

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

**AUDITED FINANCIAL STATEMENTS
for the year ended 31 December 1984
and
REPORT OF THE BOARD OF AUDITORS**

GENERAL ASSEMBLY

OFFICIAL RECORDS: FORTIETH SESSION

SUPPLEMENT No. 5E (A/40/5/Add.5)



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New York, 1985

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.

[16 July 1985]

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LETTERS OF TRANSMITTAL

21 May 1985

Sir,

Pursuant to paragraph 11.4 of the Financial Rules for Voluntary Funds administered by my Office, I have the honour to submit the accounts for the year 1984, which I have approved. The financial statements have been prepared and certified as correct by the Director of Administration and Management.

Copies of these financial statements are also being transmitted to the Advisory Committee on Administrative and Budgetary Questions.

Accept, Sir, the assurances of my highest consideration.

(Signed) Poul HARTLING
United Nations High Commissioner
for Refugees

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

17 June 1985

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 1984, 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) R. T. NELSON
Auditor General of Ghana
and Chairman,
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 1984.

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 made at UNHCR headquarters at Geneva and at UNHCR field offices in Malaysia, Singapore, Uganda and Zaire.

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 of Auditors has noted with appreciation the expeditious manner in which the Administration has dealt with the matters brought to its attention and the continued efforts being made to improve the financial management and control system of UNHCR. 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 1984 audit examination. We have discussed these matters with the Administration, whose responses are referred to as appropriate.

Summary of findings

5. Our review of budgetary control indicated that expenditure control procedures should further be strengthened and effectively applied.

6. We observed that repayments of loans granted over 20 years ago have not been regular and recommend that accounting records maintained for the loans be improved. Similarly, loan balances should be periodically reconciled and confirmed.

7. We further noted that efforts for the collection of outstanding pledges still needed to be intensified. Additionally, the audit disclosed that existing internal control procedures for reconciling bank balances should be applied to enhance the effectiveness of cash management.

8. Our examination also disclosed that the accounting system in the field offices should be improved and that recovery of travel advances should be made more effective.

9. Our review of procurement practices disclosed that applicable financial rules were not followed in all cases when the value of the contract was over and above the stipulated limit of \$40,000. Furthermore, there was the need to strengthen the internal control and monitoring system on procurement.

10. We observed from our review of project activities that although the Administration took steps to improve the project management system, certain internal control weaknesses still require urgent attention to ensure that project activities are more economically and effectively carried out.

11. The Internal Audit Division of the United Nations noted and reported a case of fraud estimated at \$400,000 that was perpetrated at an implementing agency.

Budgetary control

Inadequate expenditure control

12. Our review indicated that budgetary control procedures were not effectively applied. Consequently, instances were noted where expenditures exceeded allotments received or expenditures were incurred without corresponding allotments.

13. In this regard, excesses totalling \$201,004 were noted between four sections and units, while expenditures totalling \$51,156 were also incurred without allotments. We recommended that the budgetary control procedures in place should be strengthened with a view to ensuring adequate and effective budgetary control.

14. In its response, the Administration indicated that the deficit of \$201,004 in 4 out of the 47 organizational divisions or sections was mainly the result of over-expenditures under travel, temporary assistance and contractual services, and that it was partly offset by savings under other objects of expenditures. Those under travel were more than offset by savings on travel in other organizational units, while those over-expenditures on temporary assistance and contractual services were covered by savings under other items of expenditure.

15. The Administration, however, stated that efforts were being continued to strengthen budgetary control to ensure the establishment of sub-allotments taking into account the current year's needs and using previous years' experience. In this context, measures are being explored that would both facilitate control and make it more effective. Moreover, a computerized budgetary control system is being refined to enable better monitoring of programme and administrative expenditure.

Budgetary control on travel costs

16. Our examination also disclosed that control on expenditures on travel costs was not adequate, although the mechanism of issuance of allotments for the purpose was in place. Consequently, we noted that 10 organizational units between them exceeded their total sub-allotments of \$303,000 received up to 31 December 1984 by \$43,884.

17. Although the Administration noted with satisfaction that savings were reported on certain organizational units, it agreed to consider our recommendation that budgetary planning for travel should be in relation to the activity needs of the organization and should form an effective basis for expenditures on travel. Furthermore, all official travel should be based on a previously approved quarterly plan, as required by administrative instructions.

18. The Administration considered that the deficit of \$43,884 in 10 organizational units was more than offset by savings on travel expenditure in other organizational units. Forward planning of travel expenditures in specific units is rendered

particularly difficult because of the nature of UNHCR activities. A sudden refugee influx in a region may give rise to an unforeseeable increase in travel expenditures incurred by the competent substantive and functional units at headquarters and in the field. Nevertheless, to the extent feasible, budgetary control at sub-allotment level should be strengthened. In this context, it is studying the possibility of issuing sub-allotments at the level of the divisions and regional bureaux (in compliance with annex V, chap. II, para. 1.5 of the Manual), rather than at the section level, so as to facilitate control and make it more effective.

Cash management

Repayments of outstanding loan balances

19. Between 1957 and 1967, UNHCR granted housing, installation, education and other loans totalling \$17,552,556 to refugees in six countries repayable over a period of up to 50 years.

20. Our examination of the status of the loans as of 31 December 1984 disclosed that repayments of the loans have not been adequate. For example, no repayments had been made from two branch offices since 1981 and none from one office in 1984. As regards individual accounts, no payments were received on 45 out of 220 in 1983 and 42 out of 192 in 1984.

21. Additionally, we noted that the accounting system and records for the loan accounts did not provide satisfactory and adequate financial reports. Moreover, the year-end loan account balances, which totalled \$5,882,264 as at 31 December 1984, were not confirmed with the respective agencies.

22. We recommended to the Administration that it ensure that:

(a) Recovery of the loans should be pursued more effectively through the respective branch offices concerned;

(b) The accounting system and records for the loans be improved to provide satisfactory and adequate accounting records;

(c) Periodic reconciliation and confirmation of loan balances should be made by headquarters and the branch offices.

23. The Administration informed the Board that the relevant branch offices had since the audit been requested to follow up outstanding loans and to ensure that the outstanding balances were confirmed. Accounting control would also be computerized in due course.

Collection of unpaid pledges

24. The Board mentioned in its report for 1983 ^{1/} the substantial outstanding unpaid pledges of \$75,706,000 as at 31 December 1983 and recommended intensified efforts for their collection.

25. Our examination of the status of pledges as at 31 December 1984 has indicated that, as a result of the failure of UNHCR to submit expenditure statements to donor countries, unpaid pledges amounting to \$5,450,482 were withheld by them pending the receipt of relevant expenditure data from UNHCR. In this regard, we noted that the field offices and implementing agencies were remiss in the provision of the relevant information on expenditures.

26. In this connection, we considered that the revenue potential of UNHCR stands to be diminished when it is unable to provide adequate and timely information on its activities to donor countries. We therefore urged the Administration to enhance its system of financial reporting to donor countries to prompt the payment of pledges and to ensure that contributions are properly reflected in the accounts of the organization.

27. In its response, the Administration stated that of the outstanding unpaid 1983 pledges of \$75,706,000 the balance remaining unpaid as at 31 December 1984 was \$9,014,105. Nevertheless, a more organized follow-up both to obtain the reporting data from the field offices and for rapid transmission to donors was being undertaken. Furthermore, comments concerning the enhancement of UNHCR's reporting system had been noted and that methods were being studied to improve on current practices.

Monthly bank reconciliation statements

28. In line with financial rule 111.9 and with UNHCR administrative instructions, all bank accounts should be reconciled monthly with the statements submitted by the banks and the duty should be performed by a staff member whose functions are completely distinct from the receipt or disbursement of funds.

29. We observed from our review that bank reconciliation statements were prepared for periods of two to four months instead of on a monthly basis and that the reconciliation function was carried out by the cashier whose functions were connected with, among other things, cash receipts and disbursements.

30. In order to strengthen further internal control on cash management, we recommended that bank reconciliation statements should be prepared on a monthly basis and that the function of the preparation of the statements should be performed by a person having no actual part in cash receipts or similar treasury duties.

31. The Administration accepted the recommendations and informed the Board that bank reconciliations were now being prepared monthly by a person other than the cashier, in accordance with the recommendation.

^{1/} Official Records of the General Assembly, Thirty-ninth Session, Supplement No. 5E (A/39/5/Add.5), sect. 1.1.

Accounting control

Monthly accounts from field offices

32. UNHCR field offices are required by the UNHCR Manual to maintain basic accounting documents to ensure adequate financial control. They are also required to submit, on a regular basis, various reports in respect of financial operations. Our review of the monthly accounts submitted by field offices to UNHCR headquarters revealed that there are inconsistencies in the implementation of the accounting system incorporated in the UNHCR Manual.

33. In connection with the above situation, the following deficiencies were observed:

- (a) Inconsistencies in the format of the accounts submitted by field offices;
- (b) Submission of unsatisfactory and inaccurate accounts to headquarters;
- (c) Delays in the submission of the monthly field accounts to headquarters;
- (d) Considerable man-hours are required at headquarters for processing accounting records from field offices.

34. In this regard, we recommended that the Administration should establish a formalized method for maintaining field office accounts and their preparation and submission to headquarters. An effort in this direction would enable the Administration to maintain improved budgetary control in the field offices and satisfactory financial reporting.

35. The Administration indicated that UNHCR field offices are requested to prepare their monthly accounts according to the provisions of the UNHCR Manual, which require all UNHCR field offices to submit, within seven days of the end of the working month, a reconciled bank journal with relevant bank statements, a petty cash journal and certified supporting documentation. However, it is true that there are differences in the quality of the accounts submitted to headquarters, and where necessary staff are being trained to rectify deficiencies.

36. Additionally, in an attempt to solve this problem, seminars on administrative and financial matters are being organized regularly both in the field offices and at headquarters. Considerable time and effort have been devoted to the briefing of local staff and modern computerized techniques are being developed. UNHCR continues to attach great importance to training and training courses take place at regular intervals. Further courses are already being designed and planned for staff at headquarters and in the field offices.

Travel

Outstanding travel advances

37. We observed from our audit that outstanding balances on travel advances as of 31 December 1984 amounted to about \$138,760 for all funds. The review indicated that the outstanding balance recorded was due to the failure of some staff to submit their travel claims within the time required by administrative

instructions. Significant delays of 4 to 36 weeks were noted. Furthermore, advances were granted to officers despite the fact that previous advances due from them were not settled.

38. We recommended that the Administration should strengthen its follow-up system with a view to clearing the outstanding balances and that new travel advances should only be granted when previous ones have been cleared.

39. The Administration should also periodically furnish the United Nations Office at Geneva (UNOG), which is responsible for the accounting function, with particulars of defaulters in order to recover outstanding balances from the salaries of the staff concerned.

40. The Administration explained that the balances on travel advances totalled \$134,683 for all funds as at 30 April 1985 and that this balance related mostly to travel undertaken recently.

41. The Administration further stated that UNHCR regularly followed up outstanding balances and sent reminders to staff members in writing on a quarterly basis. However, it would continue and strengthen its efforts and, further to the recommendation of the Board, provide UNOG, when possible, with the names of defaulters after a reasonable time had elapsed.

Procurement

Non-compliance with contract procedures

42. Our audit also included a review of procurement practices at headquarters and at branch offices. We noted in particular that, contrary to the provisions of UNHCR financial rules 110.17 (d) (i) and (g), which require, inter alia, that prior approval of the UNHCR Headquarters Committee on Contracts be obtained for all contracts involving commitments in respect of a single requisition or a series of related requisitions totalling \$40,000 or more, a contract involving \$458,860 was awarded by a branch office in 1984 without the prior approval of this Committee. Formal quotations and all relevant information relating to the proposed transaction, together with recommendations, should have been forwarded to the Committee for its decision.

43. In this connection, our examination disclosed that the UNHCR Committee on Contracts gave a retrospective approval in July 1984 to the award when work on the contract had already commenced, with a justification that the branch office had been under pressure from the host Government to act quickly and that the procedures through which the firm was selected seemed to safeguard UNHCR interest.

44. In view of the fact that the rules governing contract awards exceeding \$40,000 do not provide for exceptions, the substantial amount involved in the contract and the fact that the stated urgency could have been dealt with through cables, as underlined by the Committee on Contracts, we considered that the procedure followed was very inappropriate and recommended that the Administration should constantly remind branch offices of the need for strict compliance with rules governing contract administration.

45. The Administration informed the Board that the Regional Section for the branch office had noted the comments made by the Board on the branch office's award of a contract under a project prior to receiving authorization from the Committee on Contracts and that the branch office concerned was also reminded that any contracts exceeding \$40,000 should first be referred to headquarters.

Submission of receiving reports

46. Field offices are required by financial and administrative instructions to submit receiving reports to headquarters as proof that goods dispatched have really reached their destination in desired quantities and conditions and to facilitate the submission of insurance claims, should the need arise.

47. Our review of purchases involving \$57,493,017 in value disclosed that some 500 out of 880 purchase orders established for goods shipped to various field offices were not covered by receiving reports and that follow-up action on their submission was also inadequate.

48. In view of the significant value of purchases made for the field offices and the high incidence of losses reported, we stressed the urgency for strengthening the internal control and monitoring system on such purchases to ensure that prompt and effective action is taken in cases of loss or other discrepancies.

49. The Administration noted the observation and recommendation and stated that the system currently used by the Procurement Section to track the progress of goods purchased to their final destination was in the process of being upgraded.

Project activities

Deficiencies in management of project activities

50. We examined project activities both at Geneva and at selected field offices. Action taken by the Administration on recommendations contained in previous reports of the Board resulted in significant improvement in internal management control procedures. Nevertheless, we noted a number of internal control weaknesses as mentioned in the following summary:

(a) Accounting records maintained by operating partners were generally inadequate or unsatisfactorily recorded; consequently, funds released by UNHCR could not be properly and effectively accounted for;

(b) Adequate control procedures were not established for the payment of allowances to refugees;

(c) Statistical data on refugees were not systematically established and no periodic reconciliation was made between refugee population against receipt of entitlements;

(d) Internal control procedures and documentation for supplies and property items were inadequate, resulting in reported incidence of losses of such items.

51. Additionally, we also noted delays in the signing of project agreements and in the payment of UNHCR contributions, which resulted in the reduction of the scheduled period of project execution and adversely affected the full attainment of project objectives.

52. The Board made recommendations for the rectification of these deficiencies to enhance further the management of project activities.

53. The Administration informed the Board that the points raised by the Board were under the constant review of the UNHCR Audit Committee and that it was the responsibility of each branch office to ensure that operating partners maintained satisfactory accounting records and to ensure that agreements were signed on time. However, improvements to the systems in place were being made on a continuous basis, as recognized in this report.

Cases of fraud or presumptive fraud

54. The Internal Audit Division of the United Nations also carried out audits of project activities at selected field offices and noted in particular a significant case of presumptive fraud.

55. The report of the Internal Audit Division indicated that an implementing agency purchased tents, beds, blankets and bedsheets through four fictitious companies and at mark-ups of as much as 300 per cent. Furthermore, in most cases the quantities purchased were considerably more than the number of refugees and there were substantial differences between the quantities paid for and those actually received.

56. The Internal Audit Division estimated the loss resulting from these transactions at approximately \$400,000 and requested the Administration to take immediate steps to recover the overpayment from the implementing agency concerned.

57. The Board was informed by the Administration that the case in question was under investigation and legal proceedings had been initiated. UNHCR was obliged to await the judgement before the true loss could be evaluated and necessary action could proceed. Meanwhile, measures were being implemented to avoid recurrence of such a situation.

Write-off of losses or deficiencies

58. In accordance with rule 10.6 of the UNHCR Financial Rules, the Board was informed of 11 cases of amounts written off ranging from \$120 to \$29,240 during 1984. The two largest amounts of \$29,240 and \$6,076 were unrecoverable unspent balances due from two implementing agencies.

Comments on matters dealt with in the 1983 report

59. The Administration took remedial action on most matters dealt with in our report for 1983 1/ and where improvements are still required, these are mentioned in this report.

Acknowledgement

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

(Signed) R. T. NELSON
Auditor General of Ghana

(Signed) A. DEFOY
Senior President of the Court
of Accounts of Belgium

(Signed) FRANCISCO S. TANTUICO, Jr.
Chairman, Commission on Audit,
the Philippines

II. AUDIT OPINION

We have examined the following appended financial statements, numbered I and II, properly identified, and relevant schedules of the voluntary funds administered by the United Nations High Commissioner for Refugees for the financial period ended 31 December 1984. 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 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 and the transactions were in accordance with the Financial Regulations and legislative authority.

(Signed) R. T. NELSON
Auditor General of Ghana

(Signed) A. DEFOY
Senior President of the Court
of Accounts of Belgium

(Signed) FRANCISCO S. TANTUICO, Jr.
Chairman, Commission on Audit,
the Philippines

17 June 1985

III. ACCOUNTS FOR THE YEAR ENDED 31 DECEMBER 1984

STATEMENT I

UNITED NATIONS HIGH COMMISSIONER FOR REFUGEES

Balance sheet as at 31 December 1984

(Thousands of United States dollars)

	1983	1984	1983	1984
ASSETS				
Cash				
In hand and at banks	4 535	6 734	129 102	137 420
In transit	626	246	5 402	7 559
	<u>5 161</u>		284	33
Short-term investments		6 980	-	525
		149 500	<u>143</u>	<u>774</u>
			134 931	146 311
Accounts receivable				
Governmental and other pledges	74 130			
Private donations pledged	1 576	79 299	5 256	5 506
Accrued interest	4 208	1 874	34 699	42 118
Due from implementing agencies	892	2 824	<u>39 955</u>	
Due from UNOG	1 256	1 512		47 624
Other receivables	485	416		
	<u>82 547</u>	812	2 660	896
		86 737	<u>100</u>	<u>100</u>
			2 760	
Loans and long-term receivables				
Loans made to or on behalf of refugees	6 660	5 514		
Long-term receivable from implementing agency	18	15	10 000	10 000
	<u>6 678</u>	5 529	4 000	4 000
Less: Contingency reserve for loans and long-term receivable	(6 678)	(5 529)	14 000	14 000
			98 319	36 461
Deferrea expenditure	2 507	2 175		
TOTAL ASSETS	<u>289 965</u>	<u>245 392</u>	<u>289 965</u>	<u>245 392</u>
LIABILITIES				
Obligations for projects				
Letters of credit				
1985 advance contributions				
Due to UNDP				
Other payables				
Trust funds				
Refugee Education Account				
Other special programmes				
Special Accounts				
Revolving Fund for Staff Housing				
Long-playing Record Scheme				
Reserves				
Working Capital and Guarantee Fund				
Emergency Fund				
Annual programme				
TOTAL LIABILITIES				

Certified

Approved

(Signed) Georges KOULISCHER
 Director, Administration and Management Division
 Office of the United Nations High Commissioner
 for Refugees

(Signed) Poul HARTLING
 United Nations High Commissioner for Refugees

STATEMENT II

Income and expenditure from 1 January to 31 December 1984 a/ - All funds
(Thousands of United States dollars)

	General programmes			Special accounts			Special programmes		
	Working Capital and Guarantee Fund	Annual Programme	Emergency Fund	Revolving Fund for Staff Housing	Long-playing Record Scheme b/	Refugee Education Account	Other special programmes	D/	Total
BALANCES/RESERVES AS AT 1 JANUARY 1984	10 000	98 319	4 000	2 660	100	5 256	34 699	155 034	
INCOME									
Contributions									
Governmental	-	217 144	2 284	-	-	4 945	67 562	291 935	
Intergovernmental	-	2 029	1 314	-	-	-	23 395	26 738	
Private	-	3 472	134	-	-	-	1 891	5 497	
Received for the Indemnification Fund	-	-	-	-	-	-	357	357	
Received for the UNHCR/World Bank Project in Pakistan	-	-	-	-	-	-	4 544	4 544	
Other income									
Interest, exchange differences, bank charges	-	16 378	-	-	-	-	-	16 378	
Loan repayments and others	388	45	-	27	-	-	19	479	
Adjustments of prior years' income/obligations									
Cancellation of obligations	-	27 035	1 041	-	-	1 263	7 055	36 394	
Refunds from implementing agencies and adjustments of prior years' obligations	-	8 365	119	-	-	163	529	9 176	
Adjustments of contributions, write-offs, refunds to donors, others	-	(1 563)	-	-	-	-	(1 047)	(2 610)	
TOTAL INCOME	388	272 905	4 892	27	-	6 371	104 305	388 888	
TRANSFERS BETWEEN FUNDS/RESERVES	(388)	1 430	4 869	(1 000)	-	-	(4 911)	-	
TOTAL FUNDS AVAILABLE	10 000	272 654	13 761	1 687	100	11 627	134 093	543 922	
EXPENDITURE									
Obligations incurred for:									
Operations	-	302 682	9 499	-	-	6 121	86 448	404 750	
Programme support and administration	-	33 511	262	-	-	-	5 527	39 300	
Revolving Fund for Staff Housing	-	-	-	791 c/	-	-	-	791	
TOTAL EXPENDITURE	-	336 193	9 761	791	-	6 121	91 975	444 841	
BALANCES/RESERVES AVAILABLE FOR OBLIGATIONS IN 1985	10 000	36 461	4 000	896	100	5 506	42 118	99 081	

a/ In cash and kind.

b/ For breakdown by programmes, see annex to statement II.

c/ Includes direct expenditure of \$640,694.

ANNEX TO STATEMENT II

Income and expenditure from 1 January to 31 December 1984 a/ - Other special programmes

(Thousands of United States dollars)

	Cyprus Operation	Orderly departures from Viet Nam	Assistance to Ugandan returnees to the West Nile	South-East Asia Anti- Piracy Programme	Assistance to Mozambicans in Zimbabwe
BALANCES/RESERVES AS AT 1 JANUARY 1984	1 088	1 660	-	50	-
INCOME					
Contributions					
Governmental	7 501	1 855	3 119	3 532	1 570
Intergovernmental	-	-	56	-	-
Private	-	-	-	-	52
Other income					
Interest, exchange differences, bank charges	-	-	-	-	-
Loan repayments and others	-	-	-	-	-
Adjustments on prior years' income/obligations					
Cancellation of obligations	169	174	-	-	-
Refunds from implementing agencies and adjustments of prior years' obligations	57	17	-	-	-
Adjustments of contributions, write-offs, refunds to donors, others	-	(1)	-	-	-
TOTAL INCOME	7 727	2 045	3 175	3 532	1 622
TRANSFERS BETWEEN FUNDS/RESERVES					
	-	-	358	(135)	-
TOTAL FUNDS AVAILABLE	8 815	3 705	3 533	3 447	1 622
EXPENDITURE					
Obligations incurred for:					
Operations	7 333	2 035	1 975	2 900	415
Programme support and administration	242	410	-	-	-
TOTAL EXPENDITURE	7 575	2 445	1 975	2 900	415
BALANCES/RESERVES AVAILABLE FOR OBLIGATION IN 1985	1 240	1 260	1 558	547	1 207

a/ In cash and kind.

ANNEX TO STATEMENT II (concluded)

	Assistance to persons of concern in Somalia and the Sudan	Assistance to returnees to Ethiopia	Emergency relief assistance in Ethiopia	Trust Funds for repatriation of Ethiopian refugees from Djibouti	Other trust funds	Total
BALANCES/RESERVES AS AT 1 JANUARY 1985	-	1 447	-	1 002	29 452	34 699
INCOME						
Contributions						
Governmental	8 719	519	515	824	39 408	67 562
Intergovernmental	2 343	-	617	-	20 379	23 395
Private	580	38	151	-	1 070	1 891
Received for the Indemnification Fund	-	-	-	-	357	357
Received for the UNHCR/World Bank project in Pakistan	-	-	-	-	4 544	4 544
Other income						
Interest, exchange differences, bank charges	-	-	-	-	-	-
Loan repayments and others	-	-	-	-	19	19
Adjustments on prior years' income/obligations						
Cancellation of obligations	-	1 008	-	-	5 704	7 055
Refunds from implementing agencies and adjustments of prior years' obligations	-	-	-	-	455	529
Adjustments of contributions, write-offs, refunds to donors, others	-	-	-	(3)	(1 043)	(1 047)
TOTAL INCOME	11 642	1 565	1 283	821	70 893	104 305
TRANSFERS BETWEEN FUNDS/RESERVES	600	368	1 100	-	(7 202)	(4 911)
TOTAL FUNDS AVAILABLE	12 242	3 380	2 383	1 823	93 143	134 093
EXPENDITURE						
Obligations incurred for:						
Operations	7 211	2 338	2 037	1 000	59 204	86 448
Programme support and administration	-	608	-	-	4 267	5 527
TOTAL EXPENDITURE	7 211	2 946	2 037	1 000	63 471	91 975
BALANCE/RESERVES AVAILABLE FOR OBLIGATION IN 1985	5 031	434	346	823	29 672	42 118

SCHEDULE 1

Status of governmental, intergovernmental and private contributions
as at 31 December 1984 - All funds

(United States dollars)

Donor/fund	Cash		Kind		Total
	Firm pledge	Paia 1984	Firm pledge	Delivered 1984	
Annual programme	26 435 711.00	196 099 800.65	-	109 453.00	222 644 964.65
Emergency Fund	380 991.00	3 350 987.00	-	-	3 731 978.00
Other trust funds	3 667 197.00	17 319 927.55	25 887 534.00	13 134 615.00	60 009 273.55
Education Account	-	4 944 682.00	-	-	4 944 682.00
Cyprus Operation	7 500 000.00	1 000.00	-	-	7 501 000.00
Orderly Departures from Viet Nam	364 606.00	1 490 606.00	-	-	1 855 212.00
Trust Fund for Kampuchean Returnees	228 571.00	195 582.00	-	-	424 153.00
Trust Fund for Southern Africans	-	540.33	237 431.00	175 289.00	413 260.33
Trust Fund for Handicapped Refugees	-	9 965.58	-	-	9 965.58
South-East Asia Anti-Piracy Programme	106 383.00	3 425 811.62	-	-	3 532 194.62
Assistance to Returnees to Ethiopia	-	519 231.00	-	37 831.00	557 062.00
Trust Fund for Repatriation of Ethiopian Refugees from Djibouti	-	823 363.00	-	-	823 363.00
Assistance to Ugandan Returnees to the West Nile	515 000.00	2 505 553.00	154 576.00	-	3 175 129.00
Assistance to Mozambicans in Zimbabwe	324 000.00	1 297 922.78	-	-	1 621 922.78
Emergency Relief Assistance in Ethiopia	772 309.00	511 072.88	-	-	1 283 381.88
Assistance to Persons of Concern in Somalia and the Sudan	3 552 354.00	6 057 036.02	2 031 983.00	-	11 641 973.02
Total UNHCR a/	43 847 122.00	238 553 681.41	28 311 524.00	13 457 188.00	324 169 515.41
Governmental					
Annual programme	24 517 355.00	192 542 328.00	-	83 824.00	217 143 507.00
Emergency Fund	308 406.00	1 975 766.00	-	-	2 284 172.00
Other trust funds	1 563 238.00	16 600 988.35	7 779 168.00	13 041 092.00	38 984 486.35
Education Account	-	4 944 682.00	-	-	4 944 682.00
Cyprus Operation	7 500 000.00	1 000.00	-	-	7 501 000.00
Orderly Departures from Viet Nam	364 606.00	1 490 606.00	-	-	1 855 212.00
Trust Fund for Kampuchean Returnees	228 571.00	195 582.00	-	-	424 153.00
South-East Asia Anti-Piracy Programme	106 383.00	3 425 643.00	-	-	3 532 026.00
Assistance to Returnees to Ethiopia	-	519 231.00	-	-	519 231.00
Trust Fund for Repatriation of Ethiopian Refugees from Djibouti	-	823 363.00	-	-	823 363.00
Assistance to Ugandan Returnees to the West Nile	459 000.00	2 505 553.00	154 576.00	-	3 119 129.00
Assistance to Mozambicans in Zimbabwe	324 000.00	1 246 123.00	-	-	1 570 123.00
Emergency Relief Assistance in Ethiopia	155 339.00	359 616.00	-	-	514 955.00
Assistance to Persons of Concern in Somalia and the Sudan	2 057 291.00	5 699 065.00	962 216.00	-	8 718 572.00
Total governmental	37 584 189.00	232 329 546.35	8 895 960.00	13 124 916.00	291 934 611.35

SCHEDULE 1 (continued)

Donor/fund	Cash		Kind		Total
	Firm pledge	Paid 1984	Firm pledge	Delivered 1984	
<u>Intergovernmental</u>					
Annual programme	1 412 842.00	616 564.00	-	-	2 029 406.00
Emergency Fund	72 585.00	1 241 302.00	-	-	1 313 887.00
Other trust funds	2 103 959.00	534 703.00	17 739 375.00	-	20 378 037.00
Assistance to Ugandan Returnees to the West Nile	56 000.00	-	-	-	56 000.00
Emergency Relief Assistance in Ethiopia	616 970.00	-	-	-	616 970.00
Assistance to Persons of Concern in Somalia and the Sudan	1 495 063.00	-	848 250.00	-	2 343 313.00
Total intergovernmental	5 757 419.00	2 392 569.00	18 587 625.00	-	26 737 613.00
<u>Private</u>					
Annual programme	505 514.00	2 940 908.65	-	25 629.00	3 472 051.65
Emergency Fund	-	133 919.00	-	-	133 919.00
Other trust funds	-	184 236.20	368 991.00	93 523.00	646 750.20
Trust Fund for Southern Africans	-	540.33	237 431.00	175 289.00	413 260.33
Trust Fund for Handicapped Refugees South-East Asia Anti-Piracy Programme	-	9 965.58	-	-	9 965.58
Assistance to Returnees to Ethiopia	-	168.62	-	-	168.62
Assistance to Mozambicans in Zimbabwe	-	-	-	37 831.00	37 831.00
Emergency Relief Assistance in Ethiopia	-	51 799.78	-	-	51 799.78
Assistance to Persons of Concern in Somalia and the Sudan	-	151 456.88	-	-	151 456.88
Total private	505 514.00	3 831 566.06	827 939.00	332 272.00	5 497 291.06
Total UNHCR	43 847 122.00	238 553 681.41	28 311 524.00	13 457 188.00	324 169 515.41
GOVERNMENTAL					
<u>Algeria</u>					
Annual programme	-	50 000.00	-	-	50 000.00
<u>Australia</u>					
Annual programme	-	5 551 365.00	-	-	5 551 365.00
Emergency Fund	-	515 700.00	-	-	515 700.00
Other trust funds	-	110 308.35	1 525 998.00	2 192 301.00	3 828 607.35
Trust Fund for Kampuchean Returnees South-East Asia Anti-Piracy Programme	-	195 582.00	-	-	195 582.00
Total	-	6 662 737.35	1 525 998.00	2 192 301.00	10 381 036.35
<u>Austria</u>					
Annual programme	-	108 907.00	-	-	108 907.00
<u>Bahamas</u>					
Annual programme	3 500.00	-	-	-	3 500.00
Cyprus Operation	-	1 000.00	-	-	1 000.00
Total	3 500.00	1 000.00	-	-	4 500.00

SCHEDULE 1 (continued)

Donor/fund	Cash		Kind		Total
	Firm pledge	Paid 1984	Firm pledge	Delivered 1984	
<u>Bahrain</u>					
Annual programme	-	41 257.00	-	-	41 257.00
<u>Bangladesh</u>					
Annual programme	-	1 000.00	-	-	1 000.00
<u>Barbados</u>					
Annual programme	-	500.00	-	-	500.00
<u>Belgium</u>					
Annual programme	-	422 244.00	-	-	422 244.00
Other trust funds	-	36 697.00	1 093 750.00	-	1 130 447.00
Total	-	458 941.00	1 093 750.00	-	1 552 691.00
<u>Botswana</u>					
Annual programme	1 351.00	-	-	-	1 351.00
<u>Brazil</u>					
Annual programme	15 000.00	-	-	-	15 000.00
Other trust funds	-	10 000.00	-	-	10 000.00
Total	15 000.00	10 000.00	-	-	25 000.00
<u>Burma</u>					
Annual programme	-	10 000.00	-	-	10 000.00
<u>Burundi</u>					
Annual programme	-	1 269.00	-	-	1 269.00
<u>Cameroon</u>					
Annual programme	6 383.00	-	-	-	6 383.00
<u>Canada</u>					
Annual programme	-	11 915 325.00	-	-	11 915 325.00
Emergency Fund	-	100 806.00	-	-	100 806.00
Other trust funds	91 897.00	58 180.00	-	-	150 077.00
South-East Asia Anti-Piracy Programme	-	200 656.00	-	-	200 656.00
Trust Fund for Repatriation of Ethiopian Refugees from Djibouti	-	192 308.00	-	-	192 308.00
Total	91 897.00	12 467 275.00	-	-	12 559 172.00

SCHEDULE 1 (continued)

Donor/fund	Cash		Kind		Total
	Firm pledge	Paio 1984	Firm pledge	Delivered 1984	
<u>Chile</u>					
Annual programme	-	20 000.00	-	-	20 000.00
<u>China</u>					
Annual programme	-	700 000.00	-	-	700 000.00
<u>Colombia</u>					
Annual programme	-	18 000.00	-	-	18 000.00
<u>Costa Rica</u>					
Annual programme	-	3 264.00	-	-	3 264.00
<u>Cyprus</u>					
Annual programme	-	6 613.00	-	-	6 613.00
<u>Democratic Kampuchea</u>					
Annual programme	-	500.00	-	-	500.00
<u>Denmark</u>					
Annual programme	-	6 448 852.00	-	-	6 448 852.00
Other trust funds	-	1 691 214.00	100 000.00	-	1 791 214.00
Refugee Education Account	-	600 000.00	-	-	600 000.00
Assistance to Persons of Concern in Somalia and the Sudan	-	727 273.00	-	-	727 273.00
South-East Asia Anti-Piracy Programme	-	95 238.00	-	-	95 238.00
Orderly Departures from Viet Nam	-	272 727.00	-	-	272 727.00
Total	-	9 835 304.00	100 000.00	-	9 935 304.00
<u>Djibouti</u>					
Annual programme	2 000.00	-	-	-	2 000.00
<u>Egypt</u>					
Annual programme	-	7 302.00	-	-	7 302.00
<u>Finland</u>					
Annual programme	-	1 663 162.00	-	-	1 663 162.00
Other trust funds	-	155 145.00	-	-	155 145.00
Orderly Departures from Viet Nam	101 102.00	-	-	-	101 102.00
Assistance to Ugandan Returnees to the West Nile	-	-	154 576.00	-	154 576.00
Total	101 102.00	1 818 307.00	154 576.00	-	2 073 985.00

SCHEDULE 1 (continued)

Donor/Trust	Cash		Kind		Total
	Firm pledge	Paia 1984	Firm pledge	Delivered 1984	
<u>France</u>					
Annual programme	-	1 353 476.00	-	-	1 353 476.00
Other trust funds	-	300 000.00	-	-	300 000.00
South-East Asia Anti-Piracy Programme	106 383.00	-	-	-	106 383.00
Emergency Relief Assistance in Ethiopia	155 339.00	-	-	-	155 339.00
Assistance to Persons of Concern in Somalia and the Sudan	310 725.00	-	-	-	310 725.00
Total	572 447.00	1 653 476.00	-	-	2 225 923.00
<u>Germany, Federal Republic of</u>					
Annual programme	-	9 034 954.00	-	83 824.00	9 118 778.00
Emergency Fund	-	628 883.00	-	-	628 883.00
Other trust funds	122 384.00	6 115 879.00	3 667 154.00	5 996 875.00	15 902 292.00
Orderly Departures from Viet Nam	98 361.00	98 361.00	-	-	196 722.00
South-East Asia Anti-Piracy Programme	-	300 000.00	-	-	300 000.00
Assistance to Returnees to Ethiopia	-	269 231.00	-	-	269 231.00
Trust Fund for Repatriation of Ethiopian Refugees from Djibouti	-	538 462.00	-	-	538 462.00
Assistance to Ugandan Returnees to the West Nile	-	72 944.00	-	-	72 944.00
Assistance to Persons of Concern in Somalia and the Sudan	-	3 694 828.00	-	-	3 694 828.00
Total	220 745.00	20 753 542.00	3 667 154.00	6 080 699.00	30 722 140.00
<u>Ghana</u>					
Annual programme	-	12 987.00	-	-	12 987.00
<u>Greece</u>					
Annual programme	-	82 543.00	-	-	82 543.00
<u>Guyana</u>					
Annual programme	-	6 666.00	-	-	6 666.00
<u>Holy See</u>					
Annual programme	-	2 500.00	-	-	2 500.00
<u>Iceland</u>					
Annual programme	-	30 200.00	-	-	30 200.00
<u>India</u>					
Annual programme	9 390.00	9 390.00	-	-	18 780.00
<u>Indonesia</u>					
Annual programme	4 000.00	-	-	-	4 000.00

SCHEDULE 1 (continued)

Donor/tuna	Cash		Kind		Total
	Firm pledge	Paia 1984	Firm pledge	Delivered 1984	
<u>Ireland</u>					
Annual programme	42 963.00	413 166.00	-	-	456 129.00
<u>Israel</u>					
Annual programme	20 000.00	-	-	-	20 000.00
<u>Italy</u>					
Annual programme	-	2 105 263.00	-	-	2 105 263.00
South-East Asia Anti-Piracy Programme	-	50 000.00	-	-	50 000.00
Total	-	2 155 263.00	-	-	2 155 263.00
<u>Jamaica</u>					
Annual programme	550.00	-	-	-	550.00
<u>Japan</u>					
Annual programme	-	40 776 358.00	-	-	40 766 358.00
Emergency Fund	-	146 589.00	-	-	146 589.00
Other trust funds	-	1 149 645.00	-	-	1 149 645.00
Orderly Departures from Viet Nam	-	414 650.00	-	-	414 650.00
South-East Asia Anti-Piracy Programme	-	469 388.00	-	-	469 388.00
Assistance to Ugandan Returnees to the West Nile	-	100 000.00	-	-	100 000.00
Assistance to Mozambicans in Zimbabwe	-	370 123.00	-	-	370 123.00
Emergency Relief Assistance in Ethiopia	-	283 951.00	-	-	283 951.00
Assistance to Persons of Concern in Somalia and the Sudan	-	141 976.00	-	-	141 976.00
Total	-	43 842 680.00	-	-	43 842 680.00
<u>Jordan</u>					
Annual programme	-	3 000.00	-	-	3 000.00
<u>Kenya</u>					
Annual programme	-	576.00	-	-	576.00
<u>Kuwait</u>					
Annual programme	40 000.00	-	-	-	40 000.00
Other trust funds	-	-	526 316.00	-	526 316.00
<u>Korea, Republic of</u>					
Annual programme	-	30 000.00	-	-	30 000.00
Total	40 000.00	-	526 316.00	-	566 316.00

SCHEDULE 1 (continued)

Donor/fund	Cash		Kind		Total
	Firm pledge	Paid 1984	Firm pledge	Delivered 1984	
<u>Lao People's Democratic Republic</u>					
Annual programme	6 000.00	-	-	-	6 000.00
<u>Lebanon</u>					
Annual programme	10 000.00	-	-	-	10 000.00
<u>Liechtenstein</u>					
Annual programme	-	20 972.00	-	-	20 972.00
<u>Luxembourg</u>					
Annual programme	-	44 037.00	-	-	44 037.00
<u>Madagascar</u>					
Annual programme	809.00	3 539.00	-	-	4 348.00
<u>Malawi</u>					
Annual programme	-	3 969.00	-	-	3 969.00
<u>Malaysia</u>					
Annual programme	-	30 000.00	-	-	30 000.00
<u>Mexico</u>					
Annual programme	-	55 037.00	-	-	55 037.00
<u>Monaco</u>					
Annual programme	-	1 047.00	-	-	1 047.00
<u>Morocco</u>					
Annual programme	10 000.00	-	-	-	10 000.00
<u>Netherlands</u>					
Annual programme	554 864.00	5 017 623.00	-	-	5 572 487.00
Emergency Fund	148 406.00	543 788.00	-	-	692 194.00
Other trust funds	18 000.00	475 900.00	-	-	493 900.00
South-East Asia Anti-Piracy Programme	-	200 000.00	-	-	200 000.00
Assistance to Returnees to Ethiopia	-	250 000.00	-	-	250 000.00
Assistance to Ugandan Returnees to the West Nile	-	159 000.00	-	-	159 000.00
Total	721 270.00	6 646 311.00	-	-	7 367 581.00

SCHEDULE 1 (continued)

Donor/fund	Cash.		Kind		Total
	Firm pledge	Paia 1984	Firm pledge	Delivered 1984	
<u>New Zealand</u>					
Annual programme	-	186 490.00	-	-	186 490.00
Assistance to Persons of Concern in Somalia and the Sudan	243 902.00	-	-	-	243 902.00
Total	243 902.00	186 490.00	-	-	430 392.00
<u>Norway</u>					
Annual programme	69 911.00	8 783 602.00	-	-	8 853 513.00
Other trust funds	124 294.00	755 089.00	-	123 118.00	1 002 501.00
Refugee Education Account	-	3 129 281.00	-	-	3 129 281.00
Orderly Departures from Viet Nam	-	112 994.00	-	-	112 994.00
South-East Asia Anti-Piracy Programme	-	128 205.00	-	-	128 205.00
Assistance to Ugandan Returnees to the West Nile	-	133 333.00	-	-	133 333.00
Total	194 205.00	13 042 504.00	-	123 118.00	13 359 827.00
<u>Oman</u>					
Annual programme	50 000.00	6 000.00	-	-	56 000.00
Assistance to Persons of Concern in Somalia and the Sudan	-	-	660 000.00	-	660 000.00
Total	50 000.00	6 000.00	660 000.00	-	716 000.00
<u>Pakistan</u>					
Annual programme	-	3 751.00	-	-	3 751.00
<u>Panama</u>					
Annual programme	-	500.00	-	-	500.00
<u>Philippines</u>					
Annual programme	1 000.00	5 000.00	-	-	6 000.00
<u>Portugal</u>					
Annual programme	100 000.00	-	-	-	100 000.00
<u>Rwanda</u>					
Annual programme	-	4 826.00	-	-	4 826.00
<u>San Marino</u>					
Annual programme	-	3 000.00	-	-	3 000.00
<u>Saudi Arabia</u>					
Annual programme	-	10 000.00	-	-	10 000.00
Other trust funds	-	-	331 849.00	3 878 677.00	4 210 526.00
Total	-	10 000.00	331 849.00	3 878 677.00	4 220 526.00

SCHEDULE 1 (continued)

Donor/fund	Cash		Kind		Total
	Firm pledge	Paid 1984	Firm pledge	Delivered 1984	
<u>Senegal</u>					
Annual programme	3 000.00	-	-	-	3 000.00
<u>Singapore</u>					
Annual programme	-	5 000.00	-	-	5 000.00
<u>Spain</u>					
Annual programme	-	256 000.00	-	-	256 000.00
<u>Sri Lanka</u>					
Annual programme	-	2 009.00	-	-	2 009.00
<u>Sudan</u>					
Annual programme	2 404.00	-	-	-	2 404.00
<u>Swaziland</u>					
Annual programme	282.00	1 351.00	-	-	1 633.00
<u>Sweden</u>					
Annual programme	-	6 469 419.00	-	-	6 469 419.00
Other trust funds	57 143.00	2 536 451.00	-	-	2 593 594.00
Refugee Education Account	-	1 200 000.00	-	-	1 200 000.00
Orderly Departures from Viet Nam	57 143.00	-	-	-	57 143.00
Trust Fund for Kampuchean Returnees	228 571.00	-	-	-	228 571.00
Assistance to Ugandan Returnees to the West Nile	-	233 918.00	-	-	233 918.00
Assistance to Persons of Concern in Somalia and the Sudan	-	-	285 714.00	-	285 714.00
Total	342 857.00	10 439 788.00	285 714.00	-	11 068 359.00
<u>Switzerland</u>					
Annual programme	280 000.00	3 074 145.00	-	-	3 354 145.00
Emergency Fund	160 000.00	40 000.00	-	-	200 000.00
Other trust funds	-	-	534 101.00	6 637.00	540 738.00
Orderly Departures from Viet Nam	-	138 889.00	-	-	138 889.00
South-East Asia Anti-Piracy Programme	-	88 496.00	-	-	88 496.00
Trust Fund for Repatriation of Ethiopian Refugees from Djibouti	-	92 593.00	-	-	92 593.00
Assistance to Ugandan Returnees to the West Nile	-	200 000.00	-	-	200 000.00
Assistance to Persons of Concern in Somalia and the Sudan	1 200 000.00	-	16 502.00	-	1 216 502.00
Total	1 640 000.00	3 634 123.00	550 603.00	6 637.00	5 831 363.00

SCHEDULE 1 (continued)

Donor/fund	Cash		Kind		Total
	Firm pledge	Paia 1984	Firm pledge	Delivered 1984	
<u>Syrian Arab Republic</u>					
Annual programme	1 000.00	11 000.00	-	-	12 000.00
<u>Thailand</u>					
Annual programme	5 000.00	15 000.00	-	-	20 000.00
<u>Togo</u>					
Annual programme	1 064.00	-	-	-	1 064.00
<u>Tunisia</u>					
Annual programme	-	4 459.00	-	-	4 459.00
<u>Turkey</u>					
Annual programme	10 000.00	12 322.00	-	-	22 322.00
<u>The United Kingdom of Great Britain and Northern Ireland</u>					
Annual programme	2 694 903.00	13 926 255.00	-	-	16 621 158.00
Orderly Departures from Viet Nam	-	160 985.00	-	-	160 985.00
South-East Asia Anti-Piracy Programme	-	103 878.00	-	-	103 878.00
Assistance to Ugandan Returnees to the West Nile	-	365 358.00	-	-	365 358.00
Emergency Relief Assistance in Ethiopia	-	75 665.00	-	-	75 665.00
Assistance to Persons of Concern in Somalia and the Sudan	302 664.00	1 134 988.00	-	-	1 437 652.00
Total	2 997 567.00	15 767 129.00	-	-	18 764 696.00
<u>United Republic of Tanzania</u>					
Annual programme	-	3 200.00	-	-	3 200.00
<u>United States of America</u>					
Annual programme	20 520 481.00	73 683 334.00	-	-	94 203 815.00
Other trust funds	1 149 520.00	3 206 480.00	-	843 484.00	5 199 484.00
Cyprus Operation	7 500 000.00	-	-	-	7 500 000.00
Orderly Departures from Viet Nam	108 000.00	292 000.00	-	-	400 000.00
South-East Asia Anti-Piracy Programme	-	1 500 000.00	-	-	1 500 000.00
Assistance to Ugandan Returnees to the West Nile	459 000.00	1 241.00	-	-	1 700 000.00
Assistance to Mozambicans in Zimbabwe	324 000.00	876 000.00	-	-	1 200 000.00
Total	30 061 001.00	80 798 814.00	-	843 484.00	111 703 299.00

SCHEDULE 1 (continued)

Donor/fund	Cash		Kind		Total
	Firm pledge	Paid 1984	Firm pledge	Delivered 1984	
<u>Venezuela</u>					
Annual programme	20 000.00	20 000.00	-	-	40 000.00
<u>Viet Nam</u>					
Annual programme	-	834.00	-	-	834.00
<u>Yugoslavia</u>					
Annual programme	30 000.00	30 000.00	-	-	60 000.00
<u>Zaire</u>					
Annual programme	1 500.00	-	-	-	1 500.00
<u>Zambia</u>					
Annual programme	-	5 032.00	-	-	5 032.00
<u>Zimbabwe</u>					
Annual programme	-	22 936.00	-	-	22 936.00
Refugee Education Account	-	15 401.00	-	-	15 401.00
Total	-	38 337.00	-	-	38 337.00
Total Governmental	37 584 189.00	232 329 546.35	8 895 960.00	13 124 916.00	291 934 611.35
INTERGOVERNMENTAL					
<u>European Economic Community</u>					
Annual programme	1 412 842.00	251 202.00	-	-	1 664 044.00
Emergency Fund	72 585.00	1 241 302.00	-	-	1 313 887.00
Other trust funds	2 098 994.00	474 854.00	17 739 375.00	-	20 313 223.00
Assistance to Ugandan Returnees to the West Nile	56 000.00	-	-	-	56 000.00
Emergency Relief Assistance in Ethiopia	616 970.00	-	-	-	616 970.00
Assistance to Persons of Concern in Somalia and the Sudan	1 495 063.00	-	848 250.00	-	2 343 313.00
Total	5 752 454.00	1 967 358.00	18 587 625.00	-	26 307 437.00

SCHEDULE 1 (continued)

Donor/fund	Cash		Kind		Total
	Firm pledge	Paia 1984	Firm pledge	Delivered 1984	
<u>United Nations Decade for Women</u>					
Other trust funds	-	13 323.00	-	-	13 323.00
<u>UNICEF</u>					
Other trust funds	4 965.00	-	-	-	4 965.00
<u>United Nations Trust Fund for Population Activities</u>					
Other trust funds	-	46 526.00	-	-	46 526.00
<u>United Nations Trust Fund for Southern Africans</u>					
Annual programme	-	200 000.00	-	-	200 000.00
<u>United Nations Trust Fund for Humanitarian Assistance to Displaced Persons in Pakistan</u>					
	-	165 362.00	-	-	165 362.00
Total Intergovernmental	5 757 419.00	2 392 569.00	18 587 625.00	-	26 737 613.00
PRIVATE					
<u>African National Congress, Federal Republic of Germany</u>					
Trust Fund for Southern Africans	-	-	113 515.00	-	113 515.00
<u>Anti-Apartheid Bewegung, Federal Republic of Germany</u>					
Trust Fund for Southern Africans	-	-	4 657.00	-	4 657.00
<u>Arts for Asia Publications, Hong Kong</u>					
Other trust funds	-	-	-	8 381.00	8 381.00
<u>Asahi Shimbun, Japan</u>					
Emergency Fund Assistance to Persons of Concern in Somalia and the Sudan	-	100 000.00	-	-	100 000.00
	-	146 914.00	-	-	146 914.00
Total	-	246 914.00	-	-	246 914.00

SCHEDULE 1 (continued)

Donor/fund	Cash		Kind		Total
	Firm pledge	Paia 1984	Firm pledge	Delivered 1984	
<u>Association to Aid Refugees, Japan</u>					
Other trust funds	-	-	-	21 588.00	21 588.00
<u>Austcare, Australia</u>					
Annual programme	47 885.00	118 517.00	-	13 629.00	180 031.00
<u>Buzan Section, Shingon School, Japan</u>					
Annual programme	-	10 000.00	-	-	10 000.00
<u>Mrs. A. D. Capen, United States of America</u>					
Annual programme	-	5 500.00	-	-	5 500.00
<u>Corso, New Zealand</u>					
Emergency Fund	-	2 472.00	-	-	2 472.00
Other trust funds	-	-	-	3 559.00	3 559.00
Assistance to Persons of Concern in Somalia and the Sudan	-	-	108 583.00	-	108 583.00
Total	-	2 472.00	108 583.00	3 559.00	114 614.00
<u>Daisan Jyutaku Co., Japan</u>					
Annual programme	-	4 115.00	-	-	4 115.00
<u>Danish Refugee Council</u>					
Annual programme	-	182 725.00	-	-	182 725.00
<u>Das Diakonische Werk, Federal Republic of Germany</u>					
Other trust funds	-	-	-	23 805.00	23 805.00
Assistance to Persons of Concern in Somalia and the Sudan	-	-	112 934.00	-	112 934.00
Total	-	-	112 934.00	23 805.00	136 739.00
<u>Deutsche Stiftung</u>					
Annual programme	-	29 798.00	-	-	29 798.00
<u>Development Aid, People to People, Denmark</u>					
Trust Fund for Southern Africans	-	-	-	71 424.00	71 424.00
<u>Emmaus Ruhrgebiet, Federal Republic of Germany</u>					
Trust Fund for South African Refugees	-	-	536.00	-	536.00
<u>Finnish Refugee Council</u>					
Other trust funds	-	62 023.00	9 547.00	-	71 570.00

SCHEDULE 1 (continued)

Donor/fund	Cash		Kind		Total
	Firm pledge	Paid 1984	Firm pledge	Delivered 1984	
<u>Fuji Optical Service, Japan</u>					
Other trust funds	-	-	-	9 716.00	9 716.00
<u>Help the Aged, United Kingdom of Great Britain and Northern Ireland</u>					
Other trust funds	-	-	-	10 462.00	10 462.00
<u>Hudig-Langeveldt, Netherlands</u>					
Annual programme	-	5 000.00	-	-	5 000.00
<u>International Rescue Committee, United States of America</u>					
Annual programme	-	3 688.00	-	-	3 688.00
<u>Japan Relief Clothing Centre</u>					
Other trust funds	-	-	6 479.00	-	6 479.00
<u>Japan Sotoshu Relief Committee</u>					
Other trust funds	-	-	2 514.00	-	2 514.00
<u>Konko Kyo Church of Izuo, Japan</u>					
Annual programme	-	25 099.00	-	-	25 099.00
<u>Kwan Wong Tan & Fong, Hong Kong</u>					
Annual programme	-	40 183.00	-	-	40 183.00
<u>Lions Club, Federal Republic of Germany</u>					
Other trust funds	-	-	-	8 179.00	8 179.00
<u>Lions Club, Hatfield, Zimbabwe</u>					
Annual programme	-	1 670.00	-	-	1 670.00
<u>Lutheran World Federation, Uganda</u>					
Annual programme	-	-	-	12 000.00	12 000.00
<u>H. R. Martina, Curacao</u>					
Annual programme	-	6 536.00	-	-	6 536.00
<u>Misereor, Federal Republic of Germany</u>					
Annual programme	-	17 603.00	-	-	17 603.00

SCHEDULE 1 (continued)

Donor/fund	Cash		Kind		Total
	Firm pledge	Paia 1984	Firm pledge	Delivered 1984	
Miscellaneous					
Annual programme	-	184 700.65	-	-	184 700.65
Other trust funds	-	3 947.20	-	-	3 947.20
Trust Fund for Southern Africans	-	540.33	-	-	540.33
Trust Fund for Handicapped Refugees	-	9 965.58	-	-	9 965.58
South-East Asia Anti-Piracy Programme	-	168.62	-	-	168.62
Assistance to Mozambicans in Zimbabwe	-	51 799.78	-	-	51 799.78
Emergency Relief Assistance in Ethiopia	-	3 327.88	-	-	3 327.88
Assistance to Persons of Concern in Somalia and the Sudan	-	6 327.02	-	-	6 327.02
Total	-	260 777.06	-	-	260 777.06
<u>Nippon TV Network, Japan</u>					
Annual programme	-	6 000.00	-	-	6 000.00
Assistance to Returnees to Ethiopia	-	-	-	37 831.00	37 831.00
Total	-	6 000.00	-	37 831.00	43 831.00
<u>Norwegian Refugee Council</u>					
Annual programme	264 068.00	335 980.00	-	-	600 048.00
Emergency Fund	-	31 447.00	-	-	31 447.00
Other trust funds	-	20 000.00	160 046.00	104.00	180 150.00
Emergency Relief Assistance in Ethiopia	-	100 000.00	-	-	100 000.00
Assistance to Persons of Concern in Somalia and the Sudan	-	200 000.00	-	-	200 000.00
Total	264 068.00	687 427.00	160 046.00	104.00	1 111 645.00
<u>Ole Kirk's Fund, Denmark</u>					
Emergency Relief Assistance in Ethiopia	-	45 455.00	-	-	45 455.00
<u>Operation California, United States of America</u>					
Other trust funds	-	-	150 000.00	-	150 000.00
<u>Oxfam, United Kingdom of Great Britain and Northern Ireland</u>					
Other trust funds	-	-	-	7 729.00	7 729.00
<u>Radda Barnen, Sweden</u>					
Annual programme	114 286.00	191 213.00	-	-	305 499.00
Other trust funds	-	19 300.00	40 405.00	-	59 705.00
Total	114 286.00	210 513.00	40 405.00	-	365 204.00

SCHEDULE 1 (continued)

Donor/fund	Cash		Kind		Total
	Firm pledge	Paia 1984	Firm pledge	Delivered 1984	
<u>Red Cross, Liechtenstein</u>					
Annual programme	-	12 000.00	-	-	12 000.00
<u>Ref. Charity Pro Wrestling, Japan</u>					
Annual programme	-	16 327.00	-	-	16 327.00
<u>Rev. Toshio Miyake, Konkokyo</u>					
Annual programme	-	5 000.00	-	-	5 000.00
<u>Rotary Club Victoria, Hong Kong</u>					
Annual programme	-	867.00	-	-	867.00
<u>Mr. Shigeo Ota, Japan</u>					
Annual programme	-	4 219.00	-	-	4 219.00
<u>Soka Gakkai, Japan</u>					
Annual programme	-	305 256.00	-	-	305 256.00
Other trust funds	-	20 581.00	-	-	20 581.00
Total	-	325 837.00	-	-	325 837.00
<u>Soroptimists International of the Americas, Japan</u>					
Annual programme	-	12 671.00	-	-	12 671.00
<u>Star Publications, Malaysia</u>					
Annual programme	-	3 010.00	-	-	3 010.00
<u>Stichting Vluchteling, Netherlands</u>					
Annual programme	79 275.00	1 185 657.00	-	-	1 264 932.00
Other trust funds	-	58 385.00	-	-	58 385.00
Total	79 275.00	1 244 042.00	-	-	1 323 317.00
<u>Tree of Life, Japan</u>					
Annual programme	-	166 452.00	-	-	166 452.00
<u>United Nations Association, Canada</u>					
Annual programme	-	10 244.00	-	-	10 244.00
<u>United Nations Association, Japan</u>					
Annual programme	-	39 815.00	-	-	39 815.00
Assistance to Persons of Concern in Somalia and the Sudan	-	3 704.00	-	-	3 704.00
Total	-	43 519.00	-	-	43 519.00

SCHEDULE 1 (concluded)

Donor/fund	Cash		Kind		Total
	Firm pledge	Paio 1984	Firm pledge	Delivered 1984	
<u>United Nations Association, United Kingdom of Great Britain and Northern Ireland</u>					
Annual programme	-	1 367.00	-	-	1 367.00
Emergency Relief Assistance in Ethiopia	-	2 674.00	-	-	2 674.00
Assistance to Persons of Concern in Somalia and the Sudan	-	1 626.00	-	-	1 626.00
Total	-	5 667.00	-	-	5 667.00
<u>World Federation of Viet Nam Women, United States of America</u>					
Annual programme	-	600.00	-	-	600.00
<u>World University Service</u>					
Trust Fund for Southern Africans	-	-	118 723.00	103 865.00	222 588.00
<u>Yomiuri Hikari, Osaka, Japan</u>					
Annual programme	-	9 096.00	-	-	9 096.00
Total private contributions	505 514.00	3 831 566.06	827 939.00	332 272.00	5 497 291.06
Total contributions 1984	43 847 122.00	238 553 681.41	28 311 524.00	13 457 188.00	324 169 515.41

a/ In addition to the contributions in 1984, \$4,543,657 has been received for the World Bank project in Pakistan and \$357,132 for the Indemnification Fund.

SCHEDULE 2

Status of prior years' outstanding contributions as
at 31 December 1984 - All funds

(United States dollars)

Donor	Cash	Kind	Total
GOVERNMENTAL			
<u>Australia</u>			
1982 - Annual programme	27 686.00	-	27 686.00
<u>Belgium</u>			
1981 - Other trust funds	-	629 333.00	629 333.00
<u>Brazil</u>			
1983 - Annual programme	15 000.00	-	15 000.00
<u>Burkina Faso</u>			
1982 - Annual programme	1 211.00	-	1 211.00
<u>Cameroon</u>			
1983 - Annual programme	3 199.00	-	3 199.00
<u>Denmark</u>			
1983 - Other trust funds	-	91 954.00	91 954.00
<u>Djibouti</u>			
1980 - Annual programme	2 000.00	-	2 000.00
1981 - Annual programme	2 000.00	-	2 000.00
1983 - Annual programme	<u>2 000.00</u>	<u>-</u>	<u>2 000.00</u>
Total	<u>6 000.00</u>	<u>-</u>	<u>6 000.00</u>
<u>Dominica</u>			
1980 - Annual programme	1 000.00	-	1 000.00
<u>Finland</u>			
1983 - Annual programme	132 759.00	-	132 759.00
<u>Germany, Federal Republic of</u>			
1983 - Other trust funds	-	33 333.00	33 333.00
<u>Honduras</u>			
1981 - Annual programme	1 000.00	-	1 000.00
<u>Jordan</u>			
1982 - Annual programme	10 000.00	-	10 000.00

SCHEDULE 2 (continued)

Donor	Cash	Kind	Total
<u>Lao People's Democratic Republic</u>			
1983 - Annual programme	6 000.00	-	6 000.00
<u>Lebanon</u>			
1980 - Annual programme	20 000.00	-	20 000.00
1981 - Annual programme	10 000.00	-	10 000.00
1982 - Annual programme	<u>10 000.00</u>	-	<u>10 000.00</u>
Total	<u>40 000.00</u>	-	<u>40 000.00</u>
<u>Madagascar</u>			
1981 - Annual programme	1 046.00	-	1 046.00
<u>Morocco</u>			
1983 - Annual programme	10 000.00	-	10 000.00
<u>Nicaragua</u>			
1982 - Annual programme	1 000.00	-	1 000.00
<u>Panama</u>			
1982 - Annual programme	500.00	-	500.00
<u>Senegal</u>			
1980 - Annual programme	3 000.00	-	3 000.00
1981 - Annual programme	6 000.00	-	6 000.00
1982 - Annual programme	3 000.00	-	3 000.00
1983 - Annual programme	<u>3 000.00</u>	-	<u>3 000.00</u>
Total	<u>15 000.00</u>	-	<u>15 000.00</u>
<u>Somalia</u>			
1980 - Annual programme	2 000.00	-	2 000.00
<u>Sudan</u>			
1980 - Annual programme	2 344.00	-	2 344.00
1981 - Annual programme	2 344.00	-	2 344.00
1982 - Annual programme	2 308.00	-	2 308.00
1983 - Annual programme	<u>2 344.00</u>	-	<u>2 344.00</u>
Total	<u>9 340.00</u>	-	<u>9 340.00</u>
<u>Tunisia</u>			
1981 - Annual programme	794.00	-	794.00
<u>Turkey</u>			
1982 - Other trust funds	-	75 000.00	75 000.00

SCHEDULE 2 (continued)

Donor	Cash	Kind	Total
<u>Switzerland</u>			
1983 - Other trust funds	-	523 630.00	523 630.00
<u>Syrian Arab Republic</u>			
1981 - Annual programme	1 000.00	-	1 000.00
<u>Uganda</u>			
1983 - Annual programme	2 500.00	-	2 500.00
<u>United States of America</u>			
1978 - Trust Fund for Southern Africans	1 744 700.00	-	1 744 700.00
1983 - Other trust funds	<u>79 175.00</u>	<u>-</u>	<u>79 175.00</u>
Total	<u>1 823 875.00</u>	<u>-</u>	<u>1 823 875.00</u>
<u>Yugoslavia</u>			
1983 - Annual programme	30 000.00	-	30 000.00
<u>Zaire</u>			
1982 - Annual programme	<u>20 000.00</u>	<u>-</u>	<u>20 000.00</u>
Total governmental contributions	<u>2 160 910.00</u>	<u>1 353 250.00</u>	<u>3 514 160.00</u>
INTERGOVERNMENTAL			
<u>European Economic Community</u>			
1983 - Annual programme	1 270 054.00	-	1 270 054.00
1983 - Other trust funds	<u>1 229 987.00</u>	<u>2 459 631.00</u>	<u>3 689 618.00</u>
Total intergovernmental	<u>2 500 041.00</u>	<u>2 459 631.00</u>	<u>4 959 672.00</u>
PRIVATE			
<u>African Congress, UK</u>			
1982 - Trust Fund for Southern Africans	-	5 172.00	5 172.00
<u>African Fund, USA</u>			
1982 - Trust Fund for Southern Africans	-	55 584.00	55 584.00
<u>African National Congress, FRG</u>			
1983 - Trust Fund for Southern Africans	-	32 033.00	32 033.00

SCHEDULE 2 (concluded)

Donor	Cash	Kind	Total
<u>African National Congress, UK</u>			
1983 - Trust Fund for Southern Africans	-	17 555.00	17 555.00
<u>Anti-Apartheid Bewegung, FRG</u>			
1983 - Trust Fund for Southern Africans	-	5 105.00	5 105.00
<u>Austcare, Australia</u>			
1983 - Other trust funds	-	68 720.00	68 720.00
<u>Christian Relief Agency, Ethiopia</u>			
1983 - Emergency Fund	-	22 685.00	22 685.00
1983 - Other trust funds	-	4 500.00	4 500.00
Total	-	27 185.00	27 185.00
<u>Emmaus Ruhrgebiet, FRG</u>			
1983 - Trust Fund for Southern Africans	-	6 226.00	6 226.00
<u>Lutheran World Federation, Ethiopia</u>			
1983 - Other trust funds	-	12 600.00	12 600.00
<u>Namibian Support Committee, UK</u>			
1983 - Trust Fund for Southern Africans	-	17 910.00	17 910.00
<u>Operation California, USA</u>			
1981 - Other trust funds	-	205 000.00	205 000.00
<u>Pan African Congress, USA</u>			
1983 - Trust Fund for Southern Africans	-	18 000.00	18 000.00
<u>Radda Barnen, Sweden</u>			
1983 - Other trust funds	-	63 694.00	63 694.00
<u>Service Civil International, FRG</u>			
1983 - Trust Fund for Southern Africans	-	3 188.00	3 188.00
<u>Zimbabwe Hilfsaktion, FRG</u>			
1983 - Trust Fund for Southern Africans	-	2 301.00	2 301.00
Total private	-	540 273.00	540 273.00
Total prior years' contributions	4 660 951.00	4 353 154.00	9 014 105.00

SCHEDULE 3

UNHCR GENERAL PROGRAMMES - ANNUAL PROGRAMME FOR 1984

Appropriations and expenditure in 1984

(United States dollars)

Projects by continent/ country or area	Appropriations by Executive Committee	Allocations and transfers			Expenditure	Unobligated balances
		From programme reserve	From overall allocations	Transfers between appropriations		
AFRICA						
<u>Algeria</u>						
Local settlement/integration	18 000	-	-	-	18 000	-
Multipurpose assistance	3 500 000	-	-	-	3 500 000	-
Programme support and administration	129 400	-	-	(23 197)	29 489	76 714
Supplementary aid	5 000	-	-	-	5 000	-
<u>Angola</u>						
Local settlement/integration	197 000	168 000	-	-	365 000	-
Multipurpose assistance	5 070 000	-	-	-	4 912 953	157 047
Programme support and administration	409 200	-	-	-	402 607	6 593
Supplementary aid	50 000	-	-	-	32 132	17 868
<u>Benin</u>						
Multipurpose assistance	110 000	-	-	-	55 000	55 000
<u>Botswana</u>						
Counselling	45 000	-	-	-	42 001	2 999
Local settlement/integration	1 020 500	-	-	-	905 997	114 503
Lower secondary education	115 000	-	-	-	104 871	10 129
Programme support and administration	106 000	-	-	(15 026)	84 509	6 465
Promotion of resettlement	4 000	30 000	-	-	31 890	2 110
Supplementary aid	80 000	-	-	-	75 725	4 275
Voluntary repatriation	5 000	-	-	-	5 000	-
<u>Burkina Faso</u>						
Multipurpose assistance	80 000	37 000	-	-	117 000	-
<u>Burundi</u>						
Counselling	82 400	-	-	16 189	98 589	-
Local settlement/integration	607 000	-	-	(16 189)	524 500	66 311
Lower secondary education	73 000	-	-	-	73 000	-
Programme support and administration	87 400	-	-	29 145	116 545	-
Supplementary aid	100 000	-	-	-	100 000	-
Voluntary repatriation	15 000	-	-	-	15 000	-
<u>Cameroon</u>						
Counselling	22 000	-	-	-	19 048	2 952
Lower secondary education	232 000	-	-	-	226 000	6 000
Multipurpose assistance	305 000	-	-	109 200	414 200	-
Programme support and administration	234 900	-	-	-	209 612	25 288
<u>Central African Republic</u>						
Lower secondary education	60 000	-	-	-	50 000	10 000
Multipurpose assistance	469 400	-	-	105 000	572 537	1 863
Programme support and administration	190 300	-	-	4 713	195 013	-
<u>Chad</u>						
Supplementary aid	-	-	6 000	-	6 000	-
<u>Congo</u>						
Lower secondary education	40 000	1 850	-	-	36 849	5 001
Multipurpose assistance	199 700	1 400	-	-	201 022	78
<u>Djibouti</u>						
Counselling	276 500	-	-	2 410	278 910	-
Legal assistance	40 000	10 700	-	-	50 699	1
Lower secondary education	20 000	-	-	-	20 000	-
Multipurpose assistance	2 110 000	-	-	-	2 095 256	14 744
Programme support and administration	346 700	-	-	-	344 805	1 895
Supplementary aid	80 000	10 000	-	-	80 000	10 000
Voluntary repatriation	566 000	-	-	(87 410)	472 700	5 890

SCHEDULE 3 (continued)

Projects by continent/ country or area	Appropriations by Executive Committee	Allocations and transfers			Expenditure	Unobligated balances
		From programme reserve	From overall allocations	Transfers between appropriations		
<u>Egypt</u>						
Counselling	148 700	-	-	33 096	181 796	-
Local settlement/integration	350 000	-	-	-	350 000	-
Lower secondary education	350 000	-	-	-	343 970	6 030
Programme support and administration	122 400	-	-	22 485	144 885	-
Promotion of resettlement	189 400	-	-	-	188 691	709
Supplementary aid	82 000	-	-	-	82 000	-
<u>Ethiopia</u>						
Counselling	50 900	-	-	13 991	64 891	-
Local settlement/integration	4 012 000	-	27 865	(100 000)	3 831 308	108 557
Lower secondary education	-	-	117 300	-	117 300	-
Programme support and administration	277 000	-	-	26 708	303 708	-
Promotion of resettlement	136 300	-	-	(13 991)	93 772	28 537
Supplementary aid	150 000	99 984	-	-	249 984	-
Voluntary repatriation	5 000	-	-	-	5 000	-
<u>Gabon</u>						
Lower secondary education	-	-	4 681	-	4 681	-
Multipurpose assistance	3 000	2 000	-	-	5 000	-
<u>Ghana</u>						
Counselling	41 600	-	-	(4 093)	36 718	789
Lower secondary education	25 000	8 100	-	-	27 319	5 781
Multipurpose assistance	50 000	-	-	-	25 000	25 000
<u>Ivory Coast</u>						
Counselling	90 000	-	-	-	90 000	-
Multipurpose assistance	60 000	124 000	-	-	110 000	74 000
<u>Kenya</u>						
Counselling	304 200	-	-	29 407	325 571	8 036
Local settlement/integration	1 492 500	-	-	(29 407)	1 335 706	127 387
Lower secondary education	458 000	-	-	27 000	483 113	1 887
Programme support and administration	287 700	-	-	25 811	313 511	-
Promotion of resettlement	15 000	-	-	-	15 000	-
Supplementary aid	670 000	70 000	-	-	707 645	32 355
Treatment/rehabilitation of handicapped	-	-	40 000	-	40 000	-
Voluntary repatriation	10 000	-	-	-	10 000	-
<u>Lesotho</u>						
Counselling	68 300	-	-	-	63 035	5 265
Local settlement/integration	340 000	-	-	-	319 658	20 342
Lower secondary education	41 000	-	-	-	39 459	1 541
Programme support and administration	133 300	-	-	793	134 093	-
Promotion of resettlement	30 000	-	-	-	30 000	-
Supplementary aid	100 000	-	-	-	68 062	31 938
Treatment/rehabilitation of handicapped	13 000	-	-	-	12 295	705
<u>Liberia</u>						
Counselling	101 800	-	-	4 093	105 893	-
Multipurpose assistance	55 000	15 000	-	-	70 000	-
<u>Morocco</u>						
Local settlement/integration	25 000	1 139	-	-	26 139	-
Programme support and administration	26 100	-	-	711	26 811	-
Supplementary aid	15 000	-	-	-	15 000	-
<u>Mozambique</u>						
Local settlement/integration	10 000	-	-	-	10 000	-
Multipurpose assistance	80 000	-	-	-	80 000	-
Programme support and administration	92 000	-	-	-	105 562	-
Supplementary aid	25 000	150 000	-	13 562	175 000	-
Voluntary repatriation	-	-	25 000	-	25 000	-

SCHEDULE 3 (continued)

Projects by continent/ country or area	Appropriations by Executive Committee	Allocations and transfers			Expenditure	Unobligated balances
		From programme reserve	From overall allocations	Transfers between appropriations		
<u>Niger</u>						
Multipurpose assistance	3 000	6 000	-	-	9 000	-
<u>Nigeria</u>						
Counselling	185 600	-	-	25 878	211 478	-
Local settlement/integration	100 000	-	-	-	100 000	-
Lower secondary education	375 000	-	-	-	375 000	-
Multipurpose assistance	200 000	-	-	(25 878)	100 000	74 122
Programme support and administration	24 100	-	-	(4 713)	16 056	3 331
Treatment/rehabilitation of handicapped	-	-	15 000	-	15 000	-
<u>Rwanda</u>						
Counselling	52 500	-	-	-	35 623	16 877
Local settlement/integration	1 410 000	-	-	-	1 167 789	242 211
Lower secondary education	50 000	-	-	-	50 000	-
Multipurpose assistance	3 300 000	-	-	-	2 800 000	500 000
Programme support and administration	96 400	-	-	(26 706)	67 526	2 166
Promotion of resettlement	5 000	-	-	-	290	4 710
Supplementary aid	54 000	-	-	-	41 415	12 585
Voluntary repatriation	10 000	-	-	-	1 683	8 317
<u>Senegal</u>						
Counselling	232 100	-	-	-	223 479	8 621
Local settlement/integration	200 000	-	-	-	162 356	37 644
Multipurpose assistance	80 000	13 500	-	-	93 020	480
Programme support and administration	358 200	-	-	-	356 422	1 778
Promotion of resettlement	194 000	-	-	-	172 752	21 248
Treatment/rehabilitation of handicapped	-	-	40 000	-	40 000	-
<u>Sierra Leone</u>						
Counselling	46 000	-	-	7 634	53 634	-
Lower secondary education	390 000	-	-	-	390 000	-
Multipurpose assistance	15 000	5 000	-	-	20 000	-
<u>Somalia</u>						
Counselling	203 100	-	-	-	189 922	13 178
Legal assistance	-	-	25 520	-	25 520	-
Local settlement/integration	9 057 000	-	-	(307 941)	4 952 215	3 796 844
Lower secondary education	300 000	-	-	(27 000)	186 539	86 461
Multipurpose assistance	22 622 000	3 050	-	60 646	22 682 527	3 169
Programme support and administration	1 451 300	-	-	-	1 451 141	159
Supplementary aid	80 000	-	-	-	77 000	3 000
<u>Sudan</u>						
Counselling	673 700	-	-	5 625	679 324	1
Legal assistance	200 000	-	-	250 000	450 000	-
Local settlement/integration	33 041 000	-	-	(384 000)	32 587 852	69 148
Lower secondary education	2 200 000	-	-	-	2 188 886	11 114
Programme support and administration	1 288 400	-	-	-	1 248 055	40 345
Promotion of resettlement	227 000	-	-	34 000	259 957	1 043
Supplementary aid	440 000	-	-	100 000	540 000	-
Voluntary repatriation	375 000	-	-	(5 625)	350 000	19 375
<u>Swaziland</u>						
Counselling	59 200	-	-	1 596	60 796	-
Local settlement/integration	146 600	-	-	(13 025)	133 575	-
Lower secondary education	120 000	-	-	-	120 000	-
Programme support and administration	828 000	-	-	(1 596)	795 930	30 474
Promotion of resettlement	10 000	-	-	-	10 000	-
Supplementary aid	80 000	-	-	-	80 000	-
<u>Togo</u>						
Local settlement/integration	-	-	59 575	-	59 575	-
Multipurpose assistance	275 100	136 100	-	-	321 196	90 004

SCHEDULE 3 (continued)

Projects by continent/ country or area	Appropriations by Executive Committee	Allocations and transfers			Expenditure	Unobligated balances
		From programme reserve	From overall allocations	Transfers between appropriations		
<u>Tunisia</u>						
Local settlement/integration	24 000	-	-	-	24 000	-
Programme support and administration	43 100	-	-	-	37 966	5 134
Supplementary aid	20 000	-	-	-	18 000	2 000
<u>Uganda</u>						
Counselling	62 300	-	-	19 189	81 489	-
Legal assistance	-	-	142 616	-	142 616	-
Local settlement/integration	2 243 000	32 700	-	(19 189)	2 069 310	187 201
Lower secondary education	64 500	48 000	-	-	112 382	118
Programme support and administration	336 700	-	-	50 847	387 547	-
Supplementary aid	50 000	40 000	-	-	90 000	-
Voluntary repatriation	-	-	6 557	-	6 557	-
<u>United Republic of Tanzania</u>						
Counselling	169 800	-	-	-	165 980	3 820
Legal assistance	-	-	80 036	-	80 036	-
Local settlement/integration	2 426 300	-	-	-	2 372 857	53 443
Lower secondary education	960 000	-	-	-	952 000	6 000
Multipurpose assistance	1 265 000	500	-	-	1 265 434	66
Programme support and administration	351 000	-	-	(36 357)	314 643	-
Treatment/rehabilitation of handicapped	-	-	260 190	-	260 190	-
Voluntary repatriation	-	-	80 000	-	80 000	-
<u>West Africa</u>						
Multipurpose assistance	5 000	-	-	-	5 000	-
<u>Zaire</u>						
Counselling	211 000	-	-	(7 634)	174 895	28 471
Local settlement/integration	5 549 400	25 119	-	(3 284)	5 501 519	69 716
Lower secondary education	258 000	-	-	-	245 000	13 000
Programme support and administration	481 100	-	-	(29 145)	429 838	22 117
Promotion of resettlement	25 000	-	-	-	25 000	-
Supplementary aid	94 000	-	-	-	80 000	14 000
Treatment/rehabilitation of handicapped	24 600	-	-	-	24 600	-
Voluntary repatriation	780 000	-	-	3 284	782 884	400
<u>Zambia</u>						
Counselling	251 700	-	-	-	235 018	16 682
Legal assistance	765 500	-	-	-	698 360	67 140
Local settlement/integration	1 069 000	-	-	-	1 063 781	5 219
Lower secondary education	203 000	-	-	-	202 506	494
Multipurpose assistance	577 000	-	-	-	521 845	55 185
Programme support and administration	204 400	-	-	(25 811)	172 453	6 136
Voluntary repatriation	-	-	153 628	-	153 628	-
<u>Zimbabwe</u>						
Local settlement/integration	260 000	-	-	-	158 129	101 871
Lower secondary education	-	-	16 000	-	16 000	-
Programme support and administration	94 100	-	-	(793)	90 502	2 805
Supplementary aid	40 000	-	-	-	36 573	3 427
<u>Follow-up on Pan-African Conference on Refugees</u>						
	490 000	-	-	-	224 168	265 832
Total (1)	128 094 400	1 039 142	1 099 968	(184 999)	122 935 244	7 113 267

SCHEDULE 3 (continued)

Projects by continent/ country or area	Appropriations by Executive Committee	Allocations and transfers			Expenditure	Unobligated balances
		From programme reserve	From overall allocations	Transfers between appropriations		
AMERICAS						
Argentina						
Counselling	335 300	97 000	-	-	429 285	3 015
Legal assistance	66 400	-	-	-	61 324	5 076
Local settlement/integration	870 000	1 284 000	-	-	2 153 623	377
Lower secondary education	30 000	-	-	-	29 993	7
Programme support and administration	138 200	-	-	12 998	151 198	-
Promotion of resettlement	98 500	-	-	-	40 001	58 499
Supplementary aid	400 000	415 000	-	-	814 693	307
Treatment/rehabilitation of handicapped	-	-	20 000	-	20 000	-
Voluntary repatriation	10 000	-	-	-	9 920	80
Canada						
Legal assistance	-	-	52 861	-	52 861	-
Programme support and administration	137 000	-	-	(7 924)	128 116	960
Supplementary aid	-	-	5 891	-	5 891	-
Voluntary repatriation	-	-	60 000	-	60 000	-
Costa Rica						
Counselling	309 600	-	-	-	295 805	13 795
Legal assistance	142 000	51 600	-	-	193 600	-
Local settlement/integration	1 506 000	-	-	(29 443)	1 263 804	212 753
Lower secondary education	192 000	-	-	-	101 800	90 200
Multipurpose assistance	3 295 000	900 000	-	635 543	4 830 543	-
Programme support and administration	409 700	-	-	43 821	453 521	-
Promotion of resettlement	13 000	-	-	-	13 000	-
Supplementary aid	420 000	119 700	-	-	539 650	50
Treatment/rehabilitation of handicapped	-	-	14 385	-	14 385	-
Voluntary repatriation	34 000	-	-	38 700	72 700	-
Honduras						
Counselling	236 200	-	-	-	233 290	2 910
Legal assistance	303 900	-	-	78 707	382 607	-
Local settlement/integration	6 222 500	-	-	(1 305 139)	3 940 336	977 025
Lower secondary education	100 000	10 800	-	-	110 752	48
Multipurpose assistance	6 921 500	87 200	-	44 032	7 052 668	64
Programme support and administration	372 000	-	-	(21 905)	344 892	5 203
Promotion of resettlement	28 000	-	-	-	-	28 000
Supplementary aid	10 000	20 000	-	-	30 000	-
Treatment/rehabilitation of handicapped	-	-	25 000	-	25 000	-
Voluntary repatriation	-	-	100 000	-	100 000	-
Jamaica						
Local settlement/integration	-	-	8 385	-	8 385	-
Supplementary aid	-	-	36 006	-	36 006	-
Mexico						
Counselling	171 300	-	-	(9 164)	128 616	33 520
Legal assistance	28 000	50 800	-	-	78 800	-
Local settlement/integration	700 000	-	-	(376 995)	250 400	72 605
Lower secondary education	100 000	-	-	-	72 809	27 191
Multipurpose assistance	6 871 500	-	-	882 495	7 691 046	62 949
Programme support and administration	274 200	-	-	79 507	353 807	-
Promotion of resettlement	20 000	20 568	-	-	40 568	-
Supplementary aid	370 000	135 477	-	-	505 477	-
Treatment/rehabilitation of handicapped	-	-	26 266	-	26 266	-
Voluntary repatriation	540 000	21 000	-	14 200	575 200	-

SCHEDULE 3 (continued)

Projects by continent/ country or area	Appropriations by Executive Committee	Allocations and transfers			Expenditure	Unobligated balances
		From programme reserve	From overall allocations	Transfers between appropriations		
<u>Nicaragua</u>						
Counselling	48 000	10 825	-	-	58 825	2
Legal assistance	3 000	-	-	-	254	3 346
Local settlement/integration	1 100 000	-	-	-	1 067 313	32 687
Lower secondary education	57 300	-	-	-	31 180	26 120
Multipurpose assistance	409 000	-	-	-	408 733	267
Programme support and administration	41 800	-	-	8 438	50 238	-
Promotion of resettlement	12 000	-	-	-	10 109	1 891
Supplementary aid	10 000	-	-	-	9 650	350
Voluntary repatriation	30 000	37 000	-	-	66 470	530
<u>Northern Latin American countries</u>						
Counselling	145 000	-	-	-	145 000	-
Legal assistance	55 000	-	-	-	45 000	10 000
Local settlement/integration	2 724 500	401 500	-	-	3 118 084	7 916
Lower secondary education	121 000	16 000	-	-	65 667	71 133
Promotion or resettlement	75 000	-	-	-	75 000	-
Supplementary aid	265 000	31 500	-	-	287 340	9 160
Voluntary repatriation	35 000	-	-	17 900	52 900	-
<u>North-western Latin American countries</u>						
Counselling	110 000	-	-	-	110 000	-
Legal assistance	29 000	-	-	-	29 000	-
Local settlement/integration	170 000	-	-	-	170 000	-
Lower secondary education	44 000	-	-	-	44 000	-
Supplementary aid	125 000	-	-	-	115 000	10 000
Treatment/rehabilitation of handicapped	22 000	-	-	-	22 000	-
Voluntary repatriation	150 000	-	-	-	75 000	75 000
<u>Peru</u>						
Counselling	105 600	-	-	-	114 764	-
Legal assistance	10 000	-	-	9 164	10 000	-
Local settlement/integration	280 000	25 000	-	-	305 000	-
Lower secondary education	1 800	1 650	-	-	3 450	-
Programme support and administration	65 600	-	-	-	66 069	-
Promotion of resettlement	8 000	-	-	469	8 000	-
Supplementary aid	22 000	30 000	-	-	52 000	-
<u>Southern Latin American countries</u>						
Counselling	167 400	-	-	-	167 400	-
Legal assistance	36 500	-	-	-	36 500	-
Local settlement/integration	367 000	-	-	-	351 317	15 623
Lower secondary education	13 000	-	-	-	13 000	-
Programme support and administration	271 400	-	-	-	312 917	-
Promotion of resettlement	289 000	-	-	41 517	289 000	-
Supplementary aid	380 000	60 000	-	-	440 000	-
Voluntary repatriation	25 000	16 600	-	-	41 600	-
<u>United States of America</u>						
Legal assistance	-	-	39 375	-	39 375	-
Programme support and administration	707 600	-	-	-	661 414	2 365
Promotion of resettlement	-	-	18 466	(43 621)	18 466	-
<u>Venezuela</u>						
Treatment/rehabilitation of handicapped	-	-	16 800	-	16 800	-
Total (2)	40 207 900	3 843 200	423 435	113 200	42 726 731	1 861 024

SCHEDULE 3 (continued)

Projects by continent/ country or area	Appropriations by Executive Committee	Allocations and transfers			Expenditure	Unobligated balances
		From programme reserve	From overall allocations	Transfers between appropriations		
EUROPE						
Austria						
Counselling	26 000	-	-	-	21 649	4 351
Legal assistance	44 000	-	-	-	29 661	14 339
Local settlement/integration	200 000	20 000	8 920	-	228 920	-
Promotion of resettlement	79 000	-	242 723	-	297 520	24 203
Supplementary aid	25 000	18 000	-	-	43 000	-
Belgium						
Counselling	30 000	-	-	-	30 000	-
Legal assistance	8 000	-	-	-	8 000	-
Programme support and administration	132 100	-	-	3 668	135 768	-
Supplementary aid	42 000	-	-	-	42 000	-
Treatment/rehabilitation of handicapped	15 000	-	-	-	15 000	-
Voluntary repatriation	-	-	18 000	-	18 000	-
France						
Counselling	40 000	-	-	-	29 268	10 732
Local settlement/integration	300 000	-	-	-	300 000	-
Programme support and administration	173 500	-	-	4 095	177 595	-
Supplementary aid	30 000	1 500	-	-	31 500	-
Treatment/rehabilitation of handicapped	-	-	17 073	-	17 073	-
Voluntary repatriation	-	-	66 000	-	66 000	-
Germany, Federal Republic of						
Counselling	129 300	-	-	-	103 639	25 661
Legal assistance	350 000	-	-	-	200 000	50 000
Local settlement/integration	120 000	-	-	(100 000)	120 000	-
Programme support and administration	213 400	-	-	(29 201)	171 298	12 901
Promotion of resettlement	-	-	1 010	-	1 010	-
Supplementary aid	-	-	4 833	-	4 833	-
Greece						
Counselling	125 000	-	-	-	107 671	17 329
Local settlement/integration	15 000	-	-	-	13 000	2 000
Multipurpose assistance	595 000	-	-	-	495 000	100 000
Programme support and administration	56 400	-	-	-	51 927	4 473
Promotion of resettlement	160 000	57 800	-	-	217 800	-
Supplementary aid	370 000	-	-	-	327 713	42 287
Ireland						
Supplementary aid	6 000	-	-	-	6 000	-
Italy						
Counselling	-	-	125 230	-	125 230	-
Legal assistance	58 000	-	-	-	57 998	2
Local settlement/integration	100 000	-	-	-	95 700	4 300
Programme support and administration	167 900	-	-	-	153 163	14 737
Promotion of resettlement	800 000	450 000	-	-	1 250 000	-
Supplementary aid	873 000	66 500	-	-	939 500	-
Voluntary repatriation	-	-	42 000	-	42 000	-
Netherlands						
Programme support and administration	26 300	-	-	1 141	27 441	-
Supplementary aid	-	-	223	-	223	-
Portugal						
Counselling	14 800	-	-	2 746	17 546	-
Local settlement/integration	250 000	-	-	-	249 118	882
Programme support and administration	50 100	-	-	252	50 352	-
Supplementary aid	51 000	25 000	-	-	74 631	1 369
Treatment/rehabilitation of handicapped	77 000	-	-	-	76 145	855

SCHEDULE 3 (continued)

Projects by continent/ country or area	Appropriations by Executive Committee	Allocations and transfers			Expenditure	Unobligated balances
		From programme reserve	From overall allocations	Transfers between appropriations		
<u>Spain</u>						
Counselling	147 000	-	-	-	-	-
Legal assistance	48 000	-	-	(2 746)	131 014	13 240
Programme support and administration	60 500	-	-	-	44 000	4 000
Supplementary aid	20 000	-	-	6 359	66 859	-
Treatment/rehabilitation of handicapped	31 000	-	-	-	6 000	14 000
Voluntary repatriation	-	-	179 000	-	25 556	5 444
					179 000	-
<u>Switzerland</u>						
Counselling	-	-	109 789	-	109 789	-
Legal assistance	-	-	120 983	-	120 983	-
Supplementary aid	-	-	184 309	-	184 309	-
Treatment/rehabilitation of handicapped	-	-	8 969	-	8 969	-
Voluntary repatriation	-	-	14 000	-	14 000	-
<u>Turkey</u>						
Local settlement/integration	60 000	-	-	-	58 086	1 914
Programme support and administration	55 700	-	-	-	52 617	3 083
Promotion of resettlement	500 000	-	-	100 000	600 000	-
Supplementary aid	15 000	870	-	-	15 866	4
<u>United Kingdom of Great Britain and Northern Ireland</u>						
Counselling	68 000	-	-	-	59 972	8 028
Legal assistance	132 900	-	-	-	118 424	14 476
Programme support and administration	115 000	-	-	-	119 995	-
Supplementary aid	44 000	-	-	4 995	43 796	204
<u>Yugoslavia</u>						
Programme support and administration	89 300	-	-	8 691	97 991	-
Promotion of resettlement	189 000	-	-	-	187 727	1 273
Supplementary aid	1 000 000	258 200	-	258 200	1 516 400	-
Total (3)	8 328 200	897 870	1 143 062	258 200	10 231 245	396 087
<u>EAST AND SOUTH-EAST ASIA AND OCEANIA</u>						
<u>Australia</u>						
Programme support and administration	304 800	-	-	18 445	323 245	-
<u>Bangladesh</u>						
Supplementary aid	-	-	19 000	-	19 000	-
<u>China</u>						
Local settlement/integration	2 936 000	200 000	-	600 000	3 736 000	-
Multipurpose assistance	340 000	50 000	-	-	390 000	-
<u>Hong Kong</u>						
Legal assistance	-	-	15 424	-	15 424	-
Multipurpose assistance	3 700 000	210 900	-	-	3 904 835	6 065
Programme support and administration	253 000	-	-	-	259 150	-
Promotion of resettlement	410 000	-	-	6 150	350 437	59 563
<u>India</u>						
Local settlement/integration	30 000	-	-	-	10 000	20 000
Lower secondary education	46 000	-	-	-	44 364	1 636
Multipurpose assistance	4 137 500	-	-	-	4 137 500	-
Programme support and administration	115 700	-	-	(580 437)	3 557 063	-
Treatment/rehabilitation of handicapped	-	-	30 196	(14 615)	92 095	8 990
					30 196	-

SCHEDULE 3 (continued)

Projects by continent/ country or area	Appropriations by Executive Committee	Allocations and transfers			Expenditure	Unobligated balances
		From programme reserve	From overall allocations	Transfers between appropriations		
<u>Indonesia</u>						
Multipurpose assistance	3 250 000	-	-	-	3 250 000	-
Programme support and administration	272 700	-	-	11 858	284 558	-
Promotion of resettlement	325 000	-	-	-	325 000	-
<u>Japan</u>						
Legal assistance	40 000	-	-	-	40 000	-
Multipurpose assistance	3 500 000	-	-	-	3 490 388	9 612
Programme support and administration	563 200	-	-	-	557 512	5 688
Supplementary aid	-	-	4 203	-	4 203	-
<u>Lao People's Democratic Republic</u>						
Local settlement/integration	117 000	-	-	12 455	129 455	-
Programme support and administration	17 000	-	-	14 615	31 615	-
<u>Macau</u>						
Multipurpose assistance	400 000	-	-	-	378 909	21 091
<u>Malaysia</u>						
Legal assistance	-	-	11 360	-	11 360	-
Local settlement/integration	1 600 000	-	-	(200 000)	1 395 252	4 748
Multipurpose assistance	5 243 000	-	-	(32 018)	5 058 048	152 934
Programme support and administration	462 300	-	-	35 596	497 896	-
Promotion of resettlement	172 000	-	-	-	171 957	43
<u>Papua New Guinea</u>						
Local settlement/integration	136 200	69 000	-	-	166 451	38 749
Programme support and administration	95 300	-	-	104 137	199 437	-
Supplementary aid	-	-	10 000	-	10 000	-
<u>Philippines</u>						
Multipurpose assistance	7 255 000	410 000	-	630 206	8 291 021	4 185
Programme support and administration	164 100	-	-	14 553	178 653	-
Promotion of resettlement	290 000	-	-	-	283 290	6 710
Supplementary aid	140 000	40 000	-	-	180 000	-
<u>Republic of Korea</u>						
Multipurpose assistance	50 000	-	-	-	49 471	529
<u>Singapore</u>						
Multipurpose assistance	553 400	-	-	-	547 164	6 236
Programme support and administration	154 300	-	-	(24 595)	123 677	6 028
Supplementary aid	-	-	5 900	-	5 900	-
<u>Thailand</u>						
Counselling	128 000	-	-	-	105 006	22 994
Legal assistance	15 000	-	-	-	15 000	-
Multipurpose assistance	24 350 000	-	-	(30 206)	24 266 967	52 827
Programme support and administration	839 700	-	-	(70 328)	762 143	7 229
Promotion of resettlement	3 328 500	228 250	-	(277 710)	3 026 463	252 577
Supplementary aid	266 000	35 400	-	-	301 400	-
Voluntary repatriation	50 000	-	-	-	35 000	15 000
<u>Viet Nam</u>						
Local settlement/integration	900 000	-	-	-	900 000	-
Programme support and administration	314 100	-	-	70 328	384 428	-
Promotion of resettlement	300 000	-	-	-	285 000	15 000
<u>Other countries in Asia</u>						
Promotion of resettlement	2 624 000	-	-	(681 844)	1 927 277	14 879
Total (4)	70 188 800	1 243 550	96 083	(393 410)	70 401 710	733 313

SCHEDULE 3 (concluded)

Projects by continent/ country or area	Appropriations by Executive Committee	Allocations and transfers			Expenditure	Unobligated balances
		From programme reserve	From overall allocations	Transfers between appropriations		
MIDDLE EAST AND SOUTH-WEST ASIA						
<u>Cyprus</u>						
Supplementary aid	-	-	30 943	-	30 943	-
<u>Iran (Islamic Republic of)</u>						
Local settlement/integration	7 500 000	-	-	-	7 500 000	-
Programme support and administration	-	125 000	-	3 701	128 701	-
Supplementary aid	-	-	149 500	-	149 500	-
<u>Lebanon</u>						
Counselling	25 000	-	-	-	25 000	-
Local settlement/integration	76 400	-	-	-	76 400	-
Lower secondary education	18 000	-	-	-	18 000	-
Programme support and administration	287 200	-	-	-	284 137	3 063
Promotion of resettlement	7 500	-	-	-	7 500	-
Supplementary aid	15 000	-	-	-	15 000	-
<u>Middle East</u>						
Local settlement/integration	167 000	-	-	-	167 000	-
Lower secondary education	22 000	-	-	-	22 000	-
Promotion of resettlement	217 904	-	-	-	210 500	7 404
Supplementary aid	45 000	-	-	-	45 000	-
<u>Pakistan</u>						
Legal assistance	-	-	10 000	-	10 000	-
Lower secondary education	-	-	10 000	-	10 000	-
Multipurpose assistance	62 796 000	-	-	(521 634)	56 661 658	5 612 708
Programme support and administration	991 800	-	-	217 932	1 209 732	-
Supplementary aid	800 000	-	-	300 000	1 100 000	-
Treatment/rehabilitation of handicapped	-	-	47 185	-	47 185	-
Total (5)	72 968 804	125 000	247 628	(1)	67 716 256	5 623 175
OVERALL ALLOCATIONS						
Counselling	717 000	-	(235 019)	-	340 663	141 318
Legal assistance	1 032 000	200 000	(498 175)	-	709 395	24 430
Local settlement/integration	485 000	135 000	(104 745)	-	514 581	674
Lower secondary education	250 000	15 700	(147 981)	100 000	202 397	15 322
Programme support and administration	17 606 800	-	-	(113 200)	17 449 975	43 625
Promotion of resettlement	935 000	547 800	(262 199)	135 210	1 355 222	589
Supplementary aid	580 000	8 200	(456 806)	50 000	177 976	3 416
Treatment/rehabilitation of handicapped	835 000	-	(561 064)	(50 000)	150 000	73 936
Voluntary repatriation	1 648 000	320 000	(744 185)	85 000	1 279 688	29 127
Total (6)	24 088 800	1 226 700	(3 010 176)	207 010	22 179 897	332 437
Programme reserve	8 390 396	(8 375 482)	-	-	-	14 914
GRAND TOTAL (1-6)	352 267 300	-	-	-	336 193 083	16 074 217

SCHEDULE 4

UNHCR GENERAL PROGRAMMES - EMERGENCY FUND

Expenditure in 1984

(United States dollars)

Projects by country	Allocations	Expenditure	Unobligated balances
<u>Central African Republic</u>			
Emergency assistance to Chadian refugees in the Central African Republic	3 079 975	3 079 975	-
<u>Cyprus</u>			
Emergency assistance to displaced Lebanese in Cyprus	65 000	64 957	43
<u>Lebanon</u>			
Emergency assistance to displaced persons in Lebanon	500 000	500 000	-
<u>Papua New Guinea</u>			
Emergency assistance to displaced refugees and displaced persons in Papua New Guinea	940 000	940 000	-
<u>Spain</u>			
Emergency assistance to needy Lebanese students in Spain	100 000	100 000	-
<u>Sudan</u>			
Procurement and shipment of relief items for new arrivals in Eastern Sudan	2 400 000	2 400 000	-
<u>Swaziland</u>			
Emergency assistance to Mozambican refugees in Swaziland	100 000	100 000	-
<u>Syrian Arab Republic</u>			
Emergency assistance to displaced persons from Lebanon in the Syrian Arab Republic	150 000	150 000	-

SCHEDULE 4 (concluded)

Projects by country	Allocations	Expenditure	Unobligated balances
<u>Zaire</u>			
Emergency assistance to Angolan refugees in Shaba Province	1 335 000	1 334 310	690
<u>Zambia</u>			
Emergency assistance to newly arrived Angolan refugees in Zambia	290 500	137 442	153 058
<u>Zimbabwe</u>			
Emergency assistance to Mozambicans who have sought refuge in Zimbabwe	1 000 000	954 103	45 897
TOTAL	<u>9 960 475</u>	<u>9 760 787</u>	<u>199 688</u>

SCHEDULE 5

UNHCR SPECIAL ACCOUNTS AND PROGRAMMES

Funds available and expenditure in 1984

(United States dollars)

Projects by country/area	Total funds available	Expenditure	Unobligated balances as at 31 December 1984
I. REVOLVING FUND FOR STAFF HOUSING	1 687 012	790 694	896 318
II. LONG-PLAYING RECORD SCHEME	99 721	-	99 721
III. REFUGEE EDUCATION ACCOUNT			
Algeria	17 000	16 534	466
Bangladesh	33 000	33 000	-
Benin	78 750	78 750	-
Botswana	52 900	45 590	7 310
Burkina Faso	125 000	125 000	-
Burundi	135 000	135 000	-
Cameroon	83 000	77 626	5 374
Central African Republic	185 000	185 000	-
Congo	172 000	172 000	-
Costa Rica	250 000	208 000	42 000
Djibouti	16 215	8 108	8 107
Egypt	1 150 000	1 150 000	-
Gabon	52 500	49 881	2 619
India	280 600	279 106	1 494
Italy	206 000	192 106	13 894
Ivory Coast	71 600	65 910	5 690
Kenya	386 000	376 434	9 566
Latin America:			
Northern Latin American countries	66 100	63 400	2 700
Southern Latin American countries	60 000	60 000	-
North-western South American countries	93 500	65 000	28 500
Lesotho	105 000	103 216	1 784
Liberia	145 800	124 703	21 097
Mexico	170 780	170 780	-
Middle East	120 000	120 000	-
Morocco	8 000	8 000	-
Nicaragua	117 300	90 811	26 489
Niger	29 700	29 700	-
Nigeria	206 000	190 000	16 000
Pakistan	229 770	229 770	-
Portugal	65 000	34 208	30 792
Rwanda	128 000	128 000	-
Senegal	280 000	280 000	-
Sierra Leone	39 637	38 037	1 600
Somalia	61 416	57 435	3 981
Sudan	301 302	301 302	-
Swaziland	85 000	85 000	-
Togo	33 600	33 600	-
Tunisia	122 500	122 500	-
Uganda	57 000	44 178	12 822
United Republic of Tanzania	115 000	84 530	30 470
Zaire	230 000	219 766	10 234
Zambia	34 100	13 530	20 570
Various countries	242 314	225 000	17 314
Reserve/unobligated balances	5 185 537	-	5 185 537
	<u>11 626 921</u>	<u>6 120 511</u>	<u>5 506 410</u>

SCHEDULE 5 (continued)

	Total funds available	Expenditure			Unobligated balances as at 31 December 1984
		Cash	Kind	Total	
IV. OTHER SPECIAL PROGRAMMES					
1. <u>Cyprus Operation</u>	8 814 781				
Agriculture		630 000	-	630 000	
Lower secondary education		916 704	-	916 704	
Multipurpose assistance		128 774	-	128 774	
Health		5 403 221	-	5 403 221	
Supplementary aid		146 147	-	146 147	
Shelter		56 588	-	56 588	
Transport		51 000	-	51 000	
Programme support and administration		242 110	-	242 110	
Total	8 814 781	7 574 544	-	7 574 544	1 240 237
2. <u>Orderly Departures from Viet Nam</u>	3 705 468				
Promotion of resettlement		2 035 000	-	2 035 000	
Programme support and administration		410 223	-	410 223	
Total	3 705 468	2 445 223	-	2 445 223	1 260 245
3. <u>Assistance to Ugandan Returnees to the West Nile</u>	3 532 736				
Agriculture		-	154 576	154 576	
Multipurpose assistance		762 643	-	762 643	
Health or medical assistance		907 320	-	907 320	
Vehicles		150 000	-	150 000	
Total	3 532 736	1 819 963	154 576	1 974 539	1 558 197
4. <u>South-East Asia Anti-Piracy Programme</u>	3 446 816				
Multipurpose assistance		2 900 000	-	2 900 000	
Total	3 446 816	2 900 000	-	2 900 000	546 816
5. <u>Assistance to Mozambicans in Zimbabwe</u>	1 621 923				
Multipurpose assistance		415 000	-	415 000	
Total	1 621 923	415 000	-	415 000	1 206 923
6. <u>Assistance to Persons of Concern in Somalia and the Sudan</u>	1 654 796				
Emergency assistance		797 195	-	797 195	
Food		857 500	-	857 500	
Subtotal	1 654 796	1 654 695	-	1 654 695	101

SCHEDULE 5 (continued)

	Total funds available	Expenditure			Unobligated balances as at 31 December 1984
		Cash	Kind	Total	
<u>Sudan</u>	10 587 177				
Blankets		-	68 306	68 306	
Emergency assistance		3 085 000	-	3 085 000	
Food		439 279	1 508 250	1 947 529	
Multipurpose assistance		-	87 032	87 032	
Shelter		-	82 681	82 681	
Transport		-	285 714	285 714	
Subtotal	10 587 177	3 524 279	2 031 983	5 556 262	5 030 915
Total	12 241 973	5 178 974	2 031 983	7 210 957	5 031 016
7. <u>Assistance to Returnees to Ethiopia</u>	8 380 258				
Local settlement/integration		2 000 000	-	2 000 000	
Multipurpose assistance		300 000	-	300 000	
Vehicles		-	37 831	37 831	
Programme support and administration		608 208	-	608 208	
Total	3 380 258	2 908 208	37 831	2 946 039	434 219
8. <u>Emergency Relief Assistance in Ethiopia</u>	2 383 382				
Emergency assistance		1 022 582	-	1 022 582	
Vehicles		1 015 000	-	1 015 000	
Total	2 383 382	2 037 582	-	2 037 582	345 800
9. <u>Trust Fund for Repatriation of Ethiopian Refugees from Djibouti</u>	1 822 901				
Repatriation		1 000 000	-	1 000 000	
Total	1 822 901	1 000 000	-	1 000 000	822 901
10. <u>Other trust funds</u>					
<u>Angola</u>	726 325				
Clothing		-	76 081	76 081	
Domestic equipment		-	536	536	
Food		-	371 000	371 000	
Lower secondary education		-	1 156	1 156	
Multipurpose assistance		-	221 632	221 632	
Total	726 325	-	670 405	670 405	55 920
<u>Argentina</u>	349 995				
Multipurpose assistance		349 995	-	349 995	
Total	349 995	349 995	-	349 995	-

SCHEDULE 5 (continued)

	Total funds available	Expenditure			Unobligated balances as at 31 December 1984
		Cash	Kina	Total	
<u>Belgium</u>	740 318				
Programme support and administration		46 683	-	46 683	
Local settlement/integration		6 901	-	6 901	
Multipurpose assistance		9 723	-	9 723	
Total	740 318	63 307	-	63 307	677 011
<u>Brazil</u>	22 642				
Supplementary aid		22 642	-	22 642	
Total	22 642	22 642	-	22 642	-
<u>Burma</u>	6 420				
Programme support and administration		6 420	-	6 420	
Total	6 420	6 420	-	6 420	-
<u>Central African Republic</u>	1 944 392				
Food Shelter		1 752 205	-	1 752 205	
		124 294	-	124 294	
Total	1 944 392	1 876 499	-	1 876 499	67 893
<u>Chad</u>	54 294				
Health or medical assistance		54 294	-	54 294	-
Total	54 294	54 294	-	54 294	-
<u>Costa Rica</u>	4 965				
Counselling		1 679	-	1 679	
Total	4 965	1 679	-	1 679	3 286
<u>Democratic Kampuchea</u>	3 343 593				
Food		-	1 356 376	1 356 376	
Multipurpose assistance		889 900	-	889 900	
Programme support and administration		116 182	-	116 182	
Total	3 343 593	1 006 082	1 356 376	2 362 458	981 135
<u>Djibouti</u>	259 155				
Food		-	218 750	218 750	
Multipurpose assistance		-	40 405	40 405	
Total	259 155	-	259 155	259 155	-

SCHEDULE 5 (continued)

	Total funds available	Expenditure			Unobligated balances as at 31 December 1984
		Cash	Kind	Total	
<u>Egypt</u>	18 093				
Local settlement/integration		18 093	-	18 093	
Total	18 093	18 093	-	18 093	-
<u>Ethiopia</u>	3 937 405				
Food		1 313 311	2 217 250	3 530 561	
Legal assistance		125 604	-	125 604	
Supplementary aid		440	-	440	
Total	3 937 405	1 439 355	2 217 250	3 656 605	280 800
<u>Guinea</u>	1 102 000				
Assistance to Irianjaya refugees		1 102 000	-	1 102 000	
Total	1 102 000	1 102 000	-	1 102 000	-
<u>Honduras</u>	139 500				
Food		-	133 500	133 500	
Total	139 500	-	133 500	133 500	6 000
<u>Hong Kong</u>	54 794				
Medical assistance		46 413	-	46 413	
Clothing		-	8 381	8 381	
Total	54 794	46 413	8 381	54 794	-
<u>Indonesia</u>	15 000				
Food		15 000	-	15 000	
Total	15 000	15 000	-	15 000	-
<u>Japan</u>	128 402				
Local settlement/integration		1 154	-	1 154	
Multipurpose assistance		106 667	-	106 667	
Total	128 402	107 821	-	107 821	20 581
<u>Lao People's Democratic Republic</u>	1 156 534				
Programme support and administration		6 072	-	6 072	
Multipurpose assistance		630 000	-	630 000	
Total	1 156 534	636 072	-	636 072	520 462
<u>Mexico</u>	248 000				
Food		200 000	-	200 000	
Total	248 000	200 000	-	200 000	48 000

SCHEDULE 5 (continued)

	Total funds available	Expenditure			Unobligated balances as at 31 December 1984
		Cash	Kina	Total	
<u>Pakistan</u>	25 081 192				
Multipurpose assistance		8 902	-	8 902	
Transport		191	-	191	
Blankets		-	21 588	21 588	
Domestic equipment		-	4 736 842	4 736 842	
Food		-	16 209 172	16 209 172	
Health or medical assistance		-	843 484	843 484	
Water		-	1 226 415	1 226 415	
Total	25 081 192	9 093	23 037 501	23 046 594	2 034 598
<u>Philippines</u>	199 990				
Lower secondary education		13 323	-	13 323	
Multipurpose assistance		186 667	-	186 667	
Total	199 990	199 990	-	199 990	-
<u>Somalia</u>	13 498 964				
Agriculture		230 000	-	230 000	
Food		3 995 912	7 977 153	11 973 065	
Treatment/renaapilitation of handicapped		56 556	-	56 556	
Water		32 787	-	32 787	
Clothing		-	10 462	10 462	
Lower secondary education		-	100 000	100 000	
Multipurpose assistance		-	69 503	69 503	
Health or medical assistance		-	150 000	150 000	
Total	13 498 964	4 315 255	8 307 118	12 622 373	876 591
<u>Sudan</u>	2 012 673				
Food		1 175 000	684 375	1 859 375	
Lower secondary education		54 687	-	54 687	
Medical assistance		-	17 726	17 726	
Total	2 012 673	1 229 687	702 101	1 931 788	80 885
<u>Swaziland</u>	30 000				
Multipurpose assistance		30 000	-	30 000	
Total	30 000	30 000	-	30 000	-
<u>Syrian Arab Republic</u>	20 000				
Local settlement/integration		20 000	-	20 000	
Total	20 000	20 000	-	20 000	-

SCHEDULE 5 (continued)

	Total funds available	Expenditure			Unobligated balances as at 31 December 1984
		Cash	Kina	Total	
<u>Thailand</u>	2 869 184				
Programme support and administration		38 684	-	38 684	
Local settlement/integration		39 878	-	39 878	
Food		-	502 584	502 584	
Health or medical assistance		-	9 716	9 716	
Repatriation		-	160 150	160 150	
Total	2 869 184	78 562	672 450	751 012	2 118 172
<u>Uganda</u>	884 500				
Food		-	884 500	884 500	
Total	884 500	-	884 500	884 500	-
<u>United Republic of Tanzania</u>	113 742				
Multipurpose assistance		-	113 515	113 515	
Supplementary aid		228	-	228	
Total	113 742	228	113 515	113 742	-
<u>Viet Nam</u>	14 504				
Local settlement/integration		5 511	-	5 511	
Clothing		-	8 993	8 993	
Total	14 504	5 511	8 993	14 504	-
<u>Zambia</u>	138 588				
Food		-	93 750	93 750	
Multipurpose assistance		44 838	-	44 838	
Total	138 588	44 838	93 750	138 588	-
<u>Zaire</u>	1 101 309				
Food		263 650	453 306	716 956	
Blankets		-	17 925	17 925	
Multipurpose assistance		-	23 805	23 805	
Total	1 101 309	263 650	495 036	758 686	342 623
<u>Zimbabwe</u>	1 831 037				
Food		1 085 999	475 038	1 561 037	
Total	1 831 037	1 085 999	475 038	1 561 037	270 000

SCHEDULE 5 (concluded)

	Total funds available	Expenditure			Unobligated balances as at 31 December 1984
		Cash	Kind	Total	
HEADQUARTERS AND VARIOUS	31 095 142				
Junior Professional Officers		1 647 154	-	1 647 154	
Lower secondary education		42 000	-	42 000	
Multipurpose assistance		384 876	-	384 876	
Supplementary aid		360 490	-	360 490	
Counselling		223 144	-	223 144	
Trust Fund for Handicapped Refugees		200 000	-	200 000	
Programme support and administration		2 406 357	-	2 406 357	
World Bank project in Pakistan		4 543 657	-	4 543 657	
Total	31 095 142	9 807 678	-	9 807 678	21 287 464
TOTAL OTHER TRUST FUNDS	93 142 652	24 036 362	39 434 869	63 471 231	29 671 421
TOTAL OTHER SPECIAL PROGRAMMES	134 093 889	50 316 856	41 659 259	91 976 115	42 117 774

SCHEDULE 6

STATUS OF PRIOR YEARS' PROJECTS AS AT 31 DECEMBER 1984 - ALL FUNDS

Obligations liquidated/outstanding by country/area/operation

(United States dollars)

Source of funds Country/area/operation	Unliquidated obligations as at 1 January 1984	Payments during 1984	Cancellations during 1984	Unliquidated obligations as at 31 December 1984
GENERAL PROGRAMMES				
<u>Annual programme</u>				
Algeria	2 937 351	2 336 032	101 926	499 393
Angola	2 872 594	1 770 838	1 038 208	63 548
Argentina	268 783	215 977	28 002	24 804
Australia	41 194	21 261	19 933	-
Austria	4 361	-	4 361	-
Bangladesh	10 891	3 491	7 400	-
Belgium	15 882	13 679	2 203	-
Benin	7 282	5 190	2 092	-
Botswana	153 831	5 194	148 637	-
Burkina Faso	69 343	10 595	58 748	-
Burundi	1 880 075	217 754	4 938	1 657 383
Cameroon	423 422	120 303	249 679	54 440
Canada	10 985	1 458	9 527	-
Central African Republic	57 766	27 548	30 218	-
Chad	4 572	1 226	3 346	-
China	1 411 197	1 345 595	65 602	-
Congo	42 316	28 951	13 365	-
Costa Rica	536 167	246 676	289 491	-
Cyprus	219	-	219	-
Djibouti	936 820	484 145	444 675	6 000
Egypt	537 325	168 030	5 841	363 454
Ethiopia	500 378	179	500 199	-
France	11 808	1 657	10 151	-
Gabon	32 693	3 908	21 646	7 139
Germany, Federal Republic of	190 352	29 002	161 350	-
Ghana	48 044	25 746	22 298	-
Greece	170 485	125 000	20 485	25 000
Honduras	784 623	193 780	568 789	22 054
Hong Kong	639 475	414 847	208 409	16 219
India	166 547	34 638	112 282	19 627
Indonesia	417 661	302 112	115 549	-
Iran (Islamic Republic of)	2 536 172	2 087 765	35 120	413 287
Italy	10 285	6 040	4 245	-
Ivory Coast	68 549	47 048	21 501	-
Jamaica	23 987	10 937	13 050	-
Japan	115 885	115 686	199	-
Kenya	298 003	76 214	163 872	57 917
Lao People's Democratic Republic	65 332	50 699	7 949	6 684
Latin America:				
Northern Latin American countries	1 566 388	909 583	484 251	172 554
Southern Latin American countries	110 166	20 203	79 263	10 700
North-western South American countries	59 086	4 100	46 086	8 900
Lebanon	50 760	22 774	27 245	741
Lesotho	276 493	141 989	133 594	910
Liberia	28 641	11 547	17 094	-
Macao	52 997	-	52 997	-
Malaysia	1 396 199	804 220	427 521	164 458
Mali	522	-	522	-
Middle East	113 831	29 523	70 885	13 423
Morocco	2 806	-	2 806	-

SCHEDULE 6 (continued)

Source of funds Country/area/operation	Unliquidated obligations as at 1 January 1984	Payments during 1984	Cancellations during 1984	Unliquidated obligations as at 31 December 1983
Mozambique	216 971	187 373	29 598	-
Netherlands	217	-	217	-
Nicaragua	344 811	3 530	341 281	-
Niger	1 788	895	893	-
Nigeria	566 163	164 590	395 681	5 892
Pakistan	11 202 399	5 106 234	5 786 185	309 980
Papua New Guinea	97 829	11 740	86 089	-
Peru	190 744	154 735	12 009	24 000
Philippines	875 260	525 018	344 192	6 050
Portugal	18 893	210	18 683	-
Rwanda	452 776	230 409	222 367	-
Senegal	57 544	3 719	53 825	-
Sierra Leone	493 646	200 626	293 020	-
Singapore	54 118	52 937	1 181	-
Somalia	7 301 367	2 376 985	4 512 734	411 648
Spain	29 382	12 675	16 707	-
Sudan	11 664 616	6 410 196	4 549 547	704 873
Swaziland	122 779	66 008	56 771	-
Thailand	2 377 513	809 106	1 568 407	-
Togo	34 988	34 988	-	-
Tunisia	2 720	-	2 720	-
Turkey	74 390	70 897	-	3 493
Uganda	656 806	617 130	32 916	6 760
United Kingdom of Great Britain and Northern Ireland	70 661	63 175	7 486	-
United Republic of Tanzania	2 415 333	1 291 211	78 926	1 045 196
United States of America	75 762	35 222	40 540	-
Viet Nam	598 582	452 351	146 231	-
West African countries (others)	2 662	513	2 149	-
Yugoslavia	70 311	24 247	46 064	-
Zaire	1 591 693	835 652	472 697	283 344
Zambia	774 014	424 440	249 777	99 797
Zimbabwe	200 453	166 479	17 371	16 603
Other countries in Asia	701 308	586 477	114 831	-
Overall allocations	3 152 857	1 375 057	1 676 873	100 927
Total	68 451 900	34 787 965	27 034 737	6 629 198
Emergency Fund				
Belgium	23 000	23 000	-	-
Costa Rica	341 819	220 162	-	121 657
Cyprus	62 504	62 180	324	-
Ethiopia	944 096	896 447	24 964	22 685
France	75 000	-	75 000	-
Iran (Islamic Republic of)	252 020	169 095	82 925	-
Italy	63 220	19 837	43 383	-
Lebanon	377 605	339 438	38 167	-
Lesotho	5 794	-	5 794	-
Sudan	822 972	-	622 972	-
Syrian Arab Republic	100 768	45 238	55 530	-
Uganda	107 265	100 729	6 536	-
West African countries (others)	86 900	3 518	83 382	-
Zambia	315 809	310 584	-	5 225
Zimbabwe	2 212	-	2 212	-
Overall allocation	12 483	-	-	12 483
Total	3 393 467	2 190 228	1 041 189	162 050

SCHEDULE 6 (continued)

Source of funds Country/area/operation	Unliquidated obligations as at 1 January 1984	Payments during 1984	Cancellations during 1984	Unliquidated obligations as at 31 December 1983
SPECIAL ACCOUNTS				
Revolving Fund for Staff Housing	290 000	143 013	-	146 987
Long-Playing Record Scheme	120 380	48 090	-	72 290
Total	<u>410 380</u>	<u>191 103</u>	<u>-</u>	<u>219 277</u>
SPECIAL PROGRAMMES				
<u>Refugee education account</u>				
Algeria	9 706	9 475	190	41
Bangladesh	45 570	20 212	15 594	9 764
Benin	145 326	30 302	115 024	-
Burkina Faso	71 950	51 676	20 274	-
Burundi	76 007	51 241	-	24 766
Cameroon	105 384	38 773	44 975	21 636
Central African Republic	149 069	103 110	45 959	-
Congo	141 517	98 755	20 517	22 245
Costa Rica	11 105	445	10 660	-
Djibouti	8 644	6 751	1 893	-
Egypt	1 453 725	901 068	-	552 657
Gabon	56 599	24 046	32 553	-
India	225 941	87 137	33 988	104 816
Italy	125 000	125 000	-	-
Ivory Coast	72 742	37 827	34 915	-
Kenya	1 688	-	-	1 688
Latin America:				
Northern Latin American countries	86 744	5 685	32 236	48 823
Southern Latin American countries	3 134	-	3 134	-
North-western South American countries	65 000	10 000	20 000	35 000
Lesotho	14 925	13 092	1 833	-
Liberia	626	626	-	-
Middle East	138 678	67 377	-	71 301
Morocco	16 630	3 223	6 177	7 230
Nicaragua	20 000	10 691	9 309	-
Niger	21 000	8 303	12 697	-
Nigeria	148 005	52 158	57 741	38 106
Pakistan	170 496	64 502	105 994	-
Portugal	30 000	-	30 000	-
Rwanda	132 093	31 854	100 239	-
Senegal	383 300	149 687	233 613	-
Sierra Leone	17 626	6 915	10 711	-
Somalia	72 611	28 847	43 764	-
Spain	211	-	211	-
Sudan	146 773	113 974	19 766	13 033
Swaziland	4 267	2 067	2 200	-
Togo	15 000	13 592	1 408	-
Tunisia	107 376	57 940	31 368	18 068
Uganda	22 465	6 708	15 757	-
United Republic of Tanzania	81 920	47 780	34 140	-
Zaire	382 948	84 439	81 829	216 680
Zambia	12 511	10 855	-	1 656
Overall allocations	191 359	65 711	32 602	93 046
Total	<u>4 985 671</u>	<u>2 441 844</u>	<u>1 263 271</u>	<u>1 280 556</u>

SCHEDULE 6 (concluded)

Source of funds Country/area/operation	Unliquidated obligations as at 1 January 1984	Payments during 1984	Cancellations during 1984	Unliquidated obligations as at 31 December 1983
OTHER SPECIAL PROGRAMMES				
Cyprus Operation	2 778 150	1 611 631	169 439	997 080
Orderly Departures from Viet Nam	289 265	115 619	173 646	-
Assistance to Returnees to Ethiopia	2 068 142	934 192	1 007 530	126 420
Trust Fund for Repatriation of Ethiopian Refugees from Djibouti	2 399 114	2 193 787	-	205 327
Other trust funds				
Algeria	43 508	-	-	43 508
Angola	569 982	132 326	86	437 570
Argentina	13	-	13	-
Bangladesh	78 634	14 303	64 331	-
Belgium	155 049	2 062	152 987	-
Botswana	70 158	18 604	51 554	-
Central African Republic	108 200	-	-	108 200
Chad	1 456 500	162 693	1 200 000	93 807
Democratic Kampuchea	63 549	33 257	30 292	-
Djibouti	118 000	59 181	10 819	48 000
Egypt	937	870	-	67
Ethiopia	955 466	3 390	100 176	851 900
Honduras	793 375	689 625	-	103 750
Indonesia	46 000	46 000	-	-
Japan	54 691	39 817	1 904	12 970
Kenya	22 071	10 411	11 660	-
Lao People's Democratic Republic	922 002	780 023	53 980	87 999
Lesotho	228 949	33 147	195 802	-
Nigeria	92 102	-	92 102	-
Pakistan	16 727 563	14 335 337	2 041 597	350 629
Rwanda	36 525	22 107	14 418	-
Somalia	13 192 571	12 001 803	546 862	643 906
Sudan	1 328 284	722 254	-	606 030
Swaziland	243 529	237 706	5 823	-
Thailand	633 220	167 294	465 926	-
Uganda	1 594 575	400 082	71	1 194 422
United Republic of Tanzania	74 002	1 242	-	72 760
Viet Nam	437 752	163 999	5 769	267 984
Zaire	1 574 493	444 256	261 826	868 411
Zambia	21 179	19 660	25	1 494
Zimbabwe	28 389	11 776	16 613	-
Headquarters and various	2 654 929	2 192 390	379 851	82 688
Total	51 860 868	37 600 844	7 055 102	7 204 922
Grand Total	129 102 286	77 211 984	36 394 299	15 496 003

SCHEDULE 7

STATUS OF OBLIGATIONS AS AT 31 DECEMBER 1984 - ALL FUNDS

(Thousands of United States dollars)

	General programmes		Special accounts		Special programmes		
	Annual programmes 1984	Emergency Funds	Revolving Fund for Staff Housing c/	Long-playing Record Scheme	Refugee Education Account	Other special programmes a/	Total
<u>Unliquidated as at 1 January 1984</u>	-	3 393	290	120	4 986	51 862	129 102
<u>Incurred in 1984</u>	336 193	9 761	150	-	6 121	91 975	444 200 b/
Total	336 193	13 154	440	120	11 107	143 837	573 302
Liquidated in 1984							
By payments/deliveries	274 741	5 841	191	48	4 495	79 482	399 585
By cancellations	-	1 041	-	-	1 263	7 055	36 394
Total	274 741	6 882	191	48	5 758	86 537	435 979
<u>Unliquidated as at 31 December 1984</u>							
Current year's obligations	61 452	6 110	102	-	4 068	50 095	121 827
Prior years' obligations c/	-	162	147	72	1 281	7 205	15 496
Total outstanding	61 452	6 272	249	72	5 349	57 300	137 323
Of which: In cash	61 452	6 249	249	72	5 349	28 535	108 535
In kind	-	23	-	-	-	28 765	28 788
a/ For breakdown, see annex to schedule 7.							
b/ Projects only, other expenditure \$640,694.							
c/ Chronological breakdown of balances outstanding as at 31 December 1984							
1979	-	-	-	-	-	18	18
1980	-	-	-	-	-	18	18
1981	-	458	-	72	-	1 137	1 667
1982	-	2 424	-	-	449	1 115	4 000
1983	-	3 747	147	-	832	4 917	9 793
Total	-	6 629	147	72	1 281	7 205	15 496

ANNEX TO SCHEDULE 7

STATUS OF OBLIGATIONS AS AT 31 DECEMBER 1984 - OTHER SPECIAL PROGRAMMES
(Thousands of United States dollars)

	Cyprus Operation	Orderly Departures from Viet Nam	Assistance to Ugandan Returnees to the West Nile	South-East Asia Anti- Piracy Programme	Assistance to Mozambicans in Zimbabwe
<u>Unliquidated as at 1 January 1984</u>	2 778	289	-	-	-
<u>Incurring in 1984</u>	7 575	2 445	1 975	2 900	415
Total	10 353	2 734	1 975	2 900	415
<u>Liquidated in 1984</u>					
By payments/deliveries	2 620	1 937	1 054	2 900	405
By cancellations	169	174	-	-	-
Total	2 789	2 111	1 054	2 900	405
<u>Unliquidated as at 31 December 1984</u>					
Current years' obligations	6 567	623	921	-	10
Prior years' obligations ^{a/}	997	-	-	-	-
Total outstanding	7 564	623	921	-	10
Of which:					
In cash	7 564	623	766	-	10
In kind	-	-	155	-	-
^{a/} <u>Chronological breakdown of balances outstanding as at 31 December 1984</u>					
1979	-	-	-	-	-
1980	10	-	-	-	-
1981	2	-	-	-	-
1982	539	-	-	-	-
1983	446	-	-	-	-
Total	997	-	-	-	-

ANNEX TO SCHEDULE 7 (concluded)

STATUS OF OBLIGATIONS AS AT 31 DECEMBER 1984 - OTHER SPECIAL PROGRAMMES

(Thousands of United States dollars)

	Assistance to Persons of Concern in Somalia and the Sudan	Assistance to Returnees to Ethiopia	Emergency Relief Assistance in Ethiopia	Trust Fund for Repatriation of Ethiopian Refugees from Djibouti	Other trust funds	Total
<u>Unliquidated as at 1 January 1984</u>	-	2 068	-	2 399	4 328	51 862
<u>Incurred in 1984</u>	7 211	2 946	2 037	1 000	63 471	91 975
Total	7 211	5 014	2 037	3 399	107 799	143 837
<u>Liquidated in 1984</u>						
By payments/deliveries	1 581	3 557	407	2 396	62 625	79 482
By cancellations	-	1 008	-	-	5 704	7 055
Total	1 581	4 565	407	2 396	68 329	86 537
<u>Unliquidated as at 31 December 1984</u>						
Current years' obligations	5 630	323	1 630	798	33 593	50 095
Prior years' obligations a/	-	126	-	205	5 877	7 205
Total outstanding	5 630	449	1 630	1 003	39 470	57 300
Of which: In cash	3 598	449	1 630	1 003	12 892	28 535
In kind	2 032	-	-	-	26 578	28 765
a/ <u>Chronological breakdown of balances outstanding as at 31 December 1984</u>						
1979	-	-	-	-	18	18
1980	-	-	-	-	8	18
1981	-	-	-	-	1 135	1 137
1982	-	-	-	-	576	1 115
1983	-	126	-	205	4 140	4 917
Total	-	126	-	205	5 877	7 205

SCHEDULE 8

LOANS MADE TO OR ON BEHALF OF REFUGEES

(United States dollars)

	For the year 1984	Cumulative to 31 December 1984
<u>Total loans made</u>	-	16 362 777
<u>Adjustments</u>		
Unused funds refunded by implementing agencies	-	(817 068)
Exchange differences	(801 991)	2 006 847
		<u>17 552 556</u>
<u>Liquidations</u>		
Repayments	(392 149) a/	(10 559 172)
Write-offs/conversion into grants	(3 593)	(775 301)
Agencies' collecting fees and charges	(15 318)	(335 818)
		<u>(11 670 291)</u>
<u>Total loans outstanding as at 31 December 1984</u>		
Of which refundable upon receipt to:		
Calouste Gulbenkian Foundation		5 882 265
Norwegian Refugee Council		(1 193)
Implementing agencies for collecting fees		(31 635)
		(335 671)
		<u>5 513 766 b/</u>

a/ Of which due to:

UNHCR	388 500
Norwegian Refugee Council	1 189
Gulbenkian Foundation	2 460
	<u>392 149</u>

b/ Breakdown by source of funds:

Annual programmes for 1963-1984	37 388
Major aid programmes	5 475 042
Trust funds	1 336
	<u>5 513 766</u>

SCHEDULE 9

INVESTMENT OF FUNDS AS AT 31 DECEMBER 1984

(United States dollars)

Banks	Period	Rate (percentage per annum)	Maturity	Amount	Accrued interest
<u>Notice deposit accounts</u>					
Citibank, Zurich	2 days	8 1/4		7 500 000	-
Tokai Bank, London	2 days	8		1 000 000	105 215
Banque Paribas, Geneva	2 days	7 3/4		3 000 000	9 479
Mitsui Bank, London	2 days	11 1/2		3 000 000	184 958
Société de Banque Suisse, Geneva	2 days	8 1/4		5 000 000	13 750
				<u>19 500 000</u>	<u>313 402</u>
<u>Deposit accounts</u>					
Privatbanken, Copenhagen	6 months	12 7/8	9 January 85	3 000 000	187 760
European Arab Bank, Brussels	6 months	12 7/8	9 January 85	2 000 000	125 174
Banco Exterior de España, Madrid	6 months	12 15/16	9 January 85	3 000 000	188 672
Bank of Montreal, London	6 months	12 7/8	9 January 85	5 000 000	312 934
Morgan Bank Nederlands, Amsterdam	6 months	12 13/16	9 January 85	5 000 000	311 415
Syniccate Bank, London	6 months	12 29/32	9 January 85	1 000 000	62 739
Banque Belge, London	3 months	11 3/8	9 January 85	3 000 000	78 677
Australia and New Zealand Banking Group, London	3 months	11 5/16	9 January 85	3 000 000	78 245
Union de Banques Arabes et Françaises, Paris	3 months	11 3/8	9 January 85	2 000 000	52 451
Bank of Tokyo, London	3 months	11 3/8	9 January 85	3 000 000	78 677
International Westminster Bank, London	3 months	10 1/4	31 January 85	2 000 000	34 736
Canadian Imperial Bank of Commerce, London	3 months	10 1/4	31 January 85	3 000 000	52 104
Mitsubishi Bank, London	3 months	10 1/4	31 January 85	5 000 000	86 840
Banque Worms, Paris	3 months	10 5/16	31 January 85	3 000 000	52 422
Banca Nazionale del Lavoro, London	4 months	11 7/16	11 February 85	3 000 000	79 109
Banco Exterior de España, Madrid	4 months	11 9/16	11 February 85	3 000 000	79 974
Den Norske Creditbank, Luxembourg	3 months	9 7/8	19 February 85	5 000 000	57 604
Chemical Bank, Zurich	3 months	9 3/4	19 February 85	5 000 000	56 875
Banque Scandinave en Suisse, Geneva	3 months	9 7/8	19 February 85	5 000 000	57 604
Istituto Bancario San Paolo di Torino, Turin	3 months	9 7/8	19 February 85	3 000 000	34 562
Osterreichische Landesbank, Vienna	4 months	10 3/8	28 February 85	2 000 000	35 160
Scandinavia Bank, London	4 months	10 7/8	28 February 85	3 000 000	55 281
Nordic Bank, London	3 months	9 1/8	18 March 85	3 000 000	10 646
Banque Worms, Paris	3 months	9 1/8	18 March 85	2 000 000	7 097
Sal. Oppenheim, Cologne	3 months	9 1/8	18 March 85	3 000 000	10 646
Royal Bank of Canada, Paris	4 months	9 7/8	19 March 85	3 000 000	34 563
Genossenschaftliche Zentralbank, Vienna	4 months	9 7/8	19 March 85	5 000 000	57 604
Saudi International Bank, London	4 months	9 15/16	19 March 85	3 000 000	34 781
Union de Banques Suisses, Geneva	4 months	9 7/8	19 March 85	3 000 000	34 563
Standard Chartered Bank, London	4 months	9 7/8	19 March 85	4 000 000	46 083
Manufacturers Hanover Trust Co., London	4 months	9 7/8	19 March 85	3 000 000	34 562
Samuel Montagu, London	3 months	8 11/16	28 March 85	4 000 000	2 896
Barclays Bank International, London	3 months	8 11/16	28 March 85	4 000 000	2 896
Morgan Grenfell, London	4 months	9 3/16	17 April 85	2 000 000	7 146
Tokai Bank, London	4 months	9 5/16	17 April 85	5 000 000	18 108
Bank of Tokyo, London	4 months	9 1/4	17 April 85	3 000 000	10 792
Chase Manhattan Bank, Paris	4 months	9 1/8	17 April 85	3 000 000	10 646
Société Générale, Paris	4 months	9 1/4	17 April 85	5 000 000	17 986
Amsterdam Rotterdam Bank, Amsterdam	4 months	9 1/8	17 April 85	3 000 000	10 646
				<u>130 000 000</u>	<u>2 510 676</u>

ANNEX TO SCHEDULE 9

CASH AND INVESTMENTS 1980-1984

(United States dollars)

	1980	1981	1982	1983	1984
<u>Cash and investments on 31 December</u>					
Current accounts	9 972	2 635	5 322	4 535	6 734
48-hour accounts	1 800	2 300	3 600	10 750	19 500
Deposit accounts	146 948	202 953	200 800	189 000	130 000
	<u>158 720</u>	<u>207 888</u>	<u>209 722</u>	<u>204 285</u>	<u>156 234</u>
<u>Average in hand during year</u>					
In current accounts	11 794	7 850	7 583	6 623	8 766
Invested (48-hour and deposit accounts)	189 457	168 242	196 185	185 386	150 343
	<u>201 251</u>	<u>176 092</u>	<u>203 768</u>	<u>192 009</u>	<u>159 109</u>
Percentage of total invested	94%	96%	96%	97%	94%
<u>Interest earned - total</u>	<u>26 575</u>	<u>29 071</u>	<u>28 745</u>	<u>18 678</u>	<u>16 579</u> ^{a/}
Of which: on current accounts	315	301	204	208	136
on invested funds	26 260	28 770	28 541	18 470	16 443
<u>Average rate of interest earned</u>					
On average funds in hand and bank	13.20%	16.51%	14.11%	9.73%	10.42%
On average invested funds	13.86%	17.10%	14.55%	9.96%	10.94%

^{a/} The amount of \$16,378,000 shown on statement II under "Other income" is made up as follows:

Interest earned	16 579 286.80
Exchange differences and bank charges	(201 258.36)
	<u>16 378 028.44</u>

NOTES TO THE ACCOUNTS

Note 1. Statements I and II and schedules 1 to 9 are an integral part of the accounts.

Note 2. The following ex gratia payment was made during 1984: a grant to Mrs. Mamookho Alix Lebeko, widow of deputy warden Pitso Francis Lebeko, who died in a car accident in Hleoheng, Lesotho, on 7 April 1984 (equivalent to three months' salary plus the expected cost of the funeral, \$1,811.48).

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 United Nations 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 UNHCR's 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 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 amounts on an accrual basis. Thus, all firm pledges (except pledges announced in 1984 for the 1985 general programmes) are recorded as income in 1984, even if they concern programmes whose budgetary period extends into 1985 and therefore may be partially obligated in 1985. The term "expenditure" designates total obligations incurred up to 31 December 1984, whether liquidated or not. Agreements or letters of instruction signed prior to 31 December 1984 but for projects commencing in 1985 are not included in 1984 expenditure.

Contributions

6. Cash received for pledges is recorded as 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, except for one trust fund amount from the United States of America on which the expenditure details are being finalized.

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 or credited to the General Fund.

Fixed assets

8. Non-expendable property purchased out of the voluntary funds of UNHCR and ownership of which 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 1984 of non-expendable property held for administrative purposes was \$12,073,302.

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 9). Income from investments is credited to the General Fund as provided for in financial rule 9.3.

Deferred expenditure

10. Following the Executive Committee's approval of the allocation of funds for 1985, and provided that appropriate income was available, the procurement in 1984 by UNHCR of supplies considered essential to permit projects to begin in early 1985 is recorded in these accounts as deferred expenditure, which, in 1985, will be charged to the appropriate projects.