



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

ACCOUNTS
for the year ended 31 December 1963
and
REPORT OF THE BOARD OF AUDITORS

GENERAL ASSEMBLY

OFFICIAL RECORDS : NINETEENTH SESSION

SUPPLEMENT No. 6B (A/5806/Add.2)

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UNITED NATIONS

New York, 1964

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

22 May 1964

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 1963;

(b) The report of the Board of Auditors with respect to the accounts of the above-mentioned Agency for the year 1963.

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 1963, 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 1963

(In US dollars)

Activity	Operations under the 1963 budget			Liquidation of prior years' commitments				
	Budget	Expenditure	Commitments carried forward to 1964	Total of expenditure and commitments	Commitments brought forward from 1962	Commitments liquidated by expenditure	Commitments carried forward to 1964	Savings on liquidation of prior years' commitments
Part I (Relief services)								
Basic rations.....	11,523,000	11,268,019	106,306	11,374,325	29,939	8,252	12,859	8,828
Shelter.....	696,000	383,540	204,826	588,366	1,043,170	178,381	839,151	25,638
Clothing.....	193,000	114,993	—	114,993	—	—	—	—
Social welfare.....	522,000	503,464	15,036	518,500	34,737	21,464	7,180	6,093
Placement services.....	155,000	110,686	7,527	118,213	15,300	11,874	—	3,426
Medical services.....	3,122,000	2,915,765	61,592	2,977,357	72,196	31,468	38,766	1,962
Supplementary feeding.....	1,453,000	1,334,355	35,446	1,369,801	64,487	29,053	32,861	2,573
Environmental sanitation.....	953,000	822,623	20,310	842,933	88,829	53,340	32,597	2,892
Supply and transport services.....	3,899,000	3,467,957	104,781	3,572,738	132,634	94,266	33,043	5,325
Other internal services.....	2,336,000	2,279,853	16,408	2,296,261	25,453	24,772	—	681
General administration and liaison....	1,448,000	1,371,054	19,946	1,391,000	6,758	2,629	3,300	829
TOTAL, part I	26,300,000	24,572,309	592,178	25,164,487	1,513,503	455,499	999,757	58,247
Part II (Education and assistance for self-support)								
General education.....	9,130,000	7,853,140	296,569	8,149,709	347,205	202,970	95,052	49,183
Vocational training.....	3,030,000	2,372,541	159,443	2,531,984	1,150,069	678,891	264,573	206,605
University education.....	373,000	360,745	—	360,745	—	—	—	—
Assistance for self-support.....	—	153	—	153	343,000	343,000	—	—
TOTAL, part II	12,533,000	10,586,579	456,012	11,042,591	1,840,274	1,224,861	359,625	255,788
Part III (Reserve)								
800,000		—	—	—	—	—	—	—
GRAND TOTAL	39,633,000	35,158,888	1,048,190	36,207,078	3,353,777	1,680,360	1,359,382	314,035

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 1.* Detailed figures of budget, expenditure and commitments are given in schedules A and B.

CERTIFIED CORRECT

(Signed) Lloyd CALLOW
Comptroller

APPROVED

(Signed) Laurence MICHELMORE
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 we have required, and we certify, as a result of the audit, that, in our opinion, the above statement is correct.

22 May 1964

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

Income, expenditure and commitments
(In US dollars)

	<i>For the year ended 31 December 1963</i>	<i>For the year ended 31 December 1962</i>
<i>Income</i>		
Contributions pledged by Governments (schedule C).....	34,444,063	34,308,775
Contributions received from non-governmental sources (schedule D) ..	771,383	958,184
Miscellaneous income (schedule E).....	486,089	425,277
Exchange adjustments.....	(5,478)	(37,222)
	<hr/> 35,696,057	<hr/> 35,655,014
<i>Expenditure and commitments</i> (statement I).....	36,207,078	35,688,844
	<hr/>	<hr/>
Excess of expenditure and commitments over income.....	511,021	33,830
	<hr/> <hr/>	<hr/> <hr/>

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 4.*

CERTIFIED CORRECT

(Signed) Lloyd CALLOW
Comptroller

APPROVED

(Signed) Laurence MICHELMORE
Commissioner-General

AUDIT CERTIFICATE

The above statement of income, expenditure and commitments has been examined in accordance with our directions. We have obtained all the information and explanations 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*

22 May 1964

Working capital
(In US dollars)

	<i>For the year ended 31 December 1963</i>	<i>For the year ended 31 December 1962</i>
Balance at 1 January.....	20,636,289	20,054,965
<i>Add</i>		
Adjustments of prior years' expenditure.....	97,737	120,678
Savings in liquidating prior years' commitments (statement I).....	314,035	449,221
Unallocated current year's price variations	36,817	45,255
	<u>21,084,878</u>	<u>20,670,119</u>
<i>Deduct</i>		
Excess of expenditure and commitments over income (statement II).....	511,021	33,830
Balance at 31 December.....	<u><u>20,573,857</u></u>	<u><u>20,636,289</u></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 9.*

CERTIFIED CORRECT

(Signed) Lloyd CALLOW
Comptroller

APPROVED

(Signed) Laurence MICHELMORE
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*

22 May 1964

Assets, liabilities, reserves
(In US

ASSETS	<i>As of 31 December 1963</i>	<i>As of 31 December 1962</i>
<i>Cash resources</i>		
(Cash at banks, with agents and on hand).....	19,361,608	15,217,305
<i>Contributions receivable from Governments</i>	8,091,787	12,592,245
<i>Prepaid expenses and advances to vendors</i>		
(Prepaid costs applicable to following period).....	196,553	317,780
<i>Accounts receivable</i>		
(Claims against Governments and insurance companies, and miscellaneous re- ceivables, less provision for possibly uncollectible amounts).....	252,848	305,170
<i>Inventories of supplies and equipment</i>		
(Supplies on hand or in transit and equipment not issued for use).....	6,334,844	5,270,050
	<u>34,237,640</u>	<u>33,702,550</u>

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

CERTIFIED CORRECT

(Signed) Lloyd CALLOW
Comptroller

AUDIT

The above statement of assets, liabilities, reserves and
directions. We have obtained all the information and ex
sult of the audit, that, in our opinion, the above statement

22 May 1964

and working capital

(dollars)

	<i>As of</i> 31 December 1963	<i>As of</i> 31 December 1962
LIABILITIES, RESERVES AND WORKING CAPITAL		
<i>Liabilities</i>		
Accounts payable	1,081,801	1,204,851
Funds held for other organizations.....	43,784	44,031
Provision for staff separation costs.....	9,694,695	8,251,800
Provision for staff health protection.....	139,660	102,955
	<u>10,959,940</u>	<u>9,603,637</u>
<i>Reserves and working capital</i>		
Reserve of income received in advance.....	296,271	108,847
Reserve for commitments	2,407,572	3,353,777
Working capital (statement III).....	20,573,857	20,636,289
	<u>23,277,700</u>	<u>24,098,913</u>
	<u>34,237,640</u>	<u>33,702,550</u>

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APPROVED

(Signed) Laurence MICHELMORE
Commissioner-General

CERTIFICATE

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

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

**Budget, expenditure and commitments
For the year ended 31 December 1963**

(In US dollars)

Activity	Operations under the 1963 budget			Liquidation of prior years' commitments				
	Budget	Expenditure	Commitments carried forward to 1964	Total of expenditure and commitments	Commitments brought forward from 1962	Commitments liquidated by expenditure	Commitments carried forward to 1964	Savings on liquidation of prior years' commitments
<i>Basic rations</i>								
Administration.....	66,000	67,296	—	67,296	—	—	—	—
Distribution.....	298,000	252,463	1,915	254,378	29,939	8,252	12,859	8,828
Quality control.....	58,000	52,873	—	52,873	—	—	—	—
Ration costs.....	11,101,000	10,895,387	104,391	10,999,778	—	—	—	—
TOTAL BASIC RATIONS	11,523,000	11,268,019	106,306	11,374,325	29,939	8,252	12,859	8,828
<i>Shelter</i>								
Administration.....	22,000	22,522	—	22,522	800	165	—	635
Shelter construction and maintenance.....	614,000	326,082	179,088	505,170	996,144	156,699	816,690	22,755
Roads and camp improvements.....	60,000	34,936	25,738	60,674	46,226	21,517	22,461	2,248
TOTAL SHELTER	696,000	383,540	204,826	588,366	1,043,170	178,381	839,151	25,638
<i>Clothing</i>								
Used clothing programme.....	193,000	114,993	—	114,993	—	—	—	—
<i>Social welfare</i>								
Administration.....	80,000	83,144	—	83,144	—	—	—	—
Welfare casework.....	122,000	130,623	7,208	137,831	—	—	—	—
Training of handicapped youth.....	—	35,757	—	35,757	—	—	—	—
Other welfare services.....	52,000	48,988	523	49,511	—	—	—	—
Community development supervision.....	20,000	10,976	—	10,976	—	—	—	—
Youth activities programme.....	100,000	79,196	2,801	81,997	29,756	20,501	3,324	5,931
Adult craft training.....	107,000	87,408	899	88,307	125	76	—	49
Self-help assistance.....	20,000	9,259	—	9,259	—	—	—	—
Other community development activities...	21,000	18,113	3,605	21,718	4,856	887	3,856	113
TOTAL SOCIAL WELFARE	522,000	503,464	15,036	518,500	34,737	21,464	7,180	6,093

Placement services

Administration.....	24,000	8,619	—	8,619	—	—	—
Placement.....	53,000	52,495	500	52,995	15,300	11,874	—
Emigration.....	78,000	49,572	7,027	56,599	—	—	3,426
TOTAL PLACEMENT SERVICES	155,000	110,686	7,527	118,213	15,300	11,874	3,426

Medical services

Administration.....	388,000	365,350	—	365,350	—	—	—
Pharmacy services.....	64,000	58,551	580	59,131	157	157	—
Laboratory services.....	28,000	28,474	—	28,474	1,055	935	120
General clinics.....	1,004,000	898,382	40,790	939,172	39,293	12,644	26,181
General hospitals.....	931,000	886,804	432	887,236	6,025	5,906	119
Maternal and child care.....	230,000	254,143	15,464	269,607	19,010	5,265	1,245
Tuberculosis control.....	258,000	211,255	2,746	214,001	2,151	2,357	(291)
Mental health care.....	49,000	64,008	—	64,008	—	—	—
Dental care.....	31,000	24,776	—	24,776	3,337	3,058	279
School health services.....	33,000	27,078	—	27,078	—	—	—
Health education.....	75,000	55,393	—	55,393	52	30	22
Other medical services.....	31,000	41,551	1,580	43,131	1,116	1,116	—
TOTAL MEDICAL SERVICES	3,122,000	2,915,765	61,592	2,977,357	72,196	31,468	1,962

Supplementary feeding

Administration.....	83,000	88,756	—	88,756	—	—	—
Supplementary feeding.....	1,097,000	1,055,191	35,446	1,090,637	62,271	27,153	2,257
Milk distribution.....	273,000	190,408	—	190,408	2,216	1,900	316
TOTAL SUPPLEMENTARY FEEDING	1,453,000	1,334,355	35,446	1,369,801	64,487	29,053	2,573

Environmental sanitation

Administration.....	96,000	84,484	—	84,484	—	—	—
Surface water drainage.....	5,000	4,521	2,310	6,831	1,792	1,036	(230)
Refuse and sewage disposal.....	605,000	509,233	4,028	513,261	40,291	13,299	2,164
Water supply.....	176,000	162,635	13,972	176,607	45,410	38,007	1,012
Insect and rodent control.....	18,000	16,582	—	16,582	—	—	—
Ancillary sanitation facilities.....	23,000	15,780	—	15,780	1,336	998	(54)
Sanitation in towns.....	30,000	29,388	—	29,388	—	—	—
TOTAL ENVIRONMENTAL SANITATION	953,000	822,623	20,310	842,933	88,829	53,340	2,892

Supply and transport services

Administration.....	227,000	213,550	1,861	215,411	71	71	—
Supply procurement and control.....	434,000	474,815	400	475,215	168	167	1
Supply warehousing.....	405,000	321,447	62,905	384,352	100,953	67,124	786
Supply and transport insurance administration.....	19,000	16,919	—	16,919	—	—	—

**Budget, expenditure and commitments
For the year ended 31 December 1963**
(In US dollars)

Activity	Operations under the 1963 budget				Liquidation of prior years' commitments			
	Budget	Expenditure	Commitments carried forward to 1964	Total of expenditure and commitments	Commitments brought forward from 1962	Commitments liquidated by expenditure	Commitments carried forward to 1964	Savings on liquidation of prior years' commitments
Supply and transport services (continued)								
Vehicle maintenance.....	305,000	258,920	—	258,920	37	37	—	—
Passenger transport.....	731,000	560,114	39,615	599,729	15,617	14,875	—	742
Freight transport.....	1,374,000	1,202,329	—	1,202,329	15,788	11,992	—	3,796
Port operations.....	404,000	419,863	—	419,863	—	—	—	—
TOTAL SUPPLY AND TRANSPORT SERVICES	3,899,000	3,467,957	104,781	3,572,738	132,634	94,266	33,043	5,325
Other internal services								
Eligibility and registration.....	331,000	280,712	675	281,387	2,660	1,120	—	1,540
Personnel services.....	272,000	244,690	150	244,840	—	—	—	—
Administrative services.....	498,000	413,875	2,493	416,368	3,863	3,024	—	839
Translation services.....	87,000	83,520	—	83,520	—	—	—	—
Legal services.....	151,000	92,943	—	92,943	—	—	—	—
Finance services.....	598,000	549,673	—	549,673	330	323	—	7
Punched card services.....	146,000	143,121	—	143,121	17,100	17,584	—	(484)
Protective services.....	35,000	213,775	2,646	216,421	—	—	—	—
Technical services.....	205,000	230,303	3,267	233,570	1,500	2,721	—	(1,221)
Economics division.....	13,000	13,280	—	13,280	—	—	—	—
Production units (capital costs).....	—	13,961	7,177	21,138	—	—	—	—
TOTAL OTHER INTERNAL SERVICES	2,336,000	2,279,853	16,408	2,296,261	25,453	24,772	—	681
General administration and liaison								
Headquarters and field office administration	590,000	514,012	—	514,012	—	—	—	—
Area administration.....	267,000	238,816	817	239,633	2,298	1,748	—	550
Camp administration.....	140,000	115,368	4,084	119,452	4,460	881	3,300	279
Public information services.....	265,000	324,159	15,045	339,204	—	—	—	—
New York liaison office.....	52,000	43,874	—	43,874	—	—	—	—
Iraq liaison office.....	1,000	774	—	774	—	—	—	—
Cairo office.....	50,000	50,155	—	50,155	—	—	—	—
European liaison office (Geneva).....	83,000	83,896	—	83,896	—	—	—	—
TOTAL GENERAL ADMINISTRATION AND LIAISON	1,448,000	1,371,054	19,946	1,391,000	6,758	2,629	3,300	829

General education

Administration.....	320,000	263,112	—	263,112	—	285,772	172,774	—	78,025	—	34,973
Elementary education.....	5,388,000	4,732,013	197,946	4,929,959	—	49,117	18,805	—	15,827	—	14,485
Preparatory education.....	2,273,000	1,838,844	90,689	1,929,533	—	12,316	11,391	—	1,200	—	(275)
Handicrafts.....	411,000	326,946	7,934	334,880	—	—	—	—	—	—	—
Secondary education.....	552,000	564,664	—	564,664	—	—	—	—	—	—	—
In-service staff training.....	186,000	127,561	—	127,561	—	—	—	—	—	—	—
TOTAL GENERAL EDUCATION	9,130,000	7,853,140	296,569	8,149,709	—	347,205	202,970	—	95,052	—	49,183

Vocational education

Training conducted in UNRWA centres

Kalandia vocational training centre.....	221,000	191,539	15,663	207,202	—	37,806	12,626	—	23,036	—	2,144
Wadi Seer vocational training centre.....	241,000	191,486	10,011	201,497	—	43,191	13,674	—	29,517	—	—
Ramallah teacher training centre.....	210,000	153,503	2,597	156,100	—	28,854	13,504	—	1,768	—	13,582
Ramallah women's training centre.....	225,000	249,463	16,911	266,374	—	68,076	62,756	—	5,975	—	(655)
Gaza vocational training centre.....	197,000	123,137	15,853	138,990	—	44,140	42,565	—	2,153	—	(578)
Beit Hanoun agricultural training centre..	80,000	36,175	28,537	64,712	—	48,595	30,448	—	17,783	—	364
Khan Younis marine training centre.....	9,000	—	—	—	—	150,000	—	—	—	—	150,000
Siblin vocational training centre.....	180,000	202,339	23,063	225,402	—	96,593	78,432	—	15,428	—	2,733
Siblin technical and teacher training institute.....	53,000	43,251	23,331	66,582	—	452,010	346,436	—	105,574	—	—
Damascus vocational training centre.....	229,000	158,772	1,848	160,620	—	96,949	44,420	—	19,284	—	33,245
Homs training centre.....	116,000	54,416	12,003	66,419	—	51,389	33,894	—	11,797	—	5,698
TOTAL TRAINING CONDUCTED IN UNRWA CENTRES	1,761,000	1,404,081	149,817	1,553,898	—	1,117,603	678,755	—	232,315	—	206,533

Training conducted outside UNRWA centres

Trades training (Gaza).....	—	669	—	669	—	—	—	—	—	—	—
Trades training (Lebanon).....	—	739	1,259	1,998	—	—	—	—	—	—	—
On the job training (Egypt).....	42,000	23,609	—	23,609	—	—	—	—	—	—	—
On the job training (Italy).....	—	101	—	101	—	—	—	—	—	—	—
Training in industrial secondary schools (Egypt).....	10,000	8,985	—	8,985	—	—	—	—	—	—	—
Industrial instructor training (Gaza).....	7,000	224	—	224	—	—	—	—	—	—	—
Basic midwifery training (Syria).....	3,000	—	397	397	—	—	—	—	—	—	—
Basic midwifery training (Lebanon).....	2,000	—	—	—	—	—	—	—	—	—	—
Basic midwifery training (Gaza).....	3,000	—	—	—	—	—	—	—	—	—	—
PARI school of nursing (Syria).....	4,000	895	1,750	2,645	—	—	—	—	—	—	—
Basic nursing training (Jordan).....	3,000	5,040	—	5,040	—	—	—	—	—	—	—
Basic nursing training (Lebanon).....	5,000	1,827	—	1,827	—	—	—	—	—	—	—
Dispensers training course (Gaza).....	3,000	1,610	—	1,610	—	—	—	—	—	—	—
Dispensers training course (Lebanon).....	—	—	780	780	—	—	—	—	—	—	—
Secretarial training YWCA (Lebanon)...	5,000	6,338	—	6,338	—	32,258	—	—	32,258	—	—

**Budget, expenditure and commitments
For the year ended 31 December 1963**
(In US dollars)

Activity	Operations under the 1963 budget			Liquidation of prior years' commitments				
	Budget	Expenditure	Commitments carried forward to 1964	Total of expenditure and commitments	Commitments brought forward from 1962	Commitments liquidated by expenditure	Commitments carried forward to 1964	Savings on liquidation of prior years' commitments
<i>Training conducted outside UNRWA centres</i> (continued)								
Teacher training (Cairo)	28,000	12,252	—	12,252	—	—	—	—
Teacher training (Gaza)	33,000	23,265	—	23,265	—	—	—	—
TOTAL TRAINING CONDUCTED OUTSIDE UNRWA CENTRES	148,000	85,554	4,186	89,740	32,258	—	32,258	—
<i>Trades training common costs</i>								
Common training costs	704,000	547,724	—	547,724	—	—	—	—
Trades instructor training (Jordan)	—	179	—	179	—	—	—	—
Trades instructor training (Lebanon)	27,000	14,211	—	14,211	—	—	—	—
Trades instructor training (Syria)	2,000	—	—	—	—	—	—	—
Trades instructor training outside UNRWA centres	17,000	7,875	—	7,875	—	—	—	—
TOTAL TRADES TRAINING COMMON COSTS	750,000	569,989	—	569,989	—	—	—	—
<i>Teacher training common costs</i>								
Common training costs	150,000	95,786	4,200	99,986	150	136	—	14
Teacher instructor training outside UNRWA centres	5,000	690	—	690	—	—	—	—
TOTAL TEACHER TRAINING COMMON COSTS	155,000	96,476	4,200	100,676	150	136	—	14
<i>Vocational education administration</i>	216,000	216,441	1,240	217,681	58	—	—	58
TOTAL VOCATIONAL EDUCATION	3,030,000	2,372,541	159,443	2,531,984	1,150,069	678,891	264,573	206,605
<i>University education</i>	373,000	360,745	—	360,745	—	—	—	—
<i>Assistance for self-support</i> The Development Bank of Jordan Ltd.	—	153	—	153	343,000	343,000	—	—

Production and sales units

For the year ended 31 December 1963

(In US dollars)

Account	Embroidery centre	Audio-visual aids	Carpentry shops	Tile factory	Rotaprint shop	Sewing services centre	Sanitation supplies factory	
							Gaza	Jordan
<i>Production and capital costs.</i>	52,425	212,469	42,596	19,121	39,008	1,997	2,739	1,105
<i>Costs allocated</i>								
Transfer to other activities.....	—	(193,312)	(36,634)	(19,121)	(39,008)	(1,775)	(2,739)	(1,105)
Transfer to sales unit.....	(52,262)	—	(3,236)	—	—	(222)	—	—
Direct sales at cost.....	—	(908)	—	—	—	—	—	—
	(52,262)	(194,220)	(39,870)	(19,121)	(39,008)	(1,997)	(2,739)	(1,105)
<i>Capital costs not allocated</i>								
Equipment.....	87	18,249	2,726	—	—	—	—	—
Construction.....	76	—	—	—	—	—	—	—
Transfer to internal services (schedule A)....	(163)	(18,249)	(2,726)	—	—	—	—	—
<i>Sales unit</i>								
Sales.....	(52,870)	—	(3,560)	—	—	(244)	—	—
Cost of goods sold.....	39,976	—	3,236	—	—	222	—	—
Net gain on sales.....	(12,894)	—	(324)	—	—	(22)	—	—
Transfer to income.....	12,894	—	324	—	—	22	—	—
	—	—	—	—	—	—	—	—

Contributions pledged by Governments

For the year ended 31 December 1963

(In US dollars)

Name of contributor	Description	Contribution pledged for 1963	Unpaid balances of contributions pledged	
			From prior years	For 1963
Australia ^a	Australian pounds	201,600	—	—
Austria	United States dollars	3,000	—	—
Belgium	Belgian francs	30,000	—	30,000
Cambodia	Cambodian rials	571	—	—
Canada	Canadian dollars	462,500	—	154,475
Canada	Flour	462,500	—	—
Denmark ^a	Danish crowns	50,680	—	25,340
Denmark	Danish crowns	9,000	—	—
Dominican Republic	United States dollars	1,000	—	1,000
Finland	United States dollars	10,000	—	—
France	French francs	122,449	—	—
France	Lebanese pounds	4,538	—	—
France	Services	63,226	—	—
Gaza Authorities	Services	104,492	—	—
Germany, Federal Republic of	German marks	625,000	—	—
Ghana	United States dollars	3,000	—	3,000
Greece	United States dollars	15,000	—	—
Holy See	United States dollars	1,000	—	—
India	Supplies	21,008	—	21,008
Iran	Iranian rials	6,000	—	6,000
Ireland	United States dollars	20,000	—	—
Italy	United States dollars	80,855	—	—
Japan	United States dollars	10,000	—	—
Jordan	Services	95,732	—	—
Kuwait	United States dollars	100,000	—	—
Kuwait	United States dollars	120,000	—	—
Laos	United States dollars (for 1961 and 1962)	1,980	—	—
Lebanon	Services	41,787	—	—
Luxembourg	United States dollars	3,000	—	—
Malaysia	United States dollars	1,500	—	—
Malaysia	United States dollars	14,238	—	—
Monaco	French francs	204	—	—
Morocco	United States dollars	19,802	—	—
Netherlands	Netherlands guilders	110,497	—	—
New Zealand	Sterling and New Zealand pounds	140,000	—	—
Nigeria	United States dollars	5,000	—	—
Norway	Norwegian crowns	56,000	—	—
Pakistan	Sterling pounds	20,964	—	—
Qatar	United States dollars	20,833	—	—
Saudi Arabia	United States dollars	200,000	—	—

Contributions pledged by Governments
For the year ended 31 December 1963
(In US dollars)

Name of contributor	Description	Contribution pledged for 1963	Unpaid balances of contributions pledged	
			From prior years	For 1963
Saudi Arabia as member of the Organization of the Petroleum Exporting Countries	United States dollars	2,000	—	—
Saudi Arabia	Lebanese pounds (for 1963 fuel costs) .	94,309	—	94,309
Saudi Arabia	Lebanese pounds (for 1961 and 1962 fuel costs)	198,511	—	198,511
Sudan	Sudanese pounds	—	5,740	—
Sweden	Swedish crowns	57,915	—	—
Sweden	Equipment and supplies	—	16,752	—
Sweden	United States dollars	28,260	—	—
Sweden	United States dollars	36,000	—	—
Sweden	Services	13,461	—	—
Sweden	Egyptian pounds	89,115	—	—
Switzerland	Swiss francs	34,884	—	—
Switzerland	Swiss francs	2,326	—	—
Switzerland	Swiss francs	40,233	—	—
Switzerland	Services	4,370	—	—
Switzerland	Livestock and equipment	27,442	—	27,442
Switzerland	Cheese	7,390	—	—
Switzerland	Whole milk	38,580	—	38,580
Syrian Arab Republic	Services	93,902	—	—
Thailand	United States dollars	1,000	—	—
Tunisia	United States dollars	2,000	—	—
Turkey	United States dollars	8,000	—	—
United Arab Republic	Services	282,909	—	—
United Kingdom of Great Britain and Northern Ireland	Sterling pounds	5,400,000	—	—
United States of America ^a	Cash and foodstuffs	24,700,000	9,600	7,440,030 ^b
Viet-Nam	United States dollars	2,500	—	—
Yugoslavia	Supplies	20,000	—	20,000
		<u>34,444,063</u>	<u>32,092</u>	<u>8,059,695</u>

^a These Governments make pledges for fiscal years ending 30 June. The Agency has allocated half of their 1962/1963 pledges and half of their 1963/1964 pledges to its fiscal year ending 31 December 1963. Any balances shown as outstanding would be only within the terms of this allocation.

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

Contributions received from non-government sources

For the year ended 31 December 1963

(In US dollars)

<i>Name of contributor</i>	<i>Description</i>	<i>Vocational training scholarships</i>	<i>Other vocational training contributions</i>	<i>Other contributions</i>
<i>Australia</i>				
Australian National Committee for WRY	Cash	2,533	—	—
U.N. Association of Australia— Victoria Branch	Cash	504	—	—
<i>Canada</i>				
Brockington, Leonard W.	Cash	462	50	—
Canadian Junior Red Cross	Cash	23,125	—	—
Unitarian Service Committee	Supplies	—	—	3,697
United Nations Association of Canada	Cash	521	—	—
<i>Finland</i>				
Church Groups	Cash	367	—	—
Sipila H.	Cash	500	—	—
<i>Gaza</i>				
Abu Abdallah Family	Services	—	—	253
Abu Ayyad and Awada Family	Services	—	—	499
Abu Midda'in, Abu Uraiban and Awada Families	Services	—	—	795
Abu Salim Family	Services	—	—	365
Abu Shab Family	Services	—	—	552
Barbakh, Saleh Ali	Services	—	—	394
Daghana Family	Services	—	—	138
Mussadar Family	Services	—	—	561
Mussadar and Qur'an Family	Services	—	—	287
Waqf Department	Services	—	—	1,911
Sundry donors	Supplies	—	—	18
Sundry donors	Services	—	—	141
<i>Germany, Federal Republic of</i>				
Abs, Hermann J.	Cash	500	—	—
ASTA-Werke, Chemist Fabrik	Supplies	2,296	—	—
Bosch, Robert, GmbH	Cash	1,500	—	—
Christ Und Welt, Stuttgart	Cash	401	—	—
German Employees' Trade Union	Cash	500	—	—
Index-Werke K.G., Hahn and Tessky	Cash	500	—	—
Daimler Benz Co., Stuttgart	Cash	125	—	—
Siemens and Halske—A.G.	Cash	750	—	—
Sundry donors	Cash	38	—	—
<i>Iran</i>				
Iranian Association for the United Nations	Supplies	—	—	113
<i>Italy</i>				
Olivetti Company	Supplies	4,982	—	—
<i>Jordan</i>				
Municipal Council, Qalqilia	Services	—	—	1,943

Contributions received from non-government sources

For the year ended 31 December 1963

(In US dollars)

<i>Name of contributor</i>	<i>Description</i>	<i>Vocational training scholarships</i>	<i>Other vocational training contributions</i>	<i>Other contributions</i>
<i>Lebanon</i>				
Abu Lamah, M. & A.	Supplies	—	—	84
Avianco	Supplies	—	430	—
Gandour, Fadel	Cash	—	—	129
Greek Orthodox Community	Services	—	—	161
Mneimneh and Bohsaly	Services	—	—	484
National Cash Register Co. Ltd.	Supplies	—	—	387
Shatila, Saadeddin, heirs of	Services	—	—	323
Syrian Lebanese Mission	Services	—	—	968
Women's Association of the Community Church, Circle 2	Cash	—	—	161
<i>Monaco</i>				
Monaco Girl Guides Association	Cash	500	—	—
<i>New Zealand</i>				
New Zealand Council of Organization for Relief Service Overseas Inc. (CORSO)	Cash	31,150	—	7,784
<i>Norway</i>				
Norwegian Refugee Council	Cash	8,022	—	—
<i>Sweden</i>				
Nordwall, Ulf	Cash	—	—	300
Fastama, Bertil	Cash	—	—	15
Swedish Red Cross	Cash	—	—	3,000
Swedish Save the Children Fund	Cash	—	—	7,722
<i>Switzerland</i>				
Sundry donors	Cash	60	—	34
Sundry donors	Supplies	—	—	139
<i>Syrian Arab Republic</i>				
Local Authorities	Services	—	—	3,684
<i>United Kingdom of Great Britain and Northern Ireland</i>				
Astor, Viscount and Viscountess	Cash	560	—	—
British Bank of the Middle East	Cash	16,128	—	—
British Council of Churches—Inter Church Aid and Refugee Service	Cash	1,400	—	—
Cates ix, Late Herbert	Cash	700	—	—
Colls, Leslie	Cash	560	—	—
County High School for Girls, Colchester, Essex	Cash	70	—	—
Dahl, Mrs. Patricia Neal	Cash	505	—	—
Gairdner, Miss M. Anna	Cash	504	—	—
Golcher, W. A.	Cash	70	—	—

Contributions received from non-government sources

For the year ended 31 December 1963

(In US dollars)

<i>Name of contributor</i>	<i>Description</i>	<i>Vocational training scholarships</i>	<i>Other vocational training contributions</i>	<i>Other contributions</i>
<i>United Kingdom of Great Britain and Northern Ireland (continued)</i>				
International Help for Children, Missenden Branch	Cash	504	—	—
Oxford Committee for Famine Relief	Cash	38,276	—	—
Oxford Committee for Famine Relief	Supplies	—	—	836
Rogers, Miss M.	Cash	504	—	—
St. Helen's School	Cash	504	—	—
Symonds, Miss C.	Cash	504	—	—
Theosophical Order of Service	Cash	504	—	—
Unilever Ltd.	Cash	500	—	—
United Kingdom Save the Children Fund	Cash	10,080	—	—
United Nations Association of Great Britain and Northern Ireland	Services	—	3,640	—
War on Want	Cash	3,500	—	—
Sundry donors	Cash	62	—	67
<i>United States of America</i>				
American Council for Judaism Philanthropic Fund	Cash	1,500	—	—
American Federation of Labor and Congress of Industrial Organizations	Cash	5,000	—	—
American Friends of the Middle East	Cash	1,000	—	—
American Middle East Relief Inc.	Supplies	7,330	—	—
American Machine Foundry Foundations	Cash	2,500	—	1,075
American Mission, Lebanon	Services	—	—	2,032
Bank of America	Cash	1,000	—	—
Baxter, James P.	Cash	500	—	—
Dahrnan Women's Group (ARAMCO)	Cash	497	—	—
Downs, Family of Hugh	Cash	500	—	—
Futures for Children: Schnetzler	Cash	68	—	—
Glenview Community Church	Cash	500	—	—
Hotchkiss School	Cash	125	—	—
Huntsinger, A. E.	Cash	1,500	—	—
International Voluntary Services	Services	—	7,655	—
Joint Christian Committee, Lebanon	Supplies	—	—	2,206
Johnson, Joseph E.	Cash	500	—	—
NAJDA—American Women for the Middle East	Cash	1,500	—	—
National City Christian Church (Christian Women's Fellowship)	Cash	2,045	—	—
Near East Christian Committee, Jordan	Supplies	—	—	640
Ottinger Foundation Inc.	Cash	1,000	—	—
Pickert, Mrs. Dorothea M.	Cash	1,000	—	—
Rockefeller, David	Cash	10,220	—	—
Roosevelt, Kermit	Cash	—	500	—
Smith, Mrs. Wanda Willard	Supplies	—	—	355
United Automobile Workers	Cash	10,000	—	—
United States Committee for Refugees	Cash	1,639	—	—

Contributions received from non-government sources

For the year ended 31 December 1963

(In US dollars)

Name of contributor	Description	Vocational training scholarships	Other vocational training contributions	Other contributions
<i>United States of America (continued)</i>				
United Steel Workers of America	Cash	1,000	—	—
United Nations Women's Guild	Supplies	—	—	173
Winthrop, Sarah J.—Memorial Fund	Cash	500	—	—
Sundry donors	Cash	554	—	743
<i>International non-government organizations and associations</i>				
Arabian American Oil Company (ARAMCO)	Cash	15,194	—	48,766
International Confederation of Free Trade Unions	Cash	3,000	—	—
International Federation of Business and Professional Women	Cash	2,631	—	—
Australian Federation	Cash	1,022	—	—
Canadian Federation	Cash	4,628	—	—
New Zealand Federation	Cash	1,008	—	—
Swiss Federation	Cash	500	—	—
United Kingdom Federation	Cash	6,048	—	—
United States of America Federation	Cash	1,291	—	—
Lutheran World Federation	Cash	10,000	—	—
Kuwait Oil Company	Cash	—	254	—
United Nations Educational, Scientific and Cultural Organization (UNESCO)	Services	—	162,849	137,628
United Nations Emergency Force	Cash	—	—	3,231
United Nations European Office Staff Fund for Refugees	Cash	1,005	—	—
Women's Auxiliary of UNRWA	Cash	—	—	645
Women's Auxiliary of UNRWA	Supplies	—	—	446
Women's Voluntary Services	Supplies	—	—	5,241
Women's International League for Peace and Freedom (Sweden)	Cash	482	—	—
Women's International League for Peace and Freedom (United States and United Kingdom)	Cash	339	—	—
World Association of Girl Guides and Girl Scouts	Cash	3,024	—	—
World Health Organization (WHO)	Services	—	—	48,143
Zonta International	Cash	31,816	—	—
Zonta North European Area	Cash	2,000	—	—
<i>"All Star Festival" phonograph record Sales proceeds</i>				
	Cash	16,000	—	—
		<u>306,737</u>	<u>175,378</u>	<u>289,269</u>

The general notes to this report are an integral part of this statement and should be read in conjunction therewith.

Miscellaneous income

For the year ended 31 December 1963

(In US dollars)

<i>Description</i>	<i>Amount</i>
Sale of empty containers	268,347
Bank interest	130,344
Government claims refunded	19,549
Fire insurance claims settlements (net)	17,661
Profit on income producing activities	13,240
Sale of unserviceable vehicles	12,804
Overheads recovered on sale of supplies	8,887
Sale of unserviceable supplies and equipment	4,351
Sale of scrap	3,427
Profit on insurance policies	2,312
Rehabilitation loans repayments	1,831
Penalties for breach of contracts	339
Miscellaneous	2,997
	<hr/>
	486,089
	<hr/>

NOTES TO THE FINANCIAL STATEMENTS

For the year ended 31 December 1963

STATEMENT OF BUDGET, EXPENDITURE AND COMMITMENTS

Note 1. The budget figures for 1963 shown in statement I reflect the Agency's budget as submitted to the seventeenth session of the General Assembly. The figures shown in statement I for commitments brought forward from 1962 are those shown in the audited statements for 1962 as commitments carried forward to 1963 but both budget and commitment figures have been modified as necessary to reflect the headings under which the related expenditures have been classified in 1963.

Note 2. The budget, expenditure and commitment figures shown are based upon the Agency's accounts maintained on an accrual basis modified to the extent that buildings, equipment, loans to refugees and investments in the Development Bank of Jordan Limited have been charged to expenditure at the time of construction, issue for use, loan or investment—see notes 13 and 14. The expenditure and commitment figures are presented in a fashion that relates to the 1963 budget the applicable expenditure and commitments, and to the commitments brought forward from 1962 the expenditures liquidating these commitments.

Note 3. 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 0.925
Lebanese pounds	3.00 = \$US 1.00 (to 28 February 1963)
Lebanese pounds	3.10 = \$US 1.00 (from 1 March 1963)
Syrian pounds	3.80 = \$US 1.00
Swiss francs	4.30 = \$US 1.00

STATEMENT OF INCOME, EXPENDITURE AND COMMITMENTS

Note 4. In 1962 the Agency changed its basis of accounting for income (replacing the cash receipts basis of recording income from Governments by a system which measures such income for each year on the basis of confirmed pledges applicable to that year) as a first step in establishing a basis of accounting which would clearly relate and compare, for each fiscal year, the budget, the expenditure and commitments and the income of that year. In 1963 the Agency has completed the establishment of this more accurate and informative basis of accounting by comparing, in statement II, the income for 1963 with the expenditure and commitments incurred or entered into under the budget for 1963. (As noted in note 2 above, statement I compares the expenditure and commitments with the budget on this same basis.)

Note 5. 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 programmes.)

Note 6. Contributions in kind are entered in the accounts at the contributor's valuation, if known and reasonable, otherwise at valuations determined by the Agency, with due consideration being given to prevailing market valuations.

Note 7. Exchange adjustments result from recording transactions in currencies other than United States dollars at the Agency's standard rates of exchange which are set out in note 3.

Note 8. Income from cash resources designated for the Agency's Provident Fund, and expenses of administering the Fund, 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 WORKING CAPITAL

Note 9. This statement reflects the changes in working capital during 1963 and 1962 on the revised accounting basis referred to in note 4 above. The reserve for commitments has therefore been omitted from the balance of working capital at 1 January of each year, and has been shown separately in statement IV. In addition, the balance of working capital shown at 1 January 1962 includes \$1,120,772 of pledges from Governments unpaid at 31 December 1961 and taken into income on 1 January 1962, in order to permit comparison of the figures on an equivalent basis.

STATEMENT OF ASSETS, LIABILITIES, RESERVES 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 3.

Note 11. 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 12. The Reserve for Commitments reflects the reservation of a part of the Agency's assets for the eventual liquidation of commitments set up against the budget for 1963 or carried forward from prior years (see also notes 4 and 9 above).

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

(a) Equipment and vehicles issued for use, which cost \$3,144,165;

(b) 647,500 fully paid class "C" shares in The Development Bank of Jordan Limited, which cost \$1,813,000;

(c) Loans to refugees totalling \$54,303 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 \$15,208,024 expended by the Agency for structures and buildings (principally

schools, vocational training centres, clinics, ration distribution centres and refugee shelters) in current use by the Agency or the refugees (see note 2).

Note 15. The Agency had, at 31 December 1963, contingent liabilities of \$1,591,075 mainly comprising purchase orders issued for goods and services not yet received. There was also \$552,964 outstanding on procurement requests sent to UNICEF (as a procurement agent of the Agency) but on which purchase orders had not yet been placed.

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 1963

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, expenditure and commitments

Statement III. Working capital

Statement IV. Assets, liabilities, reserves and working capital

Schedule A. Budget, expenditure and commitments

Schedule B. Production and sales units

Schedule C. Contributions pledged by Governments

Schedule D. Contributions received from non-governmental sources

Schedule E. Miscellaneous income

2. The approved budget for 1963 totalled \$US 39,633,000. To this was carried forward a sum of \$3,353,777 from the unexpended budget of 1962. Thus, the total available budget for 1963 amounted to \$42,986,777. As against this, the total expenditure during 1963 was \$36,839,248, and the unexpended budget \$6,147,529. The commitments carried to 1964 amounted to \$2,407,572.

3. The expenditure and commitments for 1963 were \$36,207,078 and the income \$35,696,057 (statement II). The deficit of \$511,021 was met from the working capital (*vide* 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. At year-end, the number of international staff employed by the Agency was 183 as against 196 approved posts. The number of area staff was 11,941 as against 12,387 approved posts. As compared with the previous year, the decrease in the number of international staff approved posts was 4 and the increase in the number of area staff approved posts was 293. The main reason for the increase was the expansion of the Education and Vocational Training Programmes.

6. The total number of registered refugees as at 31 December 1963 was 1,288,064, as against 1,189,573 as at 31 December 1962. Of this total number, 1,126,249 refugees received rations or other kinds of assistance, as against 1,093,146 as at 31 December 1962.

7. *Ex gratia* payments during 1963 were shown in the statements as amounting to \$1,312, consisting of 7 items, the highest being \$517, made in favour of the Gaza Fire Brigade.

Not included in the statement of *ex gratia* payments is an amount of \$6,675.07 paid during the year as pensionary benefits authorized by the Agency on an *ex gratia* basis to two international staff members, who left the service due to failing health.

This being the case the payment should have been shown as such and not absorbed in staff costs on the plea that covering amendment to the Agency's Staff Regulations and Rules will be carried out. The proposed amendment has still not been made and is under study at United Nations Headquarters.

The Board of Auditors observes that in so doing the provisions of article 11.5 of the UNRWA Financial Regulations, prescribing the submission of a statement of the *ex gratia* payments to the Board and also article 10.7, which requires, *inter alia*, that the expenditure accounts shall be maintained in such detail as will accurately reflect the operations of the Agency, have not been complied with.

8. The total losses during 1963 amounted to \$153,698 as against \$107,523 in 1962. A break-down is given below:

	\$
Cash	36
Bad Debts	11
Supplies and equipment.....	153,341
Equipment in use charged to expenditure in prior years	310
	<u>153,698</u>

The cash losses represent theft of \$22 from the Imprest Fund of the Liaison Office, New York, and a deficiency of \$14 in the Jordan Field. The write off was approved by the Agency after investigation.

The losses on supplies and equipment (\$153,341) mainly comprise warehousing, transit and disposal losses.

(Signed) L. GÖTZEN, *Netherlands*

A. ALJURE, *Colombia*

Mushtaq AHMAD, *Pakistan*

22 May 1964

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