



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

ACCOUNTS

for the year ended 31 December 1969

and

REPORT OF THE BOARD OF AUDITORS

GENERAL ASSEMBLY

OFFICIAL RECORDS : TWENTY-FIFTH SESSION

SUPPLEMENT No. 7C (A/8007/Add.3)

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UNITED NATIONS

New York, 1970

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.

CONTENTS

	<u>Page</u>
Letter of transmittal	iv
Note by the Secretary-General	1
A. Financial statements for the year ended 31 December 1969:	
<u>Statement I.</u> Budget and expenditure and commitments	2
<u>Statement II.</u> Income and expenditure and commitments	3
<u>Statement III.</u> Working capital (operating reserve)	4
<u>Statement IV.</u> Assets and liabilities	5
<u>Schedule A.</u> Budget and expenditure and commitments	6
<u>Schedule B.</u> Production and sales units	12
<u>Schedule C.</u> Contributions pledged by Governments	13
<u>Schedule D.</u> Contributions received from non-government sources	18
<u>Schedule E.</u> Miscellaneous income	29
<u>Schedule F.</u> Liquidation of prior years' commitments	30
Notes to the financial statements	33
B. Report of the Board of Auditors	37

LETTER OF TRANSMITTAL

2 July 1970

Sir,

..... I have the honour to transmit to you the financial statements of the Accounts of the United Nations Relief and Works Agency for Palestine Refugees in the Near East as at 31 December 1969.

..... 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 Funds for the year 1969.

Accept, Sir, the assurances of my highest consideration.

(Signed) A.M. Henderson
Chairman of the United Nations
Board of Auditors

The President of the General Assembly
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 1969, 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.

Budget and expenditure and commitments
(in US dollars)

Activity	Budget \$	Expenditure \$	Commitments carried forward to 1970 \$	Total of expenditure and commitments \$
<u>Part I. Relief services</u>				
Basic rations	13,469,000	13,542,775	2,918	13,545,693
Supplementary feeding	2,218,000	2,152,984	11,855	2,164,839
Shelter	1,386,000	681,466	709,139	1,390,605
Special hardship assistance	542,000	495,281	28,881	524,162
Share of common costs from part IV	<u>3,571,000</u>	<u>3,389,858</u>	<u>118,850</u>	<u>3,508,708</u>
Total, part I	<u>21,186,000</u>	<u>20,262,364</u>	<u>871,643</u>	<u>21,134,007</u>
<u>Part II. Health services</u>				
Medical services	3,467,000	3,427,596	94,863	3,522,459
Environmental sanitation	1,142,000	1,085,036	16,015	1,101,051
Share of common costs from part IV	<u>1,112,000</u>	<u>1,066,284</u>	<u>26,692</u>	<u>1,092,976</u>
Total, part II	<u>5,721,000</u>	<u>5,578,916</u>	<u>137,570</u>	<u>5,716,486</u>
<u>Part III. Education services</u>				
General education	12,590,000	12,149,138	439,587	12,588,725
Vocational and professional training	4,238,000	3,187,688	862,525	4,050,213
Share of common costs from part IV	<u>2,718,000</u>	<u>2,617,368</u>	<u>54,249</u>	<u>2,671,617</u>
Total, part III	<u>19,546,000</u>	<u>17,954,194</u>	<u>1,356,361</u>	<u>19,310,555</u>
<u>Part IV. Common costs</u>				
Supply and transport services	3,655,000	3,405,339	181,811	3,587,150
Other internal services	2,362,000	2,307,159	14,092	2,321,251
General administration	<u>1,384,000</u>	<u>1,361,012</u>	<u>3,888</u>	<u>1,364,900</u>
Total, part IV	<u>7,401,000</u>	<u>7,073,510</u>	<u>199,791</u>	<u>7,273,301</u>
Costs allocated to operations	<u>(7,401,000)</u>	<u>(7,073,510)</u>	<u>(199,791)</u>	<u>(7,273,301)</u>
Net, part IV	-	-	-	-
Total, all parts	<u>46,453,000</u>	<u>43,795,474</u>	<u>2,365,574</u>	<u>46,161,048</u>
Adjustment on commitments for technical services (see note 3)	-	126,044	126,044	-
Adjusted total, all parts	<u>46,453,000</u>	<u>43,669,430</u>	<u>2,491,618</u>	<u>46,161,048</u>

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

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

CERTIFIED CORRECT

Lloyd CALLOW
Comptroller

APPROVED

Laurence MICHELMORE
Commissioner-General

AUDIT CERTIFICATE

The above statement of budget and 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) A.M. HENDERSON
Auditor-General
of Canada

Victor G. RICARDO
Controller-General
of Colombia

A.I. OSMANY
Comptroller and
Auditor-General
of Pakistan

Statement II

Income and expenditure and commitments

(In US dollars)

	During the year ended	
	31 December 1969	31 December 1968
	\$	\$
<u>Income</u>		
Contributions pledged by Governments (schedule C)	39,792,749	37,561,310
Contributions received from non-government sources (schedule D)	1,786,421	2,671,553
Miscellaneous income (schedule E)	741,947	806,608
Exchange adjustments	(20,368)	68,700
	<u>42,300,749</u>	<u>41,108,171</u>
<u>Expenditure and commitments (statement I)</u>	<u>46,161,048</u>	<u>43,987,105</u>
Excess of expenditure and commitments over income	<u>3,860,299</u>	<u>2,878,934</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) Lloyd CALLOW
Comptroller

(Signed) Laurence MICHELMORE
Commissioner-General

AUDIT CERTIFICATE

The above statement of income and 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) A.M. HENDERSON
Auditor-General
of Canada

Victor G. RICARDO
Controller-General
of Colombia

A.I. OSMANY
Comptroller and
Auditor-General
of Pakistan

Working capital (operating reserve)
(in US dollars)

	During the year ended	
	31 December 1969 \$	31 December 1968 \$
Balance at 1 January	<u>13,651,941</u>	<u>16,686,923</u>
<u>Add</u>		
Transfer of accumulated net exchange differences on provident fund liabilities	457,796	-
Savings in liquidating prior years' commitments (schedule F)	123,611	186,331
Net adjustments of prior years' income and expenditure	<u>104,441</u>	<u>80,154</u>
	<u>685,848</u>	<u>266,485</u>
<u>Deduct</u>		
Unallocated current year's price variations	3,899	(9,131)
Transfer to reserve for unliquidated commitments	-	431,664
Excess of expenditure and commitments over income (statement II)	<u>3,860,299</u>	<u>2,878,934</u>
	<u>3,864,198</u>	<u>3,301,467</u>
Balance at 31 December	<u><u>10,473,591</u></u>	<u><u>13,651,941</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) Lloyd CALLOW
Comptroller

(Signed) Laurence MICHELMORE
Commissioner-General

AUDIT CERTIFICATE

The above statement of working capital (operating reserve) 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) A.M. HENDERSON
Auditor-General
of Canada

Victor G. RICARDO
Controller-General
of Colombia

A.I. OSMANY
Comptroller and
Auditor-General
of Pakistan

Statement IVAssets and liabilities
(in US dollars)

	As of	
	31 December 1969	31 December 1968
	\$	\$
<u>Assets</u>		
Cash on hand, in banks and with agents	5,512,451	4,190,964
Contributions receivable (schedules C and D)	10,605,696	9,893,730
Advances recoverable from NEED (Near East Emergency Donations Inc.)	546,072	696,404
Accounts receivable less provision for uncollectable amounts	968,351	3,556,577
Prepaid expenses and advances to suppliers	540,988	1,869,137
Inventories of supplies	5,434,654	5,871,409
Investments held for staff funds	17,605,200	14,665,400
	<u>41,213,412</u>	<u>40,743,621</u>
<u>Liabilities</u>		
Accounts payable	2,050,048	2,008,821
Subsidies claimed by Governments	1,287,752	940,347
Staff provident fund	17,567,007	15,377,172
Staff savings fund for non-pensionable service	339,605	325,774
Staff health insurance fund	67,627	61,211
Provision for staff claims for service incurred injury or death or loss of or damage to personal property	162,706	177,470
Provision for separation costs of staff	5,395,751	5,098,006
Reserve for unliquidated budget commitments (schedules A and F)	3,006,183	2,587,479
Income received in advance	863,143	515,400
Working capital (operating reserve) (statement III)	10,473,590	13,651,941
	<u>41,213,412</u>	<u>40,743,621</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 CALLCW
Comptroller

APPROVED

(Signed) Laurence MICHELMORE
Commissioner-General

AUDIT CERTIFICATE

The above statement of assets and liabilities 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) A.M. HENDERSON
Auditor-General
of Canada

Victor G. RICARDO
Controller-General
of Colombia

A.I. OSMANY
Comptroller and
Auditor-General
of Pakistan

Schedule A

Budget and expenditure and commitments
(In US dollars)

<u>Relief services</u>	<u>Budget</u>	<u>Expenditure</u>	<u>Commitments carried forward to 1970</u>	<u>Total of expenditure and commitments</u>
	\$	\$	\$	\$
<u>Basic rations</u>				
Ration costs		13,094,922	2,606	13,097,528
Quality control		39,524	-	39,524
Distribution		351,888	312	352,200
Administration		56,441	-	56,441
Total, basic rations	13,469,000	13,542,775	2,918	13,545,693
<u>Supplementary feeding</u>				
Hot meals programme		1,348,216	11,855	1,360,071
Milk programme		216,463	-	216,463
Other supplementary rations		509,870	-	509,870
Administration		78,435	-	78,435
Total, supplementary feeding	2,218,000	2,152,984	11,855	2,164,839
<u>Shelter</u>				
Shelter construction and maintenance		445,175	708,514	1,153,689
Roads and camp improvements		21,153	625	21,778
Camp rentals		208,729	-	208,729
Administration		6,409	-	6,409
Total, shelter	1,386,000	681,466	709,139	1,390,605
<u>Special hardship assistance</u>	542,000	495,281	28,881	524,162
<u>Share of common costs</u>				
Supply and transport services		2,111,310	112,723	2,224,033
Other internal services		761,363	4,650	766,013
General administration		517,185	1,477	518,662
Total, share of common costs	3,571,000	3,389,858	118,850	3,508,708
Total, relief services	21,186,000	20,262,364	871,643	21,134,007

Schedule A
(continued)

Budget and expenditure and commitments
(In US dollars)

Health services	Budget	Expenditure	Commitments carried forward to 1970	Total of expenditure and commitments
	\$	\$	\$	\$
<u>Medical services</u>				
Pharmacy services		70,494	120	70,614
Laboratory services		46,751	-	46,751
General clinics		1,076,899	54,319	1,131,218
General hospitals		1,077,163	-	1,077,163
Maternal and child care		386,395	33,970	420,365
Tuberculosis control		183,675	-	183,675
Mental health		68,614	-	68,614
Dental care		42,375	5,000	47,375
School health services		38,421	-	38,421
Health education		54,525	1,325	55,850
Other medical services		49,811	129	49,940
Administration		332,473	-	332,473
Total, medical services	3,467,000	3,427,596	94,863	3,522,459
<u>Environmental sanitation</u>				
Surface water drainage		9,545	-	9,545
Refuse and sewage disposal		743,540	7,800	751,340
Water supply		216,230	7,310	223,540
Insect and rodent control		16,879	905	17,784
Ancillary sanitation facilities		15,894	-	15,894
Administration		82,948	-	82,948
Total, environmental sanitation	1,142,000	1,085,036	16,015	1,101,051
<u>Share of common costs</u>				
Supply and transport services		442,695	23,635	466,330
Other internal services		392,217	2,396	394,613
General administration		231,372	661	232,033
Total, share of common costs	1,112,000	1,066,284	26,692	1,092,976
Total, health services	5,721,000	5,578,916	137,570	5,716,486

Budget and expenditure and commitments
(In US dollars)

Education services	Budget	Expenditure	Commitments carried forward to 1970	Total of expenditure and commitments
	\$	\$	\$	\$
<u>General education</u>				
Elementary education		7,159,308	421,157	7,580,465
Preparatory education		3,613,301	17,714	3,631,015
Secondary education		473,194	-	473,194
UNRWA/UNESCO Institute of Education		365,522	326	365,848
Other in-service staff training		74,724	230	74,954
Youth activities		23,932	160	24,092
Women's activities		4,924	-	4,924
Cinema programme		979	-	979
Pre-school play-centres		7,044	-	7,044
Administration		426,210	-	426,210
Total, general education	12,590,000	12,149,138	439,587	12,588,725
<u>Vocational and professional training</u>				
<u>Training conducted in UNRWA centres</u>				
Kalandia vocational training centre		236,789	5,191	241,980
Wadi Seer training centre		455,348	656,047	1,111,395
Ramallah teacher-training centre		175,195	4,300	179,495
Ramallah women's training centre		339,903	4,464	344,367
Gaza vocational training centre		197,738	3,657	201,395
Siblin training centre		374,349	1,571	375,920
Damascus vocational training centre		185,188	9,720	194,908
Homs teacher-training centre		7,641	-	7,641
Adult craft training		77,117	-	77,117
Total, training conducted in UNRWA centres		2,049,268	684,950	2,734,218
<u>Training subsidized outside UNRWA centres</u>				
<u>On-the-job training in the Federal</u>				
Republic of Germany		21,807	-	21,807
General trades training		5,229	-	5,229
Secretarial training (Lebanon)		7,958	-	7,958
Training of handicapped youth (all areas)		49,381	-	49,381
Basic nursing training		6,041	359	6,400
Course for physiotherapists		3,528	-	3,528
Course for x-ray technicians		3,595	-	3,595
Vocational training for girls		1,401	-	1,401
Teaching of English		3,043	-	3,043
Vocational training at Kobbé		-	1,079	1,079
Arab Orphan Society technical school, Jerusalem		-	13,608	13,608
Basic midwifery training		211	1,630	1,841
Teacher training (Gaza)		9,020	-	9,020
Total, training subsidized outside UNRWA centres		111,214	16,676	127,890

Schedule A
(continued)

Budget and expenditure and commitments
(In US dollars)

<u>Education services (continued)</u>	<u>Budget</u>	<u>Expenditure</u>	<u>Commitments carried forward to 1970</u>	<u>Total of expenditure and commitments</u>
	\$	\$	\$	\$
<u>Common training costs</u>				
Trades training common costs		203,247	-	203,247
Trades instructor training costs		12,700	-	12,700
Teacher training common costs		80,788	-	80,788
Total, common training costs		296,735	-	296,735
<u>Placement services</u>		36,210	-	36,210
<u>University education</u>				
University scholarships in east Jordan		35,153	2,000	37,153
University scholarships in West Jordan		36,987	-	36,987
University scholarships in the United Arab Republic		294,381	152,750	447,131
University scholarships in Lebanon		60,402	2,189	62,591
University scholarships in Syria		63,347	2,500	65,847
University scholarships in Iraq		27,451	1,250	28,701
University scholarships in Turkey		2,236	-	2,236
Total, university education		519,957	160,689	680,646
<u>Vocational and professional training administration</u>		174,304	210	174,514
Total, vocational and professional training	4,238,000	3,187,688	862,525	4,050,213
<u>Share of common costs</u>				
Supply and transport services		851,334	45,453	896,787
Other internal services		1,153,579	7,046	1,160,625
General administration		612,455	1,750	614,205
Total, share of common costs	2,718,000	2,617,368	54,249	2,671,617
Total, education services	19,546,000	17,954,194	1,356,361	19,310,555

Schedule A
(continued)

Budget and expenditure and commitments
(In US dollars)

<u>Common costs</u>	<u>Budget</u>	<u>Expenditure</u>	<u>Commitments carried forward to 1970</u>	<u>Total of expenditure and commitments</u>
	\$	\$	\$	\$
<u>Supply and transport services</u>				
Supply procurement and control		284,720	75	284,795
Supply warehousing		310,097	19,922	330,019
Supply and transport insurance administration		15,716	-	15,716
Vehicle maintenance		246,491	1,164	247,655
Passenger transport		573,502	49,300	622,802
Freight transport		1,123,182	104,000	1,227,182
Port operations		579,600	7,150	586,750
Administration		272,031	200	272,231
<u>Total, supply and transport services</u>	<u>3,655,000</u>	<u>3,405,339</u>	<u>181,811</u>	<u>3,587,150</u>
<u>Allocation of supply and transport services</u>				
Relief services 62 per cent		(2,111,310)	(112,723)	(2,224,033)
Health services 13 per cent		(442,695)	(23,635)	(466,330)
Education services 25 per cent		(851,334)	(45,453)	(896,787)
<u>Total, allocation of supply and transport services</u>	<u>(3,655,000)</u>	<u>(3,405,339)</u>	<u>(181,811)</u>	<u>(3,587,150)</u>
<u>Other internal services</u>				
Eligibility and registration		302,800	-	302,800
Personnel services		204,650	-	204,650
Administrative services		451,493	2,380	453,873
Translation services		43,977	-	43,977
Legal services		104,743	-	104,743
Finance services		655,031	-	655,031
Data-processing services		177,790	7,569	185,359
Protective services		223,746	541	224,287
Technical services		140,930	705	141,635
Production units (capital costs and losses) (schedule B)		1,999	2,897	4,896
<u>Total, other internal services</u>	<u>2,362,000</u>	<u>2,307,159</u>	<u>14,092</u>	<u>2,321,251</u>
<u>Allocation of other internal services</u>				
Relief services 33 per cent		(761,363)	(4,650)	(766,013)
Health services 17 per cent		(392,217)	(2,396)	(394,613)
Education services 50 per cent		(1,153,579)	(7,046)	(1,160,625)
<u>Total, allocation of other internal services</u>	<u>(2,362,000)</u>	<u>(2,307,159)</u>	<u>(14,092)</u>	<u>(2,321,251)</u>

Schedule A
(continued)

Budget and expenditure and commitments
(In US dollars)

<u>Common costs (continued)</u>	<u>Budget</u>	<u>Expenditure</u>	<u>Commitments carried forward to 1970</u>	<u>Total of expenditure and commitments</u>
	\$	\$	\$	\$
<u>General administration</u>				
Agency administration		198,637	-	198,637
Field Office administration		362,383	-	362,383
Area administration		267,057	550	267,607
Camp administration		154,126	768	154,894
Public information services		267,315	2,570	269,885
New York liaison office		57,043	-	57,043
Cairo liaison office		18,704	-	18,704
European liaison office (Geneva)		35,747	-	35,747
Total, general administration	1,384,000	1,361,012	3,888	1,364,900
<u>Allocation of general administration</u>				
Relief services 38 per cent		(517,185)	(1,477)	(518,662)
Health services 17 per cent		(231,372)	(661)	(232,033)
Education services 45 per cent		(612,455)	(1,750)	(614,205)
Total, allocation of general administration	(1,384,000)	(1,361,012)	(3,888)	(1,364,900)
Total, common costs	7,401,000	7,073,510	199,791	7,273,301
Total, common costs allocated	(7,401,000)	(7,073,510)	(199,791)	(7,273,301)
Net, common costs	-	-	-	-
Total, all services	44,264,000	43,795,474	2,365,574	46,161,048
Adjustment on commitments for technical services (See note 3)	-	(126,044)	126,044	-
Adjusted total, all services	44,453,000	43,669,430	2,491,618	46,161,048

Schedule B

Production and sales units
(In US dollars)

Account	Embroidery centre	Audio-visual aids	Carpentry shop	Printing shop	Sanitation supplies factory	Bread baking	Note production in lieu of textbooks	In-service teacher training courses
Production and capital costs	\$ 37,093	\$ 148,448	\$ 15,297	\$ 83,498	\$ 10,419	\$ 34,156	\$ 17,053	\$ 51,204
Costs allocated								
Transfer to other activities	-	(144,088)	(15,274)	(83,498)	(10,419)	(33,064)	(17,053)	(51,204)
Transfer to sales unit	(36,557)	-	(23)	-	-	(1,092)	-	-
Costs not allocated								
Equipment losses	536	4,360	-	-	-	-	-	-
Transfer to other internal services (schedule A)	(536)	(4,360)	-	-	-	-	-	-
Sales unit								
Sales	(48,050)	-	(25)	-	-	(1,256)	-	-
Cost of goods sold	42,064	-	23	-	-	1,092	-	-
Net gain on sales	(5,986)	-	(2)	-	-	(164)	-	-
Transfer to income (schedule E)	5,986	-	2	-	-	164	-	-
	-	-	-	-	-	-	-	-

Contributions from Governments

(In U.S. dollars)

Name of contributor	Description or purpose	Contributions pledged for 1969 \$	Unpaid balances from prior years \$	for 1969 \$
Abu Dhabi	United States dollars	10,000	-	10,000
Australia	Australian and U.S. dollars	201,600	-	60,660
Australia	Flour (F.O.B. Australia) - 2,100 metric tons	163,334	-	-
Austria	United States dollars	15,000	-	-
Belgium	United States dollars	60,000	-	-
Belgium	Services of staff	14,771	-	-
Canada	Canadian dollars	462,963	-	-
Canada	Flour (F.O.B. Canada) - 6,230 metric tons (regular pledge)	648,148	-	-
Canada	Flour (F.O.B. Canada) - 4,660 metric tons (special pledge)	462,963	-	462,963 ^a
Central African Republic	United States dollars	1,800	-	1,800
Ceylon	Tea	800	-	-
Chile	United States dollars	1,000	-	1,000
China	United States dollars	30,000	-	-
Cyprus	Pounds sterling	480	-	-
Denmark	United States dollars (regular pledge)	99,548	-	b/ 53,333
Denmark	United States dollars (for vocational and teacher training)	473,334	-	-
Federal Republic of Germany	German marks (regular pledge)	500,000	-	-
Federal Republic of Germany	German marks (for university scholarships)	255,299	-	-
Federal Republic of Germany	German marks (for Wadi Seer Training Centre)	1,173,846	-	-
Federal Republic of Germany	German marks (for emergency camp shelters in east Jordan)	806,382	-	-
Federal Republic of Germany	German marks (for emergency camp medical services in east Jordan)	106,041	-	-

Contributions from Governments (continued)
(In US dollars)

Schedule C
(Continued)

Name of contributor	Description or purpose	Contributions pledged for 1969 \$	Unpaid balances	
			from prior years \$	for 1969 \$
Federal Republic of Germany	German marks (for emergency camp education services in east Jordan)	140,768	-	-
Federal Republic of Germany	German marks (for construction and one year's operation of Zerka health centre - east Jordan)	59,975	-	-
Federal Republic of Germany	German marks (for construction and one year's operation of an infant health centre at Amman New camp)	17,136	-	-
Federal Republic of Germany	German marks (for subsidy to the Arab Orphan Society's secondary technical school at Beit Hanina)	13,608	-	-
Finland	United States dollars	60,000	-	-
France	French francs (regular pledge)	86,937 ^{c/}	-	-
France	Rents (regular pledge)	59,829	-	-
France	Lebanese pounds (for university scholarships)	1,194	-	1,194
France	French francs (for teaching French and for vocational training)	50,901	-	-
France	Services of staff (for teaching French)	13,799	-	-
France	French francs (special pledge)	810,811	-	-
France	Flour (f.o.b. France) - 3,311 metric tons	471,299	-	-
Gaza Authorities	Rents	93,414	-	-
Ghana	United States dollars	3,000	-	3,000
Greece	United States dollars	15,000	-	-
Holy See	United States dollars (regular)	2,500	-	-
Holy See	United States dollars (for vocational training scholarships)	10,000	-	-

Contributions from Governments (continued)
(In US dollars)

Schedule C
(Continued)

Name of contributor	Description or purpose	Contributions pledged for 1969 \$	Unpaid balances	
			from prior years \$	for 1969 \$
India	Supplies	13,333		13,333
Iran	Swiss francs	6,000	7,569	-
Iraq	United States dollars	100,000	-	-
Ireland	United States dollars	50,000	-	-
Israel	Israeli pounds	342,857	-	-
Israel	Port and transport services	561,030	-	-
Israel	Water and vaccines	39,216	-	-
Italy	United States dollars	158,619	80,000	-
Italy	United States dollars (for emergency camp shelters in east Jordan)	80,000	-	-
Jamaica	United States dollars	3,250	-	-
Japan	United States dollars	50,000	-	-
Jordan	Port services	17,420	-	-
Jordan	Rents	58,316	-	-
Jordan	Water and vaccines	76,118	-	-
Kuwait	United States dollars	220,000	-	-
Lebanon	Rents, laboratory and X-ray services, and vaccines	51,222	-	-
Liberia	United States dollars (for 1968, pledged in 1969)	3,000	-	-
Liberia	United States dollars (for 1969)	6,000	-	6,000
Libya	United States dollars	100,000	-	-
Luxembourg	United States dollars	3,000	-	-
Malaysia	United States dollars	1,500	-	-
Monaco	French francs	204	-	-
Morocco	Moroccan dirhams	40,000	-	-

Contributions from Governments (continued)
(In US dollars)

Schedule C
(Continued)

Name of contributor	Description or purpose	Contributions pledged for 1969 \$	Unpaid balances	
			from prior years \$	for 1969 \$
Netherlands	Netherlands guilders	109,589	-	-
Netherlands	Teaching aids	1,600	-	-
New Zealand	New Zealand dollars and pounds sterling	67,200	-	-
Niger	United States dollars	430	510	-
Nigeria	United States dollars	5,000	-	-
Norway	United States dollars	111,810	-	-
Pakistan	Pounds sterling	20,968	-	-
Philippines	United States dollars (regular pledge)	1,250	-	-
Philippines	United States dollars (special pledge)	2,500	-	-
Qatar	United States dollars	12,000	-	-
Republic of Viet-Nam	United States dollars	3,000	-	-
Saudi Arabia	United States dollars	297,778	-	-
Singapore	United States dollars	1,000	-	1,000
Spain	Flour (c.i.f. Beirut) - 4,953 metric tons	704,734	-	-
Sudan	Sudanese pounds	-	5,740	-
Sweden	Pounds sterling (regular pledge)	194,018	-	-
Sweden	United States dollars (for education and training)	2,000,000	-	-
Switzerland	Swiss francs (regular pledge)	104,167	-	-
Switzerland	Whole milk (f.o.b. Swiss border) - 28 metric tons	40,833	-	-
Switzerland	Swiss francs (for the UNRWA/UNESCO Institute of Education)	92,593	-	92,593
Switzerland	Flour (c.i.f. Ashdod) - 4,800 metric tons	631,463	-	-
Syria	Reimbursement of transport and postage costs	29,384	15,058	29,384
Syria	Rent and vaccines	59,258	-	-

Contributions from Governments
(In U.S. dollars)

Schedule C
(Continued)

Name of contributor	Description or purpose	Contributions pledged for 1969		Unpaid balances	
		\$		from prior years	for 1969
				\$	\$
Tunisia	United States dollars	4,000		-	-
Turkey	United States dollars	10,000		-	-
United Arab Republic	Medical supplies	400		-	-
United Kingdom of Great Britain and Northern Ireland	Pounds sterling	4,500,000		-	-
United States of America	Foodstuffs (1966/67 and 1968/69) delivered in 1970	-		83,437	-
United States of America	(Flour (cost and freight Agency ports - 103,500) one half of 1968/69 and (metric tons)	(7,664,000		-	1,981,816 ^{b/}
	(Cooking oil (cost and Freight Agency ports))	(1,236,000		-	87,149 ^{b/}
	(4,623 metric tons)	(13,300,000		-	6,650,000 ^{b/}
	(United States dollars and local currencies) pledges				
Yugoslavia	Haricot beans	20,000		-	-
		39,792,749		1,003,125	9,455,225

a/ This balance has been reduced by \$211,818 for inclusion under contributions receivable in statement IV (see notes 6 and 9).

b/ This balance results from the Agency's allocation to 1969 of one half of a regular pledge made for the donor's fiscal period of twelve months ending after 31 December 1969.

c/ The pledge amounted to FF 600,000; it is reduced by FF 117,500 received and recorded in 1968 in addition to that year's similar pledge of FF 600,000.

Contributions from non-Government sources
(In US dollars)

Schedule D

Name of contributor	Description	Contributions for			
		Vocational training scholarships	Other education costs	Other recurrent costs	Capital improvements
		\$	\$	\$	\$
<u>Australia</u>					
Australians Care for Refugees (AUSFCARE)	Cash	12,783	-	16,500	-
<u>Austria</u>					
Caritas	Cash	1,925	-	-	-
<u>Belgium</u>					
L'Association culturelle belge - libanaise	Cash	-	-	343	-
<u>Canada</u>					
Arab Refugee Emergency Appeal, Windsor	Cash	-	-	124	-
Baird, Dr. R.P.	Cash	462	-	-	-
Bertling, Miss Hedwig, D.H.	Cash	-	-	120	-
Canadian Council for International Co-operation	Library books	-	-	100	-
Canadian Red Cross Youth Ontario Division	Cash	925	-	-	-
Quebec Division	Cash	463	-	-	-
Canadian Save the Children Fund	Cash for operating costs of Khan Yunis Rehydration/Nutrition Centre	-	-	4,664 ^{a/}	-
Unitarian Service Committee	Cash for training midwives and nurses	-	-	2,235	-
Unitarian Service Committee	Cash for running expenses of play-centres in Gaza	-	-	4,356	-
Sundry donors	Cash	-	-	96	-
<u>Denmark</u>					
Statens Seruminstitut	Medical supplies	-	-	600	-

Contributions from non-Government sources (continued)
(In US dollars)

Schedule D
(Continued)

Name of contributor	Description	Contributions for			
		Vocational training scholarships	Other education costs	Other recurrent costs	Capital improvements
		\$	\$	\$	\$
<u>Federal Republic of Germany</u>					
Deutsche Bank, AG.	Cash	601	-	-	-
Diakonische Werk	Cash	2,500	-	-	-
Diakonische Werk	Cash for equipment and erection of prefabricated buildings	-	-	-	25,653
Diakonische Werk	Prefabricated buildings	-	-	-	35,750
Krankenhausen, Gerndt	Cash	-	-	75	-
MISEREOR	Cash for the replacement of a truck, its maintenance and driver's salary for a year	-	-	10,004	-
Near East Representatives of German Banks	Cash	546	-	-	-
Refugee Campaign 1966-67, Bavaria	Cash	500	-	-	-
Spehl, Helmut	Cash	149	-	-	-
Sundry donors	Cash	31	-	3	-
<u>Finland</u>					
Finnish Refugee Council	Cash for construction of supplementary feeding centre in Dera'a	-	-	-	(5,000 ^a)
Sipila, Mrs. Helvi	Cash	1,050	-	-	(5,000)
<u>France</u>					
Bouges, Miss Bernadette	Cash	-	-	108	-
El-Mallawary, I.	Cash	-	-	46	-
French Red Cross	Services of staff	-	-	856	-
<u>Gaza</u>					
Abu Abdallah family	Rent	-	-	63	-
Abu Ayyad family	Rent	-	-	23	-
Abu Ayyad and Awada families	Rent	-	-	45	-
Abu Khusa family	Rent	-	-	20	-
Abu Middain family	Rent	-	-	1,241	-
Abu Omar family and Khalil Khalil	Rent	-	-	23	-
Abu Salim family	Rent	-	-	304	-

Contributions from non-Government sources (continued)
(In US dollars)

Name of contributor	Description	Contributions for				Capital improvements
		Vocational training scholarships	Other education costs	Other recurrent costs		
		\$	\$	\$	\$	\$
<u>Gaza (Continued)</u>						
Abu Salah Nasr	Rent	-	-	17	-	-
Abu Sha'b family	Rent	-	-	274	-	-
Abu Uriban family	Rent	-	-	58	-	-
Abu Uriban and Abu Middain families	Rent	-	-	30	-	-
Awada family	Rent	-	-	973	-	-
Awada and Abu Middain families	Rent	-	-	200	-	-
Daghma family	Rent	-	-	69	-	-
El Missaddar family	Rent	-	-	174	-	-
Gaza Municipality	Rent	-	-	34	-	-
Missaddar and Qur'an families	Rent	-	-	232	-	-
Salah Ali Barbakh	Rent	-	-	29	-	-
Tarazi family	Rent	-	-	71	-	-
Waqf Department	Rent	-	-	4,093	-	-
<u>Iceland</u>						
Women's Club of Neschurch in Reykjavik	Cash	100	-	-	-	-
<u>Iran</u>						
Sundry donors	Cash	-	-	12	-	-
<u>Ireland</u>						
Sundry donors	Cash	-	-	24	-	-
<u>Japan</u>						
Sundry donors	Cash	-	-	34	-	-
<u>Jordan</u>						
Municipal Council - Qalqilia	Rent	-	-	616	-	-
Anonymous	Cash for individual welfare project	-	-	120	-	-
Sundry donors	Cash	-	-	179	-	-

Contributions from non-Government sources (continued)
(In US dollars)

Schedule D
(Continued)

Name of contributor	Description	Contributions for			
		Vocational training scholarships	Other education costs	Other recurrent costs	Capital improvements
		\$	\$	\$	\$
<u>Lebanon</u>					
American Mission	Rent	-	-	978	-
Ardill, R.H.	Used car (training media)	-	-	50	-
Greek Orthodox Community	Rent	-	-	615	-
Hortman, John F.	Used car (training media)	-	-	50	-
Heirs of Saadeddine Shatila	Rent	-	-	1,230	-
Middle East education consultant	Slide charger	-	-	20	-
Mneimneh and Bohsali	Rent	-	-	1,384	-
Rowland, Victor	Used car (training media)	-	-	70	-
Syrian Lebanese Mission	Rent	-	-	1,845	-
The Church Council of The Evangelische Gemeinde	Cash for supplementary feeding programme	-	-	421	-
Anonymous	Services	-	-	1,016	-
Sundry donors	Cash	-	-	8	-
<u>Luxembourg</u>					
Biermann, P.	Cash	498	-	-	-
<u>Malaysia</u>					
Masedu Negara	Cash	-	-	412	-
<u>Netherlands</u>					
Leepel, Mrs. M.J.B.	Cash	-	-	279	-
Van der Valk, P.C.	Cash	-	-	300	-
Sundry donors	Cash	-	-	29	-
<u>New Zealand</u>					
United Nations Association of New Zealand - South Canterbury Branch	Cash	400	-	-	-
Council of Organizations for Relief Services Overseas, Inc. (CORSO)	Cash for 1969 operating costs of women's activities, carpentry and sewing centres in West Bank and Gaza	-	-	-	8,425

Contributions received from non-Government sources (continued)
(In US dollars)

Schedule D
(Continued)

Name of contributor	Description	Contributions for			
		Vocational training scholarships	Other education costs	Other recurrent costs	Capital improvements
		\$	\$	\$	\$
<u>New Zealand (Continued)</u> Council of Organizations for Relief Services Overseas, Inc. (CORSO)	Cash	10,000	-	-	-
<u>Norway</u> Norwegian Refugee Council	Cash for prosthetic devices	-	-	503	-
Norwegian Refugee Council	Cash	8,800	-	-	-
Norwegian Refugee Council	Cash for operating costs of the Wenche Myhre Rehydration/Nutrition Centre in Gaza	-	-	-	-
	Cash for the construction of Rafah Health Centre	-	-	5,469	-
	Blankets	-	-	700 ^{a/}	-
	Cash for prosthetic devices	-	-	1,149	-
		-	-	700	-
<u>Portugal</u> Gulbenkian Foundation	Cash	10,000	-	-	-
Gulbenkian Foundation	Cash for purchase of ambulances	-	-	10,000	-
<u>Sweden</u> Swedish Committee for Palestine Refugees	Cash	-	-	106	-
Swedish Save the Children Federation	Cash for midwifery course in Gaza	-	-	2,822	-
Swedish Save the Children Federation	Cash	10,000	-	-	-
Swedish Save the Children Federation	Cash for the operation in 1969 of the UNRWA/Swedish Health Centre	-	-	101,572	-
	Cash for the operation of the Rashedien Rehydration/nutrition centre	-	-	-	-
	Cash for layette programme	-	-	6,000	-
	Soap and blankets	-	-	8,000	-
	Cash for school construction, east Jordan	-	-	3,970	-
	Cash	-	-	-	348,800 ^{a/}
Sundry donors	Photographic supplies	-	-	34	-
Sundry donors		-	-	19	-

Contributions received from non-government sources

Schedule D
(Continued)

(In U.S. dollars)

Name of contributor	Description	Contributions for			
		Vocational training scholarships	Other education costs	Other recurrent costs	Capital improvements
		\$	\$	\$	\$
<u>Switzerland</u>					
Caritas	Cash for construction and equipment of the Amari Health Centre	-	-	-	19,676
Evangelisch - Reformierten Kirchen des Kantons - Schaffhausen	Cash	-	-	1,551	-
Hoffman Ia Roche	Medical supplies	-	-	1,125	-
Krbeo, Miss Eva Marie	Cash	185	-	-	-
Swiss Pastors	Cash	259	-	-	-
Van Berchem, Mrs. M. Gauthier	Cash	549	-	-	-
Sundry donors	Cash	-	-	2	-
<u>Syria</u>					
Syrian Local Authorities	Rent	-	-	3,038	-
<u>United Arab Republic</u>					
Butros, Dr. Nushi Abdel Hadi	Cash for operation of play centres in Gaza	-	-	46	-
<u>United Kingdom of Great Britain and Northern Ireland</u>					
Aitken, Mr. and Mrs. M.M.W.	Cash for three temporary shelters	-	-	-	619
Ardrossan Churches' Group - Scotland	Cash	335	-	-	-
Catholic Women's League	Cash for shelters in Marka emergency camp - east Jordan	-	-	-	2,400
Hite, Mrs. P.A.	Cash	-	-	48	-
Imperial Chemical Industries (Ltd)	Medical supplies	-	-	80	-
Iraq Petroleum Company	Cash for staff costs	-	-	8,356	-
Iraq Petroleum Company	Cash	-	-	5,030	-
Oxford Committee for Famine Relief (OXFAM)	Cash	24,192	5,016	60	-
OXFAM	Cash for the running costs of Khan Yunis health centre	-	-	29,918	-
OXFAM	Cash for emergency supplementary feeding programme, b/	-	-	120,804	-

Contributions received from non-government sources

Schedule D
(Continued)

(In U.S. dollars)

Name of contributor	Description	Contributions for			
		Vocational training scholarships	Other education costs	Other recurrent costs	Capital improvements
		\$	\$	\$	\$
United Kingdom of Great Britain and Northern Ireland (Cont'd)					
OXFAM	Cash for the running costs of the Rehydration/Nutrition Centre in Amman	-	-	3,600	-
OXFAM	Cash for shelters in Husson emergency camp - east Jordan	-	-	-	42,000
OXFAM	Cash for the running costs of Maghazi Rehydration/Nutrition Centre	-	-	1,500	-
OXFAM	Cash for the running costs of Irbed Rehydration/Nutrition Centre	-	-	1,500	-
	Cash	984	-	-	-
Rogers, Miss M. Standing Conference of British Organizations for Aid to Refugees, including:-					
Catholic Women's League					
Friends Service Council					
Help the Aged					
OXFAM					
U.N. Association of Great Britain					
and Northern Ireland					
War on Want					
The Royal Infirmary of Edinburgh and Associated Hospitals - Scotland				100	-
United Nations Association of Great Britain and Northern Ireland - Peterborough Branch		-	-	24	-
Sundry donors		24	-	66	-
	Dental equipment	-	-	-	-
	Cash	-	-	-	-
	Cash	-	-	-	-
		-	-	-	142,134

Contributions received from non-government sources

Schedule D
(Continued)

(In U.S. dollars)

Name of contributor	Description	Contributions for			
		Vocational training scholarships	Other education costs	Other recurrent costs	Capital improvements
		\$	\$	\$	\$
United States of America	Cash for women's activities in Gaza	-	-	1,000	-
American Friends Committee	Cash for special hardship assistance in West Bank	-	-	1,000	-
American Friends Committee	Medical supplies and soap	-	-	263	-
American Friends Committee	Bedding	-	-	214	-
American Joint Distribution Committee	Cash for the construction and equipment of an infant health centre and a rehydration/nutrition centre in Jebel Hussein camp c/	-	-	2,457	17,000
American Middle East Rehabilitation, Inc. (AMER)	Cash	-	-	-	-
American Middle East Rehabilitation, Inc. (AMER)	Medical supplies, publications and food commodities	10,079	-	-	-
American Middle East Rehabilitation, Inc. (AMER)	Cash	35,000	-	-	-
American Near East Refugee Aid, Inc. (ANERA)	Cash for dental equipment	-	-	-	5,000
American Near East Refugee Aid, Inc. (ANERA)	Cash	1,000	-	-	-
American Near East Refugee Aid, Inc. (ANERA)	Cash	500	-	-	-
Contribution of Mr. and Mrs. Howard Page	Cash	1,000	-	-	-
Contribution of Mr. G. Piercy	Cash	-	-	-	-
Contribution of Mr. Harold Fisher	Cash	-	-	-	-
Arabian American Oil Company (ARAMCO)	Cash for training students at Beir Zeit College	-	34,000	-	-
Arabian American Oil Company (ARAMCO)	Cash	30,000	-	-	-
Arabian American Oil Company (ARAMCO)	Cash for university scholarships	-	40,000	-	-
Balfour Declaration of the Western Hemisphere	Cash	-	-	64	-
First Congregation Church of San Francisco	Cash	-	-	-	-
Gardner, Mrs. Cary B.	Cash	500	-	-	-
Hess, Mrs. Gertrude C.	Cash	-	-	100	-
Henderson, Mrs. Douglas C.	Cash	-	-	100	-
Hurlmann - Nader, Mrs. Marianne	Cash	462	-	-	-
	Cash	-	-	1,000	-

Contributions received from non-government sources

Schedule D
(Continued)

(In U.S. dollars)

Name of contributor	Description	Contributions for			
		Vocational training scholarships	Other education costs	Other recurrent costs	Capital improvements
		\$	\$	\$	\$
United States of America (Continued)					
NAJBA - American Women for the Middle East	Cash	1,000	-	-	-
National Cash Register Company	Cash	-	-	6,000	-
Pal-Aid	Medical Supplies	-	-	448	-
Press, Mr. and Mrs. Robert	Cash	150	-	-	-
Righter, Thomas	Cash	-	-	190	-
Scarsdale - Hartsdale Chapter of the United Nations Association of the United States of America	Cash	-	-	125	-
Schwittery, A.M.	Cash	-	-	100	-
Union Theological Seminary	Cash	-	-	800	-
United States Oman	Cash	-	-	250	-
United States People's Fund for the United Nations, Inc.	Cash	-	-	2,093	-
Anonymous	Cash	1,100	-	150	-
Sundry donors	Cash	-	-	220	-
International Organizations					
Caritas (through Jordan office)	Whole milk	-	-	5,080	-
Federations of Business and Professional Women:					
International Federation					
Australia	Cash	2,024	-	-	-
Canada	Cash	504	-	-	-
Denmark	Cash	3,588	-	-	-
Japan	Cash	24	-	-	-
New Zealand	Cash	131	-	-	-
Norway	Cash	499	-	-	-
Sweden	Cash	492	-	-	-
Switzerland	Cash	319	-	-	-
United Kingdom of Great Britain and Northern Ireland	Cash	500	-	-	-
United States of America	Cash	1,571	-	-	-
	Cash	500	-	-	-

Contributions received from non-government sources

(In U.S. dollars)

Name of contributor	Description	Contributions for			
		Vocational training scholarships	Other education costs	Other recurrent costs	Improvements
		\$	\$	\$	\$
International Organizations (Continued)					
International Confederation of Free Trade Unions	Cash	-	-	1,500	-
Lutheran World Federation	Cash for purchase of 700 floor mats and 892 heaters	-	-	5,609	-
	Medical supplies	-	-	265	-
Lutheran World Federation	Services	-	355,903	-	-
United Nations Educational Scientific and Cultural Organization (UNESCO)	Cash	-	288	-	-
United Nations Educational Scientific and Cultural Organization (UNESCO)	Cash for fellowships teacher training specialist in audio-visual media	-	-	315	-
United Nations Educational Scientific and Cultural Organization (UNESCO)	Cash for play-centres and women's activities	-	-	4,525	-
Women's Auxiliary of UNRWA	Medical supplies	-	-	92	-
World Council of Churches/Near East Christian Committee	Services	-	-	81,408	-
World Health Organization (WHO)	Medical supplies	-	-	2,100	-
World Health Organization (WHO)	Cash	20,801	-	-	-
Zonta International	Services	-	-	462	-
Anonymous	Cash	-	-	3	-
Sundry donors	Supplies	-	-	32	-
		200,005	435,207	502,177	649,032

Summary

Vocational training scholarships contributions	\$ 200,005
Other education contributions	435,207
Other recurrent cost contributions	502,177
Capital improvements contributions	649,032
	<u>1,786,421</u>

Contributions received from non-government sources

- a/ Contributions pledged for the 1969 programme but not received by 31 December 1969, and totalling \$359,164, which amount is reflected in statement IV under contributions receivable.
- b/ OXFAM has also contributed \$15,804 towards the running expenses of the emergency supplementary feeding programme in 1970.
- c/ AMER has also contributed \$13,000 for the running expenses of the rehydration/nutrition centre in Jebel Hussein camp for the five years 1970 to 1974.

Schedule EMiscellaneous income

(In U.S. dollars)

<u>Description</u>	<u>Amount</u>
	\$
Bank interest earned	293,725
Sale of empty containers	212,761
Sale of shares in The Development Bank of Jordan Limited - 1969 instalment	168,000
Disputed and reserved claims refunded	575
Supplies and equipment taken over from UNEF	9,419
Overheads recovered on procurement for other parties	15,965
Sale of unserviceable equipment and scrap	17,106
Donated layette blankets	6,232
Profit on income producing activities	6,152
Miscellaneous	12,612
	<hr/>
Total, miscellaneous income	741,947
	<hr/>

Liquidation of prior years' commitments

(In U.S. dollars)

	Commitments brought forward ^a from 1968	Commitments liquidated by expenditure	Commitments carried forward to 1970	Savings on liquidation of prior years' commitments
	\$	\$	\$	\$
<u>Relief services</u>				
<u>Basic rations</u>				
Quality control	420	324	-	96
Ration distribution	857	646	-	211
Total, basic rations	1,277	970	-	307
<u>Supplementary feeding</u>				
Hot meals programme	8,424	1,222	-	7,202
Milk programme	339	322	-	17
Total, supplementary feeding	8,763	1,544	-	7,219
<u>Shelter</u>				
Shelter construction	1,153,079	1,114,654	56,534 (18,109)
Roads and camp improvements	190,295	21,384	152,740	16,171
Total, shelter	1,343,374	1,136,038	209,274 (1,938)
<u>Special hardship assistance</u>	5,928	5,831	103 (6)
Total, relief services	1,359,342	1,144,383	209,377	5,582
<u>Health services</u>				
<u>Medical services</u>				
Pharmacy services	19,493	22,482	- (2,989)
Laboratory services	772	716	-	56
General clinics	12,732	12,681	80 (29)
Maternal and child care	24,409	2,693	21,184	532
Tuberculosis control	31,613	15,704	15,866	43
Dental care	305	250	70 (15)
Health education	850	622	240 (12)
Other medical services	25	25	-	-
Administration	500	183	317	-
Total, medical services	90,699	55,356	37,757 (2,414)
<u>Environmental sanitation</u>				
Refuse and sewage disposal	22,837	11,804	8,931	2,102
Insect and rodent control	294	53	198	43
Ancillary sanitation facilities	737	691	-	46
Total, environmental sanitation	23,868	12,548	9,129	2,191
Total, health services	114,567	67,904	46,886 (223)

Liquidation of prior years' commitments

(In U.S. dollars)

	Commitments brought forward from 1968	Commitments liquidated by expenditure	Commitments carried forward to 1970	Savings on liquidation of prior years' commitments
Education services	\$	\$	\$	\$
<u>General education</u>				
Elementary education	395,355	216,221	131,790	47,344
Preparatory education	355,954	204,329	106,279	45,346
UNRWA/UNESCO Institute of Education	36	40	-	(4)
Other in-service staff training	1,665	-	-	1,665
Youth activities	1,287	1,108	-	179
Women's activities	276	271	-	5
Administration	747	586	-	161
Total, general education	755,320	422,555	238,069	94,696
<u>Vocational education</u>				
<u>Training conducted in UNRWA centres</u>				
Kalandia vocational training centre	11,683	5,135	5,563	985
Wadi Seer training centre	23,607	16,083	2,716	4,808
Ramallah teacher training centre	1,802	1,389	120	293
Ramallah women's training centre	6,671	6,056	179	436
Gaza vocational training centre	28,426	19,691	1,259	7,476
Siblin training centre	8,505	7,980	739	(214)
Damascus vocational training centre	7,374	7,713	194	(533)
Total, training conducted in UNRWA centres	88,068	64,047	10,770	13,251
<u>Training subsidised outside UNRWA centres</u>				
Basic nursing training	252	49	-	203
<u>Common training costs</u>				
Trades training common costs	2,227	67	-	2,160
<u>Vocational and professional training</u>				
<u>Administration</u>	195	166	-	29
Total, education services	846,062	486,884	248,839	110,339
<u>Common costs</u>				
<u>Supply and transport services</u>				
Supply warehousing	18,118	12,929	-	5,189
Vehicle maintenance	1,561	1,206	-	355
Passenger transport	6,297	6,693	-	(396)
Administration	339	280	-	59
Total, supply and transport services	26,315	21,108	-	5,207

Schedule F
(continued)

Liquidation of prior years' commitments

(In U.S. dollars)

<u>Common costs (continued)</u>	Commitments brought forward from 1968	Commitments liquidated by expenditure	Commitments carried forward to 1970	Savings on liquidation of prior years' commitments
	\$	\$	\$	\$
<u>Other internal services</u>				
Administrative services	2,500	1,700	-	800
Data-processing services	7,698	6,416	1,153	129
Protective services	2,099	377	1,722	-
Technical services	50	75	-	(25)
Production units (capital costs)	10,732	4,524	5,188	1,020
Total, other internal services	23,079	13,092	8,063	1,924
<u>General administration</u>				
Area administration	505	374	130	1
Camp administration	1,051	-	-	1,051
Public information services	13,200	12,200	1,270	(270)
Total, general administration	14,756	12,574	1,400	782
Total, common costs	64,150	46,774	9,463	7,913
Total, all services	2,384,121	1,745,945	514,565	123,611

a/ The figures quoted here reflect coding adjustments made within the reserve for unliquidated commitments.

NOTES TO THE FINANCIAL STATEMENTS

General

Note 1

The statements are based on the Agency's accounts kept in United States dollars using the following rates of exchange to the dollar:

Lebanese pounds	-3.15 to 30 April 1969
	-3.30 from 1 May 1969
Syrian pounds	-4 16
Swiss francs	-4.32
All other currencies	- the official rates of exchange

However, assets and liabilities in Lebanese pounds and Syrian pounds are reflected in statement IV at the rates of 3.25 and 4.20, respectively, these being the rates applied to current transactions effective 1 January 1970.

Statement of budget and expenditure and commitments

Note 2

The budget figures reflect the Agency's adjusted budget for 1969 as presented in General Assembly document A/SPC/133 of 17 November 1969.

Note 3

Expenditure accounts for construction projects commenced in 1969 and expected to be completed in 1970 and 1971 have been charged with the estimated total cost of the related technical services to be provided by UNRWA in 1969, 1970 and 1971. As it was not possible to determine exactly the rate at which UNRWA had actually provided these marginal services for each project separately in 1969, the reserve for unliquidated budget commitments was credited with the entire estimated cost for all projects and to this reserve was charged the total actual cost of related technical services provided in 1969. This has unavoidably resulted in overstating actual expenditure and understating unliquidated budget commitments carried forward on statement I and schedule A by the same amount (that is, \$126,044 expected to be expended in 1970 and 1971). This has been corrected in total for record purposes by the adjustments shown at the end of schedule A and statement I.

Statement of income and expenditure and commitments

Note 4

Income from investments held for the Agency's Staff Provident Fund, Staff Savings Fund for Non-Pensionable Service and Staff Health Insurance Fund, and

expenses (if any) of administering these Funds, are not included in Statements I and II, as they are credited and debited directly to the Funds concerned.

Note 5

Also excluded are contributions made direct to the refugees by the governments of the host countries, voluntary agencies and others. (To be included as income to UNRWA, a contribution must be subject to its direct control and be of a type which the Agency can use within its programme.)

Note 6

Contributions in kind are recorded at the contributors' valuations, if known and reasonable, otherwise at valuations determined by the Agency with due consideration given to prevailing market valuations. However, in order to avoid inconsistency between the income and expenditure accounts where pledged contributions in kind have been recorded as income at valuations in excess of the Agency's standard prices, but have not been received at year end, the excess valuation is charged to expenditure account in the year in which the related contribution is credited to income. See also note 9 below.

Statement of working capital (operating reserve)

Note 7

The liabilities of the Agency to the participants in its Staff Provident Fund are in local currencies, and provisions for these are maintained in the accounts in United States dollars in amounts equal to the countervalue of the liabilities using the Agency's book rates of exchange. Changes in these provisions resulting from changes in the book rates of exchange are not taken to the Agency's gain or loss on exchange account, but are accumulated in a Provident Fund liability valuation account, the balance on which has in previous years been added to the provision accounts for presentation in the Agency's balance sheets. At 31 December 1969, the balance on this liability valuation account had accumulated to a credit of \$457,796. The Agency, considering that the provision accounts alone are adequate to cover the liabilities, has transferred this valuation credit to Working Capital as an offset to the loss of \$456,207 it incurred in 1967, when the sterling it had set aside as part of the funding of the Staff Provident Fund was devalued.

Statement of assets and liabilities

Note 8

Under the Agency's practice of charging the full cost of buildings and equipment to expenditure in the year of construction or purchase (or budget commitment therefore), the following are not reflected in statement IV:

	<u>Original cost</u>
	\$
Vehicles	1,107,279
Other equipment	2,899,151
Structures and buildings:	
Refugee shelters	9,095,978
Buildings (school, training centres, ration distribution centres, clinics, warehouses, offices etc.) constructed and used by the Agency for its operations	13,696,309

Note 9

Contributions receivable related to pledges of basic food commodities for 1969 not yet received at 31 December 1969 have been reduced by the excess of the valuation of such pledges over the Agency's standard prices applicable to 1969. See also note 6 above.

Note 10

Inventories have been valued at the Agency's standard prices in effect on 31 December 1969 except that flour and cooking oil contributed by the United States of America for consumption in 1970 have been valued at the contributor's valuations, which will be the basis of the standard prices for these commodities in 1970. A suitable provision has been made for possible losses on obsolete supplies approved for disposal, these supplies form only a very minor part of the total inventories.

Note 11

Subsidies claimed by Governments (shown as accounts payable in previous years) have been shown separately this year. Certain of these subsidies, relating to health and education services provided by government authorities to the refugees on the West Bank and in Gaza since the hostilities of June 1967 and amounting to approximately \$1,278,800, are under discussion by the Agency and the Governments concerned to determine if, in fact, the Agency is liable to pay them. The Agency has taken the position that, although it paid such subsidies prior to the hostilities of June 1967, it is not liable to pay them in respect of the period subsequent to June 1967. To the extent that this view is ultimately maintained, the liability as shown may be overstated.

Note 12

The provision for separation costs of staff would be greater by approximately \$3,500,000 if provision were made for payment of certain separation benefits in full to all staff members. The Agency estimates, however, that 30 per cent of its international staff members, 50 per cent of its locally recruited General Service staff members and 50 per cent of its locally recruited Manual Service staff members will not qualify for payment of these separation benefits under the Agency's staff rules, either by reason of leaving the Agency's service voluntarily or by reason of obtaining employment with other employers immediately following separation from the Agency.

Note 13

At 31 December 1969, the Agency had contingent liabilities of \$2,475,966 comprising purchase orders issued for goods not yet received. Furthermore, late in 1969 the Agency agreed in principle to adjust the salaries of certain staff members (teachers and instructors) in respect of the period 1 September 1965 to 31 December 1969. The cost of this adjustment will be provided for in the budget for 1970.

B. REPORT OF THE BOARD OF AUDITORS

1. The Commissioner-General of UNRWA submitted to the Board of Auditors for audit and certification the following financial statements together with the related schedules:

Statement I. Budget and expenditure and commitments during the year ended 31 December 1969

Statement II. Income and expenditure and commitments during the year ended 31 December 1969

Statement III. Working capital (operating reserve) during the year ended 31 December 1969

Statement IV. Assets and liabilities as of 31 December 1969

2. The approved budget for 1969 totalled \$46,453,000. As against this, the total expenditure was \$43,795,474 and the commitments carried forward to 1970 amounted to \$2,365,574.

3. The expenditure and commitments for 1969 were \$46,161,048 and the income \$42,300,749 (statement II). The deficit of \$3,860,299 was met from the working capital. This working capital, as shown in statement III, is in effect a surplus account, consisting of surplus accumulated during the previous year. In this connexion, reference is invited to the concluding portion of paragraph 3 of last year's report of the Board 1/, in which attention of the General Assembly was drawn to the effect of depletion of the working capital of the Agency over the period 1964-1968 with a suggestion that ways and means calculated to arrest this trend may be considered. The Board has noted that the trend of depletion of working capital has continued unabated in the year 1969 so that at the end of that year the working capital of the Agency was further reduced to the level of \$10,473,591. According to the Commissioner-General, the bulk of this amount is committed for supplies on order and the available cash balance is not sufficient to finance the cost of the Agency's operations for two months. The gravity of the situation calls for urgent and effective amelioration.

Demolition of family shelters at Rashidieh Camp

4. A camp was built by the Agency in close proximity to the sea on the land placed at its disposal by the Government of Lebanon. Since the site was subject to constant floods, the first row of the camp, containing twenty-one shelters, had to be demolished and a sea-wall constructed to preserve the remaining shelters. The loss on demolition amounted to approximately \$4,200 excluding the cost of demolition. The Board notes that the Agency

1/ Official Records of the General Assembly, Twenty-fourth Session, Supplement No. 7C (A/7607/Add.3), para.3.

did not have a free hand in the selection of the site. However, it considers that a different layout of the camp, calculated to reduce the hazards of the location, could have forestalled the loss.

Overpayment because of incorrect purchase order

5. An overpayment of \$1,037 on account of the supply of blotting paper was made to a firm in 1968 because of a mistaken over-statement of price in the purchase order issued by the Agency. Non-compliance with the checks and balances prescribed in the procedural rules facilitated the occurrence of the mistake and prevented its timely detection. The Headquarters Property Survey Board overruled the recommendation of the Field Property Survey Board that, as attempts to recover the overpayment from the supplier had failed, the overpayment may be viewed as an irrecoverable loss, but finalization of the case has been delayed due to an unfortunate misplacement of an inter-office memorandum. The Board feels that, as overpayment was obtained by an incorporated firm through an unintentional mistake on the part of the Agency, renewed efforts to secure recovery may prove successful.

Loss to the Agency in connexion with the computer installation

6. The Agency contracted for the purchase of electronic data equipment at a price of \$170,500 plus separate charges for maintenance. It was agreed that the installation would be completed within twenty-six weeks, otherwise the company would be liable to a penalty of \$200 per day for each day of delay. However, even though there was a delay of about six months in the completion of installation, part of which was attributable to the supplier, no penalty was imposed by the Agency for the default. Besides postponing the economies expected from the change-over to the improved computer system, the retention of staff to work on the old equipment during the protracted installation period caused some additional expenditure to the Agency.

7. Before the work of installation was completed, it was learned that instead of a 5K Memory unit which was contracted for, the Company had, in actual fact, supplied a 10K unit. The Agency decided to retain the unit and, additionally, added a tape handler to it. This entailed a further outlay of about \$30,000, in regard to which the Company made a cash contribution of \$6,000 to the Agency.

8. It was later discovered, and the Company admitted, that the major part of the equipment supplied was not new, as provided in the contract, but was used and refurbished. It is estimated that out of the total cost of some \$200,000, about 70 per cent represents the value paid for old parts. No settlement has yet been reached with the Company as to the price adjustment.

Loss of each amounting to LL 55,753.20 (\$16,289)

9. The Agency suffered a cash loss amounting to \$16,289 as a result of a hold-up incident on the morning of 28 April 1970. The matter was reported to the police, who are carrying out investigations. Following the incident, the Agency has issued instructions to its staff not to carry large amounts of cash without a police escort.

Contingent liabilities

10. As stated in note 13 to the financial statements, the Agency, in addition to the contingent liabilities of \$2,475,966, comprising purchase orders issued for goods not received, had another liability in respect of retroactive adjustment in the salaries of certain staff members for the period 1 September 1965 to 31 December 1969, agreed to in principle by the Agency. The extent of the liability, however, has not been indicated in the aforesaid note.

11. The Board feels that, in the interest of fullest possible disclosure of facts, the true extent of the contingent liability should have been shown in the financial statements; if it were not possible to determine the precise extent of the liability, an estimated amount could have been indicated, with a note concerning the reason for the non-determination of the precise liability.

Ex gratia payments

12. Ex gratia payments made during 1969 amounted to \$457 and consisted of five items, the largest of which was \$150 for compensation for damage to household effects of an international staff member during a move upon change of duty station

Losses

13. The total losses during 1969 amounted to \$139,033 as against \$104,349 in 1968. A breakdown is given below:

	\$
Handling and warehousing losses of supplies	105,980
Losses on disposal of obsolete materials	16,516
Losses of shelter construction materials	12,847
Losses of equipment and non-consumable supplies	1,116
Bad debts	429
Other losses	2,145
	<hr/>
	\$139,033
	<hr/>

14. The Board of Auditors records its appreciation for the co-operation and assistance extended by the Commissioner-General, his staff and the Internal Audit Service.

(Signed) A.M. HENDERSON
Auditor-General of Canada

(Signed) VICTOR G. RICARDO
Controller-General of Colombia

(Signed) A.I. OSMANY
Comptroller and Auditor-General
of Pakistan

1 July 1970