

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

**AUDITED FINANCIAL STATEMENTS
for the year ended 31 December 1979
and
REPORT OF THE BOARD OF AUDITORS**

GENERAL ASSEMBLY

OFFICIAL RECORDS: THIRTY-FIFTH SESSION

SUPPLEMENT No. 5C (A/35/5/Add.3)



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UNITED NATIONS

New York, 1980

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LETTER OF TRANSMITTAL

12 June 1980

Sir,

I have the honour to transmit to you the financial statements of the United Nations Relief and Works Agency for Palestine Refugees in the Near East as at 31 December 1979. These statements have been examined and include the audit opinion of the Board of Auditors.

In addition to the above, I have the honour to present the report of the Board of Auditors with respect to the accounts of the above-mentioned Agency for the year 1979.

Accept, Sir, the assurances of my highest consideration.

(Signed) J. J. MACDONNELL
Auditor General of Canada
and
Chairman of the United Nations
Board of Auditors

The President of the General Assembly
of the United Nations
New York, N.Y.

I. REPORT OF THE BOARD OF AUDITORS TO THE GENERAL ASSEMBLY ON
THE ACCOUNTS OF THE UNITED NATIONS RELIEF AND WORKS AGENCY
FOR PALESTINE REFUGEES IN THE NEAR EAST FOR THE YEAR
ENDED 31 DECEMBER 1979

Introduction

1. As required by article XII of the Financial Regulations of the United Nations Relief and Works Agency for Palestine Refugees in the Near East (UNRWA), the Board of Auditors has audited the accounts of the Agency for the year ended 31 December 1979.

2. The examination was conducted in accordance with article XII of the Financial Regulations of the United Nations and the annex thereto and with the common auditing standards adopted by the Panel of External Auditors of the United Nations, the specialized agencies and the International Atomic Energy Agency. The examinations were made at the UNRWA headquarters in Vienna and also in the field.

3. The Board of Auditors' normal practice of reporting the results of specific audits was continued during the year under review, with the result that management letters containing detailed observations were issued to the Administration. The following are the most significant of these and other matters arising from our examinations. Where appropriate, the comments of the Administration have been taken into account in this report.

Budgetary control

4. We examined the budgetary control system both at the headquarters and in the field. At headquarters, we found that budget estimates were exceeded in the case of some non-recurrent cost items, and that planned levels of expenditure were not achieved completely in the case of some recurrent cost items. In this connexion, we also observed that during the year the original budget estimates were subsequently changed, in some cases significantly.

5. The Agency explained that one of the more important features of the special environment in which UNRWA operated was the absence of a budget established by a governing body or other legislative authority. Accordingly, the Commissioner-General and his staff were independent in their financial administration of the Agency's operations. We were also informed by the Agency that budget figures shown in the accounts were only of superficial value, and because the Financial Regulations were formulated a long time ago, the figures were no longer useful for the Agency's financial statements.

6. With due regard to the special circumstances of the Agency, we recommended that the relevant Financial Regulations should be reviewed and revised to reflect current requirements.

Financial statement presentation

7. We observed that certain claims against Governments have been classified with amounts due from staff and consultants under "Accounts Receivable". In view of the need to take appropriate measures to recover advances from staff members and given the nature of the two types of transactions, we suggested that reporting of the financial status of the accounts receivable should be suitably modified in the following years.

8. We reviewed statement III (General Fund) and noted that the working capital (operating reserve) balance has been reduced substantially. The depletion was attributable to excess expenditure and commitments over income and early voluntary retirement benefits for local staff. As stated in the Financial Regulations, working capital is provided for necessary investment in inventories in hand or on order and for meeting current operational requirements in the event of delays in the receipt of income.

9. We suggested that, in future, efforts should be made to retain the working capital balance at a level consistent with the operational needs of the Agency.

Cash management

10. Though efforts are being made to keep as little as possible in the non-interest-bearing accounts in order to maximize income, we found that the month-end balances were high, ranging from approximately \$3.4 million to \$4.2 million in some months. Further, large amounts were retained in the field offices either in non-interest-bearing accounts or in low-interest-bearing accounts. Concerning headquarters bank accounts, many of which bear no interest at all, the Agency said that it considered that the present allocation of operating funds was the optimum arrangement consistent with its needs. We believe that closer attention should be paid to these matters and that all funds not immediately required should be kept in interest-bearing accounts.

11. We also found in certain area offices that the cash balances held by the area finance clerks/paymasters were substantial. The Agency explained that these cash balances were required for payment of salaries. We recommended that this money could either be kept temporarily in some interest-bearing account or retained with the Agency's main account and withdrawn when necessary. The Agency intends to introduce payment of salaries of certain levels of employees through bank accounts. This procedure should minimize the amounts in the various cash payrolls and, consequently, the amounts held at any one time in the area office accounts.

12. We found that in the field offices, there were delays in the collection and banking of fees, frequent increases in authorized imprest levels, retention and spending of cash receipts and accounting errors in the recording of cash transactions. The Agency assured us that it was taking necessary action to rectify these situations.

Inventory control

13. With respect to difficulties in identifying and following up overdue deliveries of goods-in-transit, we suggested that the dates of purchase orders,

payment vouchers and journal vouchers should be provided on the computer tabulations to facilitate follow-up and corrective actions for overdue balances of goods-in-transit. The Agency said that steps are being taken in this regard.

14. We also observed that, due to significant differences between the manifested gross weight and actual (weight-bridge) weight of a certain quantity of flour transported, the carriers claimed payment for the larger amount, resulting in a substantial extra claim. The Agency said that action had already been taken on this matter. We recommended that contracts should be unambiguous and that payments should be made on the basis of actual weight.

15. In certain field and area offices, we observed that cars were hired even though UNRWA vehicles were available. We also noted that hiring vehicles with drivers was much cheaper than the Agency operating its own vehicles. We suggested that the position should be reviewed and rationalized. The most practical and economical system should be adopted and applied.

Comments on matters dealt with in the 1978 report

16. The Administration has provided explanations or has taken appropriate action on matters raised in the 1977-1978 report, except in the case of cash management, which is referred to again in this report.

Acknowledgement

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

(Signed) J. J. MACDONELL
Auditor General of Canada

(Signed) Ahenkora OSEI
Auditor General of Ghana

(Signed) Osman Ghani KHAN
Comptroller and Auditor General
of Bangladesh

II. AUDIT OPINION

We have examined the following appended financial statements and relevant schedules of the United Nations Relief and Works Agency for Palestine Refugees in the Near East for the year ended 31 December 1979. Our examination included a general review of the accounting procedures and such tests of the accounting records and other supporting evidence as we considered necessary in the circumstances. As a result of our examination, we are of the opinion that the financial statements properly reflect the recorded financial transactions for the year, which transactions were in accordance with the Financial Regulations and legislative authority and present fairly the financial position as at 31 December 1979.

(Signed) J. J. MACDONELL
Auditor General of Canada

(Signed) Ahenkora OSEI
Auditor General of Ghana

(Signed) Osman Ghani KHAN
Comptroller and Auditor General
of Bangladesh

June 1980

III. FINANCIAL STATEMENTS FOR THE GENERAL FUND
FOR THE YEAR ENDED 31 DECEMBER 1979

Statement I

GENERAL FUND

Budget and expenditure and commitments
for the year ended 31 December 1979
(in United States dollars)

Activity	Recurrent costs		Non-recurrent costs		Total costs	
	Budget	Expenditure and commitments	Budget	Expenditure and commitments	Budget	Expenditure and commitments
<u>Part I. Education services</u>						
General education	69 933 000	62 262 016	2 572 000	2 470 217	72 505 000	64 732 233
Vocational and professional training	9 911 000	9 043 917	225 000	426 287	10 136 000	9 470 204
Share of common costs from part IV	<u>9 560 000</u>	<u>8 983 424</u>	<u>138 000</u>	<u>253 003</u>	<u>9 698 000</u>	<u>9 236 427</u>
<u>Total, part I</u>	<u>89 404 000</u>	<u>80 289 357</u>	<u>2 935 000</u>	<u>3 149 507</u>	<u>92 339 000</u>	<u>83 438 864</u>
<u>Part II. Health services</u>						
Medical services	11 035 000	10 327 338	315 000	387 173	11 350 000	10 714 511
Supplementary feeding	5 364 000	5 885 319	49 000	24 862	5 413 000	5 910 181
Environmental sanitation	3 887 000	3 589 532	387 000	449 097	4 274 000	4 038 629
Share of common costs from part IV	<u>5 586 000</u>	<u>5 195 173</u>	<u>93 000</u>	<u>150 874</u>	<u>5 679 000</u>	<u>5 346 047</u>
<u>Total, part II</u>	<u>25 872 000</u>	<u>24 997 362</u>	<u>844 000</u>	<u>1 012 006</u>	<u>26 716 000</u>	<u>26 009 368</u>
<u>Part III. Relief services</u>						
Basic rations	31 499 000	24 384 800	68 000	21 374	31 567 000	24 406 174
Shelter	379 000	539 804	240 000	181 846	619 000	721 650
Special hardship assistance	1 225 000	1 128 086	10 000	48	1 235 000	1 128 134
Share of common costs from part IV	<u>9 128 000</u>	<u>7 868 403</u>	<u>195 000</u>	<u>261 473</u>	<u>9 323 000</u>	<u>8 129 876</u>
<u>Total, part III</u>	<u>42 231 000</u>	<u>33 921 093</u>	<u>513 000</u>	<u>464 741</u>	<u>42 744 000</u>	<u>34 385 834</u>
<u>Part IV. Common costs</u>						
Supply and transport services	9 439 000	7 779 402	298 000	309 293	9 737 000	8 088 695
Other internal services	10 497 000	10 089 427	111 000	309 091	10 608 000	10 398 518
General administration	<u>4 338 000</u>	<u>4 178 171</u>	<u>17 000</u>	<u>46 966</u>	<u>4 355 000</u>	<u>4 225 137</u>
<u>Total, part IV</u>	<u>24 274 000</u>	<u>22 047 000</u>	<u>426 000</u>	<u>665 350</u>	<u>24 700 000</u>	<u>22 712 350</u>
Costs allocated to programmes	(24 274 000)	(22 047 000)	(426 000)	(665 350)	(24 700 000)	(22 712 350)
<u>Net, part IV</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<u>Part V. Extraordinary costs not allocable to programmes</u>						
Relocation of Agency headquarters	-	-	315 000	405 506	315 000	405 506
Emergency relief programme in South Lebanon	-	-	-	377 276	-	377 276
Other local disturbances costs	-	-	191 000	947 303	191 000	947 303
Increase in provision for staff separation costs	-	-	<u>4 041 000</u>	<u>13 307 471</u>	<u>4 041 000</u>	<u>13 307 471</u>
<u>Total, part V</u>	<u>-</u>	<u>-</u>	<u>4 547 000</u>	<u>15 037 556</u>	<u>4 547 000</u>	<u>15 037 556</u>
<u>Total, all parts</u>	<u>157 507 000</u>	<u>139 207 812</u>	<u>8 839 000</u>	<u>19 663 810</u>	<u>166 346 000</u>	<u>158 871 622</u>

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 H.

Certified correct
(Signed) Lloyd CALLOW
Comptroller

Approved
(Signed) Olof RYDBECK
Commissioner-General

GENERAL FUND

Income and expenditure and commitments
(in United States dollars)

	<u>For the year ended</u>	
	31 December 1979	31 December 1978
<u>Income</u>		
Contributions by Governments (schedule C)	132 595 215	122 338 708
Contributions by United Nations agencies (schedule D)	6 257 031	5 365 586
Contributions from non-governmental sources (schedule E)	1 769 365	1 443 153
Contributions by OPEC Special Fund (schedule F)	6 939	-
Miscellaneous income (schedule G)	4 312 856	2 275 611
Exchange adjustments	1 203 087	(918 357)
	<u>146 144 493</u>	<u>130 504 701</u>
<u>Expenditure and commitments</u> (statement I) .	<u>158 871 622</u>	<u>132 111 444</u>
Excess of expenditure and commitments over income	<u>(12 727 129)</u>	<u>(1 606 743)</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) Olof RYDBECK
Commissioner-General

GENERAL FUND

Working capital (operating reserve)(in United States dollars)

	For the year ended	
	31 December 1979	31 December 1978
<u>Balance at 1 January</u>	<u>14 601 629</u>	<u>15 759 199</u>
<u>Add</u>		
Collection of pledges that had been written off	500	-
Savings on liquidation of prior years' commitments (schedule H) . . .	445 478	422 127
Overstated prior years' estimated liabilities	197 931	159 933
Other adjustments of prior years' accounts increasing working capital .	<u>53 367</u>	<u>122 328</u>
	<u>697 276</u>	<u>704 388</u>
<u>Deduct</u>		
Unallocated current year's variations between standard and actual supply costs	5 398	43 251
Write-off of short-delivered contributions in kind and of unpaid pledges	537 595	170 260
Other adjustments of prior years' accounts reducing working capital . .	167 014	41 704
Excess of expenditure and commitments over income (statement II)	<u>12 727 129</u>	<u>1 606 743</u>
	<u>13 437 136</u>	<u>1 861 958</u>
<u>Balance at 31 December</u>	<u>1 861 769</u>	<u>14 601 629</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) Olof RYDBECK
Commissioner-General

GENERAL FUND

Assets and liabilities
(in United States dollars)

	As at	
	31 December 1979	31 December 1978
<u>Assets</u>		
Cash on hand and in banks	24 238 186	23 569 803
Contributions receivable (schedules C, D, E and F)		
In cash	9 491 874	10 652 636
In kind	2 771 366	4 425 217
Accounts receivable less provision for uncollectible amounts	1 347 989	1 188 142
Prepaid expenses and advances to suppliers	362 632	1 110 836
Inventories of supplies	12 563 577	10 989 078
Due from Bayssarieh Camp Fund	-	68 041
Due from Area Staff Provident Fund	597 163	108 734
	<u>51 372 787</u>	<u>52 112 487</u>
 <u>Liabilities</u>		
Accounts payable	5 597 604	9 583 566
Due to Bayssarieh Camp Fund	48 017	-
Food commodities borrowed	2 198 336	1 436 693
Provision for separation costs of staff	31 173 176	17 287 867
Reserve of unliquidated budget commitments	9 380 063	7 198 601
Income received in advance		
In cash	1 113 822	1 125 213
In kind	-	878 918
Working capital (operating reserve) (statement III)	1 861 769	14 601 629
	<u>51 372 787</u>	<u>52 112 487</u>

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

Certified correct
(Signed) Lloyd CALLOW
Comptroller

Approved
(Signed) Olof RYDBECK
Comrmissioner-General

SCHEDULES TO THE STATEMENTS

GENERAL FUND

Schedule AExpenditure and commitments for the year
ended 31 December 1979

(in United States dollars)

Education services	Recurrent costs	Non- recurrent costs	Total costs
<u>General education</u>			
Elementary education	37 072 460	2 365 355	39 457 815
Preparatory education	21 929 036	49 009	21 978 045
Secondary education	277 465	-	277 465
UNRWA/UNESCO Institute of Education . .	674 900	2 262	677 162
Other in-service staff training	201 020	538	201 558
Youth activities	58 778	17 308	76 086
Women's activities	13 793	850	14 643
Pre-school play centres	4 850	-	4 850
Education development centres	141 388	13 127	154 515
Administration	1 888 326	1 768	1 890 094
	<hr/>	<hr/>	<hr/>
<u>Total, general education</u>	62 262 016	2 470 217	64 732 233
<u>Vocational and professional training</u>			
<u>Training conducted in UNRWA centres</u>			
Wadi Seer training centre	1 484 101	108 950	1 593 051
Amman training centre	1 332 935	19 800	1 352 735
Kalandia vocational training centre . .	617 867	27 798	645 661
Ramallah men's teacher-training centre .	403 078	7 499	410 577
Ramallah women's training centre . . .	877 047	6 685	883 732
Gaza vocational training centre	570 882	41 660	612 542
Gaza centre for the blind	88 078	-	88 078
Siblin training centre	1 267 163	159 790	1 426 953
Damascus vocational training centre . .	669 210	40 023	709 233
Adult craft training centres	237 095	7 260	244 355
Supply price variation	29 610	-	29 610
	<hr/>	<hr/>	<hr/>
<u>Total, training conducted in UNRWA centres</u>	7 577 062	419 465	7 996 527

Expenditure and commitments (continued)
(in United States dollars)

Education services (continued)	Recurrent costs	Non- recurrent costs	Total costs
<u>Training subsidized outside UNRWA centres</u>			
Trades training	4 953	-	4 953
Basic nursing training	11 304	-	11 304
Secretarial training	14 479	-	14 479
Adult craft training	5 346	-	5 346
Training of handicapped youth	67 795	-	67 795
<u>Total, training subsidized outside UNRWA centres</u>	103 877	-	103 877
<u>Common training costs</u>			
Vocational training common costs	507 644	66	507 710
Vocational instructor training:			
In UNRWA centres	-	791	791
Outside UNRWA centres	-	5 699	5 699
Teacher instructor training	-		
outside UNRWA centres	-	266	266
Teacher training common costs	171 915	-	171 915
<u>Total, common training costs</u>	679 559	6 822	686 381
<u>Placement services</u>	66 634	-	66 634
<u>University education</u>			
University scholarships in Jordan	97 291	-	97 291
University scholarships in Egypt	54 776	-	54 776
University scholarships in Lebanon	26 757	-	26 757
University scholarships in the Syrian Arab Republic	36 037	-	36 037
University scholarships in Iraq	5 070	-	5 070
University scholarships in Saudi Arabia	5 646	-	5 646
<u>Total, university education</u>	225 577	-	225 577
<u>Vocational and professional training administration</u>			
	391 208	-	391 208
<u>Total, vocational and professional training</u>	9 043 917	426 287	9 470 204

Expenditure and commitments (continued)
(in United States dollars)

Education services (continued)	Recurrent costs	Non- recurrent costs	Total costs
<u>Share of common costs</u>			
Supply and transport services			
25 per cent	2 058 533	77 323	2 135 856
Other internal services			
50 per cent	5 044 714	154 545	5 199 259
General administration			
45 per cent	1 880 177	21 135	1 901 312
	<u>8 983 424</u>	<u>253 003</u>	<u>9 236 427</u>
<u>Total, education services</u>	<u>80 289 357</u>	<u>3 149 507</u>	<u>83 438 864</u>

Expenditure and commitments (continued)
(in United States dollars)

<u>Health services</u>	<u>Recurrent costs</u>	<u>Non-recurrent costs</u>	<u>Total costs</u>
<u>Medical services</u>			
Pharmacy services	254 071	7 366	261 437
Laboratory services	213 336	14 608	227 944
General clinics	3 672 572	232 911	3 905 483
Maternal and child health clinics . .	1 394 495	107 558	1 502 053
General hospitals	2 664 838	9 035	2 673 873
Tuberculosis control	276 432	-	276 432
Mental health care	152 264	-	152 264
Dental care	162 730	4 792	167 522
School health services	159 494	179	159 673
Health education	149 922	-	149 922
Other medical services	112 772	10 073	122 845
Administration	1 114 412	651	1 115 063
<u>Total, medical services</u>	<u>10 327 338</u>	<u>387 173</u>	<u>10 714 511</u>
<u>Supplementary feeding</u>			
Hot meal programme	2 822 049	24 402	2 846 451
Milk programme	2 135 347	460	2 135 807
Other supplementary rations	648 542	-	648 542
Administration	279 381	-	279 381
<u>Total, supplementary feeding</u>	<u>5 885 319</u>	<u>24 862</u>	<u>5 910 181</u>
<u>Environmental sanitation</u>			
Surface-water drainage	14 311	226 566	240 877
Refuse and sewage disposal	2 762 994	87 494	2 850 488
Water supply	535 881	126 175	662 056
Insect and rodent control	27 896	416	28 312
Ancillary sanitation facilities . . .	903	-	903
Administration	247 547	8 446	255 993
<u>Total, environmental sanitation</u>	<u>3 589 532</u>	<u>449 097</u>	<u>4 038 629</u>

Expenditure and commitments (continued)
(in United States dollars)

<u>Health services (continued)</u>	<u>Recurrent costs</u>	<u>Non- recurrent costs</u>	<u>Total costs</u>
<u>Share of common costs</u>			
Supply and transport services			
21 per cent	1 729 168	64 951	1 794 119
Other internal services			
24 per cent	2 421 462	74 182	2 495 644
General administration			
25 per cent	1 044 543	11 741	1 056 284
<u>Total, share of common costs . .</u>	<u>5 195 173</u>	<u>150 874</u>	<u>5 346 047</u>
<u>Total, health services</u>	<u>24 997 362</u>	<u>1 012 006</u>	<u>26 009 368</u>

Expenditure and commitments (continued)
(in United States dollars)

Relief services	Recurrent costs	Non- recurrent costs	Total costs
<u>Basic rations</u>			
Ration costs	23 064 415	-	23 064 415
Quality control	52 406	-	52 406
Distribution	1 114 160	21 374	1 135 534
Administration	153 819	-	153 819
	<u>24 384 800</u>	<u>21 374</u>	<u>24 406 174</u>
<u>Total, basic rations</u>			
<u>Shelter</u>			
Shelter construction and maintenance .	101	138 217	138 318
Roads and camp improvements	100 425	43 629	144 054
Camp rentals	433 405	-	433 405
Administration	5 873	-	5 873
	<u>539 804</u>	<u>181 846</u>	<u>721 650</u>
<u>Total, shelter</u>			
<u>Special hardship assistance</u>			
Cash grants	127 948	-	127 948
Extra rations	281 718	-	281 718
Blankets	196 417	-	196 417
Other costs	522 003	48	522 051
	<u>1 128 086</u>	<u>48</u>	<u>1 128 134</u>
<u>Total, special hardship assistance</u>			
<u>Share of common costs</u>			
Supply and transport services			
54 per cent	3 991 701	167 019	4 158 720
Other internal services			
26 per cent	2 623 251	80 364	2 703 615
General administration			
30 per cent	1 253 451	14 090	1 267 541
	<u>7 868 403</u>	<u>261 473</u>	<u>8 129 876</u>
<u>Total, share of common costs</u> . .			
<u>Total, relief services</u>	<u>33 921 093</u>	<u>464 741</u>	<u>34 385 834</u>

Expenditure and commitments (continued)(in United States dollars)

<u>Common costs</u>	<u>Recurrent costs</u>	<u>Non-recurrent costs</u>	<u>Total costs</u>
<u>Supply and transport services</u>			
Supply procurement and control	1 005 406	436	1 005 842
Supply warehousing	898 859	22 155	921 014
Supply and transport insurance administration	182 708	-	182 708
Vehicle maintenance	726 778	9 080	735 858
Passenger transport	1 091 754	163 868	1 255 622
Freight transport	2 306 836	111 890	2 418 726
Port operations	645 282	-	645 282
Administration	921 779	1 864	923 643
<u>Total, supply and transport services</u>	<u>7 779 402</u>	<u>309 293</u>	<u>8 088 695</u>
<u>Allocation of supply and transport services</u>			
Education services 25 per cent	(2 058 533)	(77 323)	(2 135 856)
Health services 21 per cent	(1 729 168)	(64 951)	(1 794 119)
Relief services 54 per cent	(3 991 701)	(167 019)	(4 158 720)
<u>Total, allocation of supply and transport services</u>	<u>(7 779 402)</u>	<u>(309 293)</u>	<u>(8 088 695)</u>
<u>Other internal services</u>			
Eligibility and registration	719 657	1 542	721 199
Personnel services	1 176 615	24 968	1 201 583
Administrative services	2 155 445	74 649	2 230 094
Translation services	296 448	-	296 448
Legal services	374 018	844	374 862
Finance services	2 328 560	502	2 329 062
Data processing services	1 246 336	3 704	1 250 040
Internal and external audit services	659 797	-	659 797
Protective services	660 527	8 459	668 986
Technical services	472 024	7 570	479 594
Production units - capital costs (schedule B)	-	186 853	186 853
<u>Total, other internal services</u>	<u>10 089 427</u>	<u>309 091</u>	<u>10 398 518</u>

Expenditure and commitments (continued)
(in United States dollars)

<u>Common costs (continued)</u>	Recurrent costs	Non- recurrent costs	Total costs
<u>Allocation of other internal services</u>			
Education services 50 per cent . . .	(5 044 714)	(154 545)	(5 199 259)
Health services 24 per cent	(2 421 462)	(74 182)	(2 495 644)
Relief services 26 per cent	(2 623 251)	(80 364)	(2 703 615)
<u>Total, allocation of other internal services</u>	<u>(10 089 427)</u>	<u>(309 091)</u>	<u>(10 398 518)</u>
<u>General administration</u>			
Agency administration	755 851	16 972	772 823
Field office administration	1 000 979	1 886	1 002 865
Area administration	831 613	3 144	834 757
Camp services administration	432 939	5 465	438 404
Public information services	887 994	12 067	900 061
Contributions office	103 035	7 432	110 467
New York liaison office	103 813	-	103 813
Cairo office	27 019	-	27 019
European liaison office (Geneva) . .	34 928	-	34 928
<u>Total, general administration</u>	<u>1 178 171</u>	<u>46 966</u>	<u>4 225 137</u>
<u>Allocation of general administration</u>			
Education services 45 per cent . . .	(1 880 177)	(21 135)	(1 901 312)
Health services 25 per cent	(1 044 543)	(11 741)	(1 056 284)
Relief services 30 per cent	(1 253 451)	(14 090)	(1 267 541)
<u>Total, allocation of general administration</u>	<u>(4 178 171)</u>	<u>(46 966)</u>	<u>(4 225 137)</u>
<u>Total, common costs</u>	22 047 000	665 350	22 712 350
<u>Total, common costs allocated</u>	<u>(22 047 000)</u>	<u>(665 350)</u>	<u>(22 712 350)</u>
<u>Net, common costs</u>	<u>-</u>	<u>-</u>	<u>-</u>

Expenditure and commitments (continued)(in United States dollars)

	Non- recurrent costs	Total costs
<u>Extraordinary costs not allocable to programmes</u>		
<u>Relocation of Agency headquarters</u>		
<u>International staff costs</u>		
Travel costs, removal costs, unaccompanied shipment and transport of cars	23 390	23 390
Installation grants	1 510	1 510
Joint housing services	4 157	4 157
<u>Local staff costs</u>		
Travel costs of staff and dependants	9 444	9 444
Removal costs, unaccompanied shipment and transport of cars	4 437	4 437
Installation grant	37 139	37 139
Customs duty reimbursement	44 072	44 072
Joint housing services	16 548	16 548
<u>Transfer costs of headquarters (Vienna) to VIC</u>		
Alterations to VIC premises	190 244	190 244
Moving of furniture and office equipment	34 334	34 334
Moving of telephones and telex	5 121	5 121
Moving of time clocks to VIC	1 400	1 400
Restoration of Immowest premises on departure	17 021	17 021
Casual labour	6 734	6 734
<u>Other costs</u>		
Removal of headquarters from Beirut to Amman and Vienna:		
Office equipment (including costs of transportation)	8 522	8 522
Costs of advance and rear parties (temporary staff and other costs)	1 433	1 433
	405 506	405 506
<u>Emergency relief programme in south Lebanon</u>		
Flour, sugar, rice and oil, etc. for emergency relief	377 276	377 276

Expenditure and commitments (continued)

(in United States dollars)

	Non- recurrent costs	Total costs
<u>Other costs due to local disturbances</u>		
Replacement of damaged equipment and non-consumable supplies following hostilities in Lebanon	617 252	617 252
Increased transport on rerouting of supplies	52 155	52 155
Temporary staff and other staff costs connected with rerouting of supplies	34 800	34 800
Compensation for loss of household effects of international staff	26 010	26 010
Supernumerary posts arising from headquarters move to Vienna and Amman	90 288	90 288
Evacuation costs of international staff dependants	7 878	7 878
Emergency subsistence allowance of area staff	59 649	59 649
Casual labour	6 959	6 959
Termination of leases of school premises	5 236	5 236
Cost of goods looted/burned in Lebanon during 1975/76 civil war (late survey)	42 308	42 308
Miscellaneous costs	4 768	4 768
	<u>947 303</u>	<u>947 303</u>
<u>Increases in provision of local staff separation costs</u>	<u>13 307 471</u>	<u>13 307 471</u>
<u>Total, extraordinary costs</u>	<u><u>15 037 556</u></u>	<u><u>15 037 556</u></u>

GENERAL FUND

Production and sales units for the year ended 31 December 1979

(in United States dollars)

Accounts	Embroidery centre	Carpentry shop	Printing shop	Sanitation supplies factory	Bread baking	Building maintenance services	Total
<u>Production and capital costs</u>	61 567	196 852	307 568	14 655	73 223	106 612	760 477
<u>Costs allocated</u>							
Transfer to other activities	-	(162 107)	(170 568)	(14 655)	(57 965)	(106 612)	(511 907)
Transfer to sales unit	(61 517)	(201)	-	-	-	-	(61 718)
	(61 517)	(162 308)	(170 568)	(14 655)	(57 965)	(106 612)	(573 625)
<u>Costs not allocated</u>							
<u>Construction and equipment</u>	50	34 544	137 000	-	15 258	-	186 852
<u>Sales units</u>							
Sales	(72 924)	(230)	-	-	-	-	(73 154)
Costs of goods sold	61 582	201	-	-	-	-	61 783
Net profit on sales	(11 342)	(29)	-	-	-	-	(11 371)
Net price variation between standard and actual cost of supplies	-	(3)	-	-	-	-	(3)
Transfer to income	(11 342)	(32)	-	-	-	-	(11 374)
	11 342	32	-	-	-	-	11 374
	-	-	-	-	-	-	-

GENERAL FUND

Contribution by Governments for the year ended 31 December 1979

(in United States dollars)

Name of contributor	Description or purpose	Contributions pledged for 1979	Unpaid balances	
			from prior years	for 1979
Argentina	US dollars	5 000	-	-
	US dollars, late contribution for 1978	200	-	-
Australia	\$A 420 000	473 625	-	-
Austria	US dollars	120 000	-	-
	SI50 000 for emergency programme in South Lebanon	11 862	-	-
Bahrain	US dollars	15 000	-	-
Barbados	US dollars	500	-	-
Belgium	BF 18 million	582 524	-	-
	Flour (C.i.f. UNRWA ports) 3 621.549 tons	1 191 395 1/	-	-
Brazil	US dollars	10 000	-	10 000
Canada	\$Can 1.750 million	1 512 788	-	-
	Flour (C.i.f. UNRWA ports) 7 319.707 tons	2 793 936 1/	-	-
Chile	US dollars	3 000	-	-
Cyprus	US dollars	1 437	-	1 437
Denmark	DKr 1.6 million regular contribution	310 288	-	-
	DKr 1.5 million for emergency programme in Lebanon	284 172	-	-
	US dollars (one third of contribution for vocational and teacher training, 1979/80)	500 000	-	-
	US dollars (two thirds of contribution for vocational and teacher training, 1978/79)	1 000 000	-	-
Egypt	LE 3 000	4 290	-	4 290
Ethiopia	US dollars	3 000	-	-
European Economic Community (EEC)	Cash) see annex to schedule C for details Food supplies)	1 076 400 13 371 905 1/	-	1 076 400

GENERAL FUND

Contribution by Governments for the year ended 31 December 1979

(in United States dollars)

Name of contributor	Description or purpose	Unpaid balances	
		Contributions pledged for 1979	from prior years for 1979
Finland	US dollars (pledged Fmk 1 050 000)	263 554	-
	US dollars special contribution	49 776	-
France	FF 3.978 million regular contribution	936 000	-
	Flour (f.o.b. France) 1 655 tons	442 887 1/2	-
	FF for teaching of French: portion applicable to 1979 of contribution equivalent to \$155 383 for 1979/80	64 180	-
	portion applicable to 1979 of contribution equivalent to \$95 963 for 1978/79	58 039	-
	Rents	226 859	-
Gaza authorities	Rents	94 703	-
	Medical supplies	6 131	-
Germany, Federal Republic of	DM 2 million (regular contribution)	1 072 961	-
	DM 7.1770 million special contribution for (1) Operating costs of Wadi Seer training centre, Jordan	1 473 664	-
	(2) Elementary education in UNRWA schools	2 400 000	-
	Flour (c.i.f. UNRWA ports) 1 986.750 tons	677 197	-
Ghana	US dollars	5 200	-
Greece	US dollars	19 000	-
Holy See	US dollars	2 500	-
Iceland	US dollars	17 500	-
India	Supplies	18 519	18 519
Indonesia	US dollars	6 000	-
Iraq	Iraqi dinars 36 000	121 600	-
Ireland	£115 000	226 550	-
		27 847	18 519

GENERAL FUND

Contribution by Governments for the year ended 31 December 1979
(in United States dollars)

Name of contributor	Description or purpose	Contributions pledged for 1979	Unpaid balances	
			from prior years	for 1979
Israel	Transport services	449 241	-	-
	Port services	251 513	-	-
	Water	68 900	-	-
	Storage services	5 688	-	-
	Medical supplies	1 030	-	-
Jamaica	US dollars	3 000	-	-
Japan	US dollars	4 000 000	-	-
	Rice 5 300 tons (f.o.b. Italian ports)	1 886 800	-	1 886 800
	Flour 2 482.550 tons (f.o.b. French ports)	613 200	-	613 200
	Cash for marine transport and insurance of rice and flour	500 000	-	500 000
Jordan	Rent	146 397	-	-
	Water	122 076	-	-
Kuwait	US dollars	1 100 000	-	-
	US dollars special contribution	1 000 000	-	-
Lebanon	Cash LL 90 000	27 900	-	27 900
	Rent, laboratory and X-ray services	63 628	-	-
	Water	1 554	-	-
	Polio vaccine	57	-	-
Liberia	US dollars	5 000	-	-
Libyan Arab Jamahiriyah	US dollars	1 000 000	-	1 000 000
	US dollars special contribution	3 000 000	-	3 000 000
	US dollars (1978 pledge)	-	1 000 000	-
Luxembourg	LuxF 375 000	12 794	-	-
	Flour (c.i.f. UNRWA ports) 350 tons	160 714 1/2	-	-
Madagascar	US dollars	4 742	-	-
Malaysia	US dollars	1 500	-	-
Malta	US dollars	1 100	-	-

GENERAL FUND

Contribution by Governments for the year ended 31 December 1979

(in United States dollars)

Name of contributor	Description or purpose	Contributions pledged for 1979	Unpaid balances	
			from prior years	for 1979
Mauritius	US dollars	2 000	-	2 000
	US dollars special contribution for educational programme	3 000	-	-
Monaco	F3 000	699	-	-
Morocco	Dirhams 228 000	57 000	-	57 000
Netherlands	US dollars	2 460 000	-	-
New Zealand	\$NZ 120 000	123 007	-	39 409
Nigeria	US dollars contribution for 1978 pledged in 1979	20 000	-	-
Norway	NKr 16.5 million	3 252 355	-	-
	US dollars for emergency programme in South Lebanon	97 637	-	-
Oman	US dollars	25 000	-	-
Pakistan	Rup. 207 000	20 909	-	-
Panama	US dollars	500	-	-
	US dollars contribution for 1978 pledged in 1979	500	-	-
Philippines	US dollars	2 250	-	-
Qatar	US dollars	100 000	-	-
Republic of Korea	US dollars	5 000	-	-
San Marino	US dollars	500	-	-
Saudi Arabia	US dollars	1 200 000	-	-
	US dollars special contribution	2 300 000	-	-
Sierra Leone	US dollars (1978 pledge)	-	1 000	-
Singapore	US dollars	1 500	-	-
Sri Lanka	Tea (c. and f. UNRWA ports) 564 kgs.	1 000	-	-

GENERAL FUND

Contribution by Governments for the year ended 31 December 1979

(in United States dollars)

Name of contributor	Description or purpose	Contributions pledged for 1979	Unpaid balances	
			from prior years	for 1979
Sudan	US dollars contribution for 1978 pledged in 1979	6 027	-	6 027
Sweden	SKr 42 million	9 932 130	-	-
Switzerland	SwF 1.150 million regular contribution	667 983	-	-
	Flour (c.i.f. UNRWA ports) 4 000 tons gross	2 208 140 1/	-	-
	Flour (c.i.f. UNRWA ports) 1 000 tons gross	593 437 1/	-	593 437
	Flour (c.i.f. UNRWA ports) 1 000 tons gross for emergency programme in South Lebanon	571 988 1/	-	-
	Whole milk (f.o.b. factory Switzerland):			
	1979 pledge (220 tons in 1979 of 220 tons total)	1 045 238 1/	-	-
	1978 pledge (275 tons in 1979 of 275 tons total)	295 669	-	-
	1977 pledge (134 tons in 1979 of 275 tons total)	141 349	-	-
Syrian Arab Republic	Reimbursement of transport costs	20 905	-	14 019
	Reimbursement of portorage costs	14 235	-	9 392
	Rent	113 924	-	-
	Water	14 124	-	-
	Medical supplies	133	-	-
Thailand	US dollars	17 628	-	-
Trinidad and Tobago	US dollars	2 488	-	-
Tunisia	US dollars	7 992	-	-
	US dollars late contribution for 1978 pledged in 1979	7 992	-	-
Turkey	US dollars (balance of 1977 pledge)	-	10 500	-
United Kingdom of Great Britain and Northern Ireland	£4 400 million	9 350 000	-	-
United States of America	US dollars	42 500 000	-	-
	US dollars additional contribution	9 500 000 2/	-	2 478 400
Venezuela	US dollars	5 000	-	5 000

GENERAL FUND

Contribution by Governments for the year ended 31 December 1979

(in United States dollars)

Name of contributor	Description or purpose	Contributions pledged for 1979	Unpaid balances	
			from prior years	for 1979
Yugoslavia	US dollars	25 000	-	-
Zaire	US dollars (1977 pledge)	-	1 500	-
		<u>132 595 215</u>	<u>1 040 847</u>	<u>11 343 230</u>
<u>Deduct:</u>				
	Difference between donor and Agency valuation of undelivered pledges in kind (charged to expenditure in 1979)		-	368 437
			<u>1 040 847</u>	<u>10 974 793</u>

- 1/ At donor's valuation (only for items of 1979 origin in the case of European Economic Community).
- 2/ Pledged subject to matching which has now been achieved.

GENERAL FUND

Status of current pledges of the European Economic Community for the year ended 31 December 1979

(in United States dollars)

Donor's programme year	Description a/	Amount pledged b/ 1979	Applicable to operations b/ in 1979	Unpaid balances b/ after 1979	Unpaid balances from prior years	for 1979
1975/76	<u>Supplementary feeding programme</u>					
	Skim milk 2 391.978 tons (1 900.978 tons allocated before 1979) (491.000 tons allocated to 1979)	2 152 780	1 710 880	441 900	-	-
1978	Cash form internal transport and distribution of sugar for emergency programme in South Lebanon	1 200	1 200	-	-	-
1978	<u>Supplementary feeding programme</u>					
	Skim milk 699.024 tons	489 317	-	489 317	-	-
1979	<u>Basic ration programme</u>					
	Flour 27 554 tons	6 723 244	-	6 723 244	-	-
	Butter oil 3 200 tons	5 717 444	-	5 717 444	-	-
	Cash for internal transport and distribution of flour	964 400	-	964 400	-	964 400
	Cash for internal transport and distribution of butter oil	112 000	-	112 000	-	112 000
				<u>14 448 305</u>	<u>-</u>	<u>1 076 400</u>

a/ All food supplies are delivered c.i.f. UNRWA ports by EEC.

b/ At donor's valuation (applies only to items of 1979 origin).

GENERAL FUND

Contributions by United Nations agencies for the year ended 31 December 1979

(in United States dollars)

Name of contributor	Description	Contributions pledged for 1979	Unpaid balances from prior years	for 1979
United Nations	UNRWA international staff costs:			
	Salaries and normal allowances	4 549 147	-	113 965
	Special international staff costs related to relocation of Agency Headquarters and disturbances in Lebanon	64 819	-	-
United Nations Educational, Scientific and Cultural Organization (UNESCO)	Cash for UNRWA/UNESCO Institute of Education a/.	680 500	-	-
	Regular programme staff costs	656 651	-	-
	Associate specialists staff costs	12 649	-	-
	Cash for support of UNRWA/UNESCO Co-operative Action project 379	500	-	-
	Reimbursement of internal travel costs to associate specialists	4 301	-	-
World Health Organization (WHO)	Services of staff	275 208	-	-
	Medical supplies	3 256	-	-
	Cash for oral rehydration salts	10 000	-	-
		<u>6 257 031</u>	<u>-</u>	<u>113 965</u>

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

GENERAL FUND

Contributions from non-governmental sources for the year ended 31 December 1979

(in United States dollars)

Name of contributor	Description	Contributions for education		Other contributions
		General education costs	Other recurrent education costs	
<u>Austria</u>				
Austroplan	Cash for running costs of Ein-Hilweh camp play centre, Lebanon	-	769	-
Brunner, Mr. Robert	Electric sewing machines	-	500	-
<u>Belgium</u>				
Spernol, Dr. Alfred	Cash for assistance to hardship cases	-	-	600
<u>Canada</u>				
Canadian Save the Children Fund	Cash for the operating costs of Khan Younis health rehydration/nutrition unit, Gaza	-	-	21 713
Eatonia United Church Women	Cash	168	-	-
Trinity United Church	Cash	1 212	-	-
Sundry donors	Cash	130	-	-
<u>Denmark</u>				
Statens Serumintitute	Medical supplies	-	-	2 508

Contributions from non-governmental sources (continued)
(in United States dollars)

Name of contributor	Description	Contributions for education		Other contributions	
		General education costs	Vocational training costs	for recurrent education costs	for non-recurrent costs
<u>Gaza</u>					
Abu Middain family	Rent	-	-	1 139	103
Abu Salim family	Rent	-	-	86	219
Abu Sha'b family	Rent	-	-	275	-
Awada family	Rent	-	-	258	716
Awada and Abu Middain families	Rent	-	-	177	23
Bahiloul, Mr. Y.	Cash towards costs of class furniture to Rafah preparatory girls' school, Gaza	-	-	-	533
El Musaddar family	Rent	-	-	23	152
Maghazi Water Committee	Cash towards construction of a well at Maghazi camp, Gaza	-	-	-	3 861
Musaddar and Qur'an families	Rent	-	-	232	-
Waqf Department	Rent	-	-	4 097	-
Teachers - Jabalia elementary school, Gaza	Cash for rebuilding wall	-	-	-	219
Teachers and students - Nuseirat elementary "A" girls' school, Gaza	Cash towards costs of electric water pump to the school	-	-	-	258
Teachers - Rafah preparatory girls' school, Gaza	Cash towards cost of electricity connexion	-	-	-	201
Teachers - Beit Hanoun elementary school, Gaza	Cash towards cost of electricity connexion	-	-	-	288
Sundry donors	Rent	-	-	133	350
<u>Germany, Federal Republic of</u>					
Daimler - Benz AG	Automotive diesel engine	-	-	-	1 263
Hirsch, Dr. H.	Cash	206	-	-	-
Sundry donors	Cash	97	-	-	-
<u>Japan</u>					
Japan Shipbuilding Industry Foundation	Cash	-	130 000	-	-
Union of Japan Pharmacy Group	Medical supplies	-	-	-	63

Contributions from non-governmental sources (continued)

(in United States dollars)

Name of contributor	Description	Contributions for education			Other contributions	
		General education costs	Vocational training costs	Other recurrent education costs	for recurrent costs	for non-recurrent costs
<u>Jordan</u>						
Jordan citizen	Cash for emergency programme in South Lebanon . . .	-	-	-	-	1 424
Municipal Council, Qalqilia	Rent	-	-	-	733	-
Anonymous	Cash	-	-	-	917	-
Sundry donors	Cash	-	-	-	3	-
Sundry donors	Use filing cabinet and desk	-	-	-	-	91
<u>Lebanon</u>						
American Mission	Rent	-	-	1 528	1 328	-
Greek Orthodox Community	Rent	-	-	-	2 237	-
Heirs of Saadeddin Shatila	Rent	-	-	-	4 475	-
Mneimneh and Bohsali	Rent	-	-	-	5 034	-
Syrian Lebanese Mission	Rent	-	-	-	6 712	-
Refugees, Mia Mia Camp, Saïda	Cash for water pumping equipment	-	-	-	-	7 062
<u>New Zealand</u>						
Council of Organizations for Relief Rehabilitation and Development (CORSO) Inc.	Cash for carpentry courses	-	14 179	-	-	-
	Cash for women's activities	-	-	15 022	-	-
<u>Norway</u>						
Domestic Centre of Workers Union	Cash	297	-	-	-	-
Norwegian Refugee Council	Cash for furniture and equipment for MCH sub-centre, Baqa'a camp, Jordan	-	-	-	-	1 977
	Cash for operating costs of health centre and Wenche Myhre rehydration/nutrition centre, Rafah Camp, Gaza	-	-	-	198 393	-
	Cash for the construction of a new child health clinic in Baqa'a Camp, Jordan	-	-	-	-	76 725

Contributions from non-governmental sources (continued)

(in United States dollars)

Name of contributor	Description	Contributions for education		Other contributions	
		General education costs	Vocational training costs	Other recurrent education costs	for non-recurrent costs
<u>Norway</u> (continued)					
Norwegian Refugee Council (continued)	Cash for the operating costs of child health clinic and nutrition centre at Baga'a camp, Jordan	-	-	-	50 000
Redd Barna	Cash	70 159	-	-	-
<u>Saudi Arabia</u>					
ARAMCO	Cash	60 000	70 000	50 000	-
<u>Spain</u>					
Sundry donors	Cash	50	-	-	-
<u>Sweden</u>					
Swedish Committee for Palestine Refugees	Cash	-	69	-	-
Swedish Save the Children Federation (Rädda Barnen)	Cash for the operating costs of Joufeh girls' school, Jordan	349 730	-	-	-
	Cash for nursing and midwifery training	-	-	3 239	-
	Cash	-	35 300	-	-
	Cash for the operating costs of UNRWA Swedish health centre, Gaza	-	-	-	121 448
	Cash for the operating costs of Rashidieh rehydration/nutrition unit, Lebanon	-	-	-	26 000
	Cash for layettes	-	-	12 000	-
Landstrom, Mr. B.	Used car for training media	-	100	-	-
Sundry donors	Cash	-	-	-	81

Contributions from non-governmental sources (continued)
(in United States dollars)

Name of contributor	Description	Contributions for education		Other contributions	
		General education costs	Vocational training costs	Other recurrent education costs	for non-recurrent costs
<u>Switzerland</u>					
Caritas	Cost for operating costs of maternal and child health function, Amari health centre, West Bank	-	-	-	12 969
Ciba-Geigy Ltd.	Medical supplies	-	-	-	954
Comité International de la Croix Rouge	Food-stuffs	-	-	-	3 845
Essex Chemie AG Lucerne	Medical supplies	-	-	-	767
Houtermans, Mr. Arno	Cash	121	-	-	-
Kappeler, Mr. J.	Cash	-	202	-	-
Krbec, Miss Eva Marie	Cash	-	1 223	-	-
Sandoz Pharmaceutical Division Ltd.	Medical supplies	-	-	-	8 175
Sundry donors	Cash	-	-	-	6
<u>Syrian Arab Republic</u>					
Syrian local authorities	Sanitary services	-	-	-	3 317
<u>United Kingdom of Great Britain and Northern Ireland</u>					
Lady Rennie	Cash for women's activities in Ein Hilweh camp, Lebanon	-	-	100	-
Brune Park County High School, Gosport	Cash	135	-	-	-
Evans Medical Ltd.	Medical supplies	-	-	-	100
Miriam Carey Estate	Cash	-	-	-	5 500
OXFAM	Cash	-	167 367	-	-
Save the Children Fund	Cash for running costs of three play centres in Lebanon	3 661	-	-	-
UNIPAL	Cash	-	-	450	-
Sundry donors	Cash	-	-	-	80

Contributions from non-governmental sources (continued)
(in United States dollars)

Name of contributor	Description	Contributions for education			Other contributions for recurrent costs
		General education costs	Vocational training costs	Other recurrent education costs	
<u>United States of America</u>					
American Near East Refugee Aid, Inc. (ANERA)	Cash	250	6 600	-	-
AMER Division of ANERA	Medical supplies	-	47 062	-	-
Brittain, Mr. Robert	Cash	-	1 000	-	-
The estate of Ina Margaret McAulay	Cash	-	-	-	500
Jedlica Junior High School	Cash	150	-	-	-
NAJDA (American Women for the Middle East)	Cash	-	700	-	-
Moes, Mr. J. Douglas	Cash	-	-	-	500
Mullins, Mr. David	Cash	-	-	-	140
Noble, Miss Alberta	Cash	270	-	-	-
Quaintance, Mr. Charles	Cash	-	-	-	150
Sundry donors	Cash	-	-	-	102
<u>International organizations</u>					
Federation of Business and Professional Women's Clubs:					
Canada	Cash	-	545	-	-
Finland	Cash	-	100	-	-
New Zealand	Cash	-	220	-	-
Switzerland	Cash	-	700	-	-
United Kingdom	Cash	-	70	-	-
United States of America	Cash	-	436	-	-
Church World Services	Blankets	-	-	-	47 400
National Federation of United Nations Educational, Scientific and Cultural Organization (UNESCO) Association of Japan					
	Gift coupons	180	-	-	-

Contributions from non-governmental sources (continued)
(in United States dollars)

Name of contributor	Description	Contributions for education		Other contributions	
		General education costs	Vocational training costs	Other recurrent education costs	for non-recurrent costs
<u>International organizations (continued)</u>					
National Federation of United Nations Educational, Scientific and Cultural Organization (UNESCO) Association of the Netherlands	Gift coupons for women's activity centres	-	-	5 000	-
Near East Council of Churches	Cash for sorting of clothing	-	-	-	1 293
Pontifical Mission for Palestine	Cash for the operating costs of the centre for the blind, Gaza . . .	-	-	88 078	-
<u>Miscellaneous</u>					
Palestine Liberation Organization	Cash	-	-	-	62
		<u>486 896</u>	<u>476 373</u>	<u>182 606</u>	<u>529 588</u>
	TOTAL, ALL CONTRIBUTIONS			<u>1 769 365</u> ^{a/}	<u>93 902</u>

a/ Includes \$126 696 pledged for 1979, but actually paid in 1980.

GENERAL FUND

Contributions by OPEC Special Fund for the year ended 31 December 1979

(in United States dollars)

Name of contributor	Description	Contributions pledged for 1979	Unpaid balances from prior years	for 1979
OPEC Special Fund	Cash for expansion of vocational training programme (total project \$2 470 900)	6 939	-	6 939

GENERAL FUND

Miscellaneous income for the year ended 31 December 1979(in United States dollars)

Description	Amount
Bank interest	3 608 139
Sale of empty containers	303 822
Sale of unserviceable equipment, scrap and damaged flour . . .	101 426
Sale of shares in The Development Bank of Jordan, Limited . . .	93 500
Reimbursement of area staff provident fund administration costs	75 106
Disputed and reserved claims refunded	50 146
Compensation received for vacating premises	15 851
Proceeds of fire insurance policies	14 070
Profit on income-producing activities	11 374
Overheads recovered on procurement for other parties	6 829
Miscellaneous	<u>32 593</u>
<u>Total, miscellaneous income</u>	<u>4 312 856</u>

GENERAL FUND

Liquidation of prior years' commitments during the
year ended 31 December 1979

(in United States dollars)

Education services	Commitments brought forward from 1978	Commitments liquidated by expenditure	Commitments carried forward to 1980	Saving on liquidation of prior years' commitments
<u>General education</u>				
Elementary education	4 375 917	1 316 192	2 768 569	291 156
Preparatory education	519 226	299 280	190 204	29 742
Secondary education	107 528	93 875	-	13 653
Youth activities	11 577	3 174	8 000	403
Women's activities	1 258	830	-	428
Education development centres	1 108	1 253	-	(145)
<u>Total, general education</u>	<u>5 016 614</u>	<u>1 714 604</u>	<u>2 966 773</u>	<u>335 237</u>
<u>Vocational and professional training</u>				
<u>Training conducted in UNRWA centres</u>				
Wadi Seer training centre	22 167	8 621	8 059	5 487
Amman training centre	14 673	9 908	3 122	1 643
Kalandia vocational training centre	12 614	13 586	-	(972)
Ramallah men's teacher training centre	400	525	-	(125)
Ramallah women's training centre	8 760	8 111	-	649
Gaza centre for the blind	1 563	2 125	-	(562)
Gaza vocational training centre	10 558	2 628	7 238	692
Siblin training centre	135 956	51 770	65 185	19 001
Damascus vocational training centre	16 142	12 372	-	3 770
Adult craft training	630	1 484	-	(854)
<u>Total, training conducted in UNRWA centres</u>	<u>223 463</u>	<u>111 130</u>	<u>83 604</u>	<u>28 729</u>
<u>Training subsidized outside UNRWA centres</u>				
Arab Orphan Society technical school, Jerusalem	1 238	188	1 050	-
Basic nursing training (local)	3 739	1 331	2 088	320
Training of handicapped youth	18 706	17 653	-	1 053
<u>Total, training conducted outside UNRWA centres</u>	<u>23 683</u>	<u>19 172</u>	<u>3 138</u>	<u>1 373</u>

Education services (continued)	Commitments brought forward from 1978	Commitments liquidated by expenditure	Commitments carried forward to 1980	Saving on liquidation of prior years' commitments
<u>University education</u>				
University scholarships in Jordan	9 401	13 765	-	(4 364)
University scholarships in Egypt	981	1 551	-	(570)
University scholarships in the Syrian Arab Republic	8 865	7 346	-	1 519
University scholarships in Lebanon	9 032	1 821	-	7 211
University scholarships in Iraq	956	690	-	266
University scholarships in Saudi Arabia	92	-	-	92
Special university scholarships	34 357	13 249	21 108	-
<u>Total, university education</u>	<u>63 684</u>	<u>38 422</u>	<u>21 108</u>	<u>4 154</u>
<u>Total, vocational and professional training</u>	<u>310 830</u>	<u>168 724</u>	<u>107 850</u>	<u>34 256</u>
<u>Total, education services</u>	<u>5 327 444</u>	<u>1 883 328</u>	<u>3 074 623</u>	<u>369 493</u>

Health services	Commitments brought forward from 1978	Commitments liquidated by expenditure	Commitments carried forward to 1980	Saving on liquidation of prior years' commitments
<u>Medical services</u>				
Pharmacy services	763	618	-	145
Laboratory services	7 693	9 837	-	(2 144)
General clinics	183 592	20 398	158 505	4 689
Maternal and child health clinics	26 251	13 594	10 000	2 657
General hospitals	36 080	27 033	-	9 047
Mental health	146	107	-	39
Dental care	340	382	-	(42)
Other medical services	2 750	2 678	-	72
<u>Total, medical services</u>	<u>257 615</u>	<u>74 647</u>	<u>168 505</u>	<u>14 463</u>
<u>Supplementary feeding</u>				
Hot meal programme	108 687	49 419	58 117	1 151
<u>Total, supplementary feeding</u>	<u>108 687</u>	<u>49 419</u>	<u>58 117</u>	<u>1 151</u>
<u>Environmental sanitation</u>				
Surface-water drainage	159 947	95 866	62 860	1 221
Refuse and sewage disposal	74 948	42 927	11 138	20 883
Water supply	109 034	72 600	29 604	6 830
Administration	6 000	-	-	6 000
<u>Total, environmental sanitation</u>	<u>349 929</u>	<u>211 393</u>	<u>103 602</u>	<u>34 934</u>
<u>Total, health services</u>	<u>716 231</u>	<u>335 459</u>	<u>330 224</u>	<u>50 548</u>

Relief services	Commitments brought forward from 1978	Commitments liquidated by expenditure	Commitments carried forward to 1980	Saving on liquidation of prior years' commitments
<u>Basic rations</u>				
Distribution	5 944	4 669	-	1 275
<u>Total, basic rations</u>	<u>5 944</u>	<u>4 669</u>	<u>-</u>	<u>1 275</u>
<u>Shelter</u>				
Shelter construction and maintenance	44 036	-	37 996	6 040
Roads and camp improvements	41 031	32 983	3 689	4 359
<u>Total, shelter</u>	<u>85 067</u>	<u>32 983</u>	<u>41 685</u>	<u>10 399</u>
<u>Special hardship assistance</u>				
Blankets	70 002	58 647	-	11 355
<u>Total, special hardship assistance</u>	<u>70 002</u>	<u>58 647</u>	<u>-</u>	<u>11 355</u>
<u>Total, relief services</u>	<u>161 013</u>	<u>92 299</u>	<u>41 685</u>	<u>23 029</u>

Common costs	Commitments brought forward from 1978	Commitments liquidated by expenditure	Commitments carried forward to 1980	Saving on liquidation of prior years' commitments
<u>Supply and transport services</u>				
Supply warehousing	601	656	-	(55)
Vehicle maintenance	1 642	1 332	-	310
Passenger transport	54 139	48 673	-	5 466
Freight transport	42 090	27 632	2 000	12 458
<u>Total, supply and transport services</u>	<u>98 472</u>	<u>78 293</u>	<u>2 000</u>	<u>18 179</u>
<u>Other internal services</u>				
Administrative services	4 177	3 728	-	449
Technical services	465	374	-	91
Production units (Embroidery centre, Gaza)	5 500	588	4 915	(3)
<u>Total, other internal services</u>	<u>10 142</u>	<u>4 690</u>	<u>4 915</u>	<u>537</u>
<u>General administration</u>				
Area administration	3 871	3 772	-	99
Camp services administration	13 640	13 777	-	(137)
Public information services	25 599	13 676	-	11 923
<u>Total, general administration</u>	<u>43 110</u>	<u>31 225</u>	<u>-</u>	<u>11 885</u>
<u>Total, common costs</u>	<u>151 724</u>	<u>114 208</u>	<u>6 915</u>	<u>30 601</u>

Extraordinary costs not allocable to programmes	Commitments brought forward from 1978	Commitments liquidated by expenditure	Commitments carried forward to 1980	Saving on liquidation of prior years' commitments
<u>Other local disturbances costs</u>				
Repair or replacement of Agency shelters	289 747	9 885	279 852	10
Repair of damaged buildings	284 438	10 864	272 044	1 530
Replacement of non-expendable supplies	112 659	72 229	70 228	(29 798)
<u>Total, other local disturbances costs</u>	<u>686 844</u>	<u>92 978</u>	<u>622 124</u>	<u>(28 258)</u>
<u>Relocation of Gaza Field headquarters</u>				
	155 345	85 865	69 415	65
<u>Total, extraordinary costs not allocable to programmes</u>	<u>842 189</u>	<u>178 843</u>	<u>691 539</u>	<u>(28 193)</u>
<u>Total, all parts</u>	<u>7 198 601</u>	<u>2 608 137</u>	<u>4 144 986</u>	<u>445 478</u>

Notes to the financial statements for the General Fund
for the year ended 31 December 1979

Statement of budget and expenditure and commitments

Note 1

The budget figures reflect the Agency's budget for 1979 submitted to the General Assembly at its thirty-third session, 1/ as adjusted and submitted to the Assembly at its thirty-fourth session. 2/

Statement of income and expenditure and commitments

Note 2

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

Note 3

Contributions in kind are recorded at contributors' valuations, if known, otherwise at Agency standard prices. To avoid inconsistency between the income and expenditure accounts where contributions in kind have been recorded in income at valuations different from Agency standard prices, these differences have been reflected in the expenditure accounts (see also note 7 below).

Note 4

The allocation of common costs to the three main programmes (i.e., education services, health services and relief services) is based on percentages as indicated in schedule A of the General Fund, with the exception that savings of \$454,729 in supply and transport services, which resulted from reduction in flour and sugar rations, are wholly credited to relief services.

Statement of assets and liabilities

Note 5

As from 1 January 1978, the Bayssarieh camp construction project has been dealt with as a special fund under the Agency's financial regulation 13.1, and the accounts therefor are presented separately covering the period from commencement of the project in 1977.

1/ Official Records of the General Assembly, Thirty-third Session, Supplement No. 13 (A/33/13), chap. II.

2/ Ibid., Thirty-fourth Session, Supplement No. 13 (A/34/13 and Corr.1), chap. II.

Note 6

A sum of \$2,201,869 included in "Cash on hand and in banks" represents cash in the hands of paymasters and unpaid cheques at 31 December 1979. The same amount is included in "Accounts payable". Prior to 1978 cash issued to paymasters before 31 December and cheques issued to creditors before that date were excluded from assets and liabilities at year-end because the amounts involved were not considered to be material.

Note 7

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

Note 8

In prior years for statement purposes cash in bank was reduced, and advances to suppliers were increased, by the amount of unpaid balances of letters of credit. As requested by the external auditors, this practice was abandoned in 1979. The contingent liabilities represented by these unpaid balances are of course included in the total of contingent liabilities (see note 11 below).

Note 9

Inventories are continuously valued at weighted average cost prices c.i.f. or equivalent less a provision for possible losses on unusable supplies. A further small reserve has been established to cover remaining estimated losses due to local disturbances which have not yet been fully surveyed.

Note 10

(a) The provision for staff separation costs has been increased from \$17,287,867 at 31 December 1978 to \$31,173,176 at 31 December 1979. This large increase was necessitated principally by changes in the Agency's staff rules which made most of its staff aged 50 to 60 eligible for an early voluntary retirement benefit for which full provision must now be made, in contrast to the termination indemnity (see para. (b) below). Part of this change occurred prior to 1979 but had not previously been recognized for purposes of computing the provision for staff separation benefits.

(b) The provision for staff separation costs would be greater by approximately \$15 million if provision were made for payment of a termination indemnity to all staff members not eligible for retirement or early retirement benefits. The Agency estimates, however, that 50 per cent of its general and teaching services staff members in this category, and 40 per cent of its manual services staff members in this category, will not qualify for payment of a termination indemnity, either by reason of leaving the Agency's services voluntarily or by reason of being offered suitable employment by other employers immediately following separation from the Agency.

Note 11

The Agency had, at 31 December 1979, contingent liabilities of \$1,419,190 comprising purchase orders issued for goods not yet received. In addition, a contingent liability of material but undeterminable amount may be considered to exist in respect of certain claims for subsidies by Governments.

Note 12

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

	<u>(US dollars)</u>
Vehicles	2,891,855
Other equipment	5,062,954
Land owned by UNRWA	51,248
Buildings on land owned by UNRWA	<u>422,031</u>
	<u><u>8,428,088</u></u>

(b) The Agency has only the right of current occupancy of buildings (schools, training centres, ration distribution centres, clinics, warehouses and other installations) constructed by it on land owned by Governments or leased from private land-owners. Total cost of construction of such buildings (including cost of financing purchase of land by local governments in certain cases and of compensation to private land-owners of leased land) to 31 December 1979 was \$23,149,201.

(c) The Agency has also constructed refugee shelters at a total cost of \$10,697,679 on land owned by Governments or by individuals. The legal status of these shelters is uncertain.

IV. FINANCIAL STATEMENTS FOR THE AREA STAFF PROVIDENT FUND
FOR THE YEAR ENDED 31 DECEMBER 1979

Statement I

AREA STAFF PROVIDENT FUND

Assets and liabilities

(in United States dollars)

	For the year ended	
	31 December 1979	31 December 1978
<u>Assets</u>		
Investments (schedule A):		
Bank of America, London	41 581 380	39 387 074
Bankers Trust, London	42 161 790	33 570 991
First National Bank of Chicago, Geneva	<u>23 551 670</u>	<u>15 778 169</u>
	<u>107 294 840</u>	<u>88 736 234</u>
<u>Liabilities</u>		
Continuing participants' credits:		
US dollar credits	19 515 867	16 912 220
Lebanese pound credits		
LL 46,388,898 at 0.310	14 380 558	13 397 949
Syrian pound credits		
LS 42,367,565 at 0.256	10 846 097	9 216 840
Jordan dinar credits		
JD 14,190,043 at 3.400	48 246 147	40 116 305
Austrian schilling credits		
AS 43,105,340 at 0.0809	<u>3 487 222</u>	<u>2 257 235</u>
	96 475 891	81 900 549
Ex-participants' credits	456 197	517 079
Due to UNRWA general fund	597 163	108 734
Reserve against losses on liability exchange rates .	-	474 652
Surplus:		
Income available for distribution (statement II) .	7 985 224	4 372 374
Unallocated surplus (statement III)	<u>1 780 365</u>	<u>1 362 846</u>
	<u>107 294 840</u>	<u>88 736 234</u>

Certified correct

Approved

(Signed) Lloyd CALLOW
Comptroller

(Signed) Olof RYDBECK
Commissioner-General

AREA STAFF PROVIDENT FUND

Income distribution account
(in United States dollars)

	For the year ended	
	31 December 1979	31 December 1978
Balance at 1 January	4 372 374	5 678 815
<u>Add:</u>		
Transfer from reserve against losses on liability exchange rates	474 652	-
Transfer from unallocated surplus	<u>480 000</u>	<u>-</u>
	5 327 026	5 678 815
<u>Deduct:</u>		
Interest credited to participants' accounts in respect of prior year	5 240 343	4 561 214
	<u>86 683</u>	<u>1 117 601</u>
<u>Add net income:</u>		
Net investment income (schedule A)	8 453 606	6 910 328
<u>Add:</u>		
Net gain from changes in liability exchange rates	598 841	(3 118 735)
	<u>9 052 447</u>	<u>3 791 593</u>
<u>Less:</u>		
Administration expenses	77 261	45 634
Net income	<u>8 975 186</u>	<u>3 745 959</u>
	9 061 869	4 863 560
<u>Deduct:</u>		
Transfer 10 per cent of net income to unallocated surplus (statement III)	897 519	374 596
	<u>8 164 350</u>	<u>4 488 964</u>
<u>Deduct:</u>		
Interest paid on credits withdrawn during year	179 126	116 590
Balance at 31 December	<u>7 985 224</u>	<u>4 372 374</u>

Certified correct

(Signed) Lloyd CALLOW
Comptroller

Approved

(Signed) Olof RYDBECK
Commissioner-General

AREA STAFF PROVIDENT FUND

Unallocated surplus
(in United States dollars)

	<u>For the year ended</u>	
	<u>31 December 1979</u>	<u>31 December 1978</u>
Balance at 1 January	1 362 846	988 250
<u>Less:</u>		
Transfer to income for distribution . .	480 000	-
	<u>882 846</u>	<u>988 250</u>
<u>Add:</u>		
Transfer from income for current year	897 519	374 596
	<u>1 780 365</u>	<u>1 362 846</u>

Certified correct

(Signed) Lloyd CALLOW
Comptroller

Approved

(Signed) Olof RYDBECK
Commissioner-General

SCHEDULE TO THE STATEMENTS

Schedule

AREA STAFF PROVIDENT FUND

Investments and investment income for the year
ended 31 December 1979

(in United States dollars)

	Bank of America, London	Bankers Trust, London	First National Bank of Chicago, Geneva	Total
<u>Investments as at 1 January</u>	39 387 074	33 570 991	15 778 169	88 736 234
Add:				
Funding during year	<u>-</u>	<u>4 275 000</u>	<u>5 830 000</u>	<u>10 105 000</u>
	<u>39 387 074</u>	<u>37 845 991</u>	<u>21 608 169</u>	<u>98 841 234</u>
Gross investment income	2 292 485	4 315 799	1 968 805	8 577 089
Deduct:				
Investment managers' fees	<u>98 179</u>	<u>a/</u>	<u>25 304</u>	<u>123 483</u>
Net investment income	<u>2 194 306</u>	<u>4 315 799</u>	<u>1 943 501</u>	<u>8 453 606</u>
<u>Investments as at 31 December</u>	<u>41 581 380</u>	<u>42 161 790</u>	<u>23 551 670</u>	<u>107 294 840</u>
Investment yield b/	<u>5.6%</u>	<u>12.1%</u>	<u>10.4%</u>	<u>9.0%</u>

Percentage

Allocation of investments by
currency

United States dollars	64.0	100.0	76.4	80.9
Canadian dollars	10.4		13.2	6.9
German marks	15.5		3.9	6.9
Swiss francs	-		0.7	0.1
Pounds sterling	7.8		5.8	4.3
Japanese yen	<u>2.3</u>		<u>-</u>	<u>0.9</u>
	<u>100.0</u>	<u>100.0</u>	<u>100.0</u>	<u>100.0</u>

Percentage

Allocation of investments by type

Bonds, notes and treasury bills	66.5	-	23.1	30.9
Bank deposits	<u>33.5</u>	<u>100.0</u>	<u>76.9</u>	<u>69.1</u>
	<u>100.0</u>	<u>100.0</u>	<u>100.0</u>	<u>100.0</u>

a/ Included in net interest rate allowed on deposits.

b/ Net investment income divided by average amount of investments earning income during the year.

V. FINANCIAL STATEMENTS FOR THE BAYSSARIEH CAMP FUND
FOR THE PERIOD ENDED 31 DECEMBER 1979

Statement I

BAYSSARIEH CAMP FUND

Operations account for the period ended 31 December 1979
(in United States dollars)

Contributions received from:

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

Add:

Bank interest earned	<u>389 536</u>
	2 059 319

Deduct:

Expenditure incurred	<u>135 834</u>
Unobligated balance at 31 December	<u><u>1 923 485</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) Olof RYDBECK
Commissioner-General

BAYSSARIEH CAMP FUND

Assets and Liabilities as at 31 December 1979

(in United States dollars)

Assets

Cash in bank	1 875 468
Due from UNRWA General Fund	<u>48 017</u>
	<u>1 923 485</u>

Liabilities

Unobligated balance of the operational fund	<u>1 923 485</u>
	<u>1 923 485</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) Olof RYDBECK
Commissioner-General

BAYSSARIEH CAMP FUND

Notes to the financial statements for the period
ended 31 December 1979

Note 1

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

Note 2

Transactions related to this project commenced in 1977, namely, the receipt of contributions and the earning of interest income on investments, although no expenditure was incurred prior to 1 January 1978. Consequently the operations account presented here covers the entire period from establishment of the project in 1977 to 31 December 1979.

VI. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES 1/

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

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

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

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

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

(e) Fixed assets of the Agency (consisting of vehicles, other equipment and certain lands and the buildings thereon) are not included in the assets reported in statement IV of the General Fund. Costs of these assets were fully charged to expenditure in the period of purchase, construction or budget commitment therefor. Memorandum records are maintained for such assets (see note 12 (a) to the financial statements of the General Fund for a summary report). Also not included in statement IV of the General Fund are the buildings and refugee shelters constructed by the Agency on land owned by various Governments or by private individuals. Appropriate memorandum records, however, are also maintained for these buildings and refugee shelters, ownership of which will presumably revert to the land-owners concerned, although this is less certain in the case of refugee shelters (see notes 12 (b) and (c) to the financial statements of the General Fund for a summary report).

(f) Miscellaneous income:

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

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

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

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

كيفية الحصول على منشورات الأمم المتحدة

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