

**UNITED NATIONS RELIEF AND WORKS AGENCY
FOR PALESTINE REFUGEES IN THE NEAR EAST**

**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. 5C (A/37/5/Add.3)



UNITED NATIONS

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NOTE

Symbols of United Nations documents are composed of capital letters combined with figures. Mention of such a symbol indicates a reference to a United Nations document.

[27 July 1982]

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LETTER OF TRANSMITTAL

16 June 1982

Sir,

I have the honour to transmit to you the financial statements of the United Nations Relief and Works Agency for Palestine Refugees in the Near East 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 above-mentioned Agency 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 article XII of the Financial Regulations of the United Nations Relief and Works Agency for Palestine Refugees in the Near East (UNRWA), the Board of Auditors has audited the accounts of UNRWA for the year ended 31 December 1981.
2. The examination was made 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 the UNRWA headquarters in Vienna.
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 observations and recommendations to the Administration. This practice has helped the Board to maintain a continuous dialogue with the Administration.

Cash management

Investment guidelines

4. We noted with pleasure that significant improvement had been made by UNRWA in the investment of its funds. We noted, however, that no detailed guidelines had been developed prescribing the procedures and policies relating to financial management and control over investments of temporary cash balances. Under the existing system, investment decisions are taken by the Financial Operations Officer in consultation with the Comptroller in individual cases, there being no documented policy guidelines. We also noted that balances kept in current accounts were sometimes high.
5. The Administration stated that, as recommended by us, it had, in March 1982, prescribed written guidelines with respect to the procedures and policies concerning management and control over investments. We also recommended that balances in current checking accounts should be kept at the minimum level and excess funds placed in interest-bearing accounts. The Administration accepted, in principle, our recommendation and stated that balances in current accounts had been reduced to below one per cent of total funds, which was consistent with the maintenance of operational efficiency of the agency.

Contributions from Governments

6. We noted that, out of the pledged contributions of Governments for 1981, amounting to about \$171.5 million, approximately \$27.5 million remained unpaid as at 31 December 1981. In addition, the unpaid balance of pledged contributions of Governments of prior years amounted to approximately \$1 million as at 31 December 1981.

7. In view of the financial difficulties of the Agency, we once again recommended that it should further intensify its efforts to collect the outstanding pledges on time.

8. The Administration stated that unpaid government contributions included contributions in kind amounting to \$13 million, which involved a logistic time-lag and, in some instances, related to pledges to reimburse transport and distribution costs at a later stage. The Administration also indicated that payment of contributions was carefully monitored and followed up regularly and systematically.

Travel

9. Our review disclosed that, in some cases, travel authorizations were issued after commencement of the travel by the officials, in contravention of existing rules. We also noted that the records of travel advances and their clearance were maintained manually.

10. We recommended that every effort should be made to issue travel authorization before the commencement of travel and that attempts should also be made to computerize the manual subsidiary ledger of advances.

11. The Administration stated that, except in unusual circumstances, travel authorizations were normally issued before commencement of travel. It also recognized the desirability of automating subsidiary ledgers and informed us that the automation of the manual subsidiary ledgers was being scheduled for systems design.

Comments on matters dealt with in the 1980 report

12. The Administration has either provided a satisfactory explanation or taken appropriate action on matters raised in the 1980 report, 1/ with the exception of the following:

(a) As was the case last year, planned programme delivery could not be achieved in the Agency's major fields of activities, namely, education, health and relief services. The Administration explained that shortfalls in programme delivery were due to insufficiency of income from voluntary contributions.

(b) We also noted losses of basic commodities in transit and in the warehouse. We were, however, pleased to note a general decline in losses in transit during 1981. We were informed by the Administration that in order to further reduce losses in transit and warehousing, it had continued its programme of increased containerization and, within its limited resources, physical improvement in warehouses.

1/ Official Records of the General Assembly, Thirty-sixth Session, Supplement No. 5C (A/36/5/Add.3), sect. I.

Acknowledgement

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

(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

II. AUDIT OPINION

We have examined the following appended financial statements, numbered I to IV, properly identified, and relevant schedules of the United Nations Relief and Works Agency for Palestine Refugees in the Near East 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. FINANCIAL STATEMENTS FOR THE GENERAL FUND
FOR THE YEAR ENDED 31 DECEMBER 1981**

GENERAL FUND

Budget and expenditure and commitments for the year ended 31 December 1981
(United States dollars)

Activity	Recurrent costs		Non-recurrent costs		Total costs	
	Budget	Expenditure and commitments	Budget	Expenditure and commitments	Budget	Expenditure and commitments
Part I. Education services						
General education	97 101 000	81 008 524	6 198 000	1 505 448	103 299 000	82 513 972
Vocational and professional training	13 019 000	11 118 007	375 000	434 682	13 394 000	11 552 689
Share of common costs from part IV	12 236 000	10 381 876	134 000	72 272	12 370 000	10 454 128
Total, part I	122 356 000	102 508 387	6 707 000	2 012 402	129 063 000	104 520 789
Part II. Health services						
Medical services	14 713 000	12 622 599	147 000	87 501	14 860 000	12 710 100
Supplementary feeding	9 058 000	7 088 787	37 000	7 914	9 095 000	7 096 701
Environmental sanitation	5 791 000	5 384 422	518 000	261 938	6 309 000	5 646 360
Share of common costs from part IV	6 996 000	5 952 850	98 000	38 633	7 094 000	5 991 683
Total, part II	36 558 000	31 048 658	800 000	396 186	37 358 900	31 444 844
Part III. Relief services						
Basic rations	40 919 000	24 185 147	9 000	32 020	40 928 000	24 217 167
Shelter	636 000	500 500	355 000	174 020	991 000	674 520
Special hardship assistance	3 254 000	2 041 273	78 000	590	3 312 000	2 041 863
Share of common costs from part IV	10 988 000	9 397 172	223 000	54 337	11 211 000	9 451 509
Total, part III	55 777 000	36 124 092	665 000	260 967	56 442 000	36 385 059
Part IV. Common costs						
Supply and transport services	10 399 000	8 995 210	371 000	37 021	10 770 000	9 032 231
Other internal services	14 345 000	12 031 043	72 000	104 546	14 417 000	12 135 589
General administration	5 476 000	4 705 625	12 000	23 875	5 488 000	4 729 500
Total, part IV	30 220 000	25 731 878	455 000	165 442	30 675 000	25 897 320
Costs allocated to programmes	(30 220 000)	(25 731 878)	(455 000)	(165 442)	(30 675 000)	(25 897 320)
Net, part IV	-	-	-	-	-	-
Part V. Extraordinary costs not allocable to programmes						
Relocation of Agency headquarters	-	-	-	1 339	-	1 339
Other local disturbances costs	-	-	12 000	185 536	12 000	185 536
Increase in provision for staff separation costs	-	-	15 578 531	7 927 832	15 578 531	7 927 832
Increase in provision for staff repatriation costs	-	-	200 000	250 000	200 000	250 000
Other extraordinary costs	-	-	13 469	13 469	13 469	13 469
Total, part V	-	-	15 804 000	8 378 176	15 804 000	8 378 176
Total, all parts	214 691 000	169 681 137	23 976 000	11 047 731	238 667 000	180 728 868

The notes to the financial statements are an integral part of these statements and should be read in conjunction therewith.

Detailed figures of expenditure and commitments are given in schedules A and B, and details of liquidation of prior years' commitments are given in schedule I.

Certified correct

(Signed) George J. LATTURNER
Comptroller

Approved

(Signed) Olof RYDBECK
Commissioner-General

GENERAL FUND

Income and expenditure commitments
(United States dollars)

	For the year ended	
	31 December 1981	31 December 1980
<u>Income</u>		
Contributions by Governments (schedule D)	171 385 733	172 966 089
Contributions by United Nations agencies (schedule E)	6 321 524	6 276 054
Contributions from non-governmental sources (schedule F)	2 191 976	2 083 711
Contributions by OPEC Fund (schedule G)	263 480	1 962 967
Contributions by Joint Jordanian Palestinian Fund through Mr. Ibrahim Abu Sitta	-	666 000
Miscellaneous income (schedule H) . .	6 240 334	4 972 192
Exchange adjustments	3 700 853	1 677 198
	<u>190 103 900</u>	<u>190 604 211</u>
<u>Expenditure and commitments</u> (statement I)	180 728 868	183 677 394
Excess of income over expenditure and commitments	<u>9 375 032</u>	<u>6 926 817</u>

The notes to the financial statements are an integral part of these statements and should be read in conjunction therewith.

Certified correct

Approved

(Signed) George J. LATTURNER
Comptroller

(Signed) Olof RYDBECK
Commissioner-General

GENERAL FUND

Working capital (operating reserve)
(United States dollars)

	For the year ended	
	31 December 1981	31 December 1980
Balance at 1 January	<u>11 242 256</u>	<u>1 861 769</u>
<u>Add</u>		
Collection of pledges that had been written off	-	275 262
Savings on liquidation of prior years' commitments (schedule I)	582 129	1 793 344
Overstated prior years' estimated liabilities	556 754	418 806
Other adjustments of prior years' accounts increasing working capital	71 648	3 621
Excess of income over expenditure and commitments (statement II)	<u>9 375 032</u>	<u>6 926 817</u>
	<u>10 585 563</u>	<u>9 417 850</u>
<u>Deduct</u>		
Unallocated current year's variations between standard and actual supply costs	134 077	132 470
Write-off of short-delivered contributions in kind and of unpaid pledges	370 065	-
Other adjustments of prior years' accounts reducing working capital	<u>14 464</u>	<u>4 893</u>
	<u>518 606</u>	<u>37 363</u>
Balance at 31 December	<u><u>21 309 213</u></u>	<u><u>11 242 256</u></u>

The notes to the financial statements are an integral part of these statements and should be read in conjunction therewith.

Certified correct

Approved

(Signed) George J. LATTURNER
Comptroller

(Signed) Olof RYDBECK
Commissioner-General

GENERAL FUND

Assets and liabilities
(United States dollars)

	As at	
	31 December 1981	31 December 1980
<u>Assets</u>		
Cash on hand and in banks	39 671 142	22 105 470
Contributions receivable (schedules D, E, F and G):		
In cash	15 593 525	19 649 939
In kind	14 045 206	7 319 915
Accounts receivable less provision for uncollectible amounts	3 122 237	2 855 870
Prepaid expenses and advances to suppliers	197 914	282 586
Inventories of supplies	19 913 288	18 707 163
Due from Area Staff Provident Fund	-	566 879
	92 543 312	71 487 822
<u>Liabilities</u>		
Accounts payable	9 551 891	7 220 489
Due to Bayssarieh Camp Fund	13 426	13 426
Due to Area Staff Provident Fund	16 626	-
Food commodities borrowed	1 598 011	2 199 184
Provision for staff separation costs	44 891 849	39 030 958
Provision for staff repatriation costs	500 000	250 000
Reserve of unliquidated budget commitments	6 769 199	9 385 490
Income received in advance:		
In cash	7 893 097	2 146 019
Working capital (operating reserve) (statement III)	21 309 213	11 242 256
	92 543 312	71 487 822

The notes to the financial statements are an integral part of these statements and should be read in conjunction therewith.

Certified correct

Approved

(Signed) George J. LATTURNER
Comptroller

(Signed) Olof RYDBECK
Commissioner-General

SCHEDULES TO THE ACCOUNTS

GENERAL FUND

Expenditure for the year ended 31 December 1981
(United States dollars)

Education services	Recurrent costs	Non-recurrent costs	Total costs
<u>General education</u>			
Elementary education	47 933 623	273 240	48 206 863
Preparatory education	28 163 305	110 925	28 274 230
Secondary education	108 164	-	108 164
In-service staff training and education development centres	1 063 455	17 035	1 080 490
Youth activities	70 410	7 207	77 617
Women's activities	21 581	229	21 810
Pre-school training centres	472 169	8 445	480 614
Administration	2 839 828	1 498	2 841 326
	80 672 535	418 579	81 091 114
<u>Vocational and professional training</u>			
<u>Training conducted in UNRWA centres</u>			
Wadi Seer training centre	1 708 992	21 419	1 730 411
Amman training centre	1 474 905	16 937	1 491 842
Kalandia vocational training centre	768 545	6 415	774 960
Ramallah men's teacher-training centre	619 950	45 865	665 815
Ramallah women's training centre	1 155 965	6 423	1 162 388
Gaza vocational training centre	998 531	2 932	1 001 463
Gaza centre for the blind	143 613	-	143 613
Siblin training centre	1 639 095	26 941	1 666 036
Damascus vocational training centre	986 431	33 599	1 020 030
Adult craft training administration	9 858	-	9 858
Sewing centre instruction	277 289	2 022	279 311
Carpentry centre instruction	19 441	141	19 582
	9 802 615	162 694	9 965 309
<u>Training subsidized outside UNRWA centres</u>			
Secretarial training	17 968	-	17 968
Adult craft training	9 583	-	9 583
Training of handicapped youth	77 865	-	77 865
	105 416	-	105 416

Education services (continued)	Recurrent costs	Non-recurrent costs	Total costs
<u>Common training costs</u>			
Vocational training common costs	540 739	-	540 739
Vocational instructor training			
Outside UNRWA centres	-	7 292	7 292
Teacher instructor training			
In UNRWA centres	2 247	-	2 247
Outside UNRWA centres	-	4 327	4 327
Teacher training common costs	122 537	-	122 537
Total, common training costs	<u>665 523</u>	<u>11 619</u>	<u>677 142</u>
<u>Placement services</u>	67 579	-	67 579
<u>University education</u>			
University scholarships in West Bank	4 914	-	4 914
University scholarships in Jordan	111 884	-	111 884
University scholarships in Egypt	33 958	-	33 958
University scholarships in Lebanon	24 612	-	24 612
University scholarships in the Syrian Arab Republic	15 090	-	15 090
University scholarships in Iraq	1 825	-	1 825
University scholarships in Turkey	2 142	-	2 142
University scholarships in Saudi Arabia	1 480	-	1 480
University scholarships in the Sudan	740	-	740
Total, university education	<u>196 645</u>	<u>-</u>	<u>196 645</u>
<u>Vocational and professional training administration</u>	165 537	-	165 537
Total, vocational and professional training	<u>11 003 315</u>	<u>174 313</u>	<u>11 177 628</u>
<u>Share of common costs</u>			
Supply and transport services 25 per cent	2 248 613	5 453	2 254 066
Other internal services 50 per cent	6 015 522	40 954	6 056 476
General administration 45 per cent	2 098 169	8 961	2 107 130
Total, share of common costs	<u>10 362 304</u>	<u>55 368</u>	<u>10 417 672</u>
Total, education services	<u>102 038 154</u>	<u>648 260</u>	<u>102 686 414</u>

Health services	Recurrent costs	Non-recurrent costs	Total costs
<u>Medical services</u>			
Pharmacy services	309 476	284	309 760
Laboratory services	255 262	961	256 223
Clinic services	6 344 870	40 183	6 385 053
Maternity centres	213 124	274	213 398
General hospitals	3 053 528	18 200	3 071 728
Tuberculosis control	246 963	537	247 500
Mental health	212 993	-	212 993
Dental care	192 368	6 905	199 273
School health services	206 488	-	206 488
Health education	174 660	721	175 381
Other medical services	145 421	4 835	150 256
Administration	1 263 656	-	1 263 656
Total, medical services	<u>12 618 809</u>	<u>72 900</u>	<u>12 691 709</u>
<u>Supplementary feeding</u>			
Hot meal programme	3 614 695	2 955	3 617 650
Milk distribution programme	2 221 311	93	2 221 404
Other supplementary rations	925 431	-	925 431
Administration	327 350	-	327 350
Total, supplementary feeding	<u>7 088 787</u>	<u>3 048</u>	<u>7 091 835</u>
<u>Environmental sanitation</u>			
Surface-water drainage	14 916	125 075	139 991
Refuse and sewage disposal	3 990 290	15 032	4 005 322
Water supply	1 025 711	34 399	1 060 110
Insect and rodent control	52 692	951	53 643
Ancillary sanitation facilities	1 125	-	1 125
Administration	299 688	-	299 688
Total, environmental sanitation	<u>5 384 422</u>	<u>175 457</u>	<u>5 559 879</u>
<u>Share of common costs</u>			
Supply and transport services 21 per cent	1 888 835	4 581	1 893 416
Other internal services 24 per cent	2 887 450	19 657	2 907 107
General administration 25 per cent	1 165 650	4 978	1 170 628
Total, share of common costs	<u>5 941 935</u>	<u>29 216</u>	<u>5 971 151</u>
Total, health services	<u><u>31 033 953</u></u>	<u><u>280 621</u></u>	<u><u>31 314 574</u></u>

Relief services	Recurrent costs	Non- recurrent costs	Total costs
<u>Basic rations</u>			
Ration costs	22 899 837	-	22 899 837
Quality control	58 625	-	58 625
Distribution	1 057 540	17 571	1 075 111
Administration	169 145	-	169 145
Total, basic rations	24 185 147	17 571	24 202 718
<u>Shelter</u>			
Shelter construction and maintenance	217	73 177	73 394
Roads and camp improvements	87 760	14 947	102 707
Camp rentals	401 914	-	401 914
Administration	10 609	-	10 609
Total, shelter	500 500	88 124	588 624
<u>Special hardship assistance</u>			
Subsidies	161 823	-	161 823
Extra rations	1 098 232	-	1 098 232
Blankets	75 992	-	75 992
Other costs	638 390	590	638 980
Total, special hardship assistance	1 974 437	590	1 975 027
<u>Share of common costs</u>			
Supply and transport services	54 per cent 4 857 004	11 779	4 868 783
Other internal services	26 per cent 3 128 071	21 297	3 149 368
General administration	30 per cent 1 398 780	5 975	1 404 755
Total, share of common costs	9 383 855	39 051	9 422 906
Total, relief services	36 043 939	145 336	36 189 275

Common costs	Recurrent costs	Non- recurrent costs	Total costs
<u>Supply and transport services</u>			
Supply procurement and control	1 054 907	-	1 054 907
Supply warehousing	1 045 738	14 590	1 060 328
Supply and transport insurance administration	72 289	-	72 289
Vehicle maintenance	912 773	3 888	916 661
Passenger transport	1 394 501	1 000	1 395 501
Freight transport	2 672 241	-	2 672 241
Port operations	643 082	194	643 276
Administration	1 198 921	2 141	1 201 062
Total, supply and transport services	8 994 452	21 813	9 016 265
<u>Allocation of supply and transport services</u>			
Education services	25 per cent (2 248 613)	(5 453)	(2 254 066)
Health services	21 per cent (1 888 835)	(4 581)	(1 893 416)
Relief services	54 per cent (4 857 004)	(11 779)	(4 868 783)
Total, allocation of supply and transport services	(8 994 452)	(21 813)	(9 016 265)
<u>Other internal services</u>			
Eligibility and registration	830 331	-	830 331
Personnel services	1 541 630	11 354	1 552 984
Administrative services	2 431 835	57 043	2 488 878
Pay research and salary survey	107 615	-	107 615
Translations services	284 701	-	284 701
Legal services	481 709	778	482 487
Finance services	2 778 147	1 422	2 779 569
Data processing services	1 142 391	8 209	1 150 600
Internal and external audit services	683 526	-	683 526
Protective services	1 010 168	2 461	1 012 629
Technical services	738 990	162	739 152
Production units - capital costs (schedule C)	-	479	479
Total, other internal services	12 039 043	81 908	12 112 951

Common costs (continued)	Recurrent costs	Non- recurrent costs	Total costs
<u>Allocation of other internal services</u>			
Education services 50 per cent	(6 015 522)	(40 954)	(6 056 476)
Health services 24 per cent	(2 887 450)	(19 657)	(2 907 107)
Relief services 26 per cent	(3 128 071)	(21 297)	(3 149 368)
Total, allocation of other internal services	<u>(12 031 043)</u>	<u>(81 908)</u>	<u>(12 112 951)</u>
<u>General administration</u>			
Agency administration	884 923	-	884 923
Field office administration	1 231 909	10 317	1 242 226
Area administration	936 612	2 216	938 828
Camp services administration	508 015	1 069	509 084
Public information service	837 056	4 503	841 559
Contributions office	120 671	-	120 671
New York liaison office	120 005	1 809	121 814
Cairo office	23 408	-	23 408
Total, general administration	<u>4 662 599</u>	<u>19 914</u>	<u>4 682 513</u>
<u>Allocation of general administration</u>			
Education services 45 per cent	(2 098 169)	(8 961)	(2 107 130)
Health services 25 per cent	(1 165 650)	(4 978)	(1 170 628)
Relief services 30 per cent	(1 398 780)	(5 975)	(1 404 755)
Total, allocation of general administration	<u>(4 662 599)</u>	<u>(19 914)</u>	<u>(4 682 513)</u>
Total, common costs	25 688 094	123 635	25 811 729
Total, common costs allocated	<u>(25 688 094)</u>	<u>(123 635)</u>	<u>(25 811 729)</u>
Net, common costs	<u>-</u>	<u>-</u>	<u>-</u>

	Non-recurrent costs	Total costs
<u>Extraordinary costs not allocable to programmes</u>		
<u>Relocation of Agency headquarters</u>		
Non-staff costs related to the relocation of headquarters (Office equipment and contractual services)	1 339	1 339
	<u>1 339</u>	<u>1 339</u>
<u>Costs due to local disturbances</u>		
Replacement of damaged equipment and non-consumable supplies following hostilities in Lebanon	113 358	113 358
Evacuation costs of international staff dependents	15 198	15 198
Emergency subsistence allowance of area staff	54 978	54 978
	<u>183 534</u>	<u>183 534</u>
<u>Other extraordinary costs</u>		
Increase in provision for local staff separation costs	7 927 832	7 927 832
Increase in provision for local staff repatriation costs	250 000	250 000
Retroactive participation of staff in United Nations Joint Staff Pension Fund	13 469	13 469
	<u>8 191 301</u>	<u>8 191 301</u>
Total, extraordinary costs	<u><u>8 376 174</u></u>	<u><u>8 376 174</u></u>

GENERAL FUND

Commitments for the year ended 31 December 1981
(United States dollars)

Education services	Recurrent costs	Non- recurrent costs	Total costs
<u>General education</u>			
Elementary education	87 710	957 198	1 044 908
Preparatory education	138 183	113 858	252 041
Secondary education	109 243	-	109 243
In-service staff training and education development centres	-	12 246	12 246
Youth activities	853	2 707	3 560
Pre-school training centres	-	860	860
Total, general education	<u>335 989</u>	<u>1 086 869</u>	<u>1 422 858</u>
<u>Vocational and professional training</u>			
<u>Training conducted in UNRWA centres</u>			
Wadi Seer training centre	7 517	113 123	120 640
Amman training centre	5 705	69 316	75 021
Kalandia vocational training centre	6 214	10 773	16 987
Ramallah men's teacher-training centre	7 848	2 500	10 348
Ramallah women's training centre	16 934	10 910	27 844
Gaza vocational training centre	4 498	28 506	33 004
Siblin training centre	25 409	13 901	39 310
Damascus vocational training centre	-	7 021	7 021
Adult craft training administration	-	82	82
Total, training conducted in UNRWA centres	<u>74 125</u>	<u>256 132</u>	<u>330 257</u>
<u>Training subsidized outside UNRWA centres</u>			
Vocational instructor training	-	3 981	3 981
Training of handicapped youth	9 151	-	9 151
Total, training subsidized outside UNRWA centres	<u>9 151</u>	<u>3 981</u>	<u>13 132</u>
<u>Common training costs</u>			
Vocational training common costs	-	256	256
Total, common training costs	<u>-</u>	<u>256</u>	<u>256</u>
<u>University education</u>			
University scholarships in West Bank	9 293	-	9 293
University scholarships in Egypt	4 538	-	4 538
University scholarships in the Syrian Arab Republic	17 585	-	17 585
Total, university education	<u>31 416</u>	<u>-</u>	<u>31 416</u>
Total, vocational and professional training	<u>114 692</u>	<u>260 369</u>	<u>375 061</u>
<u>Share of common costs</u>			
Supply and transport services 25 per cent	190	3 802	3 992
Other internal services 50 per cent	-	11 319	11 319
General administration 45 per cent	19 362	1 783	21 145
Total, share of common costs	<u>19 552</u>	<u>16 904</u>	<u>36 456</u>
Total, education services	<u>470 233</u>	<u>1 364 142</u>	<u>1 834 375</u>

Health services	Recurrent costs	Non- recurrent costs	Total costs
<u>Medical services</u>			
Laboratory services	-	2 457	2 457
Clinic services	647	11 784	12 431
General hospitals	-	360	360
Health education	3 143	-	3 143
Total, medical services	<u>3 790</u>	<u>14 601</u>	<u>18 391</u>
<u>Supplementary feeding</u>			
Hot meal programme	-	4 866	4 866
Total, supplementary feeding	<u>-</u>	<u>4 866</u>	<u>4 866</u>
<u>Environmental sanitation</u>			
Surface-water drainage	-	48 397	48 397
Refuse and sewage disposal	-	19 893	19 893
Water supply	-	17 191	17 191
Ancillary sanitation facilities	-	1 000	1 000
Total, environmental sanitation	<u>-</u>	<u>86 481</u>	<u>86 481</u>
<u>Share of common costs</u>			
Supply and transport services	21 per cent 159	3 194	3 353
Other internal services	24 per cent -	5 433	5 433
General administration	25 per cent 10 756	990	11 746
Total, share of common costs	<u>10 915</u>	<u>9 617</u>	<u>20 532</u>
Total, health services	<u><u>14 705</u></u>	<u><u>115 565</u></u>	<u><u>130 270</u></u>

Relief services	Recurrent costs	Non- recurrent costs	Total costs
<u>Basic rations</u>			
Distribution	-	14 449	14 449
Total, basic rations	-	14 449	14 449
<u>Shelter</u>			
Shelter construction and maintenance	-	83 962	83 962
Roads and camp improvements	-	1 934	1 934
Total, shelter	-	85 896	85 896
<u>Special hardship assistance</u>			
Blankets	66 836	-	66 836
Total, special hardship assistance	66 836	-	66 836
<u>Share of common costs</u>			
Supply and transport services 54 per cent	409	8 212	8 621
Other internal services 26 per cent	-	5 886	5 886
General administration 30 per cent	12 908	1 188	14 096
Total, share of common costs	13 317	15 286	28 603
Total, relief services	80 153	115 631	195 784

Schedule B (concluded)

Common costs	Recurrent costs	Non-recurrent costs	Total costs
<u>Supply and transport services</u>			
Supply procurement and control	758	-	758
Supply warehousing	-	5 059	5 059
Vehicle maintenance	-	9 849	9 849
Administration	-	300	300
Total, supply and transport services	758	15 208	15 966
<u>Allocation of supply and transport services</u>			
Education services 25 per cent	(190)	(3 802)	(3 992)
Health services 21 per cent	(159)	(3 194)	(3 353)
Relief services 54 per cent	(409)	(8 212)	(8 621)
Total, allocation of supply and transport services	(758)	(15 208)	(15 966)
<u>Other internal services</u>			
Administrative services	-	16 577	16 577
Finance services	-	561	561
Data processing services	-	500	500
Technical services	-	5 000	5 000
Total, other internal services	-	22 638	22 638
<u>Allocation of other internal services</u>			
Education services 50 per cent	-	(11 319)	(11 319)
Health services 24 per cent	-	(5 433)	(5 433)
Relief services 26 per cent	-	(5 886)	(5 886)
Total, allocation of other internal services	-	(22 638)	(22 638)
<u>General administration</u>			
Area administration	-	540	
Camp services administration	-	134	134
Public information services	43 021	3 287	46 313
Total, general administration	43 026	3 961	46 987
<u>Allocation of general administration</u>			
Education services 45 per cent	(19 362)	(1 783)	(21 145)
Health services 25 per cent	(10 756)	(990)	(11 746)
Relief services 30 per cent	(12 908)	(1 188)	(14 096)
Total, allocation of general administration	(43 026)	(3 961)	(46 987)
Total, common costs	43 784	41 807	85 591
Total, common costs allocated	(43 784)	(41 807)	(85 591)
Net, common costs	-	-	-
<u>Extraordinary costs not allocable to programmes</u>			
<u>Costs due to local disturbances (in Lebanon)</u>			
Maintenance of feeding centres	-	363	363
Maintenance of shelters	-	1 639	1 639
Total, extraordinary costs	-	2 002	2 002

GENERAL FUND

Production and sales units for the year ended 31 December 1981

(United States dollars)

Accounts	Embroidery centre	Carpentry shop	Printing shop	Sanitation supplies factory	Bread baking	Building maintenance services	Total
<u>Production and capital costs</u>	158 126	235 621	160 604	22 218	90 325	211 427	878 321
<u>Costs allocated</u>							
Transfer to other activities	(79 565)	(233 208)	(160 604)	(22 218)	(90 325)	(211 427)	(797 347)
Transfer to sales unit	(78 561)	(1 934)	-	-	-	-	(80 495)
<u>Costs not allocated</u>	(158 126)	(235 142)	(160 604)	(22 218)	(90 325)	(211 427)	(877 842)
Construction and equipment	-	479	-	-	-	-	479
<u>Sales units</u>							
Sales	(100 161)	(2 127)	-	-	-	-	(102 288)
Costs of goods sold	78 561	1 934	-	-	-	-	80 495
Net profit on sales	(21 600)	(193)	-	-	-	-	(21 793)
Transfer to income	21 600	193	-	-	-	-	21 793
	-	-	-	-	-	-	-

GENERAL FUND

Contributions by Governments for the year ended 31 December 1981

(United States dollars)

Name of contributor	Description or purpose	Contributions pledged for 1981	Unpaid balances	
			from prior years	for 1981
Argentina	US dollars	10 000	-	1 182
Australia	\$A 500 000	571 691	-	-
Austria	US dollars	132 000	-	-
	S 1 000 000 (special contribution for education)	64 500	-	-
Bahrain	US dollars	15 000	-	-
Belgium	BF 18 000 000	473 684	-	473 684
	US dollars (inland transport of flour) (1980)	182 609	-	-
	Flour (c.i.f. UNRWA ports) 3 675 tons	1 286 250 a/	4 373	339 045
Brazil	US dollars	10 000	-	-
Canada	\$Can 2 900 000	2 396 694	-	-
	Flour (c.i.f. UNRWA ports) 9 588 tons	3 750 000 b/	-	-
	(\$Can 4 500 000)			
Chile	US dollars	3 500	-	-
China, People's Republic of	US dollars	50 000	-	-
Cyprus	£C 1 000	2 239	-	2 239

GENERAL FUND

Contributions by Governments for the year ended 31 December 1981

(United States dollars)

Name of contributor	Description or purpose	Contributions pledged for 1981	Unpaid balances	
			from prior years	for 1981
Denmark	Dkr 3 800 000 (regular contribution)	616 783	-	-
	US dollars (special contribution)	250 271	-	-
	US dollars (additional special contribution)	687 285	-	-
	For vocational and teacher-training:			
	DKr 9 500 000 for 1981/1982	453 515	-	-
US dollars (contribution for Ramallah training centres in 1981/1982)		214 048	-	-
		1 065 530	-	-
	US dollars (for 1980/1981)	8 580	-	-
Egypt	LE 6 000			
European Economic Community (EEC)	Cash (see annex to schedule D for details)	4 611 730	40 083	4 611 730
	Food supplies (see annex to schedule D for details)	20 475 258 b/	-	8 906 623
Finland	Fmk 1 200 000	288 184	-	-
	Fmk 400 000 (special contribution)	89 686	-	-
France	US dollars (regular contribution)	936 000	-	280 320
	Teaching of French:			
	1981/1982	56 117	-	-
	1980/1981	91 861	-	-
Rents	172 983	-	-	
Flour 1 800 tons	673 263 b/	-	111 519	
Gaza authorities	Rents	94 671	-	-
	Medical supplies	8 570	-	-

GENERAL FUND

Contributions by Governments for the year ended 31 December 1981

(United States dollars)

Name of contributor	Description or purpose	Contributions pledged for 1981	Unpaid balances	
			from prior years	for 1981
Germany, Federal Republic of	DM 2 500 000 (regular contribution)	1 063 697	-	-
	DM 7 177 000 (special contribution)	3 244 593	-	-
	Flour (c.i.f. UNRWA ports) 4 511 tons	1 442 915 b/	-	4 430
	DM 126 093 for handling of flour	56 544	-	56 544
Ghana	US dollars	5 200	-	-
Greece	US dollars	35 000	-	-
Holy See	US dollars	2 500	-	-
	US dollars additional contribution	10 000	-	-
Iceland	US dollars	17 500	-	-
India	Supplies (Rs 150 000)	16 290	-	16 290
Indonesia	US dollars	7 500	-	-
Iran	US dollars (for 1980 pledged in 1981)	30 000	-	-
Iraq	US dollars	500 000	-	500 000
	US dollars (additional pledge)	3 000 000	-	3 000 000
Ireland	Eir 76 900	130 875	-	-
	Eir 100 000 (extraordinary contribution)	151 900	-	151 900
Israel	Transport services	246 934	-	-
	Port services	150 994	-	-
	Water	68 900	-	-
	Storage services	551	-	-
	Medical supplies	1 312	-	-
Italy	US dollars	1 005 530	-	161 535
	US dollars (for 1980 pledged in 1981)	161 535	-	161 535
Jamaica	US dollars	3 000	3 000	-
Japan	US dollars	6 000 000	-	-
	Rice (700 000 000 yen) 8 488 tons	3 211 009 b/	-	-
	Cash for marine transport and insurance of rice (360 000 000 yen)	1 651 376	-	-

GENERAL FUND

Contributions by Governments for the year ended 31 December 1981

(United States dollars)

Name of contributor	Description or purpose	Contributions pledged for 1981	Unpaid balances	
			from prior years	for 1981
Jordan	Rent	148 644	-	-
	Water	591 359	-	-
Kuwait	US dollars	600 000	-	-
	US dollars additional contribution	1 500 000	-	-
Lebanon	Rent, laboratory and X-ray services	48 731	-	-
	Water	1 185	-	-
	Cash LL 60 000 (for rent)	12 944	-	-
Libyan Arab Jamahiriya	US dollars	1 250 000	-	-
	US dollars (additional contribution)	3 000 000	-	3 000 000
Luxembourg	F 380 000	10 712	-	-
Malaysia	US dollars	1 500	-	-
	US dollars (special contribution)	3 500	-	-
Maldives	US dollars	1 500	-	-
Malta	US dollars	1 012	-	-
Mauritius	US dollars	2 000	-	-
	US dollars (special contribution)	4 941	-	-
Mexico	F 5 000	1 010	-	-
Monaco	DH 228 000	59 221	-	-
Morocco	f. 5 700 000	2 163 003	-	-
	f. 100 000 (additional contribution)	39 216	-	-
Netherlands	\$NZ 120 000	96 681	-	-
New Zealand	US dollars (for 1980 pledged in 1981)	20 000	-	-
Nigeria	Nkr 20 000 000	3 628 776	-	-
Norway	US dollars (additional contribution)	184 366	-	-
	Nkr 5 000 000 (special contribution)	867 694	-	-

GENERAL FUND

Contributions by Governments for the year ended 31 December 1981

(United States dollars)

Name of contributor	Description or purpose	Unpaid balances	
		from prior years	for 1981
Oman	US dollars	-	25 000
	US dollars (special contribution)	-	10 000
Pakistan	PRs 207 000	-	18 665
Panama	US dollars	-	500
Philippines	US dollars	-	5 000
Portugal	US dollars	-	10 000
Qatar	US dollars	-	500 000
Romania	15 000 lei (supplies)	-	3 300
San Marino	Lit 2 000 000	-	1 682
	Lit 3 000 000 (special contribution)	-	2 513
Saudi Arabia	US dollars	-	1 200 000
	US dollars (additional contribution)	-	5 000 000
Singapore	US dollars	-	1 500
Spain	Flour (c.i.f. UNRWA ports) 2 300 tons est.	1 000 000 b/	1 000 000
Sri Lanka	Tea (c & f UNRWA ports)	-	1 000
Sudan	US dollars	-	6 020
Suriname	US dollars	-	1 000
Sweden	SKr 50 000 000 (regular pledge)	-	10 176 848
Switzerland	SwF 1 250 000 (regular pledge)	-	644 496
	SwF 400 000 (additional contribution)	-	197 628
	SwF 200 000 (additional extraordinary contribution)	-	108 108
	Whole milk 240 tons (f.o.b. Rotterdam port)	-	986 214 b/
	Flour (6 000 tons c.i.f. UNRWA ports)	-	2 205 882 b/

GENERAL FUND

Contributions by Governments for the year ended 31 December 1981

(United States dollars)

Name of contributor	Description or purpose	Contributions pledged for 1981	Unpaid balances	
			from prior years	for 1981
Syrian Arab Republic	Rent	118 241	-	-
	Water	14 669	-	-
	Reimbursement of portorage costs	18 258	-	4 768
	Reimbursement of transport costs	16 939	-	-
Thailand	B 360 000	17 390	-	-
Trinidad and Tobago	US dollars	2 488	-	-
	US dollars (special contribution)	2 487	-	-
Tunisia	D 3 680	9 815	-	-
Turkey	US dollars (special contribution)	20 000	-	-
United Arab Emirates	US dollars	300 000	-	300 000
	US dollars (special contribution)	500 000	-	500 000
United Kingdom of Great Britain and Northern Ireland	£5 000 000	10 026 938	-	-
	US dollars	62 000 000	-	-
United States of America	US dollars	10 000	-	-
	US dollars	2 000	-	-
Yemen	US dollars	25 000	-	25 000
Yugoslavia	Blankets	171 385 733	1 047 456	24 925 772
Add:				
Difference between Agency's and donor's valuation of undelivered pledges in kind			1 047 456	27 560 399
				2 634 627

a/ At Agency's 1981 price.

b/ At donor's valuation.

GENERAL FUND

Status of current pledges of the European Economic Community for the year ended 31 December 1981

(United States dollars)

Donor's programme year	Description a/	Applicable to operations			Unpaid balances		
		Amount pledged	before 1981	in 1981	after 1981	from prior years	for 1981
1980	<u>Supplementary feeding programme</u>						
	Cash for operating costs of supplementary feeding programme	3 600 000	3 600 000	-	-	40 083	
1981	<u>Basic ration programme</u>						
	Butter oil 3 735 tons	10 619 946	-	10 619 946	-	-	2 579 950
	Flour 27 593 tons	5 808 899	-	5 808 899	-	-	2 280 260
	Skim milk 150 tons	175 070	-	175 070	-	-	175 070
	Sugar 6 000 tons	2 192 011	-	2 192 011	-	-	2 192 011
	Cash for inland transport and distribution of butter oil	130 725	-	130 725	-	-	130 725
	Cash for inland transport and distribution of flour	965 755	-	965 755	-	-	965 755
	Cash for inland transport and distribution of skim milk	5 250	-	5 250	-	-	5 250
	Cash for inland transport and distribution of sugar	210 000	-	210 000	-	-	210 000
1981	<u>Supplementary feeding programme</u>						
	Flour 2 150 tons	452 620	-	452 620	-	-	452 620
	Rice 152 tons	84 216	-	84 216	-	-	84 216
	Sugar 86 tons	31 419	-	31 419	-	-	31 419
	Butter oil 165 tons	469 154	-	469 154	-	-	469 154
	Skim milk 550 tons	641 923	-	641 923	-	-	641 923
	Cash for operating costs of supplementary feeding programme	3 300 000	-	3 300 000	-	-	3 300 000
				25 086 988		40 083	13 518 353

a/ All food supplies are at donor's valuation and delivered c.i.f. UNRWA ports by EEC.

GENERAL FUND

Contributions by United Nations agencies for the year ended 31 December 1981

(United States dollars)

Name of contributor	Description	Contributions pledged for 1981	Unpaid balances	
			from prior years	for 1981
United Nations	International staff costs	5 300 164	-	164
United Nations Educational, Scientific and Cultural Organization (UNESCO)	Regular programme staff costs	690 372	-	-
	Services of staff sponsored by the Japanese Government	25 588	-	-
World Health Organization (WHO)	Services of staff	<u>305 400</u>	-	-
		<u>6 321 524</u>	<u>-</u>	<u>164</u>

GENERAL FUND

Contributions from non-governmental sources for the year ended 31 December 1981

(United States dollars)

Name of contributor	Description	Contributions for education			Other contributions	
		General education costs	Vocational training costs	Other recurrent education costs	for recurrent costs	for non-recurrent costs
<u>Australia</u>						
Australians Care for Refugees (AUSTCARE)	Cash for the operating costs of Deir el Balah health centre, Gaza	-	-	-	5 411	-
<u>Austria</u>						
Brunner, Mr. Robert	Three sewing machines	-	-	-	-	450
<u>Canada</u>						
Canadian Save the Children Fund	Cash for the operating costs of Khan Younis health rehydration/nutrition unit, Gaza	-	-	-	30 682	-
Trinity United Church	Cash	356	-	-	-	-
Estonia United Church	Cash	85	-	-	-	-
<u>Denmark</u>						
Statens Serum Institute	Medical supplies	-	-	-	2 887	-
<u>Gaza</u>						
Abu Middain family	Rent	-	-	1 139	103	-
Abu Salim family	Rent	-	-	86	205	-
Abu Sha'b family	Rent	-	-	275	-	-
Awada family	Rent	-	-	258	716	-
Awada and Abu Middain families	Rent	-	-	177	23	-
El Musaddar family	Rent	-	-	23	148	-
Mussadar and Qur'an families	Rent	-	-	232	-	-
Waqf Department	Rent	-	-	4 097	-	-
Sundry donors	Rent	-	-	130	319	-

GENERAL FUND

Contributions from non-governmental sources for the year ended 31 December 1981

(United States dollars)

Name of contributor	Description	Contributions for education			Other contributions	
		General education costs	Vocational training costs	Other recurrent education costs	for recurrent costs	for non-recurrent costs
<u>Germany, Federal Republic of</u>						
Sundry donors	Cash	71	-	-	-	-
Hirsh, Dr. Helmut	Cash	125	-	-	-	-
<u>Jordan</u>						
Al-Tewfik Travel and Tours Co.	Cash	-	-	-	-	538
Banna Tours	Cash	-	-	-	1 253	-
Municipal Council, Qalqilia	Rent	-	-	-	673	-
Shahin, Mohd, A. Qader	Cash	-	-	-	-	2 990
Anonymous	Cash for completion of work at the basement of maternity annex of Qalqilia Hospital	-	-	-	-	16 000
-	Cash	-	-	-	1 322	-
<u>Lebanon</u>						
American Mission	Rent	-	-	1 165	1 013	-
Greek Orthodox community	Rent	-	-	-	1 706	-
Hairs of Saadeddin Shatila	Rent	-	-	-	3 412	-
Mneimneh and Bohsali	Rent	-	-	-	3 839	-
Syrian Lebanese Mission	Rent	-	-	-	5 118	-
Popular Committee, Wavel Camp	Cash	-	-	-	-	247
<u>New Zealand</u>						
Council of Organizations for Relief, Rehabilitation and Development (CORSO) Inc.	Cash	-	-	30 000	-	-

GENERAL FUND

Contributions from non-governmental sources for the year ended 31 December 1981

(United States dollars)

Name of contributor	Description	Contributions for education			Other contributions	
		General education costs	Vocational training costs	Other recurrent education costs	for recurrent costs	for non-recurrent costs
<u>Norway</u>						
Domestic Centre of Workers Union	Cash	-	532	-	-	-
Norwegian Refugee Council	Cash for operating costs of infant health centre, Baga'a camp, Jordan	-	-	-	58 277	-
	Cash for operating costs of health centre and Wenche Myhre nutrition/rehydration centre, Rafah camp, Gaza	-	-	-	172 672	-
Redd Barna	Cash	91 240	-	-	-	-
Reinholdsen, Mrs. Berta	Cash	426	-	-	-	-
<u>Saudi Arabia</u>						
Arabian American Oil Co. (ARAMCO)	Cash	70 000	75 000	55 000	-	-
<u>Sweden</u>						
Swedish Save the Children Federation (Rädda Barnen)	Cash for the operating costs of Joufeh girls' school, Jordan	380 000	-	-	-	-
	Cash for Ramallah women's training centre scholarships	-	-	35 000	-	-
	Cash for family training programme at UNRWA Swedish health centre, Gaza	-	-	-	105 005	-
	Cash for Rashidieh rehydration/nutrition unit, Lebanon	-	-	-	3 428	-
	Cash for layettes	-	-	1 227	-	-

GENERAL FUND

Contributions from non-governmental sources for the year ended 31 December 1981

(United States dollars)

Name of contributor	Description	Contributions for education			Other contributions	
		General education costs	Vocational training costs	Other recurrent education costs	for recurrent costs	for non-recurrent costs
<u>Switzerland</u>						
Caritas	Cash for operating costs of material and child health function, Amari health centre, West Bank	-	-	-	4 926	-
Krbec, Miss Eva Marie	Cash	-	1 043	-	-	-
<u>Syrian Arab Republic</u>						
Syrian local authorities	Sanitary services	-	-	-	3 077	-
<u>United Kingdom of Great Britain and Northern Ireland</u>						
UNIPAL	Cash	-	-	717	-	-
OXFAM	Cash for emergency programme in Lebanon	-	-	-	21 978	-
	Cash	-	80 409	-	-	-
	Cash for replacement of barracks at Nairab camp, Syria	-	-	-	84 016	-
Save the Children Fund	Cash for running costs of three play centres in Lebanon	7 323	-	-	-	-
	Cash for roof repairs, Ein el Hilweh play centre, Lebanon	-	-	-	552	-
<u>Standing Conference of British Organizations for Aid to Refugees</u>						
Sundry donors	Cash	-	300	-	-	-
Bridge, Mrs. Dorothy	Cash towards welfare projects in Lebanon	42	-	-	-	-
Defrates, Mrs. J. F.	Cash towards buying a wheel chair for a handicapped person in Lebanon	-	-	-	-	190
		-	-	-	-	129

GENERAL FUND

Contributions from non-governmental sources for the year ended 31 December 1981

(United States dollars)

Name of contributor	Description	Contributions for education		Other contributions	
		General education costs	Vocational training costs	Other recurrent education costs	for non-recurrent costs
<u>United States of America</u>					
American Friends Service Committee	Cash	408 787	-	-	-
American Near East Refugee Aid Inc. (ANERA)	Cash	-	4 226	-	-
NAJDA (American Women for the Middle East)	Cash	-	1 200	-	-
Noble, Miss Alberta	Cash	250	-	-	-
Mullins, Mr. David	Cash	-	-	-	110
Quaintance, Mr. Charles	Cash	-	-	-	150
Sundry donors	Cash	-	-	-	110
Anonymous	Medical supplies	-	-	-	162 147
<u>International organizations</u>					
CARITAS, Austria	Cash	-	-	-	25 800
Federation of Business and Professional Women's Clubs; United States of America	Cash	-	583	-	-
National Federation of United Nations Educational, Scientific and Cultural Organization (UNESCO)	Gift Coupons	4 234	-	-	-
	Cash for co-operative programme	1 000	-	-	-
	Cash	300	-	-	-
Near East Council of Churches	Medical supplies	-	-	-	965
	Cash towards maintenance work at Bureij Hospital, Gaza	-	-	-	1 500
Pontifical Mission for Palestine	Cash for the operating costs of the centre for the blind, Gaza	-	-	-	-
		-	-	143 613	-

Schedule F (continued)

GENERAL FUND

Contributions from non-governmental sources for the year ended 31 December 1981
(United States dollars)

Name of contributor	Description	Contributions for education			Other contributions	
		General education costs	Vocational training costs	Other recurrent education costs	for recurrent costs	for non-recurrent costs
<u>Miscellaneous</u>						
Palestine Liberation Organization	Cash towards extraordinary work at Sibir training centre, Lebanon	-	-	-	27 700	-
	Cash towards the construction of Tealabaya School, Lebanon	-	-	-	34 480	-
Anonymous	Skim milk	-	-	-	5 040	-
		<u>964 237</u>	<u>163 293</u>	<u>273 139</u>	<u>744 963</u>	<u>46 344</u>
	Total, all contributions			<u>2 191 976</u> a/		

a/ Includes \$229,069 for 1981, but actually paid in 1982.

Contributions by OPEC Fund for the year ended 31 December 1981
(United States dollars)

Name of contributor	Description	Contributions pledged for 1981	Unpaid balances	
			from prior years	for 1981
OPEC Fund	Cash for expansion of vocational training programme (total projects \$2 470 900)	263 480	538 163	263 480

GENERAL FUND

Miscellaneous income for the year ended 31 December 1981

(United States dollars)

Description	Amount
Bank interest	5 677 429
Sale of empty containers	311 044
Sale of shares in The Development Bank of Jordan, Limited	84 998
Reimbursement of Area Staff Provident Fund administration costs	76 207
Sale of unserviceable equipment, scrap and damaged flour	15 188
Profit on income-producing activities	21 793
Overheads recovered on procurement for other parties	12 482
Disputed and reserved claims refunded	13 179
Miscellaneous	28 014
Total, miscellaneous income	<u>6 240 334</u>

GENERAL FUND

Liquidation of prior years' commitments during the
year ended 31 December 1981

(United States dollars)

Education services	Commitments brought forward from 1980	Commitments liquidated by expenditure	Commitments carried forward to 1982	Saving on liquidation of prior years' commitments
<u>General education</u>				
Elementary education	5 150 794	1 457 474	3 439 116	254 204
Preparatory education	315 915	252 112	76 892	(13 089)
Secondary education	137 767	100 567	-	37 200
Youth activities	52 328	27 243	31 452	(6 367)
Pre-school training centres	102	1 208	-	(1 106)
In service staff training and education development centres	2 429	2 155	-	274
Administration	-	7	-	(7)
Total, general education	<u>5 659 335</u>	<u>1 840 766</u>	<u>3 547 460</u>	<u>271 109</u>
<u>Vocational and professional training</u>				
<u>Training conducted in UNRWA centres</u>				
Wadi Seer training centre	200 117	126 803	40 349	32 965
Amman training centre	72 692	59 895	14 267	(1 470)
Kalandia vocational training centre	470 703	400 190	70 282	231
Ramallah men's teacher- training centre	960	1 047	-	(87)
Ramallah women's training centre	41 380	36 127	5 197	56)
Gaza vocational training centre	340 151	184 287	146 459	9 405
Siblin training centre	250 239	170 399	42 119	37 721
Damascus vocational training centre	586 200	444 390	143 387	(1 577)
Adult craft training administration	5 169	5 169	-	-
Sewing centre instruction	<u>46 585</u>	<u>-</u>	<u>46 585</u>	<u>-</u>

	Commitments brought forward from 1980	Commitments liquidated by expenditure	Commitments carried forward to 1982	Saving on liquidation of prior years' commitments
Education services				
Total, training conducted in UNRWA centres	<u>2 014 196</u>	<u>1 428 307</u>	<u>508 645</u>	<u>77 244</u>
<u>Training subsidized outside UNRWA centres</u>				
Basic midwifery training	7 128	2 495	4 633	-
Basic nursing training (local)	1 361	1 160	-	201
Training of handicapped youth	<u>33 368</u>	<u>33 357</u>	<u>-</u>	<u>11</u>
Total, training conducted outside UNRWA centres	<u>41 857</u>	<u>37 012</u>	<u>4 633</u>	<u>212</u>

GENERAL FUND

Liquidation of prior years' commitments during the
year ended 31 December 1981

(United States dollars)

Education services (continued)	Commitments brought forward from 1980	Commitments liquidated by expenditure	Commitments carried forward to 1982	Saving on liquidation of prior years' commitments
<u>University education</u>				
University scholarships in Jordan	19 514	19 514	-	-
University scholarships in West Bank	5 066	4 983	-	83
University scholarships in Egypt	11 915	11 911	-	4
University scholarships in the Syrian Arab Republic	20 090	20 090	-	-
University scholarships in Lebanon	9 626	9 626	-	-
University scholarships in Iraq	1 465	1 465	-	-
University scholarships in Saudi Arabia	355	345	-	10
University scholarships in Turkey	30	30	-	-
University scholarships in the Sudan	355	315	-	40
Total, university education	<u>68 416</u>	<u>68 279</u>	<u>-</u>	<u>137</u>
Total, vocational and professional training	<u>2 124 469</u>	<u>1 533 598</u>	<u>513 278</u>	<u>77 593</u>
Total, education services	<u><u>7 783 804</u></u>	<u><u>3 374 364</u></u>	<u><u>4 060 738</u></u>	<u><u>348 702</u></u>
<u>Health services</u>				
Pharmacy services	8 370	6 139	-	2 231
Laboratory services	1 005	377	500	128
Clinic services	234 810	32 698	199 224	2 888
Maternity centres	85 096	38 603	46 493	-
General hospitals	15 996	12 996	-	3 000
Dental care	7 190	3 514	2 635	1 041
Health education	15 302	11 933	3 353	16
Other medical services	34 605	18 563	16 257	(215)
Total, medical services	<u>402 374</u>	<u>124 823</u>	<u>268 462</u>	<u>9 089</u>

GENERAL FUND

Liquidation of prior years' commitments during the
year ended 31 December 1981

(United States dollars)

	Commitments brought forward from 1980	Commitments liquidated by expenditure	Commitments carried forward to 1982	Saving on liquidation of prior years' commitments
<u>Health services (continued)</u>				
<u>Supplementary feeding</u>				
Hot meal programme	79 008	5 273	70 281	3 454
Milk distribution programme	2 550	-	2 550	-
Total, supplementary feeding	<u>81 558</u>	<u>5 273</u>	<u>72 831</u>	<u>3 454</u>
<u>Environmental sanitation</u>				
Surface-water drainage	101 892	80 644	5 301	15 947
Refuse and sewage disposal	66 363	20 420	39 079	6 864
Water supply	29 005	29 556	3 533	(4 084)
Ancillary sanitation facilities	800	-	800	-
Total, environmental sanitation	<u>198 060</u>	<u>130 620</u>	<u>48 713</u>	<u>18 727</u>
Total, health services	<u>681 992</u>	<u>260 716</u>	<u>390 006</u>	<u>31 270</u>
<u>Relief services</u>				
<u>Basic rations</u>				
Distribution	<u>3 113</u>	<u>1 693</u>	<u>795</u>	<u>625</u>
Total, basic rations	<u>3 113</u>	<u>1 693</u>	<u>795</u>	<u>625</u>
<u>Shelter</u>				
Shelter construction and maintenance	150 672	82 222	59 175	9 275
Roads and camp improvements	210 996	175 500	9 294	26 202
Total, shelter	<u>361 668</u>	<u>257 722</u>	<u>68 469</u>	<u>35 477</u>

Relief services (continued)	Commitments brought forward from 1980	Commitments liquidated by expenditure	Commitments carried forward to 1982	Saving on liquidation of prior years' commitments
<u>Special hardship assistance</u>				
Blankets	<u>72 831</u>	<u>39 317</u>	<u>-</u>	<u>33 514</u>
Total, special hardship assistance	<u>72 831</u>	<u>39 317</u>	<u>-</u>	<u>33 514</u>
Total, special hardship assistance	<u>72 831</u>	<u>39 317</u>	<u>-</u>	<u>33 514</u>
Total, relief services	<u><u>437 612</u></u>	<u><u>298 732</u></u>	<u><u>69 264</u></u>	<u><u>69 616</u></u>

GENERAL FUND

Liquidation of prior years' commitments during the
year ended 31 December 1981

(United States dollars)

	Commitments brought forward from 1980	Commitments liquidated by expenditure	Commitments carried forward to 1982	Saving on liquidation of prior years' commitments
Common costs				
<u>Supply and transport services</u>				
Supply warehousing	83 030	57 234	25 406	390
Vehicle maintenance	7 880	3 009	2 658	2 213
Passenger transport	45 044	37 812	7 233	(1)
Freight transport	34 751	19 147	15 604	-
Administration	1 188	-	1 185	3
Total, supply and transport services	<u>171 893</u>	<u>117 202</u>	<u>52 086</u>	<u>2 605</u>
<u>Other internal services</u>				
Administrative services	21 708	7 105	9 688	4 915
Technical services	10 341	2 120	8 218	2
Production units	98 553	92 082	-	6 471
Total, other internal services	<u>130 602</u>	<u>101 308</u>	<u>17 906</u>	<u>11 388</u>
<u>General administration</u>				
Camp services administration	1 683	387	1 216	80
Public information services	36 730	16 391	15 552	4 787
Total, general administration	<u>38 413</u>	<u>16 778</u>	<u>16 768</u>	<u>4 867</u>
Total, common costs	<u>340 908</u>	<u>235 288</u>	<u>86 760</u>	<u>18 860</u>
<u>Extraordinary costs not allocable to programmes</u>				
Relocation of headquarters	133 352	20 513	-	112 839
<u>Costs due to local disturbances</u>				
Repair or replacement of Agency shelters	7 822	6 980	-	842
Total, costs due to local disturbances	<u>7 822</u>	<u>6 980</u>	<u>-</u>	<u>842</u>
Total, extraordinary costs not allocable to programmes	<u>141 174</u>	<u>27 493</u>	<u>-</u>	<u>113 681</u>
Total, all parts	<u>9 385 490</u>	<u>4 196 593</u>	<u>4 606 768</u>	<u>582 129</u>

Notes to the financial statements for the General Fund
for the year ended 31 December 1981

Statement of budget and expenditure and commitments

Note 1

The budget figures reflect the Agency's budget for 1981 as submitted to the General Assembly at its thirty-fifth session, 1/ and as adjusted and submitted to the Assembly at its thirty-sixth session. 2/

Statement of income and expenditure and commitments

Note 2

Only contributions to UNRWA are included in income. A contribution to UNRWA is one that comes under its direct control and is usable in its programme. All other contributions, even if handled by UNRWA, are considered as being made direct to the refugees and are excluded from income.

Note 3

Contributions in kind are recorded at contributors' valuations, if known, otherwise at Agency standard prices. To avoid inconsistency between the income and expenditure accounts where contributions in kind have been recorded in income at valuations different from Agency standard prices, these differences have been reflected in the expenditure accounts (see also note 8 below).

Note 4

The allocation of common costs to the three main programmes (i.e., education services, health services and relief services) is based on percentages as indicated in schedule A and schedule B of the General Fund.

Note 5

The figures for expenditure and commitments are broken down separately in the schedules (see schedule A for expenditure and schedule B for commitments).

Statement of assets and liabilities

Note 6

As from 1 January 1978, the Bayssarieh camp construction project has been dealt

with as a special fund under the Agency's financial regulation 13.1, and the accounts therefor are presented separately covering the period from the commencement of the project in 1977.

Note 7

Included in "Cash on hand and in banks" is cash in the hands of paymasters and unpaid cheques which, at 31 December 1981, were drawn over six months. The total amount so included is \$28,989.

Note 8

Contributions receivable in the form of food supplies are shown at the donors' valuations, if known, otherwise at Agency standard prices. In the former case, any difference between Agency standard prices and donors' valuations contained in contributions receivable at year-end has been charged or credited to expenditure accounts and credited or debited to contributions receivable valuation reserve, as the case may be.

Note 9

In prior years for statement purposes cash in bank was reduced, and advances to suppliers were increased, by the amount of unpaid balances of letters of credit. As requested by the External Auditors, this practice was abandoned in 1979. The contingent liabilities represented by these unpaid balances are of course included in the total of contingent liabilities (see note 13 below).

Note 10

Inventories are continuously valued at weighted average cost prices c.i.f. or equivalent less a provision for possible losses on unusable supplies.

Note 11

(a) The increase in the provision for separation costs of staff from \$39,030,958 at 31 December 1980 to \$44,891,849 at 31 December 1981 is basically a combination of natural growth in liability following increases in remuneration and a change in Agency's policy to reduce progressively the estimated percentages of staff who are believed to be barred on separation from receiving a termination indemnity. This year the percentages are further reduced by 10 per cent in each of the main categories, thus leaving 30 per cent of the general and teaching services staff members and 20 per cent of the manual services staff members unqualified for payment of a termination indemnity. The assumption is that they would either leave the Agency's services voluntarily or be offered suitable employment by other employers immediately following separation from the Agency.

(b) The intention is to eventually provide a 100 per cent provision for staff separation costs. Had such full provision been made this year, the amount would have been greater by approximately \$10 million.

Note 12

The provision for repatriation costs of staff for the eventual repatriation of area staff transferred from Beirut to Vienna and Amman is increased this year by

\$250,000, thus bringing the total to \$500,000. This provision will continuously be built up over the next few years until full provision is attained.

Note 13

At 31 December 1981, the Agency had contingent liabilities of \$2,010,304 comprising purchase orders issued for goods not yet received. In addition, a contingent liability of material but undeterminable amount may be considered to exist in respect of certain claims for subsidies by Governments.

Note 14

(a) The fixed assets not reported in the account (see (e) under "Summary of significant accounting policies") are summarized below, at original cost values:

	<u>US dollars</u>
Vehicles (excluding vehicles surveyed but not yet disposed of)	3,429,347
Other equipment	6,485,575
Land owned by UNRWA	51,248
Buildings on land owned by UNRWA	<u>422,031</u>
	<u>10,388,201</u>

(b) The Agency has only the right of current occupancy of buildings (schools, training centres, ration distribution centres, clinics, warehouses and other installations) constructed by it on land owned by Governments or leased from private land owners. Total cost of construction of such buildings (including cost of financing purchase of land by local Governments in certain cases and of compensation to private land owners of leased land) to 31 December 1981 was \$26,759,795.

(c) The Agency has also constructed refugees shelters at a total cost of \$10,952,183 on land owned by Governments or by individuals. The legal status of these shelters is uncertain.

Notes

1/ See Official Records of the General Assembly, Thirty-fifth session, Supplement No. 13 (A/35/13), chap. II.

2/ Ibid., Thirty-sixth Session, Supplement No. 13 (A/36/13), chap. III.

**IV. FINANCIAL STATEMENTS FOR THE AREA STAFF PROVIDENT FUND
FOR THE YEAR ENDED 31 DECEMBER 1981**

AREA STAFF PROVIDENT FUND

Assets and liabilities

(United States dollars)

	For the year ended	
	31 December 1981	31 December 1980
<u>Assets</u>		
Investments (schedule A):		
Bank of America, London	39 350 961	45 516 544
Bankers Trust, London	51 659 336	47 163 453
First National Bank of Chicago, Geneva	54 659 715	39 349 892
Creditanstalt Bankverein, Vienna	<u>13 137 934</u>	<u>-</u>
	158 807 946	132 029 889
Due from UNRWA general fund	<u>16 626</u>	<u>-</u>
	<u>158 824 572</u>	<u>132 029 889</u>
<u>Liabilities</u>		
Continuing participant's credits: a/		
US dollar credits	29 774 324	23 598 685
Lebanese pound credits		
LL 89,898,271 at 0.2166	19 471 966	15 243 035
Syrian pound credits		
LS 60,659,947 at 0.2564	15 553 210	12 699 137
Jordan dinar credits		
JD 23,910,267 at 2.9542	70 635 712	56 440 547
Austrian schilling credits		
S 81,881,448 at 0.0637	<u>5 215 848</u>	<u>3 979 090</u>
	140 651 060	111 960 494
Ex-participants' credits	1 429 342	741 352
Due to UNRWA general fund	-	566 879
Balance of exchange rate adjustments ..	131 259	-
Surplus:		
Income available for distribution		
(statement II)	13 825 771	15 904 553
Unallocated surplus (statement III) .	<u>2 787 140</u>	<u>2 856 611</u>
	<u>158 824 572</u>	<u>132 029 889</u>

a/ See note 1 below.

Certified correct

(Signed) George J. LATTURNER
Comptroller

Approved

(Signed) Olof RYDBECK
Commissioner-General

AREA STAFF PROVIDENT FUND
Income distribution account
 (United States dollars)

For the year ended

	31 December 1981	31 December 1980
Balance at 1 January	15 904 553	7 985 224
<u>Add:</u>		
Transfer from unallocated surplus ...	<u>1 600 000</u>	<u>700 000</u>
	17 504 553	8 685 224
<u>Deduct:</u>		
Interest credited to participants' accounts in respect of prior years ..	<u>17 104 189</u>	<u>8 554 894</u>
	<u>400 364</u>	<u>130 330</u>
<u>Add net income:</u>		
Net investment income (schedule A) ..	15 490 057	13 118 649
<u>Add:</u>		
Net gain from changes in liability exchange rates a/	(<u>94 543</u>)	<u>4 742 969</u>
	15 395 514	17 861 618
<u>Less:</u>		
Administration expenses	<u>90 228</u>	<u>99 161</u>
Net income	<u>15 305 286</u>	<u>17 762 457</u>
	15 705 650	17 892 787
<u>Deduct:</u>		
Transfer 10 per cent of net income to unallocated surplus	<u>1 530 529</u>	<u>1 776 246</u>
(statement III)	14 175 121	16 116 541
<u>Deduct:</u>		
Interest paid on credits withdrawn during year	<u>349 350</u>	<u>211 988</u>
Balance at 31 December	<u><u>13 825 771</u></u>	<u><u>15 904 553</u></u>

a/ See note 2 below.

Certified correct

(Signed) George J. LATTURNER
 Comptroller

Approved

(Signed) Olof RYDBECK
 Commissioner-General

AREA STAFF PROVIDENT FUND

Unallocated surplus

(United States dollars)

	For the year ended	
	31 December 1981	31 December 1980
Balance at 1 January	2 856 611	1 780 365
<u>Less:</u>		
Transfer to income for distribution .	<u>1 600 000</u>	<u>700 000</u>
	1 256 611	1 080 365
<u>Add:</u>		
Transfer from income for current year	<u>1 530 529</u>	<u>1 776 246</u>
Balance at 31 December	<u><u>2 787 140</u></u>	<u><u>2 856 611</u></u>

Certified correct

Approved

(Signed) George J. LATTURNER
Comptroller(Signed) Olof RYDBECK
Commissioner-General

AREA STAFF PROVIDENT FUND

Investments and investment income for the
year ended 31 December 1981

(United States dollars)

	Bank of America, London	Bankers Trust, London	First National Bank of Chicago, Geneva	Creditanstalt Bankverein, Vienna	Total
Investments as at 1 January	45 516 544	47 163 453	39 349 892	-	132 029 889
Add:					
Funding during year	(10 000 000)	-	8 498 000	12 790 000	11 288 000
	<u>35 516 544</u>	<u>47 163 453</u>	<u>47 847 892</u>	<u>12 790 000</u>	<u>143 317 889</u>
Gross investment income ...	3 961 018	4 557 050	6 875 753	351 256	15 745 077
Deduct:					
Investment managers' fees	<u>126 601</u>	<u>61 167</u>	<u>63 930</u>	<u>3 322</u>	<u>255 020</u>
Net investment income	<u>3 834 417</u>	<u>4 495 883</u>	<u>6 811 823</u>	<u>347 934</u>	<u>15 490 057</u>
Investments as at					
31 December a/.....	<u>39 350 961</u>	<u>51 659 336</u>	<u>54 659 715</u>	<u>13 137 934</u>	<u>158 807 946</u>
Investment yield b/.....	<u>8.8%</u>	<u>9.5%</u>	<u>15.3%</u>	<u>15.4%</u>	<u>11.3%</u>
Allocation of investments by currency			Percentage		
United States dollars ...	77.6	60.3	99.2	100.0	81.2
Canadian dollars	-	-	0.1	-	-
German marks	20.0	13.0	0.5	-	9.4
Swiss francs	-	-	0.2	-	0.1
Pounds sterling	2.4	9.9	-	-	3.8
Japanese yen	-	16.8	-	-	5.5
	<u>100.0</u>	<u>100.0</u>	<u>100.0</u>	<u>100.0</u>	<u>100.0</u>
Allocations of investments by type and maturity			Percentage		
Bank deposits with maturity of up to one year	10.7	20.2	98.7	53.1	47.6
Fixed-term securities:					
Up to two years	47.4	79.8	0.5	1.6	38.0
Up to five years	41.9	-	0.2	45.3	14.2
Over five years	-	-	0.6	-	0.2
	<u>100.0</u>	<u>100.0</u>	<u>100.0</u>	<u>100.0</u>	<u>100.0</u>

a/ See note 3 below.

b/ See note 4 below.

Notes to the financial statements for the Area Staff
Provident Fund for the year ended 31 December 1981

Note 1

Following the Commissioner-General's concurrence with the recommendation of the Area Staff Provident Fund's Advisory Committee, the exchange rate gains in Lebanese pounds, Jordan dinars and Austrian schillings for the year ended 31 December 1981 have been ploughed back to the respective accounts of continuing participants. The exchange rate gains ploughed back are as follows:

(United States dollars)

Lebanese pounds	25.5% - LL 18 206 453 at 0.2166	3 943 518
Jordan dinars	9.5% - JD 2 054 446 at 2.9542	6 069 246
Austrian schillings ..	11.2% - S 8 190 715 at 0.0637	<u>521 749</u>
		<u>10 534 513</u>

Note 2

The effect of the Commissioner-General's decision is that exchange rate gains or losses resulting from the credits of continuing participants will no longer be included in calculating the net income of the Provident Fund, except for the exchange rate losses in Syrian pounds incurred as a result of the parallel exchange rates available to the Agency for a few months in 1981.

Note 3

The portfolio entrusted to each investment manager is valued at 31 December 1981 at cost or market value, whichever is the lower. In principle, this method of valuation differs from the method applied in previous years, when the portfolio was based on the market value as at the end of the financial year. However, in view of the depressed bond market conditions in the past few years, the market value in previous years was effectively lower than the cost. Although there is practically no inconsistency in valuation compared with the previous years, it is considered to be more prudent deliberately to adopt the method of valuing cost or market value, whichever is the lower.

Note 4

Investment yield for 1981 is calculated on a compound basis. This differs from previous years, when the simple interest basis was applied on the average fund held by each investment manager. The compound basis is, however, a truer reflection of the Provident Fund's earnings.

V. FINANCIAL STATEMENTS FOR THE BAYSSARIEH CAMP FUND
FOR THE PERIOD ENDED 31 DECEMBER 1981

BAYSSARIEH CAMP FUND

Operations account for the period ended 31 December 1981

(United States dollars)

Contributions received from:

Government of Lebanon (LL 5 million)	1 600 000
Government of the Netherlands (£24,150 and f.50,000	<u>69 783</u>
	1 669 783

Add:

Bank interest earned	<u>1 069 232</u>
	2 739 015

Deduct:

Expenditure incurred	<u>170 424</u>
Unobligated balance at 31 December	<u><u>2 568 591</u></u>

The notes to the financial statements are an integral part of these statements and should be read in conjunction therewith.

Certified correct

Approved

(Signed) George J. LATTURNER
Comptroller

(Signed) Olof RYDBECK
Commissioner-General

BAYSSARIEH CAMP FUND

Assets and liabilities as at 31 December 1981

(United States dollars)

Assets

Cash in bank	2 555 165
Due from UNRWA general fund	<u>13 426</u>
	<u>2 568 591</u>

Liabilities

Unobligated balance of the operational fund	<u>2 568 591</u>
	<u>2 568 591</u>

The notes to the financial statements are an integral part of these statements and should be read in conjunction therewith.

Certified correct

Approved

(Signed) George J. LATTURNER
Comptroller

(Signed) Olof RYDBECK
Commissioner-General

Notes to the financial statements for the Bayssarieh Camp Fund
for the period ended 31 December 1981

Note 1

This special fund was established as from 1 January 1978 under the Agency's financial regulation 13.1 to provide the accounting and budgetary framework for the construction of a refugee camp at Bayssarieh, Lebanon.

Note 2

Transactions related to this project actually commenced in 1977, namely, the receipt of contributions and the earning of interest income on investments, although no expenditure was incurred prior to 1 January 1978. Consequently the operations account presented here covers the entire period from establishment of the project in 1977 to 31 December 1981. It should, however, be noted that the project has been dormant for the last two years. No expenditure has been incurred during 1980 and 1981.

VI. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES 1/

The following are some of the more significant accounting policies of the Agency. These policies apply principally to the General Fund, but they also apply to the Area Staff Provident Fund and to the Bayssarieh Camp Fund where appropriate:

(a) The Agency's accounts are maintained in accordance with the Financial Regulations of the United Nations Relief and Works Agency as established by the Commissioner-General in consultation with the Secretary-General and the Advisory Committee on Administrative and Budgetary Questions.

(b) The financial period of the Agency is the calendar year.

(c) Assets and liabilities and income and expenditure are normally recognized on the accrual basis of accounting. The principal exception to this policy is that contributions by other than Governments or United Nations agencies are normally recognized only on the basis of actual receipt of cash or contributions in kind (see also para. (e) below).

(d) The accounts of the Agency are maintained in United States dollars. Transactions in other currencies are translated into United States dollars at the time of the transactions, at rates of exchange established by the Agency. At the end of the financial period, assets and liabilities not in United States dollars are reflected in United States dollars at the then applicable Agency exchange rates.

(e) Fixed assets of the Agency (consisting of vehicles, other equipment and certain lands and the buildings thereon) are not included in the assets reported in statement IV of the General Fund. Costs of these assets were fully charged to expenditure in the period of purchase, construction or budget commitment therefor. Memorandum records are maintained for such assets (see note 14 (a) to the financial statements of the General Fund for a summary report). Also not included in statement IV of the General Fund are the buildings and refugee shelters constructed by the Agency on land owned by various Governments or by private individuals. Appropriate memorandum records, however, are also maintained for these buildings and refugee shelters, ownership of which will presumably revert to the land owners concerned, although this is less certain in the case of refugee shelters (see notes 14 (b) and (c) to the financial statements of the General Fund for a summary report).

(f) Miscellaneous income:

(i) The net income realized from revenue-producing activities is treated as miscellaneous income;

(ii) Recoveries of expenditure which have been charged in the same financial period are credited against the same expenditure accounts, but recoveries of expenditure relating to earlier financial periods are normally credited to miscellaneous income.

(g) Gain or loss on exchange of currencies is treated as an addition to or deduction from income.

Notes

1/ See also the notes to the financial statements of the General Fund for additional information on certain accounting policies.