Medical assistance		7 000		
Subtotal	7 000	7 000		
United Republic of Tanzania				
Clothing			45 827	
Food			118 765	
Subtotal	164 592		164 592	
United States of America				
Emergency assistance		62 397		
Medical assistance		15 000		
Subtotal	171 771	77 397		94 374
Uruguay				
Multi-purpose assistance		4 000		80
Subtotal	4 080	4 000		80

SCHEDULE 5 (concluded)

Fund by country	Total funds	Expenditure		Unobligated balance 31 December 1988
		Cash	Kind	
<u>Viet Nam</u>				
Clothing			7 351	
Subtotal	7 351		7 351	
<u>Yemen</u>				
Emergency assistance		317 423		
Subtotal	603 187	317 423		285 764
<u>Zaire</u>				
Food		956 025	396 960	
Subtotal	2 141 436	956 025	396 960	788 451
<u>Zimbabwe</u>				
Food		359 900	144 000	
Shelter			134 027	
Transportation			35 928	
Subtotal	673 855	359 900	313 955	
TOTAL	136 126 162	44 821 158	53 192 581	38 112 423
GRAND TOTAL	<u>214 047 721</u>	<u>91 070 286</u>	<u>54 244 546</u>	<u>68 732 889</u>

SCHEDULE 6

STATUS OF PRIOR YEARS' PROJECTS - ALL FUNDS

Obligations liquidated/outstanding
as at 31 December 1988

(United States dollars)

Fund by country or area	Unliquidated obligations as at 1 January 1988	Payments during 1988	Cancellations during 1988	Unliquidated obligations as at 31 December 1988
<u>Annual programme</u>				
Algeria	2 200 050	1 688 999	511 051	
Angola	801 038	423 420	377 618	
Argentina	32 618	26 328	6 290	
Australia	47 042	12 337	34 705	
Austria	2 051	1 743	308	
Bangladesh	3 713	754	2 959	
Belgium	88 622	39 597	49 025	
Botswana	312 512	243 636	68 876	
Burkina Faso	9 881	567	9 314	
Burundi	113 048	38 638	74 410	
Cameroon	522 071	359 158	162 913	
Canada	32 344	19 945	12 399	
Central African Republic	165 013	32 648	132 365	
Congo	102 550	79 985	22 565	
Costa Rica	703 885	412 723	291 162	
Côte d'Ivoire	19 966	191	19 775	
Cyprus	2 512	2 319	193	
Djibouti	430 493	347 114	83 379	
Egypt	195 237	73 579	121 658	
Ethiopia	2 669 694	1 583 798	1 015 896	70 000
France	48 488	35 120	13 368	
Gabon	604	279	325	
Germany, Federal Republic of	54 618	16 574	38 044	
Ghana	31 586	31 586		
Greece	24 938	19 479	5 459	
Honduras	911 127	518 486	392 641	
Hong Kong	1 106 537	1 094 850	11 687	
India	352 221	207 876	144 345	
Indonesia	223 087	117 233	105 854	
Iran (Islamic Republic of)	3 228 775	2 522 247	625 108	81 420
Ireland	1 957	846	1 111	
Italy	137 544	112 307	25 237	
Japan	17 591	4 874	12 717	
Kenya	324 635	77 559	196 176	50 900
Latin America - north-western	41 266	20 124	18 524	2 618
Latin America - northern	346 066	154 595	173 357	18 114
Latin America - southern	86 109	66 887	19 222	
Lebanon	9 255	1 765	7 490	
Lesotho	121 838	11 906	79 438	30 494
Liberia	23 895	5 934	17 961	
Malawi	17 871	18	17 853	
Malaysia	94 048	58 783	35 265	
Malta	2 000	2 000		

SCHEDULE 6 (continued)

Fund by country or area	Unliquidated obligations as at 1 January 1988	Payments during 1988	Cancellations during 1988	Unliquidated obligations as at 31 December 1988
Annual programme (continued)				
Mexico	850 857	712 660	138 197	
Middle East	133 736	96 965	8 680	28 091
Morocco	9 720	8 537	1 183	
Mozambique	92 477	79 422	13 055	
Nepal	4 409		4 409	
Netherlands	1 399	629	770	
Nicaragua	66 798	16 960	49 838	
Nigeria	46 916	31 226	15 690	
Other countries, Asia	229 684	176 899	52 251	534
Overall allocations	2 793 941	1 657 286	1 136 655	
Pakistan	5 085 440	3 651 546	1 256 707	177 187
Pan-African conference	11 148	5 682	5 466	
Papua New Guinea	108 325	36 061	72 264	
Philippines	548 327	474 250	74 077	
Portugal	9 774	4 039	5 735	
Republic of Korea	48 873	48 873		
Rwanda	188 680	141 758	46 922	
Senegal	56 671	32 761	23 910	
Sierra Leone	51 079	38 464	12 615	
Singapore	9 383	4 399	4 984	
Somalia	9 998 718	6 359 853	2 455 554	1 183 311
Spain	5 102	3 595	1 507	
Sudan	13 985 905	7 400 237	6 050 329	535 339
Swaziland	314 479	257 765	56 714	
Sweden	27 082	6 092	20 990	
Switzerland	4 587	4 587		
Thailand	3 686 986	3 578 259	108 727	
Togo	21 853	15 062	6 791	
Turkey	111 613	23 617	87 996	
Uganda	1 091 058	534 898	556 160	
United Kingdom of Great Britain and Northern Ireland	52 500	41 369	11 131	
United Republic of Tanzania	888 718	736 634	152 084	
United States of America	63 880	44 047	19 833	
Viet Nam	139 287	75 911	63 376	
West Africa	10 965	8 183	2 782	
Yugoslavia	463 456	83 609	379 847	
Zaire	701 021	519 627	181 394	
Zambia	1 064 751	575 239	489 512	
Zimbabwe	452 476	419 492	32 984	
Total	59 092 470	38 375 300	18 539 162	2 178 008

Emergency Fund

Ethiopia	49 436	5 460	43 976	
temala	25 430	921	24 509	
(Islamic Republic of)	51 809	45 929		5 880
a	35 398	24 532	10 866	
Malawi	47 864	47 166	698	

SCHEDULE 6 (continued)

Fund by country or area	Unliquidated obligations as at 1 January 1988	Payments during 1988	Cancellations during 1988	Unliquidated obligations as at 31 December 1988
Emergency Fund (continued)				
Pakistan	125 350	123 763	1 587	
Sri Lanka	1 423 135	1 398 786	22 390	1 959
Thailand	363 548	363 529	19	
United Republic of Tanzania	284 280	277 446	6 834	
Yemen	844 595	559 230	9 378	275 987
Zambia	99 882		99 882	
Total	3 350 727	2 846 762	220 139	283 826
Education account				
Algeria	32 236	17 753		14 483
Bangladesh	22 275	7 242	15 033	
Benin	90 511	54 262	36 249	
Botswana	42 297	36 464	5 833	
Burkina Faso	145 867	143 928	1 939	
Burundi	84 695	84 695		
Cameroon	115 459	115 459		
Central African Republic	167 607	161 213		6 394
Congo	246 836	246 671	165	
Costa Rica	4 946		4 946	
Côte d'Ivoire	49 293	49 293		
Djibouti	15 367	5 766	9 601	
Egypt	414 577	141 170		273 407
Ethiopia	36 195	20 835	15 360	
Gabon	13 905	13 905		
Ghana	23 234	13 949	9 285	
India	96 549	59 600	36 949	
Italy	106 164	92 438	13 726	
Latin America - north-western	20 846	9 168	6 647	5 031
Latin America - northern	72 463	53 936	9 855	8 672
Lesotho	13 895	13 895		
Liberia	33 334	22 734	10 600	
Mexico	109 618	76 053	33 565	
Middle East	109 710	91 609		18 101
Morocco	13 821	13 709	112	
Nicaragua	764		764	
Niger	41 031	27 046	13 985	
Nigeria	35 155	14 484	20 671	
Overall allocations	131 169	68 193	62 976	
Pakistan	114 631	90 855		23 776
Papua New Guinea	4 532		4 532	
Portugal	11 400		11 400	
Rwanda	58 528	58 003	525	
Senegal	277 901	185 977	91 924	
Sierra Leone	15 920	1 194	14 726	
Somalia	3 504	2 805		699
Sudan	55 588	39 385		16 203
Swaziland	23 660	3 205	20 455	
Togo	43 953	25 633	6 757	11 563

SCHEDULE 6 (continued)

Fund by country or area	Unliquidated obligations as at 1 January 1988	Payments during 1988	Cancellations during 1988	Unliquidated obligations as at 31 December 1988
<u>Education account (continued)</u>				
Tunisia	21 022	19 207		1 815
Uganda	83 432	34 738	48 694	
United Republic of Tanzania	40 439		40 439	
Zaire	103 933	79 346	4 952	19 635
Zambia	56 066	34 810	21 256	
Total	3 204 328	2 230 628	573 921	399 779
<u>Mozambican returnees</u>				
Mozambique	1 128 290	1 046 941	23 783	57 566
Total	1 128 290	1 046 941	23 783	57 566
<u>Ethiopian returnees</u>				
Ethiopia	1 377 443	323 157	1 054 286	
Total	1 377 443	323 157	1 054 286	
<u>Guatemalan returnees</u>				
Guatemala	127 724	126 618		1 106
Total	127 724	126 618		1 106
<u>Nicaraguan returnees</u>				
Nicaragua	1 067 499	1 042 371	14 991	10 137
Total	1 067 499	1 042 371	14 991	10 137
<u>Cyprus operation</u>				
Cyprus	2 814 944	2 593 791	78 430	142 723
Total	2 814 944	2 593 791	78 430	142 723

SCHEDULE 6 (continued)

Fund by country or area	Unliquidated obligations as at 1 January 1988	Payments during 1988	Cancellations during 1988	Unliquidated obligations as at 31 December 1988
<u>Orderly departure from Viet Nam</u>				
Viet Nam	1 062 706	130 652	932 054	
Total	1 062 706	130 652	932 054	
<u>Ugandan returnees from the Sudan</u>				
Uganda	2 425 963	1 687 139	51 432	687 392
Total	2 425 963	1 687 139	51 432	687 392
<u>Other trust funds</u>				
Ageria	3 001 916	1 995 085	11 101	995 730
Angola	536 848		536 848	
Argentina	8 700	4 336	4 364	
Belgium	188 741	139 818	48 923	
Botswana	31 250	27 624		3 636
Cameroon	409 091	409 091		
Chad	718 310	635 628	16 003	66 679
Costa Rica	196 011	168 024		27 987
Democratic Kampuchea	161 320	70 938	63 574	26 808
Djibouti	2 925	1 121	1 804	
East Timor	56 500			56 500
El Salvador	266 440	266 440		
Ethiopia	8 671 601	4 485 692	1 677 890	2 508 019
France	7 111	7 111		
Honduras	125 811	94 465	31 346	
Iran (Islamic Republic of)	361 248	892	381	359 975
Japan	18 986	17 754	1 232	
Kenya	123 369			123 369
Lao People's Democratic Republic	569 27	312 009	93 107	164 611
Malawi	3 640 974	3 420 865	47 739	172 370
Mexico	387 768	198 000	189 768	
Overall allocations	1 957 371	1 121 736	679 990	155 645
Pakistan	1 632 435	939 885	344 448	348 102
Rwanda	106 250	106 250		
Somalia	8 093 463	4 832 592	547 774	2 713 097
Spain	63 878	30 040	33 838	
Sudan	7 680 449	3 199 278	1 095 802	3 385 369
Swaziland	217 687	217 687		
Thailand	1 305 222	784 870	111 243	409 109
Uganda	387 087		12 084	375 003
United Republic of Tanzania	22 472	20 960		1 512
United States of America	15 851	927	14 924	
Zaire	891 502	428 603	15 558	447 341

SCHEDULE 6 (concluded)

Fund by country or area	Unliquidated obligations as at 1 January 1988	Payments during 1988	Cancellations during 1988	Unliquidated obligations as at 31 December 1988
<u>Other trust funds (continued)</u>				
Zambia	9 036	9 036		
Zimbabwe	148 750			148 750
Total	42 016 100	23 946 757	5 579 741	12 489 602
Grand total	<u>117 668 194</u>	<u>74 350 116</u>	<u>27 067 939</u>	<u>16 250 139</u>

SCHEDULE 7

Loans made to or on behalf of refugees

(United States dollars)

	For the year 1988	Cumulative to 31 December 1988
<u>Total loans made</u>	-	16 362 777
<u>Adjustments</u>		
Unused funds refunded by implementing agencies	-	(817 068)
Transferred to the Refugee Committee established with the Austrian Ministry of the Interior	(4 105 721)	(4 105 721)
Exchange differences	<u>(350 939)</u>	<u>5 811 955</u>
		<u>17 251 943</u>
<u>Liquidations</u>		
Repayments	(247 860) a/	(12 403 038)
Write-offs/conversion into grants	-	(803 765)
Agencies' collection fees and charges	(22 096)	<u>(410 077)</u>
		<u>(13 616 880)</u>
<u>Total loans outstanding as at 31 December 1988</u>		3 635 063
Of which refundable upon receipt to:		
Implementing agencies for collection fees		<u>(474 886)</u>
<u>Total loans refundable to UNHCR as at 31 December 1988</u>		<u>3 160 177 b/</u>

a/ Of which due to:

UNHCR	<u>247 860</u>
	<u>247 860</u>

b/ Breakdown by source of funds:

Major aid programmes	3 159 287
Trust funds	<u>890</u>
	<u>3 160 177</u>

SCHEDULE 8

Investment of funds as at 31 December 1988

(United States dollars)

Banks	Period	Percentage rate per annum	Maturity	Amount	Accrued interest
<u>Notice deposit accounts</u>					
Citicorp, Zurich	2 days	8-1/4		8 200 000	
Deutsche Girozentrale, Luxembourg (DM 1 000 000)	2 days	4-3/8		581 395	
Banque scandinave en Suisse, Geneva	2 days	8-3/4		2 000 000	
Deutsche Bank, Bonn (DM 4 200 000)	2 days	4		2 141 860	
Lloyds Bank, London (£4 600 000)	2 days	12-1/4		<u>8 471 455</u>	
				<u>21 694 710</u>	
<u>Deposit accounts</u>					
Commonwealth Bank of Australia, London	7 days	10-3/8	04.01.89	3 000 000	2 594
Tokai Bank, London	31 days	9-5/16	05.01.89	5 000 000	33 628
Société de Banque Suisse, Geneva (SwF 2 200 000)	13 days	5	06.01.89	1 527 778	1 485
Den Norske Creditbank, Luxembourg	14 days	10	10.01.89	2 000 000	2 222
Canadian Imperial Bank of Commerce, London	14 days	9-3/8	11.01.89	3 000 000	2 344
Amsterdam-Rotterdam Bank, Amsterdam	14 days	9-3/8	11.01.89	2 000 000	1 562
Credit Lyonnais, Geneva	34 days	9-1/2	17.01.89	5 000 000	22 431
Mitsubishi Bank, London	33 days	9-3/4	23.01.89	2 000 000	5 417
Banque de Commerce et de Placements, Geneva	33 days	9-5/8	23.01.89	3 000 000	8 021
Syndicate Bank, London	31 days	9-9/16	27.01.89	2 000 000	2 125
Svenska Handelsbanken, Stockholm	33 days	9-3/8	30.01.89	3 000 000	2 344
Svenska Handelsbanken, Stockholm	32 days	9-7/16	31.01.89	2 000 000	524
				<u>33 527 778</u>	<u>84 697</u>

SCHEDULE 8 (concluded)

Cash and investments 1984-1988

(Thousands of United States dollars)

	<u>1984</u>	<u>1985</u>	<u>1986</u>	<u>1987</u>	<u>1988</u>
<u>Cash and investments on 31 December</u>					
Current accounts	6 734	1 921	3 875	5 335	13 782
48-hour accounts	19 500	21 300	6 500	8 400	21 695
Deposit accounts	<u>130 000</u>	<u>83 000</u>	<u>74 595</u>	<u>115 655</u>	<u>33 528</u>
	<u>156 234</u>	<u>106 221</u>	<u>84 970</u>	<u>129 390</u>	<u>69 005</u>
<u>Average in hand during year</u>					
In current accounts	8 766	7 141	9 050	13 985	13 782
Invested (48 hours and deposit accounts)	<u>150 343</u>	<u>92 068</u>	<u>84 564</u>	<u>87 396</u>	<u>80 179</u>
	<u>159 109</u>	<u>99 209</u>	<u>93 614</u>	<u>101 381</u>	<u>93 961</u>
<u>Interest earned</u>					
On current accounts	136	100	204	411	363
On invested funds	<u>16 443</u>	<u>7 989</u>	<u>5 980</u>	<u>5 870</u>	<u>5 494</u>
	<u>16 579</u>	<u>8 089</u>	<u>6 184</u>	<u>6 281</u>	<u>5 857 a/</u>
<u>Average rate of interest earned</u>					
			(Percentage)		
On funds in hand and bank	10.42	8.15	6.61	6.20	2.23
On invested funds	10.94	8.68	7.07	6.72	6.85

a/ The amount of \$US 4,995 shown on statement 2 under "Other income" is made up as follows:

	\$US
Interest earned	5,857,377.96
Exchange differences and bank charges	<u>(862,462.95)</u>
	<u>4,994,915.10</u>

**IV. SUMMARY OF BASIC ACCOUNTING POLICIES APPLICABLE TO THE
VOLUNTARY FUNDS ADMINISTERED BY THE UNITED NATIONS HIGH
COMMISSIONER FOR REFUGEES**

Basis of accounting

1. The UNHCR voluntary funds accounts are maintained in accordance with the Financial Rules for Voluntary Funds administered by the High Commissioner for Refugees, as promulgated in 1974 and consolidated in document A/AC.96/503/Rev.2 dated 30 June 1981.
2. The accounts of the UNHCR voluntary funds cover the calendar year. They are submitted to the United Nations Board of Auditors and the Executive Committee of the High Commissioner's Programme.
3. Funds at the disposal of the High Commissioner for the purposes falling outside the Annual Programme and Emergency Fund are recorded as trust funds, reserves or special accounts, as may be appropriate, in accordance with the Financial Rules.
4. The writing off of losses of cash, property or the book value of accounts receivable, including the conversion of loans into grants, is governed by financial rule 10.6. A statement of all amounts written off is submitted to the Board of Auditors with the annual accounts.
5. Financial transactions are recorded in the accounts on an accrual basis. Thus, all firm pledges (except pledges announced in 1988 for the 1989 general programmes) are recorded as income in 1988 even if they concern programmes whose budgetary period extends into 1989 and therefore may be partially obligated in 1988. The term "expenditure" designates total obligations incurred up to 31 December 1988, whether liquidated or not. Agreements or letters of instruction signed prior to 31 December 1988 for projects commencing in 1989 are not included in 1988 expenditure.

Contributions

6. Cash received for pledges is recorded at the United States dollar equivalent calculated at the United Nations operational rate of exchange prevailing on the date of receipt. Pledges unpaid are adjusted to their dollar equivalent calculated at the United Nations operational rate of exchange prevailing on 30 June and 31 December of each year. Pledges outstanding for a period exceeding five years are not shown in the accounts, but are retained in memorandum records.

Translation of currency

7. The accounts of UNHCR are maintained in United States dollars. Transactions in other currencies are translated into United States dollars at the United Nations operational rates of exchange prevailing at the time of the transaction. At the year end, cash, investments and sundry accounts receivable and payable in currencies other than United States dollars are translated at the applicable United Nations rates of exchange. Exchange differences are debited/credited to the General Fund.

Fixed assets

8. Non-expendable property purchased with UNHCR voluntary funds, whose ownership remains vested in UNHCR is charged as expenditure to the appropriate budget accounts in the year of acquisition; it is not included in the balance sheet, but is recorded in separate inventories. The book value as at 31 December 1988 of non-expendable property held for administrative purposes was \$22,550,539.

Investments

9. Short-term investments of monies not immediately required are made in accordance with financial rule 9.1 and a report on such investments is included in the annual accounts (schedule 8). Income from investments is credited to the General Fund, as provided for in financial rule 9.3.

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