



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

ACCOUNTS

for the year ended 31 December 1972

and

REPORT OF THE BOARD OF AUDITORS

GENERAL ASSEMBLY

OFFICIAL RECORDS: TWENTY-EIGHTH SESSION

SUPPLEMENT No. 7C (A/9007/Add.3)

UNITED NATIONS

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UNITED NATIONS

New York, 1973

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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LETTERS OF TRANSMITTAL

31 March 1973

Sir,

The financial statements of the United Nations Relief and Works Agency for Palestine Refugees in the Near East for the year ended 31 December 1972, 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 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 ...".

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.

Accept, Sir, the assurances of my highest consideration.

(Signed) Kurt WALDHEIM
Secretary-General

The Chairman
of the Board of Auditors
United Nations
New York

22 June 1973

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 1972.

In addition to the above, I have the honour to present the report of the Board with respect to the accounts of the above-mentioned Agency for the year 1972.

Accept, Sir, the assurances of my highest consideration.

(Signed) J. E. ESCALLON O.
Chairman
Board of Auditors

The President of the General Assembly
of the United Nations
New York

I. AUDIT OPINION

We have examined the following appended financial statements, numbered I to IV, properly identified, and relevant schedules of the United Nations Relief and Works Agency for Palestine Refugees in the Near East for the year ended 31 December 1972. Our examination included a general review of the accounting procedures and such tests of the accounting records and other supporting evidence as we considered necessary in the circumstances. As a result of our examination, we are of the opinion that the financial statements properly reflect the recorded financial transactions for the year, which transactions, subject to the observations in our report on the accounts, were in accordance with the Financial Regulations and legislative authority, and present fairly the financial position as at 31 December 1972.

(Signed) J. E. ESCALLON O.
Controller-General of Colombia

A. I. OSMANY
Auditor-General of Pakistan

G. R. LONG
Acting Auditor-General of Canada

22 June 1973

II. FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 1972

Budget and expenditure and commitments
(In US dollars)

| Activity | Recurrent costs | | Non-recurrent costs | | Total costs | |
|--|-------------------|-----------------------------|---------------------|-----------------------------|-------------------|-----------------------------|
| | Budget | Expenditure and commitments | Budget | Expenditure and commitments | Budget | Expenditure and commitments |
| | \$ | \$ | \$ | \$ | \$ | \$ |
| Part I. Relief services | | | | | | |
| Basic rations | 14,102,000 | 13,808,133 | | 7,210 | 14,105,000 | 13,815,343 |
| Supplementary feeding | 2,297,000 | 2,441,547 | 3,000 | 49,109 | 2,304,000 | 2,490,656 |
| Shelter | 269,000 | 273,779 | 6,000 | 73,986 | 275,000 | 347,765 |
| Special hardship assistance | 492,000 | 476,580 | - | 654 | 492,000 | 477,234 |
| Share of common costs from part IV | 3,461,000 | 3,502,830 | 130,000 | 136,738 | 3,591,000 | 3,639,568 |
| Total, part I | 20,621,000 | 20,502,869 | 146,000 | 267,697 | 20,767,000 | 20,770,566 |
| Part II. Health services | | | | | | |
| Medical services | 3,916,000 | 4,008,329 | 94,000 | 252,368 | 4,010,000 | 4,260,697 |
| Environmental sanitation | 1,463,000 | 1,460,353 | 63,000 | 122,659 | 1,526,000 | 1,583,012 |
| Share of common costs from part IV | 1,123,000 | 1,137,184 | 29,000 | 31,156 | 1,152,000 | 1,168,340 |
| Total, part II | 6,502,000 | 6,605,866 | 186,000 | 406,183 | 6,688,000 | 7,012,049 |
| Part III. Education services | | | | | | |
| General education | 17,237,000 | 17,475,189 | 162,000 | 276,842 | 17,399,000 | 17,752,031 |
| Vocational and professional training | 3,691,000 | 3,609,784 | 54,000 | 51,525 | 3,745,000 | 3,661,309 |
| Share of common costs from part IV | 2,790,000 | 2,830,131 | 61,000 | 63,766 | 2,851,000 | 2,893,897 |
| Total, part III | 23,718,000 | 23,915,104 | 277,000 | 392,133 | 23,995,000 | 24,307,237 |
| Part IV. Common costs | | | | | | |
| Supply and transport services | 3,285,000 | 3,318,510 | 195,000 | 205,646 | 3,480,000 | 3,524,156 |
| Other internal services | 2,586,000 | 2,645,347 | 16,000 | 12,971 | 2,602,000 | 2,658,318 |
| General administration | 1,503,000 | 1,506,287 | 9,000 | 13,044 | 1,512,000 | 1,519,331 |
| Total, part IV | 7,374,000 | 7,470,144 | 220,000 | 231,661 | 7,594,000 | 7,701,805 |
| Costs allocated to operations | (7,374,000) | (7,470,144) | (220,000) | (231,661) | (7,594,000) | (7,701,805) |
| Net, part IV | - | - | - | - | - | - |
| Part V. Costs due to local disturbances | | | | | | |
| | - | - | 8,000 | 35,783 | 8,000 | 35,783 |
| Total, all parts | 50,841,000 | 51,023,839 | 617,000 | 1,101,796 | 51,458,000 | 52,125,635 |

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

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

CERTIFIED CORRECT

(Signed) Lloyd CALLOW
Comptroller

APPROVED

(Signed) J. S. REMNIE
Commissioner-General

Income and expenditure and commitments
(In US dollars)

| | | For the year ended | |
|--|---------------|--------------------|-------------------|
| | | 31 December 1972 | 31 December 1971 |
| | | \$ | \$ |
| <u>Income</u> | | | |
| Contributions by Governments | (schedule C) | 46,978,419 | 43,683,086 |
| Contributions by intergovernmental organizations | (schedule D) | 3,118,575 | 2,068,203 |
| Contributions from non-governmental sources | (schedule E) | 1,109,800 | 969,638 |
| Miscellaneous income | (schedule F) | 698,553 | 766,646 |
| Exchange adjustments | | (357,026) | 187,496 |
| | | <u>51,548,321</u> | <u>47,675,069</u> |
| <u>Expenditure and commitments</u> | (statement I) | <u>52,125,635</u> | <u>48,437,744</u> |
| Excess of expenditure and commitments over income | | <u>577,314</u> | <u>756,675</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) J. S. RENNIE
Commissioner-General

Working capital (operating reserve)
(In US dollars)

| | For the year ended | |
|---|--------------------|------------------|
| | 31 December 1972 | 31 December 1971 |
| | \$ | \$ |
| Balance at 1 January | 4,995,106 | 5,634,668 |
| <u>Add</u> | | |
| Reduction of liability for subsidies claimed by Governments (note 6) | 3,830,200 | - |
| Savings in liquidating prior years' commitments (schedule G) | 75,783 | 105,558 |
| Other adjustments of prior years' accounts increasing working capital | 30,425 | 75,586 |
| | <u>3,936,408</u> | <u>181,144</u> |
| <u>Deduct</u> | | |
| Provision of reserve for blocked bank account (note 7) | 92,924 | - |
| Write-off of overvalued prior years' pledges (note 8) | 60,804 | 15,050 |
| Other adjustments of prior years' accounts reducing working capital | 9,414 | 38,295 |
| Unallocated current year's price variations | 6,308 | 10,686 |
| Excess of expenditure and commitments over income (statement II) | 577,314 | 756,675 |
| | <u>746,764</u> | <u>820,706</u> |
| Balance at 31 December | <u>8,184,750</u> | <u>4,995,106</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) J. S. RENNIE
Commissioner-General

Assets and liabilities
(In US dollars)

| | As at | |
|---|-------------------|-------------------|
| | 31 December 1972 | 31 December 1971 |
| | \$ | \$ |
| <u>Assets</u> | | |
| Cash on hand and in banks | 3,541,126 | 1,120,957 |
| Contributions receivable (schedules C, D and E) | | |
| In cash | 8,190,080 | 8,661,165 |
| In kind | 906,345 | 2,714,137 |
| Accounts receivable less provision for uncollectable amounts | 810,376 | 612,006 |
| Prepaid expenses and advances to suppliers | 128,104 | 132,906 |
| Inventories of supplies | 7,524,733 | 6,815,116 |
| Investments held for staff funds | 28,794,018 | 25,629,302 |
| | <u>48,894,782</u> | <u>45,685,589</u> |
| <u>Liabilities</u> | | |
| Accounts payable | 2,061,602 | 2,149,248 |
| Subsidies claimed by Governments | 1,350,088 | 3,830,200 |
| Staff Provident Fund | 28,361,933 | 25,217,881 |
| Staff savings fund for non-pensionable service | 349,174 | 332,759 |
| Staff Health Insurance Fund | 79,004 | 72,812 |
| Provision for staff claims for service incurred injury or death or loss of or damage to personal property | 80,221 | 104,695 |
| Provision for separation costs of staff | 5,851,506 | 5,533,007 |
| Reserve for unliquidated budget commitments | 1,589,849 | 2,014,035 |
| Income received in advance: | | |
| In cash | 641,989 | 1,376,002 |
| In kind | 1,344,666 | 59,844 |
| Working capital (operating reserve) (statement III) | 8,184,750 | 4,995,106 |
| | <u>49,894,782</u> | <u>45,685,589</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) J. S. RENNIE
Commissioner-General

Expenditure and commitments
(In US dollars)

| | Recurrent costs | Non-recurrent costs | Total costs |
|--------------------------------------|--------------------|------------------------|-------------|
| | \$ | \$ | \$ |
| <u>Relief services</u> | | | |
| <u>Basic rations</u> | | | |
| Ration costs | 13,273,818 | - | 13,273,818 |
| Quality control | 22,640 | - | 22,640 |
| Distribution | 450,633 | 7,210 | 457,843 |
| Administration | 61,042 | - | 61,042 |
| Total, basic rations | 13,808,133 | 7,210 | 13,815,343 |
| <u>Supplementary feeding</u> | | | |
| Hot meal programme | 1,280,416 | 48,785 | 1,329,201 |
| Milk programme | 583,787 | 324 | 584,111 |
| Other supplementary rations | 483,947 | - | 483,947 |
| Administration | 93,397 | - | 93,397 |
| Total, supplementary feeding | 2,441,547 | 49,109 | 2,490,656 |
| <u>Shelter</u> | | | |
| Shelter construction and maintenance | 3,702 | 48,353 | 52,055 |
| Roads and camp improvements | 33,130 | 25,633 | 58,763 |
| Camp rentals | 231,827 | - | 231,827 |
| Administration | 5,120 | - | 5,120 |
| Total, shelter | 273,779 | 73,986 | 347,765 |
| <u>Special hardship assistance</u> | 476,580 | 654 | 477,234 |
| <u>Share of common costs</u> | | | |
| Supply and transport services | 2,057,476 | 127,501 | 2,184,977 |
| Other internal services | 872,965 | 4,280 | 877,245 |
| General administration | 572,389 | 4,957 | 577,346 |
| Total, share of common costs | 3,502,830 | 136,738 | 3,639,568 |
| Total, relief services | 20,502,869 | 267,697 | 20,770,566 |

Expenditure and commitments
(In US dollars)

| | Recurrent costs | Non-recurrent costs | Total costs |
|-----------------------------------|--------------------|------------------------|-------------|
| | \$ | \$ | \$ |
| <u>Health services</u> | | | |
| <u>Medical services</u> | | | |
| Pharmacy services | 77,494 | 97 | 77,591 |
| Laboratory services | 56,304 | 1,000 | 57,304 |
| General clinics | 1,269,367 | 74,494 | 1,343,861 |
| Maternal and child health clinics | 485,865 | 6,425 | 492,290 |
| General hospitals | 1,226,192 | 5,989 | 1,232,181 |
| Tuberculosis control | 203,711 | 158,119 | 361,830 |
| Mental health | 68,511 | - | 68,511 |
| Dental care | 46,156 | 103 | 46,259 |
| School health services | 49,244 | - | 49,244 |
| Health education | 61,255 | - | 61,255 |
| Other medical services | 75,710 | 5,958 | 81,668 |
| Administration | 388,520 | 183 | 388,703 |
| Total, medical services | 4,008,329 | 252,368 | 4,260,697 |
| <u>Environmental sanitation</u> | | | |
| Surface water drainage | 6,363 | 50,076 | 56,439 |
| Refuse and sewage disposal | 1,089,453 | 55,766 | 1,145,219 |
| Water supply | 238,510 | 16,817 | 255,327 |
| Insect and rodent control | 13,924 | - | 13,924 |
| Ancillary sanitation facilities | 16,582 | - | 16,582 |
| Administration | 95,521 | - | 95,521 |
| Total, environmental sanitation | 1,460,353 | 122,659 | 1,583,012 |
| <u>Share of common costs</u> | | | |
| Supply and transport services | 431,406 | 26,734 | 458,140 |
| Other internal services | 449,709 | 2,205 | 451,914 |
| General administration | 256,069 | 2,217 | 258,286 |
| Total, share of common costs | 1,137,184 | 31,156 | 1,168,340 |
| Total, health services | 6,605,866 | 406,183 | 7,012,049 |

Expenditure and commitments
(In US dollars)

| | Recurrent costs | Non-recurrent costs | Total costs |
|---|--------------------|------------------------|-------------------|
| | \$ | \$ | \$ |
| <u>Education services</u> | | | |
| <u>General education</u> | | | |
| Elementary education | 10,374,649 | 248,371 | 10,623,020 |
| Preparatory education | 5,580,507 | 18,038 | 5,598,545 |
| Secondary education | 465,141 | - | 465,141 |
| UNRWA/UNESCO Institute of Education | 364,394 | 3,261 | 367,655 |
| Other in-service staff training | 137,425 | 3,093 | 140,518 |
| Youth activities | 16,204 | 2,987 | 19,191 |
| Women's activities | 5,256 | - | 5,256 |
| Pre-school play centres | 2,705 | 1,092 | 3,797 |
| Administration | 528,908 | - | 528,908 |
| Total, general education | <u>17,475,189</u> | <u>276,842</u> | <u>17,752,031</u> |
| <u>Vocational and professional training</u> | | | |
| <u>Training conducted in UNRWA centres</u> | | | |
| Wadi Seer training centre | 424,887 | 5,498 | 430,385 |
| Amman training centre | 324,472 | 4,118 | 328,590 |
| Kalandia vocational training centre | 264,874 | 5,681 | 270,555 |
| Ramallah men's teacher training centre | 191,978 | 2,904 | 194,882 |
| Ramallah women's training centre | 438,180 | 13,171 | 451,351 |
| Gaza vocational training centre | 229,972 | 1,513 | 231,485 |
| Siblin training centre | 374,619 | 9,566 | 384,185 |
| Damascus vocational training centre | 231,015 | 6,423 | 237,438 |
| Homs teacher training centre | 3,934 | - | 3,934 |
| Adult craft training centres | 81,318 | 353 | 81,671 |
| Total, training conducted in UNRWA centres | <u>2,565,249</u> | <u>49,227</u> | <u>2,614,476</u> |
| <u>Training subsidized outside UNRWA centres</u> | | | |
| Trades training - West Jordan | 5,824 | - | 5,824 |
| Vocational training at Kobbe - Lebanon | 11,276 | - | 11,276 |
| On the job training - Germany, Federal Republic of | 9,498 | - | 9,498 |
| Basic nursing training - Lebanon and West Jordan | 9,302 | - | 9,302 |
| Physiotherapists course - Jordan | 1,771 | - | 1,771 |
| X-ray technicians course - Jordan | 1,512 | - | 1,512 |
| Secretarial training - Lebanon | 4,863 | - | 4,863 |
| Vocational training for girls - Lebanon | 175 | - | 175 |
| Adult craft training, Gaza | 4,173 | - | 4,173 |
| Teacher training - Syrian Arab Republic | 26,000 | - | 26,000 |
| Training of handicapped youth | 47,887 | - | 47,887 |
| Total, training subsidized outside UNRWA centres | <u>122,281</u> | <u>-</u> | <u>122,281</u> |

Expenditure and commitments
(In US dollars)

| | Recurrent costs | Non-recurrent costs | Total costs |
|--|--------------------|------------------------|-------------|
| | \$ | \$ | \$ |
| <u>Education services (continued)</u> | | | |
| <u>Common training costs</u> | | | |
| Vocational training common costs | 354,187 | 1,536 | 355,723 |
| Vocational instructor training in UNRWA centres | 337 | 29 | 366 |
| Teacher training common costs | 110,978 | 733 | 111,711 |
| Teacher instructor training in UNRWA centres | 780 | - | 780 |
| Total, common training costs | 466,282 | 2,298 | 468,580 |
| <u>Placement services</u> | 36,580 | - | 36,580 |
| <u>University education</u> | | | |
| University scholarships in west Jordan | 972 | - | 972 |
| University scholarships in east Jordan | 30,821 | - | 30,821 |
| University scholarships in Egypt | 122,470 | - | 122,470 |
| University scholarships in Lebanon | 43,869 | - | 43,869 |
| University scholarships in Syrian Arab Republic | 36,265 | - | 36,265 |
| University scholarships in Iraq | 27,028 | - | 27,028 |
| University scholarships in Turkey | 500 | - | 500 |
| University scholarships in Saudi Arabia | 3,425 | - | 3,425 |
| Total, university education | 265,350 | - | 265,350 |
| <u>Vocational and professional training administration</u> | 154,042 | - | 154,042 |
| Total, vocational and professional training | 3,609,784 | 51,525 | 3,661,309 |
| <u>Share of common costs</u> | | | |
| Supply and transport services | 829,628 | 51,411 | 881,039 |
| Other internal services | 1,322,674 | 6,485 | 1,329,159 |
| General administration | 677,829 | 5,870 | 683,699 |
| Total, share of common costs | 2,830,131 | 63,766 | 2,893,897 |
| Total, education services | 23,915,104 | 392,133 | 24,307,237 |

Expenditure and commitments
(In US dollars)

| | Recurrent costs | Non-recurrent costs | Total costs |
|--|--------------------|------------------------|-------------|
| <u>Common costs</u> | \$ | \$ | \$ |
| <u>Supply and transport services</u> | | | |
| Supply procurement and control | 316,967 | - | 316,967 |
| Supply warehousing | 363,765 | 25,909 | 389,674 |
| Supply and transport insurance administration | 16,627 | - | 16,627 |
| Vehicle maintenance | 293,616 | 3,232 | 296,848 |
| Passenger transport | 411,036 | 92,250 | 503,286 |
| Freight transport | 1,006,079 | 83,328 | 1,089,407 |
| Port operations | 586,426 | 667 | 587,093 |
| Administration | 323,994 | 260 | 324,254 |
| Total, supply and transport services | 3,318,510 | 205,646 | 3,524,156 |
| <u>Allocation of supply and transport services</u> | | | |
| Relief services 62 per cent | (2,057,476) | (127,501) | (2,184,977) |
| Health services 13 per cent | (431,406) | (26,734) | (458,140) |
| Education services 25 per cent | (829,628) | (51,411) | (881,039) |
| Total, allocation of supply and transport services | (3,318,510) | (205,646) | (3,524,156) |
| <u>Other internal services</u> | | | |
| Eligibility and registration | 281,169 | - | 281,169 |
| Personnel services | 252,735 | - | 252,735 |
| Administrative services | 470,157 | 7,632 | 477,789 |
| Translation services | 47,285 | - | 47,285 |
| Legal services | 144,475 | 1,470 | 145,945 |
| Finance services | 581,416 | 1,598 | 583,014 |
| Data processing services | 157,262 | 2,228 | 159,490 |
| Internal and external audit services | 204,809 | - | 204,809 |
| Protective services | 289,667 | 25 | 289,692 |
| Technical services | 216,372 | 18 | 216,390 |
| Total, other internal services | 2,645,347 | 12,971 | 2,658,318 |
| <u>Allocation of other internal services</u> | | | |
| Relief services 33 per cent | (872,965) | (4,280) | (877,245) |
| Health services 17 per cent | (449,709) | (2,205) | (451,914) |
| Education services 50 per cent | (1,322,673) | (6,486) | (1,329,159) |
| Total, allocation of other internal services | (2,645,347) | (12,971) | (2,658,318) |

Expenditure and commitments
(In U.S. dollars)

| | Recurrent costs | Non-recurrent costs | Total costs |
|---|--------------------|------------------------|-------------|
| | \$ | \$ | \$ |
| <u>Common costs (continued)</u> | | | |
| <u>General administration</u> | | | |
| Agency administration | 189,136 | - | 189,136 |
| Field office administration | 416,756 | 918 | 417,674 |
| Area administration | 300,155 | 879 | 301,034 |
| Camp services administration | 169,925 | 964 | 170,889 |
| Public information services | 313,348 | 10,283 | 323,631 |
| New York liaison office | 71,758 | - | 71,758 |
| Cairo office | 17,477 | - | 17,477 |
| European liaison office (Geneva) | 27,732 | - | 27,732 |
| Total, general administration | 1,506,287 | 13,044 | 1,519,331 |
| <u>Allocation of general administration</u> | | | |
| Relief services 38 per cent | (572,389) | (4,957) | (577,346) |
| Health services 17 per cent | (256,069) | (2,217) | (258,286) |
| Education services 45 per cent | (677,829) | (5,870) | (683,699) |
| Total, allocation of general administration | (1,506,287) | (13,044) | (1,519,331) |
| Total, common costs | 7,470,144 | 231,661 | 7,701,805 |
| Total, common costs allocated | (7,470,144) | (231,661) | (7,701,805) |
| Net, common costs | - | - | - |
| <u>Costs due to local disturbances</u> | | | |
| Repairs of damaged buildings and equipment | - | 29,453 | 29,453 |
| Replacement of lost equipment and non-consumable supplies | - | 5,559 | 5,559 |
| Losses of consumable supplies | - | 337 | 337 |
| Other emergency costs | - | 434 | 434 |
| Total, costs due to local disturbances | - | 35,783 | 35,783 |
| Total, all services | 51,023,839 | 1,101,796 | 52,125,635 |

Production and sales units
(In US dollars)

| Account | Embroidery centre \$ | Audio-visual aids \$ | Carpentry shops \$ | Printing shop \$ | Sanitation supplies factory \$ | Bread baking \$ |
|-------------------------------------|----------------------------|----------------------------|--------------------------|------------------------|---|-----------------------|
| <u>Production and capital costs</u> | | | | | | |
| | 49,082 | 145,584 | 24,649 | 76,789 | 6,937 | 27,976 |
| <u>Costs allocated</u> | | | | | | |
| Transfer to other activities | -- | (145,584) | (24,506) | (76,789) | (6,937) | (26,938) |
| Transfer to sales unit | (49,082) | -- | (143) | -- | -- | (1,038) |
| | (49,082) | (145,584) | (24,649) | (76,789) | (6,937) | (27,976) |
| <u>Sales units</u> | | | | | | |
| Sales | (63,474) | -- | (157) | -- | -- | (1,134) |
| Cost of goods sold | 49,447 | -- | 143 | -- | -- | 1,038 |
| | (14,027) | -- | (14) | -- | -- | (156) |
| Net profit on sales | 14,027 | -- | 14 | -- | -- | 156 |
| Transfer to income | -- | -- | -- | -- | -- | -- |

Contributions by Governments
(In US dollars)

| Name of contributor | Description or purpose | Contributions pledged for 1972 | Unpaid balances | |
|------------------------------|---|--------------------------------|------------------|----------|
| | | | from prior years | for 1972 |
| | | \$ | \$ | \$ |
| Argentina | Flour (f.o.b. Argentina) - 1,400 tons | - | 125,000 | - |
| Australia | Australian dollars 172,398 a/ | 87,552 | 122,085 | 87,552 |
| Australia | US dollars | 20,981 | - | - |
| Australia | Japanese pounds 315,826 | 105,132 | - | 83,923 |
| Austria | US dollars (regular contribution) | 30,000 | - | - |
| Austria | Soap (supplemental contribution) | 559 | - | - |
| Bahrain | US dollars | 10,000 | - | - |
| Belgium | Belgian francs 5,000,000 (regular contribution) | 114,440 | - | - |
| Belgium | Swiss francs 87,200 (for vocational training) | 22,359 | - | - |
| Belgium | Services of staff | 23,064 | - | - |
| Belgium | Flour (c.i.f. UNRWA ports) - 1,987 tons | 222,544 | - | 222,544 |
| Cameroon | US dollars (for education and training) b/ | 5,000 | - | - |
| Canada | Canadian dollars 650,000 | 654,550 | - | - |
| Canada | Flour (c. and f. UNRWA ports) - 7,495 tons | 900,000 | - | - |
| Central African Republic | US dollars | - | 1,800 | - |
| Chile | US dollars | 1,000 | 1,000 | 1,000 |
| Cyprus | Pounds sterling 300 | 781 | - | - |
| Dahomey | US dollars | 250 | - | - |
| Democratic Yemen | US dollars | 750 | - | - |
| Denmark | US dollars (regular contribution) | 153,745 | - | 78,500 |
| Denmark | US dollars (for vocational and teacher training and general education) | 658,667 | - | - |
| Denmark | US dollars (supplemental contribution for education activities) | 101,156 | - | - |
| Dubai | US dollars c/ | 20,000 | - | 20,000 |
| Finland | US dollars | 185,000 | - | - |
| France | French francs 675,000 (regular contribution) | 132,353 | - | 132,353 |
| France | French francs 4,092,800 (supplemental contribution) | 802,510 | - | 802,510 |
| France | Rents (regular contribution) | 63,799 | - | - |
| France | French francs (remainder of contribution for teaching French and for vocational education, 1964/1971) | 6,139 d/ | - | - |
| France | French francs 184,705 (for teaching French) | 36,256 | - | 36,256 |
| France | Services of staff (for teaching French) | 24,744 | - | - |
| France | Lebanese pounds 5,952 (for university scholarships) | 1,868 | - | - |
| France | Flour (f.o.b. France) - 2,000 tons | 194,000 | - | 194,000 |
| Gaza Authorities | Rents and vaccines | 76,582 | - | - |
| Germany, Federal Republic of | German marks 2,000,000 (regular contribution) | 629,921 | - | - |
| Germany, Federal Republic of | German marks 594,497 (remainder of special contribution for 1971): | | | |
| | (1) Grants for students in the preparatory and secondary cycles attending private schools in Lebanon 1971/72 | 105,000 e/ | - | - |
| | (2) University scholarships 1971/72 | 65,000 e/ | - | - |
| Germany, Federal Republic of | German marks 7,881,508 (special contribution for 1972): | | | |
| | (1) Wadi Seer Training Centre - east Jordan | 550,000 | - | - |
| | (2) Operating costs of health services in the emergency camps - east Jordan | 139,200 | - | - |
| | (3) University scholarships, 1972/73 | 28,000 f/ | - | - |
| | (4) Operating costs of the infant health centre in Amman New Camp - east Jordan | 9,300 | - | - |
| | (5) Operating costs of the Zerka health centre - east Jordan | 39,000 | - | - |
| | (6) Grants for students in the preparatory and secondary cycles attending private schools in Lebanon, 1972/73 | 105,000 f/ | - | - |
| | (7) Operating costs of Station girls' school - east Jordan | 125,000 | - | - |
| | (8) Operating costs of educational services in emergency camps - east Jordan | 899,175 | - | - |
| | (9) Operating costs of Jaramana girls' school - Syrian Arab Republic | 22,500 | - | - |
| | (10) Remainder of construction costs of Jaramana girls' school - Syrian Arab Republic | 22,250 | - | - |
| | (11) Operating costs of UNRWA/UNESCO preparatory schools - Syrian Arab Republic | 542,475 | - | - |
| Germany, Federal Republic of | Flour (c.i.f. UNRWA ports) - 1,324.5 tons | 148,344 | - | 148,344 |
| Ghana | US dollars | 4,000 | - | 4,000 |
| Greece | US dollars | 16,000 | - | - |
| Greece | Flour (c. and f. UNRWA ports) - 1,050 tons | 115,500 | - | - |
| Holy See | US dollars | 3,000 | 2,500 | - |
| Iceland | US dollars | 10,500 | - | - |
| India | Supplies (c.i.f. UNRWA ports) | 12,903 | 9,678 | 12,903 |
| India | Scholastic supplies (for education and training) b/ | - | 2,000 | - |

Contributions by Governments
(In US dollars)

| Name of contributor | Description or purpose | Contributions pledged for 1972 | Unpaid balances | |
|----------------------|---|---|---------------------|-------------|
| | | | from prior years | for 1972 |
| | | \$ | \$ | \$ |
| Indonesia | US dollars | 5,000 | - | - |
| Iran | US dollars | 18,000 | - | - |
| Iraq | US dollars | 104,006 | - | 104,006 |
| Ireland | US dollars | 65,000 | - | - |
| Israel | Port and transport services | 420,000 | - | - |
| Israel | Water and vaccines | 43,383 | - | - |
| Italy | US dollars (regular contribution) | 170,678 | - | - |
| Italy | Italian lire 7,000,000 (for education and training) b/ | 12,038 | - | 12,038 |
| Italy | Flour (c. and f. UNRWA ports) - 180 tons | 15,000 | - | - |
| Japan | US dollars | 150,000 | - | - |
| Japan | Rice (f.o.b. Japan) - 3,747 tons | 611,718 | - | - |
| Jordan | Port services | 128,691 | - | - |
| Jordan | Rents | 93,251 | - | - |
| Jordan | Water and vaccines | 82,219 | - | - |
| Kuwait | US dollars (regular contribution) | 220,000 | - | - |
| Kuwait | US dollars (for education and training) b/ | 180,000 | - | - |
| Lebanon | US dollars (for education and training) b/ | 10,000 | - | - |
| Lebanon | Rents, laboratory and X-ray services and vaccines | 56,645 | - | - |
| Liberia | US dollars | 6,000 | - | - |
| Liberia | US dollars (contribution for 1971 pledged in 1972) | 1,000 | - | - |
| Libyan Arab Republic | Lebanese pounds 903,000 (regular contribution) | 300,000 | - | - |
| Libyan Arab Republic | Lebanese pounds 903,000 (for education and training) | 300,000 | - | - |
| Luxembourg | US dollars (regular contribution) | 3,000 | - | - |
| Luxembourg | US dollars (supplemental contributions) | 13,000 | - | 2,000 |
| Madagascar | US dollars | 586 | - | - |
| Malaysia | US dollars | 1,500 | - | - |
| Malaysia | US dollars (supplemental contribution) | 3,547 | - | - |
| Monaco | French francs 1,000 | 192 | - | - |
| Morocco | Dirhams 228,090 | 48,946 | - | - |
| Netherlands | US dollars (regular contribution) | 123,077 | - | - |
| Netherlands | US dollars (supplemental contribution) | 4,500 | - | - |
| Netherlands | Flour (c. and f. UNRWA ports) - 475 tons | 52,250 | - | - |
| New Zealand | Pounds sterling 18,348 | 44,953 | - | - |
| New Zealand | New Zealand dollars 20,000 | 24,320 | - | 24,320 |
| Niger | Cash, probably US dollars | - | 1,187 | - |
| Nigeria | Nigerian pounds 2,000 | 5,600 | - | 5,600 |
| Norway | US dollars (regular contribution) | 540,541 | - | - |
| Norway | US dollars (supplemental contribution) | 150,829 | - | - |
| Oman | US dollars | 10,000 | - | 10,000 |
| Pakistan | US dollars | 20,863 | - | - |
| Panama | US dollars | - | 500 | - |
| Philippines | US dollars | 1,250 | - | 1,250 |
| Qatar | US dollars | 32,000 | - | 12,000 |
| Republic of Korea | US dollars | 10,000 | - | - |
| Republic of Viet-Nam | US dollars | 3,000 | - | - |
| Saudi Arabia | US dollars (regular contribution) | 297,000 | - | 297,000 |
| Saudi Arabia | US dollars (supplemental contribution) | 50,000 | - | - |
| Sri Lanka | Tea | 1,000 | - | - |
| Senegal | US dollars | 3,988 | - | - |
| Singapore | US dollars | 1,500 | - | - |
| Spain | Rice (c.i.f. UNRWA ports) - 3,997 tons | 743,901 | - | - |
| Sudan | US dollars | 5,740 | - | - |
| Sweden | US dollars | 3,000,000 | - | - |
| Switzerland | Swiss francs 550,000 (regular contribution) | 141,026 | - | - |
| Switzerland | Swiss francs 596,375 (supplemental contributions) | 156,282 | - | - |
| Switzerland | Swiss francs (for UNRWA/UNESCO Institute of Education): regular contribution, 250,000 Swiss francs part of supplemental contribution of 200,000 Swiss francs (1970/73) | 65,208 | - | 33,157 |
| Switzerland | Whole milk (c.i.f. UNRWA ports) - 100 tons (1971/73) | 16,145 | - | - |
| Switzerland | Flour (c.i.f. UNRWA ports) - 2,000 tons | 100,115 | - | - |
| Switzerland | Flour (c.i.f. UNRWA ports) - 2,000 tons | 224,000 | - | 2,256 |
| Switzerland | Flour (c.i.f. UNRWA ports) - 2,000 tons (for education and training) b/ | 224,000 | - | 224,000 |

Contributions by Governments
(In US dollars)

| Name of contributor | Description or purpose | Contributions pledged for 1972 | Unpaid balances | |
|--|---|---|---------------------|-------------|
| | | | from prior years | for 1972 |
| | | \$ | \$ | \$ |
| Syrian Arab Republic | Reimbursement of transport costs: To 31 December 1971 | - | 40,452 | - |
| | For 1972 | 20,067 | - | 13,375 |
| Syrian Arab Republic | Reimbursement of portage costs: To 31 December 1971 | - | 23,697 | - |
| | For 1972 | 11,414 | - | 8,648 |
| Syrian Arab Republic | Rents and vaccines | 63,471 | - | - |
| Thailand | Rice, 50 tons | 8,250 | - | - |
| Togo | US dollars | 1,000 | - | - |
| Trinidad and Tobago | US dollars | 1,630 | - | - |
| Tunisia | US dollars | 6,000 | - | - |
| Turkey | US dollars | 15,000 | - | 15,000 |
| United Arab Emirates | US dollars | 200,000 | - | - |
| United Kingdom of Great Britain and Northern Ireland | Pounds sterling 1,875,000 | 4,886,250 | - | - |
| United States of America | Flour (c. and f. UNRWA ports) - 384 tons undelivered from 1970/71 pledge | - | 26,509 | - |
| United States of America | US dollars for vocational training 1971/72 | 676,000 | - | - |
| United States of America | US dollars (supplemental contribution) g/ (US dollars and local currencies) | 1,000,000 | - | - |
| United States of America | (Flour (c. and f. UNRWA ports) - 98,250 tons) 1971/72 | 6,650,000 | - | - |
| | (Oil (c. and f. UNRWA ports) - 4,000 tons) | 3,930,000 | - | 21,059 |
| | | 520,000 | - | - |
| United States of America | (US dollars and local currencies) | 7,150,000 | - | 5,150,000 |
| United States of America | (Flour (c. and f. UNRWA ports) - 98,250 tons) 1972/73 | 3,930,000 | - | - |
| | (Oil (c. and f. UNRWA ports) - 4,000 tons) | 520,000 | - | - |
| Yugoslavia | White haricot beans (c.i.f. UNRWA port) - 45 tons net | 25,000 | - | 25,000 |
| | | 46,978,419 | 356,408 | 7,784,594 |

a/ Available only for purchases in Australia through the Agency's procurement account with the Department of Supply of the Australian Government; source 1970/71 and 1971/72 pledges.

b/ These pledges have resulted from the UNESCO appeal. For 1972, these totalled \$431,038.

c/ Additional pledge over and above the pledge made by the United Arab Emirates.

d/ The true remainder available for 1972 was \$37,284, because \$31,145 had been wrongly allocated to income of prior years.

e/ Being one half of the 1972 special contribution for the 1971/72 school year; the first half had been allocated by UNRWA to 1971 income.

f/ Being one half of the 1972 special contribution for the 1972/73 school year; the remainder has been allocated by UNRWA to 1973 income.

g/ This contribution was also pledged for 1971/72, but was notified to the Agency too late for half of it to be allocated to 1971 in accordance with normal Agency practice.

Contributions by intergovernmental organizations
(In US dollars)

| Name of contributor | Description | Contributions pledged for 1972 | Unpaid balances | |
|--|--|---|---------------------|------------------|
| | | | from prior years | for 1972 |
| | | \$ | \$ | \$ |
| European Economic Community | <u>Basic Ration Programme 1972</u> | | | |
| | Sugar 3,937.990 tons (c.i.f. UNRWA ports) | 939,211 | - | - |
| | Cash for internal transport and distribution costs of the sugar | 50,363 | - | 50,363 |
| | <u>Supplementary Feeding Programme 1972</u> | | | |
| | Flour 1,535 tons) | 171,920 | - | 171,920 |
| | Rice 120 tons) | 22,200 | - | 22,200 |
| | Sugar 75 tons) c.i.f. UNRWA ports | 20,437 | - | 20,437 |
| | Skim milk 550 tons) | 286,550 | - | 286,550 |
| | Cash for purchase of food | 311,041 | - | 311,041 |
| | Cash for staff costs, etc. | 562,914 | - | 562,914 |
| | Cash for the construction of three supplementary feeding centres in Syrian Arab Republic | 45,055 | - | 45,055 |
| United Nations Children's Fund (UNICEF) | Procurement services | 10,000 | - | - |
| United Nations Educational, Scientific and Cultural Organization (UNESCO) | Cash for UNRWA/UNESCO Institute of Education a/ | 130,613 | - | 6,113 |
| United Nations Educational, Scientific and Cultural Organization (UNESCO) | (Regular programme staff services | 319,556 | - | - |
| | (Associate specialists staff services | 115,611 | - | - |
| World Food Programme (WFP) | Reimbursement of inland transport costs on flour contributed | - | 68,922 | - |
| World Health Organization (WHO) | Services of staff | 125,646 | - | - |
| World Health Organization (WHO) | Medical supplies (special contribution) b/ | 6,228 | - | 5,610 |
| World Health Organization (WHO) | Medical supplies | 1,230 | - | - |
| | | <u>3,118,575</u> | <u>68,922</u> | <u>1,482,203</u> |

a/ UNDP project through UNESCO for assistance to UNRWA/UNESCO Institute of Education.

b/ Special contribution by WHO from proceeds of appeal by the World Health Assembly to increase health assistance to refugees and displaced persons in the Middle East. The following contributions have been received as a result of this appeal:

| | |
|------------------------|----------------|
| | \$ |
| Cyprus | 247 |
| India | 685 |
| Malta | 267 |
| Nigeria | 2,995 |
| Trinidad and Tobago | 2,034 |
| | <u>\$6,228</u> |

Contributions from non-governmental sources
(In US dollars)

| Name of contributor | Description | Contributions for education | | | Other contributions | |
|---|--|--------------------------------|----------------------------------|---------------------------------|---------------------|-------------------------|
| | | General education scholarships | Vocational training scholarships | Other education recurrent costs | for recurrent costs | for non-recurrent costs |
| | | \$ | \$ | \$ | \$ | \$ |
| <u>Australia</u> | | | | | | |
| Australians Care for Refugees (AUSTCARE) | Cash | | 5,846 | - | - | - |
| Australians Care for Refugees (AUSTCARE) | Cash for operating Deir El Balah health centre, Gaza | - | - | - | 15,744 | - |
| Australian National Advisory Committee for UNESCO | Gift coupons | - | - | 120 | - | - |
| United Nations Association of Australia - Victorian Division | Cash | - | 584 | - | - | - |
| <u>Austria</u> | | | | | | |
| Fachverband der Fahrzeugindustrie Oesterreichs through the Austrian Red Cross Society | Cash | - | - | - | 83 | - |
| Sundry donors | Cash | 5 | - | - | - | - |
| <u>Belgium</u> | | | | | | |
| CARITAS | Blankets | - | - | - | 2,260 | - |
| <u>Brazil</u> | | | | | | |
| Reichert, Professor Rolf | Cash | - | 1,078 | - | - | - |
| <u>Canada</u> | | | | | | |
| Canadian Red Cross Society | Cash for operating Irbed rehydration/nutrition unit, east Jordan | - | - | - | 3,600 | - |
| Canadian Red Cross Society | Baby blankets | - | - | - | 1,002 | - |
| Canadian Save the Children Fund | Cash for operating Khan Younis rehydration/nutrition unit, Gaza | - | - | - | 6,090 | - |
| Unitarian Service Committee of Canada | Cash for operating pre-school centres, Gaza | - | - | 1,474 | - | - |
| Unitarian Service Committee of Canada | Cash for operating the Balata health centre, West Bank | - | - | - | 24,991 | - |
| Unitarian Service Committee of Canada | Cash for nursing training | - | - | 700 | - | - |
| Unitarian Service Committee of Canada | Cash for operating infant play-centres, Lebanon | - | - | 1,950 | - | - |
| Unitarian Service Committee of Canada | Cash for operating the Maghazi rehydration/nutrition unit | - | - | - | 2,250 | - |
| Unitarian Service Committee of Canada | Gaza | - | - | - | 1,223 | - |
| Unitarian Service Committee of Canada | Baby blankets | - | - | - | - | - |
| Sundry donors | Gift coupons | - | - | 45 | - | - |
| Sundry donors | Cash | - | - | - | 31 | - |
| <u>Denmark</u> | | | | | | |
| Danish Refugee Council | Cash | - | - | 95 | - | - |
| Statens Seruminstitut | Medical supplies | - | - | - | 1,410 | - |
| <u>Egypt</u> | | | | | | |
| Skeffington, Mr. W. M. | Cash | - | - | - | 51 | - |
| <u>Finland</u> | | | | | | |
| Finnish Refugee Council | Cash | - | 22,000 | - | - | - |
| Finnish Refugee Council | Cash for an ambulance | - | - | - | - | 4,400 |
| Finnish Refugee Council | Cash for operating three rehydration/nutrition units, Syrian Arab Republic | - | - | - | 7,000 | - |
| Sipila, Mrs. Helvi | Cash | - | 2,200 | - | - | - |
| <u>France</u> | | | | | | |
| Association de Solidarité Franco-Arabe | Cash | 199 | - | - | - | - |
| <u>Gaza</u> | | | | | | |
| Abu Abdallah family | Rent | - | - | 52 | - | - |
| Abu Ayyad family | Rent | - | - | - | 19 | - |
| Abu Ayyad and Awada families | Rent | - | - | - | 37 | - |
| Abu Khusa family | Rent | - | - | - | 17 | - |
| Abu Middain family | Rent | - | - | 948 | 86 | - |
| Abu Omar family and Khalil Khalil | Rent | - | - | - | 19 | - |
| Abu Salim family | Rent | - | - | 71 | 183 | - |
| Abu Salah Nasr | Rent | - | - | - | 14 | - |
| Abu Sha'b family | Rent | - | - | 229 | - | - |
| Abu Uriban family | Rent | - | - | - | 48 | - |
| Abu Uriban and Abu Middain families | Rent | - | - | - | 25 | - |
| Awada family | Rent | - | - | 214 | 597 | - |

Contributions from non-governmental sources
(In US dollars)

Schedule E
(continued)

| Name of contributor | Description | Contributions for education | | | Other contributions | |
|---|---|--------------------------------|----------------------------------|---------------------------------|---------------------|-------------------------|
| | | General education scholarships | Vocational training scholarships | Other education recurrent costs | for recurrent costs | for non-recurrent costs |
| | | \$ | \$ | \$ | \$ | \$ |
| <u>Gaza (continued)</u> | | | | | | |
| Awada and Abu Middain families | Rent | - | - | 147 | 19 | - |
| Daghma family | Rent | - | - | 57 | - | - |
| El Mussadar family | Rent | - | - | 19 | 126 | - |
| Gaza Municipality | Rent | - | - | - | 29 | - |
| Mussadar and Qur'an families | Rent | - | - | 193 | - | - |
| Saleh Ali Barbakh | Rent | - | - | - | 24 | - |
| Tarazi family | Rent | - | - | - | 60 | - |
| Waqf Department | Rent | - | - | 3,411 | - | - |
| Sundry donors | Cash | - | - | - | 90 | - |
| <u>Germany, Federal Republic of</u> | | | | | | |
| Blocker, Dr. F. | Gift coupons | - | - | 125 | - | - |
| CARITAS | Baby food | - | - | - | 824 | - |
| Daimler-Benz, AG, Stuttgart | Cash | - | 1,260 | - | - | - |
| ESFO, AG, Hamburg | Cash | - | 630 | - | - | - |
| <u>Iran</u> | | | | | | |
| Iranian Medical Team | Medical supplies and clinic equipment | - | - | - | 298 | - |
| <u>Japan</u> | | | | | | |
| Association of Osaka Expo '70 | Cash | 4,800 ^{a/} | 5,500 ^{a/} | 5,000 ^{a/} | 4,700 ^{a/} | - |
| Federation of Economic Organizations) | | | | | | |
| Federation of Employers' Associations) | | | | | | |
| Committee for Economic Development) | | | | | | |
| Chamber of Commerce and Industry) | | | | | | |
| Industry Club) | | | | | | |
| National Federation of UNESCO Associations | UNESCO gift coupons | - | - | 205 | - | - |
| Sony Corporation | Video tape and recording equipment | - | - | - | - | 5,801 |
| Tsuji, Mr. Hideo | Cash | - | - | - | 200 | - |
| Sundry donors | Cash | - | - | - | 25 | - |
| <u>Jordan</u> | | | | | | |
| Azzam, Mohd. Ismail and Abu Abbas Mohd. Hassan | Rent | - | - | 168 | - | - |
| A/Tabieh, A/Rahman Mohd. | Rent | - | - | 196 | - | - |
| CARITAS | Blankets and surgical equipment | - | - | - | 231 | - |
| El Zinati, Mohammed Ali | Rent | - | - | - | 445 | - |
| Hassan, Mahmoud Mohammed | Rent | - | - | - | 354 | - |
| Muktars and Notables, Wadi Yabes village | Rent | - | - | 202 | - | - |
| Municipal Council, Qalqilia | Rent | - | - | - | 616 | - |
| Village Council and muktars, Wadi Yabes village | Rent | - | - | 168 | - | - |
| The International School, Amman | School furniture | - | - | - | - | 101 |
| The Red Crescent Society | Blankets, medical equipment and medical supplies | - | - | - | 245 | - |
| Anonymous | Services | - | - | - | 65 | - |
| Sundry donors | Medical supplies | - | - | - | 17 | - |
| Sundry donors | Cash | - | - | - | 3 | - |
| <u>Lebanon</u> | | | | | | |
| American Mission | Rent | - | - | 492 | 551 | - |
| Greek Orthodox Community | Rent | - | - | - | 656 | - |
| Heirs of Saadeddine Shatila | Rent | - | - | - | 1,312 | - |
| Hiba Trading Co. | Television set | - | - | - | - | 439 |
| Mneimneh and Bohsaly | Rent | - | - | - | 1,476 | - |
| Perke Davis International - Beirut | Medical supplies | - | - | - | 265 | - |
| Syrian Lebanese Mission | Rent | - | - | - | 1,968 | - |
| The Hilal Trading Agency | Typewriters | - | - | - | - | 893 |
| The Swedish Levant Trading Company | Text books | - | - | 129 | - | - |
| Sundry donors | Cash | - | - | - | 32 | - |
| <u>Netherlands</u> | | | | | | |
| Bathgate, Dr. R. H. | Cash | 69 | - | - | - | - |
| Individual contributions through UNESCO Centrum | Gift coupons | - | - | 1,625 | - | - |
| Interkerkeluk Beraad Inzake Vredesvraagstukken | Cash | 10,590 | - | - | - | - |
| Terre des Hommes | Baby food, skim milk, whole milk and baby blankets | - | - | - | 4,084 | - |
| Vormingscentrum voor de Verkende Jeugd | Cash | 155 | - | - | - | - |
| <u>New Zealand</u> | | | | | | |
| Council of Organizations for Relief Services Overseas, Inc. (CORSO) | (Cash for Kalandia vocational training centre, 1971/72) | - | 12,100 | - | - | - |
| | (Cash for operating women's activities centres) | - | - | 1,425 | - | - |
| | (Cash for operating sewing centres) | - | - | 4,500 | - | - |
| | (Cash for operating carpentry courses) | - | - | 4,200 | - | - |

Contributions from non-governmental sources
(In US dollars)

| Name of contributor | Description | Contributions for education | | | Other contributions | |
|---|---|--------------------------------|----------------------------------|---------------------------------|----------------------|-------------------------|
| | | General education scholarships | Vocational training scholarships | Other education recurrent costs | for recurrent costs | for non-recurrent costs |
| | | \$ | \$ | \$ | \$ | \$ |
| <u>Norway</u> | | | | | | |
| Norwegian Refugee Council | Cash | 7,500 | - | - | - | - |
| Norwegian Refugee Council | Cash | - | 20,206 | - | - | - |
| Norwegian Refugee Council | Cash for operating Rafah health centre and Wenche Myhre rehydration/nutrition unit, Gaza | - | - | - | 55,627 | - |
| Norwegian Refugee Council | Detergent powder | - | - | - | 579 | - |
| <u>Portugal</u> | | | | | | |
| Gulbenkian Foundation | Cash | - | 15,000 | - | - | - |
| <u>Saudi Arabia</u> | | | | | | |
| Arabian American Oil Co. (ARAMCO) | Cash | - | 60,000 | 90,000 | - | - |
| Arabian American Oil Co. (ARAMCO) | Cash for film distribution in the United States of America | - | - | - | 10,000 ^{b/} | - |
| <u>Sri Lanka</u> | | | | | | |
| Young Women's Christian Association of Sri Lanka | Tea | - | - | - | 469 | - |
| <u>Sweden</u> | | | | | | |
| Herthelius, Mr. | Cash for basic nursing training | - | - | 40 | - | - |
| Lutheran World Federation | Cash for operating Kraymeh school, east Jordan, 1971/72 d/ | 9,894 ^{c/} | - | - | - | - |
| Swedish Lutheran World Federation | Footwear | - | - | - | 10,700 | - |
| Swedish Free Church Aid | Cash for prosthetic devices, Gaza | - | - | - | 3,370 | - |
| Swedish Free Church Aid | Cash for construction of Bureij health centre, Gaza | - | - | - | - | 12,500 |
| Swedish Red Cross Society | Cash subsidy for 3 1/2 beds at the Red Crescent Maternity Hospital, West Bank | - | - | - | 6,700 | - |
| Swedish Save the Children Federation (Radda Barnen) | Cash | - | 11,000 | - | - | - |
| Swedish Save the Children Federation (Radda Barnen) | Cash for operating UNRWA/Swedish health centre, Gaza | - | - | - | 128,683 | - |
| Swedish Save the Children Federation (Radda Barnen) | Cash for operating Rashidieh rehydration/nutrition unit, Lebanon | - | - | - | 7,000 | - |
| Swedish Save the Children Federation (Radda Barnen) | Cash for operating Joufeh girls' school, east Jordan, 1971/72 | 49,382 | - | - | - | - |
| Swedish Save the Children Federation (Radda Barnen) | Cash for operating Joufeh girls' school, east Jordan, 1972/73 | 41,619 | - | - | - | - |
| Swedish Save the Children Federation (Radda Barnen) | Cash for layettes | - | - | - | 8,000 | - |
| Swedish Save the Children Federation (Radda Barnen) | Baby blankets, blankets and soap | - | - | - | 929 | - |
| Sundry donors | Baby blankets | - | - | - | 12 | - |
| <u>Switzerland</u> | | | | | | |
| Association Suisse-Arabe | Cash | 377 | 550 | - | - | - |
| Van Berchem, Mrs. M. Gautier | Cash | - | 550 | - | - | - |
| De Weck, Mr. Jean-Baptiste | Gift coupons | - | - | 230 | - | - |
| Krbeo, Miss Eva Marie | Cash | - | 273 | - | - | - |
| Société Suisse des Industries Chimiques | Medical supplies d/ | - | - | - | 1,419 | - |
| Swiss Aid CARITAS | Cash for nursing and midwifery training | - | - | 6,060 | - | - |
| Swiss Aid CARITAS | Cash for operating the maternal and child health clinic at the Amari health centre, West Bank | - | - | - | 2,350 | - |
| Terre des Hommes | Cash for two paediatric beds at the Mount David Orthopaedic Hospital, Bethlehem, West Bank | - | - | - | 781 ^{e/} | - |
| <u>Syrian Arab Republic</u> | | | | | | |
| Syrian Local Authorities | Rent | - | - | - | 1,302 | - |
| <u>United Kingdom of Great Britain and Northern Ireland</u> | | | | | | |
| Brock, Mr. and Mrs. | Cash | - | 599 | - | - | - |
| OXFAM | Cash for operating Husson emergency camp health installations, east Jordan | - | - | - | 15,999 | - |
| OXFAM | Cash for supplementary feeding programme, Gaza | - | - | - | 13,030 | - |
| OXFAM | Cash for operating Khan Yunis health centre, Gaza | - | - | - | 40,984 | - |
| OXFAM | Cash | - | 118,747 | - | - | - |
| OXFAM | Potato mix | - | - | - | 711 | - |
| Standing Conference of British Organizations for Aid to Refugees: | Cash | 245 | - | - | - | - |
| Help the Aged | Cash for shelters in the Syrian Arab Republic | - | - | - | - | 1,913 |
| Help the Aged | Blankets | - | - | - | 17 | - |
| Rooker, Mr. J. C. | Cash | 82 | - | - | - | - |

Contributions from non-governmental sources
(In US dollars)

| Name of contributor | Description | Contributions for education | | | Other contributions | |
|--|---|--------------------------------|----------------------------------|---------------------------------|---------------------|-------------------------|
| | | General education scholarships | Vocational training scholarships | Other education recurrent costs | for recurrent costs | for non-recurrent costs |
| | | \$ | \$ | \$ | \$ | \$ |
| <u>United Kingdom of Great Britain and Northern Ireland (continued)</u> | | | | | | |
| Sutton, Mr. Geoffrey | Cash | 109 | - | - | - | - |
| Women's Royal Voluntary Service | Baby blankets | - | - | - | 1,141 | - |
| Sundry donors | Cash | - | - | - | 36 | - |
| Anonymous | Cash | - | - | - | 3 | - |
| <u>United States of America</u> | | | | | | |
| American Freedom from Hunger Foundation, Inc. (Iowa City Walk for Development) | Cash | 3,573 | - | - | - | - |
| American Friends Service Committee | Baby and other blankets | - | - | - | 1,210 | - |
| American Near East Refugee Aid, Inc. (ANERA) | Cash | 4,600 | 6,050 | - | - | - |
| American Near East Refugee Aid, Inc. (ANERA) | Cash for operating Karamah school, east Jordan, 1972/73 | 5,000 | - | - | - | - |
| American Middle East Rehabilitation (AMER division of ANERA) | Cash for operating Jabel Hussein rehydration/nutrition unit, east Jordan f/ | - | - | - | 2,600 | - |
| American Middle East Rehabilitation (AMER division of ANERA) | Cash | - | 2,200 | - | - | - |
| American Middle East Rehabilitation (AMER division of ANERA) | Medical supplies and books, electrocardiograph machine and microscope | - | 5,929 | - | - | - |
| Christian Reformed World Relief Committee | Medical supplies | - | - | - | 1,243 | - |
| Da Costa, Miss Rosa | Cash | 150 | - | - | - | - |
| Kernochan, Mrs. Adelaide | Cash | 50 | - | - | - | - |
| Litchfield, Miss Josephine | Cash | - | - | 50 | - | - |
| Mennonite Central Committee | Baby blankets | - | - | - | 2,310 | - |
| Mennonite Central Committee | Cash for purchasing school furniture | - | - | - | - | 2,000 |
| Mennonite Central Committee | Cash for the purchase of blankets | - | - | - | 3,993 | - |
| A.D.M. Milling Co. | Burghol | - | - | - | 140 | - |
| Moreland Avenue Baptist Church | Cash | 85 | - | - | - | - |
| Munroe, Miss Gretel S. | Cash | - | 500 | - | - | - |
| NAJDA (American Women for the Middle East) | Cash | - | 1,650 | - | - | - |
| Quimby, Mr. Karl K. | Cash | 50 | - | - | - | - |
| Stedman, Miss Anne D. | Cash | - | 550 | 65 | - | - |
| Students for Peace and Justice in the Middle East | Cash | - | - | - | 160 | - |
| Sundry donors | Cash | - | - | - | 225 | - |
| Sundry donors | Gift coupons | - | - | 20 | - | - |
| Sundry donors | Text books | - | - | 30 | - | - |
| <u>International organizations</u> | | | | | | |
| Church World Service, Inc. | Baby and other blankets | - | - | - | 1,654 | - |
| Federations of Business and Professional Women: | | | | | | |
| Australia | Cash | - | 332 | - | - | - |
| Canada | Cash | - | 3,838 | - | - | - |
| Denmark | Cash | - | 79 | - | - | - |
| Finland | Cash | - | 320 | - | - | - |
| Japan | Cash | - | 307 | - | - | - |
| Norway | Cash | - | 450 | - | - | - |
| Sweden | Cash | - | 45 | - | - | - |
| Switzerland | Cash | - | 550 | - | - | - |
| United Kingdom of Great Britain and Northern Ireland | Cash | - | 1,163 | - | - | - |
| United States of America | Cash | - | 1,105 | - | - | - |
| International | Cash | - | 155 | - | - | - |
| International Confederation of Free Trade Unions | Cash | - | - | - | 1,674 | - |
| Lutheran World Federation | Cash for a playground at Jebel Hussein preparatory girls' school, east Jordan | - | - | - | - | 452 |
| Lutheran World Federation | Baby food, vitamins, tents, medical supplies and autoclave | - | - | - | 3,684 | 1,150 |
| Lutheran World Federation | Repairs to Karamah health centre, east Jordan | - | - | - | - | 6,022 |
| Lutheran World Federation | Cash for the repairs of Karamah preparatory boys' school and handicraft unit and conversion of a room to a science laboratory | - | - | - | - | 12,347 |
| Near East Council of Churches | Cash for paving playgrounds and assembly area of schools in Beqaa and Jarash camps, east Jordan | - | - | - | - | 1,022 |
| Pontifical Mission for Palestine | Blankets | - | - | - | 2,330 | - |
| United Nations High Commissioner for Refugees | Cash from "World Star Festival" record sales | - | - | - | 6,480 | - |
| Women's Auxiliary of UNRWA | Cash for women's activities and welfare projects | - | - | - | 6,060 | - |

Contributions from non-governmental sources
(In US dollars)

| Name of contributor | Description | Contributions for education | | | Other contributions | |
|--|-----------------|--------------------------------|----------------------------------|---------------------------------|---------------------|-------------------------|
| | | General education scholarships | Vocational training scholarships | Other education recurrent costs | for recurrent costs | for non-recurrent costs |
| | | \$ | \$ | \$ | \$ | \$ |
| <u>International organizations (continued)</u> | | | | | | |
| World Alliance of Young Men's Christian Associations | Cash | - | - | - | 6,940 | - |
| World Alliance of Young Men's Christian Associations | Sports supplies | - | - | - | 292 | - |
| Zonta International | Cash | - | 11,000 | - | - | - |
| Zonta District XIII | Cash | - | 1,863 | - | - | - |
| Sundry donors | Cash d/ | - | - | 30 | - | - |
| | | <u>138,534</u> | <u>316,209</u> | <u>124,685</u> | <u>481,332</u> | <u>49,040</u> |
| Total of all contributions | | | | <u>1,109,800</u> | | |

a/ This contribution pledged for 1972 remained unpaid as at 31 December 1972, but payment is expected in 1973.

b/ The amount received was \$17,000, of which \$7,000 is to be considered as contribution for 1973.

c/ Part applicable to 1972 of the \$14,841 contributed for the running expenses of this project for 1971 and 1972.

d/ Contributions resulting from the UNESCO appeal. These totalled \$11,343 for 1972.

e/ The amount received was \$4,675, of which \$3,894 is to be considered as contribution for 1973.

f/ Part applicable to 1972 of the \$13,000 contributed for the running expenses for this centre from 1970 through 1974.

Miscellaneous income
(In US dollars)

| Description | Amount |
|---|-----------------------|
| | \$ |
| Sale of empty containers | 337,420 |
| Bank interest | 205,135 |
| Sale of shares in The Development Bank of Jordan Limited - 1972 instalment | 79,333 |
| Disputes and reserved claims refunded | 24,724 |
| Profit on income producing activities | 14,197 |
| Sale of unserviceable equipment and scrap | 8,750 |
| Overheads recovered on procurement for other parties | 7,597 |
| Supplies and equipment taken over from the United Nations Emergency Force | 2,445 |
| Miscellaneous | <u>18,952</u> |
| Total, miscellaneous income | <u><u>698,553</u></u> |

Liquidation of prior years' commitments
(In US dollars)

| | Commitments brought forward from 1971 | Commitments liquidated by expenditure | Commitments carried forward to 1973 | Saving on liquidation of prior years' commitments |
|---|--|--|--|---|
| | \$ | \$ | \$ | \$ |
| <u>Relief services</u> | | | | |
| <u>Basic rations</u> | | | | |
| Distribution | 923 | 1,474 | - | (551) |
| Quality control | 1,011 | 354 | - | 657 |
| Basic ration costs | 105,602 | 105,695 | - | (93) |
| Total, basic rations | 107,536 | 107,523 | - | 13 |
| <u>Supplementary feeding</u> | | | | |
| Hot meal programme | 5,987 | 1,532 | 3,560 | 895 |
| Milk programme | 1,983 | 1,082 | 900 | 1 |
| Total, supplementary feeding | 7,970 | 2,614 | 4,460 | 896 |
| <u>Shelter</u> | | | | |
| Shelter construction and maintenance | 284,148 | 95,444 | 187,449 | 1,255 |
| Roads and camp improvements | 12,742 | 12,246 | - | 494 |
| Total, shelter | 296,890 | 107,692 | 187,449 | 1,749 |
| <u>Special hardship assistance</u> | 83,394 | 30,665 | - | 52,729 |
| Total, relief services | 495,790 | 248,494 | 191,909 | 55,387 |
| <u>Health services</u> | | | | |
| <u>Medical services</u> | | | | |
| Pharmacy services | 302 | 295 | - | 7 |
| Laboratory services | 690 | 721 | - | (31) |
| General clinics | 131,594 | 69,901 | 61,467 | 226 |
| Maternal and child health clinics | 10,986 | 8,842 | 1,062 | 1,082 |
| Tuberculosis control | 1,359 | 949 | 267 | 143 |
| Dental care | 1,270 | 50 | 616 | 604 |
| Health education | 400 | 197 | 203 | - |
| Other medical services | 6,549 | 3,800 | 1,995 | 754 |
| Administrative | 375 | 89 | 286 | - |
| Total, medical services | 153,525 | 84,844 | 65,896 | 2,785 |

Liquidation of prior years' commitments

(In US dollars)

| | Commitments brought forward from 1971 | Commitments liquidated by expenditure | Commitments carried forward to 1973 | Saving on liquidation of prior years' commitments |
|--|--|--|--|---|
| | \$ | \$ | \$ | \$ |
| <u>Health services (continued)</u> | | | | |
| <u>Environmental sanitation</u> | | | | |
| Surface water drainage | 900 | - | 900 | - |
| Refuse and sewage disposal | 48,689 | 17,980 | 30,074 | 635 |
| Water supply | 18,087 | 14,873 | 3,366 | (152) |
| Total, environmental sanitation | 67,676 | 32,853 | 34,340 | 483 |
| Total, health services | 221,201 | 117,697 | 100,236 | 3,268 |
| <u>Education services</u> | | | | |
| <u>General education</u> | | | | |
| Elementary education | 303,575 | 187,999 | 113,722 | 1,854 |
| Preparatory education | 186,552 | 91,077 | 92,824 | 2,651 |
| UNRWA/UNESCO Institute of education | 4,955 | 3,263 | 200 | 1,492 |
| Youth activities | 2,026 | 669 | 1,330 | 27 |
| Pre-school play centres | 533 | 528 | - | 5 |
| Total, general education | 497,641 | 283,536 | 208,076 | 6,029 |
| <u>Vocational training</u> | | | | |
| <u>Training conducted in UNRWA centres</u> | | | | |
| Wadi Seer training centre | 182,273 | 96,015 | 85,801 | 457 |
| Amman training centre | 9,158 | 5,794 | - | 3,364 |
| Kalandia vocational training centre | 358,433 | 235,933 | 121,739 | 761 |
| Ramallah men's teacher training centre | 5,507 | 3,139 | - | 2,368 |
| Ramallah women's training centre | 5,016 | 4,232 | 40 | 744 |
| Gaza vocational training centre | 2,033 | 2,130 | - | (97) |
| Siblin training centre | 647 | 450 | - | 197 |
| Damascus vocational training centre | 2,168 | 2,192 | - | (24) |
| Total, training conducted in UNRWA centres | 565,235 | 349,835 | 207,580 | 7,770 |

Liquidation of prior years' commitments
(In US dollars)

| | Commitments brought forward from 1971 \$ | Commitments liquidated by expenditure \$ | Commitments carried forward to 1973 \$ | Saving on liquidation of prior years' commitments \$ |
|--|--|--|--|---|
| <u>Education services (continued)</u> | | | | |
| <u>Training subsidized outside UNRWA centres</u> | | | | |
| Arab Orphan Society Technical School, Jerusalem | 8,754 | 1,984 | 6,770 | - |
| Basic midwifery training | 755 | 381 | - | 374 |
| Basic nursing training | 2,346 | 1,443 | 763 | 140 |
| Training of handicapped youth | 7,866 | 7,866 | - | - |
| Teacher training (Syrian Arab Republic) | 26,000 | - | 26,000 | - |
| Total, training subsidized outside UNRWA centres | 45,721 | 11,674 | 33,533 | 514 |
| <u>University education</u> | | | | |
| University scholarships in west Jordan | 290 | 290 | - | - |
| University scholarships in east Jordan | 3,912 | 3,912 | - | - |
| University scholarships in Egypt | 4,798 | 4,798 | - | - |
| University scholarships in Lebanon | 2,381 | 2,381 | - | - |
| University scholarships in the Syrian Arab Republic | 2,621 | 2,621 | - | - |
| University scholarships in Iraq | 2,678 | 2,678 | - | - |
| Total, university education | 16,680 | 16,680 | - | - |
| <u>Vocational and professional training common costs</u> | | | | |
| Vocational training common costs | 973 | 1,024 | - | (51) |
| Teacher training common costs | 238 | 238 | - | - |
| Total, vocational and professional training common costs | 1,211 | 1,262 | - | (51) |
| Total, vocational training | 628,847 | 379,501 | 241,113 | 8,233 |
| Total, education services | 1,126,488 | 663,037 | 449,189 | 14,262 |

Liquidation of prior years' commitments
(In US dollars)

| | Commitments brought forward from 1971 | Commitments liquidated by expenditure | Commitments carried forward to 1973 | Saving on liquidation of prior years' commitments |
|--------------------------------------|--|--|--|---|
| | \$ | \$ | \$ | \$ |
| <u>Common costs</u> | | | | |
| <u>Supply and transport services</u> | | | | |
| Supply warehousing | 29,100 | 27,017 | - | 2,083 |
| Vehicle maintenance | 821 | 815 | - | 6 |
| Passenger transport | 17,328 | 17,173 | - | 155 |
| Freight transport | 55,782 | 56,029 | - | (247) |
| Port operations | <u>1,982</u> | <u>1,983</u> | <u>-</u> | <u>(1)</u> |
| Total, supply and transport services | <u>105,013</u> | <u>103,017</u> | <u>-</u> | <u>1,996</u> |
| <u>Other internal services</u> | | | | |
| Personnel services | 3,847 | 477 | 3,370 | - |
| Administrative services | 1,072 | 847 | - | 225 |
| Data processing services | 55 | 57 | - | (2) |
| Protective services | <u>45</u> | <u>46</u> | <u>-</u> | <u>(1)</u> |
| Total, other internal services | <u>5,019</u> | <u>1,427</u> | <u>3,370</u> | <u>222</u> |
| <u>General administration</u> | | | | |
| Area administration | 16 | 14 | - | 2 |
| Camp services administration | 1,916 | 550 | - | 1,366 |
| Public information services | <u>19,690</u> | <u>14,712</u> | <u>4,259</u> | <u>719</u> |
| Total, general administration | <u>21,622</u> | <u>15,276</u> | <u>4,259</u> | <u>2,087</u> |
| Total, common costs | <u><u>131,654</u></u> | <u><u>119,720</u></u> | <u><u>7,629</u></u> | <u><u>4,305</u></u> |

Liquidation of prior years' commitments
(In US dollars)

| | Commitments brought forward from 1971 | Commitments liquidated by expenditure | Commitments carried forward to 1973 | Saving on liquidation of prior years' commitments |
|--|--|--|--|---|
| | \$ | \$ | \$ | \$ |
| <u>Costs due to local disturbances</u> | | | | |
| Repairs of damaged buildings and equipment | 12,252 | 6,747 | 3,906 | 1,599 |
| Replacement of lost installations, equipment and non-consumable supplies | 21,135 | 24,341 | - | (3,206) |
| Other emergency costs | <u>4,836</u> | <u>4,531</u> | <u>137</u> | <u>168</u> |
| Total, costs due to local disturbances | <u>38,223</u> | <u>35,619</u> | <u>4,043</u> | <u>(1,439)</u> |
| Total, all services | 2,013,356 | 1,184,567 | 753,006 | 75,783 |
| <u>Technical services</u> | <u>679</u> | <u>679</u> | <u>-</u> | <u>-</u> |
| | <u>2,014,035</u> | <u>1,185,246</u> | <u>753,006</u> | <u>75,783</u> |

NOTES TO THE FINANCIAL STATEMENTS

General

Note 1

The statements are based on the Agency's accounts, which are kept in United States dollars. During 1972, non-United States dollar transactions were recorded in United States dollars at book rates based on fixed official rates of exchange except when these were replaced by floating rates. In such cases, and in other cases where there were no fixed official rates of exchange, the book rates used were based on the cost to the Agency of the currencies concerned, where applicable, or upon the Agency's estimation of the appropriate rates (for certain contributions in kind).

Note 2

The budget figures reflect the Agency's budget for 1972 submitted to the General Assembly at its twenty-sixth session 1/ as adjusted and submitted to the Assembly at its twenty-seventh session 2/ and further adjusted and reported to the Special Political Committee at the same session (A/SPC/155).

Statement of income and expenditure and commitments

Note 3

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

Note 4

Also excluded are contributions made direct to the refugees by the host Governments, 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 5

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. To avoid inconsistency

1/ Official Records of the General Assembly, Twenty-sixth Session, Supplement No. 13 (A/8413).

2/ Ibid., Twenty-seventh Session, Supplement No. 13 (A/8713 and Corr.1).

between the income and expenditure accounts where pledged contributions in kind have been recorded as income at valuations different from Agency standard prices, these differences have been reflected in the expenditure accounts for 1972 whether or not the contributions had been received by year end (see also note 10 below).

Statement of working capital

Note 6

The Agency had established a provision in its accounts for unpaid subsidies claimed by the Governments of Egypt, Israel, Jordan and the Syrian Arab Republic, relating to relief, health and/or education services provided by these Governments to the refugees during part or all of the period since June 1967. Because of its financial difficulties, it is unlikely that the Agency will ever be able to pay all of these subsidies; consequently, the provision for such subsidies in respect of the period prior to 1 January 1972 has been written off to working capital, without prejudice to any claim which the Governments concerned may wish to maintain. A contingent liability may therefore be considered to exist in respect of part or all of the \$3,830,200 of claims written off.

Note 7

As a result of the hostilities of June 1967, the Agency's account in the Gaza branch of the Bank of Alexandria, S.A.E., was blocked by the authorities of Egypt. Despite repeated approaches by the Agency to the authorities concerned this account remains blocked; consequently the Agency has now deemed it necessary to establish a valuation reserve against the possibility of eventual partial or total loss of this asset.

Note 8

The principal overvaluation of pledges written off arose because a contributor delivered a large consignment of flour to a port of entry other than that first planned, with a resulting reduction in internal transport costs to be covered by the contributor. Other overvaluations arose from minor differences found on arrival of contributions at UNRWA ports between quantities received and those pledged and from differences accumulated over several years between valuations ascribed by contributors to pledges in kind and those ascribed by the contributors to their contributions on actual delivery.

Statement of assets and liabilities

Note 9

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

| | <u>Original cost</u> |
|--|----------------------|
| | \$ |
| Vehicles | 1,450,290 |
| Other equipment | 2,834,682 |
| Land | 51,248 |
| Structure and buildings: | |
| Refugee shelters | 10,470,780 |
| Buildings (schools, training centres, ration distribution centres, clinics, warehouses, offices etc.) constructed and used by the Agency for its operations (including costs of occupancy of leased land) | 17,716,411 |
| Long-term prepaid leases of buildings | 66,630 |

Note 10

Contributions receivable in the form of food supplies are shown at the Agency's standard prices for such supplies. This has entailed a net reduction (by charge to 1972 expenditure accounts) of \$613,665 from the values placed on these pledges by the contributor and at which they are listed in schedules C and D (see also note 5 above). Contributions receivable in cash are shown less a provision of \$2,037 for certain old pledges by Governments now doubtful of collection.

Note 11

Inventories have been valued at standard prices which approximate cost (FIFO), with a suitable provision for possible losses on obsolete supplies approved for disposal and forming only a very small part of the total inventories.

Note 12

The item "Subsidies claimed by Governments" represents amounts claimed by the Governments of Egypt, Israel, Jordan and the Syrian Arab Republic, in respect of relief, health and/or education services provided by these Governments to the refugees during 1972. The Agency formerly paid subsidies for such services, but has informed the Governments concerned that at present it is unable to do so. For claims in respect of the period prior to 1972, see note 6 above.

Note 13

The provision for separation costs of staff would be greater by approximately \$4,660,000 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 40 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 14

The Agency had, at 31 December 1972, contingent liabilities of \$217,676 comprising purchase orders issued for goods not yet received. In addition, the Agency had a contingent liability of material but as yet undeterminable amount related to the claims of the contractor responsible for the construction of the Amman Training Centre. Finally, a contingent liability, also of material but undeterminable amount, may be considered to exist in respect of certain claims for subsidies by Governments (see note 6 above).

III. REPORT OF THE BOARD OF AUDITORS

1. The Board of Auditors, established under General Assembly resolution 74 (I), is required under Assembly resolution 302 (IV) of 8 December 1949, to audit the accounts of the United Nations Relief and Works Agency for Palestine Refugees in the Near East, in accordance with article XII of the Financial Regulations of the United Nations and the annex to these Regulations.

2. The Commissioner-General of UNRWA submitted to the Board of Auditors for audit the following financial statements, together with the related schedules, for the year ended 31 December 1972:

- | | |
|----------------|---|
| Statement I. | Budget and expenditures and commitments |
| Statement II. | Income and expenditures and commitments |
| Statement III. | Working capital (operating reserves) |
| Statement IV. | Assets and liabilities |

Scope of the audit

3. The audit of the accounts for the year ended 31 December 1972 was conducted in the manner set forth in article XII (External Audit) of the Financial Regulations of the United Nations and in the annex thereto entitled "Principles to govern the audit procedures of the United Nations", having due regard for the special circumstances of the Agency (see financial regulation 12.3 of the Agency).

4. The examination included a general review of the accounting procedures and internal controls and such tests of the accounting records and other supporting evidence and such other auditing procedures as were considered necessary in the circumstances. Following its examination, the Board of Auditors transmitted this report to the Commissioner-General of UNRWA, as well as to all the members of the Advisory Committee on Administrative and Budgetary Questions.

The Working Group on the financing of UNRWA

5. The critical financial position of the Agency compelled the Commissioner-General to appeal to the General Assembly to place the Agency on a sound financial basis, both with respect to current funds to cover its budget and with respect to working capital adequate to meet its requirements. The desire to avoid any danger of the Agency's collapse led the General Assembly to establish, by resolution 2656 (XXV) of 7 December 1970, the Working Group on the Financing of the United Nations Relief and Works Agency for Palestine Refugees in the Near East.

6. The Working Group identified two main problems with regard to the future activities of the Agency: (a) the short-term financing problem, that is, the financing of these activities in 1971 and 1972; and (b) the longer-term problem, that is, the financing of the Agency activities for the years beyond 1972. Recommendations and possible measures to be taken to prevent the reduction of the Agency's services were made by the Group in three reports submitted to

the General Assembly in 1970, 1971 and 1972. The latest report explains the activities of the Working Group, its conclusions and recommendations (A/8849).

Area Staff Provident Fund

7. The Provident Fund is a scheme established by the Commissioner-General within the framework of the Area Staff Rules for the purpose of providing eligible staff members Provident Fund benefits. The scheme is funded by the Agency's monthly contributions of 10 per cent of the salary of the staff, contributions from staff of 5 per cent of their salary, plus optional voluntary contributions by staff. Collections from participants and Agency contributions are invested and interest earned less administrative expenses, is re-invested. Interest is credited in arrears to each participant's account. The rate of interest computed annually to each participant account is declared and published by the Commissioner-General and, "interest credits shall be deemed to have been made to participants' accounts as of the first day of the year following the year for which made". As it is established, the Fund is essentially a set of rules governing the accrual of certain benefits to which local staff members are entitled and the handling of assets needed to pay these entitlements, but all of this within the framework of the Agency itself. Thus, the Provident Fund liabilities are part of the Agency's liabilities and the Provident Fund assets are part of the Agency's own asset. At present all Provident Fund assets in the form of short-term investments are kept in United States dollars, but its Provident Fund liabilities are to be met in local currency.

8. Difference on exchange. The Agency's policy with respect to the treatment of differences on exchange has not been clearly defined. Over the years, the Agency had never computed gain or loss on exchange as part of the income to be distributed to the participants.

9. Based on a recommendation made in 1967 by the Board, but implemented in 1971 and again in 1972, losses on exchange on the operations of the Fund were offset against income earned on investments. Since all Provident Fund assets are kept in United States dollars, the February 1973 dollar devaluation has created an increase (in US dollar terms) of Provident Fund liabilities of an undetermined amount, which could be well in excess of \$2.5 million. The application of the Agency's present policy, whereby losses may be offset against investments' income, has meant that, up to the date of the Board's examination, no interest credit to participants has been declared for 1972.

10. The Board was informed, however, that the Commissioner-General has deferred a declaration of interest for 1972 until a review of the Provident Fund scheme, requested by the Commissioner-General in April 1972, has been carried out by the Social Security Division of the International Labour Organisation.

11. In the Board's opinion, the policy for treatment of differences on exchange should be defined and the rules governing the Provident Fund should include provisions contemplating this policy.

12. Provident Fund investments. The Board is aware of the complexities of the money market. In its attempt to formulate a new investment policy, the Commissioner-General asked for the advice of the Investments Committee of the United Nations Joint Staff Pension Fund. Several possibilities are being considered and the advice of the banks where the Agency keeps Provident Fund deposits was being sought.

13. In the opinion of the Board, the actual size of the Fund, which grew from \$13.1 million in 1967 to \$28.3 million in 1972, and the multiple possibilities of investing its assets according to the need for cash, call for the retention of a group or an investment adviser or "money managers" at the earliest possible time.

Provision for separation costs of staff

14. This provision, shown in the statement of assets and liabilities at a total of \$5.9 million, would be greater by approximately \$4.7 million if, in the contingency of liquidation of the Agency, provisions were made for payment in full of certain separation benefits to all staff members. The Agency estimates, however, that 30 per cent of its international staff, 50 per cent of its locally-recruited General Service staff and 40 per cent of its locally-recruited Manual Service staff would not qualify for payment of separation benefits under the Agency's staff rules either by reason of leaving the Agency service voluntarily or by reason of obtaining employment with other employers immediately following separation from the Agency.

15. Moreover, any increase in this provision to cover all staff members, has to be made at the expense of the Agency's programmes of assistance to the refugees which are now at a minimum acceptable level.

Income and expenditure and commitments

16. Under the terms of the relevant General Assembly resolutions, the Agency is financed by voluntary contributions, both governmental and non-governmental. The General Assembly has established an ad hoc committee for the announcement of voluntary contributions to the Agency. Contributions to the Agency are broadly classified in three categories: (a) contributions from Governments; (b) contributions from intergovernmental organizations; and (c) contributions from non-governmental sources. A fourth source of income for the Agency is miscellaneous income generated by proceeds from its own operations. Total income, by category, in 1972, were as follows:

| | <u>In millions of US dollars</u> | <u>Percentage of total income</u> |
|---|--------------------------------------|---------------------------------------|
| Contributions by Governments ñ | 46.9 | 91 |
| Contributions by intergovernmental organizations | 3.1 | 6 |
| Voluntary contributions | 1.1 | 2 |
| Miscellaneous income | 0.7 | 1 |

17. Compared to 1971, there was an over-all increase of \$3,873,252 in the Agency's income during 1972, in spite of losses of \$357,026 in exchange adjustments and a decrease of \$68,093 in miscellaneous income. Statement II, Income and expenditure and commitments, shows that during 1972 the Agency's finances, though still precarious, improved slightly over the preceding year.

In fact, compared to the deficit of \$756,675 at the end of 1971, in 1972 the excess of expenditure and commitments over income totals \$577,314. This deficit was made up as in previous years by drawing on the working capital.

Working capital

18. The Agency's working capital is in effect an operating reserve, which consists of surplus of income over expenditure and unused budgetary balances accumulated in the early years. This reserve, which has had to be used to finance shortfalls in years when income was insufficient, reached a high point of \$48.6 million in 1953 and shrank to \$4.9 million at 31 December 1971. During 1972, the level of the working capital increased by a net \$3,189,644 to \$8,184,750. There will be no practical effect on the Agency's finances, as the increase in the working capital will not add to the Agency's cash resources. In fact, the increase in the Agency's reserve resulted from recrediting to the working capital an amount of \$3,830,200 withdrawn from the statement of assets and liabilities, consisting of subsidies claimed by Governments accrued to 31 December 1971.

19. Recrediting of a liability. The Board has, since 1968, drawn attention to this provision for subsidies to Governments to the effect that it was doubtful that certain amounts included therein constituted true liabilities. The Board was specifically referring to subsidies which would have been payable to the Governments of the United Arab Republic (\$865,430) and Jordan (\$976,773) for services rendered to the refugees in Gaza and the West Bank under arrangements which were in force prior to June 1967. In its report to the General Assembly for the year ended 31 December 1970, the Board stated that:

"Since the United Nations has already taken the position that, in the present circumstances, there is no legal basis for payment of these sums to any Government, it is recommended that serious consideration be given to the withdrawal of this liability totalling \$1,842,203 at present, from the statement of assets and liabilities by recrediting it to the working capital reserves." 1/

20. In adopting the Board's recommendation, the Agency not only recredited to working capital the amounts mentioned by the Board, but the entire sum in subsidies claimed by Governments accrued to 31 December 1971, sums to which the Agency now refers to as a note (note 6) in its published accounts (see chap. II above). For 1972, a provision in the amount of \$1,350,088 was established for this purpose. The Board has been informed that the Agency has taken steps to terminate any legal obligation that may exist in regard to payments other than those referred to by the Board.

21. Blocked bank account. A temporary appropriation of working capital in the amount of \$92,924 was made in December 1972 to establish a 100 per cent reserve for a blocked bank account of the Agency at the Bank of Alexandria, Gaza branch. The assets of the bank's Gaza branch were seized by the Israeli military authorities at the outbreak of hostilities in June 1967. The Agency has, with the concurrence of General Counsel, reclassified this blocked bank account from accounts receivable,

1/ Official Records of the General Assembly, Twenty-sixth Session, Supplement No. 7C (8407/Add.3), para. 9.

Bank of Alexandria, to claims against Governments, Egypt. Simultaneously, a 100 per cent reserve was established under the provision against doubtful debts by debiting working capital.

22. The Board is of the opinion that there seems to be no reason to provide a temporary appropriation to working capital rather than to charge the claim in question directly to the loss account, emergency costs of the Agency under Part V of the budget.

Losses of the Agency

23. Agency losses in 1972 total \$147,581, which is \$63,744 less than the previous year. These losses arise from internal transit, handling, warehousing and distribution of supplies (including loss of moisture in some food commodities) as well as losses on capital assets. A significant decrease in losses on capital assets is attributable to less cost on repairing damages sustained by Agency property as a consequence of local disturbances. Disbursements on the purchase of assets, when they were acquired, have been fully charged to expenditure as in previous years; therefore, they are not reflected in the loss account for 1972 but in a report on losses. Claims have been or will be filed against Governments of the host countries covering most of the losses due to local disturbances.

Ex-gratia payments

24. Five ex-gratia payments totalling \$3,249 were made by the Agency in 1972. Comparable figures for 1971 and 1970 are \$6,408 and \$9,239, respectively.

Internal Audit Division

25. The Agency's Internal Audit Division is presently under the authority of the Comptroller, Department of Finance. The question of placing the Internal Audit Division reporting directly to either the Commissioner-General or the Deputy Commissioner-General has been discussed with the Agency on previous occasions. The Agency considers that the present arrangements, which give the Chief, Internal Audit Division, direct access to the Commissioner-General if he considers this necessary, are quite adequate. It appears, however, that there could be instances in which the Comptroller might require revision of internal audit reports. As the possibility exists that the independence of the Internal Audit Division may be limited, the Board is of the opinion that arrangements should be made whereby the Internal Audit Division would, without any limitations, be placed independently from the Comptroller under the Deputy Commissioner-General, reporting directly to him.

26. This action would be consistent with the relationship established during 1972 at United Nations Headquarters, whereby the Internal Audit Service now reports to the Under-Secretary-General for Administration and Management, whereas it had previously reported to the Controller.

Acknowledgement

27. The Board of Auditors records its appreciation for the co-operation and assistance extended by the Commissioner-General of the United Nations Relief and Works Agency for Palestine Refugees in the Near East, his officers and members of his staff.

(Signed) J. E. ESCALLON O.
Controller-General of Colombia

A. I. OSMANY
Auditor-General of Pakistan

G. R. LONG
Acting Auditor-General of Canada

22 June 1973

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