

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

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**AUDITED FINANCIAL STATEMENTS  
for the year ended 31 December 1980  
and  
REPORT OF THE BOARD OF AUDITORS**

**GENERAL ASSEMBLY**

OFFICIAL RECORDS: THIRTY-SIXTH SESSION

SUPPLEMENT No. 5C (A/36/5/Add.3)



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**New York, 1981**

**NOTE**

**Symbols of United Nations documents are composed of capital letters combined with figures. Mention of such a symbol indicates a reference to a United Nations document.**

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LETTER OF TRANSMITTAL

15 June 1981

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 1980. 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 with respect to the Accounts of the above-mentioned Agency for the year 1980.

Accept, Sir, the assurances of my highest consideration.

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

### 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 UNRWA for the year ended 31 December 1980.
2. The examination was made 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 examination was conducted at the UNRWA headquarters in Vienna and in the field.
3. During the year under review, the Board of Auditors continued its normal practice of reporting the results of specific audits and issuing management letters containing detailed observations and recommendations to the Administration. The practice of having continuous dialogue with the Administration on these observations also continued.

### Budgetary control

4. We examined the budgetary control system of UNRWA. As was the case last year, we found that the planned levels of expenditure were not completely achieved in the three main programmes of the Agency, namely Education Services, Health Services and Relief Services, both in recurrent and non-recurrent cost items.
5. The Agency explained, however, that these levels represented estimates of the expenditure required to maintain services at existing levels and that the fact that these levels were not reached was entirely due to an insufficiency of income from voluntary contributions.
6. In this connexion, we also noted that, contrary to the Agency's financial regulation 9.1, the original budget estimates again were subsequently amended without prior consultation with the Agency's Advisory Commission.
7. While noting the special circumstances that have given rise to this practice, we, nevertheless, reiterated our recommendation that appropriate steps should be taken to revise the Financial Regulations to accommodate the current requirements of the Agency.

### Cash management

8. During the year under review, 73 Governments pledged contributions amounting to \$173 million. We noted that by 31 December 1980, a number of Governments had not paid their pledged contributions through 1980 amounting to over \$26 million. Out of this amount over \$6 million pertain to years prior to 1980.

9. In view of the financial difficulties of the Agency, we recommended that it should intensify its efforts to collect the outstanding pledges.

10. The Administration has informed us that additional efforts are being made to collect the unpaid pledges.

### Inventory control

#### Physical control of commodities

11. Our review disclosed some weaknesses in the system of inventory control in the field offices. For example, a certain commodity was declared unfit for human consumption due to poor and prolonged storage and had to be approved for disposal by the Headquarters Property Survey Board. We also noted that a substantial quantity of a basic commodity was lost in transit and in the warehouse. We further noted that a certain commodity was procured by the Agency in large quantity although there was sufficient quantity in stock. The new supplies were distributed while the old items remained in stock and became unfit for human consumption. We were informed that appropriate administrative action was being taken against those concerned in the purchase of that commodity.

12. We recommended that the system of storage and inventory control should be strengthened in order to minimize losses of commodities and to ensure that purchases are made only when commodities have reached their re-order level.

#### Reporting of losses

13. Our review disclosed that in some instances, prompt reports were not made by custodians when the Agency's property was lost, stolen or missing. As a result, claims could not be made for the loss of property because the circumstances leading to the loss or disappearance of the property could not be established.

14. We were of the view that losses should be promptly reported to ensure that appropriate action is taken. Accordingly, we recommended that reporting procedures should be strengthened to ensure that losses are reported promptly.

#### Comments on matters dealt with in the 1979 report

15. The Administration has either provided a satisfactory explanation or taken appropriate action on matters raised in the 1979 report 1/ with the following exceptions:

(a) The Agency's Financial Regulations were not revised to reflect current requirements. This matter has been raised in this report.

(b) Despite improvements, a significant amount of cash was still being kept in accounts bearing nominal rate of interest.

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1/ Official Records of the General Assembly, Thirty-fifth Session, Supplement No. 5 C (A/35/5/Add.3), Sect. I.



Acknowledgement

16. 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) Osman Ghani KHAN  
Comptroller and Auditor General  
of Bangladesh

(Signed) Hendrik VREBOS  
Senior President of the Court of Accounts  
of Belgium

(Signed) J. B. H. COLEMAN  
Acting Auditor General of Ghana

## 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 1980. 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 1980.

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

(Signed) Hendrik VREBOS  
Senior President of the Court of Accounts  
of Belgium

(Signed) J. B. H. COLEMAN  
Acting Auditor General of Ghana

June 1981

III. FINANCIAL STATEMENTS FOR THE GENERAL FUND  
FOR THE YEAR ENDED 31 DECEMBER 1980

## GENERAL FUND

Budget and expenditure and commitments  
for the year ended 31 December 1980

(in United States dollars)

Activity	Recurrent costs		Non-recurrent costs		Total costs	
	Budget	Expenditure and commitments	Budget	Expenditure and commitments	Budget	Expenditure and commitments
<b>Part I. Education services</b>						
General education . . . . .	83 166 000	75 146 463	4 526 000	1 565 384	87 692 000	76 711 847
Vocational and professional training . . . . .	10 853 000	10 110 259	2 435 000	2 475 142	13 288 000	12 585 401
Share of common costs from part IV . . . . .	10 721 000	10 517 071	331 000	250 825	11 052 000	10 767 896
Total, part I	104 740 000	95 773 793	7 292 000	4 291 351	112 032 000	100 065 144
<b>Part II. Health services</b>						
Medical services . . . . .	12 719 000	11 947 598	343 000	364 139	13 062 000	12 311 737
Supplementary feeding . . . . .	7 486 000	7 481 853	37 000	39 657	7 523 000	7 521 510
Environmental sanitation	4 655 000	4 508 296	489 000	424 090	5 144 000	4 932 386
Share of common costs from part IV . . . . .	6 219 000	6 000 426	223 000	186 438	6 442 000	6 186 864
Total, part II	31 079 000	29 938 173	1 092 000	1 014 324	32 171 000	30 952 497
<b>Part III. Relief services</b>						
Basic rations . . . . .	45 009 000	31 744 369	49 000	7 211	45 058 000	31 751 580
Shelter . . . . .	591 000	557 095	605 000	349 727	1 196 000	906 822
Special hardship assistance	1 917 000	1 625 498	17 000	33 322	1 934 000	1 658 820
Share of common costs from part IV . . . . .	9 004 000	9 371 044	460 000	428 154	9 464 000	9 799 198
Total, part III	56 521 000	43 298 006	1 131 000	818 414	57 652 000	44 116 420
<b>Part IV. Common costs</b>						
Supply and transport services . .	9 073 000	8 728 291	694 000	720 479	9 767 000	9 448 770
Other internal services . . . . .	12 064 000	12 257 708	254 000	109 660	12 318 000	12 367 368
General administration . . . . .	4 807 000	4 902 542	66 000	35 278	4 873 000	4 937 820
Total, part IV	25 944 000	25 888 541	1 014 000	865 417	26 958 000	26 753 958
Costs allocated to programmes . .	(25 944 000)	(25 888 541)	(1 014 000)	(865 417)	(26 958 000)	(26 753 958)
Net, part IV	-	-	-	-	-	-
<b>Part V. Extraordinary costs not allocable to programmes</b>						
Relocation to Agency headquarters	-	-	-	91 244	-	91 244
Emergency relief programme in south Lebanon . . . . .	-	-	52 000	42 214	52 000	42 214
Other local disturbances costs . .	-	-	15 000	36 621	15 000	36 621
Increase in provision for staff separation costs . . . . .	-	-	9 367 000	8 373 254	9 367 000	8 373 254
Total, part V	-	-	9 434 000	8 543 333	9 434 000	8 543 333
Total, all parts	192 340 000	169 009 972	18 949 000	14 667 422	211 289 000	183 677 394

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 J.

Certified correct

Approved

(Signed) George J. LATTURNER  
Comptroller(Signed) Olof RYDBECK  
Commissioner-General

## GENERAL FUND

Income and expenditure and commitments  
(in United States dollars)

	For the year ended	
	31 December 1980	31 December 1979
<u>Income</u>		
Contributions by Governments (schedule D) . . . . .	172 966 089	132 595 215
Contributions by United Nations agencies (schedule E) . . . . .	6 276 054	6 257 031
Contributions from non-governmental sources (schedule F) . . . . .	2 083 711	1 769 365
Contributions by OPEC Fund (schedule G) . . . . .	1 962 967	6 939
Contributions by Joint Jordanian- Palestinian Fund through Mr. Ibrahim Abu Sitta (schedule H) . .	666 000	-
Miscellaneous income (schedule I) . . .	4 972 192	4 312 856
Exchange adjustments . . . . .	1 677 198	1 203 087
	<u>190 604 211</u>	<u>146 144 493</u>
<u>Expenditure and commitments</u> (statement I) . . . . .	<u>183 677 394</u>	<u>158 871 622</u>
Excess of income over expenditure and commitments . . . . .	<u>6 926 817</u>	<u>( 12 727 129)</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) George J. LATTURNER  
Comptroller

(Signed) Olof RYDBECK  
Commissioner-General

## GENERAL FUND

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

	For the year ended	
	31 December 1980	31 December 1979
<u>Balance at 1 January</u>	<u>1 861 769</u>	<u>14 601 629</u>
<u>Add</u>		
Collection of pledges that had been written off . . . . .	275 262	500
Savings on liquidation of prior years' commitments (schedule J) . . . . .	1 793 344	445 478
Overstated prior years' estimated liabilities . . . . .	418 806	197 931
Other adjustments of prior years' accounts increasing working capital . . . . .	3 621	53 367
Excess of income over expenditure and commitments (statement II) . . . . .	6 926 817	-
	<u>9 417 850</u>	<u>697 276</u>
<u>Deduct</u>		
Unallocated current year's variations between standard and actual supply costs . . . . .	32 470	5 398
Write-off of short-delivered contributions in kind and of unpaid pledges . . . . .	-	537 595
Other adjustments of prior years' accounts reducing working capital . . . . .	4 893	167 014
Excess of expenditure and commitments over income (statement II) . . . . .	-	12 727 129
	<u>37 363</u>	<u>13 437 136</u>
<u>Balance at 31 December</u>	<u>11 242 256</u>	<u>1 861 769</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) George J. LATTURNER  
Comptroller

(Signed) Olof RYDBECK  
Commissioner-General

## GENERAL FUND

Assets and liabilities  
(in United States dollars)

	As at	
	31 December 1980	31 December 1979
<u>Assets</u>		
Cash on hand and in banks . . . . .	22 105 470	24 238 186
Contributions receivable (schedules D, E, F, G and H)		
In cash . . . . .	19 649 939	9 491 874
In kind . . . . .	7 319 915	2 771 366
Accounts receivable less provision for uncollectible amounts . . . . .	2 855 870	1 347 989
Prepaid expenses and advances to suppliers . . . . .	282 586	362 632
Inventories of supplies . . . . .	18 707 163	12 563 577
Due from Bayssarieh camp fund	-	-
Due from area staff provident fund . . . .	566 879	597 163
	<u>71 487 822</u>	<u>51 372 787</u>
<u>Liabilities</u>		
Accounts payable . . . . .	7 220 489	5 597 604
Due to Bayssarieh camp fund . . . . .	13 426	48 017
Food commodities borrowed . . . . .	2 199 184	2 198 336
Provision for separation costs of staff . .	39 030 958	31 173 176
Provision for repatriation costs . . . . .	250 000	-
Reserve of unliquidated budget commitments . . . . .	9 385 490	9 380 063
Income received in advance		
In cash . . . . .	2 146 019	1 113 822
In kind . . . . .	-	-
Working capital (operating reserve) (statement III) . . . . .	<u>11 242 256</u>	<u>1 861 769</u>
	<u>71 487 822</u>	<u>51 372 787</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) George J. LATTURNER  
Comptroller

(Signed) Olof RYDBECK  
Commissioner-General

## SCHEDULES TO THE STATEMENTS

## Schedule A

## GENERAL FUND

Expenditure for the year ended 31 December 1980

(in United States dollars)

Education services	Recurrent costs	Non-recurrent costs	Total costs
<u>General education</u>			
Elementary education . . . . .	44 558 313	387 847	44 846 160
Preparatory education . . . . .	25 991 448	101 675	26 093 123
Secondary education . . . . .	135 803	-	135 803
UNRWA/UNESCO Institute of Education . . . . .	878 007	6 084	884 091
Other in-service staff training . . . . .	351 746	1 737	353 483
Youth activities . . . . .	58 229	25 821	84 050
Women's activities . . . . .	16 223	582	16 805
Pre-school play centres . . . . .	128 480	2 732	131 212
Education development centres . . . . .	104 049	3 604	107 653
Administration . . . . .	2 549 738	-	2 549 738
<u>Total, general education</u>	<u>74 772 036</u>	<u>430 082</u>	<u>75 202 118</u>
<u>Vocational and professional training</u>			
<u>Training conducted in UNRWA centres</u>			
Wadi Secr training centre . . . . .	1 715 234	131 559	1 846 793
Amman training centre . . . . .	1 543 914	33 228	1 577 142
Kalandia vocational training centre . . . . .	692 649	111 254	803 903
Ramallah men's teacher-training centre . . . . .	470 686	5 620	476 306
Ramallah women's training centre . . . . .	1 110 481	10 981	1 121 462
Gaza vocational training centre . . . . .	807 087	76 952	884 039
Gaza centre for the blind . . . . .	113 224	-	113 224
Siblin training centre . . . . .	1 329 676	74 596	1 404 272
Damascus vocational training centre . . . . .	761 311	104 577	865 888
Adult craft training centres . . . . .	276 496	5 206	281 702
<u>Total, training conducted in UNRWA centres</u>	<u>8 820 758</u>	<u>553 973</u>	<u>9 374 731</u>
<u>Training subsidized outside UNRWA centres</u>			
Basic nursing training . . . . .	1 875	-	1 875
Secretarial training . . . . .	15 756	-	15 756
Adult craft training . . . . .	9 225	-	9 225
Training of handicapped youth . . . . .	40 676	-	40 676
<u>Total, training subsidized outside UNRWA centres</u>	<u>67 532</u>	<u>-</u>	<u>67 532</u>



## Schedule A (continued)

## GENERAL FUND

Expenditure for the year ended 31 December 1980

(in United States dollars)

Education services (continued)	Recurrent costs	Non- recurrent costs	Total costs
<u>Common training costs</u>			
Vocational training common costs . . . . .	495 427	-	495 427
Vocational instructor training			
In UNRWA centres . . . . .	300	-	300
Outside UNRWA centres . . . . .	1 862	7 823	9 685
Teacher instructor training			
outside UNRWA centres . . . . .	-	2 143	2 143
Teacher training common costs . . . . .	118 318	-	118 318
<u>Total, common training costs</u>	<u>615 907</u>	<u>9 966</u>	<u>625 873</u>
<u>Placement services</u>	<u>67 136</u>	<u>-</u>	<u>67 136</u>
<u>University education</u>			
University scholarships in West Bank . . . . .	1 869	-	1 869
University scholarships in Jordan . . . . .	105 529	-	105 529
University scholarships in Egypt . . . . .	33 106	-	33 106
University scholarships in Lebanon . . . . .	8 295	-	8 295
University scholarships in the Syrian Arab Republic	16 486	-	16 486
University scholarships in Iraq . . . . .	2 725	-	2 725
University scholarships in Turkey . . . . .	897	-	897
University scholarships in Saudi Arabia . . . . .	930	-	930
University scholarships in the Sudan . . . . .	690	-	690
<u>Total, university education</u>	<u>170 527</u>	<u>-</u>	<u>170 527</u>
<u>Vocational and professional training administration</u>	<u>206 158</u>	<u>-</u>	<u>206 158</u>
<u>Total, vocational and professional training</u>	<u>9 948 018</u>	<u>563 939</u>	<u>10 511 957</u>
<u>Share of common costs</u>			
Supply and transport services 25 per cent . . .	2 181 778	142 918	2 324 696
Other internal services 50 per cent . . . . .	6 127 908	40 509	6 168 417
General administration 45 per cent . . . . .	2 189 713	15 479	2 205 192
<u>Total, share of common costs</u>	<u>14 499 399</u>	<u>198 906</u>	<u>10 698 305</u>
<u>Total, education services</u>	<u>95 219 453</u>	<u>1 192 927 96</u>	<u>412 380</u>

## GENERAL FUND

Expenditure for the year ended 31 December 1980

(in United States dollars)

Health services	Recurrent costs	Non-recurrent costs	Total costs
<u>Medical services</u>			
Pharmacy services . . . . .	311 572	4 866	316 438
Laboratory services . . . . .	257 342	7 294	264 636
General clinics . . . . .	5 839 897	63 266	5 903 163
Maternal and child health clinics . . . . .	231 777	-	231 777
General hospitals . . . . .	2 891 913	3 292	2 895 205
Tuberculosis control . . . . .	229 166	142	229 308
Mental health care . . . . .	194 340	-	194 340
Dental care . . . . .	184 527	5 888	190 415
School health services . . . . .	197 587	-	197 587
Health education . . . . .	163 108	-	163 108
Other medical services . . . . .	133 061	17 287	150 348
Administration . . . . .	1 297 446	358	1 297 804
<u>Total, medical services</u>	<u>11 931 736</u>	<u>102 393</u>	<u>12 034 129</u>
<u>Supplementary feeding</u>			
Hot meal programme . . . . .	3 949 300	9 730	3 959 030
Milk programme . . . . .	2 390 380	141	2 390 521
Other supplementary rations . . . . .	818 780	-	818 780
Administration . . . . .	325 393	158	323 551
<u>Total, supplementary feeding</u>	<u>7 481 853</u>	<u>10 029</u>	<u>7 491 882</u>
<u>Environmental sanitation</u>			
Surface-water drainage . . . . .	16 042	212 440	229 282
Refuse and sewage disposal . . . . .	5 215 910	65 142	5 281 052
Water supply . . . . .	631 800	4 244	637 044
Insect and rodent control . . . . .	38 908	-	38 908
Auxiliary sanitation facilities . . . . .	732	240	972
Administration . . . . .	302 419	20	302 439
<u>Total, environmental sanitation</u>	<u>6 307 211</u>	<u>282 086</u>	<u>6 589 297</u>
<u>State of common areas</u>			
Supply and transport services 21 per cent . . . . .	1 632 693	120 051	1 952 744
Other transport services 24 per cent . . . . .	2 942 396	19 444	2 960 840
General administration 25 per cent . . . . .	1 216 507	8 600	1 225 107
<u>Total, state of common areas</u>	<u>5 790 596</u>	<u>148 095</u>	<u>6 138 691</u>
<u>Total, health services</u>	<u>29 911 396</u>	<u>542 603</u>	<u>30 453 999</u>

## GENERAL FUND

Expenditure for the year ended 31 December 1980

(in United States dollars)

Relief services	Recurrent costs	Non-recurrent costs	Total costs
<b>Basic rations</b>			
Ration costs . . . . .	30 396 242	-	30 396 242
Quality control . . . . .	54 563	1 393	55 956
Distribution . . . . .	1 127 881	2 855	1 130 736
Administration . . . . .	165 683	-	165 683
<u>Total, basic rations</u>	<u>31 744 369</u>	<u>4 248</u>	<u>31 748 617</u>
<b>Shelter</b>			
Shelter construction and maintenance . . .	51	24 275	24 326
Roads and camp improvements . . . . .	96 860	21 331	118 191
Camp rentals . . . . .	431 230	-	431 230
Administration . . . . .	8 644	-	8 644
<u>Total, shelter</u>	<u>536 785</u>	<u>45 606</u>	<u>582 391</u>
<b>Special hardship assistance</b>			
Cash grants . . . . .	142 750	-	142 750
Extra rations . . . . .	697 710	-	697 710
Blankets . . . . .	106 656	-	106 656
Other costs . . . . .	625 552	13 321	638 873
<u>Total, special hardship assistance</u>	<u>1 572 668</u>	<u>13 321</u>	<u>1 585 989</u>
<b>Share of common costs</b>			
Supply and transport services 54 per cent	4 712 640	308 703	5 021 343
Other internal services 26 per cent . . .	3 186 513	21 065	3 207 578
General administration 30 per cent . . .	1 459 809	10 319	1 470 128
<u>Total, share of common costs</u>	<u>9 358 962</u>	<u>340 087</u>	<u>9 699 049</u>
<u>Total, relief services</u>	<u>43 212 784</u>	<u>403 262</u>	<u>43 616 046</u>

## GENERAL FUND

Expenditure for the year ended 31 December 1980

(in United States dollars)

Common costs	Recurrent costs	Non- recurrent costs	Total costs
<u>Supply and transport services</u>			
Supply procurement and control . . . . .	1 180 463	334	1 180 797
Supply warehousing . . . . .	956 400	35 468	991 868
Supply and transport insurance administration . . . . .	76 203	-	76 203
Vehicle maintenance . . . . .	859 711	6 586	366 297
Passenger transport . . . . .	1 324 190	178 142	1 502 332
Freight transport . . . . .	2 672 995	321 991	2 994 986
Port operations . . . . .	500 478	-	500 478
Administration . . . . .	1 156 671	29 151	1 185 822
<u>Total, supply and transport services</u>	8 727 111	571 672	9 298 783
<u>Allocation of supply and transport services</u>			
Education services 25 per cent . . . . .	(2 181 778)	( 142 918)	( 2 324 696)
Health services 21 per cent . . . . .	(1 832 693)	( 120 051)	( 1 952 744)
Relief services 54 per cent . . . . .	(4 712 640)	( 308 703)	( 5 021 343)
<u>Total, allocation of supply and transport services</u>	(8 727 111)	( 571 672)	( 9 298 783)
<u>Other internal services</u>			
Eligibility and registration . . . . .	345 284	746	846 030
Personnel services . . . . .	1 535 746	6 447	1 542 193
Administrative services . . . . .	2 538 664	57 165	2 645 829
Translation services . . . . .	284 374	-	284 374
Legal services . . . . .	496 557	461	497 018
Finance services . . . . .	2 809 094	2 611	2 811 705
Data processing services . . . . .	1 430 963	331	1 431 294
Internal and external audit services . . . . .	811 237	18	811 255
Protective services . . . . .	264 888	2 734	867 622
Technical services . . . . .	589 010	5 809	594 819
Production units - capital costs (schedule C) . . . . .	-	4 696	4 696
<u>Total, other internal services</u>	12 255 817	81 018	12 336 835

## GENERAL FUND

Expenditure for the year ended 31 December 1980

(in United States dollars)

Common costs (continued)	Recurrent costs	Non- recurrent costs	Total costs
<u>Allocation of other internal services</u>			
Education services 50 per cent . . . . .	( 6 127 908)	( 40 509)	( 6 168 417)
Health services 24 per cent . . . . .	( 2 941 396)	( 19 444)	( 2 960 840)
Relief services 26 per cent . . . . .	( 3 186 513)	( 21 065)	( 3 207 578)
<u>Total, allocation of other internal services</u>	<u>(12 255 817)</u>	<u>( 81 018)</u>	<u>(12 336 835)</u>
<u>General administration</u>			
Agency administration . . . . .	997 248	7 613	1 004 861
Field office administration . . . . .	1 128 528	8 453	1 136 981
Area administration . . . . .	914 458	1 440	915 898
Camp services administration . . . . .	501 814	4 200	506 014
Public information services . . . . .	1 027 568	8 942	1 036 510
Contributions office . . . . .	138 196	-	138 196
New York liaison office . . . . .	124 192	3 750	127 942
Cairo office . . . . .	34 025	-	34 025
<u>Total, general administration</u>	<u>4 866 029</u>	<u>34 398</u>	<u>4 900 427</u>
<u>Allocation of general administration</u>			
Education services 45 per cent . . . . .	( 2 189 713)	( 15 479)	( 2 205 192)
Health services 25 per cent . . . . .	( 1 216 507)	( 8 600)	( 1 225 107)
Relief services 30 per cent . . . . .	( 1 459 809)	( 10 319)	( 1 470 128)
<u>Total, allocation of general administration</u>	<u>( 4 866 029)</u>	<u>( 34 398)</u>	<u>( 4 900 427)</u>
<u>Total, common costs</u>	<u>25 848 957</u>	<u>687 088</u>	<u>26 536 045</u>
<u>Total, common costs allocated</u>	<u>(25 848 957)</u>	<u>( 687 088)</u>	<u>(26 536 045)</u>
<u>Net, common costs</u>	<u>-</u>	<u>-</u>	<u>-</u>

Schedule A (continued)

GENERAL FUND

Expenditure for the year ended 31 December 1980

(in United States dollars)

	<u>Non-recurrent costs</u>	<u>Total costs</u>
<u>Extraordinary costs not allocable to programmes</u>		
<u>Relocation of Agency headquarters</u>		
<u>International staff costs</u>		
Compensation for loss of household effects . . . . .	6 201	6 201
Removal costs . . . . .	11 639	11 639
Joint housing services . . . . .	2 465	2 465
 <u>Local staff costs</u>		
Compensation for loss of household effects . . . . .	6 923	6 923
Travel costs of staff and dependents . . . . .	2 062	2 062
Installation grant . . . . .	5 644	5 644
Removal costs . . . . .	4 557	4 557
Joint housing services . . . . .	5 105	5 105
 <u>Transfer costs of headquarters (Vienna) to VIC</u>		
Fees for rearrangement of telephones . . . . .	270	270
Restoration to Immowest premises on departure . . .	5 990	5 990
 <u>Other costs</u>		
Non-staff costs related to the relocation of headquarters (Office equipment and contractual services) . .	22 200	22 200
	73 056	73 056
 <u>Emergency relief programme in south Lebanon</u>		
Basic rations for emergency relief . . . . .	42 214	42 214

Schedule A (continued)

GENERAL FUND

Expenditure for the year ended 31 December 1980

(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 . . . . .	14 919	14 919
Loss due to idle time of printing shop . . . . .	11 518	11 518
Compensation for loss of household effects of international staff . . . . .	2 273	2 273
Evacuation costs of international staff dependents . . . . .	4 898	4 898
Emergency subsistence allowance of area staff . . . . .	3 013	3 013
	<u>36 621</u>	<u>36 621</u>
<u>Increases in provision of local staff separation costs</u>	<u>8 373 254</u>	<u>8 373 254</u>
<u>Total, extraordinary costs</u>	<u><u>8 525 145</u></u>	<u><u>8 525 145</u></u>

## Schedule B

## GENERAL FUND

Commitments for the year ended 31 December 1980

(in United States dollars)

Education services	Recurrent costs	Non- recurrent costs	Total costs
<u>General education</u>			
Elementary education . . . . .	77 235	940 678	1 017 913
Preparatory education . . . . .	159 125	141 100	300 225
Secondary education . . . . .	137 767	-	137 767
Other in-service staff training . . . . .	-	1 394	1 394
Youth activities . . . . .	300	52 028	52 328
Pre-school play centres . . . . .	-	102	102
<u>Total, general education</u>	<u>374 427</u>	<u>1 135 302</u>	<u>1 509 729</u>
<u>Vocational and professional training.</u>			
<u>Training conducted in UNRWA centres</u>			
Wadi Scer training centre . . . . .	6 364	193 753	200 117
Amman training centre . . . . .	-	70 835	70 835
Kalandia vocational training centre . . . . .	1 473	469 230	470 703
Ramallah men's teacher-training centre . . . . .	470	490	960
Ramallah women's training centre . . . . .	1 624	39 756	41 380
Gaza vocational training centre . . . . .	-	340 151	340 151
Siblin training centre . . . . .	43 308	161 363	204 671
Damascus vocational training centre . . . . .	90	585 210	585 300
Adult craft training centres . . . . .	-	50 415	50 415
<u>Total, training conducted in UNRWA centres</u>	<u>53 329</u>	<u>1 911 203</u>	<u>1 964 532</u>
<u>Training subsidized outside UNRWA centres</u>			
Basic midwifery training . . . . .	7 128	-	7 128
Training of handicapped youth . . . . .	33 368	-	33 368
<u>Total, training subsidized outside UNRWA centres</u>	<u>40 496</u>	<u>-</u>	<u>40 496</u>



## GENERAL FUND

## Schedule B (continued)

Commitments for the year ended 31 December 1980

(in United States dollars)

Education services (continued)	Recurrent costs	Non- recurrent costs	Total costs
<u>University education</u>			
University scholarships in West Bank . . . . .	5 066	-	5 066
University scholarships in Jordan . . . . .	19 514	-	19 514
University scholarships in Egypt . . . . .	11 915	-	11 915
University scholarships in Lebanon . . . . .	9 626	-	9 626
University scholarships in the Syrian Arab Republic . . . . .	20 090	-	20 090
University scholarships in Iraq . . . . .	1 465	-	1 465
University scholarships in Turkey . . . . .	30	-	30
University scholarships in Saudi Arabia . . . . .	355	-	355
University scholarships in the Sudan . . . . .	355	-	355
	<hr/>	<hr/>	<hr/>
<u>Total, university education</u>	68 416	-	68 416
	<hr/>	<hr/>	<hr/>
<u>Total, vocational and professional training</u>	162 241	1 911 203	2 073 444
	<hr/>	<hr/>	<hr/>
<u>Share of common costs</u>			
Supply and transport services 25 per cent . . . . .	295	37 202	37 497
Other internal services 50 per cent . . . . .	946	14 321	15 267
General administration 45 per cent . . . . .	16 431	396	16 827
	<hr/>	<hr/>	<hr/>
<u>Total, share of common costs</u>	17 672	51 919	69 591
	<hr/>	<hr/>	<hr/>
<u>Total, education services</u>	554 340	3 098 424	3 652 764
	<hr/>	<hr/>	<hr/>

## GENERAL FUND

Commitments for the year ended 31 December 1980

(in United States dollars)

Health services	Recurrent costs	Non-recurrent costs	Total costs
<b>Medical services</b>			
Pharmacy services . . . . .	-	8 370	8 370
Laboratory services . . . . .	-	1 005	1 005
General clinics . . . . .	560	194 580	195 140
General hospitals . . . . .	-	15 856	15 996
Dental care . . . . .	-	7 190	7 190
School health services . . . . .	23	-	23
Health education . . . . .	15 279	-	15 279
Other medical services . . . . .	-	34 605	34 605
<b>Total, medical services</b>	<b>15 862</b>	<b>261 746</b>	<b>277 608</b>
<b>Supplementary feeding</b>			
Hot meal programme . . . . .	-	27 078	27 078
Milk programme . . . . .	-	2 550	2 550
<b>Total, supplementary feeding</b>	<b>-</b>	<b>29 628</b>	<b>29 628</b>
<b>Environmental sanitation</b>			
Surface-water drainage . . . . .	-	80 706	80 706
Refuse and sewage disposal . . . . .	1 085	48 198	49 283
Water supply . . . . .	-	12 300	12 300
Ancillary sanitation facilities . . . . .	-	800	800
<b>Total, environmental sanitation</b>	<b>1 085</b>	<b>142 004</b>	<b>143 089</b>
<b>Share of common costs</b>			
Supply and transport services 21 per cent . . . . .	248	31 249	31 497
Other internal services 24 per cent . . . . .	454	6 874	7 328
General administration 25 per cent . . . . .	9 128	220	9 348
<b>Total, share of common costs</b>	<b>9 830</b>	<b>38 343</b>	<b>48 173</b>
<b>Total, health services</b>	<b>26 777</b>	<b>471 721</b>	<b>498 495</b>

## GENERAL FUND

Commitments for the year ended 31 December 1980

(in United States dollars)

Relief services	Recurrent costs	Non- recurrent costs	Total costs
<u>Basic rations</u>			
Distribution . . . . .	-	2 963	2 963
<u>Total, basic rations</u>	-	2 963	2 963
<u>Shelter</u>			
Shelter construction and maintenance . . . . .	-	125 452	125 452
Roads and camp improvements . . . . .	20 310	178 669	198 979
<u>Total, shelter</u>	20 310	304 121	324 431
<u>Special hardship assistance</u>			
Blankets . . . . .	52 830	20 001	72 831
<u>Total, special hardship assistance</u>	52 830	20 001	72 831
<u>Share of common costs</u>			
Supply and transport services 54 per cent . . . . .	637	80 356	80 993
Other internal services 26 per cent . . . . .	491	7 447	7 938
General administration 30 per cent . . . . .	10 954	264	11 218
<u>Total, share of common costs</u>	12 082	88 067	100 149
<u>Total, relief services</u>	85 222	415 152	500 374

## Schedule B (continued)

## GENERAL FUND

Commitments for the year ended 31 December 1980

(in United States dollars)

Common costs	Recurrent costs	Non- recurrent costs	Total costs
<u>Supply and transport services</u>			
Supply warehousing . . . . .	1 180	81 850	83 030
Vehicle maintenance . . . . .	-	7 301	7 301
Passenger transport . . . . .	-	38 421	38 421
Freight transport . . . . .	-	20 047	20 047
Administration . . . . .	-	1 188	1 188
	<hr/>	<hr/>	<hr/>
<u>Total, supply and transport services</u>	1 180	148 807	149 987
	<hr/>	<hr/>	<hr/>
<u>Allocation of supply and transport services</u>			
Education services 25 per cent . . . . .	( 295)	( 37 201)	( 37 497)
Health services 21 per cent . . . . .	( 248)	( 31 250)	( 31 497)
Relief services 54 per cent . . . . .	( 637)	( 80 356)	( 80 993)
	<hr/>	<hr/>	<hr/>
<u>Total, allocation of supply and transport services</u>	( 1 180)	( 148 807)	( 149 987)
	<hr/>	<hr/>	<hr/>
<u>Other internal services</u>			
Administrative services . . . . .	1 891	19 269	21 160
Technical services . . . . .	-	9 296	9 296
Production units - capital costs (schedule C) . . . . .	-	77	77
	<hr/>	<hr/>	<hr/>
<u>Total, other internal services</u>	1 891	28 642	30 533
	<hr/>	<hr/>	<hr/>
<u>Allocation of other internal services</u>			
Education services 50 per cent . . . . .	( 946)	( 14 321)	( 15 267)
Health services 24 per cent . . . . .	( 454)	( 6 874)	( 7 328)
Relief services 26 per cent . . . . .	( 491)	( 7 447)	( 7 938)
	<hr/>	<hr/>	<hr/>
<u>Total, allocation of other internal services</u>	( 1 891)	( 28 642)	( 30 533)
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>

## Schedule B (continued)

## GENERAL FUND

Commitments for the year ended 31 December 1980

(in United States dollars)

Common costs (continued)	Recurrent costs	Non- recurrent costs	Total costs
<u>General administration</u>			
Camp services administration . . . . .	216	447	663
Public information services . . . . .	36 297	433	36 730
<u>Total, general administration.</u>	<u>36 513</u>	<u>880</u>	<u>37 393</u>
<u>Allocation of general administration</u>			
Education services 45 per cent . . . . .	( 16 431)	( 396)	( 16 827)
Health services 25 per cent . . . . .	( 9 128)	( 220)	( 9 348)
Relief services 30 per cent . . . . .	( 10 954)	( 264)	( 11 218)
<u>Total, allocation of general administration</u>	<u>( 36 513)</u>	<u>( 880)</u>	<u>( 37 393)</u>
<u>Total, common costs</u>	39 584	178 329	217 913
<u>Total, common costs allocated</u>	<u>( 39 584)</u>	<u>( 178 329)</u>	<u>( 217 913)</u>
<u>Net, common costs</u>	<u>-</u>	<u>-</u>	<u>-</u>

## GENERAL FUND

Commitments for the year ended 31 December 1980

(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>		
Removal costs . . . . .	1 454	1 454
<u>Local staff costs</u>		
Removal costs . . . . .	13 454	13 454
<u>Other costs</u>		
Removal of headquarters from Beirut to Amman		
Laboratory equipment (Costs of packing and transportation) . . .	3 280	3 280
<u>Total, extraordinary costs</u>	<u>18 188</u>	<u>18 188</u>

GENERAL FUND

Production and sales units for the year ended 31 December 1980

(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>	69 640	188 875	189 678	21 912	80 155	154 430	704 690
<u>Costs allocated</u>							
Transfer to other activities . . . . .	-	(186 529)	(189 433)	( 21 912)	( 77 699)	(154 430)	(630 003)
Transfer to sales unit . . . . .	( 69 640)	( 275)	-	-	-	-	( 69 915)
<u>Costs not allocated</u>	( 69 640)	(186 804)	(189 433)	( 21 912)	( 77 699)	(154 430)	(699 918)
Construction and equipment . . . . .	-	2 071	245	-	2 456	-	4 772
<u>Sales units</u>							
Sales . . . . .	( 78 725)	( 315)	-	-	-	-	( 79 040)
Costs of goods sold . . . . .	64 002	275	-	-	-	-	64 277
<u>Net profit on sales</u>	( 14 723)	( 40)	-	-	-	-	( 14 763)
<u>Net price variation between standard and actual cost of supplies . . . . .</u>	-	-	-	-	-	-	-
Transfer to income . . . . .	( 14 723)	( 40)	-	-	-	-	( 14 763)
	14 723	40	-	-	-	-	14 763
	-	-	-	-	-	-	-

Schedule D

GENERAL FUND

Contributions by Governments for the year ended 31 December 1980

(in United States dollars)

Name of contributor	Description or purpose	Contributions pledged for 1980	Unpaid balances	
			from prior years	for 1980
Argentina . . . . .	US dollars . . . . .	5 000	-	-
Australia . . . . .	\$A 420 000 . . . . .	466 433	-	-
Austria . . . . .	US dollars . . . . .	132 000	-	-
Bahamas . . . . .	US dollars . . . . .	500	-	-
Bahrain . . . . .	US dollars . . . . .	15 000	-	-
Barbados . . . . .	US dollars . . . . .	500	-	500
Belgium . . . . .	BF 18 million . . . . .	635 257	-	-
	Flour (c.i.f. UNRWA ports) 3 675 tons . . . . .	1 297 606 <sup>a/</sup>	-	4 373
Benin . . . . .	US dollars (for 1979 pledged in 1980) . . . . .	1 000	-	-
Brazil . . . . .	US dollars . . . . .	10 000	-	10 000
Canada . . . . .	\$Can 2.2 million . . . . .	1 864 407	-	-
	Flour (c.i.f. UNRWA ports)	3 012 689 <sup>a/</sup>	-	-
	7 875 tons est. (\$Can 3 497 m.) . . . . .			



GENERAL FUND

Contributions by Governments for the year ended 31 December 1980  
(in United States dollars)

Name of contributor	Description or purpose	Contributions pledged for 1980	Unpaid balances	
			from prior years	for 1980
Chile . . . . .	US dollars . . . . .	3 000	-	-
Cyprus . . . . .	US dollars . . . . .	1 446	-	-
	US dollars additional contribution . . . . .	1 444	-	-
Denmark . . . . .	Danish kroner 3.5 million regular contribution . . . . .	653 900	-	-
	For vocational and teacher training:			
	Danish kroner 9 million for 1980/1981 . . . . .	532 765	-	-
	US dollars for 1979/1980 . . . . .	1 000 000	-	-
Egypt . . . . .	LE 6 000 . . . . .	8 580	-	-
	Cash (as per attachment I to . . . . .)	8 404 311	1 067 869	8 404 311
European Economic Community . . . . .	Food supplies) Statement I . . . . .	31 003 758a/	-	6 813 595
	US dollars . . . . .	274 725	-	-
France . . . . .	US dollars regular contribution . . . . .	936 000	-	-
	Flour (f.o.b. France) 1 800 tons . . . . .	673 263a/	-	673 263
	Teaching of French: 1980/1981 . . . . .	58 167	-	-
	1979/1980 . . . . .	83 807	-	-
Rents . . . . .		214 266	-	-

GENERAL FUND

Schedule D (continued)

Contributions by Governments for the year ended 31 December 1980

(in United States dollars)

Name of contributor	Description or purpose	Contributions pledged for 1980	Unpaid balances	
			from prior years	for 1980
Gaza authorities	Rents	94 671	-	-
	Medical supplies	5 681	-	-
Germany, Federal	DM 2.5 million regular contribution	1 437 773	-	-
Republic of	DM 7.177 million special contribution	3 878 838	-	-
	Flour (c.i.f. UNRWA ports) 1 986.750 tons	560 427 <sup>a/</sup>	-	-
Ghana	US dollars	5 200	-	-
Greece	US dollars	22 000	-	658
	Flour (c.i.f. UNRWA ports) 35 tons est.	15 000 <sup>a/</sup>	-	-
Holy See	US dollars	2 500	-	-
Iceland	US dollars	17 500	-	-
India	Supplies	19 000	46 366	19 000
Indonesia	US dollars	6 000	-	-
Iraq	Iraqi dinars 36 000	121 600	-	-
	US dollars special contribution	5 000 000	-	-

GENERAL FUND

Contributions by Governments for the year ended 31 December 1980

(in United States dollars)

Name of contributor	Description or purpose	Contributions pledged for 1980	Unpaid balances	
			from prior years	for 1980
Ireland	Irish £ 100 000	184 975	-	-
Israel	Transport services	233 003	-	-
	Port services	143 555	-	-
	Water	68 900	-	-
	Storage services	3 457	-	-
	Medical supplies	1 710	-	-
Italy	US dollars	450 000	-	450 000
	Lit 300 million (for 1979 pledged in 1980)	322 581	-	322 581
Jamaica	US dollars	3 000	-	3 000
Japan	US dollars	5 000 000	-	-
	Flour 700 million yen	3 211 009	-	-
	Cash for marine transport and insurance of flour (310 million yen)	1 422 018	-	-
Jordan	Rent	151 238	-	-
	Water	203 981	-	-
Kuwait	US dollars	600 000	-	-
	US dollars additional contribution	1 500 000	-	-

GENERAL FUND

Contributions by Governments for the year ended 31 December 1980

(in United States dollars)

Name of contributor	Description or purpose	Contributions pledged for 1980	Unpaid balances	
			from prior years	for 1980
Lebanon	Rent, laboratory and X-ray services	60 096	-	-
	Water	1 468	-	-
	Cash LL 60 000 (for rent)	16 620	-	16 620
Liberia	US dollars	5 000	-	-
Libyan Arab Jamahiriya	US dollars	1 250 000	5 000 000	-
Luxembourg	LuxF 380 000	13 121	-	-
	LuxF 110 000 special contribution	3 523	-	-
	Flour (c.i.f. UNRWA ports) 350 tons for 1979	-	2 466	-
Malaysia	US dollars	1 500	-	-
Mauritania	US dollars	543	-	-
Mauritius	US dollars	2 000	-	-
Mexico	US dollars	5 000	-	-
Monaco	FF 3 000	735	-	-
Morocco	Dirhams 228 000	59 220	-	-

## GENERAL FUND

## Contributions by Governments for the year ended 31 December 1980

(in United States dollars)

Name of contributor	Description or purpose	Contributions pledged for 1980	Unpaid balances	
			from prior years	for 1980
Netherlands . . . . .	N. Guilders 5.7 million . . . . .	2 801 451	-	-
	N. Guilders 100 000 . . . . .	50 755	-	-
New Zealand . . . . .	NZ\$ 120 000 . . . . .	116 174	-	-
Norway . . . . .	Norwegian Krone 18.5 million . . . . .	3 765 520	-	-
	Norwegian Krone 750 000 additional contribution . . . . .	154 147	-	-
Oman . . . . .	US dollars . . . . .	25 000	-	-
Pakistan . . . . .	Rup. 196 650 . . . . .	20 843	-	-
Panama . . . . .	US dollars . . . . .	500	-	-
Philippines . . . . .	US dollars . . . . .	5 000	-	-
Portugal . . . . .	US dollars . . . . .	2 000	-	-
Qatar . . . . .	US dollars . . . . .	100 000	-	-
	US dollars additional contribution . . . . .	150 000	-	-
Republic of Korea . . . . .	US dollars . . . . .	5 000	-	-

GENERAL FUND

Contributions by Governments for the year ended 31 December 1980

(in United States dollars)

Name of contributor	Description or purpose	Contributions pledged for 1980	Unpaid balances	
			from prior years	for 1980
San Marino	Lit. 1.5 million	1 638	-	-
Saudi Arabia	US dollars	1 200 000	-	-
	US dollars additional contribution	3 800 000	-	-
Sierra Leone	US dollars (1978 pledge)	-	1 000	-
Singapore	US dollars	1 500	-	-
Spain	Flour (c.i.f. UNRWA ports) 2 300 tons est.	1 000 000 <sup>a/</sup>	-	1 000 000
Sri Lanka	Tea (c and f UNRWA ports)	1 000	-	-
Sudan	US dollars	6 027	-	6 027
Suriname	US dollars	1 000	-	-
Sweden	Swedish Krone 47 million regular pledge	11 235 027	-	-
Switzerland	Swiss francs 1.2 million regular pledge	670 766	-	-
	Whole milk 240 tons (f.o.b. Rotterdam port)	1 200 000 <sup>a/</sup>	-	-
	Flour (6000 tons c.i.f. UNRWA ports)	2 719 652 <sup>a/</sup>	-	-
Syrian Arab Republic	Rent	118 058	-	-
	Water	14 646	-	-
	Reimbursement of portercg costs	15 202	-	3 011
	Reimbursement of transport costs	22 538	-	7 413

Schedule D (continued)

GENERAL FUND

Contributions by Governments for the year ended 31 December 1980

(in United States dollars)

Name of contributor	Description or purpose	Contributions pledged for 1980	Unpaid balances	
			from prior years	for 1980
Thailand . . . . .	US dollars . . . . .	17 620	-	-
Trinidad and Tobago . . . . .	US dollars . . . . .	2 487	-	-
	US dollars special contribution . . . . .	2 488	-	-
Tunisia . . . . .	Tunisian dinar 3 680 . . . . .	8 533	-	-
Turkey . . . . .	US dollars (1977 pledge) . . . . .	-	10 500	-
United Arab Emirates . . . . .	US dollars . . . . .	400 000	-	-
	US dollars (for 1979 pledged in 1980) . . . . .	270 000	-	-
United Kingdom of Great Britain and Northern Ireland . . . . .	£ 4.5 million . . . . .	10 442 250	-	-
United States of America . . . . .	US dollars . . . . .	42 500 000	-	-
	US dollars additional contribution . . . . .	9 500 000 <sup>b/</sup>	-	-
	US dollars special contribution . . . . .	3 200 000	-	3 200 000
Venezuela . . . . .	US dollars (1979 pledge) . . . . .	-	5 000	-

Schedule D (continued)

GENERAL FUND

Contributions by Governments for the year ended 31 December 1980  
(in United States dollars)

Name of contributor	Description or purpose	Contributions pledged for 1980	Unpaid balance for prior years 1980
Yugoslavia . . . . .	US dollars . . . . .	25 000	- . 25 000
		<u>172 966 089</u>	<u>6 133 201 20 959 352</u>

Deduct:

Difference between donor and Agency valuation of undelivered pledges in kind (charged to expenditure in 1980) . . . . .	<u>1 239 806</u>
	<u>6 133 201 19 719 546</u>

a/ At donor's valuation.

b/ 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 1980

(in United States dollars)

Donor's programme year	Description/s/	Amount pledged	Applicable to operations		Unpaid balances for	
			before 1980	in 1980 after 1980	from prior years	1980
1979	<u>Basic ration programme</u>					
	Sugar 5 971.775 tons . . . . .	1 391 423	-	1 391 423	-	-
	Cash for internal transport and distribution of flour . . . . .	955 983	955 983	-	955 983	-
	Cash for internal transport and distribution of butter oil . . . . .	111 886	111 886	-	111 886	-
	Cash for internal transport and distribution of sugar . . . . .	209 081	-	209 081	-	209 081
1980	<u>Supplementary feeding programme</u>					
	Flour 2 150 tons . . . . .	523 661	-	523 661	-	-
	Rice 152 tons . . . . .	87 096	-	87 096	-	87 096
	Sugar 85.595 tons . . . . .	19 944	-	19 944	-	-
	Skim milk 699.623 tons . . . . .	538 010	-	538 010	-	-
	Cash for operating costs of supplementary feeding programme . . . . .	3 266 000	-	3 266 000	-	3 266 000
	<u>Basic ration programme</u>					
	Flour 27 593 tons . . . . .	6 782 709	-	6 782 709	-	1 013 345
	Butter oil 3 732.911 tons . . . . .	14 005 882	-	14 005 882	-	-
	Skim milk 645.732 tons . . . . .	972 369	-	972 369	-	-
Sugar 6 000 tons . . . . .	4 032 000	-	4 032 000	-	4 032 000	

GENERAL FUND

Status of current pledges of the European Economic Community for the year ended 31 December 1980

(in United States dollars)

Donor's programme year	Description <sup>a/</sup>	Applicable to operations		Unpaid balances from prior years	for 1980
		Amount pledged	in 1980 after 1980		
1980	<u>Basic ration programme (continued)</u>				
	Cash for internal transport and distribution of flour . . . . .	965 755	-	-	965 755
	Cash for internal transport and distribution of butter oil . . . . .	130 725	-	-	130 725
	Cash for internal transport and distribution of skim milk . . . . .	22 750	-	-	22 750
	Cash for internal transport and distribution of sugar . . . . .	210 000	-	-	210 000
	<u>Supplementary feeding programme</u>				
	Flour 2 150 tons . . . . .	528 497	-	-	528 497
	Rice 152 tons . . . . .	90 384	-	-	90 384
	Sugar 86 tons . . . . .	57 792	-	-	57 792
	Butter oil 164 908 tons . . . . .	618 735	-	-	618 735
	Skim milk 900 tons . . . . .	1 355 256	-	-	1 004 481
	Cash for operating costs of supplementary feeding programme . . . . .	3 600 000	-	-	3 600 000
				1 067 869	15 217 906

<sup>a/</sup> All food supplies are at donor's valuation and delivered c.i.f. UNRWA ports by EEC.

Schedule E

GENERAL FUND

Contributions by United Nations agencies for the year ended 31 December 1980

(in United States dollars)

Name of contributor	Description	Contributions pledged for 1980	Unpaid balances from prior years	for 1980
United Nations . . . . .	International staff costs 1980-1981 . . . . .	5 329 832	-	9 832
United Nations Educational, Scientific and Cultural Organization (UNESCO) . . . . .	Regular programme staff costs . . . . .	642 180	-	-
World Health Organization (WHO) . . . . .	Services of staff . . . . .	304 042	-	-
		6 276 054	-	9 832

Schedule F

GENERAL FUND

Contributions from non-governmental sources for the year ended 31 December 1980

(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>Australia</u>					
Australians Care for Refugees (AUSCARE)	Cash for the operating costs of the Deir El Balah health centre, Gaza	-	-	-	12 011
<u>Belgium</u>					
Spermol, Dr. Alfred	Cash for assistance to hardship cases	-	-	-	550
<u>Canada</u>					
Canadian Save The Children Fund	Cash for the operating costs of Khan Younis health rehydration/nutrition unit, Gaza	-	-	-	25 395
	Cash for basic nursing training at AUB, Lebanon	-	-	3 354	-
	Cash for midwifery training in Jordan	-	-	1 600	-
	Cash	6 192	-	-	-
	Cash	272	-	-	-
	Cash	-	-	-	-
Trinity United Church		-	-	-	-
Sundry donors		-	-	-	-

Schedule F (continued)

GENERAL FUND

Contributions from non-governmental sources

(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>Denmark</u>						
Statens Serumstitute . . . . .	Medical supplies . . . . .	-	-	-	2 297	-
<u>Gaza</u>						
Abu Middain family . . . . .	Rent . . . . .	-	-	1 139	103	-
Abu Salim family . . . . .	Rent . . . . .	-	-	86	205	-
Abu Sha'b family . . . . .	Rent . . . . .	-	-	275	-	-
Awada family . . . . .	Rent . . . . .	-	-	258	716	-
Awada and Abu Middain families . . . . .	Rent . . . . .	-	-	177	23	-
El Musadar family . . . . .	Rent . . . . .	-	-	23	148	-
Musadar and Qur'an families . . . . .	Rent . . . . .	-	-	232	-	-
Waqf Department . . . . .	Rent . . . . .	-	-	4 097	-	-
Sundry donors . . . . .	Rent . . . . .	-	-	131	319	-
<u>Germany, Federal Republic of</u>						
Sundry donors . . . . .	Cash . . . . .	171	-	-	-	-
<u>Japan</u>						
Japan Shipbuilding Industry Foundation . . . . .	Cash for replacement of barracks at Bureij camp . . . . .	-	130 000	-	-	-
Japanese Embassy - Jordan . . . . .	Rice 200 kgs. . . . .	-	-	-	-	80

GENERAL FUND  
Contributions from non-governmental sources

(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
<b>Jordan</b>						
Al-Jewfik Automobile and Equipment Co.	Cash in return for the Agency vacating 3 premises . . . . .	-	-	-	83 000	-
Asad A. Asad . . . . .	Cash for the purchase of equipment to Baqa'a camp health centre . . . . .	-	-	-	17 050	-
Banna Tours . . . . .	Cash . . . . .	-	-	-	125	-
Municipal Council, Qalqilia . . . . .	Rent . . . . .	-	-	-	741	-
Anonymous . . . . .	Cash . . . . .	-	-	-	1 895	-
<b>Kuwait</b>						
Pupils of Kuwait English School . . . . .	Cash . . . . .	375	-	-	-	-
<b>Lebanon</b>						
American Mission . . . . .	Rent . . . . .	-	-	1 443	1 255	-
Greek Orthodox Community . . . . .	Rent . . . . .	-	-	-	2 113	-
Heirs of Saadeddin Shatila . . . . .	Rent . . . . .	-	-	-	4 226	-
Mucimneh and Bohsali . . . . .	Rent . . . . .	-	-	-	4 755	-
Syrian Lebanese Mission . . . . .	Rent . . . . .	-	-	-	6 340	-
German Speaking Evangelical Congregation of Beirut . . . . .	Cash for replacement of unserviceable equipment of 3 play centres in Lebanon . . . . .	-	-	-	964	-

Schedule F (continued)

GENERAL FUND

Contributions from non-governmental sources

(in United States dollars)

Name of contributor	Description	Contributions for education		Other contributions	
		General education costs	Vocational training costs	for recurrent education costs	for recurrent costs
<u>Norway</u>					
Domestic Centre of Workers Union . . . . .	Cash . . . . .	-	284	-	-
Norwegian Refugee Council . . . . .	Cash for operating costs of infant health centre, Baqa'a camp, Jordan . . . . .	-	-	-	65 000
	Cash for operating costs of health centre Wenche Myhre rehydration/nutrition centre, Rafah Camp, Gaza . . . . .	-	-	-	197 638
Redd Barna . . . . .	Cash . . . . .	103 799	-	-	-
Reinholdsen Mrs. Berta . . . . .	Cash . . . . .	454	-	-	-
<u>Portugal</u>					
Calouste Gulbenkian Foundation . . . . .	Cash for foundation and running costs for 5 years of one central library at Kalandia, West Bank . . . . .	-	-	-	53 350

Schedule F (continued)

GENERAL FUND

Contributions from non-governmental sources

(in United States dollars)

Name of contributor	Description	Contributions for education			Other contributions for non-recurrent costs
		General education costs	Vocational training costs	Other recurrent education costs	
<u>Saudi Arabia</u>					
ARAMCO . . . . .	Cash . . . . .	60 000	70 000	50 000	-
<u>Sweden</u>					
Swedish Committee for Palestine Refugees . . . . .	Cash . . . . .	-	14	-	-
Swedish Save the Children Federation (Radda Barnen) . . . . .	Cash for the operating costs of Joufeh girl's school, Jordan . . . . .	154 800	-	-	-
	Cash for Ramallah Women's training centre . . . . .	-	12 000	-	-
	Cash for the operating costs of UNRWA Swedish health centre, Gaza . . . . .	-	-	-	227 157
	Cash for Rashidieh rehydration/nutrition unit, Lebanon . . . . .	-	-	-	33 625
	Cash for layettes . . . . .	-	-	11 803	-



GENERAL FUND

Schedule F (continued)

Contributions from non-governmental sources

(in United States dollars)

Name of contributor	Description	Contributions for education			Other contributions for non-recurrent costs
		General education costs	Vocational training costs	Other recurrent education costs	
<u>Switzerland</u>					
Caritas . . . . .	Cash for operating costs of maternal and child health function, Amari health centre, West Bank . . . .	-	-	-	13 777
Ciba-Geigy Ltd. . . . .	Medical supplies . . . . .	-	-	-	542
Essex Chemie AG Lucerne . . . . .	Medical supplies . . . . .	-	-	-	555
Houtermans, Mr. Arno . . . . .	Cash . . . . .	121	-	-	-
Kappeler, Mr. J. . . . .	Cash . . . . .	-	2 040	-	-
Krbec, Miss Eva Marie . . . . .	Cash . . . . .	-	1 186	-	-
<u>Syrian Arab Republic</u>					
Syrian local authorities . . . . .	Sanitary services . . . . .	-	-	-	3 072
<u>United Kingdom of Great Britain and Northern Ireland</u>					
Brune Park County High School Gosport . . . . .	Cash . . . . .	235	-	-	-
Miriam Carey Estate . . . . .	Cash . . . . .	-	-	-	1 630
OXFAM . . . . .	Cash . . . . .	-	53 934	-	-
Save The Children Fund . . . . .	Cash for running costs of 3 play centres in Lebanon . . . . .	-	-	-	-
	Cash for nursing and midwifery training programme . . . . .	-	-	22 656	-

**GENERAL FUND**

Schedule Z (continued)

Contributions from non-governmental sources

(in United States dollars)

Name of contributor	Description	Contributions for education			Other contributions
		General education costs	Vocational training costs	Other recurrent education costs	
<u>United Kingdom of Great Britain and Northern Ireland (cont'd)</u>					
Save The Children Fund . . . . .	Cash for furniture repairs . . . . .	-	-	-	590
	Cash for roof repairs . . . . .	-	-	-	7 080
Standing conference for Aid to Refugees . . . . .	Cash . . . . .	-	426	-	-
Sundry donors . . . . .	Cash . . . . .	46	-	-	-
<u>United States of America</u>					
ADM Milling Co. . . . .	Textured vegetable protein . . . . .	-	-	-	333 789
American Friends Services Committee	Cash . . . . .	116 300	-	-	-
American Near East Refugee Aid Inc. (ANERA) . . . . .	Cash . . . . .	-	5 160	-	-
AMER Division of ANERA . . . . .	Medical supplies . . . . .	-	2 400	-	13 515
Brittain, Mr. Robert . . . . .	Cash . . . . .	-	-	-	-
NAJDA (American Women for the Middle East) . . . . .	Cash . . . . .	-	2 404	-	-
Mullins, Mr. David . . . . .	Cash . . . . .	-	-	-	115
Quaintance, Mr. Charles . . . . .	Cash . . . . .	-	-	-	150

GENERAL FUND

Schedule F (continued)

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

Name of contributor	Description	Contributions for education		for non-recurrent costs
		General education costs	Other recurrent education costs	
<u>International Organizations</u>				
Federation of Business and Professional Women's Clubs:				
Canada . . . . .	Cash . . . . .	-	743	-
New Zealand . . . . .	Cash . . . . .	-	163	-
United Kingdom . . . . .	Cash . . . . .	-	1 391	-
United States of America . . . . .	Cash . . . . .	-	223	-
National Federation of United Nations Educational, Scientific and Cultural Organization (UNESCO) . . . . .				
	Cash . . . . .	500	-	-
Near East Council of Churches . . . . .				
	Cash for sorting of clothing	-	-	1 050
	Cash . . . . .	5 087	-	-
	Chunk beef and laundry soap . . . . .	-	-	8 420
Pontifical Mission for Palestine . . . . .				
	Cash for the operating costs of the centre for the blind, Gaza . . . . .	-	112 440	-
	Special fund for the centre for the blind, Gaza . . . . .	-	562	-

Schedule F (continued)

GENERAL FUND

Contributions from non-governmental sources

(in United States dollars)

Name of contributor	Description	contributions for education		Other contributions	
		General education costs	Vocational training costs	Other recurrent costs	for non-recurrent costs
<u>Miscellaneous</u>					
Palestine Liberation Organization . . .	Cash for repairing damages to Jabalia school, Lebanon. . .	-	-	1 600	235
UNRWA Staff Club . . . . .	Cash for handicapped children.	-	-	-	-
		463 866	282 368	211 876	1 125 521
					80

TOTAL, ALL CONTRIBUTIONS      2 053 711<sup>a/</sup>

<sup>a/</sup> Includes \$67 698 pledged for 1980, but actually paid in 1981.

GENERAL FUND

Contributions by OPEC Fund for the year ended 31 December 1980

(in United States dollars)

Name of contributor	Description	Contributions pledged for 1980	Unpaid balances from prior years	for 1980
OPEC Fund . . . . .	Cash for expansion of vocational training programme (total projects \$2 470 900) . . . . .	1 962 967	-	1 039 577
		=====	=====	=====

Schedule H

GENERAL FUND

Contributions by Joint Jordanian-Palestinian Fund through Mr. Ibrahim Abu Sitta

Status of pledge as at 31 December 1980

(in United States dollars)

Name of contributor	Description	Amount pledged	Applicable to operations in		Unpaid amount
			1979 and before	1981 and after	
Joint Jordanian - Palestinian Fund through Mr. Ibrahim Abu Sitta . . .	Cash for education and relief programme at Gaza Strip . . .	1 500 000	600 000	900 000	-
	Cash for administration culture and sports activities centres, Gaza . . . . .	66 000	66 000	-	-
			666 000	900 000	-

## GENERAL FUND

Miscellaneous income for the year ended 31 December 1980

(in United States dollars)

Description	Amount
Bank interest . . . . .	4 381 702
Sale of empty containers . . . . .	305 561
Sale of shares in The Development Bank of Jordan, Limited . . . . .	94 066
Reimbursement of area staff provident fund administration costs . . . . .	92 421
Compensation received from quality control agents for the delivery of rice of inferior quality . . . . .	25 000
Sale of unserviceable equipment, scrap and damaged flour . . . . .	18 252
Profit on income-producing activities . . . . .	14 763
Overheads recovered on procurement for other parties . . . . .	12 354
Proceeds of fire insurance policies . . . . .	2 426
Disputed and reserved claims refunded . . . . .	146
Miscellaneous . . . . .	25 501
<u>Total, miscellaneous income</u>	<u>4 972 192</u>

## GENERAL FUND

Liquidation of prior years' commitments during the  
year ended 31 December 1980

(in United States dollars)

Education services	Commitments brought forward from 1979	Commitments liquidated by expenditure	Commitments carried forward to 1981	Saving on liquidation of prior years' commitments
<u>General education</u>				
Elementary education . . . . .	5 213 087	1 040 457	4 132 881	39 749
Preparatory education . . . . .	404 515	340 209	15 690	48 616
Secondary education . . . . .	141 040	128 392	-	12 648
UNRWA/UNESCO Institute of Education . . . . .	341	369	1 035	( 1 063)
Youth activities . . . . .	15 211	7 422	-	7 789
Women's activities . . . . .	490	88	-	402
Education development centres . . . . .	7 963	6 073	-	1 890
Administration . . . . .	1 149	632	-	517
<u>Total, general education</u>	<u>5 783 796</u>	<u>1 523 642</u>	<u>4 149 606</u>	<u>110 548</u>
<u>Vocational and professional training</u>				
<u>Training conducted in UNRWA centres</u>				
Wadi Seer training centre . . . . .	43 749	31 395	-	12 354
Amman training centre . . . . .	21 873	13 928	1 857	6 088
Kalandia vocational training centre . . . . .	15 181	9 837	-	5 344
Ramallah men's teacher training centre . . . . .	4 619	4 427	-	192
Ramallah women's training centre . . . . .	4 066	2 812	-	1 254
Gaza vocational training centre . . . . .	20 144	10 320	-	9 824
Siblin training centre . . . . .	222 709	135 722	45 568	41 419
Damascus vocational training centre . . . . .	16 057	14 632	900	525
Adult craft training . . . . .	2 688	872	1 339	477
<u>Total, training conducted in UNRWA centres</u>	<u>351 086</u>	<u>223 945</u>	<u>49 664</u>	<u>77 477</u>
<u>Training subsidized outside UNRWA centres</u>				
Arab Orphan Society technical school, Jerusalem . . . . .	1 050	924	-	126
Basic nursing training (local) . . . . .	6 588	3 505	1 361	1 722
Training of handicapped youth . . . . .	32 964	32 964	-	-
<u>Total, training conducted outside UNRWA centres</u>	<u>40 602</u>	<u>37 393</u>	<u>1 361</u>	<u>1 848</u>



## GENERAL FUND

Liquidation of prior years' commitments during the  
year ended 31 December 1980

(in United States dollars)

Education services (continued)	Commitments brought forward from 1979	Commitments liquidated by expenditure	Commitments carried forward to 1981	Saving on liquidation of prior years' commitments
<u>University education</u>				
University scholarships in Jordan . . . . .	7 435	14 612	-	( 7 177)
University scholarships in West Bank . . . . .	-	1 708	-	( 1 708)
University scholarships in Egypt . . . . .	12 075	8 135	-	3 940
University scholarships in the Syrian Arab Republic .	20 000	19 737	-	263
University scholarships in Lebanon . . . . .	9 480	2 125	-	7 355
University scholarships in Iraq . . . . .	1 965	655	-	1 310
University scholarships in Saudi Arabia . . . . .	2 540	-	-	2 540
University scholarships in Turkey . . . . .	-	277	-	( 277)
University scholarships in the Sudan . . . . .	-	345	-	( 345)
Special university scholarships	21 108	12 020	-	9 088
<u>Total, university education</u>	<u>74 603</u>	<u>59 614</u>	<u>-</u>	<u>14 989</u>
<u>Total, vocational and professional training</u>	<u>466 291</u>	<u>320 952</u>	<u>51 025</u>	<u>94 314</u>
<u>Total, education services</u>	<u>6 250 087</u>	<u>1 844 594</u>	<u>4 200 631</u>	<u>204 862</u>
<u>Health services</u>				
<u>Medical services</u>				
Pharmacy services . . . . .	6 000	5 466	-	534
Laboratory services . . . . .	10 434	7 248	-	3 186
General clinics . . . . .	352 777	79 529	39 670	233 578
Maternal and child health clinics . . . . .	108 393	5 009	85 096	18 288
General hospitals . . . . .	9 035	8 851	-	184
Dental care . . . . .	4 251	4 225	-	26
Other medical services . . . . .	3 939	3 898	-	41
<u>Total, medical services</u>	<u>494 829</u>	<u>114 226</u>	<u>124 766</u>	<u>255 837</u>

## GENERAL FUND

Liquidation of prior years' commitments during the  
year ended 31 December 1980

(in United States dollars)

Health services (continued)	Commitments brought forward from 1979	Commitments liquidated by expenditure	Commitments carried forward to 1981	Saving on liquidation of prior years' commitments
<u>Supplementary feeding</u>				
Hot meal programme . . . . .	67 166	6 711	51 930	8 525
Milk distribution programme . . . . .	460	460	-	-
<u>Total, supplementary feeding</u>	<u>67 626</u>	<u>7 171</u>	<u>51 930</u>	<u>8 525</u>
<u>Environmental sanitation</u>				
Surface-water drainage . . . . .	128 912	70 032	21 186	37 694
Refuse and sewage disposal . . . . .	72 541	48 364	17 080	7 097
Water supply . . . . .	99 284	75 955	16 705	6 624
Administration . . . . .	3 920	1 920	-	2 000
<u>Total, environmental sanitation</u>	<u>304 657</u>	<u>196 271</u>	<u>54 971</u>	<u>53 415</u>
<u>Total, health services</u>	<u>867 112</u>	<u>317 668</u>	<u>231 667</u>	<u>317 777</u>
 <u>Relief services</u>				
<u>Basic rations</u>				
Distribution . . . . .	9 824	8 245	150	1 429
Basic ration costs . . . . .	52 270	52 344	-	( 74)
<u>Total, basic rations</u>	<u>62 094</u>	<u>60 589</u>	<u>150</u>	<u>1 355</u>
<u>Shelter</u>				
Shelter construction and maintenance . . . . .	168 640	29 088	25 220	114 332
Roads and camp improvements . . . . .	38 251	16 566	12 017	9 668
<u>Total, shelter</u>	<u>206 891</u>	<u>45 654</u>	<u>37 237</u>	<u>124 000</u>
<u>Special hardship assistance</u>				
Blankets . . . . .	181 205	110 493	-	70 712
<u>Total, special hardship assistance</u>	<u>181 205</u>	<u>110 493</u>	<u>-</u>	<u>70 712</u>
<u>Total, relief services</u>	<u>450 190</u>	<u>216 736</u>	<u>37 387</u>	<u>196 067</u>

## GENERAL FUND

Liquidation of prior years' commitments during the  
year ended 31 December 1980

(in United States dollars)

Common costs	Commitments brought forward from 1979	Commitments liquidated by expenditure	Commitments carried forward to 1981	Saving on liquidation of prior years' commitments
<u>Supply and transport services</u>				
Supply warehousing . . . . .	7 251	5 969	-	1 282
Vehicle maintenance . . . . .	8 131	7 535	579	17
Passenger transport . . . . .	33 754	27 130	6 623	1
Freight transport . . . . .	92 033	77 329	14 704	-
<u>Total, supply and transport services</u>	<u>141 169</u>	<u>117 963</u>	<u>21 906</u>	<u>1 300</u>
<u>Other internal services</u>				
Personnel services . . . . .	604	521	-	83
Administrative services . . . . .	23 580	17 117	548	5 915
Data processing services . . . . .	37 255	25 799	-	11 456
Technical services . . . . .	7 347	6 302	1 045	-
Protective services . . . . .	8 182	8 146	-	36
Production units . . . . .	179 312	48 523	98 476	32 313
<u>Total, other internal services</u>	<u>256 280</u>	<u>106 408</u>	<u>100 069</u>	<u>49 803</u>
<u>General administration</u>				
Area administration . . . . .	3 066	2 207	-	859
Camp services administration . . . . .	4 988	1 069	1 020	2 899
Public information services . . . . .	22 226	12 598	-	9 628
<u>Total, general administration</u>	<u>30 280</u>	<u>15 874</u>	<u>1 020</u>	<u>13 386</u>
<u>Total, common costs</u>	<u>427 729</u>	<u>240 245</u>	<u>122 995</u>	<u>64 489</u>
<u>Extraordinary costs not allocable to programmes</u>				
<u>Other local disturbances costs</u>				
Repair or replacement of Agency shelters . . . . .	1 042 467	122 819	7 822	911 826
Repair of damaged buildings . . . . .	130 862	56 167	-	74 695
Replacement of non-expendable supplies . . . . .	69 415	72 709	-	( 3 294)
<u>Total, other local disturbances costs</u>	<u>1 242 744</u>	<u>251 695</u>	<u>7 822</u>	<u>983 227</u>
<u>Relocation of headquarters</u>	<u>142 201</u>	<u>115</u>	<u>115 164</u>	<u>26 922</u>
<u>Total, extraordinary costs not allocable to programmes</u>	<u>1 384 945</u>	<u>251 810</u>	<u>122 986</u>	<u>1 010 149</u>
<u>Total, all parts</u>	<u>9 380 063</u>	<u>2 871 053</u>	<u>4 715 666</u>	<u>1 793 344</u>

Notes to the financial statements for the General Fund  
for the year ended 31 December 1980

Statement of budget and expenditure  
and commitments

Note 1

The budget figures reflect the Agency's budget for 1980 submitted to the General Assembly at its thirty-fourth session, 1/ as adjusted and submitted to the Assembly at its thirty-fifth 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 9 below).

Note 4

Under contributions received from Governments is included a sum of \$6,035,215, which was a late contribution by EEC for 1979 but pledged and paid in 1980 after closure of the 1979 accounts. Strictly speaking, therefore, income exceeded expenditure and commitments by only \$891,602 in lieu of \$6,926,817. Conversely, on the same basis, expenditure and commitments in 1979 exceeded income by \$6,691,914 instead of \$12,727,129 as reported in the Agency's published accounts for 1979.

Note 5

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.

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1/ Official Records of the General Assembly, Thirty-fourth Session, Supplement No. 13 (A/34/13 and Corr.1), chap. II.

2/ Ibid., Thirty-fifth Session, Supplement No. 13 (A/35/13), chap. II.

## Note 6

For the first time this year the figures for expenditure and commitments are broken down separately in the schedules (see schedule A for expenditure and schedule B for commitments).

## Statement of assets and liabilities

### Note 7

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.

### Note 8

A sum of \$2,776,869 included in "Cash on hand and in banks" represents cash in the hands of paymasters and unpaid cheques at 31 December 1980. 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 9

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 10

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 14 below).

### Note 11

Inventories are continuously valued at weighted average cost prices CIF or equivalent less a provision for possible losses on unusable supplies.

### Note 12

(a) The increase in the provision for staff separation costs from \$31,173,176 at 31 December 1979 to \$39,030,958 at 31 December 1980 is basically a combination of natural growth in liability following increases in remuneration and a change in Agency's policy to reduce progressively the estimated percentages of staff who are believed to be barred on separation from receiving a termination indemnity. This

year the percentages are reduced by 10 per cent in each of the main categories, thus leaving 40 per cent of the general and teaching services staff members and 30 per cent of the manual services staff members unqualified for payment of a termination indemnity. The assumption is that they would either leave the Agency's services voluntarily or be offered suitable employment by other employers immediately following separation from the Agency.

(b) The intention is to eventually provide a 100 per cent provision for staff separation costs. Had such full provision been made this year the amount would have been greater by approximately \$13 million.

#### Note 13

A new provision for staff repatriation costs is introduced for the eventual repatriation of area staff transferred from Beirut to Vienna and Amman. The amount charged this year is \$250,000 and it is hoped to build this provision up over the next four years.

#### Note 14

The Agency had, at 31 December 1980, contingent liabilities of \$1,446,543 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 15

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

	(US dollars)
Vehicles	3,540,984
Other equipment	5,574,191
Land owned by UNRWA	51,248
Buildings on land owned by UNRWA	422,031
	<u>9,588,454</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 1980 was \$24,300,451.

(c) The Agency has also constructed refugee shelters at a total cost of \$10,725,102 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 1980

Statement I

AREA STAFF PROVIDENT FUND  
Assets and Liabilities  
(in United States dollars)

	For the year ended	
	31 December 1980	31 December 1979
<u>Assets</u>		
Investments (schedule A):		
Bank of America, London . . . . .	45 516 544	41 581 380
Bankers Trust, London . . . . .	47 163 453	42 161 790
First National Bank of Chicago, Geneva . . . . .	<u>39 349 892</u>	<u>23 551 670</u>
	<u>132 029 889</u>	<u>107 294 840</u>
<u>Liabilities</u>		
Continuing participants' credits:		
US dollar credits . . . . .	23 598 685	19 515 867
Lebanese pound credits		
LL 55 029 006 at 0.277 . . . . .	15 243 035	14 380 558
Syrian pound credits		
LS 49 528 617 at 0.2564 . . . . .	12 699 137	10 846 097
Jordan dinar credits		
JD 17 366 322 at 3.250 . . . . .	56 440 547	48 246 147
Austrian schilling credits		
AS 55 265 134 at 0.0720 . . . . .	<u>3 979 090</u>	<u>3 487 222</u>
	111 960 494	96 475 891
Ex-participants' credits . . . . .	741 352	456 197
Due to UNRWA General Fund . . . . .	566 879	597 163
Surplus:		
Income available for distribution (statement II)	15 904 553	7 985 224
Unallocated surplus (statement III) . . . . .	<u>2 856 611</u>	<u>1 780 365</u>
	<u>132 029 889</u>	<u>107 294 840</u>

Certified correct

Approved

(Signed) George J. LATTURNER  
Comptroller

(Signed) Olof RYDBECK  
Commissioner-General

AREA STAFF PROVIDENT FUND  
Income distribution account  
(in United States dollars)

	For the year ended	
	31 December 1980	31 December 1979
Balance at 1 January . . . . .	7 985 224	4 372 374
<u>Add:</u>		
Transfer from reserve against losses on liability exchange rates . . . . .	-	474 652
Transfer from unallocated surplus . . . . .	700 000	480 000
	8 685 224	5 327 026
<u>Deduct:</u>		
Interest credited to participants' accounts in respect of prior years . . . . .	8 554 894	5 240 343
	130 330	86 683
<u>Add net income:</u>		
Net investment income (schedule A) . . . . .	13 118 649	8 453 606
<u>Add:</u>		
Net gain from changes in liability exchange rates . . . . .	4 742 969	598 841
	17 861 618	9 052 447
<u>Less:</u>		
Administration expenses . . . . .	99 161	77 261
Net income . . . . .	17 762 457	8 975 186
	17 892 787	9 061 869
<u>Deduct:</u>		
Transfer 10 per cent of net income to unallocated surplus (statement III) . . . . .	1 776 246	897 519
	16 116 541	8 164 350
<u>Deduct:</u>		
Interest paid on credits withdrawn during year . . . . .	211 988	179 126
Balance at 31 December . . . . .	15 904 553	7 985 224

Certified correct

Approved

(Signed) George J. LATTURNER  
Comptroller

(Signed) Olof RYDBECK  
Commissioner-General



## AREA STAFF PROVIDENT FUND

Unallocated surplus  
(in United States dollars)

	For the year ended	
	31 December 1980	31 December 1979
Balance at 1 January . . . . .	1 780 365	1 362 846
<u>Less:</u>		
Transfer to income for distribution . .	700 000	480 000
	<u>1 080 365</u>	<u>882 846</u>
<u>Add:</u>		
Transfer from income for current year .	1 776 246	897 519
Balance at 31 December . . . . .	<u><u>2 856 611</u></u>	<u><u>1 780 365</u></u>

Certified correct

Approved

(Signed) George J. LATTURNER  
Comptroller

(Signed) Olof RYDBECK  
Commissioner-General

## AREA STAFF PROVIDENT FUND

Investments and investment income for  
the year ended 31 December 1980

(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>	41 581 380	42 161 790	23 551 670	107 294 840
<u>Add:</u>				
Funding during year . . .	-	-	11 616 400	11 616 400
	<u>41 581 380</u>	<u>42 161 790</u>	<u>35 168 070</u>	<u>118 911 240</u>
Gross investment income . .	4 059 568	5 020 724	4 225 025	13 305 317
<u>Deduct:</u>				
Investment managers' fees	124 404	19 061	43 203	186 668
Net investment income . . .	<u>3 935 164</u>	<u>5 001 663</u>	<u>4 181 822</u>	<u>13 118 649</u>
<u>Investments as at</u> <u>31 December . . . . .</u>	<u>45 516 544</u>	<u>47 163 453</u>	<u>39 349 892</u>	<u>132 029 889</u>
Investment yield <u>a/</u> . . . .	<u>9.5%</u>	<u>11.9%</u>	<u>14.2%</u>	<u>11.6%</u>

Allocation of investments  
by currency

	Percentage			
United States dollars . .	59.5	68.9	94.2	73.2
Canadian dollars . . . .	-	-	0.3	0.1
German marks . . . . .	28.4	11.4	0.8	14.1
Swiss francs . . . . .	-	-	0.3	0.1
Pounds sterling . . . . .	5.3	10.6	4.4	6.9
Japanese yen . . . . .	6.8	9.1	-	5.6
	<u>100.0</u>	<u>100.0</u>	<u>100.0</u>	<u>100.0</u>

Allocation of investments by  
type and maturity

Bank deposits . . . . .	18.5	19.0	96.4	41.9
Fixed-term securities:				
Less than two years'				
maturity . . . . .	32.9	81.0	2.4	41.0
3-5 years' maturity . .	46.2	-	-	15.9
Over five years' maturity	2.4	-	1.2	1.2
	<u>100.0</u>	<u>100.0</u>	<u>100.0</u>	<u>100.0</u>

a/ 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 1980

Statement I

BAYSSARIEH CAMP FUND

Operations account for the period ended  
31 December 1980

(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>660 330</u>
	2 330 113

Deduct:

Expenditure incurred . . . . .	<u>170 424</u>
Unobligated balance at 31 December . . . . .	<u>2 159 689</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) George J. LATTURNER  
Comptroller

(Signed) Olof RYDBECK  
Commissioner-General

BAYSSARIEH CAMP FUND

Assets and liabilities as  
at 31 December 1980

(in United States dollars)

Assets

Cash in bank . . . . .	2 146 263
Due from UNRWA General Fund . . . . .	13 426
	2 159 689
	2 159 689

Liabilities

Unobligated balance of the operational fund . . . . .	2 159 689
	2 159 689
	2 159 689

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

Certified correct

Approved

(Signed) George J. LATTURNER  
Comptroller

(Signed) Olof RYDBECK  
Commissioner-General

BAYSSARIEH CAMP FUND

Notes to the financial statements for the period ended 31 December 1980

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 1980.

ALL FUNDS

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 by other than 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 15 (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 15 (b) and (c) to the financial statements of the General Fund for a summary report).

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

(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.

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