

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

---

**AUDITED FINANCIAL STATEMENTS  
for the year ended 31 December 1981  
and  
REPORT OF THE BOARD OF AUDITORS**

**GENERAL ASSEMBLY**

**OFFICIAL RECORDS: THIRTY-SEVENTH SESSION**

**SUPPLEMENT No. 5E (A/37/5/Add.5)**



**UNITED NATIONS**

**New York, 1982**

#### 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.

[28 July 1982]

## CONTENTS

	<u>Page</u>
LETTER OF TRANSMITTAL .....	v
I. REPORT OF THE BOARD OF AUDITORS .....	1
II. AUDIT OPINION .....	5
III. ACCOUNTS FOR THE YEAR ENDED 31 DECEMBER 1981 .....	7
<u>Statement I.</u> Balance sheet as at 31 December 1981 .....	8
<u>Statement II.</u> Income and expenditure from 1 January to 31 December 1981 - All funds .....	9
Annex to statement II - Other special programmes .....	10
Schedules to the accounts	
Schedule 1. Status of governmental contributions as at 31 December 1981 - All funds .....	14
Schedule 2. Status of private contributions as at 31 December 1981 - All funds .....	20
Schedule 3. UNHCR general programmes - Annual programme for 1981: appropriations and expenditure in 1981 .....	23
Schedule 4. UNHCR general programmes - Emergency Fund: expenditure in 1981 .....	30
Schedule 5. UNHCR special programmes: funds available and expenditure in 1981 .....	31
I. Refugee Education Account .....	31
II. Long-playing Record Scheme and reserve for fund-raising initiatives .....	31
III. Other special programmes .....	32
Schedule 6. Status of prior years' projects as at 31 December 1981 - All funds: obligations liquidated/outstanding by country/area/ operation .....	37
Schedule 7. Status of obligations as at 31 December 1981 - All funds .....	40
Annex to schedule 7 - Other special programmes .....	41

CONTENTS (continued)

	<u>Page</u>
Schedule 8. Loans made to or on behalf of refugees .....	43
Schedule 9. Investment of funds as at 31 December 1981 .....	44
Annex to schedule 9 - Cash and investments 1978-1981 .....	46
IV. STATEMENT OF BASIC ACCOUNTING POLICIES APPLICABLE TO THE VOLUNTARY FUNDS ADMINISTERED BY THE UNITED NATIONS HIGH COMMISSIONER FOR REFUGEES .....	47

LETTER OF TRANSMITTAL

16 June 1982

Sir,

I have the honour to transmit to you the financial statements of the voluntary funds administered by the United Nations High Commissioner for Refugees as at 31 December 1981. These statements have been examined and include the audit opinion of the Board of Auditors.

In addition to the above, I have the honour to present the report of the Board with respect to the accounts of the voluntary funds administered by the United Nations High Commissioner for Refugees for the year 1981.

Accept, Sir, the assurances of my highest consideration.

(Signed) H. VREBOS  
Senior President of the Court of  
Accounts of Belgium  
and  
Chairman of the United Nations Board of Auditors

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

# I. REPORT OF THE BOARD OF AUDITORS

## Introduction

1. As required by paragraph 22 of the statute of the Office of the United Nations High Commissioner for Refugees, the Board of Auditors has audited the accounts of the voluntary funds administered by the United Nations High Commissioner for Refugees (UNHCR) for the year ended 31 December 1981.
2. The examination was conducted in accordance with article XII of the Financial Regulations of the United Nations and the annex thereto and with the common auditing standards adopted by the Panel of External Auditors of the United Nations, the Specialized Agencies and the International Atomic Energy Agency. The examination was conducted at UNHCR headquarters at Geneva and at the UNHCR field offices in Thailand and Malaysia.
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. This practice once again helped in maintaining a continuous dialogue with the Administration and is consistent with the Board's approach of applying systems-based auditing to all the organizations in the United Nations system for which the Board has audit responsibility.
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 1981 audit examination. We have discussed these matters with the Administration whose responses are referred to as appropriate.

## Budgetary control

### Budgetary information

5. Our audit of the administrative expenditures of UNHCR revealed that the UNHCR voluntary funds budget does not provide sufficient information. As a result, it was difficult to obtain a clear over-all insight into all programme support and administrative costs, as only some very general and comparative information on these expenses was provided in the tables annexed to the budget. We recommended that the annual report and budget estimates should provide additional information on programme support and administrative expenditure by giving detailed breakdowns per object of expenditure relating to all funds for UNHCR activities.
6. The Administration informed us that the presentation of additional information in the annual report and budget of UNHCR were now under review by the Executive Committee in consultation with the Advisory Committee on Administrative and Budgetary Questions. It was expected that this would result in improvements in the presentation of the budget by providing more information on the budgetary aspects of UNHCR's activities.

## Over-all allocation

7. We furthermore noted that large amounts were transferred from the "over-all allocation" included in the annual programme budget to country programmes. The Administration seemed to consider such allocations, which are basically intended to provide assistance to refugees in countries for which no allocations are proposed, rather as a kind of reserve from which transfers to other programmes can be made, although a programme reserve might already have been allocated in the annual programme budget.

8. The Administration agreed with our observation and assured us that, in the future, it would budget the programmes as comprehensively as possible at the country level, but that there would be a continued need for the Executive Committee to provide for over-all allocations in the programme budget to cover small projects for which the exact volume was not known beforehand.

9. We recommended that the over-all allocations should be limited as far as possible and should only be used for the purpose for which they were provided.

## Implementation of projects

10. Our audit of projects implemented in Thailand revealed that no UNHCR officer had ever observed an opening of bids relating to the awarding of contracts by the implementing partner for the procurement of supplies and services and that no copy had been requested of such contracts. We furthermore noted that for the transportation of refugees no written contract existed with the transportation company. An agreement with an implementing partner for the delivery of food to the refugees also lacked details on the kind of vegetables to be supplied and on the minimum food rations per refugee to be distributed.

11. Although we are conscious that effective control and monitoring of activities largely depends on the willingness of the implementing partners to co-operate, we are of the opinion that UNHCR representatives and field officers should be more attentive to the control of the proper application of the administrative and financial provisions of the agreements with the partners. It should further review whether basic contract provisions for the purchase and delivery of goods and services are correctly complied with. In this connexion, UNHCR officials should attend as often as possible the opening of important competitive quotations and demand a copy of each contract awarded by a third party. A regular checking of the documents supporting expenditures would be desirable if undertaken in the offices of the implementing partners as their financial and narrative reports are mostly insufficient and inadequate. The field offices should participate in overseeing the registration of refugees as well as the receipt, storage and distribution of goods to the refugees in the camps. Job descriptions for field officers should clearly define their respective responsibilities and interests.

## Procurement of supplies and services by implementing partners

12. In Thailand as well as in Malaysia, we noted that the UNHCR programmes of assistance were almost completely implemented by the Government or operational third agencies and that the UNHCR offices limited their own activity to the establishment of programme agreements and the co-ordination of the project operations. We found, however, that the agreements only included rudimentary and often vague provisions relating to procurement systems, for which tens of millions of United States dollars were spent.

13. The UNHCR offices in both countries explained that the lack of more extensive stipulations for procurement was the result of the absence of clear guidelines and standard clauses from the UNHCR headquarters, thus hindering the field offices from imposing detailed conditions on third parties. We therefore recommended that headquarters should develop a field office procurement manual for the guidance of the field offices and implementing partners.

14. In the meantime, headquarters issued in October 1981 a glossary of standard clauses for agreements providing that the implementing partners shall be responsible for the procurement of all items of assistance under the project unless, by agreement, procurement is undertaken by the High Commissioner. In addition, the implementing partner shall ensure that its procedures for awarding contracts and for the purchase or hire of goods, equipment, other commodities and services, safeguard the principles of awards being made on an assessment of competitive quotations or bids.

15. In our opinion, however, these new standard clauses are not sufficient to ensure adequate improvement because they are too general in terms and only impose the principle of awarding contracts after competitive biddings. They neither cover the scope and the limits of local procurement nor prescribe procedures to be followed for the awarding and execution of the contracts. They do not provide UNHCR representatives with any system of control.

16. The Administration agreed that measures should be taken to ensure the application of standard clauses to specific projects and that, before any agreement was concluded, efforts would be made to determine whether the implementing partners' rules and procedures on procurement were up to acceptable standards with the inclusion of detailed procedures in the agreement. The control of UNHCR over the implementation of the partners' procedures for procurement would also be strengthened by requesting them to provide UNHCR on a case-by-case basis with copies of contracts awarded to suppliers thus enabling management to intervene when necessary.

17. We nevertheless recommended that UNHCR headquarters should develop a field office procurement manual for local procurement by UNHCR or implementing partners. This manual should include detailed provisions for insertion in the agreements with the implementing partners whose rules and regulations did not provide such safeguards in order to ensure a sound and economical use of UNHCR funds in awarding procurement contracts and purchase orders.

#### Camp closures

18. Our audit disclosed that in Thailand, camp closures often occurred resulting in the disposal of non-expendable property in locations where UNHCR had terminated its operations. It is expected that numerous refugee camps will be closed by the end of 1982. This is also likely to occur in other countries. As it is important for UNHCR to be informed as soon as possible about the planned closure of a camp, we suggested to the Administration that it should ensure that future agreements with the Government contain a provision requiring that UNHCR be informed well in advance of planned camp closures.

19. The Administration replied that Governments would be asked to provide a multi-year plan of camp closures anticipated in the next two or three years, assuming that the present rate of refugee departures from camps was maintained. The Government would also be asked to forward to UNHCR a three- or six-months' notice of the closure of a camp.



Comments on matters dealt with in the 1980 report

20. The Administration has taken appropriate action on matters raised in the 1980 report. 1/

Acknowledgement

21. 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) H. VREEOS  
Senior President of the Court  
of Accounts of Belgium

(Signed) Osman Ghani KHAN  
Comptroller and Auditor General  
of Bangladesh

(Signed) J. B. H. COLEMAN  
Auditor General of Ghana

---

1/ Official Records of the General Assembly, Thirty-Sixth session,  
Supplement No. 5E (A/36/5/Add.5), sect. I.

## 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 year ended 31 December 1981. 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 properly reflect the recorded financial transactions for the year, which transactions were in accordance with the Financial Regulations and legislative authority, and present fairly the financial position as at 31 December 1981.

(Signed) H. VREBOS  
Senior President of the Court  
of Accounts of Belgium

(Signed) Osman Ghani KHAN  
Comptroller and Auditor General  
of Bangladesh

(Signed) J. B. H. COLEMAN  
Auditor General of Ghana

June 1982



III. ACCOUNTS FOR THE YEAR ENDED 31 DECEMBER 1981

BALANCE SHEET AS AT 31 DECEMBER 1981  
(Thousands of United States dollars)

	1980	1981	1980	1981
<b>ASSETS</b>				
Cash			129 969	
In hand and bank	9 972	2 635	1 614	
In transit	3 615	1 485	14 931	
	<u>13 587</u>	<u>4 120</u>	<u>2 466</u>	
Short-term investments	148 748	205 253	416	
			<u>149 396</u>	
<b>LIABILITIES</b>				
Accounts receivable				
Governmental contributions pledged	82 356	100 500		
Private donations pledged	4 560	2 865	621	
Accrued interest receivable	3 868	6 025	48 609	
Due from implementing agencies	318	216	<u>49 230</u>	
Due from United Nations agencies	328	4 606		
Other receivables	940	1 070		
	<u>92 370</u>	<u>115 282</u>		
Trust fund balances				
Refugee Education Account				6 151
Other special programmes				<u>40 166</u>
RESERVES				
Working Capital and Guarantee Fund			10 000	10 000
Emergency Fund			4 000	4 000
Reserve for fund-raising initiatives			200	<u>200</u>
			<u>14 200</u>	
<b>BALANCES</b>				
Loans made to or on behalf of refugees	11 371		41 405	77 040
Long-term receivable from implementing agency	28	9 413	474	<u>274</u>
Less Contingency provision for loans and long-term receivable	(11 399)	(9 437)	<u>41 879</u>	
	<u>-</u>	<u>-</u>		
	<u>254 705</u>	<u>324 655</u>	<u>254 705</u>	<u>324 655</u>

Statement I and schedules 1 to 9 are an integral part of the accounts.

Certified

Approved

(Signed) F. J. HOMANN-HERIMBERG  
Director of Administration and Management  
Office of the United Nations High Commissioner  
for Refugees(Signed) Paul HARTLING  
United Nations High Commissioner for Refugees

INCOME AND EXPENDITURE FROM 1 JANUARY TO 31 DECEMBER 1981 - ALL FUNDS  
(Thousands of United States dollars)

	Working Capital and Guarantee Fund	GENERAL PROGRAMMES		SPECIAL PROGRAMMES				Total
		Annual programmes		Refugee Education Account	Long-playing Record Scheme b/	Other special programmes c/		
		1981	Prior years					
<u>Balances/reserves as at 1 January 1981</u>	10 000	-	41 405	4 000	621	674	48 609	105 309
<u>Income</u>								
Contributions	-	284 957	663	2 034	8 907	-	129 315	425 876
Governmental	-	5 542	-	87	-	-	7 459	13 088
Private	-	-	-	-	-	-	-	-
Other income	-	26 871	-	-	-	-	-	26 871
Interest, exchange differences, bank charges	414	41	221	-	-	-	240	916
Loan repayments and others	-	-	-	-	-	-	-	-
Adjustments on prior years' income/obligations	-	-	(1 491)	-	(7)	-	(2 705)	(4 203)
Adjustments of contributions	-	-	24 841	132	604	-	14 648	40 225
Cancellations of obligations	-	-	3 008	9	37	-	1 518	4 572
Refunds from implementing agencies	-	-	-	-	-	-	-	-
Write-offs, refunds to donors, others	-	(30)	(2)	(2)	(1)	-	(532)	(567)
<u>Total income</u>	414	317 381	27 240	2 260	9 540	-	149 943	506 778
<u>Transfers between funds/reserves</u>	(414)	70 438	(68 645)	5 839	100	-	(7 318)	-
<u>TOTAL FUNDS AVAILABLE</u>	10 000	387 819	-	12 099	10 261	674	191 234	612 087
<u>Expenditure</u>								
Obligations incurred for:	-	286 704	-	7 872	4 110	200	144 228	443 114
- Operations	-	24 075	-	227	-	-	6 840	31 142
- Programme support and administration	-	-	-	-	-	-	-	-
<u>TOTAL EXPENDITURE</u>	-	310 779	-	8 099	4 110	200	151 068	474 256
<u>Balances/reserves available for obligation in 1982</u>	10 000	77 040	-	4 000	6 151	474	40 166	137 831

a/ In cash and kind.  
b/ And reserve for fund-raising initiatives.  
c/ For breakdown by programme, see annex to statement II.

INCOME AND EXPENDITURE FROM 1 JANUARY TO 31 DECEMBER 1981 a/ - OTHER SPECIAL PROGRAMMES  
(Thousands of United States dollars)

	Cyprus Operation	Processing Centres in South-East Asia	Orderly Departures Viet Nam	Trust Fund for Kampuchean returnees	Humanitarian Assistance Bangladesh/ Burma	Language Training in South- East Asia	Trust Fund for Kampuchean returnees	South-East Asia Anti- Piracy Programme
Balances/Reserves at 1 January 1981	268	2 375	333	8 347	2 363	3 150	-	-
<u>Income</u>								
Contributions								
Governmental	12 500	6 727	1 578	21 205	-	3 538	3 475	814
Private	"	"	"	2 485	-	-	275	-
Other income	"	"	"	"	"	"	"	"
Interest, exchange differences, bank charges	"	"	"	"	"	"	"	"
Loan repayments and others	"	"	"	"	"	"	"	"
<u>Adjustments on prior years' income/obligations</u>								
Adjustments of contributions	271	2 352	127	(626)	-	-	-	-
Cancellations of obligations	82	-	-	450	136	532	4	-
Refunds from implementing agencies	(28)	-	-	(1)	-	26	-	-
Write-offs, refunds to donors, others								
<u>Total income</u>	12 825	9 079	1 705	28 485	142	4 096	3 754	814
<u>Transfers between funds/reserves</u>	"	1 126	600	(2 080)	(1 788)	-	-	-
<u>TOTAL FUNDS AVAILABLE</u>	13 093	12 580	2 638	34 752	717	7 246	3 754	814
<u>Expenditure</u>								
Obligations incurred for:								
- Operations	12 179	12 464	1 710	34 380	695	6 317	2 677	-
- Programme support and administration	412	116	289	372	22	-	183	-
<u>TOTAL EXPENDITURE</u>	12 591	12 580	1 999	34 752	717	6 317	2 860	-
Balances/reserves available for obligation in 1982	502	-	639	-	-	929	894	814

a/ In cash and kind.

INCOME AND EXPENDITURE FROM 1 JANUARY TO 31 DECEMBER 1981 a/ - OTHER SPECIAL PROGRAMMES  
(Thousands of United States dollars)

	Trust Fund for Southern Africans	Humanitarian Assistance to Uganda	Humanitarian Assistance for Zimbabwe	Repatriation/ Rehabilitation of Chadians	Assistance to returnees to Ethiopia	Special Fund for Durable Solutions	Other trust funds	Total
Balances/Reserves at 1 January 1981	3 518	1 414	7 352	-	-	-	19 489	48 609
<u>Income</u>								
Contributions								
Governmental	-	-	18	10 236	7 895	2 400	58 929	129 315
Private	842	-	1 429	91	-	-	2 337	7 459
Other income	-	-	-	-	-	-	-	-
Interest, exchange differences, bank charges	-	-	-	-	-	-	-	-
Loan repayments and others	-	-	-	-	-	-	240	240
Adjustments on prior years' income/obligations	-	-	(796)	-	-	-	(1 283)	(2 705)
Adjustments of contributions	425	258	151	-	-	-	5 550	14 648
Cancellations of obligations	89	-	-	-	-	-	735	1 518
Refunds from implementing agencies	(91)	-	-	-	-	-	(412)	(532)
Write-offs, refunds to donors, others	-	-	-	-	-	-	-	-
<u>Total income</u>	1 265	258	802	10 327	7 895	2 400	66 096	149 943
Transfers between funds/reserves	1 425	(475)	68	-	(363)	1 027	(6 858)	(7 318)
<u>TOTAL FUNDS AVAILABLE</u>	6 208	1 197	8 222	10 327	7 532	3 427	78 727	191 234
<u>Expenditure</u>								
Obligations incurred for:								
- Operations	3 688	981	7 002	7 139	5 982	118	48 896	144 228
- Programme support and administration	-	216	738	1 096	26	-	3 370	6 840
<u>TOTAL EXPENDITURE</u>	3 688	1 197	7 740	8 235	6 008	118	52 266	151 068
Balances/reserves available for <u>obligation in 1982</u>	2 520	-	482	2 092	1 524	3 309	26 461	40 466

a/ In cash and kind.





**SCHEDULES TO THE ACCOUNTS**



SPECIAL PROGRAMMES

GENERAL PROGRAMMES

Donor	1981	Prior Years	Refugee Education Account	Cyprus Operation	Processing Centres in SE Asia	Orderly Departures Viet Nam	Trust Fund for Kampuchean Returnees	Language Training in SE Asia	SE Asia Anti-Piracy Programme	Assistance to Returnees to Ethiopia	Repat/Rehab. of Chadians	Other Trust Funds	Total
Ghana	20 000											20 000	
Greece	57 052					10 000						15 000 a/ 15 000 b/ b/ h/	97 052
"	391												391
Guyana	2 500												2 500
Holy See	1 000 a/												1 000
Honduras	42 900												42 900
Iceland	11 299 a/												11 299
India	20 000												20 000
Indonesia	11 822												11 822
Iraq	267 469												267 469
Ireland	110 250 a/					47 250a/ 47 250 a/							472 219
"	15 000	10 000											25 000
Israel	3,217 674	550											3 217 674
Italy	32,100 000												32,100 000
Jamaica	10,000 000 a/					10 000 000							10,000 000 a/
Japan	10 000												10 000
"	694												694
Jordan	30 000												30 000
Kenya	2,040 000												2,040 000
Korea, Republic of	6 000 a/												6 000 a/
Kuwait	10 000 a/												10 000 a/
Lao People's Democratic Rep.	50 000												50 000
Lebanon	34 056												34 056
Libyan Arab Jamahiriya	17 393												17 393
Liechtenstein	1 767 a/												1 767 a/
Luxembourg	6 182												6 182
Madagascar	1 500												1 500
Malawi	1 039												1 039
Malaysia	52 710												52 710
Malta	1 020												1 020
Mauritius	9 859												9 859
Mexico	8 024 539												8 024 539
Monaco	256 776												256 776
Morocco	41 667 a/												41 667 a/
Netherlands	75 873 a/												75 873 a/
"	164 000												164 000
Netherlands	92 730 a/												92 730 a/
New Zealand	298 443												298 443
"	3 075 873												3 075 873
Nigeria	3 000 000												3 000 000
"	416 667												416 667
"	377 358												377 358
"	120 840												120 840
"	52 220 840												52 220 840
"	10 000												10 000
"	1 657												1 657
"	30 000												30 000
"	2 040 000												2 040 000
"	6 000												6 000
"	10 000												10 000
"	50 000												50 000
"	34 056												34 056
"	121 871												121 871
"	1 767												1 767
"	6 182												6 182
"	31 500												31 500
"	1 039												1 039
"	1 464												1 464
"	52 710												52 710
"	1 020												1 020
"	9 859												9 859
"	8 024 539												8 024 539
"	164 000												164 000
"	92 730 a/												92 730 a/
"	298 443												298 443
"	3 075 873												3 075 873

GENERAL PROGRAMMES

Donor	Annual Programme and Emergency Fund	Prior Years	Refugee Education Account	Cyprus Operation	Processing Centres in SE Asia	Orderly Departures Viet Nam	Trust Fund for Kampuchean Returns	Language Training in SE Asia	Trust Fund for Kampuchean Returns	SE Asia Anti-Piracy Programme	SE Asia Assistance to Returnees to Ethiopia	Repat/Rehab. of Chadians	Other Trust Funds	Total
Norway	9 795 885		907 408		175 438	175 438							78 865	11 133 004
Oman	6 000 a/													6 000
Pakistan	44 444 a/						94 444							138 888
Panama	500													500
Philippines	6 000	2 250					3 333							11 583
Portugal	12 500									1 000 000			2 500 b/	15 000
Qatar	10 000													10 000
San Marino	2 950													2 950
Sao Tome and Principe	500													500
Saudi Arabia	11 010 000		5 000 000							5 000 000			10 000 000	31 010 000
Senegal	6 000 a/													6 000
Singapore	20 000							10 000						30 000
Spain	80 000 a/													80 000
Sudan	3 333 a/													3 333
Swaziland	1 875													1 875
Sweden	12 321 180					500 000		1 407 024		9.0 810	315 790		3 114 293	19 586 487
Switzerland	1 543 095	6 730			14 313	113 636 a/				113 636 a/	920 810 a/		86 580 b/	2 277 273 a/
"	"	"											1 675 563 b/	1 081 164 b/
"	"	"											4 775 410	1 000
Syrian Arab Republic	1 000													1 000
"	10 000 a/													10 000
Thailand	20 000													20 000
Trinidad and Tobago	2 073													2 073
Tunisia	3 970 a/													3 970
Turkey	9 543	9 249												18 792
"	10 000 a/													10 000
Uganda	12 195													12 195
United Kingdom	15 181 378						660 793						677 885	16 696 267
"	176 211 b/													176 211
United Republic of Tanzania	16 970													16 970
United States of America	80 457 829		5 500 000	6 193 250	300 000	2 585 500	1 635 000						1 360 850	90 000 000
"	24 786 257 a/		7 000 000 a/	343 750 a/	2 812 500 a/	1 903 198 a/	600 000 a/						2 400 000 b/	614 487 b/
"	274 486 b/													274 486
Uruguay	2 000													2 000
Venezuela	20 000													20 000
Viet Nam	1 000													1 000

SPECIAL PROGRAMMES

GENERAL PROGRAMMES

Donor	Annual Programme and Emergency Fund 1981	Prior Years	Refugee Education Account	Cyprus Operation	Processing Centres in SE Asia	Trust Fund for Kampucheans	Trust Fund for Kampuchean Returnees	Repatriation/Rehab. of Chadians	Other Trust Funds	Total		
Yugoslavia	30 000 a/									30 000		
Zambia	4 396									4 396		
Zimbabwe	5 000 a/									5 000		
<b>Subtotal</b>	<b>259 270 469</b>	<b>39 812</b>	<b>8 907 408</b>	<b>1,500 000</b>	<b>6 716 751</b>	<b>1 577 841</b>	<b>18 552 165</b>	<b>3 538 198</b>	<b>7 825 243</b>	<b>7 032 617</b>	<b>45 691 797</b>	<b>315 370 660</b>
<b>Intergovernmental</b>												
European Economic Community	21 763 509	639					2 497 714		662 983 a/		1 908 397	897 238 a/
"	5 956 962 a/										10 624 293 b/	
"	"	"									1 719 330 a/ b/	49 232 065
"	"	"									179 006	622 469
UNESCO		622 469					20 000		2 540 400 a/ b/		201 670	201 670
UNICEF							135 655				13 877	13 877
United Nations Decade for Women											50 000	50 000
United Nations Trust Fund for Southern Africans											50 000 a/	300 000

Donor	Annual Programme and Emergency Fund 1981	Prior Years	Refugee Education Account	Cyprus Operation	Processing Centres in SE Asia	Trust Fund for Kampucheans	Trust Fund for Kampuchean Returnees	Repatriation/Rehab. of Chadians	Other Trust Funds	Total		
<b>Total</b>	<b>286 990 940</b>	<b>662 920</b>	<b>8 907 408</b>	<b>1,500 000</b>	<b>6 716 751</b>	<b>1 577 841</b>	<b>21 205 534</b>	<b>3 538 198</b>	<b>3 475 243</b>	<b>10 236 000</b>	<b>61 347 152</b>	<b>425 876 346</b>
a/ Pledged 31 Dec. 1981 but not paid/delivered.	48 110 807				343 750	160 886	1 859 750	991 552	3 703 383	6 903 569	20 982 239	93 172 770

GENERAL PROGRAMMES

SPECIAL PROGRAMMES

Donor	Annual Programme and Emergency Fund	Refugee Education Account	Processing Centres in SE Asia	Trust Fund for Kampuchean	Trust Fund for Returnees	Repat./Rehab of Chadians	Trust Fund for SE Asia	Other Trust Funds	Total
		Cyprus Operation	Orderly Departures Viet Nam	Language Training in SE Asia	Anti-Piracy Programme	Assistance to Returnees to Ethiopia			
1980	Djibouti	2 000							
1980	Dominica	1 000							
1980	Holy See	2 500							
1978	Ivory Coast	3 864							
1978&80	Lebanon	22 000							
1976&79	Libyan Arab Jamaniyya	60 000							
1977	Mauritania	4 132							
1978	Mauritius	1 667							
1977&78	Niger	2 253							
1977	Panama	859							
1977&80	Senegal	16 196							
1978	Sierra Leone	2 804							
1979&80	Somalia	3 124							
1978&80	Sudan	18 084							
1977&78	Syrian Arab Republic	2 000							
1980	Togo	6 726							
1979	Tunisia	5 000							
1980	United Republic of Cameroon	3 363							
1980	Yugoslavia	30 000							
1977	Zaire	3 500							
1980	Zambia	2 448							
1979	Lebanon								
1980	European Economic Community								
1980	"								
1980	United States of America								
1980	Belgium								
1978	Spain								
1979	Togo								
1977&78	United States of America								
1980	European Economic Community								
	Subtotal								
	Total pledged but not paid/delivered as at 31 Dec. 1981								

198 522

739 406

60 690 b/ b/

60 690

310 240

516 123

943 662 c/

1 463 d/

4 236 700 d/

324 000 e/ b/

6 011 954

7 326 b1z

100 499 98z

GENERAL PROGRAMMES

SPECIAL PROGRAMMES

Donor	Annual Programme and Emergency Fund	Refugee Education Account	Processing Centres in SE Asia	Cyprus Operation	Orderly Departures Viet Nam	Trust Fund for Kampuchean Returnees	Language Training in SE Asia	SE Asia Anti-Piracy Programme	Assistance to Returnees to Ethiopia	Other Trust Funds	Total
Finland	6 971 1/									1 101 b/ 1/	11 741
"										3 669 1/	329
India	329 1/										310
Ivory Coast	310 1/										50 000
Libyan Arab Jamahiriya										100 601 1/	100 601
Netherlands	463									2 000 1/	2 463
Senegal										117 105 1/	117 105
Sweden	27 211									285 380 b/	312 591
Switzerland	1 020 782									773 303 b/ 1/	3 130 337
European Economic Community						626 072 b/				710 180	
"											
"											
Total	1 056 066					626 072				1 043 339	3 725 477

III. Adjustments to prior years' pledges

(Cancellations, exchange rate variations)

Finland	6 971 1/
"	
India	329 1/
Ivory Coast	310 1/
Libyan Arab Jamahiriya	
Netherlands	463
Senegal	
Sweden	27 211
Switzerland	1 020 782
European Economic Community	
"	
"	

Total

1 056 066

626 072

1 043 339

3 725 477

- b/ Contribution in kind.
- c/ Trust Fund for Sahrawis.
- d/ Trust Fund for Southern Africans.
- e/ Assistance to Refugees in Uganda.
- f/ Repatriation of non-Bengalis.
- g/ Special Fund for Durable Solutions.
- h/ Humanitarian Assistance for Zimbabwe.
- i/ Reduction due to exchange variation.



STATUS OF PRIVATE CONTRIBUTIONS AS AT 31 DECEMBER 1981 - ALL FUNDS  
(United States dollars)

SPECIAL PROGRAMMES

GENERAL PROGRAMMES

Donor	SPECIAL PROGRAMMES							Total
	Annual Programme and Emergency Fund 1981	Refugee Education Account	Trust Fund for Kampuchean Returnees	Trust Fund for Kampuchean Africans	Trust Fund for Assistance for Zimbabweans	Humanitarian Repatriation/ Rehabilitation of Chadians	Other Trust Funds	
I. 1981 Contributions								
Agrofil, Italy				25 513 a/ b/				8 929 a/ b/
American Friends Service Cttee, United States								25 513
Anti-Apartheid Bewegung, Germany, Federal Republic of (FRG)			12 433					6 290 a/ b/
Apex Clubs, Australia	29 149 a/ b/		45 106					6 295
Asme-Humanitas, FRG	188 522							4 713
Austcare, Australia	4 713							80 597 b/
Azania Support Movement, United Kingdom	16 667							33 420 b/
Buzania Shingonsu, Hong Kong								78 087
Canadian Foundation for Refugees								92 593
Caritas, Austria	44 667 b/							687 481 b/
" " Netherlands	92 593							687 481
Catholic Relief Services, United States	4 670							9 670
Corso, New Zealand	5 000 a/							168 117
" "	124 000							710 409
Danish Refugee Council, Denmark	225 000		571 550					89 414 b/
Das Diakonische Werk, FRG	42 329 b/		610 000 b/					2 248 702
" "								747 290
Development Aid People to People, Denmark								46 896 b/
Direct Relief Foundation, United States								111 420 b/
Disaster Emergency Cttee, United Kingdom								111 420
Finnish Refugee Council								21 905 b/
" "								436 599
Ford Foundation	110 000							13 930
German Cttee - Notaezte	302 326 a/							93 852 b/
Hoffman La Roche, Switzerland	13 930							9 948 a/ b/
International Catholic Migration Comm.	6 894							6 894
Inukai, Ms. Michiko, Japan	14 084							14 084
IYC Telethon Trust, New Zealand	14 423							14 423
Japan Shipbuilding Foundation	1 000 000							1 000 000
Karagheusian, Miss L., United States								2 000
Klunsergruppen, Denmark								21 583 b/
Les Amis de Langue Française, Japan	5 634							5 634
Mani Tese, Italy								5 010 b/

## SPECIAL PROGRAMMES

## GENERAL PROGRAMMES

Donor	Annual Programme and Emergency Fund 1981	Refugee Education Account	Trust Fund for Kampuchean Returnees	Trust Fund for Southern Africans	Humanitarian Assistance for Zimbabwe	Repatriation/ Rehabilitation of Chadians	Other Trust Funds	Total
Mennonite Central Cttee.	15 000		44 000	47 279 a/ b/				91 279
Misereor, FRG	1 678 954		205 000		591 837		72 632	15 000
Netherlands Cttee. "Refugee Campaign 1976"	445 557 a/	1 198 290						4 192 270
" " " "	11 470							11 470
Nippon Junior Chamber, Japan					100 726	91 426	184 162 e/	184 162
Norwegian Nobel Institute							8 726	-
Norwegian Refugee Council								261 524
" " " "			25 000					25 000
Operation California Inc., United States							63 877 b/	63 877
Oxfam, United Kingdom	165 788				80 000			4 665
Pan African Congress of Azania, United Kingdom	260 901 a/	35 891						542 580
Rödda Barnen, Sweden	4 069							4 069
" " " "	16 226							16 226
Rotary Club, Japan	326 328							376 328
Shin-Ryo-En Foundation, Japan							50 000	9 000
Soka Gakkai, Japan		9 000						11 304
Soroptimist International, United States	11 304							4 822
Soroptimist, Japan								299 800
Southern Africa Support Project, United States	299 800							2 203
Sudanaid, Sudan	2 203							10 195
United Kingdom Association of IYC	10 195							2 000
United Nations Association, Japan	2 000							2 094
" " " "								-
World Council of Churches, Switzerland								479 643
World University Services, Denmark								90 627
" " " "								141 765
Zimbabwe Hilfsaktion, FRG	134 469	2 348	417				2 094	479 643
Miscellaneous							759 e/	90 627
" " " "							2 427	141 765
Total	5 628 865	2 484 618	274 417	841 451	1 429 478	91,426	2 337 321	13 087 576

a/ Pledged but not paid/delivered as at 31 Dec. 1981.

SPECIAL PROGRAMMES

GENERAL PROGRAMMES

Donor	Annual Programme and Emergency Fund 1981	Refugee Education Account	Trust Fund for Kampucheans	Trust Fund for Kampuchean Returnees	Trust Fund for Southern Africans	Humanitarian Assistance for Zimbabwe	Repatriation/ Rehabilitation of Chadians	Other Trust Funds	Total
	11 439 b/ 4 968 b/								
	18 391 b/ 18 558 b/ 13 515 b/ 27 967 b/							75 706 b/	
	145 000 b/							20 349 b/	
	19 518 b/ 2 353 b/							8 982 b/ c/	
	51 298			7 059 b/					
				50 000 b/				289 b/ c/	
	51 298			318 768				105 326	475 392

II. Contributions pledged in previous years but not paid/delivered as at 31 Dec. 1981

African National Council,	1979								
United Kingdom	1979								
Afrika Comitee, Switzerland	1980								
Aktion Leprahilfe, FRG	1979/80								
Azania Support Movement	1979								
Christian Aid, United Kingdom	1979								
Committee on Medical Aid, United States	1979								
Comitee Zimbabwe, France	1978								
Emergency Relief for Zimbabweans, United States	1979								
Institut Marini, Switzerland	1979/80								
Kaempfundes Afrika, Switzerland	1980								
Medico International, FRG	1980								
Mouvement Anti-Apartheid, Switzerland	1980								
Neth. Cttee. "Refugee Campaign 1976"	1980								
Pan African Congress, United Kingdom	1980								
" " of S.Africa,	1980								
United States	1980								
Zimbabwe Refugee Assoc., United Kingdom	1980								
Subtotal									

Total Contributions pledged but not paid/delivered as at 31 Dec. 1981

III. Adjustments to prior years' pledges (cancellations, exchange rate variations)

Islamic Development Bk, Saudi Arabia	1980	300 000 b/							
Neth. Cttee "Refugee Campaign 1976"	1980	134 922							
Rädda Barnen, Sweden	1980	64							
" " "	1977		7 000						
Save the Children Fund, United Kingdom	1980								
Zimbabwe Refugee Association, United Kingdom	1980								
Total		434 986	7 000						

- b/ Contribution in kind.
- c/ Trust Fund for Zimbabwe.
- d/ Repatriation and Rehabilitation of Zairian Refugees.
- e/ Trust Fund for Handicapped Refugees.

## UNHCR GENERAL PROGRAMMES

## Annual programme for 1981

Appropriations and expenditure  
(United States dollars)

Projects by continent/ country or area	Appropriations by Executive Committee	Allocations from programme Reserve/ transfers between appropriations/ overall allocations	Expenditure	Unobligated balances
<u>AFRICA</u>				
<u>Algeria</u>				
Local settlement/integration	15 000	-	10 000	5 000
Supplementary aid	15 000	-	2 347	12 653
Multipurpose assistance	1 625 000	-	1 624 999	1
<u>Angola</u>				
Local settlement/integration	500 000	-	471 000	29 000
Multipurpose assistance	3 500 000	-	2 801 000	699 000
Voluntary repatriation	-	5 000	5 000	-
Supplementary aid	-	80 000	80 000	-
Programme support and administration	501 400	-	419 905	81 495
<u>Benin</u>				
Multipurpose assistance	3 000	-	3 000	-
<u>Botswana</u>				
Local settlement/integration	400 000	-	400 000	-
Lower secondary education	131 000	-	90 000	41 000
Promotion of resettlement	6 000	-	3 000	3 000
Voluntary repatriation	-	15 000	15 000	-
Counselling	46 821	-	39 898	6 923
Supplementary aid	53 000	11 000	64 000	-
Programme support and administration	22 400	-	21 768	632
<u>Burundi</u>				
Local settlement/integration	1 575 000	-	1 565 700	9 300
Multipurpose assistance	105 000	50 000	155 000	-
Lower secondary education	24 000	-	24 000	-
Counselling	35 200	48 000	76 874	6 326
<u>Central African Republic</u>				
Multipurpose assistance	€50 000	(9 089)	594 229	46 682
Lower secondary education	22 000	-	22 000	-
Programme support and administration	157 800	-	145 654	12 146
<u>Chad</u>				
Multipurpose assistance	1 000	-	-	1 000
<u>Congo</u>				
Multipurpose assistance	35 000	20 000	55 000	-
Lower secondary education	-	15 000	15 000	-
<u>Djibouti</u>				
Local settlement/integration	5 290 000	-	3 931 241	1 358 759
Lower secondary education	98 000	-	98 000	-
Legal assistance	-	36 186	36 186	-
Counselling	258 400	-	206 729	51 671
Supplementary aid	40 000	-	40 000	-
Programme support and administration	461 200	-	455 908	5 292
<u>Egypt</u>				
Local settlement/integration	230 000	-	229 837	163
Lower secondary education	379 000	44 760	335 000	88 760
Promotion of resettlement	72 650	-	70 898	1 752
Counselling	173 100	2 100	170 701	4 499
Supplementary aid	300 000	-	219 252	80 748
Programme support and administration	45 800	-	44 262	1 538
<u>Ethiopia</u>				
Local settlement/integration	754 000	1 200	378 338	376 862
Lower secondary education	3 000	-	-	3 000
Promotion of resettlement	-	58 022	58 022	-
Voluntary repatriation	-	10 000	10 000	-
Counselling	-	23 728	23 728	-
Supplementary aid	57 000	7 500	64 500	-

Projects by continent, country or area	Appropriations by Executive Committee	Allocations from Programme Reserve/ transfers between appropriations/ overall allocations	Expenditure	Unobligated balances
<u>Gabon</u>				
Multipurpose assistance	5 000	-	5 000	-
Programme support and administration	33 400	-	22 929	10 471
<u>Gambia</u>				
Multipurpose assistance	1 000	-	1 000	-
Lower secondary education	16 000	-	9 000	7 000
<u>Ghana</u>				
Multipurpose assistance	85 000	44 000	124 525	4 475
Lower secondary education	210 000	8 638	183 638	35 000
Counselling	72 000	9 089	81 089	-
<u>Ivory Coast</u>				
Multipurpose assistance	20 000	-	20 000	-
<u>Kenya</u>				
Local settlement/integration	724 400	-	346 342	378 058 b/
Lower secondary education	380 000	-	379 528	472
Promotion of resettlement	-	27 000	27 000	-
Voluntary repatriation	-	5 000	5 000	-
Counselling	264 750	15 450	234 595	45 605
Supplementary aid	320 000	246 000	566 000	-
Programme support and administration	155 800	-	132 014	23 786
<u>Lesotho</u>				
Local settlement/integration	135 000	-	110 376	24 624
Promotion of resettlement	15 000	16 000	30 647	353
Counselling	53 800	-	45 409	8 391
Supplementary aid	200 000	-	157 973	42 027
Programme support and administration	90 500	-	90 053	447
<u>Liberia</u>				
Multipurpose assistance	35 000	40 000	75 000	-
Counselling	-	81 790	81 790	-
<u>Mali</u>				
Multipurpose assistance	4 000	-	4 000	-
<u>Morocco</u>				
Local settlement/integration	15 000	-	14 980	20
Supplementary aid	12 000	-	7 730	4 270
<u>Mozambique</u>				
Multipurpose assistance	40 000	-	40 000	-
Programme support and administration	107 500	-	104 832	2 668
<u>Niger</u>				
Multipurpose assistance	5 000	-	5 000	-
<u>Nigeria</u>				
Multipurpose assistance	120 000	-	120 000	-
Lower secondary education	387 000	-	331 000	56 000
Legal assistance	68 000	-	19 947	48 053
Counselling	227 300	-	174 016	53 284
Programme support and administration	73 300	-	19 062	54 238
<u>Rwanda</u>				
Multipurpose assistance	46 000	-	46 000	-
Lower secondary education	25 000	36 000	61 000	-
<u>Senegal</u>				
Multipurpose assistance	101 000	-	101 000	-
Counselling	-	40 189	40 189	-
Programme support and administration	218 900	-	184 530	34 370
<u>Sierra Leone</u>				
Multipurpose assistance	12 000	-	12 000	-
Lower secondary education	244 000	-	244 000	-
Counselling	-	75 989	75 989	-
<u>Somalia</u>				
Local settlement/integration	15 000	-	15 000	-
Multipurpose assistance	40 400 000	162 500	34 626 856	5 935 644
Supplementary aid	69 000	35 000	104 000	-
Programme support and administration	1 364 900	-	1 332 959	31 941

Projects by continent/ country or area	Appropriations by Executive Committee	Allocations from Programme Reserve/ transfers between appropriations/ overall allocations	Expenditure	Unobligated balances
<u>Sudan</u>				
Local settlement/integration	14 665 000	-	9 538 621	5 126 379
Lower secondary education	1 873 000	-	1 848 580	24 420
Promotion of resettlement	90 000	-	90 000	-
Voluntary repatriation	80 000	-	80 000	-
Legal assistance	-	24 264	24 264	-
Counselling	295 000	-	175 677	119 323
Supplementary aid	244 000	70 000	314 000	-
Programme support and administration	827 100	-	825 904	1 196
<u>Swaziland</u>				
Local settlement/integration	1 463 200	-	1 463 200	-
Lower secondary education	396 800	-	380 082	16 718
Promotion of resettlement	12 000	-	12 000	-
Legal assistance	-	21 357	21 357	-
Counselling	48 900	4 400	30 183	23 117
Supplementary aid	116 000	-	41 310	74 690
Programme support and administration	120 800	-	107 290	13 510
<u>Togo</u>				
Multipurpose assistance	15 000	60 000	67 500	7 500
<u>Tunisia</u>				
Local settlement/integration	12 000	-	11 649	351
Supplementary aid	14 000	-	12 571	1 429
<u>Uganda</u>				
Local settlement/integration	518 000	27 400	535 293	10 107
Lower secondary education	162 000	-	80 000	82 000
Promotion of resettlement	-	5 000	5 000	-
Voluntary repatriation	-	2 000	2 000	-
Counselling	105 400	-	50 088	55 312
Supplementary aid	30 000	-	18 594	11 406
Programme support and administration	89 900	-	61 150	28 750
<u>United Republic of Cameroon</u>				
Multipurpose assistance	10 700 000	-	8 886 879	1 813 121
Lower secondary education	607 000	-	485 000	122 000
Programme support and administration	567 500	-	567 220	280
<u>United Republic of Tanzania</u>				
Local settlement/integration	4 774 000	-	4 774 000	-
Multipurpose assistance	655 000	-	618 909	36 091
Lower secondary education	182 000	-	40 126	141 874
Promotion of resettlement	-	6 000	6 000	-
Voluntary repatriation	-	10 000	10 000	-
Counselling	20 000	94 392	104 093	10 299
Treatment and rehabilitation of handicapped	-	30 000	30 000	-
Supplementary aid	30 000	10 000	40 000	-
<u>Upper Volta</u>				
Multipurpose assistance	4 000	-	4 000	-
<u>Zaire</u>				
Local settlement/integration	12 690 000	2 272 200	14 592 948	369 252
Multipurpose assistance	105 000	21 000	126 000	-
Lower secondary education	175 000	-	175 000	-
Voluntary repatriation	100 000	-	25 000	75 000
Legal assistance	-	63 740	63 740	-
Counselling	-	6 000	6 000	-
Programme support and administration	222 300	-	221 269	1 031
<u>Zambia</u>				
Local settlement/integration	444 000	43 604	465 759	21 845
Multipurpose assistance	900 000	260 000	1 160 000	-
Lower secondary education	358 000	-	139 990	218 010
Counselling	147 200	-	113 927	33 273
Programme support and administration	22 500	-	17 350	5 150
<u>Zimbabwe</u>				
Supplementary aid	60 000	-	60 000	-
<u>Other countries of West Africa</u>				
Multipurpose assistance	5 000	-	5 000	-

Projects by continent/ country or area	Appropriations by Executive Committee	Allocations from Programme Reserve/ transfers between appropriations/ overall allocations	Expenditure	Unobligated balances
<b>ASIA</b>				
<b>China</b>				
Local settlement/integration	9 294 200	216 270	9 492 595	17 875
Programme support and administration	160 300	-	148 791	11 509
<b>Hong Kong</b>				
Promotion of resettlement	-	543 661	543 661	-
Legal assistance	78 000	-	45 064	32 936
Supplementary aid	5 402 390	-	4 994 431	407 959
Programme support and administration	386 300	-	375 980	10 320
<b>India</b>				
Local settlement/integration	-	13 300	13 300	-
Multipurpose assistance	388 000	-	309 492	78 508
Supplementary aid	-	850 000	850 000	-
Programme support and administration	152 700	-	152 700	-
<b>Indonesia</b>				
Supplementary aid	3 800 000	-	3 799 255	745
Programme support and administration	362 700	-	361 945	755
<b>Japan</b>				
Supplementary aid	1 510 000	1 000 000	2 509 231	769
Programme support and administration	253 500	-	206 949	46 551
<b>Lao People's Democratic Republic</b>				
Local settlement/integration	250 000	-	250 000	-
Programme support and administration	105 300	11 800	117 100	-
<b>Lebanon</b>				
Local settlement/integration	50 000	-	30 000	20 000
Lower secondary education	10 000	-	10 000	-
Promotion of resettlement	7 500	-	3 000	4 500
Legal assistance	43 000	-	-	43 000
Counselling	14 000	-	12 000	2 000
Supplementary aid	25 000	-	15 169	9 831
Programme support and administration	132 300	-	93 548	38 752
<b>Macao</b>				
Supplementary aid	1 450 000	-	1 318 944	131 056
<b>Malaysia</b>				
Local settlement/integration	3 100 000	-	2 766 299	333 701
Supplementary aid	6 700 000	200 000	6 871 895	28 105
Programme support and administration	528 600	-	519 460	9 140
<b>Pakistan</b>				
Multipurpose assistance	97 270 400	-	89 710 924	7 559 476
Supplementary aid	-	21 936	21 936	-
Programme support and administration	721 500	-	718 996	2 504
<b>Papua New Guinea</b>				
Local settlement/integration	200 000 a/	-	100 000	100 000
<b>Philippines</b>				
Supplementary aid	1 900 000	616 611	2 516 611	-
Programme support and administration	106 700	-	103 591	3 109
<b>Republic of Korea</b>				
Supplementary aid	120 000	-	108 924	11 076
<b>Singapore</b>				
Supplementary aid	1 300 000	-	1 200 000	100 000
Programme support and administration	138 900	-	136 756	2 144
<b>Thailand</b>				
Promotion of resettlement	8 300 000	-	5 473 947	2 826 053
Legal assistance	29 000	-	26 829	2 171
Counselling	-	35 000	35 000	-
Supplementary aid	21 000 000	30 000	18 680 800	2 349 200
Programme support and administration	731 300	(11 800)	697 023	22 477

Projects by continent/ country or area	Appropriations by Executive Committee	Allocations from Programme Reserve/ transfers between appropriations/ overall allocations	Expenditure	Unobligated balances
<u>Global allocation</u>				
Follow-up on Pan-African Conference on Refugees	669 000	-	669 000	-
Total (1)	118 572 921	4 292 409	104 693 497	18 171 833
<u>AMERICAS</u>				
<u>Argentina</u>				
Local settlement/integration	800 000	50 000	835 564	14 436
Lower secondary education	20 000	-	20 000	-
Promotion of resettlement	100 000	-	89 873	10 127
Voluntary repatriation	130 000	200 000	29 204	300 796
Legal assistance	155 500	-	93 133	62 367
Counselling	434 500	57 772	402 244	90 028
Supplementary aid	760 000	241 000	997 232	3 768
Programme support and administration	578 000	(10 026)	487 995	79 979
<u>Canada</u>				
Supplementary aid	-	2 462	2 462	-
Programme support and administration	169 400	-	127 357	42 043
<u>Peru</u>				
Local settlement/integration	500 000	-	460 000	40 000
Lower secondary education	2 000	-	1 000	1 000
Promotion of resettlement	100 000	-	50 000	50 000
Legal assistance	4 000	-	2 600	1 400
Counselling	6 000	-	6 000	-
Supplementary aid	40 000	-	26 765	13 235
Programme support and administration	168 100	10 026	178 126	-
<u>United States of America</u>				
Programme support and administration	368 000	-	354 879	13 121
<u>Northern Latin American countries</u>				
Local settlement/integration	395 000	114 100	505 294	3 806
Multipurpose assistance	9,937 371	159 250	8,951 994	1 144 627
Lower secondary education	154 000	-	90 000	64 000
Promotion of resettlement	39 500	83 700	123 200	-
Voluntary repatriation	64 000	-	64 000	-
Legal assistance	74 000	19 140	93 140	-
Counselling	55 000	65 494	120 494	-
Supplementary aid	372 000	371 100	743 100	-
Programme support and administration	669 500	(2 225)	585 485	81 790
<u>Southern Latin American countries</u>				
Local settlement/integration	220 000	-	220 000	-
Multipurpose assistance	249 800	332	250 132	-
Lower secondary education	14 400	-	14 400	-
Promotion of resettlement	114 110	-	114 110	-
Legal assistance	8 000	-	5 100	2 900
Counselling	52 000	13 500	60 960	4 540
Treatment and rehabilitation of handicapped	-	16 082	16 082	-
Supplementary aid	456 000	106 000	539 000	23 000
<u>North-Western South American countries</u>				
Local settlement/integration	128 000	-	109 670	18 330
Multipurpose assistance	175 000	7 000	182 000	-
Lower secondary education	17 900	-	16 300	700
Promotion of resettlement	88 579	80 000	168 579	-
Legal assistance	26 000	3 000	27 891	-
Counselling	74 000	3 000	75 500	1 500
Supplementary aid	107 000	-	106 400	600
Programme support and administration	165 200	-	160 125	5 075
Total (2)	17 990 960	1 590 707	17 507 390	2 074 277



Projects by continent/ country or area	Appropriations by Executive Committee	Allocations from Programme Reserve/ transfers between appropriations/ overall allocations	Expenditure	Unobligated balances
<u>Viet Nam</u>				
Local settlement/integration	4 500 000 a/	1 500 000	5 968 008	11 992
Promotion of resettlement	1 200 000	-	700 000	500 000
Programme support and administration	390 800	-	390 082	718
<u>Western Asia</u>				
Local settlement/integration	45 000	-	45 000	-
Lower secondary education	15 000	-	15 000	-
Promotion of resettlement	50 000	-	50 000	-
Supplementary aid	30 000	-	25 000	5 000
<u>Other countries in Asia</u>				
Local settlement/integration	250 000	-	120 000	130 000
Promotion of resettlement	10 100 000	-	5 800 813	4 299 187
<b>Total (3)</b>	<b>182 602 390</b>	<b>5 026 778</b>	<b>168 476 049</b>	<b>19 153 119</b>
<hr style="border-top: 1px dashed black;"/>				
<u>EUROPE</u>				
<u>Austria</u>				
Local settlement/integration	150 000	35 000	185 000	-
Promotion of resettlement	-	540	540	-
Legal assistance	16 000	-	16 000	-
Counselling	9 000	-	7 884	1 116
Supplementary aid	-	7 167	7 167	-
<u>Belgium</u>				
Promotion of resettlement	-	18 905	18 905	-
Legal assistance	-	60 385	60 385	-
Counselling	-	10 000	10 000	-
Supplementary aid	-	289	289	-
Programme support and administration	46 800	-	22 651	24 149
<u>Cyprus</u>				
Supplementary aid	-	1 297	1 297	-
<u>France</u>				
Local settlement/integration	220 000	-	217 273	2 727
Voluntary repatriation	20 000	-	-	20 000
Supplementary aid	25 000	-	17 000	8 000
Programme support and administration	150 000	(22 000)	127 567	433
<u>Germany, Federal Republic of</u>				
Local settlement/integration	30 000	-	30 000	-
Promotion of resettlement	67 000	5 700	63 543	9 157
Legal assistance	120 000	-	80 563	39 437
Counselling	70 000	-	49 408	20 592
Supplementary aid	-	4 175	4 175	-
Programme support and administration	116 300	(8 331)	101 280	6 689
<u>Greece</u>				
Local settlement/integration	173 000	-	97 206	75 794
Promotion of resettlement	-	1 000	1 000	-
Counselling	42 400	4 700	38 662	8 438
Supplementary aid	80 000	-	70 000	10 000
Programme support and administration	60 800	-	58 093	2 707
<u>Ireland</u>				
Supplementary aid	-	7 508	7 508	-
<u>Italy</u>				
Local settlement/integration	100 000	2 500	101 656	844
Promotion of resettlement	79 250	-	64 124	15 126
Legal assistance	-	3 500	3 500	-
Supplementary aid	250 000	76 000	324 193	1 807
Programme support and administration	124 300	-	92 952	31 348
<u>Netherlands</u>				
Programme support and administration	30 900	-	30 478	422

Projects by continent/ country or area	Appropriations by Executive Committee	Allocations from Programme Reserve/ transfers between appropriations/ overall allocations	Expenditure	Unobligated balances
<u>Portugal</u>				
Local settlement/integration	670 000	7 500	677 497	3
Voluntary repatriation	15 000	-	3 954	11 046
Legal assistance	42 000	-	1 312	40 688
Counselling	14 400	2 400	15 399	1 401
Supplementary aid	230 000	-	229 989	11
Programme support and administration	108 400	-	107 150	1 250
<u>Spain</u>				
Local settlement/integration	800 000	-	750 000	50 000
Promotion of resettlement	25 000	5 000	30 000	-
Legal assistance	31 900	2 800	31 558	3 142
Counselling	371 468	-	262 956	108 512
Treatment and rehabilitation of handicapped	-	22 033	22 033	-
Supplementary aid	320 000	13 000	332 995	5
Programme support and administration	208 800	-	168 754	40 046
<u>Switzerland</u>				
Counselling	-	55 845	55 845	-
Supplementary aid	-	62 943	62 943	-
<u>Turkey</u>				
Local settlement/integration	45 000	-	44 112	888
Promotion of resettlement	71 000	-	67 400	3 600
Supplementary aid	-	5 300	5 300	-
Programme support and administration	17 000	30 331	47 331	-
<u>United Kingdom</u>				
Legal assistance	126 509	-	114 760	11 749
Counselling	67 700 a/	-	-	67 700
Supplementary aid	50 000	5 500	55 500	-
Programme support and administration	139 200	-	127 532	11 668
<u>Yugoslavia</u>				
Local settlement/integration	105 000	-	105 000	-
Promotion of resettlement	-	37 907	37 907	-
Supplementary aid	550 000	150 000	700 000	-
Programme support and administration	92 500	-	86 393	6 107
Total (4)	6 081 627	608 894	6 053 919	636 602
<u>OCEANIA</u>				
<u>Australia</u>				
Programme support and administration	188 300	-	171 562	16 738
Total (5)	188 300	-	171 562	16 738
<u>OVERALL ALLOCATIONS</u>				
Local settlement/integration	100 000	(15 800)	67 600	16 600
Lower secondary education	190 000	(4 000)	186 000	-
Promotion of resettlement	1 150 000	(677 536)	420 293	52 171
Voluntary repatriation	150 000	(47 000)	103 000	-
Legal assistance	780 000	(223 932)	351 490	204 578
Counselling	536 000	(392 932)	36 728	106 340
Treatment and rehabilitation of handicapped	250 000	31 885	275 000	6 885
Supplementary aid	1 002 005	(802 077)	194 300	5 928
Programme support and administration	12 270 200	-	12 242 827	27 373
Total (6)	16 428 205	(2 131 392)	13 876 938	419 875
Programme reserve (7)	13 549 897	(9 387 396)	-	4 162 501
GRAND TOTAL (1-7)	355 414 300 a/	-	310 779 355	44 634 945 b/
Of which: In cash			307 264 296	
In kind			3 515 059	

a/ Includes appropriation brought forward from 1980 in accordance with the decision of the Executive Committee (A/AC.96/558), totalling \$US 57,700.

b/ Includes appropriation of \$US 225,000 to be carried forward into 1982 in accordance with the decision of the Executive Committee (A/AC.96/594).

## UNHCR GENERAL PROGRAMMES

Emergency Fund  
Expenditure in 1981  
 (United States dollars)

Projects by country	Expenditure		
	Cash	Kind	Total
<u>Austria</u>			
Assistance to refugees from Poland	2 000 000	-	2 000 000
<u>Honduras</u>			
Assistance to refugees from Guatemala	75 000	-	75 000
<u>Nicaragua</u>			
Assistance to refugees from Guatemala	26 500	-	26 500
<u>Nigeria</u>			
Assistance to refugees from Chad	1 023 519	-	1 023 519
<u>Senegal</u>			
Assistance to refugees from Guinea-Bissau	240 000	-	240 000
<u>Sudan</u>			
Assistance to refugees from Uganda in southern Sudan	3 772 080	-	3 772 080
Assistance to refugees from Chad in western Sudan	686 254	275 807	962 061
Total	7 823 353	275 807	8 099 160

## UNHCR SPECIAL PROGRAMMES

1. Refugee Education Account  
Funds available and expenditure in 1981  
 (United States dollars)

Projects by country/area	Total funds available	Expenditure			Unobligated balances as at 31 Dec. 1981
		Cash	Kind	Total	
Algeria	26 000	22 308	-	22 308	3 692
Benin	50 000	50 000	-	50 000	-
Burundi	120 000	120 000	-	120 000	-
Central African Republic	147 000	147 000	-	147 000	-
Congo	25 000	25 000	-	25 000	-
Djibouti	21 000	21 000	-	21 000	-
Egypt	994 000	994 000	-	994 000	-
Ethiopia	27 000	26 742	-	26 742	258
Gabon	29 975	29 200	-	29 200	775
Kenya	325 000	325 000	-	325 000	-
Latin America:					
Northern Latin American countries	190 000	190 000	-	190 000	-
Southern Latin American countries	52 200	52 200	-	52 200	-
North-western South American countries	57 600	54 400	-	54 400	3 200
Liberia	30 148	30 148	-	30 148	-
Nigeria	174 000	174 000	-	174 000	-
Pakistan	35 000	35 000	-	35 000	-
Rwanda	130 000	130 000	-	130 000	-
Senegal	385 850	385 850	-	385 850	-
Somalia	41 000	41 000	-	41 000	-
Sudan	165 300	165 300	-	165 300	-
Uganda	36 000	36 000	-	36 000	-
United Republic of Cameroon	170 000	150 000	-	150 000	20 000
United Republic of Tanzania	258 193	216 000	-	216 000	42 193
West African countries (others)	70 000	70 000	-	70 000	-
Western Asia	100 250	100 250	-	100 250	-
Zaire	370 000	326 116	-	326 116	43 884
Zambia	85 920	69 618	-	69 618	16 302
Various countries	337 340	124 000	-	124 000	213 340
Reserve/unobligated balances	5 806 936	-	-	-	5 806 936
	10 260 712	4 110 132	-	4 110 132	6 150 580

II. Long-playing Record Scheme and reserve for fund-raising initiatives  
Income and expenditure in 1981  
 (United States dollars)

	Long-playing Record Scheme	Reserve for fund-raising initiatives
<u>Balance as at 1 Jan. 1981</u>	473 774	200 000
<u>Income</u>		
Net income from sales	116	-
<u>Expenditure</u>		
Project for emergency preparedness measures	(200 000)	-
<u>Balance as at 31 Dec. 1981</u>	273 890	200 000

III. Other Special Programmes  
Funds available and expenditure in 1981  
(United States dollars)

Programmes	Total funds available	Expenditure		Unobligated balances as at 31 Dec. 1981
		Cash	Kind	
<u>1. Cyprus operation</u>	13 092 779			
Agriculture		752 205	-	752 205
Education		692 335	-	692 335
Communication equipment		9 213	-	9 213
Health		4 335 000	-	4 335 000
Multipurpose assistance		172 677	-	172 677
Shelter		5 820 558	-	5 820 558
Supplementary aid		382 052	-	382 052
Transport		15 000	-	15 000
Programme support and administration		411 714	-	411 714
				502 025
<b>Total</b>	<b>13 092 779</b>	<b>17 590 754</b>	<b>-</b>	<b>12 590 754</b>
<u>2. Processing Centres in South-East Asia</u>	12 579 934			
Multipurpose assistance		12 463 926	-	12 463 926
Programme support and administration		116 008	-	116 008
<b>Total</b>	<b>12 579 934</b>	<b>12 579 934</b>	<b>-</b>	<b>12 579 934</b>
<u>3. Orderly Departures from Viet Nam</u>	2 638 506			
Resettlement		1 710 000	-	1 710 000
Programme support and administration		288 712	-	288 712
<b>Total</b>	<b>2 638 506</b>	<b>1 998 712</b>	<b>-</b>	<b>1 998 712</b>
<u>4. Trust Fund for Kampucheans</u>	34 752 118			
Clothing		-	667 000	667 000
Food		-	638 902	638 902
Multipurpose assistance		33 073 828	-	33 073 828
Programme support and administration		372 388	-	372 388
<b>Total</b>	<b>34 752 118</b>	<b>33 446 216</b>	<b>1 305 902</b>	<b>34 752 118</b>
<u>5. Humanitarian assistance Bangladesh/Burma</u>	716 809			
Health		695 000	-	695 000
Programme support and administration		21 809	-	21 809
<b>Total</b>	<b>716 809</b>	<b>716 809</b>	<b>-</b>	<b>716 809</b>
<u>6. Language Training in South-East Asia</u>	7 245 567			
Education		6 316 959	-	6 316 959
<b>Total</b>	<b>7 245 567</b>	<b>6 316 959</b>	<b>-</b>	<b>928 608</b>
<u>7. Trust Fund for Kampuchean Returnees</u>	3 753 945			
Food		-	991 552	991 552
Multipurpose assistance		1 407 029	-	1 407 029
Transport		278 630	-	278 630
Programme support and administration		183 143	-	183 143
<b>Total</b>	<b>3 753 945</b>	<b>1 868 802</b>	<b>991 552</b>	<b>2 860 354</b>
				893 591

Programmes	Total funds available	Expenditure			Unobligated balances as at 31 Dec. 1981
		Cash	Kind	Total	
8. <u>South-East Asia Anti-Piracy programme</u>	813 636	-	-	-	813 636
9. <u>Trust Fund for Southern Africans</u>	6 208 326				
Clothing		-	301 331	301 331	-
Education		2 730 012	68 129	2 798 141	-
Domestic equipment		-	1 345	1 345	-
Food		-	137 309	137 309	-
Health		-	52 101	52 101	-
Local integration		54 545	-	54 545	-
Multipurpose assistance		-	281 236	281 236	-
Transport		62 000	-	62 000	-
					2 520 318
Total	6 208 326	2 846 557	841 451	3 688 008	2 520 318
10. <u>Humanitarian assistance to Uganda</u>	1 196 963				
Emergency assistance		29 479	-	29 479	-
Health		5 136	-	5 136	-
Multipurpose assistance		802 337	-	802 337	-
Transport		143 692	-	143 692	-
Programme support and administration		216 319	-	216 319	-
Total	1 196 963	1 196 963	-	1 196 963	-
11. <u>Humanitarian assistance for Zimbabwe</u>	8 222 249				
Clothing		-	5 580	5 580	-
Education		200 726	-	200 726	-
Food		-	17 368	17 368	-
Multipurpose assistance		6 123 517	654 547	6 778 064	-
Programme support and administration		738 148	-	738 148	-
					482 363
Total	8 222 249	7 062 391	677 495	7 739 886	482 363
12. <u>Repatriation/rehabilitation of Chadians</u>	10 327 426				
Food		-	2 540 400	2 540 400	-
Multipurpose assistance		4 598 302	-	4 598 302	-
Programme support and administration		1 096 406	-	1 096 406	-
					2 092 318
Total	10 327 426	5 694 708	2 540 400	8 235 108	2 092 318
13. <u>Assistance to returnees to Ethiopia</u>	7 532 217				
Food		-	5 982 759	5 982 759	-
Programme support and administration		25 992	-	25 992	-
					1 523 466
Total	7 532 217	25 992	5 982 759	6 008 751	1 523 466
14. <u>Special Fund for Durable Solutions</u>	3 426 947				
Multipurpose assistance		117 650	-	117 650	-
					3 309 297
Total	3 426 947	117 650	-	117 650	3 309 297

Programmes	Total funds available	Expenditure		Unobligated balances as at 31 Dec. 1981
		Cash	Kind	
<b>15. Other trust funds</b>				
<u>Algeria - Trust Fund for Sahrawis</u>	246 107			
Food		100 000	-	100 000
Multipurpose assistance		146 107	-	146 107
				-
<u>Angola</u>	1 884 202			
Domestic equipment		400 000	-	400 000
				484 202
<u>Belgium</u>	571 308			
Local integration		291 023	-	291 023
Programme support and administration		48 052	-	48 052
				232 233
<u>Botswana</u>	25 791			
Supplementary aid		25 791	-	25 791
				-
<u>China</u>	3 980			
Multipurpose assistance		3 980	-	3 980
				-
<u>Djibouti</u>	149 349			
Programme support and administration		65 655	-	65 655
Humanitarian asst. Horn of Africa			-	26 412
Education		26 412	-	32 939
Local integration		32 939	-	24 343
Transportation		24 343	-	
				-
<u>Egypt</u>	9 278			
Local integration		2 000	-	2 000
Supplementary aid		7 000	-	7 000
				278
<u>Ethiopia</u>	723 000			
Resettlement		50 000	-	50 000
Supplementary aid		10 000	-	10 000
Humanitarian asst. Horn of Africa			-	58 000
Agriculture		58 000	-	600 000
Vehicles		600 000	-	5 000
Transport		5 000	-	
				-
<u>Germany, Federal Republic of</u>	45 446			
Programme support and administration		45 446	-	45 446
				-
<u>Honduras</u>	652 896			
Food		-	606 000	606 000
Health		-	46 896	46 896
				-
<u>Japan</u>	52 399			
Multipurpose assistance		2 399	-	2 399
Programme support and administration		50 000	-	50 000
				-
<u>Kenya</u>	22 828			
Supplementary aid		22 542	-	22 542
				286
<u>Lao People's Democratic Republic</u>	2 517 232			
Agriculture		262 106	-	262 106
Food		683 409	782 600	1 466 009
Multipurpose assistance		277 000	-	277 000
				512 117
<u>Lebanon</u>	175 349			
Special Action in Lebanon		40 000	-	40 000
Education		62 400	-	62 400
Health		66 948	-	66 948
Local integration				6 001
<u>Lesotho</u>	117 027			
Supplementary aid		117 027	-	117 027
				-
<u>Mozambique</u>	10 000			
Supplementary aid		10 000	-	10 000
				-
<u>Pakistan</u>	19 025 361			
Food		-	17 088 439	17 088 439
Health		-	13 861	13 861
Multipurpose assistance		1 090 850	665 489	1 756 339
Transport		-	80 952	80 952
Programme support and administration		31 715	-	31 715
				54 055
<u>Philippines</u>	393 011			
Education		13 877	-	13 877
Language training		183 968	-	183 968
				195 166

Programmes	Total funds available	Expenditure		Unobligated balances as at 31 Dec. 1981
		Cash	Kind	
<u>Rwanda</u>	66 141			
Multipurpose assistance		65 515	-	65 515
				626
<u>Somalia</u>	12 964 950			
Education		2 397	13 960	16 357
Domestic equipment		-	86 580	86 580
Health		815 000	126 906	941 906
Food		-	8 661 968	8 661 968
Transportation		-	1 998 377	1 998 377
Water		270 000	-	270 000
Multipurpose assistance		-	950 527	950 527
				39 235
<u>Southern Latin America</u>	27 000			
Supplementary aid		27 000	-	27 000
				-
<u>Sudan</u>	2 852 878			
Education		176 000	-	176 000
Blankets		-	63 877	63 877
Counselling		142 576	-	142 576
Health		-	21 905	21 905
Shelter		-	161 771	161 771
Local integration		1 135 884	-	1 135 884
Multipurpose assistance		-	33 420	33 420
				1 117 445
<u>Swaziland</u>	40 000			
Supplementary aid		40 000	-	40 000
				-
<u>Switzerland</u>	1 980			
Education		1 980	-	1 980
				-
<u>Syria</u>	8 726			
Local integration		8 726	-	8 726
				-
<u>Thailand</u>	156 598			
Education		154 549	-	154 549
				2 049
<u>United Republic of Cameroon</u>	1 362 873			
Food		-	1 298 021	1 298 021
Health		-	9 948	9 948
				54 904
<u>United Republic of Tanzania</u>	654 333			
Food		-	629 333	629 333
Supplementary aid		25 000	-	25 000
				-
<u>Uganda</u>	3 000			
Supplementary aid		3 000	-	3 000
				-
<u>Viet Nam</u>	1 068 388			
Agriculture		37 000	-	37 000
Education		605 397	-	605 397
Food		-	303 472	303 472
Local integration		40 000	-	40 000
				82 519
<u>Zaire</u>	5 856 046			
Food		-	2 991 264	2 991 264
Health		-	5 205	5 205
Shelter		-	21 570	21 570
Transport		-	53 623	53 623
Supplementary aid		4 000	-	4 000
Multipurpose assistance		1 641 867	687 481	2 329 348
<u>Repatriation/rehabilitation of Zairian refugees</u>				
Transport		125 000	-	125 000
				326 036
<u>Zambia</u>	802 389			
Food		-	746 500	746 500
Supplementary aid		55 889	-	55 889
				-
<u>Zimbabwe</u>	263 251			
Food		-	8 929	8 929
Supplementary aid		28 000	-	28 000
<u>Trust Fund for Zimbabwe</u>				
Education		26 322	-	26 322
Voluntary repatriation		200 000	-	200 000
				-



Schedule 5  
(concluded)

Programmes	Total funds available	Expenditure			Unobligated balances as at 31 Dec. 1981
		Cash	Kind	Total	
Various	184 921	-	-	-	184 921
Trust Fund for Handicapped Refugees					
Junior Professional Officers	2 252 757	1 496 167	-	1 496 167	756 590
Multipurpose assistance	50 483	50 483	-	50 483	-
Supplementary aid	58 705	6 540	-	6 540	52 165
Promotion of international protection	74 457	74 457	-	74 457	-
Transportation	266 530	266 530	-	266 530	-
Resettlement	92 864	92 864	-	92 864	-
Programme support and administration	1 759 999	1 632 810	-	1 632 810	127 189
Other trust funds not yet obligated	21 232 542	-	-	-	21 232 542
<b>Total</b>	<b>78 726 375</b>	<b>14 106 942</b>	<b>38 158 874</b>	<b>52 265 816</b>	<b>26 460 559</b>

## STATUS OF PRIOR YEARS' PROJECTS AS AT 31 DECEMBER 1981 - ALL FUNDS

Obligations liquidated/outstanding by country/area/operation  
(United States dollars)

Source of funds Country/area/operation	Unliquidated obligations as at 1 Jan. 1981	Payments during 1981	Cancelled during 1981	Unliquidated as at 31 Dec. 1981
<u>General programmes</u>				
<u>Annual programme</u>				
Algeria	32 904	-	32 904	-
Angola	3 028 111	551 436	1 021 349	1 455 326
Argentina	244 046	159 643	84 403	-
Australia	19 575	7 725	11 850	-
Austria	10 000	10 000	-	-
Belgium	484	-	484	-
Benin	535	535	-	-
Botswana	37 008	10 006	27 002	-
Burundi	43 105	10 993	32 112	-
Canada	14 493	79	14 414	-
Central African Republic	169 008	156 632	9 702	2 674
Chad	850	100	750	-
Chile	99 279	79 924	19 355	-
China	1 231 599	1 210 764	20 835	-
Congo	7 513	7 513	-	-
Cyprus	1 500	1 415	85	-
Djibouti	2 975 834	1 668 918	238 929	1 067 987
Egypt	255 724	196 588	59 136	-
Ethiopia	185 495	170 773	14 722	-
France	19 480	3 553	15 927	-
Gabon	616	31	585	-
Gambia	62 815	28 456	11 496	22 863
Germany, Federal Republic of	7 367	3 414	3 953	-
Ghana	77 119	67 613	9 506	-
Hong Kong	1 791 419	485 197	1 306 222	-
India	31 910	20 141	11 769	-
Indonesia	2 065 391	849 068	1 216 323	-
Italy	17 614	6 279	11 335	-
Ivory Coast	57 656	37 299	20 357	-
Japan	175 608	157 806	17 802	-
Kenya	734 961	75 509	246 847	412 610
Laos People's Democratic Republic	12 113	9 171	2 942	-
Latin America:				
Northern Latin American countries	838 682	631 478	147 219	64 985
Southern Latin American countries	110 417	92 500	16 533	1 384
North-Western South American countries	6 614	656	5 958	-
Lebanon	43 170	8 412	34 758	-
Lesotho	283 584	127 396	6 728	149 460
Liberia	19 658	19 601	57	-
Libyan Arab Jamahiriya	1 831	-	1 831	-
Macao	269 290	1 208	268 082	-
Malaysia	808 188	313 765	386 828	107 595
Mali	1 223	312	911	-
Morocco	2 757	-	2 757	-
Mozambique	67 433	11 514	55 919	-
Niger	3 054	836	2 218	-
Nigeria	510 092	136 297	212 702	161 093
Pakistan	8 151 174	1 019 016	7 132 158	-
Papua New Guinea	22 800	22 800	-	-
Peru	59 186	5 561	53 325	-
Philippines	461 502	443 242	18 260	-
Portugal	22 171	1 611	20 560	-
Republic of Korea	43 569	-	43 569	-
Rwanda	32 149	2 718	29 431	-
Senegal	12 795	(4 304)	17 099	-
Sierra Leone	184 351	136 145	5 299	42 907
Singapore	766 576	48 565	718 011	-
Somalia	15 990 930	12 730 401	1 236 547	2 023 982
Spain	45 886	28 186	17 700	-
Sudan	5 695 013	1 828 880	2 549 136	1 316 997
Swaziland	140 582	1 174	139 408	-

Source of funds Country/area/operation	Unliquidated obligations as at 1 Jan. 1981	Payments during 1981	Cancelled during 1981	Unliquidated as at 31 Dec. 1981
Switzerland	19 885	19 885	-	-
Thailand	3 622 751	273 301	2 572 838	776 612
Togo	1 626	305	1 321	-
Turkey	26 137	24 636	1 501	-
Uganda	1 127 101	77 923	328 403	720 775
United Kingdom	10 474	10 354	120	-
United Republic of Cameroon	2 606 385	1 784 569	799 139	22 677
United Republic of Tanzania	183 042	84 919	76 327	21 796
United States of America	8 101	3 487	4 614	-
Upper Volta	2 802	461	2 341	-
Viet Nam	953 656	838 219	115 437	-
West African countries (others)	3 033	-	3 033	-
Western Asia	48 383	1 716	30 703	15 964
Yugoslavia	44 809	38 079	6 730	-
Zaire	2 068 385	892 231	1 136 511	39 643
Zambia	1 449 517	827 709	607 936	13 872
Zimbabwe	1 191	-	1 191	-
Other countries in Asia	1 065 418	271 707	793 711	-
Overall allocations	2 290 413	1 135 882	777 978	376 553
Subtotal	63 538 918	29 879 934	24 841 229	8 817 755
<u>Emergency Fund</u>				
Central African Republic	360 000	328 101	31 899	-
Kenya	5 614	-	5 614	-
Nicaragua	72 000	72 000	-	-
Sudan	175 736	81 408	94 328	-
United Republic of Cameroon	8 127	8 127	-	-
Subtotal	621 477	489 636	131 841	-
<u>Special programmes</u>				
<u>Education account</u>				
Algeria	935	935	-	-
Burundi	31 670	26 565	5 105	-
Djibouti	19 947	7 469	12 478	-
Egypt	431 239	346 633	84 606	-
Ethiopia	8 807	8 807	-	-
Gabon	12 982	10 016	-	2 966
Kenya	345 602	89 294	179 600	76 708
Latin America:				
Northern Latin American countries	27 682	3 158	10 280	14 244
Southern Latin American countries	1 000	1 000	-	-
North-western South American countries	3 500	-	3 500	-
Nigeria	147 003	45 854	101 149	-
Rwanda	113 429	63 137	50 292	-
Senegal	82 212	82 212	-	-
Sierra Leone	41 858	5 845	4 058	31 955
Sudan	146 944	57 961	45 104	43 879
Uganda	125 071	51 501	49 433	24 137
United Republic of Tanzania	10 334	2 558	7 776	-
Western Asia	54 449	6 854	21 762	25 833
Zaire	37 929	16 549	21 380	-
Zambia	36 863	32 127	4 736	-
Overall allocations	1 06 577	69 516	2 831	34 230
Subtotal	1 786 033	927 991	604 090	253 952

Schedule 6  
(concluded)

Source of funds Country/area/operation	Unliquidated obligations as at 1 Jan. 1981	Payments during 1981	Cancelled during 1981	Unliquidated as at 31 Dec. 1981
<u>Other special programmes</u>				
<u>Cyprus operation</u>	1 664 334	1 237 787	271 436	155 111
<u>Processing Centres in South-East Asia</u>	6 752 535	3 949 307	2 351 670	451 558
<u>Orderly Departures Viet Nam</u>	520 864	393 421	127 443	-
<u>Trust Fund for Kampucheans</u>	11 419 730	5 016 683	4 972 464	1 430 583
<u>Humanitarian Assistance Bangladesh/Burma</u>	404 898	209 452	5 446	190 000
<u>Language Training in South East Asia</u>	3 346 755	2 504 954	531 561	310 240
<u>Trust Fund for Kampuchean Returnees</u>	2 552 812	2 076 577	4 285	471 950
<u>Trust Fund for Southern Africans</u>	3 409 156	2 552 710	425 463	430 983
<u>Humanitarian assistance to Uganda</u>	1 414 915	832 675	257 502	324 738
<u>Humanitarian assistance for Zimbabwe</u>	2 600 313	2 388 682	150 941	60 690
<u>Indo-China Programme</u>	1 205 340	663 253	174 831	367 256
<u>Displaced persons from Indo-China in Thailand and elsewhere</u>	17 255	-	17 255	-
<u>Humanitarian assistance to Nicaragua</u>	551 737	540 697	11 040	-
<u>Humanitarian assistance Horn of Africa</u>	425 950	209 836	198 252	17 862
<u>Rehabilitation and repatriation of Zairian Refugees</u>	441 672	171 895	184 793	84 984
<u>Trust Fund for Equatorial Guinea</u>	358 120	3 503	354 617	-
<u>Trust Fund for Zimbabwe</u>	1 335 135	693 122	550 370	91 643
<u>Other trust funds</u>				
Angola	476 419	346 454	111 433	18 532
Argentina	23 635	23 635	-	-
Belgium	1 309 997	594 319	35 544	680 134
Botswana	50 243	28 578	21 665	-
Cape Verde	16 741	-	16 741	-
Djibouti	116 637	90 228	-	26 409
Egypt	18 221	18 214	7	-
Ethiopia	605 440	459 335	2 403	143 702
Lao People's Democratic Republic	1 754 244	1 491 706	15 572	246 966
Lesotho	45 000	43 818	1 182	-
Mozambique	4 450	30	4 420	-
Netherlands	15 000	15 000	-	-
Pakistan	5 216 919	5 203 781	13 138	-
Somalia	7 296 640	4 604 150	2 692 490	-
Spain	8 634	-	8 634	-
Sudan	4 139 755	3 168 652	780 235	190 868
Syrian Arab Republic	9 278	9 278	-	-
Thailand	55 087	53 038	2 049	-
Uganda	3 000	803	2 197	-
United Republic of Cameroon	1 112 773	1 079 527	33 246	-
United Republic of Tanzania	683 055	200 000	-	483 055
Viet Nam	515	-	515	-
Zaire	77 956	-	2 250	75 706
Zambia	15 998	15 998	-	-
Zimbabwe	2 032 967	1 973 135	-	59 832
Headquarters and various	512 016	159 215	315 064	37 737
Subtotal	64 022 141	43 023 448	14 648 154	6 350 539
Total	129 968 569	74 321 009	40 225 314	15 422 246

STATUS OF OBLIGATIONS AS AT 31 DECEMBER 1981 - ALL FUNDS  
(Thousands of United States dollars)

	GENERAL PROGRAMMES				SPECIAL PROGRAMMES			
	Annual programmes		Emergency Fund	Refugee Education Account	Long-playing Record Scheme	Other special programmes a/	Total	
	1981	Prior years						
<u>Unliquidated as at 1 Jan. 1981</u>	-	63 538	622	1 786	-	64 023	129 969	
<u>Incurred in 1981</u>	310 779	-	8 099	4 110	200	151 068	474 256	
Total	310 779	63 538	8 721	5 896	200	215 091	604 225	
<u>Liquidated in 1981</u>	226 417	29 880	3 505	2 638	70	132 799	395 309	
By payments/deliveries	-	24 841	132	604	-	14 648	40 225	
By cancellations	226 417	54 721	3 637	3 242	70	147 447	435 534	
Total	226 417	54 721	3 637	3 242	70	147 447	435 534	
<u>Unliquidated as at 31 Dec. 1981</u>	84 362	-	5 084	2 400	130	61 293	153 269	
Current year's obligations	-	8 817	-	254	-	6 351	15 422	
Prior years' obligations b/	84 362	8 817	5 084	2 654	130	67 644	168 691	
Total outstanding	84 362	8 817	5 084	2 654	130	67 644	168 691	
Of which: In cash	83 047	8 817	5 084	2 654	130	37 704	137 436	
In kind	1 315	-	-	-	-	29 940	31 255	

a/ For breakdown, see annex to schedule 7.

b/ Chronological breakdown of balances outstanding as at 31 Dec. 1981

1976	483
1977	34
1978	342
1979	736
1980	4 756
Total	6 351

STATUS OF OBLIGATIONS AS AT 31 DECEMBER 1981 - OTHER SPECIAL PROGRAMMES  
(Thousands of United States dollars)

	Cyprus operation	Processing Centres in South-East Asia	Orderly Departures Viet Nam	Trust Fund for Kampucheans	Humanitarian assistance Bangladesh/Burma	Language Training in South-East Asia	Trust Fund for Kampuchean returnees
<u>Unliquidated as at 1 Jan. 1981</u>	1 664	6 753	521	11 420	405	3 347	2 553
<u>Incurred in 1981</u>	12 591	12 580	1 999	34 752	717	6 317	2 860
Total	14 255	19 333	2 520	46 172	1 122	9 664	5 413
<u>Liquidated in 1981</u>	8 564	12 609	2 045	28 951	231	6 384	2 842
By payments/deliveries	271	2 352	127	4 972	6	532	4
By cancellations	8 835	14 961	2 172	33 923	237	6 916	2 846
Total	5 265	3 921	348	10 818	695	2 438	2 095
<u>Unliquidated as at 31 Dec. 1981</u>	155	451	-	1 431	190	310	472
<u>Prior years' obligations a/</u>	5 420	4 372	348	12 249	885	2 748	2 567
Total outstanding	5 420	4 372	348	11 515	885	2 438	1 575
Of which:	-	-	-	734	-	310	992
In cash							
In kind							
<u>a/ Chronological breakdown of balances outstanding as at 31 Dec. 1981</u>							
1976							
1977							
1978	6						
1979							
1980	149	451		1 431	190	310	472
Total	155	451	-	1 431	190	310	472

STATUS OF OBLIGATIONS AS AT 31 DECEMBER 1981 - OTHER SPECIAL PROGRAMMES  
(Thousands of United States dollars)

	Trust Fund for Southern Africans	Humanitarian assistance to Uganda	Humanitarian assistance for Zimbabwe	Repatriation/ rehabilitation of Chadians	Assistance to returnees to Ethiopia	Special Fund for Durable Solutions	Other trust funds	Total
<u>Unliquidated as at 1 Jan. 1981</u>	3 409	1 415	2 600	-	-	-	29 936	64 023
<u>Incurred in 1981</u>	3 688	1 197	7 740	8 235	6 008	118	52 266	151 068
Total	7 097	2 612	10 340	8 235	6 008	118	82 202	215 091
<u>Liquidated in 1981</u>	3 169	1 999	8 930	4 220	25	-	52 830	132 799
By payments/deliveries	425	258	151	-	-	-	5 550	14 648
By cancellations	3 594	2 257	9 081	4 220	25	-	58 380	147 447
Total	3 072	30	1 198	4 015	5 983	118	21 297	61 293
<u>Unliquidated as at 31 Dec. 1981</u>	431	325	61	-	-	-	2 525	6 351
Current year's obligations	3 503	355	1 259	4 015	5 983	118	23 822	67 644
Prior years' obligations a/	2 421	31	619	1 475	-	118	6 487	37 704
Total outstanding	1 082	324	640	2 540	5 983	-	17 335	29 940
Of which: In cash								
In kind								
a/ Chronological breakdown of balances outstanding as at 31 Dec. 1981								
1976							483	483
1977							34	34
1978	225						111	342
1979	87						649	736
1980	119	325	61				1 248	4 756
Total	431	325	61	-	-	-	2 525	6 351

LOANS MADE TO OR ON BEHALF OF REFUGEES  
(United States dollars)

	<u>For the year 1981</u>	<u>Cumulative to 31 December 1981</u>
<u>Total loans made</u>	-	16 362 777
<u>Adjustments</u>		
Unused funds refunded by implementing agencies	-	(817 068)
Exchange differences	<u>(1 633 964)</u>	<u>4 755 997</u>
		20 301 706
<u>Liquidations</u>		
Repayments	(418 356) a/	(9 267 833)
Write offs/conversion into grants	(618)	(749 410)
Agencies collecting fees and charges	(18 380)	(285 329)
		<u>(10 302 572)</u>
<u>Total loans outstanding as at 31 Dec. 1981</u>		9 999 134
Of which refundable upon receipt to:		
Calouste Gulbenkian Foundation		(19 571)
Norwegian Refugee Council		(48 206)
Implementing agencies for collecting fees		<u>(518 584)</u>
<u>Total loans refundable to UNHCR as at 31 Dec. 1981</u>		<u>9 412 773</u> b/

a/ Of which due to:

UNHCR	414 397
Norwegian Refugee Council	1 499
Gulbenkian Foundation	<u>2 460</u>
	<u>418 356</u>

b/ Breakdown by source of funds:

Annual programmes for 1963-1981	83 646
Major aid programmes	9 324 475
Trust funds	<u>4 652</u>
	<u>9 412 773</u>



INVESTMENT OF FUNDS AS AT 31 DECEMBER 1981  
(United States dollars)

Banks	Period	Rate (Percentage per annum)	Maturity	Amount	Accrued Interest
<u>Notice deposit account</u>					
Citibank Zürich	2 days	13		2 300 000 =====	-
<u>Deposit accounts</u>					
<u>Pounds sterling</u>					
Lloyds Bank International, London £1 500 000	7 days	14 1/8	7 Jan. 1982	2 952 756	-
<u>United States dollars</u>					
Mitsui Bank, London	5 months	19 1/8	4 Jan. 1982	3 000 000	239 062
Amsterdam-Rotterdam Bank, Amsterdam	5 months	19 5/16	6 Jan. 1982	1 000 000	78 859
Chase Manhattan Bank, Paris	7 days	13 3/4	7 Jan. 1982	2 000 000	-
Chemical Bank, London	7 days	13	7 Jan. 1982	2 000 000	-
Union de Banques Suisses, Geneva	7 days	13 3/4	7 Jan. 1982	1 000 000	-
Dai-ichi Kangyo Bank, London	3 months	16 5/16	8 Jan. 1982	3 000 000	114 187
Commerzbank, Frankfurt	4 months	18 1/2	11 Jan. 1982	2 000 000	114 083
First National Bank of Boston, London	5 months	18 3/16	14 Jan. 1982	5 000 000	351 120
Chemical Bank, Zürich	5 months	18 1/8	14 Jan. 1982	3 000 000	209 948
Union de Banques Arabes et Françaises, Neuilly	5 months	18 5/16	14 Jan. 1982	3 000 000	212 120
Nordfinanz-Bank, Zürich	4 months	17 13/16	18 Jan. 1982	2 000 000	103 906
Tokai Bank, London	4 months	17 13/16	18 Jan. 1982	2 000 000	103 906
Moscow Narodny Bank, London	5 months	18 11/16	21 Jan. 1982	1 000 000	68 521
Banco do Brazil, London	1 month	12 15/16	21 Jan. 1982	2 000 000	7 187
Bank of Montreal, London	1 month	12 7/8	21 Jan. 1982	2 000 000	7 153
Mitsubishi Bank, London	1 month	12 15/16	21 Jan. 1982	2 000 000	7 188
Algemene Bank Nederland, Amsterdam	5 months	18 15/16	29 Jan. 1982	2 000 000	128 354
Tokai Bank, London	2 months	12	29 Jan. 1982	3 000 000	31 000
Saudi International Bank, London	5 months	19	1 Feb. 1982	2 000 000	127 722
Union de Banques Suisses, Geneva	2 months	12 7/16	8 Feb. 1982	3 000 000	23 839
Commerzbank, Frankfurt	5 months	18 1/2	11 Feb. 1982	1 000 000	57 042
European Arab Bank, Brussels	5 months	18 7/16	11 Feb. 1982	2 000 000	113 698
Banque Scandinave en Suisse, Geneva	6 months	18 3/8	15 Feb. 1982	5 000 000	354 740
Irving Trust Company, London	3 months	13 1/2	17 Feb. 1982	3 000 000	49 500
Bayerische Landesbank, London	6 months	18 3/4	22 Feb. 1982	4 000 000	275 000
Mitsubishi Bank, London	6 months	18 13/16	22 Feb. 1982	3 000 000	206 937
Tokai Bank, London	6 months	18 13/16	22 Feb. 1982	3 000 000	206 937
Nordic Bank, London	4 months	16 7/16	22 Feb. 1982	2 000 000	63 924
Banque de Paris et des Pays-Bas, Geneva	6 months	19 1/16	26 Feb. 1982	5 000 000	323 003
Union de Banques Arabes et Françaises, Neuilly	6 months	19	26 Feb. 1982	2 000 000	128 778
Banque Belge, London	5 months	16 5/8	8 Mar. 1982	3 000 000	116 375
Banque Worms, Paris	5 months	16 5/8	8 Mar. 1982	3 000 000	116 375
Manufacturers Hanover Trust Co., London	5 months	18 1/8	8 Mar. 1982	2 000 000	86 598
European Arab Bank, Brussels	5 months	18 1/8	8 Mar. 1982	1 000 000	43 299
Samuel Montagu & Co., London	5 months	18 1/8	8 Mar. 1982	1 000 000	43 299
Irving Trust Company, London	6 months	18 7/16	11 Mar. 1982	2 000 000	113 698
Manufacturers Hanover Trust Co., London	6 months	17 3/4	17 Mar. 1982	3 000 000	155 312
Royal Bank of Canada, Paris	6 months	17 5/8	22 Mar. 1982	2 000 000	97 917
Barclays Bank International, London	5 months	16 3/8	22 Mar. 1982	3 000 000	95 521
Canadian Imperial Bank of Commerce, London	5 months	16 3/8	22 Mar. 1982	2 000 000	63 681
Deutsche Bank, Frankfurt	5 months	16 3/8	22 Mar. 1982	2 000 000	63 681
International Westmunster Bank, London	5 months	16 3/8	22 Mar. 1982	2 000 000	63 681
Privatbanken, Copenhagen	4 months	12 1/4	30 Mar. 1982	3 000 000	31 646
Banca Nazionale del Lavoro, London	4 months	12 1/4	31 Mar. 1982	3 000 000	31 646
Samuel Montagu & Co., London	4 months	12 1/4	31 Mar. 1982	1 000 000	10 549
Deutsche Girozentrale International, Luxembourg	6 months	18 3/16	6 Apr. 1982	2 000 000	86 896
Midland Bank International, London	6 months	18 3/16	6 Apr. 1982	2 000 000	86 896
Nederlandse Credietbank, Amsterdam	6 months	18.15	6 Apr. 1982	2 000 000	86 717
Société Générale de Banque, Brussels	6 months	18 3/16	6 Apr. 1982	2 000 000	86 896
Bank of Tokyo, London	6 months	16 11/16	8 Apr. 1982	3 000 000	116 812
Nordic Bank, London	6 months	16 11/16	8 Apr. 1982	3 000 000	116 812
Den Norske Creditbank, Luxembourg	4 months	12 11/16	8 Apr. 1982	3 000 000	24 318
Société Générale, Paris	6 months	16 1/2	22 Apr. 1982	3 000 000	96 250
Mitsui Bank, London	5 months	13 3/8	4 May 1982	2 000 000	20 062
Saudi International Bank, London	5 months	12 7/8	10 May 1982	3 000 000	24 677
Banque Worms, Paris	5 months	12 7/8	10 May 1982	1 000 000	8 226
Commerzbank, Frankfurt	5 months	14 1/8	17 May 1982	2 000 000	10 986
Deutsche Girozentrale International, Luxembourg	6 months	12 13/16	28 May 1982	3 000 000	33 099
Svenska Handelsbanken, Stockholm	6 months	12 11/16	28 May 1982	3 000 000	32 776
Algemene Bank Nederland, Amsterdam	6 months	13 3/16	4 June 1982	3 000 000	29 672
Midland Bank International, London	6 months	13 5/16	4 June 1982	3 000 000	29 953

Schedule 9  
(continued)

Banks	Period	Rate (Percentage per annum)	Maturity	Amount	Accrued Interest
Mitsubishi Bank, London	6 months	13 3/8	4 June 1981	2 000 000	20 062
Nederlandse Credietbank, Amsterdam	6 months	13.28	4 June 1982	2 000 000	19 920
Osterreichische Landesbank, Vienna	6 months	13 1/8	4 June 1982	3 000 000	29 531
Royal Bank of Canada, Paris	6 months	13 1/8	4 June 1982	3 000 000	29 531
Scandinavian Bank, London	6 months	13 1/4	4 June 1982	3 000 000	29 812
Société Générale de Banque, Brussels	6 months	13 3/16	4 June 1982	3 000 000	29 672
Fuji Bank, London	6 months	12 7/8	8 June 1982	2 000 000	16 451
Genossenschaftliche Zentralbank, Vienna	6 months	12 7/8	8 June 1982	3 000 000	24 677
Privatbanken, Copenhagen	6 months	12 15/16	8 June 1982	2 000 000	16 531
Banco do Brazil, London	6 months	14 3/16	17 June 1982	3 000 000	16 552
Standard Chartered Bank, London	6 months	14 1/16	17 June 1982	3 000 000	16 406
Banca Nazionale del Lavoro, London	6 months	14 1/8	21 June 1982	2 000 000	7 847
Commonwealth Trading Bank of Australia, London	6 months	14.10	21 June 1982	3 000 000	11 750
Banque Belge, London	6 months	15 1/8	30 June 1982	2 000 000	840
Continental Illinois National Bank, London	6 months	15	30 June 1982	4 000 000	1 667
Mitsui Bank, London	6 months	15 3/16	30 June 1982	2 000 000	844
Société de Banque Suisse, Geneva	6 months	15 1/16	30 June 1982	4 000 000	1 674
Australia and New Zealand Bank, London	7 months	14 1/16	21 July 1982	3 000 000	11 719
Bank of Nova Scotia, London	7 months	14 1/8	21 July 1982	2 000 000	7 847
				202 952 756	6 025 373

CASH AND INVESTMENTS 1978-1981  
(Thousands of United States dollars)

	<u>1978</u>	<u>1979</u>	<u>1980</u>	<u>1981</u>
<u>Cash and investments as at 31 December</u>				
Current accounts	2 644	5 729	9 972	2 635
48-hour accounts	3 750	6 560	1 800	2 300
Deposit accounts	<u>54 000</u>	<u>141 482</u>	<u>146 948</u>	<u>202 953</u>
	<u>60 394</u>	<u>153 771</u>	<u>158 720</u>	<u>207 888</u>
<u>Average in hand during year</u>				
In current accounts	3 481	7 520	11 794	7 850
Invested (48-hour and deposit accounts)	<u>46 947</u>	<u>96 214</u>	<u>189 457</u>	<u>168 242</u>
	<u>50 428</u>	<u>103 734</u>	<u>201 251</u>	<u>176 092</u>
Percentage of total invested	93%	93%	94%	96%
<u>Interest earned - total</u>	<u>3 854</u>	<u>11 172</u>	<u>26 575</u>	<u>29 071</u> a/
Of which: on current accounts			315	301
on invested funds			26 260	28 770
<u>Average rate of interest earned</u>				
On average funds in hand and bank	7.64%	10.77%	13.20%	16.51%
On average invested funds	8.21%	11.61%	13.86%	17.10%

a/ The amount of \$US 26,881,000 shown on statement II under "Other income" is made up as follows:

Interest earned	\$29 070 775
Exchange differences and bank charges	<u>2 199 543)</u>
	<u>\$26 871 232</u>

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

1. The accounts of the voluntary funds administered by the United Nations High Commissioner for Refugees (UNHCR) are maintained in accordance with the Financial Rules for voluntary funds administered by the High Commissioner for Refugees as promulgated in 1974 (A/AC.96/503) and subsequently amended and completed under the terms of documents A/AC.96/547 and A/AC.96/584 and General Assembly resolutions 3271 B (XXIX) of 10 December 1974 and 35/41 B of 25 November 1980.
2. The accounts of the 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 are recorded as trust funds, reserves or special accounts as may be appropriate in accordance with the Financial Rules.
4. The writing off of losses of cash, property or the book value of accounts receivable, including the conversion of loans into grants, is governed by financial rule 10.6. A statement of all amounts written off is submitted to the Board of Auditors with the annual accounts.
5. Financial transactions are recorded in the accounts on an accrual basis. Thus, all firm pledges (except pledges announced in 1981 for the 1982 general programmes) are recorded as income in 1981 even if they concern programmes whose budgetary period extends into 1982, and therefore may only be obligated in 1982. Likewise, the term "expenditure" designates total obligations incurred up to 31 December 1981 whether liquidated or not. Agreements or letters of instruction signed prior to 31 December 1981 but for projects commencing in 1982 are not included in the 1981 expenditure.
6. 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, unpaid pledges and current 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.
7. Non-expendable property, purchased out of UNHCR's voluntary funds and the 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 recorded in separate inventories.
8. 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.