



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

ACCOUNTS

**for the year ended 31 December 1962
and**

REPORT OF THE BOARD OF AUDITORS

GENERAL ASSEMBLY

**OFFICIAL RECORDS : EIGHTEENTH SESSION
SUPPLEMENT No. 6B (A/5506/Add.2)**

UNITED NATIONS

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UNITED NATIONS

New York, 1963

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.

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LETTER OF TRANSMITTAL

23 May 1963

Sir,

I have the honour to transmit to you the following documents :

(a) The financial statements, certified by the Board of Auditors, of the United Nations Relief and Works Agency for Palestine Refugees in the Near East as at 31 December 1962.

(b) The report of the Board of Auditors with respect to the accounts of the above mentioned Agency for the year 1962.

Accept, Sir, the assurance of my highest consideration.

(Signed) L. GÖTZEN
Chairman of the
Board of Auditors

The Secretary-General of the United Nations
New York

NOTE BY THE SECRETARY-GENERAL

1. The financial statements of the United Nations Relief and Works Agency for Palestine Refugees in the Near East for the year ended 31 December 1962, together with the report of the Board of Auditors thereon, are presented herewith pursuant to the provisions of resolution 302 (IV) adopted by the General Assembly on 8 December 1949. In paragraph 21 of that resolution, the General Assembly :

“Requests the Director to submit to the General Assembly of the United Nations an annual report on the work of the United Nations Relief and Works Agency for Palestine Refugees in the Near East, including an audit of funds...”

2. The financial statements and the report of the Board of Auditors have been submitted to the Advisory Committee on Administrative and Budgetary Questions for consideration and report to the General Assembly.

FINANCIAL STATEMENTS

Statement I

Budget, expenditure and commitments

For the year ended 31 December 1962

(In US dollars)

Activity	Budget			Expenditure and commitments		
	From 1961	For 1962	Total	Expenditure during 1962	Commitments carried forward to 1963	Total
Part I (Relief services)						
Basic subsistence	29,987	12,453,949	12,483,936	11,397,984	28,973	11,426,957
Supplementary feeding	7,983	1,547,236	1,555,219	1,338,268	65,261	1,403,529
Health care	127,278	3,206,763	3,334,041	2,954,340	71,815	3,026,155
Environmental sanitation	116,251	1,003,674	1,119,925	922,923	93,450	1,016,373
Shelter	1,057,358	803,323	1,860,681	651,347	1,052,338	1,703,685
Social welfare	92,282	911,485	1,003,767	735,102	34,737	769,839
Placement services	12,002	179,542	191,544	104,466	15,300	119,766
Eligibility and registration	3,808	247,272	251,080	283,194	2,660	285,854
Transport within UNRWA area	44,718	2,798,795	2,843,513	2,714,211	21,240	2,735,451
Supply control and warehousing	6,508	774,992	781,500	706,307	101,121	807,428
Internal services	23,122	2,398,972	2,422,094	2,422,481	23,493	2,445,974
General administration and liaison	7,105	1,087,851	1,094,956	1,113,829	3,218	1,117,047
TOTAL, part I	1,528,402	27,413,854	28,942,256	25,344,452	1,513,606	26,858,058
Part II (Education, technical training and projects)						
Elementary and secondary education	590,166	8,527,660	9,117,826	7,686,833	347,102	8,033,935
Vocational and university education	2,487,300	2,295,533	4,782,833	3,768,030	1,150,069	4,918,099
Projects and special activities	393,097	166,000	559,097	85,496	343,000	428,496
TOTAL, part II	3,470,563	10,989,193	14,459,756	11,540,359	1,840,171	13,380,530
Part III (Operational reserve)						
	—	800,000	800,000	—	—	—
TOTAL BUDGET, EXPENDITURE AND COMMITMENTS	4,998,965	39,203,047	44,202,012	36,884,811	3,353,777	40,238,588

The notes to the financial statements are an integral part of these statements and should be read in conjunction therewith. Detailed figures of budget, expenditure and commitments are given in schedules A and B.

CERTIFIED CORRECT

(Signed) Lloyd CALLOW
Comptroller

APPROVED

(Signed) John H. DAVIS
Commissioner-General

AUDIT CERTIFICATE

The above statement of budget, expenditure and commitments has been examined in accordance with our directions. We have obtained all the information and explanations that we have required, and we certify, as a result of the audit, that, in our opinion, the above statement is correct.

(Signed) L. GÖTZEN, Netherlands
A. ALJURE, Colombia
Mushtaq AHMAD, Pakistan

23 May 1963

Income and expenditure

(In US dollars)

	For the year ended 31 December 1962	For the year ended 31 December 1961
<i>Income</i>		
Contributions pledged by Governments (schedule C)	34,308,775	34,693,184
Contributions pledged by Governments for previous years (schedule C)	1,120,772	—
Contributions received from others (schedule D)	958,184	1,200,528
Miscellaneous income (schedule E)	425,277	434,483
Exchange adjustments	(37,222)	671,282
	<u>36,775,786</u>	<u>36,999,477</u>
<i>Expenditure</i> (statement I)	36,884,811	36,323,181
Surplus of expenditure over income	<u>109,025</u>	<u>(676,296)</u>

The notes to the financial statements are an integral part of these statements and should be read in conjunction therewith. *In particular, reference should be made to note 5.*

CERTIFIED CORRECT

(Signed) Lloyd CALLOW
Comptroller

APPROVED

(Signed) John H. DAVIS
Commissioner-General

AUDIT CERTIFICATE

The above statement of income and expenditure has been examined in accordance with our directions. We have obtained all the information and explanation we have required, and we certify, as a result of the audit, that, in our opinion, the above statement is correct.

(Signed) L. GÖTZEN, *Netherlands*
A. ALJURE, *Colombia*
Mushtaq AHMAD, *Pakistan*

23 May 1963

Working capital

For the year ended 31 December 1962

(In US dollars)

Balance at 1 January 1962

Reserved for budget commitments brought forward from 1961 (statement I)	4,998,965	
Balance not reserved	<u>18,934,193</u>	23,933,158

Add

Adjustments for prior years and unallocated price variations		165,933
		<u>24,099,091</u>

Deduct

Surplus of expenditure over income (statement II)		<u>109,025</u>
---	--	----------------

Balance at 31 December 1962

Reserved for budget commitments carried forward to 1963 (statement I)	3,353,777	
Balance not reserved	<u>20,636,289</u>	<u>23,990,066</u>

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

CERTIFIED CORRECT

(Signed) Lloyd CALLOW
Comptroller

APPROVED

(Signed) John H. DAVIS
Commissioner-General

AUDIT CERTIFICATE

The above statement of working capital has been examined in accordance with our directions. We have obtained all the information and explanations that we have required, and we certify, as a result of the audit, that, in our opinion, the above statement is correct.

(Signed) L. GÖTZEN, *Netherlands*A. ALJURE, *Colombia*Mushtaq AHMAD, *Pakistan*

23 May 1963

Assets, liabilities
(In US

ASSETS	As of 31 December 1962	As of 31 December 1961
<i>Cash resources</i>		
(Cash at banks and on hand)	15,217,305	26,196,565
<i>Contributions receivable from Governments</i>		
(See note 5)	12,592,245	—
<i>Prepaid expenses and advances to vendors</i>		
(Prepaid costs applicable to following period)	317,780	273,471
<i>Accounts receivable</i>		
(Claims against Governments and insurance companies and miscellaneous receivables, less provision for possibly uncollectable amounts)	305,170	427,942
<i>Inventories of supplies and equipment</i>		
(Supplies on hand or in transit and equipment not issued for use)	5,270,050	5,138,552
TOTAL ASSETS	<u>33,702,550</u>	<u>32,036,530</u>

The notes to the financial statements are an integral part of the financial statements in conjunction therewith.

CERTIFIED CORRECT

(Signed) Lloyd CALLOW
Comptroller

AUDIT

The above statement of assets, liabilities and working capital is presented in accordance with the directions. We have obtained all the information and examined the same and as a result of the audit, that, in our opinion, the above statement is correct.

23 May 1963

and working capital
dollars)

LIABILITIES AND WORKING CAPITAL	As of 31 December 1962	As of 31 December 1961
<i>Liabilities</i>		
Accounts payable	1,204,851	1,040,313
Funds held for other organizations	44,031	39,962
Provision for staff separation costs	8,251,800	6,738,045
Provision for staff health protection	102,955	64,252
Reserve of income received in advance	108,847	220,800
	<u>9,712,484</u>	<u>8,103,372</u>
<i>Working Capital (statement III)</i>		
Reserved for budget commitments	3,353,777	4,998,965
Balance not reserved	20,636,289	18,934,193
	<u>23,990,066</u>	<u>23,933,158</u>
 TOTAL LIABILITIES AND WORKING CAPITAL	 <u>33,702,550</u>	 <u>32,036,530</u>

egral part of these statements and should be read in

APPROVED
(Signed) John H. DAVIS
Commissioner-General

CERTIFICATE

ng capital has been examined in accordance with our
planations that we have required, and we certify, as a
ment is correct.

(Signed) L. GÖTZEN, *Netherlands*
A. ALJURE, *Colombia*
Mushtaq AHMAD, *Pakistan*

Budget, expenditure and commitments
For the year ended 31 December 1962
(In US dollars)

Activity	Budget			Expenditure and commitments		
	From 1961	For 1962	Total	Expenditure during 1962	Commitments carried forward to 1963	Total
Basic subsistence						
Administration	—	67,610	67,610	67,002	—	67,002
Distribution	27,239	320,712	347,951	273,598	28,973	302,571
Quality control	2,447	69,165	71,612	55,540	—	55,540
Ration costs	301	11,996,462	11,996,763	11,001,844	—	11,001,844
TOTAL BASIC SUBSISTENCE	29,987	12,453,949	12,483,936	11,397,984	28,973	11,426,957
Supplementary feeding						
Administration	—	76,997	76,997	81,741	—	81,741
Supplementary feeding	7,983	1,116,724	1,124,707	1,014,838	63,045	1,077,883
Milk distribution	—	353,515	353,515	241,689	2,216	243,905
TOTAL SUPPLEMENTARY FEEDING	7,983	1,547,236	1,555,219	1,338,268	65,261	1,403,529
Health care						
Administration	1,500	338,729	340,229	366,240	—	366,240
Pharmacy services	139	78,509	78,648	59,142	157	59,299
Laboratory services	752	25,482	26,234	29,139	1,055	30,194
General clinics	55,339	1,057,894	1,113,233	927,305	38,912	966,217
General hospitals	29,501	921,457	950,958	891,889	6,025	897,914
Maternal and child care	4,288	270,330	274,618	222,573	19,010	241,583
Tuberculosis control	30,240	267,775	298,015	255,501	2,151	257,652
Mental health care	595	47,424	48,019	49,830	—	49,830
Dental care	2,295	30,733	33,028	26,132	3,337	29,469
School health services	34	61,676	61,710	27,535	—	27,535
Health education	—	67,499	67,499	63,372	52	63,424
Other medical services	2,595	39,255	41,850	35,682	1,116	36,798
TOTAL HEALTH CARE	127,278	3,206,763	3,334,041	2,954,340	71,815	3,026,155
Environmental sanitation						
Administration	—	97,551	97,551	85,782	—	85,782
Drainage	3,007	5,889	8,896	3,863	4,718	8,581
Refuse and sewage disposal	77,009	625,760	702,769	558,700	42,545	601,245
Water supply	33,870	194,092	227,962	208,115	44,851	252,966
Insect and rodent control	701	20,028	20,729	16,205	—	16,205
Ancillary sanitation facilities	1,664	33,006	34,670	20,492	1,336	21,828
Sanitation in towns	—	27,348	27,348	29,766	—	29,766
TOTAL ENVIRONMENTAL SANITATION	116,251	1,003,674	1,119,925	922,923	93,450	1,016,373
Shelter						
Administration	1,551	19,412	20,963	21,883	800	22,683
Shelter construction and maintenance	1,000,140	718,911	1,719,051	530,693	1,013,882	1,544,575
Roads and camp improvements	55,667	65,000	120,667	98,771	37,656	136,427
TOTAL SHELTER	1,057,358	803,323	1,860,681	651,347	1,052,338	1,703,685
Social welfare						
Administration	—	75,906	75,906	72,240	—	72,240
Case work	—	119,132	119,132	116,176	—	116,176
Used clothing programme	—	201,514	201,514	184,066	—	184,066
Other welfare services	—	51,290	51,290	53,164	—	53,164
Community development supervision	—	33,929	33,929	16,228	—	16,228
Youth activities programme	73,258	195,335	268,593	170,528	20,655	191,183
Adult craft training	6,927	169,031	175,958	92,315	125	92,440
Self-help assistance	—	22,879	22,879	11,990	—	11,990
Other community development activities	12,097	42,469	54,566	18,395	13,957	32,352
TOTAL SOCIAL WELFARE	92,282	911,485	1,003,767	735,102	34,737	769,839

Budget, expenditure and commitments

For the year ended 31 December 1962

(In US dollars)

Activity	Budget			Expenditure and commitments		
	From 1961	For 1962	Total	Expenditure during 1962	Commitments carried forward to 1963	Total
<i>Placement services</i>						
Administration	—	21,421	21,421	21,762	—	21,762
Placement	—	43,999	43,999	35,816	15,300	51,116
Migration	12,002	114,122	126,124	46,888	—	46,888
TOTAL PLACEMENT SERVICES	12,002	179,542	191,544	104,466	15,300	119,766
<i>Eligibility and registration</i>						
Administration	—	56,100	56,100	64,688	—	64,688
Eligibility	—	95,082	95,082	91,699	—	91,699
Registration	3,808	96,090	99,898	126,807	2,660	129,467
TOTAL ELIGIBILITY AND REGISTRATION	3,808	247,272	251,080	283,194	2,660	285,854
<i>Transport within UNRWA area</i>						
Administration	—	102,148	102,148	131,046	—	131,046
Vehicle maintenance	248	327,906	328,154	272,287	—	272,287
Passenger transport	13,130	663,361	676,491	578,359	12,040	590,399
Freight transport	31,340	1,267,760	1,299,100	1,260,928	9,200	1,270,128
Port operations	—	437,620	437,620	471,591	—	471,591
TOTAL TRANSPORT WITHIN UNRWA AREA	44,718	2,798,795	2,843,513	2,714,211	21,240	2,735,451
<i>Supply control and warehousing</i>						
Administration	210	86,061	86,271	74,052	—	74,052
Supply control	—	161,648	161,648	204,473	168	204,641
Warehousing	6,298	519,865	526,163	409,739	100,953	510,692
Insurance administration	—	7,418	7,418	18,043	—	18,043
TOTAL SUPPLY CONTROL AND WAREHOUSING	6,508	774,992	781,500	706,307	101,121	807,428
<i>Internal services</i>						
Personnel services	153	245,326	245,479	237,732	—	237,732
Administrative services	17,030	513,194	530,224	482,202	4,563	486,765
Translation services	—	69,275	69,275	76,386	—	76,386
Procurement services	—	216,149	216,149	248,962	—	248,962
Legal services	—	141,403	141,403	115,339	—	115,339
Finance services	—	554,867	554,867	543,596	330	543,926
Punched card services	77	143,500	143,577	142,450	17,100	159,550
Protective services	345	52,647	52,992	36,850	—	36,850
Public information services	109	209,444	209,553	279,120	—	279,120
Technical services	5,408	237,486	242,894	246,279	1,500	247,779
Economics division	—	15,681	15,681	13,565	—	13,565
TOTAL INTERNAL SERVICES	23,122	2,398,972	2,422,094	2,422,481	23,493	2,445,974
<i>General administration and liaison</i>						
Headquarters and field office administration	1,333	529,093	530,426	568,010	—	568,010
Area administration	579	294,907	295,486	248,619	2,298	250,917
Camp administration	5,193	138,854	144,047	139,371	920	140,291
New York liaison office	—	38,975	38,975	28,086	—	28,086
Iraq liaison office	—	700	700	726	—	726
Cairo liaison office	—	47,822	47,822	49,250	—	49,250
Geneva liaison office	—	37,500	37,500	79,767	—	79,767
TOTAL GENERAL ADMINISTRATION AND LIAISON	7,105	1,087,851	1,094,956	1,113,829	3,218	1,117,047

Budget, expenditure and commitments

For the year ended 31 December 1962

(In US dollars)

Activity	Budget			Expenditure and commitments		
	From 1961	For 1962	Total	Expenditure during 1962	Commitments carried forward to 1963	Total
<i>Elementary and secondary education</i>						
Administration	—	256,509	256,509	236,722	—	236,722
Elementary education	363,316	5,322,080	5,685,396	4,711,101	288,325	4,999,426
Preparatory education	130,193	1,969,681	2,099,874	1,759,750	49,117	1,808,867
Handicrafts	80,701	411,214	491,915	415,836	9,660	425,496
Secondary education	15,956	426,155	442,111	450,082	—	450,082
In-service staff training	—	142,021	142,021	113,342	—	113,342
TOTAL ELEMENTARY AND SECONDARY EDUCATION	590,166	8,527,660	9,117,826	7,686,833	347,102	8,033,935
<i>Vocational and university education</i>						
<i>Trades training</i>						
Kalandia vocational training centre (Jordan) ..	10,987	210,119	221,106	185,794	37,806	223,600
Wadi Seer vocational training centre (Jordan) ..	63,703	235,419	299,182	225,679	30,452	256,131
Gaza vocational training centre (Gaza)	181,831	132,975	314,806	237,758	38,211	275,969
Beit Hanoun agricultural training centre (Gaza)	5,099	21,480	26,579	39,833	48,595	88,428
Khan Younis marine training centre (Gaza) ..	150,000	—	150,000	—	150,000	150,000
Damascus vocational training centre (Syria) ..	313,828	156,145	469,973	268,831	157,946	426,777
Siblin vocational training centre (Lebanon) ...	458,143	151,397	609,540	437,600	96,593	534,193
Trades training outside UNRWA centres ...	—	—	—	1,250	—	1,250
Trades instructor training in UNRWA centres	—	—	—	49,818	—	49,818
Trades instructor training outside UNRWA centres	—	9,964	9,964	3,645	—	3,645
Trades training common costs	20,000	425,592	445,592	454,902	—	454,902
	1,203,651	1,343,091	2,546,742	1,905,110	559,603	2,464,713
<i>Teacher training</i>						
Homs men's teacher training centre (Syria) ..	445,014	39,547	484,561	218,532	51,389	269,921
Ramallah men's teacher training centre (Jordan)	200,597	148,013	348,610	308,939	34,783	343,722
Nablus girls' teacher training centre (Jordan)	1,115	34,416	35,531	31,760	—	31,760
Teacher training, outside UNRWA centre (Gaza)	—	20,619	20,619	17,325	—	17,325
Teacher training, outside UNRWA centre (Cairo)	4,052	—	4,052	11,208	—	11,208
Teacher training common costs	195	105,005	105,200	80,875	150	81,025
	650,973	347,600	998,573	668,639	86,322	754,961
<i>Combined trades/teacher training</i>						
Ramallah women's training centre (Jordan) ..	581,589	94,680	676,269	629,237	68,076	697,313
Siblin technical and teacher training institute (Lebanon)	—	—	—	57,006	436,010	493,016
	581,589	94,680	676,269	686,243	504,086	1,190,329
<i>Miscellaneous vocational training</i>						
Pharmacy course	594	—	594	549	—	549
Dispensers training course	—	—	—	490	—	490
Basic nursing training (local)	18,854	—	18,854	3,191	—	3,191
PARI school of nursing	—	940	940	917	—	917
Basic nursing training (U.K.)	—	—	—	210	—	210
Secretarial training	31,250	4,453	35,703	4,937	—	4,937
On the job training (Egypt)	—	—	—	18,408	—	18,408
On the job training (Italy)	—	—	—	77	—	77
	50,698	5,393	56,091	28,779	—	28,779

Budget, expenditure and commitments
For the year ended 31 December 1962
(In US dollars)

Activity	Budget			Expenditure and commitments		
	From 1961	For 1962	Total	Expenditure during 1962	Commitments carried forward to 1963	Total
University scholarships	289	344,008	344,297	334,200	—	334,200
Administration	100	160,761	160,861	145,059	58	145,117
TOTAL VOCATIONAL AND UNIVERSITY EDUCATION	2,487,300	2,295,533	4,782,833	3,768,030	1,150,069	4,918,099
<i>Projects and special activities</i>						
Jordan development bank	—	—	—	—	343,000	343,000
Reintegration loans—Jordan	—	—	—	(1,305)	—	(1,305)
Individual grants—Jordan	167,000	166,000	333,000	2,555	—	2,555
Jordan census contribution	47,000	—	47,000	47,000	—	47,000
Training of handicapped youth	156,654	—	156,654	32,358	—	32,358
Treatment of handicapped youth	22,443	—	22,443	4,888	—	4,888
TOTAL PROJECT AND SPECIAL ACTIVITIES	393,097	166,000	559,097	85,496	343,000	428,496

Schedule B

Production and sales units
For the year ended 31 December 1962
(In US dollars)

Account	Embroidery centre	Audio-visual aids	Carpentry shops	Tile factory	Rotaprint shop	Sewing services centre	Sanitation supplies factory
Production costs	45,520	169,882	69,057	21,695	36,867	1,906	3,234
<i>Allocation of costs</i>							
Transfer to other activities	—	(168,397)	(67,163)	(21,695)	(36,867)	(1,427)	(3,234)
Transfer to sales unit	(45,520)	—	—	—	—	—	—
Direct sales	—	(1,485)	(1,894)	—	—	(479)	—
	(45,520)	(169,882)	(69,057)	(21,695)	(36,867)	(1,906)	(3,234)
<i>Sales unit</i>							
Sales	(48,300)						
Cost of goods sold	46,320						
Net gain on sales	(1,980)						
Transfer to income	1,980						
	—						

Contributions pledged by Governments
For the year ended 31 December 1962
(In US dollars)

Name of contributor	Description	Contribution pledged for prior years	Contribution pledged for 1962	Unpaid balance of contribution pledged		
				From prior years	For 1962	Total
Australia ^a	Australian pounds	—	201,600	—	—	—
Austria	United States dollars	—	2,000	—	—	—
Belgium	Belgium francs	—	30,000	—	—	—
Cambodia	Cambodian rials	—	571	—	—	—
Canada	Canadian dollars	—	462,500	—	38,572	38,572
Canada	Supplies	—	462,500	—	—	—
Ceylon	Supplies	1,000	1,000	—	1,000	1,000
Cyprus	Cypriot pounds	—	563	—	—	—
Denmark ^a	Danish crowns	25,340	50,680	—	25,340	25,340
Finland	United States dollars	—	10,000	—	—	—
France	New French francs	—	122,449	—	—	—
France	Scholarships	—	4,676	—	—	—
France	Services	—	65,333	—	—	—
Gaza Authorities	Services	—	86,504	—	—	—
Germany, Federal Republic of	German marks	—	625,000	—	—	—
Ghana	United States dollars	3,500	3,000	3,000	3,000	6,000
Greece	United States dollars	15,000	15,000	—	—	—
Holy See	United States dollars	—	1,000	—	—	—
India	Supplies	21,008	21,008	21,008	21,008	42,016
Iran	United States dollars	—	6,000	—	6,000	6,000
Ireland	United States dollars	—	20,000	—	—	—
Italy	United States dollars	160,000	80,000	160,000	80,000	240,000
Japan	United States dollars	—	10,000	—	—	—
Jordan	Services	—	100,820	—	—	—
Korea, Republic of	United States dollars	—	1,000	—	—	—
Kuwait	United States dollar, pounds sterling ..	—	220,000	—	—	—
Lebanon	Services	109,735	44,967	—	—	—
Liberia	United States dollars	—	5,000	—	—	—
Libya	United States dollars	14,000	—	14,000	—	14,000
Luxembourg	United States dollars	2,000	3,000	—	—	—
Malaya, Federation of	United States dollars	1,500	1,500	—	—	—
Monaco	New French francs	—	204	—	—	—
Morocco	Moroccan francs and dirhams	7,937	19,802	4,000	—	4,000
Netherlands	Netherlands guilders	—	110,497	—	—	—
New Zealand	Sterling and New Zealand pounds ...	—	140,000	—	—	—
Norway	Norwegian crowns	—	49,000	—	—	—
Pakistan	Pounds sterling	—	20,964	—	—	—
Saudi Arabia	Saudi rials	97,778	—	97,778	—	97,778
Sudan	Sudanese pounds	2,870	2,870	2,870	2,870	5,740
Sweden	Swedish crowns	—	57,915	—	—	—
Sweden	United States dollars and equipment	—	421,000	—	127,000	127,000
Sweden	Services	—	4,035	—	—	—
Switzerland	Swiss francs	34,884	75,116	—	—	—
Switzerland	Supplies	—	141,000	—	—	—
Syrian Arab Republic	Services	—	96,987	—	—	—
Tunisia	United States dollars	6,000	2,000	—	—	—
Turkey	United States dollars	—	8,000	—	—	—
United Arab Republic	Services	—	359,214	—	—	—

Contributions pledged by Governments
For the year ended 31 December 1962
(In US dollars)

Name of contributor	Description	Contribution pledged for prior years	Contribution pledged for 1962	Unpaid balance of contribution pledged		
				From prior years	For 1962	Total
United Kingdom of Great Britain and Northern Ireland	Pounds sterling	—	5,400,000	—	—	—
United States of America ^a	Cash and foodstuffs	618,720	24,700,000	—	11,984,799	11,984,799 ^b
Viet-Nam	United States dollars	—	2,500	—	—	—
Yugoslavia	Supplies	—	40,000	—	—	—
		<u>1,120,772</u>	<u>34,308,775</u>	<u>302,656</u>	<u>12,289,589</u>	<u>12,592,245</u>

^a These Governments make pledges for fiscal years ending 30 June. The Agency has allocated half of their 1961/1962 pledges and half of their 1962/1963 pledges to its fiscal year ending 31 December 1962. Any balances shown as outstanding would be only within the terms of this allocation.

^b Payable on a matching basis not to exceed 70 per cent of contributions paid by all Governments for the fiscal periods to which the pledges pertain.

Contributions received from others
For the year ended 31 December 1962
(In US dollars)

<i>Name of contributor</i>	<i>Description</i>	<i>Value</i>
Miss Margery Abbajay—U.S.A.	Cash	500
Abu Abdallah Family—Gaza	Rent	250
Hermann Abs—Germany	Cash	500
Abu Middain, Abu Uraiban and Awada Familier—Gaza	Rent	797
Abu Salim Family—Gaza	Rent	361
Abu Shab Family—Gaza	Rent	546
Abu Ayyad and Awada Family—Gaza	Rent	493
American Council for Judaism Philanthropic Fund—U.S.A.	Cash	5,000
American Federation of Labor and Congress of Industrial Organizations	Cash	5,000
American Machine and Foundry Foundation—U.S.A.	Cash	3,575
American Machine and Foundry Foundation—U.S.A.	Supplies	5,000
American Middle East Relief Inc. (AMER)—U.S.A.	Supplies	16,019
American Mission—Lebanon	Rent	2,100
Anonymous (various donors)	Cash	2,859
Alfred Friends Meeting—U.S.A.	Cash	143
Arabian American Oil Company—Saudi Arabia	Cash	70,292
Australian National Committee for WRY	Cash	12,096
Viscount Astor—U.K.	Cash	2,240
Dr. R. P. Baird—Canada	Cash	462
Robert Bosch GmbH—Germany	Cash	1,529
British Council of Churches—U.K.	Cash	42,000
Leonard W. Brockington—Canada	Cash	462
Canadian Junior Red Cross	Cash	23,125
Canadian Red Cross	Supplies	3,065
Canadian Save the Children Fund	Cash	10,175
Canadian WRY Committee	Cash	400
Caritas—Austria	Cash	3,905
Caritas—Belgium	Cash	5,705
Carleton College, Student Organizations Fund—U.S.A.	Cash	222
Catholic Women's League—U.K.	Cash	14,000
Christian Women's Fellowship of the National Christian Church—U.S.A.	Cash	1,000
Cooperative for American Remittances to Everywhere (CARE)	Tool kits	11,468
Leslie H. Colls—U.K.	Cash	1,960
Daghma Family—Gaza	Rent	136
Danish Refugee Council	Cash	86,669
Philip Deane—U.S.A.	Cash	177
Michael E. Dawe—U.K.	Cash	490
El Mussaddar Family—Gaza	Rent	566
Dharan Women's Group—Saudi Arabia	Cash	499
Miss Elizabeth Feller—Switzerland	Cash	1,000
English Steel Tool Corporation—U.K.	Tools	126
Finish Red Cross	Cash	3,132
William K. Furse—U.S.A.	Cash	500
Futures for Children—U.S.A.	Cash	371
A. M. Gairdner—U.K.	Cash	504
German WRY Committee	Machines	24,996
W. E. Golcher—U.K.	Cash	644
Miss M. Elizabeth Gow—U.K.	Cash	1,008
Fadel Gandour—Lebanon	Cash	267
Greek Orthodox Community—Lebanon	Rent	167
Mr. & Mrs. F. M. Gilliat—U.S.A.	Cash	1,000
Mr. & Mrs. D. C. Henderson—Canada	Cash	4,689
Alan Henderson—Canada	Cash	951
International Christian Committee—Jordan	Supplies	1,132
International Confederation of Free Trade Unions—Belgium	Cash	1,000

Contributions received from others
For the year ended 31 December 1962
(In US dollars)

<i>Name of contributor</i>	<i>Description</i>	<i>Value</i>
International Federation of Business and Professional Women (OSLO)	Cash	504
Jamaica National Refugee Council	Cash	3,050
Joint Christian Committee—Lebanon	Layettes	5,219
Dr. Joseph E. Johnson—U.S.A.	Cash	400
Lady Knight—U.K.	Cash	15
Alice Lalande Memorial Fund	Cash	1,078
Dr. J. S. H. Lodge—U.K.	Cash	504
W. S. May—U.K.	Cash	1,008
MISEREOR—Germany	Cash	50,066
Mneimneh and Bohsali—Lebanon	Rent	500
Municipal Council, Kalkilyah—Jordan	Rent	616
Mussadar and Qur'an Family—Gaza	Rent	279
NAJDA—American Woman for the Middle East	Cash	1,000
National Council of the Churches of Christ—N. Y.	Cash	15,000
Near East Christian Committee—Jordan	Supplies	1,711
New Zealand Council of Organizations for Relief Overseas Inc. (CORSO)	Cash	57,756
Ulf Nordwall—Sweden	Cash	100
Ottinger Foundation—U.S.A.	Cash	2,000
Oxford Committee for Famine Relief—U.K.	Cash	33,600
Oxford University Refugee Committee—U.K.	Cash	140
Miss Nancy Perry—U.K.	Cash	560
Philippines National Committee for WRY	Cash	293
Trustees of Princeton University—U.S.A.	Cash	196
Quaker Overseas Relief Committee	Cash	140
Research and Social Service Foundation—U.S.A.	Cash	250
David Rockefeller—U.S.A.	Cash	10,075
The Primate's World Relief Fund of the Anglican Church of Canada	Cash	4,625
Miss M. Rogers—U.K.	Cash	504
Heirs of Saadeddine Shatila—Lebanon	Rent	333
Saleh Ali Barback—Gaza	Rent	390
Khalil H. Sayegh—Lebanon	Cash	671
Mrs. Georgiana Steven.—N. Y.	Cash	250
Miss Catharine Symonds—U.K.	Cash	504
Swedish Red Cross	Cash	6,778
Swedish Red Cross	Medical supplies	1,314
Swedish Save the Children Fund	Cash	9,942
Syrian Lebanese Mission—Lebanon	Rent	1,000
Syrian Local Authorities—Syrian Arab Republic	Services	4,200
The Theosophical Order of Service—U.K.	Cash	504
Unitarian Service Committee of Canada	Layettes	2,698
United Nations Association—Canada	Cash	213
United Nations Education Scientific and Cultural Organization (UNESCO)	Services of loaned staff	280,841
United Automobile Workers—U.S.A.	Cash	10,000
United Nations Staff Fund for Refugees—Geneva	Cash	1,005
United Steel Workers of America	Cash	1,000
United Nations Association of Great Britain and Northern Ireland	Cash	1,498
U.S. OMEN	Supplies	559
Victorian Division of the UN Association of Australia	Cash	1,008
Waqf Department—Gaza	Rent	1,820
War on Want—U.K.	Cash	1,400
Wings of Friendships—U.K.	Supplies	836
Wetherby Refugee Committee—U.K.	Cash	504
Mrs. Victor Willis—U.K.	Cash	518

Contributions received from others
For the year ended 31 December 1962
(In US dollars)

<i>Name of contributor</i>	<i>Description</i>	<i>Value</i>
Women's Voluntary Service—U.K.	Supplies	3,843
World Health Organization (WHO)	Services of loaned staff	50,053
WRY TV and film show "Rescue" starring Yul Brynner	Cash	142
Mrs. S. J. Zacks—Canada	Cash	462
ZONTA Clubs—North European Area	Cash	502
ZONTA International	Cash	3,927
Sundry donors	Cash and Rents	1,000
WRY sundry donors	Cash	7
		<hr/>
		958,184
		<hr/>

Schedule E

Miscellaneous income
For the year ended 31 December 1962
(In US dollars)

<i>Description</i>	<i>Amount</i>
Sale of empty containers.....	202,851
Bank interest	174,613
Sale of unserviceable vehicles.....	14,191
Sale of unserviceable supplies and equipment.....	14,099
Overheads recovered on sale of supplies.....	7,959
Sale of scrap.....	2,694
Unclaimed wages, allowances etc.....	1,998
Profit on income producing activities.....	1,980
Penalties for breach of contracts.....	780
Miscellaneous	4,112
	<hr/>
TOTAL MISCELLANEOUS INCOME	425,277
	<hr/>

NOTES TO THE FINANCIAL STATEMENTS

For the year ended 31 December 1962

STATEMENT OF BUDGET, EXPENDITURE AND COMMITMENTS

Note 1. The budget figures for 1962 shown in statement I reflect the Agency's budget as submitted to the General Assembly for its sixteenth session. The budget figures for 1961 represent unexpended allotments against that year's budget carried forward for expenditure in 1962.

Note 2. The budget and expenditure figures appearing in the financial statements are based upon the Agency's accounts maintained on an accrual basis, modified to the extent that buildings, equipment, loans and investments have been charged to expenditure at the time of construction, issue for use or investment—see notes 13 and 14.

Note 3. Contrary to the practice of previous years, the expenditure figures for the activities of basic subsistence and supplementary feeding do not include amounts for port charges and cost of transport from ship to warehouse on food supplies. Such costs remain in the expenditure figures for the activity of transport within UNRWA area.

Note 4. Income and expenditure based on non-United States dollar transactions are stated in United States dollars at standard rates employed by the Agency. These rates are the official exchange rates except in the case of Canadian dollars, Lebanese pounds, Syrian pounds and Swiss francs where the rates used were:

Canadian dollars	1.00 = US \$0.97 (to 31 May 1962)
Canadian dollars	1.00 = US \$0.925 (from 1 June 1962)
Lebanese pounds	3.00 = US \$1.00
Syrian pounds	3.60 = US \$1.00 (to 31 August 1962)
Syrian pounds	3.80 = US \$1.00 (from 1 Sept. 1962)
Swiss francs	4.30 = US \$1.00

STATEMENT OF INCOME AND EXPENDITURE

Note 5. There has been a change this year in the basis of accounting for income. On the new basis the income of each year will include all confirmed government pledges for that year regardless of when they are actually paid. As 1961 income (on the old basis) included only pledges paid in 1961, the income for 1962 will exceptionally include unpaid confirmed pledges brought forward from 1961.

Note 6. The income reflected in statement II represents only income to UNRWA and excludes contributions made direct to the refugees by voluntary agencies and others. (To be classified as "income to UNRWA" a contribution must be subject to direct and complete control by the Agency, and must, in addition, be of a type which the Agency can use in its programme).

Note 7. Contributions and other income in kind are entered in the accounts at the donor's valuation, if

known and reasonable, otherwise at valuations determined by the Agency, with due consideration being given to prevailing market valuations.

Note 8. Exchange adjustments result from recording transactions in currencies other than US dollars at the Agency's standard rates of exchange which are set out in note 4.

Note 9. Income from cash resources designated for the Agency's Provident Fund scheme, and expenses of administering the scheme, are not included in statements I and II but have been credited and debited, respectively, to the Provision for Staff Separation Costs in accordance with Provident Fund Regulations.

STATEMENT OF ASSETS, LIABILITIES AND WORKING CAPITAL

Note 10. Assets and liabilities in currencies other than United States dollars are shown in United States dollars at the Agency's standard rates of exchange which are set out in note 4.

Note 11. Cash resources comprise the following:—

	\$
Cash in banks, with United States Treasury and in hand (including accrued interest).....	12,991,871
Cash with agents other than banks UNICEF....	1,279,726
Australian Government Trust	275,677
Others	1,053
Provisions for letters of credit.....	668,978
	<u>15,217,305</u>

Note 12. Inventories of usable supplies and equipment are valued at cost or approximate cost. Inventories of surplus and salvage supplies and equipment are valued at approximately 50 per cent of cost.

Note 13. The following non-current assets of the Agency are not reflected in the statement of assets, liabilities and working capital:

(a) Equipment and vehicles in use, which cost \$3,042,257;

(b) \$525,000 fully paid class 'C' shares in The Development Bank of Jordan Limited, which cost \$1,470,000;

(c) Loans to refugees totalling \$56,134 most of which amount is believed to be uncollectible.

Disbursements for these assets have been treated as expenditure in the current financial statements or in statements for prior periods (see note 2).

Note 14. Expenditure in the current or previous years' financial statements also includes \$13,491,543

being disbursements by the Agency for structures and buildings (principally refugee shelters, vocational training centres, classrooms and distribution centres) in current use by the Agency or the refugees (see note 2).

Note 15. The Agency had, at 31 December 1962, contingent liabilities of \$1,806,330 mainly comprising purchase orders issued for goods and services not yet received. There was also \$157,593 outstanding on procurement requests sent to UNICEF (as a procure-

ment agent of the Agency) but on which purchase orders had not yet been placed.

Note 16. The adjustments to working capital of \$165,933 shown on statement III comprise credits of \$45,255 representing the differences between actual and standard costs for supplies not allocated to activity accounts, \$64,760 representing recoveries of amounts charged to prior years' expenditure by reason of returns to inventories, income tax refunds etc., and \$55,918 being cancellation of certain prior years' liabilities.

REPORT OF THE BOARD OF AUDITORS TO THE GENERAL ASSEMBLY ON THE ACCOUNTS OF THE UNITED NATIONS RELIEF AND WORKS AGENCY FOR PALESTINE REFUGEES IN THE NEAR EAST FOR THE YEAR ENDED 31 DECEMBER 1962

1. The Commissioner-General UNRWA submitted to the Board of Auditors the following financial statements for audit certificates, together with associated schedules:

- Statement I. Budget, expenditure and commitments.
- Statement II. Income and expenditure.
- Statement III. Working capital.
- Statement IV. Assets, liabilities and working capital.
- Schedule A. Budget, expenditure and commitments.
- Schedule B. Production and sales units.
- Schedule C. Contributions pledged by Governments to UNRWA.
- Schedule D. Contributions received from others to UNRWA.
- Schedule E. Miscellaneous income.

2. The approved budget for 1962 totalled \$39,203,047. To this was carried forward a sum of \$4,998,965 from the unexpended budget of 1961. Thus, the total available budget for 1962 amounted to \$44,202,012. As against this, the total expenditure during 1962 was \$36,884,811, and the unexpended budget \$7,317,201. The commitments carried to 1963 amounted to \$3,353,777.

3. The expenditure during 1962 was \$36,884,811, and the income \$36,775,786. The deficit of \$109,025 was met from the working capital (statement III).

4. The working capital shown in statement III is in fact no working capital, but a surplus account consisting of surplus accumulated during previous years.

5. Two important changes in UNRWA accounting procedure were made effective from 1 January 1962:

(a) Financial Regulation No. 10.2 was amended so as to provide that "pledged" contributions should also be credited to income account. Previously the "pledged" contributions were not credited to income account, and the practice of UNRWA in this respect was different from that in other organizations of the United Nations. In compliance with the amendment mentioned above, the "pledged" contributions have been taken as income in the financial statements of 1962.

(b) Financial Regulation No. 9.8 was amended so as to specify that the carry-forward of unexpended budget provision was to be limited to five years.

6. At the year end, the number of international staff employed by the Agency was 184 against 200 approved posts. The number of area staff was 11,609 against 12,094 approved posts. The increase in the number of

approved posts, as compared with the previous year, was thirteen and 383 in respect of the international staff and the area staff respectively. The main reason for this increase was the expansion of the Vocational Training Programme.

7. The total number of registered refugees as at 31 December 1962 was 1,189,573, as against 1,161,874 as at 31 December 1961. Of this total number, 1,093,146 refugees received rations or other kind of assistance, as against 1,079,400 as at 31 December 1961.

8. *Ex gratia* payments during 1962 totalled \$9,492, comprising payments in twelve hardship cases. The highest payment was made in favour of the widow of a camp leader who was murdered during the course of duty, the payment being \$5,600 in cash and \$1,262 on construction of a house in which the widow is to live indefinitely.

9. The total losses during 1962, according to information furnished by the Agency, are \$107,523, consisting of the following:

	\$
Cash	108
Supplies	83,632
Provision for losses on disposal of surplus and obsolete supplies	19,518
Tents	4,093
Other items	172
	<hr/>
	\$107,523

The cash losses represent shortages with two paymasters in Jordan and Gaza Fields. After investigation, the Agency approved write-off.

The losses on supplies (\$83,632) mainly comprise warehousing, distribution and transit losses of basic commodities. The system of having allowable percentages in such losses was abolished in 1962. The above figures therefore represent all losses.

The amount against tents (\$4,093) relates to the tents worn-out due to long storage from 1952. It was decided to hand them over to voluntary agencies.

(Signed) L. GÖTZEN, *Netherlands*

A. ALJURE, *Colombia*

Mushtaq AHMAD, *Pakistan*

23 May 1963

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